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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Updated financial position of closed peacekeeping missions as at 30 June 2021

Report of the Secretary-General

Summary

The present report provides information on the financial position of 29 closed peacekeeping missions as at 30 June 2021. Of those missions, five had net cash deficits in the total amount of \$85.6 million (compared with \$85.5 million as at 30 June 2020). The cash deficit situation is mainly a result of outstanding payments of assessed contributions from Member States in the amount of \$152.4 million, which affected the ability of those missions to pay their liabilities, including amounts owed to Member States (\$63.0 million) for contingent-owned equipment and services under letters of assist provided while those missions were active.

The remaining 24 closed peacekeeping missions had net cash surpluses available for credit to Member States totalling \$159.4 million (compared with \$149.7 million as at 30 June 2020). The increase in the net cash position of \$9.7 million resulted mainly from contributions received from Member States (\$8.7 million) and investment revenue (\$0.7 million).

During the reporting period, the regular budget had to borrow from the accounts of closed peacekeeping operations to meet cash shortfalls. This is the third time in the past three years that the Secretary-General had to borrow from closed peacekeeping operations' accounts to sustain regular budget operations. Without those loans, the Organization risked disruptions in regular budget operations and could have faced the risk of not being able to pay salaries or meet vendor obligations in 2018, 2019 and 2020. The ability to borrow from the surpluses of closed peacekeeping missions was also factored into the 2021 regular budget spending plans; without access to these funds, the planned implementation rate for 2021 would have been lower.



The Secretary-General requests that the General Assembly allow the retention of the net cash surpluses of closed missions until the liquidity situation of both regular budget and peacekeeping operations improves and stabilizes.

Abbreviations

MINUGUA	United Nations Verification Mission in Guatemala
MINUJUSTH	United Nations Mission for Justice Support in Haiti
MINURCA	United Nations Mission in the Central African Republic
MINURCAT	United Nations Mission in the Central African Republic and Chad
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSMA	United Nations Multidimensional Integrated Stabilization Mission in Mali
MINUSTAH	United Nations Stabilization Mission in Haiti
MIPONUH	United Nations Civilian Police Mission in Haiti
MONUA	United Nations Observer Mission in Angola
MONUSCO	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
ONUB	United Nations Operation in Burundi
ONUCA	United Nations Observer Group in Central America
ONUMOZ	United Nations Operation in Mozambique
ONUSAL	United Nations Observer Mission in El Salvador
RSCE	Regional Service Centre in Entebbe, Uganda
UNAMID	African Union-United Nations Hybrid Operation in Darfur
UNAMIR	United Nations Assistance Mission for Rwanda
UNAMSIL	United Nations Mission in Sierra Leone
UNAVEM	United Nations Angola Verification Mission
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNIIMOG	United Nations Iran-Iraq Military Observer Group
UNIKOM	United Nations Iraq-Kuwait Observation Mission
UNMEE	United Nations Mission in Ethiopia and Eritrea
UNMIBH	United Nations Mission in Bosnia and Herzegovina
UNMIH	United Nations Mission in Haiti
UNMIK	United Nations Interim Administration Mission in Kosovo
UNMIL	United Nations Mission in Liberia
UNMIS	United Nations Mission in the Sudan
UNMISSET	United Nations Mission of Support in East Timor
UNMIT	United Nations Integrated Mission in Timor-Leste
UNMLT	United Nations Military Liaison Team in Cambodia
UNMOT	United Nations Mission of Observers in Tajikistan
UNOCI	United Nations Operation in Côte d'Ivoire

UNOMIG	United Nations Observer Mission in Georgia
UNOMIL	United Nations Observer Mission in Liberia
UNOMSIL	United Nations Observer Mission in Sierra Leone
UNOMUR	United Nations Observer Mission Uganda-Rwanda
UNOSOM	United Nations Operation in Somalia
UNPF	United Nations Peace Forces
UNPREDEP	United Nations Preventive Deployment Force
UNSMIH	United Nations Support Mission in Haiti
UNSMIS	United Nations Supervision Mission in the Syrian Arab Republic
UNTAC	United Nations Transitional Authority in Cambodia
UNTAES	United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium
UNTAET	United Nations Transitional Administration in East Timor
UNTAG	United Nations Transition Assistance Group
UNTMIH	United Nations Transition Mission in Haiti

I. Introduction

1. The present report provides updated information on the financial position of closed peacekeeping missions since the previous report of the Secretary-General (A/75/619).

2. The present report provides updated information on the financial position, as at 30 June 2021, of the following 29 closed peacekeeping missions for which final performance reports have been issued: MINUGUA, MINURCA, ONUB, ONUCA/ONUSAL, ONUMOZ, UNAMSIL/UNOMSIL, UNAVEM/MONUA, UNIIMOG, UNIKOM, UNMEE, UNMIBH, UNMIH, UNMLT, UNMOT, UNOMIG, UNOMIL, UNOMUR/UNAMIR, UNOSOM, UNPF, UNPREDEP, UNSMIH/UNTMIH/MIPONUH, UNTAC, UNTAES/Civilian Police Support Group, UNTAET/UNMISSET, UNTAG, UNMIS, UNMIT, MINURCAT and UNSMIS. Information on each closed peacekeeping mission's unpaid assessments from Member States, as well as accounts payable to Member States, including amounts owed to troop- and police-contributing countries, credits returnable to Member States and overpayments, and other liabilities, is provided in annex I to the present report.

3. As at 30 June 2021, the combined outstanding payment from Member States of assessments in 29 closed peacekeeping missions totalled \$367.9 million. At the same time, liabilities to Member States included amounts owed to troop- and police-contributing countries in the amount of \$81.4 million, credits returnable to Member States in the amount of \$35.6 million and \$0.01 million in overpayments by Member States.

4. As in past reports, section II of and annex I to the present report have been presented in two clusters: closed missions with net cash surpluses and closed missions with net cash deficits. Missions with net cash surpluses have a positive cash position after subtracting existing liabilities, while missions with net cash deficits have a negative cash position after subtracting existing liabilities. As at 30 June 2021, 24 missions continued to be classified as closed missions with net cash surpluses and 5 missions continued to be classified as closed missions with net cash deficits.

5. In recent financial periods, a number of peacekeeping operations have closed, namely, UNOCI, UNMIL, MINUSTAH and MINUJUSTH. In its decision 75/553 C, the General Assembly decided to defer its consideration of the documents of those missions until the second part of its resumed seventy-sixth session. Those four closed peacekeeping missions are therefore not included in the present report.

II. Consolidated financial information

Peacekeeping operations with net cash surpluses

6. As at 30 June 2021, 24 of the 29 peacekeeping missions covered in the present report had net cash surpluses available for credit to Member States totalling \$159,448,000, as set out in table 1. The total cash and cash equivalent assets amounted to \$213,270,000. The liabilities amounted to \$53,822,000, comprising: (a) \$18,430,000 in claims owed to troop-contributing countries; (b) \$35,378,000 in credits; and (c) \$14,000 in overpayments by Member States.

7. A breakdown by each closed peacekeeping mission is provided in annex I to the present report.

Table 1

Consolidated net cash position of MINURCAT, ONUB, ONUCA/ONUSAL, ONUMOZ, UNAMSIL/UNOMSIL, UNAVEM/MONUA, UNIIMOG, UNIKOM, UNMEE, UNMIBH, UNMIH, UNMIS, UNMIT, UNMLT, UNMOT, UNOMIG, UNOMIL, UNOMUR/UNAMIR, UNPF, UNPREDEP, UNSMIS, UNTAES/Civilian Police Support Group, UNTAET/UNMISSET and UNTAG as at 30 June 2021

(Thousands of United States dollars)

<i>Category</i>	<i>Amount</i>
Cash assets	213 270
Less: liabilities	(53 822)
Net cash available as at 30 June 2021	159 448

8. The change in the total net cash available from 30 June 2020 to 30 June 2021 is shown in table 2. The total net cash available in the 24 closed peacekeeping missions at the end of June 2020 was \$149,662,000. By the end of June 2021, there were 24 closed peacekeeping missions with total net cash balances available of \$159,448,000.

Table 2

Change in net cash available from 30 June 2020 to 30 June 2021

(Thousands of United States dollars)

Net cash available as at 30 June 2020	149 662
Loans for active peacekeeping operations	–
Other loans (regular budget, among closed missions, Peacekeeping Reserve Fund)	–
Investment revenue, bank fees and net foreign exchange gain/(loss)	663
Contributions received from Member States	8 699
Prior-period adjustments	424
Net cash available as at 30 June 2021	159 448

Loans for active peacekeeping operations

9. The General Assembly, in its resolution [73/307](#), on improving the financial situation of United Nations, approved on a trial basis for three budget periods, the management of the cash balances of all active peacekeeping operations as a pool while maintaining the balances in separate special accounts for each mission. As a result, during the reporting period ending 30 June 2021, no new loans were issued from any closed peacekeeping operations to any active peacekeeping operations, and there were no outstanding loans from closed peacekeeping missions to any active peacekeeping missions as at 30 June 2021.

10. In the most recent report on improving the financial situation of United Nations ([A/76/429](#)), the General Assembly is requested to note that the continued management of the cash resources of the active peacekeeping missions as a pool is beneficial for the timely settlement of payments to troop- and police-contributing countries.

Other loans

11. During the reporting period, one new loan was issued from closed peacekeeping missions to the regular budget, in the amount of \$100.0 million, as a precautionary measure. The loan was short-term in nature and was issued and settled within the same month, December 2020. As a result, there were no outstanding loans from closed peacekeeping missions to the regular budget as at 30 June 2021.

12. Throughout the reporting period, however, there were outstanding loans in the amount of \$11,008,000 from closed peacekeeping missions with net cash surpluses to other closed peacekeeping missions with net cash deficits, including for UNSMIL/UNTMIL/MIPONUH (\$7,366,000), MINURCA (\$3,518,000) and MINUGUA (\$124,000). During the reporting period, there were no movements in the loan balances between those closed missions, owing to the lack of receipt of outstanding assessments by the borrowing missions with net cash deficits, which prevented the repayment of the loans to the closed missions with cash surpluses.

13. Annexes II and III to the present report depict the levels of borrowing and provide an analysis of monthly borrowings and settlements from closed peacekeeping missions since July 2016.

Investment revenue, bank fees and net foreign exchange gain/loss

14. The income related to investment revenue (\$575,000) and foreign exchange gain related to the semi-annual cash pool allocation (\$98,000), offset in part by bank fees (\$10,000), amounted to a total of \$663,000.

15. Investment revenue of \$575,000 was accrued principally by UNPF (\$281,000), UNMIL (\$66,000), UNAVEM/MONUA (\$46,000), UNOMUR/ UNAMIR (\$33,000) and ONUMOZ (\$24,000), while the remaining missions accrued investment revenue below \$20,000 per mission.

Contributions received from Member States

16. During the financial year, Member States settled outstanding assessments of \$8,699,000 with respect to UNPF (\$8,551,000) and UNMIS (\$148,000). As at 30 June 2021, outstanding payments of assessments for the 24 closed missions amounted to \$215,482,000, as presented in annex I.

Prior-period adjustments

17. The prior-period adjustments of \$424,000 relate to insurance proceeds received as a result of property damage.

18. The total net cash balance of \$159,448,000 as at 30 June 2021 is presented for each of the 24 closed peacekeeping missions in table 3.

Table 3

Closed peacekeeping missions with net cash balances as at 30 June 2021

(Thousands of United States dollars)

<i>Mission</i>	<i>Amount</i>
MINURCAT	2 595
ONUB	1 555
ONUCA/ONUSAL	423
ONUMOZ	8 356
UNAMSIL/UNOMSIL	1 748

<i>Mission</i>	<i>Amount</i>
UNAVEM/MONUA	11 324
UNIIMOG	191
UNIKOM	621
UNMEE	2 234
UNMIBH	1 148
UNMIH	12 719
UNMIS	6 973
UNMIT	1 860
UNMLT	1
UNMOT	123
UNOMIG	535
UNOMIL	193
UNOMUR/UNAMIR	11 731
UNPF	88 635
UNPREDEP	2 114
UNSMIS	158
UNTAES	965
UNTAET/UNMISSET	2 865
UNTAG	381
Total	159 448

Peacekeeping operations with net cash deficits

19. As at 30 June 2021, 5 of the 29 peacekeeping missions covered in the present report had net cash deficits totalling \$85,604,000, as shown in table 4. The deficit arose from outstanding payments of assessments in the total amount of \$152,415,000.

20. The total cash and cash equivalent assets amounted to \$1,389,000. The liabilities amounted to \$86,993,000, comprising: (a) \$62,991,000 in claims owed to troop-contributing countries; (b) \$174,000 in credits; and (c) \$23,828,000 in other liabilities, comprising loans from other closed missions and the Peacekeeping Reserve Fund.

Table 4

Consolidated net cash position of MINUGUA, MINURCA, UNOSOM, UNSMIH/UNTMIH/MIPONUH and UNTAC as at 30 June 2021

(Thousands of United States dollars)

<i>Category</i>	<i>Amount</i>
Cash assets	1 389
Less: liabilities	(86 993)
Net cash deficit as at 30 June 2021	(85 604)

21. The change in the net cash position for the five closed peacekeeping missions in cash deficit from 30 June 2020 to 30 June 2021 is presented in table 5.

Table 5
Change in the net cash position of closed missions in deficit from 30 June 2020 to 30 June 2021

(Thousands of United States dollars)

Net cash deficit as at 30 June 2020	(85 522)
Investment revenue and net foreign exchange gain/(loss)	(82)
Contributions received from Member States	–
Other liabilities (loans outstanding and credits returnable to Member States)	–
Net cash deficit as at 30 June 2021	(85 604)

Investment revenue and net foreign exchange gain/loss

22. The net amount of \$82,000, presented in table 5 above, comprises foreign exchange loss of \$86,000, relating primarily to a revaluation of outstanding claims denominated in Canadian dollars in UNTAC, and income related to investment revenue of \$4,000.

Contributions received from Member States

23. During the financial year, no outstanding assessments were settled by the Member States with respect to peacekeeping operations with net cash deficits.

Other liabilities

24. During the reporting period, there was no change to loans outstanding. The loans outstanding of the closed missions in cash deficit continued to include loans of \$23,828,000, comprising: (a) \$11,008,000 owed by UNSMIH/UNTMIH/MIPONUH, MINURCA and MINUGUA to closed peacekeeping missions, as indicated in paragraph 12 above; and (b) \$12,820,000 owed by MINURCA to the Peacekeeping Reserve Fund since February 2000 as a result of insufficient cash resources in the Mission.

25. The amounts owed to troop- and police-contributing countries remained stable at \$63.0 million during the reporting period, compared with \$62.9 million in the previous reporting period. The increase in the amount of \$0.1 million is attributable to a currency revaluation of Canadian dollars as at 30 June 2021 for unpaid claims, as explained in paragraph 22 above. A breakdown between contingent-owned equipment and letter of assist liabilities is provided in annex IV to the present report.

26. There was no change in the credits owed to the former Yugoslavia in the amount of \$174,000.

27. The net cash deficit in the amount of \$85,604,000 as at 30 June 2021 is presented for each of the five closed peacekeeping missions in table 6. A more detailed breakdown by each closed peacekeeping mission is provided in annex I to the present report.

Table 6
Closed peacekeeping missions with cash deficits as at 30 June 2021

(Thousands of United States dollars)

<i>Mission</i>	<i>Amount</i>
MINUGUA	(123)
MINURCA	(23 810)
UNOSOM	(14 937)
UNSMIH/UNTMIH/MIPONUH	(7 252)
UNTAC	(39 482)
Total	(85 604)

III. Cash requirements of the Organization

Active peacekeeping operations

28. In his report on improving the financial situation of the United Nations (A/73/809), the Secretary-General proposed several measures to provide a more sustainable liquidity reserve for active peacekeeping missions, including the creation of a working capital fund, annual assessments and pooling of cash of active missions. The General Assembly, in its resolution 73/307, approved, on a trial basis for three budget periods, the management of the cash balances of all active peacekeeping missions as a pool while maintaining the balances in separate special accounts for each mission. In the same resolution, the Assembly also endorsed the recommendation of the Advisory Committee on Administrative and Budgetary Questions against the establishment of a working capital fund for peacekeeping (A/73/891, para. 36).

29. Following the decisions of the General Assembly pursuant to its resolution 73/307, a mechanism was established to meet the liquidity requirements of active peacekeeping operations through internal borrowing among active peacekeeping operations. As a result, MINURSO and UNMIK repaid their loans to closed peacekeeping operations and have continuously been obtaining new loans from an active peacekeeping operations since October 2019. Both MINURSO and UNMIK have required loans during every financial period for the past 10 years. As at 31 October 2021, these loans from active peacekeeping operations amounted to \$15 million for MINURSO and \$32.5 million for UNMIK. The historical unpredictability and gaps in the receipt of assessed contributions have an impact on cash liquidity in ongoing and active peacekeeping missions.

30. In addition, in its resolution 73/307, the General Assembly had requested the Secretary-General to ensure that proper oversight and controls were in place and that mandate implementation by the lending mission was not negatively affected. As a result, borrowing from active peacekeeping operations was not extended to MINUJUSTH in the 2019/20 period or UNAMID in the 2020/21 period because their irregular collection of assessments suggested that the missions might not be able to repay the loan to the lending mission. MINUJUSTH was able to repay its loans from closed peacekeeping missions in March 2020 and subsequently no new loans to active peacekeeping missions from closed peacekeeping missions were initiated. However, the closing peacekeeping operation UNAMID had, as at 31 October 2021, liabilities outstanding to troop- and police-contributing countries in the amount of \$87.6 million, with its cash balances insufficient to pay for its liabilities.

Regular budget operations

31. Notwithstanding the improved ability to manage the liquidity of active peacekeeping operations, the regular budget operations needed to utilize the cash surpluses of closed peacekeeping operations in 2018, 2019 and 2020. Despite the increasingly stringent cash conservation measures put in place in these years, the level of the liquidity mechanisms in the Working Capital Fund and the Special Account was still insufficient in all three years.

32. In 2018, loans from closed peacekeeping operations to the regular budget operations amounted to \$151.7 million in September 2018, which were settled by November 2018. However, in December 2018, loans amounting to \$137.7 million were again made to regular budget operations, and the loans were repaid in the same month.

33. In 2019, a similar pattern took place as regular budget operations again experienced a severe liquidity challenge towards the end of the financial period, which could be met only by borrowing from the cash surpluses of closed peacekeeping operations. Regular budget operations received a loan of \$75 million in September 2019, which enabled the Organization to meet payroll and its commitments to vendors. Regular budget operations received another loan in the amount of \$112.6 million in November 2019. The combined loans of \$187.6 million from closed peacekeeping operations were repaid on 31 December 2019.

34. In 2020, the liquidity situation had worsened, as the year commenced with \$711 million in contribution arrears coupled with the uncertainty of the amounts and timing of collections. An even more dire situation was prevented only as a result of extraordinary measures introduced in 2020, including a hiring freeze, as a follow-on from 2019. The unpredictability of contribution receipts continued throughout 2020. The Organization again availed itself of the cash surpluses of closed peacekeeping operations in December 2020, in the amount of \$100 million, on a short-term basis as a precautionary measure in order to ensure payroll commitments could be met. The later use of this funding in 2020, compared with 2019, was a result of the extraordinary measures taken during the year to curtail spending to coincide with projected cash inflows; however, these extraordinary measures had a negative impact on operations and the overall implementation of the regular budget.

35. In 2021, more severe restrictions on all spending were imposed in order to avoid a default in payments during the first quarter of the year, as the year started with a record \$808 million in contribution arrears, together with significant deferred cash demands of \$269 million. Owing to a record collection of about \$1 billion in April 2021, several restrictions were relaxed in May, but not all in order to reduce the risk of another financial crisis later in the year. The ability to borrow from closed peacekeeping surplus cash, if needed, allowed the Organization to remove, in May, all the restrictions on non-post spending, as the projected outflows at that stage suggested that normal regular budget liquidity reserves could be exhausted in the last quarter. The pace of spending, hampered partly by the partial restrictions on hiring and partly by supply chain disruptions caused by the coronavirus disease (COVID-19) pandemic, now shows that the surplus cash of closed peacekeeping operations will not be needed for the regular budget in 2021.

36. For three consecutive years, the cash surpluses of closed peacekeeping operations provided a lifeline for continued regular budget operations, acting as a critical supplement to the regular budget liquidity reserves, which were inadequate to sustain operations. The experience of 2020 and early 2021, especially the impact on mandate delivery due to the restrictions on hiring and non-post spending, shows that, in the absence of any other alternatives, the use of the cash surpluses of closed

missions continues to remain critical to regular budget operations, especially in the absence of an increase in the level of the Working Capital Fund, which had been proposed by the Secretary-General in 2017, 2018 and 2019. If the surplus cash of closed peacekeeping operations is not available as an additional emergency liquidity reserve for regular budget operations, the regular budget implementation target at the beginning of each year would have to be reduced correspondingly to avert a potential default in payments for legal obligations. The late payment and non-payment of contributions, coupled with lower-than-needed liquidity reserves, undermine the Organization's ability to implement the budget as approved and planned, which, in turn, hampers the delivery of mandates and implementation of operational activities.

Report on improving the financial situation of the United Nations

37. In his most recent report on improving the financial situation of the United Nations ([A/76/429](#)), the Secretary-General proposed several measures to urgently address the liquidity crisis, including continuing to manage the cash resources of the active peacekeeping missions as a pool and relaxing the restrictions on the use of the Peacekeeping Reserve Fund as a mechanism to address the normal liquidity challenges of active peacekeeping operations.

38. Pending the decision of the General Assembly on the report and the impact of the measures outlined therein on the liquidity situation, the Secretary-General proposes, in the present report, the retention of the net cash balance available in 24 closed peacekeeping missions until the liquidity situation of both peacekeeping and regular budget operations has improved and stabilized.

39. The concerns related to the cash requirements of the Organization are further affected by the decisions and requests of the General Assembly described in section IV below.

IV. Decisions and requests of the General Assembly

40. In paragraph 8 of its resolution [75/296](#), the General Assembly emphasized its commitment to resolving the issue of claims payable to troop- and police-contributing countries and outstanding dues to Member States from closed peacekeeping operation budgets. During deliberations on prior reports of the Secretary-General on the updated financial situation of closed peacekeeping missions, Member States have annually proposed and considered scenarios to return credits in missions with cash surplus and the settlement of the outstanding liabilities, including amounts owed to troop- and police-contributing countries. The settlement of outstanding liabilities to troop- and police-contributing countries in closed peacekeeping missions with net cash deficits would require a decision by the General Assembly on modalities for the payment of the long overdue payments to troop- and police-contributing countries.

41. In paragraph 9 of its resolution [75/296](#), the General Assembly requested the Secretary-General to continue to take every measure necessary to reimburse troop- and police-contributing countries before the closure of any peacekeeping mission. The recently closed peacekeeping operations, namely, UNOCI, UNMIL, MINUSTAH and MINUJUSTH, have paid the dues to troop- and police-contributing countries. However, as indicated in paragraph 30 above, UNAMID, whose mandate was terminated on 31 December 2020, had outstanding liabilities to troop- and police-contributing countries in the amount of \$87.6 million as at 31 October 2021.

42. In paragraph 6 of its resolution [75/296](#), the General Assembly noted that the use of unreturned balances to cover temporary liquidity needs of the Organization is not an established mechanism, and emphasized that the practice is not sustainable. The

challenges of active peacekeeping operations and regular budget operations in the light of other requests from the General Assembly are explained below.

Active peacekeeping operations

43. For active peacekeeping operations, the immediate cash requirements have been temporarily relieved with the ability to lend and borrow cash among active peacekeeping operations, for an initial trial period of three years, starting with the 2019/20 period, in line with General Assembly resolution [73/307](#). As a result of the request of the General Assembly, expressed in the same resolution, to ensure that proper oversight and controls were in place and that mandate implementation by the lending mission was not negatively affected, borrowing from active peacekeeping operations has not been effected for the two missions that have most recently entered the closure phase, namely, MINUJUSTH in the 2019/20 period and UNAMID in the 2020/21 period. The irregular collection of assessments for closing missions has historically suggested that those missions might not be able to repay a loan to the lending mission or missions. Therefore, the direction of the General Assembly to avoid negative effects on mandate implementation by lending missions may require, in the future, some active and closing missions to borrow from closed peacekeeping operations. Such cases are most predominant during the closing phase of a mission, as demonstrated by the prolonged outstanding liabilities of the five missions with net cash deficits in the present report, but also more recently in MINUJUSTH and UNAMID.

44. Furthermore, several active missions, such as MINURSO and UNMIK, have experienced delayed collections of assessments over many years and may eventually be unable to repay their loans to the lending mission or missions, if there are further adverse changes in the pattern of collection of assessed contributions. In such a scenario, under the currently approved arrangements, these active peacekeeping missions may not be able to borrow cash from another active mission and may, therefore, need to resort to borrowing from the surplus cash of closed peacekeeping operations in order to meet their liquidity needs to continue the uninterrupted implementation of their respective mandates. If the General Assembly had not approved the cross-borrowing between active missions, cash-constrained active peacekeeping missions, such as MINURSO and UNMIK, would not have been able to repay their loans to closed peacekeeping missions in 2019, and would have continued to require loans from closed peacekeeping missions since 2019.

Regular budget operations

45. Pending a solution to the low level of liquidity reserves for the regular budget, the Organization was forced to use the funds available in closed peacekeeping missions to maintain regular budget operations in the 2018, 2019 and 2020 calendar years.

46. The Secretariat has continued to manage its 2021 regular budget operations on the assumption that it can again borrow funds from the closed peacekeeping missions when the liquidity reserves have been depleted, pending the decision of the General Assembly with respect to the measures proposed by the Secretary-General in his report on improving the financial situation of the United Nations ([A/76/429](#)). Without the ability to borrow from closed peacekeeping missions, regular budget operations would be severely affected because the Organization's regular budget liquidity reserves are currently not adequate to sustain its operations, even with the stringent cash conservation measures implemented in recent years.

V. Actions to be taken by the General Assembly

47. The General Assembly is requested:

- (a) To take note of the present report;
- (b) To allow the retention of the net cash balance of \$159,448,000 available in 24 closed peacekeeping missions until the liquidity situation of both peacekeeping and regular budget operations has improved and stabilized.

Annex I

Unpaid assessments, cash assets, liabilities and net cash balance of closed peacekeeping missions as at 30 June 2021

(Thousands of United States dollars)

Mission	Accounts payable to Member States							Net cash balance as at 30 June 2021
	Unpaid assessments	Cash assets as at 30 June 2021	Amounts owed to troop- and police-contributing countries	Credits returnable to Member States	Overpayment	Other liabilities ^a	Total liabilities	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(3)+(4)+(5)+(6)	
Missions with net cash surpluses								
MINURCAT	48	5 996	–	(3 396)	(5)	–	(3 401)	2 595
ONUB	2	1 606	(46)	(4)	(1)	–	(51)	1 555
ONUCA/ONUSAL	78	424	–	(1)	–	–	(1)	423
ONUMOZ	8 978	8 666	–	(310)	–	–	(310)	8 356
UNAMSIL/UNOMSIL	12	1 766	(3)	(14)	(1)	–	(18)	1 748
UNAVEM/ MONUA	34 856	16 545	–	(5 221)	–	–	(5 221)	11 324
UNIIMOG	3	257	–	(66)	–	–	(66)	191
UNIKOM	68	622	–	(1)	–	–	(1)	621
UNMEE	1	2 305	(39)	(32)	–	–	(71)	2 234
UNMIBH	33 835	5 555	–	(4 407)	–	–	(4 407)	1 148
UNMIH	9	25 370	(12 454)	(197)	–	–	(12 651)	12 719
UNMIS	158	7 045	–	(72)	–	–	(72)	6 973
UNMIT	3	2 677	–	(817)	–	–	(817)	1 860
UNMLT	–	1	–	–	–	–	–	1
UNMOT	–	125	(1)	(1)	–	–	(2)	123
UNOMIG	3 776	544	–	(9)	–	–	(9)	535
UNOMIL	1	219	–	(26)	–	–	(26)	193
UNOMUR/UNAMIR	922	11 939	–	(208)	–	–	(208)	11 731
UNPF	97 422	105 688	(3 299)	(13 754)	–	–	(17 053)	88 635
UNPREDEP	1	4 704	(2 588)	(2)	–	–	(2 590)	2 114
UNSMIS	–	329	–	(164)	(7)	–	(171)	158
UNTAES/Civilian Police Support Group	8 713	5 683	–	(4 718)	–	–	(4 718)	965

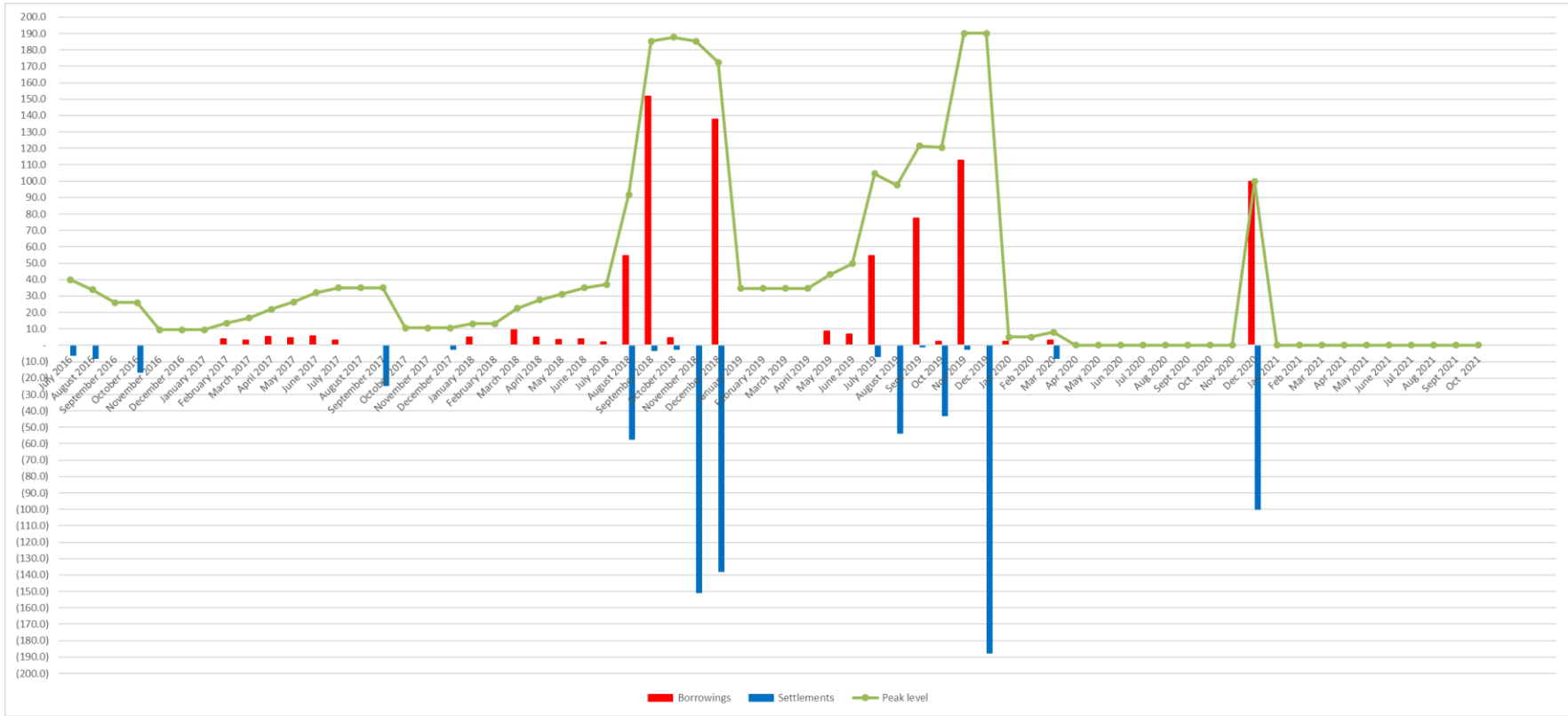
<i>Mission</i>	<i>Accounts payable to Member States</i>						<i>Net cash balance as at 30 June 2021</i>
	<i>Unpaid assessments</i>	<i>Cash assets as at 30 June 2021</i>	<i>Amounts owed to troop- and police-contributing countries</i>	<i>Credits returnable to Member States</i>	<i>Overpayment</i>	<i>Other liabilities^a</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)=(3)+(4)+(5)+(6)</i>
							<i>(8)=(2)+(7)</i>
UNTAET/UNMISSET	26 591	4 703	–	(1 838)	–	–	2 865
UNTAG	5	501	–	(120)	–	–	381
Subtotal	215 482	213 270	(18 430)	(35 378)	(14)	–	159 448
Missions with net cash deficits							
MINUGUA	144	1	–	–	–	(124)	(123)
MINURCA	35 538	8	(7 480)	–	–	(16 338)	(23 810)
UNOSOM	57 352	623	(15 490)	(70)	–	–	(14 937)
UNSMIH/UNTMIH/MIPONUH	19 385	228	(114)	–	–	(7 366)	(7 252)
UNTAC	39 996	529	(39 907)	(104)	–	–	(39 482)
Subtotal	152 415	1 389	(62 991)	(174)	–	(23 828)	(85 604)
Total	367 897	214 659	(81 421)	(35 552)	(14)	(23 828)	73 844

^a Other liabilities (\$23,828,000) comprise outstanding loans to other closed missions (\$11,008,000) and the Peacekeeping Reserve Fund (\$12,820,000).

Annex II

Borrowings from closed peacekeeping missions, 1 July 2016 to 31 October 2021

(Millions of United States dollars)



Annex III

Borrowings, settlements and peak levels of cross-borrowing from closed missions, 1 July 2016 to 31 October 2021

(Millions of United States dollars)

A. 1 July 2016 to 30 June 2017

	<i>July 2016</i>	<i>August 2016</i>	<i>September 2016</i>	<i>October 2016</i>	<i>November 2016</i>	<i>December 2016</i>	<i>January 2017</i>	<i>February 2017</i>	<i>March 2017</i>	<i>April 2017</i>	<i>May 2017</i>	<i>June 2017</i>
Borrowings	—	—	—	—	—	—	—	4.0	3.2	5.2	4.4	5.8
Settlements	(6.0)	(8.0)	—	(16.5)	—	—	—	—	—	—	—	—
Balance	34.0	26.0	26.0	9.5	9.5	9.5	9.5	13.5	16.7	21.9	26.3	32.1
Peak level	40.0	34.0	26.0	26.0	9.5	9.5	9.5	13.5	16.7	21.9	26.3	32.1

B. 1 July 2017 to 30 June 2018

	<i>July 2017</i>	<i>August 2017</i>	<i>September 2017</i>	<i>October 2017</i>	<i>November 2017</i>	<i>December 2017</i>	<i>January 2018</i>	<i>February 2018</i>	<i>March 2018</i>	<i>April 2018</i>	<i>May 2018</i>	<i>June 2018</i>
Borrowings	3.0	—	—	—	—	—	5.0	—	9.4	5.1	3.5	4.0
Settlements	—	—	(24.5)	—	—	(2.5)	—	—	—	—	—	—
Balance	35.1	35.1	10.6	10.6	10.6	8.1	13.1	13.1	22.5	27.6	31.1	35.1
Peak level	35.1	35.1	35.1	10.6	10.6	10.6	13.1	13.1	22.5	27.6	31.1	35.1

C. 1 July 2018 to 30 June 2019

	<i>July 2018</i>	<i>August 2018</i>	<i>September 2018</i>	<i>October 2018</i>	<i>November 2018</i>	<i>December 2018</i>	<i>January 2019</i>	<i>February 2019</i>	<i>March 2019</i>	<i>April 2019</i>	<i>May 2019</i>	<i>June 2019</i>
Borrowings	2.0	54.7	151.7	4.5	—	137.7	—	—	—	—	8.5	6.6
Settlements	—	(57.2)	(3.0)	(2.4)	(150.7)	(137.7)	—	—	—	—	—	—
Balance	37.1	34.6	183.3	185.4	34.7	34.7	34.7	34.7	34.7	34.7	43.2	49.8
Peak level	37.1	91.8	185.3	187.8	185.4	172.4	34.7	34.7	34.7	34.7	43.2	49.8

D. 1 July 2019 to 30 June 2020

	<i>July 2019</i>	<i>August 2019</i>	<i>September 2019</i>	<i>October 2019</i>	<i>November 2019</i>	<i>December 2019</i>	<i>January 2020</i>	<i>February 2020</i>	<i>March 2020</i>	<i>April 2020</i>	<i>May 2020</i>	<i>June 2020</i>
Borrowings	54.7	—	77.5	2.5	112.6	—	2.5	—	3.0	—	—	—
Settlements	(7.0)	(53.5)	(1.0)	(43.0)	(2.5)	(187.6)	—	—	(8.0)	—	—	—
Balance	97.5	44.0	120.5	80.0	190.1	2.5	5.0	5.0	—	—	—	—
Peak level	104.5	97.5	121.5	120.5	190.1	190.1	5.0	5.0	8.0	—	—	—

E. 1 July 2020 to 30 June 2021

	<i>July 2020</i>	<i>August 2020</i>	<i>September 2020</i>	<i>October 2020</i>	<i>November 2020</i>	<i>December 2020</i>	<i>January 2021</i>	<i>February 2021</i>	<i>March 2021</i>	<i>April 2021</i>	<i>May 2021</i>	<i>June 2021</i>
Borrowings	—	—	—	—	—	100.0	—	—	—	—	—	—
Settlements	—	—	—	—	—	(100.0)	—	—	—	—	—	—
Balance	—	—	—	—	—	—	—	—	—	—	—	—
Peak level	—	—	—	—	—	—	—	—	—	—	—	—

F. 1 July 2021 to 31 October 2021

	<i>July 2021</i>	<i>August 2021</i>	<i>September 2021</i>	<i>October 2021</i>
Borrowings	—	—	—	—
Settlements	—	—	—	—
Balance	—	—	—	—
Peak level	—	—	—	—

Annex IV

Outstanding claims owed to troop-contributing countries in closed missions with cash deficits as at 30 June 2021

(Thousands of United States dollars)

	<i>Contingent-owned equipment</i>	<i>Letters of assist</i>	<i>Total</i>
MINURCA	(7 477)	(3)	(7 480)
UNOSOM	(12 425)	(3 065)	(15 490)
UNSMIH/UNTMIH/MIPONUH	—	(114)	(114)
UNTAC	(20 370)	(19 537)	(39 907)
Total	(40 186)	(22 719)	(62 991)