



General Assembly

Distr.: General
2 December 2024

Original: English

Seventy-ninth session

Agenda item 155

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

Updated financial position of closed peacekeeping missions as at 30 June 2024

Report of the Secretary-General

Summary

The present report provides information on the financial position of 32 closed peacekeeping missions as at 30 June 2024. Of those missions, 13 had net cash deficits in an amount of \$156.3 million, owing mainly to outstanding payments of assessed contributions from Member States. The remaining 19 closed peacekeeping missions had net cash surpluses available for credit to Member States totalling \$5.8 million.

Two closed peacekeeping missions with net cash surpluses were added to the report, namely, UNMIL and UNOCI, following the decision by the General Assembly. In addition, two existing closed peacekeeping missions, namely, ONUMOZ and UNOMIG, changed their classification from missions with net cash deficits as at 30 June 2023 to missions with net cash surpluses as at 30 June 2024.

The 19 closed peacekeeping missions with net cash surpluses available for credit to Member States totalled \$5.8 million as at 30 June 2024, compared with a \$0.2 million net cash surplus as at 30 June 2023. The increase in the net cash position resulted mainly from including UNMIL and UNOCI in the present report, as both missions combined added \$4.6 million net surplus cash to the present portfolio of closed peacekeeping operations. In addition, accrued investment revenue amounted to \$0.8 million in the reporting period for the missions with net cash surpluses.

Section III contains a refined proposal for a mechanism for the automatic return of net cash surplus balances in closed peacekeeping operations, based on the proposal presented in the previous report (A/78/689), taking into account views provided by legislative bodies during the seventy-eighth session.

The Secretary-General requests that the General Assembly approve the proposed mechanism to return net cash surplus balances in closed peacekeeping operations.



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, as at 30 June 2024, on the financial position of 32 closed peacekeeping missions (MINUGUA, MINURCA, MINURCAT, MINUSTAH/MINUJUSTH, ONUB, ONUCA/ONUSAL, ONUMOZ, UNAMSIL/UNOMSIL, UNAVEM/MONUA, UNIIMOG, UNIKOM, UNMEE, UNMIBH, UNMIH, UNMIS, UNMIT, UNMLT, UNMOT, UNOMIG, UNOMIL, UNOMUR/UNAMIR, UNOSOM, UNPF, UNPREDEP, UNSMIH/UNTMIH/MIPONUH, UNSMIS, UNTAC, UNTAES/Civilian Police Support Group, UNTAET/UNMISSET, UNTAG, UNMIL and UNOCI), since the previous report of the Secretary-General ([A/78/689](#)) and General Assembly resolution [78/296](#).

2. The closed peacekeeping operations (UNOCI and UNMIL) have completed their mandates as decided by the Security Council, and in its resolutions [78/299](#) and [78/303](#), respectively, the General Assembly decided that UNOCI and UNMIL would be included in the present report.

3. Section II of the report contains an update on the implementation of General Assembly resolution [76/280](#). As in past reports, section II and the annex present the financial position of the closed peacekeeping missions 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 2024, 19 missions were classified as closed missions with net cash surpluses and 13 missions were classified as closed missions with net cash deficits.

4. Information as at 30 June 2024 on the outstanding assessments from Member States for each closed peacekeeping mission, as well as cash assets and liabilities, including accounts payable to Member States (amounts owed to troop- and police-contributing countries, credits issued to Member States and overpayments), is provided in the annex.

5. As at 30 June 2024, the combined outstanding assessments from Member States in the 32 closed peacekeeping missions totalled \$378.5 million, of which more than 99 per cent is owed by three Member States. In response to the request for details of the Secretariat's efforts to reduce outstanding contributions contained in paragraph 6 of the report of the Advisory Committee on Administrative and Budgetary Questions ([A/78/791](#)), endorsed by the General Assembly, the Secretariat consistently uses formal and informal means of communication with Member States with the aim of reducing the level of outstanding contributions for peacekeeping operations. Formal means of communication include: reminder letters; briefings and presentations to Member States, including to the Fifth Committee; senior managers bilateral meetings with Member States; and daily updates of the Umoja contributions portal, which provides the status of contributions by all Member States. Informal means of communication include regular engagements with individual Member States through calls, online sessions and in-person meetings to provide targeted information on the status of contributions to the United Nations and encouraging Member States to make payments to closed peacekeeping operations. The Secretariat also provides awareness-raising and guidance on the usage of the contributions portal, which facilitates the tracking and status of assessed contributions by Member States.

6. As at 30 June 2024, the combined liabilities amounted to \$259.0 million, comprising amounts owed to two troop- and police-contributing countries (\$30.4 million); credits issued to Member States (\$144.7 million); overpayments by Member States (\$0.8 million); and other liabilities (\$83.1 million), which includes liabilities from cross-borrowing loans among closed peacekeeping operations. More details are provided in section II below.

II. Consolidated financial information

Implementation of General Assembly resolution 76/280

7. In its resolution 76/280, the Assembly decided on both the return of credits and the payment of outstanding liabilities to troop- and police-contributing countries.

8. In paragraph 5 of its resolution 76/280, the General Assembly decided to return cash assets in closed peacekeeping missions to Member States, as follows:

(a) To return, by 31 March 2023, all cash assets as at 31 December 2022 in missions with cash surpluses, excluding only cash necessary to cover claims of troop- and police-contributing countries in those missions, to Member States that had paid their assessed contributions in full to the closed peacekeeping missions as at 31 December 2022, based on the scale applicable to each mission's last assessment;

(b) To cross-borrow the remaining cash available in all closed missions to pay by 31 March 2023 all outstanding claims of troop- and police-contributing countries in closed peacekeeping missions, prioritizing the claims made by countries without arrears in closed peacekeeping missions.

9. In implementation of paragraph 5 (a) of resolution 76/280, the majority of credits returnable to Member States in the amount of \$134.9 million were utilized upon instruction from Member States during both the 2022/23 period (\$57.6 million) and the 2023/24 period (\$63.0 million), leaving a balance of \$14.3 million as at 30 June 2024. In addition, credits amounting to \$61.4 million were not returnable to Member States pursuant to resolution 76/280 as a number of Member States had not paid their assessed contributions in full to the 29 closed peacekeeping missions as at 31 December 2022.

10. In implementation of paragraph 5 (b) of resolution 76/280, the majority of the liabilities were settled upon instruction from troop- and police-contributing countries during the 2022/23 period with instructions pending from only six countries. During the beginning of the 2023/24 period, upon receipt of instructions on the disposition from troop- and police-contributing countries, the outstanding liabilities to three of the remaining six troop- and police-contributing countries were settled in the amount of \$8.3 million. The outstanding settlements on 30 June 2024 of \$30.0 million were due to instructions on disposition pending from three troop- and police-contributing countries.

11. After the reporting period, from 1 July to 30 September 2024, the liabilities for one of the remaining three troop- and police-contributing countries were settled in the amount of \$0.03 million. As at 30 September 2024, liabilities to 25 of the 27 troop- and police-contributing countries had been settled, while instructions were pending from two troop- and police-contributing countries for an amount of \$30.0 million.

12. The total balance owed to troop- and police-contributing countries amounts to \$30.4 million (see annex), which includes the added liabilities arising from the inclusion of MINUSTAH/MINUJUSTH and UNMIL in the present report, which took place after the adoption of resolution 76/280 by the General Assembly.

13. Table 1 provides an overview of the overall change in cash assets and liabilities from 30 June 2023 to 30 June 2024. Cash assets were reduced by \$31.4 million in the 2023/24 period, mainly owing to the utilization of credits issued in the 2022/23 period and the settlement of old outstanding liabilities to troop- and police-contributing countries. Liabilities decreased by \$40.1 million, owing mainly to the settlement of these liabilities.

Table 1
Change in cash assets and liabilities from 30 June 2023 to 30 June 2024

(Thousands of United States dollars)

	<i>As at 30 June 2023</i>	<i>As at 30 June 2024</i>	<i>Variance</i>
Cash assets	139 884.0	108 458.5	(31 425.5)
Liabilities	(299 188.8)	(259 046.7)	40 142.1
Net cash	(159 304.8)	(150 588.2)	8 716.6

14. Additional financial details regarding the changes in the updated financial position in the 2023/24 period are provided in the following two subsections.

15. In addition, with a view to institutionalizing a mechanism based on the principles contained in paragraph 5 of resolution [76/280](#), a refined proposal for a mechanism for the automatic return of net cash surpluses and handling of outstanding liabilities is presented in section III.

Peacekeeping operations with net cash surpluses

16. As at 30 June 2024, 19 of the 32 peacekeeping missions covered in the present report had net cash surpluses totalling \$5,754,600, compared with \$207,200 as at 30 June 2023, as set out in table 2. The increase in the net cash position resulted mainly from the inclusion of the net surplus cash of UNMIL and UNOCI (\$4.6 million) in the present report and from investment revenue (\$1.2 million).

17. As at 30 June 2024, the total cash and cash equivalent assets amounted to \$56,883,800, compared with \$18,471,000 as at 30 June 2023. The increase of \$38.4 million in the cash assets resulted mainly from the addition of the cash assets of UNMIL and UNOCI to the present report.

18. As at 30 June 2024, the total liabilities amounted to \$51,129,200, compared with \$18,263,800 as at 30 June 2023. The increase in the liabilities of \$32.9 million resulted mainly from the addition of the liabilities of UNMIL and UNOCI (\$36.8 million) to the present report. The total liabilities as at 30 June 2024 comprised: (a) \$2,937,700 in claims owed to troop-contributing countries; (b) \$47,307,500 in credits; (c) \$548,200 in overpayments by Member States; and (d) \$335,800 in other liabilities in UNOCI and UNMIL, including provision for litigation claims, employee benefits liabilities and accounts payable. A breakdown by each of the closed peacekeeping missions is provided in the annex.

Table 2
Consolidated net cash position of closed peacekeeping missions with net cash balances as at 30 June 2023 and 30 June 2024

(Thousands of United States dollars)

<i>Category</i>	<i>As at 30 June 2024</i>	<i>As at 30 June 2023</i>
Cash assets	56 883.8	18 471.0
Less: liabilities	(51 129.2)	(18 263.8)
Net cash available as at 30 June	5 754.6	207.2

19. The changes in the total net cash position for the 19 closed peacekeeping missions with net cash surpluses are set out in table 3, with each line item described in more detail

below the table. The total net cash available in the 19 closed peacekeeping missions changed from \$207,200 at the end of June 2023 to \$5,754,600 at the end of June 2024.

Table 3

Change in net surplus cash from 30 June 2023 to 30 June 2024

(Thousands of United States dollars)

Net cash available as at 30 June 2023	207.2
Investment revenue, bank fees and net foreign exchange gain/(loss)	1 158.4
Net surplus cash of UNMIL and UNOCI	4 601.1
ONUMOZ and UNOMIG reclassified from deficit missions to surplus missions (closing balance 30 June 2023)	(212.1)
Net cash available as at 30 June 2024	5 754.6

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

20. The net income of \$1,158,400 comprised investment revenue (\$1,157,000) related to the semi-annual cash pool allocation and foreign exchange gain (\$2,600), offset in part by bank fees (\$1,200).

21. The investment revenue of \$1,157,000 was accrued principally by ONUMOZ (\$301,200), UNPREDEP (\$223,900) and UNMIS (\$209,700), while the remaining missions accrued investment revenue below \$92,000 per mission.

Net surplus cash of UNMIL and UNOCI

22. The addition of UNMIL and UNOCI to the present report increased the cash assets by \$4,601,100. In its resolutions [78/299](#) and [78/303](#), respectively, the General Assembly decided that updated information on the financial position of UNOCI and UNMIL should be included in the report. As shown in the annex, the combined net surplus cash balance of UNMIL and UNOCI amounted to \$4,601,100 as at 30 June 2024, which is due to the missions' cash assets of \$41,407,200 being higher than their combined liabilities of \$36,806,100.

ONUMOZ and UNOMIG reclassified from deficit missions to surplus missions

23. On 30 June 2023, the surplus missions' closing balance of \$207,200 did not include the closing balances of ONUMOZ and UNOMIG, as these two missions combined had a net cash deficit of \$212,100 at 30 June 2023. Since ONUMOZ and UNOMIG were reclassified in the 2023/24 period to surplus missions as at 30 June 2024, the closing balances of ONUMOZ and UNOMIG as at 30 June 2023 were included during the 2023/24 period in the group of missions with net cash surpluses.

24. The total net cash balance of \$5,754,600 as at 30 June 2024 for each of the 19 closed peacekeeping missions is shown in table 4. Additional details concerning cash assets and liabilities of surplus missions are presented in the annex.

Table 4
Closed peacekeeping missions with net surplus cash balances as at 30 June 2024

(Thousands of United States dollars)

<i>Mission</i>	<i>Amount</i>
MINURCAT	131.4
ONUB	65.2
ONUCA/ONUSAL	18.8
ONUMOZ ^a	91.4
UNAMSIL/UNOMSIL	64.5
UNIIMOG	11.6
UNIKOM	25.0
UNMEE	94.4
UNMIL ^b	3 932.9
UNMIS	225.7
UNMIT	92.1
UNMLT	0.0
UNMOT	5.5
UNOCI ^b	668.2
UNOMIG ^a	13.9
UNOMIL	8.7
UNPREDEP	271.2
UNSMIS	9.7
UNTAG	24.4
Total	5 754.6

^a ONUMOZ and UNOMIG were reclassified from deficit missions to surplus missions during the 2023/24 period.

^b Net cash surpluses of UNMIL and UNOCI were added in the 2023/24 period.

Peacekeeping operations with net cash deficits

25. As at 30 June 2024, 13 of the 32 peacekeeping missions had net cash deficits totalling \$156,342,800, compared with \$159,512,000 as at 30 June 2023, as shown in table 5. The improvement in the net cash position of \$3.2 million resulted mainly from investment revenue (\$4.6 million). The root cause of the overall net cash deficit is outstanding payments of assessments in the amount of \$364,027,000.

26. As at 30 June 2024, the total cash and cash equivalent assets amounted to \$51,574,700, compared with \$121,413,000 as at 30 June 2023. During the reporting period, the cash assets were reduced by \$69.8 million, owing mainly to the utilization of credits issued in the 2022/23 period and the settlement of old outstanding liabilities to troop- and police-contributing countries.

27. As at 30 June 2024, the liabilities amounted to \$207,917,500, comprising: (a) \$27,453,200 in claims owed to troop-contributing countries; (b) \$97,392,700 in credits, of which \$82,769,300 was issued to Member States with unpaid assessment balances to closed peacekeeping operations; (c) \$294,700 in overpayments by Member States; and (d) \$82,776,900 in other liabilities, comprising loans from other closed missions (\$57,262,000) and loans from the Peacekeeping Reserve Fund (\$12,820,000);

and other payables in MINUSTAH/MINUJUSTH (\$12,694,900) comprising provisions for credit returns (\$12,047,200) and other accrued liabilities (\$647,700).

28. A breakdown by each closed peacekeeping mission is provided in the annex.

Table 5

Consolidated net cash position of closed peacekeeping missions in deficit as at 30 June 2023 and 30 June 2024

(Thousands of United States dollars)

<i>Category</i>	<i>As at 30 June 2024</i>	<i>As at 30 June 2023</i>
Cash assets	51 574.7	121 413.0
Less: liabilities	(207 917.5)	(280 925.0)
Net cash deficit as at 30 June	(156 342.8)	(159 512.0)

29. The changes in the total net cash position for the 13 closed peacekeeping missions with net cash deficits are presented in table 6, with each line item described in more detail below the table.

Table 6

Change in the net cash position of closed missions in deficit from 30 June 2023 to 30 June 2024

(Thousands of United States dollars)

Net cash deficit as at 30 June 2023	(159 512.0)
Investment revenue, bank fees and net foreign exchange gain/(loss)	4 638.6
Contributions received from Member States	97.1
Prior-period adjustments	(345.2)
New loans to MINURCA and UNTAC to settle liabilities to troop- and police-contributing countries	(1 433.4)
ONUMOZ and UNOMIG reclassified from deficit missions to surplus missions (closing balance 30 June 2023)	212.1
Net cash deficit as at 30 June 2024	(156 342.8)

Investment revenue and net foreign exchange gain/loss

30. The investment revenue (\$4,633,400) associated with the semi-annual cash pool allocation and foreign exchange gain (\$11,000), offset in part by bank fees (\$5,800), resulted in a total income of \$4,638,600.

31. Investment revenue was accrued principally by UNPF (\$1,862,500), UNMIH (\$979,100), MINUSTAH/MINUJUSTH (\$706,200) and UNAVEM/MONUA (\$302,900), while the remaining missions accrued investment revenue below \$186,000 per mission.

Contributions received from Member States

32. During the financial year, Member States settled outstanding assessments of \$97,100 with respect to MINUSTAH/MINUJUSTH (\$96,800) and UNTAC (\$300). As at 30 June 2024, outstanding payments of assessments for the 13 closed missions with net cash deficits amounted to \$364,027,000, as shown in the annex.

Prior period adjustments

33. Prior period adjustments in the amount of \$345,200 related to MINUSTAH/MINUJUSTH, including an increase of accrued contingent-owned equipment liabilities, which was partly offset by a decrease related to the refund of prior period expenses.

New loans to MINURCA and UNTAC to settle liabilities to troop- and police-contributing countries

34. Pursuant to paragraph 5 (b) of General Assembly resolution [76/280](#), cash was cross-borrowed from the available cash to pay outstanding claims of troop- and police-contributing countries in closed peacekeeping missions.

35. In other words, in order to settle outstanding claims of troop- and police-contributing countries in closed peacekeeping missions with a net cash deficit position, cash was cross-borrowed by way of loans from closed missions with cash available. The loans were implemented upon receipt of instructions on the modality for settlement by the troop- and police-contributing countries, with settlement either as a direct payment to them or as an offset against their other outstanding assessed contributions. On the basis of instructions received by 30 June 2024, the total loans effected from 1 July 2023 to 30 June 2024 are presented in table 7.

36. The loans from the lending missions were selected from the missions with the largest cash balances in order to simplify the cross-borrowing transactions.

Table 7

New loans during the period from 1 July 2023 to 30 June 2024

(Thousands of United States dollars)

<i>Loans from closed missions</i>	<i>Loans to closed missions</i>		<i>Total</i>
	<i>MINURCA</i>	<i>UNTAC</i>	
UNOMUR/UNAMIR	12.8	–	12.8
UNAVEM/MONUA	–	912.9	912.9
UNMIH	–	507.7	507.7
Total	12.8	1 420.6	1 433.4

ONUMOZ and UNOMIG reclassified from deficit missions to surplus missions

37. On 30 June 2023, the deficit missions' closing balance of \$159,512,000 included the closing balances of ONUMOZ and UNOMIG, which, combined, had a net deficit of \$212,100 on 30 June 2023. Since ONUMOZ and UNOMIG were reclassified in the 2023/24 period from missions with net cash deficits as at 30 June 2023 to missions with net cash surpluses as at 30 June 2024, the closing balances of ONUMOZ and UNOMIG as at 30 June 2023 were moved to the group of missions with net cash surpluses, as explained in paragraph 23.

38. The net cash deficit in the total amount of \$156,342,800 as at 30 June 2024 is presented for each of the 13 closed peacekeeping missions in table 8. A more detailed breakdown by each closed peacekeeping mission is provided in the annex.

Table 8
Closed peacekeeping missions with net cash deficits as at 30 June 2024

(Thousands of United States dollars)

<i>Mission</i>	<i>Amount</i>
MINUGUA	(123.0)
MINURCA	(23 807.6)
MINUSTAH/MINUJUSTH	(4 443.0)
UNAVEM/MONUA	(9 255.0)
UNMIBH	(4 171.6)
UNMIH	(2 533.4)
UNOMUR/UNAMIR	(3 558.1)
UNOSOM	(11 092.3)
UNPF	(44 840.9)
UNSMIH/UNTMIH/MIPONUH	(7 233.1)
UNTAC	(39 180.1)
UNTAES	(4 465.0)
UNTAET/UNMISSET	(1 639.7)
Total	(156 342.8)

III. Proposed mechanism for the return of cash surpluses

39. The present section contains a proposal for a mechanism for the return of net cash surplus balances and outstanding liabilities in closed peacekeeping operations, based on the principles contained in General Assembly resolution [76/280](#).

40. It is recalled that the Secretary-General made a comprehensive proposal in his report on the updated financial position of closed peacekeeping missions as at 30 June 2023 ([A/78/689](#)) to address the issue of surplus cash as well as outstanding liabilities. In the present report, the Secretary-General is presenting a further refined proposal based on the previous, taking into account considerations by the legislative bodies during the seventy-eighth session.

41. With a view to institutionalizing and maintaining the decision made by the General Assembly in its resolution [76/280](#) as comprehensive guidance on this subject, it is considered appropriate to establish a recurrent mechanism for the return of surplus cash. It is therefore proposed that a mechanism be established that will authorize the Secretary-General to dispose of net cash surplus balances in closed peacekeeping operations on the basis of the principles reflected in paragraph 5 of Assembly resolution [76/280](#). The proposed mechanism contains the following provisions:

(a) All outstanding liabilities, including outstanding claims of troop- and police-contributing countries, in closed peacekeeping missions are settled as a matter of priority. In this regard, the Secretary-General is authorized to cross-borrow any remaining cash available in closed peacekeeping missions in order to facilitate the payment of outstanding liabilities, prioritizing the claims for troop- and police-contributing country reimbursement by countries without arrears in the closed peacekeeping missions;

(b) The Secretary-General is authorized, without an individual annual resolution after the action in (a) above, to return the net cash surplus at the closure of the financial period (June 30), by no later than 30 June in the following year, to Member States that have fulfilled their financial obligations in full to the closed missions in accordance with the scale applicable to the mission's last assessment.

42. The Secretary-General will continue to provide information to the General Assembly on the updated financial position, as well as the status of cash returns and the settlement of liabilities, in the annual report on closed peacekeeping missions.

43. Such a mechanism will increase predictability for the settlement of outstanding liabilities, including claims of troop- and police-contributing countries, as well as efficiency in the decision-making process in the General Assembly for the closed peacekeeping mission, thereby avoiding the need to repeat similar discussions every year. Transparency and accountability will be ensured through annual reporting.

44. In response to the request contained in paragraph 17 (c) of the report of the Advisory Committee on Administrative and Budgetary Questions ([A/78/791](#)), a comprehensive response was provided to the General Assembly during its review in May 2024 on the decision-making authority of Member States. It is reiterated in the present report that any decision made by the Assembly would be superseded by subsequent decisions made by the Assembly in future periods, where the decision conflicts with a prior decision. The same principle applies to the current proposal. The Assembly would be able to change any decision during its review of the annual report of the Secretary-General on the updated financial position of closed peacekeeping operations in such a way that the Assembly's decision-making authority is preserved.

45. It should be noted that, while the proposed mechanism is expected to increase the ability to settle outstanding liabilities, the delayed payment by some Member States of their share of outstanding assessed contribution is the root cause of the delay in the final closure of the accounts of closed peacekeeping operations. Fulfilment of the financial obligations by those Member States is the only long-term solution to settling liabilities and for the final financial closure of peacekeeping operations in a timely manner.

IV. Actions to be taken by the General Assembly

46. **The General Assembly is requested:**

(a) **To take note of the present report;**

(b) **To approve the proposed mechanism to return net cash surplus balances in closed peacekeeping operations.**

Annex

Unpaid assessments, cash assets, liabilities and net cash balance of closed peacekeeping missions as at 30 June 2024

Mission	Liabilities to Member States									Net cash balance as at 30 June 2024
	Unpaid assessments	Cash assets as at 30 June 2024	Amounts owed to troop- and police-contributing countries	Declared credits returnable to Member States	Credits to Member States with unpaid assessments ^a	Declared credits (total)	Overpayment	Other liabilities ^b	Total liabilities	
	(1)	(2)	(3)	(4)	(5)	(6)=(4)+(5)	(7)	(8)	(9)=(3)+(6)+(7)+(8)	(10)=(2)+(9)
Missions with net cash surpluses										
MINURCAT	48.3	1 183.6	—	(278.1)	(769.5)	(1 047.6)	(4.6)	—	(1 052.2)	131.4
ONUB	1.5	583.6	(46.4)	(58.9)	(412.4)	(471.3)	(0.7)	—	(518.4)	65.2
ONUCA/ONUSAL	76.4	196.8	—	(35.6)	(142.4)	(178.0)	—	—	(178.0)	18.8
ONUMOZ	8 973.7	4 019.3	—	(714.0)	(3 213.9)	(3 927.9)	—	—	(3 927.9)	91.4
UNAMSIL/UNOMSIL	9.6	620.3	(2.9)	(75.6)	(476.8)	(552.4)	(0.5)	—	(555.8)	64.5
UNHMOG	2.0	167.1	—	(26.6)	(128.9)	(155.5)	—	—	(155.5)	11.6
UNIKOM	65.6	219.2	—	(23.6)	(170.6)	(194.2)	—	—	(194.2)	25.0
UNMEE	1.3	830.4	(39.4)	(106.8)	(589.5)	(696.3)	(0.3)	—	(736.0)	94.4
UNMIL	1 044.2	13 230.7	(259.4)	(9 008.1)	—	(9 008.1)	(3.4)	(26.9)	(9 297.8)	3 932.9
UNMIS	79.0	2 554.3	—	(367.3)	(1 961.3)	(2 328.6)	—	—	(2 328.6)	225.7
UNMIT	3.0	794.4	—	(161.7)	(540.6)	(702.3)	—	—	(702.3)	92.1
UNMLT	—	0.7	—	(0.2)	(0.5)	(0.7)	—	—	(0.7)	—
UNMOT	—	48.3	(1.3)	(3.5)	(38.0)	(41.5)	—	—	(42.8)	5.5
UNOCI	407.8	28 176.5	—	(26 667.3)	—	(26 667.3)	(532.1)	(308.9)	(27 508.3)	668.2
UNOMIG	3 776.1	194.0	—	(30.2)	(149.9)	(180.1)	—	—	(180.1)	13.9
UNOMIL	1.0	80.0	—	(9.5)	(61.8)	(71.3)	—	—	(71.3)	8.7
UNPREDEP	1.0	3 592.4	(2 588.3)	(67.5)	(665.4)	(732.9)	—	—	(3 321.2)	271.2
UNSMIS	0.4	69.0	—	(8.2)	(44.5)	(52.7)	(6.6)	—	(59.3)	9.7
UNTAG	2.0	323.2	—	(52.7)	(246.1)	(298.8)	—	—	(298.8)	24.4
Subtotal	14 492.9	56 883.8	(2 937.7)	(37 695.4)	(9 612.1)	(47 307.5)	(548.2)	(335.8)	(51 129.2)	5 754.6

Mission	Liabilities to Member States									Net cash balance as at 30 June 2024
	Unpaid assessments	Cash assets as at 30 June 2024	Amounts owed to troop- and police-contributing countries	Declared credits returnable to Member States	Credits to Member States with unpaid assessments ^a	Declared credits (total)	Overpayment	Other liabilities ^b	Total liabilities	
	(1)	(2)	(3)	(4)	(5)	(6)=(4)+(5)	(7)	(8)	(9)=(3)+(6)+(7)+(8)	(10)=(2)+(9)
Missions with net cash deficits										
MINUGUA	144.4	1.4	—	—	—	—	—	(124.4)	(124.4)	(123.0)
MINURCA	35 538.0	2.0	(31.5)	—	—	—	—	(23 778.1)	(23 809.6)	(23 807.6)
MINUSTAH/MINUJUSTH	16 293.4	10 704.1	(173.9)	(1 983.6)	—	(1 983.6)	(294.7)	(12 694.9)	(15 147.1)	(4 443.0)
UNAVEM/MONUA	34 847.2	2 410.4	—	(1 075.8)	(10 589.6)	(11 665.4)	—	—	(11 665.4)	(9 255.0)
UNMIBH	33 832.2	1 956.4	—	(203.2)	(5 924.8)	(6 128.0)	—	—	(6 128.0)	(4 171.6)
UNMIH	5.8	15 214.2	(12 453.7)	(863.5)	(4 430.4)	(5 293.9)	—	—	(17 747.6)	(2 533.4)
UNOMUR/UNAMIR	917.1	1 364.9	—	(800.0)	(4 123.0)	(4 923.0)	—	—	(4 923.0)	(3 558.1)
UNOSOM	53 631.0	54.6	(196.8)	—	(69.8)	(69.8)	—	(10 880.3)	(11 146.9)	(11 092.3)
UNPF	94 375.5	15 692.2	(3 299.4)	(9 258.4)	(47 975.3)	(57 233.7)	—	—	(60 533.1)	(44 840.9)
UNSMIH/UNTMIH/MIPONUH	19 385.4	247.6	(114.2)	—	—	—	—	(7 366.5)	(7 480.7)	(7 233.1)
UNTAC	39 784.6	40.8	(11 183.7)	—	(104.5)	(104.5)	—	(27 932.7)	(39 220.9)	(39 180.1)
UNTAES	8 708.4	2 239.5	—	(270.3)	(6 434.2)	(6 704.5)	—	—	(6 704.5)	(4 465.0)
UNTAET/UNMISSET	26 564.0	1 646.6	—	(168.6)	(3 117.7)	(3 286.3)	—	—	(3 286.3)	(1 639.7)
Subtotal	364 027.0	51 574.7	(27 453.2)	(14 623.4)	(82 769.3)	(97 392.7)	(294.7)	(82 776.9)	(207 917.5)	(156 342.8)
Total	378 519.9	108 458.5	(30 390.9)	(52 318.8)	(92 381.4)	(144 700.2)	(842.9)	(83 112.7)	(259 046.7)	(150 588.2)

^a Excludes declared credits in UNMIL, UNOCI and MINUSTAH/MINUJUSTH.

^b Other liabilities (\$83,112,700) comprise outstanding loans from other closed missions (\$57,262,000), outstanding loans from the Peacekeeping Reserve Fund (\$1 2,820,000), and other payables in MINUSTAH/MINUJUSTH (\$12,694,900), UNOCI (\$308,900) and UNMIL (\$26,900).