



# General Assembly

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Agenda item 161

### Financing of the United Nations Stabilization Mission in Haiti

## Final performance report of the United Nations Stabilization Mission in Haiti

### Report of the Secretary-General

#### *Summary*

The present final performance report includes information on the assets, outstanding liabilities and fund balance as at 30 June 2020 in respect of the United Nations Stabilization Mission in Haiti (MINUSTAH) and, owing to the use of the same special account for both missions, the United Nations Mission for Justice Support in Haiti (MINUJUSTH). This information is summarized as follows:

(Thousands of United States dollars)

| <i>Description</i>   | <i>Amount</i>  |
|--|----------------|
| Cash assets <sup>a</sup>   | 5 670          |
| Less: liabilities <sup>b</sup>   | 9 631          |
| <b>Cash shortfall</b>  | <b>(3 961)</b> |
| Assessments, other receivables and advances                              | 29 153         |
| Inventories, property, plant and equipment                               | 9 706          |
| Less: provisions for credit returns                                      | 19 777         |
| <b>Fund balance</b>  | <b>15 121</b>  |
| Provisions against uncollected assessments and other accounts receivable | 1 361          |
| <b>Net assets (per financial statements)</b>                             | <b>13 760</b>  |

<sup>a</sup> Comprising cash, cash equivalents and investments.

<sup>b</sup> Excluding provisions for credit returns.

The report also provides information on cumulative revenue and expenditure for both missions. The actions to be taken by the General Assembly are set out in section III of the report.



## I. Introduction

1. The mandate of the United Nations Stabilization Mission in Haiti (MINUSTAH) was established by the Security Council in its resolution [1542 \(2004\)](#). In its resolution [2350 \(2017\)](#), the Council extended the mandate of the Mission for a final period of six months until 15 October 2017. In the same resolution, the Council established the mandate of the United Nations Mission for Justice Support in Haiti (MINUJUSTH), effective 16 October 2017, and requested the Secretary-General to begin to reduce the tasks of MINUSTAH in a phased manner, ensuring that the critical functions were defined and appropriate support capacity was maintained, and to ensure a responsible transition to MINUJUSTH.

### Special account

2. In its resolution [72/260 A](#), the General Assembly decided to continue to use for MINUJUSTH the special account established in accordance with its resolution [58/311](#) for MINUSTAH, beginning on 16 October 2017.

3. The continued use by MINUJUSTH of the special account approved for MINUSTAH required that the cash balances for both missions were commingled and utilized for the settlement of outstanding liabilities for both missions. Consequently, combined financial statements have been issued for both missions since the 2017/18 period, when the mandate of MINUJUSTH was established.

4. In the light of the foregoing, the information on cumulative revenue and expenditure from inception and fund balance, as well as on cash assets, liabilities and fund balance provided in tables 1 and 2, respectively, reflects the combined financial information for MINUSTAH and MINUJUSTH.

### Administrative liquidation

5. The administrative liquidation of MINUSTAH, including the disposal of assets, was carried out from 16 April 2017 to 30 June 2018.

### Disposition of assets

6. Information on the final disposition of the assets of MINUSTAH was contained in the report of the Secretary-General dated 2 March 2020 ([A/74/729](#)). The General Assembly took note of the report in its resolution [74/287](#).

## II. Financial performance

7. As shown in table 1, cumulative income to MINUSTAH and MINUJUSTH since the inception of MINUSTAH on 1 June 2004 amounted to \$8,133,153,000, derived from assessed contributions (\$8,077,718,000), investment revenue (\$31,209,000) and other revenue (\$24,226,000). The total amount of assessed contributions was fully appropriated by the General Assembly for the operation and maintenance of MINUSTAH and MINUJUSTH.

8. Cumulative expenditure for the period from 1 June 2004 to 30 June 2020 amounted to \$7,776,863,000, which was offset in part by the amount of \$163,569,000 relating to the cancellation of prior-period obligations, resulting in a net cumulative expenditure of \$7,613,294,000. The unencumbered balance realized by the missions during the same period amounted to \$519,859,000. Credits returned to Member States in respect of the missions since inception totalled \$504,738,000. As at 30 June 2020, the fund balance amounted to \$15,121,000. Net assets as at that date stood at \$13,760,000, equivalent to the balance of the fund after allowing for provisions

against uncollected assessments and other accounts receivable, where required under the International Public Sector Accounting Standards for the purposes of the financial statements.

Table 1

**Cumulative income and expenditure from inception, and fund balance as at 30 June 2020**

(Thousands of United States dollars)

|   |                  |
|---|------------------|
| <b>Income</b>   |                  |
| Assessed contributions  | 8 077 718        |
| Interest income/investment revenue  | 31 209           |
| Miscellaneous income/other revenue  | 24 226           |
| <b>Cumulative income/revenue</b>  | <b>8 133 153</b> |
| <b>Expenditure</b>  |                  |
| Cumulative expenditure from inception   | 7 776 863        |
| Less: cancellation of prior-period obligations                                | 163 569          |
| <b>Net cumulative expenditure</b>   | <b>7 613 294</b> |
| Unencumbered balance  | 519 859          |
| Less: credits returned to Member States                                       | 504 738          |
| <b>Fund balance</b>   | <b>15 121</b>    |
| Less: provision against uncollected assessments and other accounts receivable | 1 361            |
| <b>Net assets (per financial statements)</b>                                  | <b>13 760</b>    |

9. Information on the assets, liabilities and fund balance for MINUSTAH and MINUJUSTH as at 30 June 2020 is shown in table 2.

Table 2

**Assets, liabilities and fund balance as at 30 June 2020**

(Thousands of United States dollars)

|   |                |
|---|----------------|
| Cash assets <sup>a</sup>                    | 5 670          |
| Less: liabilities <sup>b</sup>              | 9 631          |
| <b>Cash shortfall</b>                       | <b>(3 961)</b> |
| Assessments, other receivables and advances | 29 153         |
| Inventories, property, plant and equipment  | 9 706          |
| Less: provisions for credit returns         | 19 777         |
| <b>Fund balance</b>                         | <b>15 121</b>  |
| Provisions against uncollected assessments  | 1 361          |
| <b>Net assets per financial statements</b>  | <b>13 760</b>  |

<sup>a</sup> Comprising cash, cash equivalents and investments.

<sup>b</sup> Excluding provisions for credit returns.

### **III. Actions to be taken by the General Assembly**

**10. The actions to be taken by the General Assembly in connection with the financing of the United Nations Stabilization Mission in Haiti are:**

**(a) To take note of the fund balance of \$15,121,000 available in the special account;**

**(b) To defer to its seventy-seventh session a decision, to be considered in the context of the final performance report for the United Nations Mission for Justice Support in Haiti, on the treatment of the amount of \$15,121,000 indicated in subparagraph (a) above.**

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