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Financing of the United Nations Mission in Sierra Leone

Final performance report of the United Nations Mission in Sierra Leone

Report of the Secretary-General

Summary

The present report contains the final performance report of the United Nations Mission in Sierra Leone (UNAMSIL) and includes information on the assets, outstanding liabilities and fund balance as at 30 June 2008 in respect of the United Nations Observer Mission in Sierra Leone (UNOMSIL) and UNAMSIL, summarized as follows:

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Cash assets	109 125.0
Less: liabilities	93 976.0
Cash available	15 149.0
Uncollected assessments and other receivables ^a	7 248.0
Fund balance	22 397.0

^a Inclusive of \$6,746,000 in assessed contributions receivable from Member States.

The report also provides information on UNOMSIL and UNAMSIL income and expenditure as well as budgeted voluntary contributions in kind.

The action to be taken by the General Assembly is set out in section III of the report.



I. Introduction

1. The Security Council, by its resolution 1181 (1998), established the United Nations Observer Mission in Sierra Leone (UNOMSIL) for an initial period until 13 January 1999. The mandate of UNOMSIL was extended by subsequent Council resolutions, the last of which was resolution 1245 (1999), which extended the mandate of UNOMSIL until 13 December 1999.

2. By its resolution 1270 (1999), the Security Council established the United Nations Mission in Sierra Leone (UNAMSIL) as of 22 October 1999 for an initial period of six months. By the same resolution, the Council also decided that the mandate of UNOMSIL would terminate immediately on the establishment of UNAMSIL. The mandate of UNAMSIL was extended by the Council in subsequent resolutions, the last of which was resolution 1610 (2005), by which the Council extended the mandate of UNAMSIL for a final period of six months until 31 December 2005.

3. In accordance with Security Council resolution 1610 (2005), the mandate of UNAMSIL expired on 31 December 2005.

4. The General Assembly, by its resolution 54/241, decided to continue to use for UNAMSIL the Special Account established for UNOMSIL under the terms of its resolution 53/29, beginning on 22 October 1999. In this connection, combined financial accounts have been maintained for UNOMSIL and UNAMSIL.

Administrative liquidation

5. UNAMSIL liquidation activities, including disposal of assets, were carried out during the period from 1 January to 30 June 2006.

Disposition of assets

6. Information on the final disposition of the assets of UNAMSIL was provided in the report of the Secretary-General contained in document A/62/756. The General Assembly took note of that report in its resolution 62/266.

II. Financial performance

7. As shown in table 1 below, income to UNOMSIL and UNAMSIL totalled \$3,141,537,000, derived from assessed contributions (\$3,057,562,000) and budgeted voluntary contributions in kind (\$3,391,000), as well as interest income (\$68,417,000) and other/miscellaneous income (\$12,167,000). The total amount of assessed contributions was fully appropriated by the General Assembly for the operation and maintenance of UNOMSIL and UNAMSIL.

8. Expenditure for the period from 13 July 1998 to 30 June 2008 amounted to \$2,916,757,000, inclusive of prior-period adjustments (\$1,431,000), and was partially offset by the amount of \$216,949,000 in cancellation of prior-period obligations, resulting in net expenditure of \$2,699,808,000. The unencumbered balance realized by UNOMSIL and UNAMSIL amounted to \$441,729,000, while credits returned to Member States amounted to \$419,332,000. As at 30 June 2008, the fund balance amounted to \$22,397,000.

Table 1
**Income, expenditure and fund balance for the period from inception
 (13 July 1998) to 30 June 2008**

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Income	
Assessed contributions	3 057 562.0
Voluntary contributions in kind (budgeted)	3 391.0
Interest income	68 417.0
Other/miscellaneous income	12 167.0
Total income	3 141 537.0
Expenditure	
Expenditure ^a	2 916 757.0
Cancellation of prior-period obligations	(216 949.0)
Net expenditure	2 699 808.0
Unencumbered balance	441 729.0
Credits returned to Member States	(419 332.0)
Fund balance	22 397.0

^a Inclusive of \$3,391,000 in budgeted voluntary contributions in kind and prior-period adjustments in the amount of \$1,431,000.

9. Information on the UNOMSIL and UNAMSIL cash assets, liabilities and fund balance as at 30 June 2008 is shown in table 2 below.

Table 2
Cash assets, liabilities and fund balance as at 30 June 2008

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Cash assets	109 125.0
Less: liabilities	93 976.0
Cash available	15 149.0
Uncollected assessments and other receivables ^a	7 248.0
Net assets	22 397.0
Fund balance	22 397.0

^a Inclusive of \$6,746,000 in assessed contributions receivable from Member States.

III. Action to be taken by the General Assembly

10. The Secretary-General proposes that the cash balance of \$15,149,000 available in the Special Account for UNAMSIL as at 30 June 2008 be credited to Member States.
