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Financing of the United Nations Supervision Mission in the Syrian Arab Republic

Final performance report of the United Nations Supervision Mission in the Syrian Arab Republic

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the final performance report of the United Nations Supervision Mission in the Syrian Arab Republic (UNSMIS) ([A/70/564](#)). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 26 February 2016.

2. The mandate of the United Nations Supervision Mission in the Syrian Arab Republic was established by the Security Council in its resolution 2043 (2012) as from 21 April 2012 for an initial period of 90 days. By its resolution 2059 (2012) of 20 July 2012, the Council renewed the mandate of UNSMIS for a final period of 30 days, until 19 August 2012. Details on the administrative liquidation and on the final disposition of the assets of UNSMIS were contained in a separate report of the Secretary-General ([A/69/594](#) and Corr.1) and the views and comments of the Advisory Committee thereon were set out in its related report ([A/69/847](#); see also General Assembly resolution 69/304).

Format and presentation

3. The comments of the Advisory Committee on the changes in the presentation of the first final performance reports of the Secretary-General for peacekeeping operations prepared in compliance with the International Public Sector Accounting Standards are contained in its report on the final performance report of the United Nations Mission in the Central African Republic and Chad (MINURCAT) (see [A/70/856](#), para. 3).



II. Financial performance

4. Table 1 of the report of the Secretary-General ([A/70/564](#)), which provides information on cumulative income and expenditure of the Mission from inception on 21 April 2012, and fund balance as at 30 June 2015, shows that: (a) cumulative income/revenue amounted to \$24,387,000, comprising assessed contributions (\$24,001,000), interest income/investment revenue (\$41,000) and miscellaneous income/other revenue (\$345,000); (b) cumulative expenditure in the amount of \$24,646,000 was offset by the cancellation of prior-period obligations (\$2,592,000), resulting in net cumulative expenditure of \$22,054,000; and (c) the unencumbered balance realized by UNSMIS amounted to \$2,333,000. Allowing for the provision of \$373,000 against other accounts receivable, the net assets as reflected in the financial statements amounted to \$1,960,000. Table 2 of the report, which summarizes assets, liabilities and fund balance, shows that, as at 30 June 2015, cash available to the Mission amounted to \$1,418,000, reflecting the net result of cash assets (\$1,892,000) less liabilities (\$474,000).

5. The Advisory Committee was provided with the following update on the Mission's cash assets, liabilities and fund balance as at 31 December 2015.

Table 1
Cash assets, liabilities and fund balance as at 31 December 2015
(United States dollars)

<i>Description</i>	<i>Amount</i>
Cash assets ^a	2 242 000
Less: liabilities	(448 000)
Cash available	1 794 000
Assessment and other receivables	198 000
Net assets (per financial statements)	1 992 000
Other accounts receivable (provided against, under the International Public Sector Accounting Standards)	373 000
Fund balance	2 365 000

^a Comprises cash, cash equivalents and investments.

6. The Advisory Committee was informed that as at 31 December 2015, the cash balance available in the special account for UNSMIS for return to Member States had increased to \$1,794,000 (see table 1 above). The Committee expects that an update of the Mission's cash assets, liabilities and fund balance will be provided to the General Assembly at the time of its consideration of the present report.

Other matters

7. In paragraph 8 of its report on the final disposition of the assets of UNSMIS ([A/69/847](#)), the Advisory Committee noted that only 30 of the total of 46 armoured vehicles transferred from UNSMIS to the Office of the Joint Special Representative of the United Nations and the League of Arab States for Syria had been inventoried

as at 31 December 2013. Upon enquiry regarding the status of the armoured vehicles, the Committee was informed that upon closure of UNSMIS, the 46 armoured vehicles were transferred to the Office of the Joint Special Representative, now the Office of the Special Envoy of the Secretary-General for Syria. Subsequently, 30 armoured vehicles were transferred to the United Nations Disengagement Observer Force (UNDOF); 1 armoured vehicle was transferred to the United Nations Truce Supervision Organization (UNTSO); and the remaining 15 armoured vehicles were retained by the Office of the Special Envoy, one of which was recategorized in inventory as an ambulance, in keeping with its purpose and nature. The Committee was also provided with the following table summarizing the status of the transfer of the armoured vehicles.

Table 2
Status of the transfer of armoured vehicles

	<i>Quantity</i>
Transferred to the United Nations Disengagement Observer Force (UNDOF)	30
Transferred to the United Nations Truce Supervision Organization (UNTSO)	1
Retained in the Office of the Joint Special Representative	14
Retained in the Office of the Joint Special Representative (ambulance)	1
Total	46

8. Upon enquiry, the Advisory Committee was provided with a breakdown of the assets formerly held by UNSMIS, by residual or carrying value, as summarized in the table below.

Table 3
Carrying value (residual value) of assets transferred to other missions
(United States dollars)

<i>Mission</i>	<i>Residual value</i>
Office of the Joint Special Representative	4 750 023
United Nations reserve	1 883 027
UNDOF	1 874 375
UNTSO	849 463
Total	9 356 888

III. Recommendation

9. The action to be taken by the General Assembly in connection with the final performance report for UNSMIS is contained in paragraph 7 of the report of the Secretary-General (A/70/564). **The Advisory Committee recommends that the cash balance, as provided to the General Assembly by the Secretary-General at the time of the consideration of the present report, be credited to Member States.**