



General Assembly

Distr.: General
17 November 2015

Original: English

Seventieth session

Agenda item 150

Financing of the United Nations Mission in the Central African Republic and Chad

Final performance report of the United Nations Mission in the Central African Republic and Chad

Report of the Secretary-General

Summary

The final performance report of the United Nations Mission in the Central African Republic and Chad (MINURCAT) includes information on the assets, outstanding liabilities and fund balance as at 30 June 2015, summarized as follows:

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Cash assets ^a	50 753
Less: liabilities	(16 792)
Cash available	33 961
Uncollected assessments and other receivables	78
Net assets (per financial statements)	34 039
Assessments and other accounts receivable (provided against under the International Public Sector Accounting Standards)	3 677
Fund balance	37 716

^a Comprising cash, cash equivalents and investments.

The report also provides information on cumulative income and expenditure for MINURCAT. The action to be taken by the General Assembly is set out in section III of the report.



I. Introduction

1. The mandate of the United Nations Mission in the Central African Republic and Chad (MINURCAT) was established by the Security Council in its resolution 1778 (2007) and subsequently extended. It ended on 31 December 2010 in accordance with Council resolution 1923 (2010).

Administrative liquidation

2. The administrative liquidation of MINURCAT, including the disposal of assets, lasted from 1 January to 30 April 2011.

Disposition of assets

3. Information on the final disposition of the assets of MINURCAT was provided in the report of the Secretary-General dated 19 November 2014 ([A/69/596](#)). The General Assembly took note of the report in its resolution 69/295.

II. Financial performance

4. As shown in table 1, cumulative income to MINURCAT, since its inception on 1 March 2007, amounted to \$1,587,436,000, derived from assessed contributions (\$1,550,944,000), investment revenue (\$15,246,000) and other revenue (\$21,246,000). The total amount of assessed contributions was fully appropriated by the General Assembly for the operation and maintenance of MINURCAT.

5. Cumulative expenditure for the period from 1 March 2007 to 30 June 2015 amounted to \$1,427,704,000, which was partially offset by the amount of \$56,149,000 relating to the cancellation of prior-period obligations, resulting in net cumulative expenditure of \$1,371,555,000. The unencumbered balance realized by MINURCAT amounted to \$215,881,000, while credits returned to Member States totalled \$178,165,000. As at 30 June 2015, the fund balance amounted to \$37,716,000. Net assets as at that date stood at \$34,039,000, 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 and fund balance as at 30 June 2015

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Income	
Assessed contributions	1 550 944
Interest income/investment revenue	15 246
Miscellaneous income/other revenue	21 246
Cumulative income/revenue	1 587 436

<i>Description</i>	<i>Amount</i>
Expenditure	
Cumulative expenditure from inception	1 427 704
Less: cancellation of prior-period obligations	(56 149)
Net cumulative expenditure	1 371 555
Unencumbered balance	215 881
Less: credits returned to Member States	(178 165)
Fund balance	37 716
Less: provision against uncollected assessments and other accounts receivable	(3 677)
Net assets (per financial statements)	34 039

6. Information on MINURCAT assets, liabilities and fund balance as at 30 June 2015 is provided in table 2.

Table 2
Assets, liabilities and fund balance as at 30 June 2015
(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Cash assets ^a	50 753
Less: liabilities	(16 792)
Cash available	33 961
Uncollected assessments and other receivables	78
Net assets (per financial statements)	34 039
Assessments and other accounts receivable (provided against under the International Public Sector Accounting Standards)	3 677
Fund balance	37 716

^a Comprising cash, cash equivalents and investments.

III. Action to be taken by the General Assembly

7. The Secretary-General proposes that the cash balance of \$33,961,000 available in the MINURCAT special account as at 30 June 2015 be credited to Member States.