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

## Observations and recommendations on cross-cutting issues related to peacekeeping operations

### Report of the Advisory Committee on Administrative and Budgetary Questions

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## Abbreviations

AMISOM	African Union Mission in Somalia
MINUJUSTH	United Nations Mission for Justice Support in Haiti
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSCA	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic
MINUSMA	United Nations Multidimensional Integrated Stabilization Mission in Mali
MINUSTAH	United Nations Stabilization Mission in Haiti
MONUSCO	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
UNAMID	African Union-United Nations Hybrid Operation in Darfur
UNDOF	United Nations Disengagement Observer Force
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNIFIL	United Nations Interim Force in Lebanon
UNISFA	United Nations Interim Security Force for Abyei
UNMIK	United Nations Interim Administration Mission in Kosovo
UNMIL	United Nations Mission in Liberia
UNMISS	United Nations Mission in South Sudan
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNOCI	United Nations Operation in Côte d'Ivoire
UNSOA/UNSOS	United Nations Support Office for AMISOM/United Nations Support Office in Somalia
UNTSO	United Nations Truce Supervision Organization

## I. Introduction

1. The present report contains the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions on cross-cutting issues and addresses matters arising from the reports of the Secretary-General on peacekeeping operations, including his most recent report on the overview of the financing of the United Nations peacekeeping operations (A/74/736). The Committee's comments on the findings of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the period ended 30 June 2019 (A/74/5 (Vol. II)) and the related report of the Secretary-General (A/74/709) are contained in its report A/74/806.

2. The list of reports related to peacekeeping considered by the Advisory Committee during its 2020 winter session is provided in annex I to the present report. During its consideration of the cross-cutting issues relating to peacekeeping operations, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 27 April 2020.<sup>1</sup>

## II. Reports of the Secretary-General on the financing of peacekeeping operations

### A. General observations and recommendations

3. Pursuant to General Assembly resolution 59/296, in his annual report on the financing of peacekeeping operations, the Secretary-General provides an overview of the financial and administrative aspects of United Nations peacekeeping operations. In his most recent report (A/74/736), the Secretary-General presents consolidated information on the budget performance for the period from 1 July 2018 to 30 June 2019, the budget proposals for the period 1 July 2020 to 30 June 2021 and the status of the Peacekeeping Reserve Fund as at 30 June 2019.

4. The Advisory Committee recalls that the General Assembly adopted resolution 70/286, its most recent resolution on cross-cutting issues relating to peacekeeping operations, in 2016.

5. The present report contains the observations and conclusions of the Advisory Committee on the overview and peacekeeping reports, as well as its analysis of the overall trends in financing and resource requirements for peacekeeping operations. Specific subjects on which the Committee has commented elsewhere, such as in its recent reports on the eleventh progress report on the enterprise resource planning project (Umoja) (A/74/7/Add.17), the implementation of the information and communications technology strategy (A/74/588) and human resources management (A/74/696), are not included in the present report. The Committee's observations and recommendations with respect to individual mission budget proposals, the United Nations Logistics Base at Brindisi, Italy (UNLB), and the Regional Service Centre in Entebbe, Uganda (RSCE), and the support account are contained in its reports on those subjects (see annex I).

6. The Advisory Committee notes that there were significant issues with timeliness in the submission of the overview report. The advance version of the report was

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<sup>1</sup> Owing to the restrictions on physical access to United Nations premises as a result of the coronavirus disease (COVID-19) pandemic, the Advisory Committee's meetings were held remotely after 13 March 2020, and its hearings with the representatives of the Secretary-General following this date were conducted in the form of written questions and responses.

submitted to the Committee on 4 March 2020 for a hearing on 9 March 2020. Subsequently, on 6 March 2020, amendments to the advance version were submitted to the Committee. The estimates for the UNAMID budget proposal for 2020/21 were not included in these documents. Upon enquiry, the Committee was provided with written responses on 15 April 2020 with the overall amount relating to the financing of UNAMID for 1 July to 31 December 2020. On 23 April 2020, another version of the overview report was submitted to the Committee, containing extensive changes to the estimates and data contained in the advance version, with the closure of the Committee's session one week away, on 1 May. **While the Committee notes that the latest Security Council resolution on UNAMID, resolution 2517 (2020), was adopted on 30 March 2020, the Committee considers that advance preparations should have been made to ensure the timely submission of complete and accurate documentation. The Committee emphasizes that the late and piecemeal submission of documents, in addition to the submission of incomplete or inaccurate information, hinders a proper examination of the budget proposal. The Committee stresses that strengthened efforts are required to ensure the timely submission of complete and accurate documents for its consideration (see also A/74/741, paras. 20, 38 and 39; A/74/809, para. 24).**

7. Furthermore, regarding the format and presentation of the budget documents, the Advisory Committee notes that there are varying levels of detail, as well as insufficient details, provided in budget documents. In particular, the Committee notes that the documents do not consistently provide detailed and comparative information, on an itemized basis and with justifications, on vacant posts and vacancy rates, proposed post changes, environmental initiatives, efficiency measures, programmatic activities and individual objects of expenditure under operational costs, such as detailed information on official travel and the advance purchase of tickets. **The Advisory Committee recommends that the General Assembly request the Secretary-General to ensure that future budget submissions systematically include detailed comparative information and justifications to support the budgetary proposals.**

#### 1. Operating context and planning assumptions for peacekeeping

8. In his overview report, the Secretary-General states that peacekeeping operations remain one of the most effective multilateral tools to pave the way to sustainable peace, although they continue to face increasing challenges. The Secretary-General indicates that between the 2018/19 and 2020/21 periods, changing conditions resulted in the closure of MINUJUSTH and the ongoing planning for the transition of UNAMID (A/74/736, paras. 2 and 4).

9. Chapters II to X of the overview report contain information on the Action for Peacekeeping initiative and its eight priority areas. The report also contains information on financial and human resources for peacekeeping operations, including the budget performance for the 2018/19 period and the proposed resources for the 2020/21 period. It concludes with a request that the General Assembly take note of the overview report (ibid., para. 268). **The Advisory Committee reiterates its view that the "taking note" by the General Assembly of the overview report of the Secretary-General should not be viewed as an endorsement for any initiatives referred to therein on which no specific action is proposed. Any related resource implications related to such initiatives will be considered on their own merits when proposed (see A/73/755, para. 8).**

10. The Advisory Committee notes that the budget proposal is based on assumptions that were formulated prior to the COVID-19 pandemic and that, upon request, it received preliminary information on some missions about the potential impact of the pandemic on peacekeeping operations and the measures taken in response. Missions

have reported a reduced capacity to deliver on certain key priorities, including protection of civilians mandates, with warnings of heightened tensions and mistrust among warring parties; delays in demobilization, disarmament and reintegration, and electoral processes; and the postponement or cancellation of key meetings and events with national and regional stakeholders. The Secretary-General has suspended the rotation and deployment of all categories of uniformed personnel until 30 June 2020 (with limited exceptions). Peacekeeping missions are supporting measures taken by host Governments to address the COVID-19 pandemic, including by adhering to national guidance, providing support to national security forces and engaging in awareness-raising communications campaigns in the communities that they serve. Generally, reductions are expected under travel, aviation and fuel, while increases are expected for life consumables, personal protective equipment, medical equipment, medical services/evacuation or other requirements associated with the response to the pandemic.

11. The Committee was informed that MINUSMA has taken measures in line with the guidelines of the Division of Health-Care Management and Occupational Safety and Health at United Nations Headquarters in New York, and continues to assess the impact of the pandemic on the implementation of the budget approved for the current period, while also assessing the possible impact on the budget proposal, which will depend on the situation in Mali and in troop- and formed police unit-contributing countries. The Committee was also informed that for MINUSCA, additional medical supplies would be provided to all units and that force and police personnel had been instructed to establish isolation facilities at all permanent and temporary bases. Medical evacuation will also be sustained and strengthened for both COVID-19- and non-COVID-19-related health emergencies. Electoral preparations continue, with operations for national voter registration expected to be launched in June 2020. To date, there has been no national discussion on any postponement of the upcoming national elections owing to the pandemic. The Committee was further informed that for UNSOS, given the current travel restrictions and lockdowns owing to the COVID-19 pandemic, deployment by June 2020 of the full authorized strength might not be achieved and some personnel might possibly not be deployed until the second half of 2020. Similarly, it is anticipated that work on some major projects may be scaled down. The Committee was also informed that for UNAMID, the repatriation of the battalion of 325 military personnel had not taken place owing to the travel restrictions imposed owing to the COVID-19 pandemic. While the Operation is actively engaging with the host country, the date of repatriation of the battalion has not yet been set.

**12. The Advisory Committee is of the view that COVID-19 will affect the implementation of the 2019/20 and the 2020/21 budgets, in particular in relation to the health and safety conditions of peacekeeping personnel, deployments from troop- and police-contributing countries, recruitment and the related management of vacancy rates, official travel, supply chain management and construction projects. The Committee trusts that detailed information on the overall impact of the pandemic, in particular financial and operational implications, will be provided to the General Assembly during the consideration of the present report, as well as in the context of the next overview report and budget submissions.**

**13. The Advisory Committee commends all United Nations personnel for their work under these challenging conditions. The Committee trusts that measures are being taken, including on health, safety and well-being, to alleviate the impact of the pandemic on all United Nations personnel.**

## 2. Overview of financial and human resources for peacekeeping

14. Table 1 below indicates that the total proposed resource requirements for peacekeeping operations for the financial period from 1 July 2020 to 30 June 2021, which reflects 6-month estimates for UNAMID, and inclusive of RSCE, UNLB and the support account, are currently estimated at \$6.655 billion, excluding voluntary in-kind contributions.<sup>2</sup> This represents a net decrease of \$118.9 million, or 1.8 per cent, when compared with the approved resources for the 2019/20 period.

15. Table 1 also indicates that the Organization is currently engaged in 12 peacekeeping missions as well as in UNMOGIP and UNTSO, which are funded under the programme budget. For 2020/21, United Nations peacekeeping operations would require a projected deployment of some 92,527 United Nations uniformed personnel, 19,626 military personnel deployed by the African Union in Somalia and 16,146 civilian personnel. **The Advisory Committee notes that the number of uniformed personnel has been decreasing every year since 2016/17, while the number of civilian personnel has been decreasing every year since 2014/15.**

Table 1  
Overview of financial and human resources for peacekeeping operations: 2014/15–2020/21

Peacekeeping component	Actual					Approved <sup>a</sup>	Projected <sup>b</sup>
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
<b>Number of ongoing missions and support operations</b>							
Funded by peacekeeping budgets	14	14	14	13	12	12	11
UNSOA/UNSOS	1	1	1	1	1	1	1
UNMOGIP and UNTSO	2	2	2	2	2	2	2
<b>Total, active missions and support operations</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>14</b>
<b>Financial resources</b>							
(Millions of United States dollars (gross))							
Peacekeeping missions and UNSOA/UNSOS	7 900.3	7 614.4	7 354.6	6 984.1	6 678.8	6 326.4	6 191.3
RSCE	–	–	36.3	32.8	31.4	35.4	37.6
UNLB	66.5	67.1	82.2	80.2	82.1	63.4	62.9
Support account (includes enterprise resource planning project)	324.2	335.9	327.1	325.8	324.7	348.9	363.4
<b>Subtotal, peacekeeping operations budgets</b>	<b>8 291.0</b>	<b>8 017.4</b>	<b>7 800.2</b>	<b>7 422.9</b>	<b>7 117.0</b>	<b>6 774.1</b>	<b>6 655.2</b>
UNMOGIP and UNTSO	41.5	44.7	47.3	49.2	46.9	46.6	46.6
<b>Total, financial resources</b>	<b>8 332.5</b>	<b>8 062.1</b>	<b>7 847.5</b>	<b>7 472.1</b>	<b>7 163.9</b>	<b>6 820.7</b>	<b>6 701.8</b>
<b>Number of personnel</b>							
<b>Uniformed personnel</b>							
United Nations uniformed personnel <sup>c</sup>	127 138	120 957	121 571	106 862	99 072	95 537	92 527
AMISOM uniformed personnel <sup>c</sup>	22 126	22 126	21 586	21 586	21 626	20 626	19 626
<b>Subtotal, peacekeeping operations budgets</b>	<b>149 264</b>	<b>143 083</b>	<b>143 157</b>	<b>128 448</b>	<b>120 698</b>	<b>116 163</b>	<b>112 153</b>
UNMOGIP and UNTSO	197	197	197	197	197	197	197
<b>Total, uniformed personnel</b>	<b>149 461</b>	<b>143 280</b>	<b>143 354</b>	<b>128 645</b>	<b>120 895</b>	<b>116 360</b>	<b>112 350</b>

<sup>2</sup> An additional \$1,022,000 in voluntary in-kind contributions is expected in 2020/21.

Peacekeeping component	Actual					Approved <sup>a</sup>	Projected <sup>b</sup>
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
<b>Civilian personnel</b>							
Civilian personnel in missions and UNSOA/UNSOS <sup>d</sup>	22 542	21 134	19 730	18 241	15 925	14 132	13 872
Civilian personnel at RSCE	–	–	421	427	406	404	404
Civilian personnel to support missions <sup>e</sup>	1 882	1 913	1 913	1 885	1 872	1 873	1 870
<b>Subtotal, peacekeeping operations budgets</b>	<b>24 424</b>	<b>23 047</b>	<b>22 064</b>	<b>20 553</b>	<b>18 203</b>	<b>16 409</b>	<b>16 146</b>
UNMOGIP and UNTSO	323	323	318	318	309	309	309
<b>Total, civilian personnel</b>	<b>24 747</b>	<b>23 370</b>	<b>22 382</b>	<b>20 871</b>	<b>18 512</b>	<b>16 718</b>	<b>16 455</b>

<sup>a</sup> Approved resources are exclusive of the authority to enter into commitments of \$36.4 million for MONUSCO.

<sup>b</sup> The proposed resource requirements in respect of UNAMID cover the 6-month period from 1 July to 31 December 2020.

<sup>c</sup> Highest level of personnel authorized.

<sup>d</sup> Excludes resources under the United Nations Logistics Base at Brindisi, Italy (UNLB) and the support account for peacekeeping operations for all periods and the Regional Service Centre in Entebbe, Uganda (RSCE) from the 2016/17 period onwards. The financial and human resources at RSCE were reflected in the budgets of the Centre's client missions from the 2011/12 period to the 2015/16 period.

<sup>e</sup> Posts and positions for UNLB and the support account for peacekeeping operations at Headquarters.

16. Upon enquiry, the Advisory Committee was provided with table 2 below, which sets out the resources for 2019/20 and 2020/21, excluding the estimates for UNAMID. The Committee notes that the total proposed resources (excluding voluntary contributions) represent an increase of \$153,735,800, or 2.5 per cent, as compared with the current period. The Committee further notes that for nine missions, increased resources are proposed. The Committee also notes that for the 2019/20 period, the amount excludes \$36,437,600 for MONUSCO, representing the amount for which the Committee provided its concurrence to the Secretary-General's request for authority to enter into commitments.

Table 2  
**Proposed resource requirements for the 2020/21 period, by peacekeeping component, excluding UNAMID**

(Thousands of United States dollars. Budget year is from 1 July 2020 to 30 June 2021)

Peacekeeping component	Apportionment (2019/20)	Proposed budget (2020/21)	Variance	
			Amount	Percentage
MINUJUSTH	49 122.9	–	(49 122.9)	(100.0)
MINURSO	56 347.4	57 593.3	1 245.9	2.2
MINUSCA	910 057.5	948 036.1	37 978.6	4.2
MINUSMA	1 138 457.9	1 196 908.8	58 450.9	5.1
MONUSCO <sup>a</sup>	1 012 252.8	1 087 769.6	75 516.8	7.5
UNDOF	69 409.4	64 239.1	(5 170.3)	(7.4)
UNFICYP	50 785.3	52 045.6	1 260.3	2.5
UNIFIL	480 102.6	483 608.5	3 505.9	0.7
UNISFA	260 177.0	270 747.8	10 570.8	4.1
UNMIK	37 246.7	39 827.3	2 580.6	6.9
UNMISS	1 183 447.3	1 190 119.0	6 671.7	0.6

Peacekeeping component	Apportionment (2019/20)	Proposed budget (2020/21)	Variance	
			Amount	Percentage
UNSOS	564 558.1	558 531.3	(6 026.8)	(1.1)
<b>Subtotal</b>	<b>5 811 964.9</b>	<b>5 949 426.4</b>	<b>137 461.5</b>	<b>2.4</b>
UNLB	63 381.4	62 852.3	(529.1)	(0.8)
RSCE <sup>b</sup>	35 386.9	37 637.6	2 250.7	6.4
Support account for peacekeeping operations <sup>c</sup>	348 868.0	363 420.7	14 552.7	4.2
<b>Subtotal</b>	<b>6 259 601.2</b>	<b>6 413 337.0</b>	<b>153 735.8</b>	<b>2.5</b>
Voluntary contributions in kind (budgeted)	956.4	1 022.0	65.6	6.9
<b>Total</b>	<b>6 260 557.6</b>	<b>6 414 359.0</b>	<b>153 801.4</b>	<b>2.5</b>

<sup>a</sup> Exclusive of the request for authority to enter into commitments of \$36.4 million for MONUSCO for the 2019/20 period.

<sup>b</sup> Inclusive of \$1,424,400 for the 2019/20 period, to be charged against the appropriation for the programme budget for 2020 under section 3, Political affairs, approved by the General Assembly in its resolution 74/264.

<sup>c</sup> Inclusive of requirements for the period from 1 July 2020 to 30 June 2021 for: the enterprise resource planning project (\$13.4 million); claims relating to post-traumatic stress disorder (\$3.5 million); the global service delivery model (\$0.9 million); the Peacekeeping Capability Readiness System (\$3.9 million); and the maintenance and support costs for the enterprise resource planning system (\$20.6 million).

17. Table 4 and figure II of the overview report show the resource requirements for peacekeeping operations from 2011/12 to 2020/21, reflecting a decrease from 2014/15 onwards that is mainly attributable to the liquidation of UNOCI and MINUSTAH in 2017, UNMIL in 2018 and MINUJUSTH in 2019; and the exclusion of full-year estimates for UNAMID in the 2020/21 period. The trend in financial resources by major groups of expenditure and support from 2014/15 to 2020/21 is depicted in figure III of the overview report. In terms of the relative proportion between the three major groups of expenditure, as shown in table 5 of the overview report, the share of military and police personnel costs and civilian personnel costs have increased from 44.6 per cent and 20.9 per cent respectively in 2014/15 to 45.9 per cent and 22.2 per cent respectively in 2020/21. The share of operational costs decreased during the same period, from 34.5 to 31.9.

## B. Planning, budgeting and financial management

### 1. Budget performance for the period 1 July 2018 to 30 June 2019

18. The Secretary-General indicates that for the period from 1 July 2018 to 30 June 2019, expenditures of \$7,117.1 million in 12 active peacekeeping missions, UNSOS, UNLB, RSCE and the support account for peacekeeping operations were made against total approved resources for the period of \$7,157.8 million, resulting in an unencumbered balance of \$40.7 million, or 0.6 per cent (A/74/736, table 16 and para. 247). This reflects an overall budget implementation rate of 99.4 per cent, as compared with a rate of 99.0 per cent for the preceding period (2017/18). The Advisory Committee notes that the higher budget utilization reflects the apportionment of \$2,809,770 from the unencumbered balances of nine peacekeeping operations (MINUJUSTH, MINURSO, MINUSCA, UNAMID, UNDOF, UNFICYP, UNISFA, UNMIK and UNSOS) for the partial payment of an overexpenditure in salary costs under the support account (see A/74/809, paras. 22 and 23). The Committee further notes that the higher rate of budget utilization also reflects redeployments to cover higher-than-budgeted civilian personnel costs (see para. 20 below).

19. It is also indicated in the overview report that in addition to their approved budgets for the 2018/19 period, MINUSMA, MONUSCO and UNMISS received authorities to enter into commitments totalling \$138.53 million, resulting from changes to mandates by the Security Council, deteriorating security environments and other substantial changes in the cost parameters and assumptions applied in the budget. The overall utilization of the commitment authorities amounted to \$138.47 million (A/74/736, table 8, and paras. 207 and 208). A full analysis of actual expenditures for the 2018/19 budget period as compared with the apportionment and the variances between them is also contained in the overview report (ibid., annex II, table 1). The main factors for variances in resource requirements are also described by category of expenditure (ibid., annex II, table 2) and by peacekeeping component (ibid., annex II, tables 3 and 4).

20. The overview report provides information on the redeployment of resources by group of expenditure, depicting a consistent trend over the preceding five years for redeployments to cover higher-than-budgeted civilian personnel costs under group II (ibid., figure VIII). In 2018/19, such redeployment, representing 5.72 per cent of approved resources, compared with 8.31 per cent in the 2017/18 period, was mainly attributable to additional requirements for civilian personnel costs in MONUSCO, MINUSMA, UNAMID and UNMISS, and for military and police personnel costs in MONUSCO and MINUSMA. A redeployment of approved resources from group III, operational costs, was possible as a result of reduced requirements for air operations, including the implementation of cost-efficiency measures, the mobilization of fewer aircraft and flight hours, and the non-deployment and non-availability of helicopters. There was also an inflow of \$138.5 million to all groups of expenditures related to the authority to enter into commitments, as mentioned above (ibid., paras. 211–214). **While noting the reasons for the redeployments, the Advisory Committee trusts that the Secretary-General will take additional measures to ensure budgetary discipline and will limit, to the extent possible, redeployments between groups of expenditure and provide a detailed justification for any redeployments.**

21. Detailed information regarding the financial position of peacekeeping operations for the 2018/19 period is provided in the report of the Board of Auditors (A/74/5 (Vol. II)), including information, as at 30 June for each year from 2015 to 2019, on the four financial ratios: the assets-to-liabilities ratio, the current ratio, the quick ratio, and the cash ratio, as reflected in table 3 below (ibid., table II.3).

Table 3  
**Financial ratios for peacekeeping operations as at 30 June: 2015–2019**

<i>Ratios</i>	<i>30 June 2015</i>	<i>30 June 2016</i>	<i>30 June 2017</i>	<i>30 June 2018</i>	<i>30 June 2019</i>
<b><i>Asset position</i></b>					
<b>Assets-to-liabilities ratio<sup>a</sup></b>	1.21	1.17	1.19	1.19	1.07
Total assets : total liabilities					
<b>Current ratio<sup>b</sup></b>	1.09	1.17	1.22	1.23	1.27
Current assets: current liabilities					
<b><i>Liquidity position</i></b>					
<b>Quick ratio<sup>c</sup></b>	0.96	1.04	1.06	1.08	1.12

Ratios	30 June 2015	30 June 2016	30 June 2017	30 June 2018	30 June 2019
Cash + short-term investments + accounts receivable: current liabilities					
<b>Cash ratio<sup>d</sup></b>	0.56	0.60	0.66	0.45	0.49
Cash + short-term investments: current liabilities					

<sup>a</sup> A high ratio (generally at least 1) indicates an entity's ability to meet its overall obligations.

<sup>b</sup> A high ratio (generally at least 1) indicates an entity's ability to pay off its current liabilities.

<sup>c</sup> The quick ratio is more conservative than the current ratio, because it excludes inventory and other current assets, which are more difficult to turn into cash. A higher ratio means a more liquid current position.

<sup>d</sup> The cash ratio is an indicator of an entity's liquidity; it measures the amount of cash, cash equivalents or invested funds that are in current assets to cover current liabilities.

22. The Board of Auditors indicates that the financial position varied between the different peacekeeping operations entities, in particular concerning liquidity. While the cash ratio was above or close to 1 for several missions and support activities, it was close to zero for others as at 30 June 2019. The Board states that, overall, the assets-to-liabilities ratio decreased from 1.19 to 1.07, while the current, quick and cash ratios increased slightly (*ibid.*, paras. 24–28).

23. Upon enquiry, the Advisory Committee was provided with information by the Secretariat on the same four financial ratios as at 31 January for each year from 2017 to 2020, which is set out in table 4 below. The Committee notes that as at 31 January of each year from 2017 to 2020, all ratios were above 1.

Table 4  
**Financial ratios for peacekeeping operations as at 31 January: 2017–2020**

Ratios	31 Jan. 2020	31 Jan. 2019	31 Jan. 2018	31 Jan. 2017
Assets-to-liabilities ratio	2.23	2.58	2.61	2.74
Current ratio	4.28	4.83	5.33	4.62
Quick ratio	3.85	4.30	4.69	4.07
Cash ratio	1.44	1.19	2.35	2.67

## 2. Information on the current financial period

24. The report of the Secretary-General contains a synopsis of approved budgets for the 2019/20 period that includes the resources for MINUJUSTH, which had previously received an authority to enter into commitments for six months until 31 December 2019, and UNAMID, which had previously received an authority to enter into commitments for nine months until 31 March 2020 (A/74/736, paras. 189–192, and table 1). As indicated in paragraph 16 above, the figures for 2019/20 do not include the amount of \$36,437,600 for MONUSCO in respect of which the Committee provided its concurrence for the Secretary-General's request for authority to enter into commitments.

25. Regarding the status of liabilities to troop- and police-contributing countries, figure XV of the overview report presents the unpaid assessment, cash position and the arrears in the settlement of liabilities from 2013/14 to 2018/19. In its resolution 73/307, the General Assembly approved, on a trial basis for three budget periods, the management of the cash balances of all active peacekeeping operations as a pool while maintaining the balances in separate funds for each mission and requested the

Secretary-General to issue assessment letters for peacekeeping operations for the full budget period approved by the Assembly.

26. The Secretary-General states that the ability to manage cash balances of all active peacekeeping operations as a pool has facilitated payments to troop- and police-contributing countries in the total amount of \$465.9 million during the period from 1 July 2019 to 31 January 2020. As at the beginning of February 2020, the arrears to troop- and police-contributing countries amounted to \$80.4 million, comprising MINUJUSTH (\$10.0 million), MINURSO (\$154,346), UNAMID (\$50.5 million) and UNISFA (\$19.7 million) (*ibid.*, para. 257, and para. 16 of Annex IX).

### 3. Proposed budgets for the period 1 July 2020 to 30 June 2021

27. Table 5 below shows the total proposed resource requirements for 2020/21 for 12 missions (excluding UNMOGIP and UNTSO, which are funded under the programme budget) plus UNSOS, RSCE, UNLB and the support account for peacekeeping operations. The total of proposed resource requirements for United Nations peacekeeping amounts to \$6,655,233,600 for the 2020/21 period, of which peacekeeping missions and UNSOS comprise \$6,191,323,000 and the support elements comprise \$463,910,600. The Advisory Committee also notes that the proposed requirements for the support elements in 2020/21 represent an increase of \$16,274,300, or 3.6 per cent, compared with the apportionment for 2019/20.

Table 5  
**Proposed resource requirements for the 2020/21 period by peacekeeping component**  
(Thousands of United States dollars. Budget year is from 1 July 2020 to 30 June 2021)

Peacekeeping component	Apportionment (2019/20)	Proposed budget (2020/21)	Variance	
			Amount	Percentage
MINUJUSTH	49 122.9	–	(49 122.9)	(100.0)
MINURSO	56 347.4	57 593.3	1 245.9	2.2
MINUSCA	910 057.5	948 036.1	37 978.6	4.2
MINUSMA	1 138 457.9	1 196 908.8	58 450.9	5.1
MONUSCO <sup>a</sup>	1 012 252.8	1 087 769.6	75 516.8	7.5
UNAMID <sup>b</sup>	514 505.6	241 896.6	(272 609.0)	(53.0)
UNDOF	69 409.4	64 239.1	(5 170.3)	(7.4)
UNFICYP	50 785.3	52 045.6	1 260.3	2.5
UNIFIL	480 102.6	483 608.5	3 505.9	0.7
UNISFA	260 177.0	270 747.8	10 570.8	4.1
UNMIK	37 246.7	39 827.3	2 580.6	6.9
UNMISS	1 183 447.3	1 190 119.0	6 671.7	0.6
UNSOS	564 558.1	558 531.3	(6 026.8)	(1.1)
<b>Subtotal</b>	<b>6 326 470.5</b>	<b>6 191 323.0</b>	<b>(135 147.5)</b>	<b>(2.1)</b>
UNLB	63 381.4	62 852.3	(529.1)	(0.8)
RSCE <sup>c</sup>	35 386.9	37 637.6	2 250.7	6.4
Support account for peacekeeping operations <sup>d</sup>	348 868.0	363 420.7	14 552.7	4.2
<b>Subtotal, support elements</b>	<b>447 636.3</b>	<b>463 910.6</b>	<b>16 274.3</b>	<b>3.6</b>
<b>Subtotal</b>	<b>6 774 106.8</b>	<b>6 655 233.6</b>	<b>(118 873.2)</b>	<b>(1.8)</b>

Peacekeeping component	Apportionment (2019/20)	Proposed budget (2020/21)	Variance	
			Amount	Percentage
Voluntary contributions in kind (budgeted)	956.4	1 022.0	65.6	6.9
<b>Total</b>	<b>6 775 063.2</b>	<b>6 656 255.6</b>	<b>(118 807.6)</b>	<b>(1.8)</b>

<sup>a</sup> Exclusive of the request for authority to enter into commitments of \$36.4 million for MONUSCO for the 2019/20 period.

<sup>b</sup> The proposed resource requirements in respect of UNAMID for the 2020/21 period cover the period from 1 July to 31 December 2020.

<sup>c</sup> Inclusive of \$1,424,400 for the 2019/20 period, to be charged against the appropriation for the programme budget for 2020 under section 3, Political affairs, approved by the General Assembly in its resolution [74/264](#).

<sup>d</sup> Inclusive of requirements for the period from 1 July 2020 to 30 June 2021 for: the enterprise resource planning project (\$13.4 million); claims relating to post-traumatic stress disorder (\$3.5 million); the global service delivery model (\$0.9 million); the Peacekeeping Capability Readiness System (\$3.9 million); and the maintenance and support costs for the enterprise resource planning system (\$20.6 million).

28. Information on the main factors for variance in the resource requirements for the 2020/21 period compared with 2019/20 is provided in table 10 of the report of the Secretary-General. Tables 2 and 5 of annex I to that report contain a detailed analysis of variances by class of expenditure and by peacekeeping component. The Advisory Committee notes that decreases are reflected under military and police personnel (\$164.6 million), while increased requirements are reflected under civilian personnel (\$33.5 million) and operational costs (\$14.9 million). The proposed increase under civilian personnel is mainly due to increased requirements under international staff (\$14.1 million), mainly attributable to a higher post adjustment multiplier at UNMISS and UNISFA; the application of lower vacancy rates at UNMISS, MINUSMA and UNISFA and the support account; the proposed establishment of 24 new posts; and higher rates for international salaries based on the revised salary scale and higher common staff costs.

29. Under operational costs, the proposed increase is primarily attributable to increased requirements under facilities and infrastructure (\$55.1 million), owing mainly to: (a) MINUSMA: higher costs for construction, alteration, renovation and major maintenance services, the acquisition of additional safety and security equipment, and increased security and maintenance services; (b) MONUSCO: the reimbursement of claims for ammunition to troop-contributing countries, the planned construction of three additional camps for the three formed police units and the planned construction of a hospital in Beni, and proposed acquisitions; and (c) UNSOS: increased requirements for generator fuel, construction materials, field defence supplies, and safety and security equipment. The Advisory Committee was informed, upon enquiry, that the total proposed resource requirements for construction would amount to \$105,140,900, as compared with \$63,122,400 in the current period, representing an increase of \$42,018,500, or 66.6 per cent.

30. As with previous years, in the 2020/21 budget proposal, enterprise-wide or cross-cutting peacekeeping initiatives are charged to the support account for peacekeeping operations, including: \$13.4 million for the enterprise resource planning project; \$3.5 million for claims relating to post-traumatic stress disorder; \$0.9 million for the global service delivery model; \$3.9 million for the Peacekeeping Capability Readiness System; and \$20.6 million for the maintenance and support costs for the enterprise resource planning system. The observations and recommendations of the Advisory Committee with respect to these resource requirements are included in its report on the support account for peacekeeping operations ([A/74/809](#)).

31. The Advisory Committee notes that some missions reflect proposed resources and expenditure for the same item under different budget lines in different years. For example, at UNLB, explanations for variances in proposed resources in 2020/21 under a number of categories (such as consultants and consulting services; facilities and infrastructure; ground transportation; air operations; information and communications technology; and medical) indicate that the variance is due to the items previously being reflected under a different budget line (see [A/74/730](#), para. 124 and paras. 126 to 130; see also [A/74/737/Add.8](#), para. 20). Upon enquiry, the Committee was informed that the resource requirements proposed in missions' budget proposals reflect the nature of the particular goods and services that are planned to be acquired and delivered at the time when the budget was being prepared. During the actual year of budget implementation, operational circumstances and conditions may require that those planned goods and services be delivered by alternative means. Accordingly, in line with the International Public Sector Accounting Standards, the expenditure for the services or goods actually acquired is recorded based on their nature, which may correspond to a different budget line. **The Advisory Committee notes that the change in recording of an item of expenditure under different budget lines in different years does not facilitate a detailed comparative analysis of budget performance and recommends that the General Assembly request the Secretary-General to ensure that future budget documents reflect greater accuracy and consistency, and provide explanations for such changes.**

#### *Vacancy rates*

32. Table 14 of the report provides information on the planned and actual vacancy rates for each mission. The Secretary-General states that vacancy rates with respect to the computation of personnel costs are based on actual personnel deployment for the 2018/19 period and the first half of the 2019/20 period, as well as the projected changes in mission levels of personnel and mission-specific circumstances in relation to the deployment of uniformed personnel and the recruitment of civilian staff. Under civilian personnel, vacancy rates are based on current and projected incumbency patterns, which has resulted in some variances to the actual average vacancy rates for the 2018/19 period and the approved rates for the 2019/20 period. For example, for international staff, the vacancy rates applied for the 2020/21 period are lower for MINUSMA, MONUSCO, UNMISS, UNFICYP, UNISFA, RSCE and the support account compared with both the actual average for the 2018/19 period and the approved rates for the 2019/20 period, while the vacancy rates are higher for UNDOF and UNSOS ([A/74/736](#), paras. 234, 236 and 238).

33. Upon request, the Advisory Committee was provided with updated information on the actual civilian personnel vacancy rates for each mission as at 29 February 2020. The Committee notes that for the majority of civilian staffing categories, the budgeted vacancy rates for 2020/21 differ from the actual rates experienced in missions during the period from 1 July 2019 to 29 February 2020. The Committee makes additional comments, where relevant, on the specific vacancy factors proposed in each of the mission budgets in its reports on individual peacekeeping operations. **The Advisory Committee trusts that updated vacancy rates will be provided to the General Assembly during its consideration of the present report.**

34. **The Advisory Committee considers that further efforts are required to improve the accuracy and consistency of the vacancy rate factors applied in budgets. The Committee reiterates its view that proposed vacancy rates should be based, as much as possible, on actual rates. In cases where the proposed rates differ from the actual rates, clear justification should systematically be provided in the proposed budget and related documents (see [A/70/742](#), para. 45).**

35. The Advisory Committee also recalls the General Assembly's request, expressed consistently in its resolutions on peacekeeping budgets, that the Secretary-General ensure that vacant posts be filled expeditiously (A/71/836, para. 108). The Committee stresses again that the continuing requirement for posts that have been vacant for two years or longer should be reviewed and the posts proposed for either retention with re-justification or abolishment in subsequent budget proposals (A/69/839, para. 67; see also General Assembly resolution 66/264). The Committee makes specific recommendations on long-vacant posts in MINUSCA, MINUSMA, MONUSCO, UNDOF, UNIFIL, UNLB and UNMISS.

## Human resources

### *Safety and security*

36. Section VIII of the overview report sets out the measures taken to improve the safety and security of peacekeepers and points to a significant and sustained decrease in peacekeeper fatalities owing to acts of violence, from 58 fatalities in 2017 to 27 fatalities in both 2018 and 2019. The report indicates, however, that full-scale casualty evacuation stress tests resulted in the identification of capability gaps along the casualty evacuation chain that included inadequate training and equipment among contingents, the presence of a need to streamline casualty evacuation processes, and cumbersome tasking procedures (A/74/736, paras. 124 and 130). Upon enquiry as to the measures taken to address these gaps, the Advisory Committee was informed that the statement of unit requirements has been revised in order to be more responsive as well as consistent with changes in the operational environment, while the joint operating centres were regularly conducting more effective scenario-based tabletop exercises. Missions have analysed the operating environment, updated crisis standard-operating procedures related to base defence, and coordinated and rehearsed responses. **The Advisory Committee recommends that the General Assembly request the Secretary-General to continue his efforts to mitigate the risks to the safety and security of all personnel in peacekeeping operations (see also A/70/742, para. 168).**

### *Representation of women in peacekeeping operations*

37. The report indicates that following the launch of the system-wide strategy on gender parity in September 2017, all Secretariat departments, offices and missions have developed implementation plans. It also indicates that representation of civilian women in the field remains at around 29 per cent, while the percentage of female heads and deputy heads of peacekeeping operations was 35 per cent, with two heads of mission and five deputies as at December 2019 (A/74/736, paras. 26 and 27).

38. Upon enquiry, the Advisory Committee was provided with information on the gender breakdown for civilian staffing levels by mission (see annex II to the present report). **The Advisory Committee trusts that more efforts will be made to address the gender imbalance in the staffing of peacekeeping missions, in particular at the more senior levels (see also A/71/836, para. 113).**

### *Representation of nationals of troop- and police-contributing countries*

39. In its resolution 72/262 C, the General Assembly requested the Secretary-General to intensify his efforts to ensure proper representation of troop- and police-contributing countries in the relevant new departments. The report indicates that as at 31 December 2019, the representation of troop- and police-contributing countries in the Department of Peace Operations (DPO) was 97 per cent (A/74/736, para. 107).

Upon enquiry, the Advisory Committee was provided with the table below, as well as with a detailed breakdown by nationality and level of the staff at DPO.

Table 6  
**Representation of troop- and police-contributing countries in the Department of Peace Operations**

<i>DPO staff</i>	<i>As at 29 February 2020</i>	<i>Percentage</i>
Nationalities represented	79	
TCCs/PCCs represented	72	
Non-TCCs/PCCs represented	7	
Staff from TCCs/PCCs	299	97
Staff from non-TCCs/PCCs	9	3

*Abbreviations:* DPO, Department of Peace Operations; TCCs: troop-contributing countries; PCCs; police-contributing countries.

40. **The Advisory Committee notes the level of representation in DPO, and trusts that the Secretary-General will intensify his efforts to ensure proper representation of troop- and police-contributing countries at the posts funded by the support account in the relevant departments, and provide updated information in future overview reports.**

#### *Geographical representation*

41. The Advisory Committee recalls that in its resolution [72/262 C](#), the General Assembly requested the Secretary-General to address the issue of equitable geographical representation of Member States, in conformity with Article 101 of the Charter of the United Nations. **The Advisory Committee recalls that Article 101, paragraph 3, of the Charter states that due regard shall be paid to the importance of recruiting the staff on as wide a geographical basis as possible. The Committee reiterates the importance of equitable geographical distribution in the recruitment of staff and recommends that the General Assembly request the Secretary-General to provide detailed information in his next overview report (see also [A/74/696](#), paras. 9 and 15).**

#### *Nationalization of posts*

42. In its resolution [70/286](#), the General Assembly requested that the Secretary-General improve the ratio of substantive to support staff, with particular attention to the feasibility of nationalizing functions, especially Field Service-level functions, to ensure that the civilian staffing structure is appropriate for the effective implementation of the current mission mandate and that it reflects staffing best practices across other missions. Table 12 in the overview report provides an overview of proposed staffing levels in the four major categories of personnel (international, national, general temporary positions and United Nations Volunteers) for the 2020/21 period, compared with the approved levels in the 2019/20 period. The Advisory Committee notes from the table that a reduction of 161 national posts is proposed.

43. Upon enquiry, the Committee was provided with the table below showing the nationalization of posts in the periods 2018/19 to 2020/21.

Table 7  
Posts nationalized during the periods 2018/19 to 2020/21

Entity	2018/19			2019/20			2020/21		
	Posts	Original category/level	New category	Posts	Original category/level	New category	Posts	Original category/level	New category
MONUSCO	3	FS	GS	1	P-4	NPO	–	–	–
	1	FS	NPO	7	P-3	NPO	–	–	–
	1	P-3	NPO	2	FS	GS	–	–	–
	2	P-3	NPO	–	–	–	–	–	–
UNAMID	1	FS	GS	–	–	–	–	–	–
RSCE	–	–	–	–	–	–	3	P-3	NPO
	–	–	–	–	–	–	1	P-2	NPO
	–	–	–	–	–	–	1	UNV (international)	UNV (national)

*Abbreviations:* FS, Field Service; GS, General Service; NPO, National Professional Officers; P, Professional staff; UNV, United Nations Volunteers.

44. The Committee was also informed that the numbers and types of civilian personnel posts in peacekeeping missions are influenced by various factors, including the size of the mission, the local labour market, the level of troop support required and the local infrastructure. The Committee notes that for the 2020/21 period, only RSCE proposed the nationalization of posts. **The Advisory Committee recommends that the General Assembly request the Secretary-General to strengthen his efforts to include further proposals in the next missions' budgets in order to increase the nationalization of functions and provide detailed information on this issue in his next overview report (see also [A/74/737/Add.2](#), para. 19).**

#### *Special post allowance*

45. Upon enquiry, the Advisory Committee was provided with information on the number of staff currently granted a special post allowance for one year or longer. The Committee notes that 6 missions have staff under such arrangements for one year or longer, as follows: 21 at MINUSMA, 15 at MONUSCO, 12 at MINUSCA and 9 at UNMISS, and 1 each at UNIFIL and UNLB; in addition to special post allowance arrangements for posts funded under the support account.

46. **The Advisory Committee reiterates its concern regarding cases of “temporary” assignments of staff members to higher-level positions for lengthy periods ([A/74/7](#), para. 94). The Committee recommends that the General Assembly request the Secretary-General to include justifications for temporary assignments of staff receiving special post allowances, including the length of those assignments and the recruitment status of the related posts, in the context of all future budget proposals.**

### **C. Delivery of support to peacekeeping missions**

47. With respect to backstopping requirements for 2020/21, the Advisory Committee notes that resource requirements for peacekeeping missions and UNSOS are projected at \$6.2 billion, while those for support elements (the support account, UNLB and RSCE, excluding the cost of enterprise-wide initiatives) would amount to a total of \$421.7 million, representing an increase of \$19 million, or 4.7 per cent, over the approved resources for the 2019/20 period. The Committee also notes that the

support account ratio has risen steadily, from 3.86 in 2014/15 to a projected 5.19 in 2020/21; in addition, the field support ratio has also risen from 5.19 in 2014/15 to a projected 6.81 in the 2020/21 period (A/74/736, table 6). The report of the Secretary-General does not provide adequate justification for this continued increase.

48. The Advisory Committee recalls that it has previously stressed that the implementation of efficiency initiatives should by now have had a positive impact on the support ratio and that the ratio should correlate with the reductions in both uniformed and civilian components. **The Committee reiterates its recommendation that the General Assembly request the Secretary-General to undertake a comprehensive analysis of this matter, with a view to establishing indicative linkages between the levels of resource requirements for peacekeeping operations overall and related field support and support account levels, and to report thereon in the next overview report, together with related resourcing adjustments. The Committee also reiterates that future budget proposals should demonstrate the scalability of mission support components, including their staffing and operational costs, in relation to the changing level of other mission components, particularly during downsizing or reconfiguration (A/73/755, paras. 46–48).** The Committee's observations and recommendations on scalability in the support account are contained in its report on the support account (A/74/809; see also A/74/737/Add.6, paras. 22 and 23, and A/74/737/Add.3, paras. 7 and 8).

#### *Satellite imagery*

49. The systematic use of satellite imagery to enhance the operational effectiveness and to increase peacekeepers' safety is already a standard in peacekeeping missions. The expenses for this service are usually integrated into the budgets of the missions under the category of expenditure of information and communications technology. The Advisory Committee observes that various missions obtain satellite imagery by various means, with some receiving it gratis from certain entities.

50. Upon enquiry, the Committee was informed that, in the use of satellite imagery, missions either pay for a subscription or purchase a specific number of topographic maps of a particular quality. The Committee notes that there are financial implications for each mode of procurement. **The Committee recommends that the General Assembly request the Secretary-General to undertake an analysis of the costs and benefits of each mode of procurement in order to maximize its utilization in all the peacekeeping missions and submit his findings in the next overview report.**

## **D. Other cross-cutting matters**

### **1. Reform initiatives**

51. In relation to the recent reform initiatives of the Secretary-General, the overview report indicates that the establishment of the regional structure in the reform of the peace and security architecture has allowed more effective collaboration between the different parts of the peace continuum, while the implementation of management reform has empowered peacekeeping operations through the decentralization of administrative authorities to managers in the field. It is further stated in the overview report that continuous efforts to increase efficiency and effectiveness are guided by the goals of the management reform to: improve the speed and responsiveness of service delivery; ensure effective management of resources for mandate implementation; and enhance transparency and accountability (A/74/736, paras. 12, 88 and 101).

52. Upon enquiry, the Advisory Committee was informed that the Department of Political and Peacebuilding Affairs (DPPA) and DPO were tracking the impact of the reforms through a so-called reform benefits management tracker that covered all three reform streams and was launched publicly in March 2020. DPPA and DPO inputs are organized according to 10 benefit categories, with each category containing detailed quantifiable and qualitative metrics, and focus on concrete impact and key improvements across the departments. **The Advisory Committee looks forward to updated information on the reform benefits management tracker in the next overview report and trusts that more quantitative and qualitative information will also be provided on the efficiency gains resulting from the implementation of the reform initiatives.**

## 2. Residential security measures

53. In its report, the Board of Auditors noted significant weaknesses regarding payments for security measures. The Board initially reviewed reimbursements for such measures in four large missions (MINUSMA, MONUSCO, UNAMID and UNMISS). In total, \$5.3 million was paid for the measures in the financial year 2018/19 at those four missions. MINUSMA and MONUSCO each reimburse up to \$1,200 monthly for security guards at all mission duty stations. The Board initially reviewed a sample of 10 staff members who had received reimbursements for the measures in 2018/19. Based on administrative instructions issued at various duty stations, staff members receive reimbursements for residential security measures. The Board found that staff members received payments without providing up-to-date supporting documents. In several cases, the payments were set up to run until the year 9999. Some staff members received payments even after leaving the eligible duty station and moving, for example, to New York (A/74/5 (Vol. II), paras. 51–56).

54. **The Advisory Committee expresses concern about the practice that has resulted in financial implications for the Organization, and it concurs with the recommendation of the Board of Auditors on the need to strengthen internal controls in order to prevent potential fraud related to reimbursements for residential security measures and to scrutinize security companies as well as the pricing of security services.**

## 3. Environmental management issues and energy efficiencies

55. In its resolution 70/286, the General Assembly requested the Secretary-General to continue his efforts to reduce the overall environmental footprint of each peacekeeping mission, including by implementing environmentally friendly waste management and power generation systems. In his overview report, the Secretary-General states that the six-year environment strategy is in its third year and, in paragraphs 162 to 168, provides information on the risk assessment methodology, data collection, greenhouse gas emissions, uniformed components and the Secretariat climate action plan.

56. Upon enquiry, the Advisory Committee was provided with the individual environmental scorecards for each peacekeeping mission and was informed that, from 2017/18 to 2018/19, the average proportion of power coming from renewable sources across missions had increased from 1 per cent to approximately 3 per cent, mostly attributable to the connection to renewable hydro-powered grids in the Democratic Republic of the Congo and Uganda. The Committee was also informed of the energy infrastructure management plan, which was promulgated in January 2019. Four peacekeeping operations (UNMISS, UNIFIL, UNMIK and UNDOF) have completed plans endorsed by mission management, while six other peacekeeping operations have draft plans (MINUSCA, MINUSMA, MONUSCO, UNFICYP, UNISFA and UNSOS).

57. While noting the current developments under the environment strategy, the Advisory Committee expresses concern that, more than halfway through the strategy, more progress has not been made. The Committee recommends that the General Assembly request the Secretary-General, in respect of the individual scorecards for each peacekeeping mission, to present, in the next overview report, the overall performance and information on each scored indicator under the five pillars of the Environment Strategy for Field Missions, including the average proportion of power coming from renewable sources across missions and the number of missions that have developed their own energy infrastructure, based on a robust baseline. The Committee also trusts that more detailed information on the progress made, including on missions' power capacities and energy efficiencies produced from renewable energy sources and synchronized hybrid generators, as well as any new contractual arrangements for energy usage in all the missions, will be reflected in missions' budget proposals and in the next overview report.

#### 4. Programmatic activities within peacekeeping operations

58. In its resolution [70/286](#), the General Assembly recognized that the inclusion of programmatic funds in mission budgets on a case-by-case basis was intended to support the effective implementation of mandated tasks and requested the Secretary-General to clearly and consistently present the cost of such activities when they were included in future mission budgets. Annex VIII to the overview report sets out the proposed resource requirements for programmatic activities in 11 missions estimated at \$211.4 million, of which \$154.8 million relates to mine action activities. Other main categories of programmatic activity include: rule of law, human rights, security institutions and security sector reform (\$19.5 million); community violence reduction (\$14.6 million); and disarmament, demobilization and reintegration (\$9.7 million). The Advisory Committee notes the inclusion of a category referred to as "other" programmatic activities amounting to an estimated \$3.6 million, comprising \$2.8 million for UNAMID, \$800,000 for MONUSCO and \$50,000 for UNISFA.

59. The Advisory Committee recalls that it has previously pointed out the need for more detailed information on the scope of programmatic activities and the criteria for their inclusion in peacekeeping budget proposals ([A/73/755](#), para. 61). **The Committee reiterates its recommendation that the General Assembly request the Secretary-General to provide in future overview reports: (a) detailed explanations of the types of programmatic activity to be funded by peacekeeping missions; (b) justifications that the activities support the implementation of mandated tasks for each mission; (c) the comparative advantage of each mission in the delivery of these activities, as well as those of the partners selected to implement them; and (d) the contractual arrangements in place with implementing partners, including clear identification of any related administrative overhead charges. The Advisory Committee trusts that programmatic activities will be aligned with mandates and will be sustainably effective and accounted for, particularly in transition contexts.**

#### 5. Downsizing, closing or transitioning peacekeeping missions

60. Paragraphs 184 to 188 of the overview report provide information on closing and closed peacekeeping missions: UNOCI, UNMIL, MINUSTAH, MINUJUSTH. The report indicates that through its new structures, the Department of Operational Support (DOS) has established a dedicated division to support special situations, which include transition and liquidation, and dedicated support for transitions has been provided to UNAMID, MONUSCO and MINUJUSTH. The experience of the three most recent closures (UNOCI, UNMIL and MINUJUSTH) has yielded

significant lessons learned, including the importance of: early planning; taking into account logistical and administrative challenges; and guidance and support on environmental aspects. The report indicates that, as part of the preparations for the drawdown of UNAMID, efforts are under way with the host Government, the United Nations country team and other partners, including the African Union, to jointly identify priority areas, activities, capacities and resources to support the host country in forging an inclusive and sustainable peace (*ibid.*, paras. 49, 119 and 120). **The Advisory Committee trusts that the lessons learned from the three most recent closures will be fully integrated into the transition process for UNAMID and that the lessons learned will also be included in the senior managers' compacts.**

61. With respect to the disposition of assets, the report of the Board of Auditors (A/74/5 (Vol. II)) includes information on the sale of assets at missions. Paragraphs 366 to 397 provide information on the closure of 8 locations at MONUSCO and the sale of assets during liquidation at UNMIL. Annex II to that report indicates that at UNMIL, pre-liquidation activities began a year in advance, and at MINUJUSTH, more than a year in advance. The Board recommended that the Administration ensure that disposals are compliant with regulation 5.14 of the Financial Regulations and Rules of the United Nations and are authorized. **The Committee reiterates its recommendation that the General Assembly request the Secretary-General to include disaggregated information for assets disposed of in the pre-liquidation and liquidation periods in the performance reports of closing missions.**

## 6. Travel

62. The proposed requirements for official travel in 2020/21 reflect a decrease of \$0.2 million, attributable mainly to the closure of MINUJUSTH in the 2019/20 period and the six-month provision for UNAMID, partially offset by increased requirements for: (a) MINUSMA, owing to a higher number of trips for senior management meetings, conferences and capacity development courses; (b) MONUSCO, owing to an increase in the number of military observers and United Nations police, and an increase in assessment and planning missions; and (c) MINUSCA, owing to a higher number of trips for technical and logistical support and higher costs for training activities (A/74/736, Annex I, table 2). Upon enquiry, the Advisory Committee was provided with the table below on the compliance rate with the 16-day travel policy for each mission for the 2018/19 period.

Table 8  
**Compliance rate with the 16-day travel policy, by mission, for the 2018/19 period<sup>a</sup>**

Mission	Number of trips			Rate (percentage)	
	Compliant	Non-Compliant	Total	Compliant	Non-Compliant
MINURSO	145	399	544	26.7	73.3
MINUSCA	834	1 637	2 471	33.8	66.2
MINUSMA	893	1 957	2 850	31.3	68.7
MINUJUSTH	211	427	638	33.1	66.9
MONUSCO	741	1 883	2 624	28.2	71.8
RSCE	20	76	96	20.8	79.2
UNAMID	1 005	1 974	2 979	33.7	66.3
UNDOF	47	212	259	18.1	81.9
UNFICYP	159	203	362	43.9	56.1
UNIFIL	320	344	664	48.2	51.8

Mission	Number of trips			Rate (percentage)	
	Compliant	Non-Compliant	Total	Compliant	Non-Compliant
UNISFA	321	457	778	41.3	58.7
UNLB	146	201	347	42.1	57.9
UNMIK	112	101	213	52.6	47.4
UNMISS	999	1 637	2 636	37.9	62.1
UNSOS	152	1 141	1 293	11.8	88.2
<b>Grand total</b>	<b>6 105</b>	<b>12 649</b>	<b>18 754</b>	<b>32.6</b>	<b>67.4</b>

<sup>a</sup> Trips shown are those recorded in the Umoja travel module as including a commercial air segment in connection with the 2018/19 budget period.

63. The Advisory Committee recalls the request of the General Assembly that the Secretary-General hold managers accountable for the judicious use of travel resources and include the advance purchase of tickets as a key performance indicator, increase the use of alternative methods of communication and representation, such as videoconferences, and ensure that the primary consideration in authorizing official travel is when direct and in-person contact is necessary for mandate implementation. In addition, the Committee reiterates that trips should be combined or undertaken with fewer travellers, whenever possible (A/73/779, paras. 16, 18 and 19). The Committee looks forward to receiving disaggregated information on within-mission and outside-mission travel in future peacekeeping reports. The Committee also reiterates the importance of compliance with the advance purchase policy, noting that the target benchmark of compliance in peacekeeping operations is 75 per cent (A/71/845, para. 20).

## 7. Comprehensive performance analysis system

64. Paragraph 56 of the overview report indicates that the comprehensive performance assessment system (CPAS) for peacekeeping continues to be implemented as a priority initiative. Since August 2018, it has been introduced at six missions: MINUSCA, UNMISS, UNIFIL, UNFICYP, MONUSCO and MINUSMA. All missions, except those drawing down, will have introduced CPAS by July 2020. Upon enquiry, the Advisory Committee was informed that in the context of strategic planning and evaluation, several missions were involved in the pilot implementation of CPAS, which began in February 2019. **Taking into consideration the specificities of each mission's size and complexity, the Advisory Committee recommends that the General Assembly request the Secretary-General to provide additional information on the existing resources and full justification regarding CPAS needs for the peacekeeping operations, as well as the lessons learned from the implementation of the pilot projects, in the next report on cross-cutting issues.**

## 8. Cost recovery

65. Upon enquiry, the Advisory Committee was informed that all recoveries will be recorded as revenue, based on whether such revenue is considered "spendable" or "non-spendable". The non-spendable revenue, such as the revenue generated from the use of MINUSMA and MONUSCO flights on a space availability basis by embassy personnel and other United Nations agencies, will be returned to Member States, as miscellaneous income in accordance with the Financial Regulations and Rules of the United Nations. Most operational cost recovery revenue, will be deemed "spendable" and will be allotted for additional expenses. This will be the case, for example, for

the fuel provided to various entities, which will be allotted under the peacekeeping cost recovery fund and used by the mission in question to replenish its stocks. The Committee notes from information provided to it in the context of MONUSCO that miscellaneous income is recorded in the amount of \$9,812,687, as compared with the amount of \$2,259,200 referred to in the performance report of MONUSCO ([A/74/617](#), para. 119, subpara. b).

66. The Advisory Committee notes, for example regarding UNLB, that in 2020/21, the cost-recovery framework is expected to enable the recovery of costs associated with the use of facilities by non-UNLB support personnel providing support to non-peacekeeping entities with which DOS maintains a service level agreement. No costs are recovered for personnel of non-UNLB entities working on projects for DOS and field missions, including the United Nations Office for Project Services (UNOPS) and the International Computing Centre. UNLB is expected to provide connectivity services, data storage, telecommunications, data centre hosting services, application hosting, event monitoring, campus and other services, geospatial information systems, information and communications technology security, and operational resilience services, on a cost-recovery basis, using the Umoja service delivery functionality ([A/74/730](#), paras. 3, 61, 62, 65 and 66).

67. The Advisory Committee recalls its previous recommendation that future performance reports and budget submissions regarding UNLB include information on all of the personnel occupying the facilities in Brindisi and Valencia, with a breakdown by office/department/mission for Secretariat personnel or by affiliated entity/organization for other personnel, as well as details on administrative and cost recovery arrangements, rental and maintenance costs, income received and any other relevant information on the utilization of United Nations premises ([A/69/839/Add.9](#), para. 55). The Committee also recalls that a comprehensive analysis of the various categories of non-United Nations peacekeeping passengers on United Nations aircraft to support mandate implementation was due to be completed by September 2019 ([A/72/789](#), para. 95). **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide, in the next overview report, detailed information on cost recovery across peacekeeping, including details on personnel, administrative arrangements and rental and maintenance costs, as well as recording of expenditures (see also [A/74/737/Add.6](#), para 26).**

#### 9. Mine action activities

68. Annex VII to the overview report provides information on the planned mine action activities for 2020/21, including the proposed resources, to be undertaken largely by UNOPS as the implementing agency. The Committee recalls its previous recommendation that more detailed justifications be provided in future mission budget proposals with respect to mine action activities ([A/73/755](#), para. 62). **The Advisory Committee recommends that the General Assembly request the Secretary-General to conduct a cost-benefit analysis on the use of UNOPS services as compared with peacekeeping contingents in all missions and other external implementing partners or contractors, and to submit the results in the context of the next overview report.**

### III. Conclusion

69. **Subject to its observations and recommendations above, the Advisory Committee recommends that the General Assembly take note of the report of the Secretary-General ([A/74/736](#)).**

## Annex I

### Reports considered by the Advisory Committee on Administrative and Budgetary Questions on issues related to peacekeeping

Financial report and audited financial statements for the 12-month period from 1 July 2018 to 30 June 2019 and report of the Board of Auditors on United Nations peacekeeping operations ([A/74/5 \(Vol. II\)](#)), the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations ([A/74/709](#)) and the related report of the Advisory Committee ([A/74/806](#));

Reports of the Secretary-General on the budget performance of peacekeeping operations for the period from 1 July 2018 to 30 June 2019, on proposed budgets for the period from 1 July 2020 to 30 June 2021 and on the disposition of assets, received by the Advisory Committee in advance or final form, and the related reports of the Committee, as follows:

MINURSO	<a href="#">A/74/708</a>
	<a href="#">A/74/645</a>
	<a href="#">A/74/737/Add.1</a>
MINUSCA	<a href="#">A/74/756</a>
	<a href="#">A/74/621</a>
	<a href="#">A/74/737/Add.10</a>
MINUSMA	<a href="#">A/74/745</a>
	<a href="#">A/74/626</a>
	<a href="#">A/74/737/Add.11</a>
MINUSTAH	<a href="#">A/74/729</a>
	<a href="#">A/74/829</a>
	<a href="#">A/74/532</a>
MINUJUSTH	<a href="#">A/74/667</a>
	<a href="#">A/74/589</a>
	<a href="#">A/74/791</a>
	<a href="#">A/74/738</a>
MONUSCO	<a href="#">A/74/617</a>
	<a href="#">A/74/737/Add.12</a>
	<a href="#">A/74/562</a>
UNAMID	<a href="#">A/74/679</a>
	<a href="#">A/74/627</a>
	<a href="#">A/74/810</a>

	<a href="#">A/74/592</a>
	<a href="#">A/74/746</a>
	<a href="#">A/74/833</a>
UNDOF	<a href="#">A/74/697</a>
	<a href="#">A/74/596</a>
	<a href="#">A/74/737/Add.7</a>
UNFICYP	<a href="#">A/74/693</a>
	<a href="#">A/74/598</a>
	<a href="#">A/74/737/Add.4</a>
UNIFIL	<a href="#">A/74/713</a>
	<a href="#">A/74/675</a>
	<a href="#">A/74/737/Add.9</a>
UNISFA	<a href="#">A/74/723</a>
	<a href="#">A/74/579</a>
	<a href="#">A/74/737/Add.2</a>
United Nations Logistics Base at Brindisi, Italy	<a href="#">A/74/730</a>
	<a href="#">A/74/620</a>
	<a href="#">A/74/737/Add.6</a>
UNMIK	<a href="#">A/74/692</a>
	<a href="#">A/74/578</a>
	<a href="#">A/74/737/Add.5</a>
UNMIL	<a href="#">A/74/726</a>
	<a href="#">A/74/828</a>
UNMISS	<a href="#">A/74/742</a>
	<a href="#">A/74/597</a>
	<a href="#">A/74/737/Add.13</a>
UNOCI	<a href="#">A/74/711</a>
	<a href="#">A/74/785</a>
UNSOS	<a href="#">A/74/722</a>
	<a href="#">A/74/599</a>
	<a href="#">A/74/737/Add.8</a>

Regional Service Centre in Entebbe, Uganda	<a href="#">A/74/717</a>
	<a href="#">A/74/594</a>
	<a href="#">A/74/737/Add.3</a>
Support account for peacekeeping operations	<a href="#">A/74/743</a>
	<a href="#">A/74/716</a>
	<a href="#">A/74/622</a>
	<a href="#">A/74/809</a>
Overview of the financing of the United Nations peacekeeping operations	<a href="#">A/74/736</a>

## Annex II

### Gender breakdown for civilian staffing levels in peacekeeping missions, the United Nations Logistics Base at Brindisi, Italy, and the Regional Service Centre in Entebbe, Uganda

<b>United Nations Mission for the Referendum in Western Sahara</b>						
	2018/19			2019/20		
	As at 30 June 2019			As at 31 December 2019 <sup>a</sup>		
	Percentage		Encumbered posts	Percentage		Encumbered posts
	Female	Male	Total	Female	Male	Total
International staff	23	77	74	23	77	78
National staff	19	81	158	18	82	158
<b>Total<sup>b</sup></b>	<b>20</b>	<b>80</b>	<b>247</b>	<b>20</b>	<b>80</b>	<b>251</b>

  

<b>United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic</b>						
	2018/19			2019/20		
	As at 30 June 2019			As at 31 December 2019 <sup>a</sup>		
	Percentage		Encumbered posts	Percentage		Encumbered posts
	Female	Male	Total	Female	Male	Total
International staff	28	72	611	29	71	634
National staff	18	82	559	20	80	582
<b>Total<sup>b</sup></b>	<b>25</b>	<b>75</b>	<b>1 365</b>	<b>26</b>	<b>74</b>	<b>1 425</b>

  

<b>United Nations Multidimensional Integrated Stabilization Mission in Mali</b>						
	2018/19			2019/20		
	As at 30 June 2019			As at 29 February 2020 <sup>a</sup>		
	Percentage		Encumbered posts	Percentage		Encumbered posts
	Female	Male	Total	Female	Male	Total
International staff	27	73	752	27	73	767
National staff	19	81	774	18	82	791
<b>Total<sup>b</sup></b>	<b>27</b>	<b>73</b>	<b>1 689</b>	<b>27</b>	<b>73</b>	<b>1 713</b>

  

<b>United Nations Organization Stabilization Mission in the Democratic Republic of the Congo</b>						
	2018/19			2019/20		
	As at 30 June 2019			As at 31 December 2019 <sup>a</sup>		
	Percentage		Encumbered posts	Percentage		Encumbered posts
	Female	Male	Total	Female	Male	Total
International staff	29	71	742	31	69	656
National staff	15	85	2 141	17	83	1 682
<b>Total<sup>b</sup></b>	<b>20</b>	<b>80</b>	<b>3 233</b>	<b>22</b>	<b>78</b>	<b>2 652</b>

**African Union-United Nations Hybrid Operation in Darfur**

	2018/19			2019/20		
	As at 30 June 2019			As at 31 December 2019 <sup>a</sup>		
	Percentage		Encumbered posts	Percentage		Encumbered posts
	Female	Male	Total	Female	Male	Total
International staff	27	73	569	27	73	499
National staff	12	88	1 518	14	86	942
<b>Total<sup>b</sup></b>	<b>17</b>	<b>83</b>	<b>2 188</b>	<b>19</b>	<b>81</b>	<b>1 506</b>

**United Nations Disengagement Observer Force**

	2018/19			2019/20		
	As at 30 June 2019			As at 31 December 2019 <sup>a</sup>		
	Percentage		Encumbered posts	Percentage		Encumbered posts
	Female	Male	Total	Female	Male	Total
International staff	25	75	47	30	69	44
National staff	16	84	80	17	83	80
<b>Total<sup>b</sup></b>	<b>19</b>	<b>81</b>	<b>128</b>	<b>21</b>	<b>77</b>	<b>126</b>

**United Nations Peacekeeping Force in Cyprus**

	2018/19			2019/20		
	As at 30 June 2019			As at 31 December 2019 <sup>a</sup>		
	Percentage		Encumbered posts	Percentage		Encumbered posts
	Female	Male	Total	Female	Male	Total
International staff	48	52	37	44	56	39
National staff	37	63	117	37	63	116
<b>Total<sup>b</sup></b>	<b>40</b>	<b>60</b>	<b>154</b>	<b>39</b>	<b>61</b>	<b>155</b>

**United Nations Interim Force in Lebanon**

	2018/19			2019/20		
	As at 30 June 2019			As at 31 December 2019 <sup>a</sup>		
	Percentage		Encumbered posts	Percentage		Encumbered posts
	Female	Male	Total	Female	Male	Total
International staff	35	65	240	38	62	237
National staff	27	73	588	27	73	586
<b>Total<sup>b</sup></b>	<b>29</b>	<b>71</b>	<b>828</b>	<b>30</b>	<b>70</b>	<b>823</b>

**United Nations Interim Security Force for Abyei**

	2018/19			2019/20		
	As at 30 June 2019			As at 31 December 2019 <sup>a</sup>		
	Percentage		Encumbered posts	Percentage		Encumbered posts
	Female	Male	Total	Female	Male	Total
International staff	21	79	149	21	79	151
National staff	8	92	78	8	92	78
<b>Total<sup>b</sup></b>	<b>17</b>	<b>83</b>	<b>260</b>	<b>18</b>	<b>82</b>	<b>260</b>

**United Nations Interim Administration Mission in Kosovo**

	2018/19			2019/20		
	As at 30 June 2019			As at 31 December 2019 <sup>a</sup>		
	Percentage		Encumbered posts	Percentage		Encumbered posts
	Female	Male	Total	Female	Male	Total
International staff	46	54	96	45	55	96
National staff	40	60	216	39	61	215
<b>Total<sup>b</sup></b>	<b>42</b>	<b>58</b>	<b>312</b>	<b>41</b>	<b>59</b>	<b>311</b>

**United Nations Mission in South Sudan**

	2018/19			2019/20		
	As at 30 June 2019			As at 31 December 2019 <sup>a</sup>		
	Percentage		Encumbered posts	Percentage		Encumbered posts
	Female	Male	Total	Female	Male	Total
International staff	27	73	903	27	73	889
National staff	14	86	1 386	14	86	1 389
<b>Total<sup>b</sup></b>	<b>22</b>	<b>78</b>	<b>2 691</b>	<b>22</b>	<b>78</b>	<b>2 678</b>

**United Nations Support Office in Somalia**

	2018/19			2019/20		
	As at 30 June 2019			As at 31 December 2019 <sup>a</sup>		
	Percentage		Encumbered posts	Percentage		Encumbered posts
	Female	Male	Total	Female	Male	Total
International staff	27	73	334	26	74	336
National staff	33	67	168	37	63	145
<b>Total<sup>b</sup></b>	<b>29</b>	<b>71</b>	<b>519</b>	<b>30</b>	<b>70</b>	<b>499</b>

**United Nations Logistics Base at Brindisi, Italy**

	2018/19			2019/20		
	As at 30 June 2019			As at 31 December 2019 <sup>a</sup>		
	Percentage		Encumbered posts	Percentage		Encumbered posts
	Female	Male	Total	Female	Male	Total
International staff	29	71	121	29	71	118
National staff	–	–	292	–	–	289
<b>Total<sup>b</sup></b>	<b>36</b>	<b>64</b>	<b>413</b>	<b>35</b>	<b>65</b>	<b>407</b>

**Regional Service Centre in Entebbe, Uganda**

	2018/19			2019/20		
	As at 30 June 2019			As at 31 December 2019 <sup>a</sup>		
	Percentage		Encumbered posts	Percentage		Encumbered posts
	Female	Male	Total	Female	Male	Total
International staff	36	64	110	32	68	106
National staff	62	39	242	61	39	238
<b>Total<sup>b</sup></b>	<b>54</b>	<b>46</b>	<b>356</b>	<b>52</b>	<b>48</b>	<b>349</b>

<sup>a</sup> Based on an analysis being compiled for the forthcoming report on the composition of the Secretariat staff demographics. These numbers could be subject to further change during finalization.

<sup>b</sup> Totals may include other categories of civilian personnel.