



General Assembly

Distr.: General
27 April 2020

Original: English

Seventy-fourth session

Agenda item 160 (a)

Financing of the United Nations peacekeeping forces in the Middle East: United Nations Disengagement Observer Force

Budget performance for the period from 1 July 2018 to 30 June 2019 and proposed budget for the period from 1 July 2020 to 30 June 2021 of the United Nations Disengagement Observer Force

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2018/19	\$60,295,100
Expenditure for 2018/19	\$59,037,100
Unencumbered balance for 2018/19	\$1,258,000
Appropriation for 2019/20	\$69,409,400
Projected expenditure for 2019/20 ^a	\$68,639,300
Projected underexpenditure for 2019/20	\$770,100
Proposal submitted by the Secretary-General for 2020/21	\$64,239,100
Adjustment recommended by the Advisory Committee for 2020/21	(\$295,900)
Recommendation of the Advisory Committee for 2020/21	\$63,943,200

^a Estimates as at 31 January 2020.



I. Introduction

1. During its consideration of the financing of the United Nations Disengagement Observer Force (UNDOF), the Advisory Committee on Administrative and Budgetary Questions met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 15 April 2020. The comments and recommendations of the Advisory Committee on crosscutting issues related to peacekeeping operations are contained in its report ([A/74/737](#)), and those pertaining to the findings and recommendations of the Board of Auditors on the United Nations peacekeeping operations for the period from 1 July 2018 to 30 June 2019 can be found in its related report ([A/74/806](#)).

II. Budget performance report for the period from 1 July 2018 to 30 June 2019

2. By its resolution [72/298](#), the General Assembly appropriated an amount of \$60,295,100 gross (\$58,941,900 net) for the maintenance of UNDOF for the period from 1 July 2018 to 30 June 2019. Expenditures for the period totalled \$59,037,100 gross (\$57,555,900 net), reflecting a budget implementation rate of 97.9 per cent. The resulting unencumbered balance of \$1,258,000, in gross terms, represents 2.1 per cent of the overall level of resources approved for the financial period.

3. The unencumbered balance of \$1,258,000 reflects the combined effect of lower-than-budgeted expenditure under military and police personnel (\$2,500,600, or 7.7 per cent) and civilian personnel (\$163,800, or 1.1 per cent) and higher-than-budgeted expenditure under operational costs (\$1,406,400, or 10.5 per cent). Summary information on the redeployments (\$1,436,000, or 2.4 per cent) from groups I and II to group III, as a result of reprioritization of resources, is provided in section III.B of the report of the Secretary-General on the budget performance of the Force for 2018/19 ([A/74/596](#)). A detailed analysis of variances is provided in section IV of that report.

III. Information on performance for the current period

4. With regard to current and projected expenditure for the period from 1 July 2019 to 30 June 2020, the Advisory Committee was informed that, as at 31 January 2020, expenditure amounted to \$46,275,300. At the end of the financial period, the estimated total expenditure would amount to \$68,639,300, against the appropriation of \$69,409,400, resulting in a projected underexpenditure of \$770,100.

5. The Advisory Committee was informed that claims for the reimbursement of troop costs had been settled up to 30 September 2019. Contingent-owned equipment had been certified and paid for up to 30 September 2019, leaving an outstanding balance of \$1,524,000 as at 31 December 2019. With regard to death and disability compensation, as at 31 January 2020, an amount of \$5,477,000 had been paid to settle 178 claims since the inception of the mission, and no claims were pending.

6. The Advisory Committee was also informed that, as at 23 February 2020, a total of \$2,173,091,000 had been assessed on Member States in respect of the Force since its inception. Payments received as at the same date amounted to \$2,132,926,000, for an outstanding balance of \$40,165,000. The Committee was further informed that, as at 17 February 2020, the cash available to the Mission amounted to \$28,675,000, which is sufficient to cover the three-month operating reserve of \$10,599,000 (excluding reimbursements to troop- and police-contributing countries).

IV. Proposed budget for the period from 1 July 2020 to 30 June 2021

A. Mandate and planning assumptions

7. The mandate of UNDOF was established by the Security Council in its resolution 350 (1974) and extended most recently, until 30 June 2020, in resolution 2503 (2019). The Force is mandated to use its best efforts to maintain the ceasefire and supervise the Disengagement of Forces Agreement between Israeli and Syrian forces of May 1974 and protocol thereto with regard to the areas of separation and limitation – approximately 80km from north to south and from 12.5km along the crest of Mount Hermon in the north to less than 400m along the border between the Syrian Arab Republic and Jordan. The Secretary-General indicates that, with the improvement in the security conditions on the Bravo side, the Force will continue to focus on its return to full operations and will maintain 12 positions in the area of operations, with the headquarters and operational base of UNDOF located in Camp Faouar on the Bravo side and its logistics base located in Camp Ziouani on the Alpha side (Israeli-occupied Golan) (A/74/697, paras. 1–8). The Secretary-General also indicates that during 2020/21, UNDOF will continue to take measures to implement its action plan to improve the safety and security of peacekeepers and implement the recommendations of the military capability review of UNDOF conducted in 2019. The planning assumptions and mission support initiatives are summarized in section I.B of the report of the Secretary-General on the proposed budget for the Mission for 2020/21 (A/74/697).

B. Resource requirements

Financial resources

(Thousands of United States dollars)

Category	Expenditure (2018/19)	Apportionment (2019/20)	Cost estimates (2020/21)	Variance	
				Amount	Percentage
Military and police personnel	30 074.0	39 285.0	37 786.7	(1 498.3)	(3.8)
Civilian personnel	14 187.9	15 557.4	16 374.5	817.1	5.3
Operational costs	14 775.2	14 567.0	10 077.9	(4 489.1)	(30.8)
Gross requirements	59 037.1	69 409.4	64 239.1	(5 170.3)	(7.4)

Note: Detailed information on the financial resources proposed and an analysis of variances is provided in sections II and III of the proposed budget.

1. Military and police personnel

Category	Authorized 2019/20 ^a	Proposed 2020/21	Variance
Military contingent personnel	1 250	1 250	–

^a Represents the highest level of authorized strength.

8. The proposed resources for military and police personnel for 2020/21 amount to \$37,786,700, reflecting a decrease of \$1,498,300, or 3.8 per cent, compared with the apportionment for 2019/20, owing mainly to the full return of the Force to the Bravo side (see A/74/697, paras. 50–51).

9. The Advisory Committee recommends the approval of the Secretary-General's proposals for military and police personnel.

2. Civilian personnel

<i>Category</i>	<i>Approved 2019/20</i>	<i>Proposed 2020/21</i>	<i>Variance</i>
Posts			
International staff	52	53	1
National General Service staff	88	90	2
Temporary positions ^a			
International staff	4	4	–
Total	144	147	3

^a Funded under general temporary assistance.

10. The Secretary-General indicates that the budget proposal for 2020/21 includes a total of 147 civilian posts and positions, comprising 53 international posts, 90 national staff posts and 4 international positions funded under general temporary assistance. The proposed resources for civilian personnel for 2020/21 amount to \$16,374,500, reflecting an increase of \$817,100, or 5.3 per cent, compared with the apportionment for 2019/20. The Secretary-General indicates that the increase reflects the combined effect of higher requirements under: (a) international staff (\$393,000, or 3.4 per cent), attributable to the higher rates for international salaries based on the revised salary scale and the higher rate for common staff costs based on actual average monthly expenditure for the current period compared with the rates applied in the approved budget for 2019/20, as well as the proposed establishment of one Contingent-Owned Equipment Officer post (Field Service) with an applied vacancy rate of 50 per cent; (b) national staff (\$130,700, or 3.6 per cent), attributable to the proposed establishment of one Waste Management Officer post (National Professional Officer) and one Waste Management Assistant (national General Service), with an applied vacancy rate of 50 per cent and currency fluctuations; and (c) general temporary assistance (\$293,400, or 55.6 per cent), attributable to the application of a lower vacancy rate of 25 per cent for 2020/21, compared with the vacancy rate of 50 per cent applied in the approved budget for the 2019/20 period, based on current and anticipated incumbency patterns (*ibid.*, paras. 30–36).

Recommendations on posts and positions

Reassignment

11. The Secretary-General proposes the reassignment of the post of Senior Adviser (P-5) as Senior Strategic Planning Officer (P-5) in the Office of the Force Commander to provide internal coordination between the military and support components, oversee the processes that enable the coherent delivery of the Force's mandate and coordinate the development of the results-based budget framework for the mission in order to strengthen the Office's capacity for strategic planning in supporting the substantive activities of the Force and its liaison with Headquarters as it relates to planning and reporting to Member States and the Security Council (*ibid.*, paras. 22–26). The report indicates that the Force will incorporate the implementation of the comprehensive performance analysis system with its reporting activities to inform adjustments to plan and prioritize, and continue to support the Force's operations (*ibid.*, para. 23).

12. Upon enquiry, the Advisory Committee was informed that the reassignment of the post is proposed, given the improvement in the security situation and the

operational circumstances allowing UNDOF to work towards full mandate implementation, with enhanced capacity for strategic planning to support the substantive activities of the Force, and its liaison with Headquarters as it relates to planning and reporting to Member States and the Security Council. The Committee notes that the temporary position of Senior Adviser (P-5) that remained vacant for over two years is now proposed for reassignment (see para. 15 below). With regards to reassignment, the Committee notes that the definition given in annex I to the proposed budget states, *inter alia*, that post reassignment is applied when an approved post that was intended to cover a certain function is proposed to implement other priority mandated activities unrelated to the original function. In the Committee's view, such reassignments should be considered equivalent to the abolishment of a current post and establishment of a new post and therefore subject to procedures applicable to new posts with respect to, *inter alia*, the requirement for full justification of their functions, the recruitment and selection process and the application of a vacancy factor of 50 per cent in the first year of their establishment. **The Advisory Committee is also of the view that every effort should be made to use the existing capacities in the mission to address planning assumptions and coordination between the military and support components. The Advisory Committee is, therefore, not convinced that the proposed reassignment is justified and recommends against the reassignment of the position of Senior Adviser (P-5) as Senior Strategic Planning Officer (P-5) in the Office of the Force Commander.**

Vacancy rates

13. The table below provides a summary of the vacancy rates for civilian personnel experienced in 2018/19 and 2019/20, as well as those proposed for 2020/21.

Vacancy rates

(percentage)

<i>Category</i>	<i>Actual 2018/19</i>	<i>Approved 2019/20</i>	<i>Actual 31 January 2020</i>	<i>Actual average 31 January 2020</i>	<i>Proposed 2020/21</i>
Civilian personnel					
International staff	7.8	8.0	13.5	13.5	8.8
National staff					
General Service staff	9.1	5.0	5.7	8.0	5.4
Temporary positions ^a					
International staff	75.0	50.0	50.0	50.0	25.0

^a Funded under general temporary assistance.

14. The Advisory Committee notes from the proposed budget that information on vacancy factors applied in the cost estimates for 2020/21 continues to reflect a common statement for most peacekeeping operations, rather than detailed explanations for the specific rates applied for each category of the civilian personnel of the Mission (see [A/74/697](#), paras. 38 and 39). Upon enquiry, the Advisory Committee was informed that the difference regarding the actual average rates for the period from July 2019 through January 2020 and the projected rates reflect the following: (a) the higher irregular turnover of international staff members towards the end of 2019 and the expected completion of the current recruitment actions from January to June 2020 of 6 international staff members (1 Head of Mission and Force Commander (Assistant Secretary-General), 1 Security Information Analyst (P-3) and 4 Field Service posts (1 Transport Officer, 1 Transport Assistant, 1 Procurement Officer, 1 Telecommunications Officer); and (b) the expected completion of the

current recruitment actions for national staff from January to June 2020 of 5 national staff members (1 Property Control and Inventory Assistant, 1 Transport Assistant, 1 Administrative Assistant, 1 Team Assistant and 1 Vehicle Technician), in line with the completion of the return of the Force to the Bravo side in full during the current period. **The Advisory 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 be provided systematically in the proposed budget and related documents (see A/73/755/Add.3, para. 18).**

Vacant posts

15. Upon enquiry, the Advisory Committee was informed that a total of 10 posts and positions were vacant as at 31 March 2020 (1 P-5, 1 P-4, 1 P-3, 1 Field Service and 6 national General Service posts), including the posts of Senior Adviser (P-5), Military Liaison Officer (P-4) and Security Information Analyst (P-3) that had been vacant for more than two years. The Committee was further informed that the recruitment process was completed for the P-4 and P-3 posts, and the completion of the process was pending final authorization in the former case and delayed owing to travel restrictions in the latter case (see para. 12 above). The Committee was also informed that the position of Senior Adviser to the UNDOF Head of Mission and Force Commander at the P-5 level under general temporary assistance was established on 1 August 2013 by the General Assembly in its resolution 67/278 and has been vacant since November 2015, and the most recent effort to fill the post was in November 2016. The position has been vacant for over two years and is proposed for reassignment in the budget proposal for 2020/21 (see para. 12 above).

16. **The Advisory Committee trusts that an update on the recruitment status of the vacant posts will be provided to the General Assembly at the time of its consideration of the present report. Accordingly, the Committee recommends the discontinuation of the position of P-5 Senior Adviser.**

17. **Subject to its recommendation in paragraphs 12 and 16 above, the Advisory Committee recommends the approval of the Secretary-General's proposals for civilian staff. Any related operational costs should be adjusted accordingly.**

3. Operational costs

(United States dollars)

	<i>Apportioned 2019/20</i>	<i>Proposed 2020/21</i>	<i>Variance</i>
Operational costs	14 567 000	10 077 900	4 489 100

18. The proposed decrease of \$4,489,100, or 30.8 per cent, for operational costs mainly reflects lower requirements under official travel, facilities and infrastructure, ground transportation, communications and information technology, medical and other supplies, services and equipment.

19. The Advisory Committee notes the proposed decreases and that the information provided showing underexpenditure recorded in 2018/19 and for the first seven months of 2019/20. **While the Advisory Committee understands that redeployments of resources were made owing to reprioritization during the performance period (see para. 3 above), the Committee is not convinced by the justification provided for the proposed level of resources for the following:**

(a) *Official travel*: the Committee notes that decreased requirements of \$368,300 for 2020/21 comprise proposed requirements of \$264,400 for non-training

travel, representing a decrease of \$27,600 (or 9.5 per cent) and \$103,900 proposed requirements for training travel, representing an increase of \$5,900 (or 6.0 per cent). The Committee further notes that expenditure incurred under official travel for training amounted to \$75,600 (or 77 per cent) as at 31 January 2020 and \$78,300 (or 53 per cent) for the 2018/19 period. **The Advisory Committee recommends that the proposed budget for official travel (training) be reduced by 10 per cent, or \$10,400.**

(b) *Ground transportation*: the Committee notes that, from the apportionment of \$383,600 under the acquisition of vehicles, the Mission incurred no expenditures as at 31 January 2020 and incurred \$474,100 (or 65 per cent) for the 2018/19 period. **The Advisory Committee therefore recommends a 10 per cent reduction to the proposed resources of \$381,400 for the acquisition of vehicles under ground transportation for 2020/21 (a reduction of \$38,100).**

(c) *Facilities and infrastructure*: resources proposed for petrol, oil and lubricants amount to \$794,200, representing a decrease of \$160,500 (or 16.8 per cent) compared with the previous period's apportionment of \$955,400. The Committee was informed that expenditure amounted to the entire apportionment as at 31 January 2020. The Committee notes from the report of the Secretary-General that the Force will enhance the self-sufficiency of all its positions and will reduce their carbon footprint by connecting some United Nations positions to the national power grid and providing those that are out of range of the grid with solar energy. Consequently, the diesel generators will be maintained solely as a backup power source, which contributes to the reduction of fuel consumption and the associated emissions and waste (see [A/74/697](#), para. 13). The Committee was provided with information relating to the cost of litres of fuel and the change in fuel costs and notes that savings of \$203,959 are expected in 2020/21. The Committee further notes that one generator is proposed for purchase in 2020/21. **The Advisory Committee therefore recommends a 10 per cent reduction to the proposed resources of \$794,200 for petrol, oil and lubricants for 2020/21 (a reduction of \$79,400).**

20. Subject to the recommendations contained in paragraphs 17 and 19 above, the Advisory Committee recommends the approval of the Secretary-General's proposals for operational costs.

V. Conclusion

21. The actions to be taken by the General Assembly in connection with the financing of UNDOF for the period from 1 July 2018 to 30 June 2019 are indicated in section VI of the budget performance report ([A/74/596](#)). **The Advisory Committee recommends that the unencumbered balance of \$1,258,000 for the period from 1 July 2018 to 30 June 2019, as well as other revenue amounting to \$920,300 for the period ended 30 June 2019, be credited to Member States.**

22. The actions to be taken by the General Assembly in connection with the financing of UNDOF for the period from 1 July 2020 to 30 June 2021 are indicated in section IV of the proposed budget ([A/74/697](#)). **Taking into account its observations and recommendations above, the Advisory Committee recommends that the proposed resources be reduced by \$295,900 from \$64,239,100 to \$63,943,200. Accordingly, the Committee recommends that the General Assembly appropriate the amount of \$63,943,200 for the maintenance of the mission for the 12-month period from 1 July 2020 to 30 June 2021.**