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Forty-seventh session  
Agenda item 124ADMINISTRATIVE AND BUDGETARY ASPECTS OF THE FINANCING  
OF THE UNITED NATIONS PEACE-KEEPING OPERATIONSSupport account for peace-keeping operationsReport of the Advisory Committee on Administrative  
and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the support account for peace-keeping operations (A/47/655 and Corr.1). During the consideration of the item, the Committee met with representatives of the Secretary-General who provided additional information.
2. The Advisory Committee recalls that the General Assembly, in paragraph 9 of its resolution 45/258 of 3 May 1991, took note of the observations and proposals of the Secretary-General on the technical guidelines relating to the use and operation of the support account for peace-keeping operations (see A/45/493) and approved its establishment, effective 1 January 1990, subject to the observations of the Advisory Committee (A/45/801, paras. 14 and 15). In this connection, the Committee noted that the proposed average ratio to be applied, beginning in 1991, in calculating the amounts to be included in each of the budgets of peace-keeping operations is 8.5 per cent of the cost of the civilian component in the mission area of the respective operation, which was derived from the aggregate cost of the then existing "overload" posts, excluding the United Nations Transition Assistance Group.
3. The Advisory Committee further recalls that the Secretary-General proposed in his previous report that the financing method of the support account be reviewed at the end of the first two years in the light of the actual experience gained in the operation of the support account and taking into consideration the amounts made available to it from the budget proposals

submitted in respect of the peace-keeping operations for consideration by the Advisory Committee and the General Assembly (A/45/493, para. 14). In this connection, the Committee expressed some reservations regarding the application of an "across the board" percentage which might not reflect the varied requirements of different peace-keeping operations, and was of the view that whatever percentage is approved by the General Assembly should be seen as a first step (A/45/801, para. 14). In view of the above, the Committee kept both the percentage approved by the General Assembly and the methodology on which it is based under review and requested information regarding the support account, including data on the unencumbered balance, each time it examined proposals regarding the establishment, extension or termination of peace-keeping operations.

4. As indicated in paragraph 8 of the Secretary-General's report, initially 92 overload posts (41 Professional and 51 General Service) were included in the support account. During 1991 the Advisory Committee concurred in the provision of 35 additional posts financed from the support account (A/47/655 and Corr.1, para. 9) and 48 work-months of temporary assistance to meet peak workload requirements (*ibid.*, para. 10). In 1992, the Committee concurred in the provision of 406 work-months of temporary assistance and nine additional posts, including 1 D-2 post (*ibid.*, paras. 12-14), increasing the total number of authorized posts financed by the support account to 135 (*ibid.*, para. 15), as shown in annex II to that report. In addition, the Committee concurred in February 1992 in the Secretary-General's request for a commitment authority up to \$2.8 million for rental of some 64,710 square feet of office space to accommodate mission support personnel for backstopping peace-keeping operations (*ibid.*, para. 11).

5. According to annex III to the report, the total income credited to the support account from inception to 31 December 1992, as at 30 September 1992, amounts to \$25,125,392 and the expenses are estimated at \$22,664,739, including projected expenditure from 1 October to 31 December 1992 (\$2,778,900), resulting in an unencumbered balance of \$2,460,653.

6. The Secretary-General proposes to maintain the current funding arrangements for the support account through the provision in each of the budgets of the peace-keeping operations of an amount equivalent to 8.5 per cent of the cost of the civilian components of the missions (A/47/655 and Corr.1, para. 27 (a)). The Committee had difficulty in assessing the appropriateness of the current funding arrangements for the support account in the absence of detailed information on the criteria for establishing posts or providing temporary assistance that had been proposed in the Secretary-General's previous report (A/45/493, para. 16), namely, workload indications, functional relationship of the proposed posts to the work plan of the office or department concerned, possibilities for redeployment of existing staff resources, the appropriateness of funding posts from the support account and of the type of contract to be offered to the incumbents, proposed grading of posts according to current classification standards, effect of new posts on the organizational structure of the unit concerned and duration of the functions of each post and availability of funding. The Committee notes that

there is a need for more transparency in the use of posts and temporary assistance financed from the support account.

7. The Advisory Committee reiterates its view that the application of an "across the board" percentage does not reflect the varied requirements of different peace-keeping operations, especially missions with a large civilian component, varying exchange rates and different local salary scales.

8. Considering that not more than 90 per cent of the income from the support account was used in 1990/1991 and that the current unencumbered balance in the support account amounts to \$2.4 million (A/47/655 and Corr.1, annex III), excluding an amount of \$2.8 million for the rental of additional office space, the Committee is of the view that the current rate of 8.5 per cent of the civilian component of each peace-keeping operation in the mission area is high. The Committee questions the use of resources from the support account for peace-keeping operations for the increased number of good offices of the Secretary-General, peacemaking and other related activities referred to in the report (*ibid.*, para. 20), which appear to relate to core functions under international peace and security.

9. In this connection, the Advisory Committee recalls its observation (A/45/801, para. 16) that the support account should not be misconstrued as a reserve fund to finance new posts as requested; rather it is a mechanism for distributing the costs of overload posts among the peace-keeping operations and a means by which the flexible mobilization of overload posts among various offices can be achieved in response to changing requirements. The Committee also recalls that the establishment of the support account was originally approved by the General Assembly to meet the cost of posts and not for associated common services such as rental of office space. Bearing in mind the large increase in the number and costs of peace-keeping operations over the last two years, the need for consolidation of overhead costs in one unified structure, and for coordination, training of staff and other requirements, the Committee believes that the General Assembly should in future be provided with all the relevant information and authorize additional posts and related costs under the support account before their establishment.

10. In view of its observations in paragraphs 7 to 9 above, the Advisory Committee believes that the time has come to consider alternative arrangements for the support of peace-keeping operations. The Secretary-General should consider submitting annual budget estimates for the support account based on the costs of current peace-keeping operations which may be updated in the context of the submission of revised estimates. The Advisory Committee is of the view that the Secretary-General should be given a transitional period to assess the practicality and feasibility of proposing annual funding arrangements for overhead costs, including programme support, rental of office space and acquisition of equipment, on a pro rata basis for all peace-keeping operations. The Secretary-General should submit proposals to the Committee at its spring session in 1993, indicating how such arrangements could operate. The Advisory Committee would then report accordingly to the General Assembly for such decision as the Assembly may wish to take on this matter.

11. With regard to the proposal to authorize the Secretary-General, through the Controller, to approve a limited amount of temporary assistance when there is a demonstrated need for such resources (A/47/655 and Corr.1, paras. 23, 25 and 27 (b)), the Advisory Committee notes that it would have been useful to indicate in the document the amount proposed under such assistance. The Committee believes that the need for more flexibility in launching new operations through advance authorization of temporary assistance without prior concurrence of the Committee would be covered in the Secretary-General's proposal for an annual appropriation for overload costs for peace-keeping operations to be submitted to the Committee at its 1993 spring session.

12. The Advisory Committee trusts that the Secretary-General will explain in the above-mentioned report the rationale for proposing core posts compared to temporary posts under the support account, including all D-2 posts currently funded from the account and taking into account the Committee's view that overhead posts funded from the support account for peace-keeping operations should be established on a temporary basis. In this connection the Committee recalls that in its letter of 20 May 1992 to the Secretary-General it noted that the revised estimates of the 1992-1993 budget to be submitted to the General Assembly at its forty-seventh session should clearly indicate the role of those posts financed by the regular budget vis-à-vis peace-keeping operations, with clarification on the rationale between "core" and temporary assistance posts, since, in the opinion of the Advisory Committee, all posts funded by the support account should be temporary.

13. As indicated in the report of the Secretary-General (A/47/655 and Corr.1, para. 24), the full common service costs attributable to the posts financed from the support account would have resulted in an additional amount of \$1,138,400 being charged to the support account apart from the recorded expenditure for rental; these additional costs are currently absorbed by the regular budget. The Secretary-General proposes that the full common service costs be charged to the support account beginning in 1994 (*ibid.*, para. 27 (c)); no reason was advanced however why these costs should not be charged to the support account before 1994. Under the circumstances, the Committee concurs in the proposal that common service costs attributable to posts financed from the support account should also be charged to the support account and recommends that this be effective 1 January 1993.

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