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FINANCING OF THE UNITED NATIONS PEACE-KEEPING FORCES IN THE MIDDLE EAST

United Nations Interim Force in Lebanon

Report of the Secretary-General

Addendum

EXECUTIVE SUMMARY

The present report contains the revised financial performance report for the United Nations Interim Force in Lebanon for the period from 1 February 1994 to 31 January 1995, which reflects an overall unencumbered balance of \$1,755,000 gross (\$16,000 net). It also provides information regarding the status of assessed contributions for UNIFIL as at 31 March 1995 for the period from its inception to 31 January 1995, which indicates that the outstanding assessments amounted to \$206.6 million.

The proposed action to be taken by the General Assembly, which is set out in paragraph 6 of the report, is to credit Member States the amount of the unencumbered balance of \$16,000 against their assessments in respect of any future mandate period approved by the Security Council.

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I. INTRODUCTION

1. The General Assembly, in paragraph 12 of its resolution 49/226 of 23 December 1994, requested the Secretary General, inter alia, to submit to the Assembly, through the Advisory Committee on Administrative and Budgetary Questions, a financial performance report for the United Nations Interim Force in Lebanon (UNIFIL) for the period from 1 February 1994 to 31 January 1995. The present report is submitted in accordance with that request.

II. FINANCIAL PERFORMANCE REPORT FOR THE PERIOD FROM 1 FEBRUARY 1994 TO 31 JANUARY 1995

2. In annex I, the apportionment of resources provided to UNIFIL as shown in column 1, is compared with the actual expenditure shown in column 2 for the period from 1 February 1994 to 31 January 1995 by budget-line item. The savings or overruns in column 3 reflect the difference between the original apportionment and actual expenditure, resulting in an unencumbered balance in the amount of \$1,755,000 gross (\$16,000 net).

3. The overall savings are derived mainly from lower military personnel costs, resulting from reductions in troop strength requirements; and from lower civilian personnel costs under international and local staff salaries, attributable mainly to vacancies; as well as under transport operations, the result of cancellations of vehicle purchases. These savings were nearly offset by higher requirements under death and disability compensation because of outstanding obligated claims for service-incurred deaths and injuries suffered by members of the Netherlands, French and Irish contingents.

4. The actual expenditure, when compared with the estimated expenditure presented in the previous financial performance report, 1/ shows an overestimation in expenditure by \$400,000. This reduction in recorded expenditure for the period is due mainly to the projected expenditures at the end of the mandate period that were included in the data at the time of the preparation of the earlier report in August 1994 (A/49/644). The differences shown between the estimated and the actual expenditures confirms the view that performance reports should be prepared only after the relevant financial period has ended, when actual data on expenditures become available.

5. Supplementary information on the financial performance report is presented by budget-line item in annex II. The authorized staffing, incumbency and vacancy rates for the civilian and military personnel for the reporting period are shown in annex III. Distribution of civilian and military personnel, as well as transportation and equipment by geographical location as of 31 January 1995 are reflected in annexes IV, V and VI, respectively.

III. STATUS OF ASSESSED CONTRIBUTIONS

6. As of 31 March 1995, the total amount of \$2,440.8 million had been appropriated for UNIFIL for the period from the inception of the Force on 19 March 1978 to 31 January 1995. Assessed contributions received for the same period amounted to \$2,207.8 million. The outstanding balance of \$206.6 million includes an amount of \$19.6 million transferred to a special account in accordance with General Assembly resolution 36/116 A of 10 December 1981, leaving an amount due of \$187 million, as indicated below.

Status of contributions for the period from 19 March 1978
to 31 January 1995 as at 31 March 1995

(Millions of United States dollars)

	<u>19 March 1978-</u> <u>31 January 1995</u>
(a) <u>Resources</u>	
Amounts appropriated	2 440.8
Additional commitment authority	<u>-</u>
Total	<u>2 440.8</u>
(b) <u>Amount assessed</u>	
<u>Applied credits</u>	
Staff assessment and other income	(24.3)
Unencumbered balance	<u>(2.1)</u>
Net amount assessed	<u>2 414.4</u>
(c) <u>Payments received</u>	<u>(2 207.8)</u>
(d) <u>Balance of assessments due</u>	<u><u>206.6</u></u>

IV. ACTION TO BE TAKEN BY THE GENERAL ASSEMBLY AT ITS FORTY-NINTH SESSION

7. The action to be taken by the General Assembly at its forty-ninth session in connection with the future financing of UNIFIL is the decision to credit to Member States the unencumbered balance of \$16,000 for the period from 1 February 1994 to 31 January 1995 against their assessments in respect of any future mandate period as approved by the Security Council.

Notes

1/ A/49/644, annex I, column 2.

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Annex I

FINANCIAL PERFORMANCE REPORT FOR THE PERIOD FROM
1 FEBRUARY 1994 TO 31 JANUARY 1995

Summary statement

(In thousands of United States dollars)

	<u>Apportionment</u> (1)	<u>Actual expenditure</u> (2)	<u>Savings/ (overrun)</u> (3) = (1) - (2)
1. <u>Military personnel costs</u>			
(a) <u>Military observers</u>	—	—	—
(b) <u>Military contingents</u>			
Standard troop cost reimbursement	64 955	63 934	1 021
Welfare	875	938	(63)
Rations	8 278	8 062	216
Daily allowance	2 465	2 546	(81)
Travel and subsistence allowance	379	328	51
Rotation of contingents	8 100	6 917	1 183
Clothing and equipment allowance	4 432	4 354	78
Subtotal	89 484	87 079	2 405
(c) <u>Other costs pertaining to military personnel</u>			
Contingent-owned equipment	640	640	—
Death and disability compensation	1 000	9 321	(8 321)
Subtotal	1 640	9 961	(8 321)
Total, line 1	91 124	97 040	(5 916)
2. <u>Civilian personnel costs</u>			
(a) <u>Civilian police</u>	—	—	—
(b) <u>International and local staff</u>			
International staff salaries	9 207	7 462	1 745
Local staff salaries	2 461	1 991	470
General temporary assistance	2 159	2 278	(119)
Overtime	66	58	8
Common staff costs	8 808	6 956	1 852
Other travel costs	110	136	(26)
Subtotal	22 811	18 881	3 930

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	Apportionment (1)	Actual expenditure (2)	Savings/ (overrun) (3) = (1) - (2)
(c) <u>International contractual personnel</u>	—	—	—
(d) <u>United Nations Volunteers</u>	—	—	—
(e) <u>Government-provided personnel</u>	—	—	—
(f) <u>Civilian electoral observers</u>	—	—	—
Total, line 2	22 811	18 881	3 930
3. <u>Premises/accommodation</u>			
Rental of premises	111	105	6
Maintenance supplies	652	583	69
Maintenance services	200	195	5
Utilities	157	173	(16)
Construction/prefabricated buildings	1 183	925	258
Total, line 3	2 303	1 981	322
4. <u>Infrastructure repairs</u>			
5. <u>Transport operations</u>	—	—	—
Purchase of vehicles	2 492	538	1 954
Workshop equipment	180	180	—
Spare parts, repairs and maintenance	3 913	4 635	(722)
Petrol, oil and lubricants	2 613	2 016	597
Vehicle insurance	375	600	(225)
Total, line 5	9 573	7 969	1 604
6. <u>Air operations</u>			
Hire/charter costs	1 140	1 140	—
Aviation fuel and lubricants	64	64	—
Liability insurance	204	204	—
Total, line 6	1 408	1 408	—
7. <u>Naval operations</u>	—	—	—
8. <u>Communications</u>			
(a) <u>Complementary communications</u>			
Communications equipment	824	745	79
Spare parts and supplies	490	439	51
Workshop and test equipment	55	18	37
Commercial communications	243	277	(34)
Subtotal	1 612	1 479	133
(b) <u>Main trunking contract</u>	—	—	—
Total, line 8	1 612	1 479	133

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	<u>Apportionment</u>	<u>Actual</u> <u>expenditure</u>	<u>Savings/</u> <u>(overrun)</u>
	(1)	(2)	(3) = (1) - (2)
9. <u>Other equipment</u>			
Office furniture and equipment	45	65	(20)
Data-processing equipment	345	295	50
Generators	148	148	—
Observation equipment	650	946	(296)
Medical and dental equipment	25	25	—
Accommodation equipment	185	169	16
Miscellaneous equipment	112	169	(57)
Spare parts, repairs and maintenance	1 226	1 106	120
Total, line 9	2 736	2 923	(187)
10. <u>Supplies and services</u>			
(a) <u>Miscellaneous services</u>			
Audit services	47	47	—
Contractual services	426	595	(169)
Data-processing services	—	—	—
Security services	33	83	(50)
Medical treatment and services	100	243	(143)
Miscellaneous other services	108	189	(81)
Subtotal	714	1 157	(443)
(b) <u>Miscellaneous supplies</u>			
Stationery/office supplies	260	255	5
Subscriptions	36	36	—
Medical supplies	410	401	9
Sanitation and cleaning materials	80	83	(3)
Uniform items, flags and decals	758	664	94
Field defence stores	400	398	2
Quartermaster and general stores	700	652	48
Subtotal	2 644	2 489	155
Total, line 10	3 358	3 646	(248)
11. <u>Election-related supplied and services</u>	—	—	—
12. <u>Public information programmes</u>	—	—	—
13. <u>Training programmes</u>	—	—	—
14. <u>Mine-clearing programmes</u>	—	—	—
15. <u>Assistance for disarmament and demobilization</u>	—	—	—
16. <u>Air and surface freight</u>			
Commercial freight and cartage	600	516	84
Total, line 16	600	516	84

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	<u>Apportionment</u>	<u>Actual expenditure</u>	<u>Savings/ (overrun)</u>
	(1)	(2)	(3) = (1) - (2)
17. <u>Integrated Management Information System</u>	250	250	—
18. <u>Support account for peace-keeping operations</u>	1 939	1 605	334
19. <u>Staff assessment</u>	4 570	2 831	1 739
Gross total, lines 1-19	142 284	140 529	1 755
20. <u>Income</u>			
Staff assessment	(4 570)	(2 831)	(1 739)
Other	(20)	(20)	—
Subtotal	(4 590)	(2 851)	(1 739)
Net total, lines 1-20	137 694	137 678	16
21. <u>Voluntary contributions in kind</u>	—	—	—
Total resources	137 694	137 678	16

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Annex II

FINANCIAL PERFORMANCE REPORT FOR THE PERIOD FROM
1 FEBRUARY 1994 TO 31 JANUARY 1995

Supplementary information

	Savings/ (overruns)
1. <u>Military personnel costs</u>	(5 916 000)
(a) <u>Military observers</u>	-
No provision was made under this heading.	
(b) <u>Military contingents</u>	2 405 000

Savings resulted from lower requirements under standard troop cost reimbursement (\$1,021,000), rations (\$216,000), rotation of contingents (\$1,183,000), clothing and equipment allowance (\$78,000) and travel and subsistence allowance (\$51,000), as a result of reductions in troop strength (81 persons by September 1994 from the French and Nepalese contingents and an additional 150 persons from the French contingent by 31 December 1994).

Requirements were higher under welfare (\$63,000), as a result of the late submission of entitlement claims for recreational leave entitlement pertaining to the 1992-1993 financial period by the Polish, Fijian and Norwegian contingents (actual payments were effected in February 1994); daily allowance (\$81,000), attributed to delayed submission of claims by the Swedish and Norwegian contingents (payment of daily allowance pertaining to the prior mandate period was charged against the 1994-1995 financial period).

(c) <u>Other costs pertaining to military personnel</u>	(8 321 000)
(i) <u>Contingent-owned equipment</u>	-
The amount allocated for contingent-owned equipment has been fully obligated to cover potential claims.	
(ii) <u>Death and disability</u>	(8 321 000)

Additional requirements were due to obligation for outstanding claims for service-incurred deaths (19) and injuries (116) suffered by members of the Netherlands, French and Irish contingents. Settlements of these claims had not been previously included in the cost estimates.

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2. Civilian personnel costs 3 930 000

(a) Civilian police -

No provision was made under this heading.

(b) International and local staff 3 930 000

Savings under international staff salaries (\$1,745,000) and common staff costs (\$1,852,000) were due to the quite high vacancy rate in the international staff category as reflected in annex III, which exceeded the anticipated overall vacancy rate of 5 per cent used in the original cost estimate. The savings under local staff salaries (\$470,000) resulted from the fact that the budgeted standard cost for local staff salaries was higher than the actual salary cost. The lower requirement under overtime (\$8,000) was caused by increased use of compensatory time-off rather than payment for overtime, whenever possible.

Additional requirements under other travel costs (\$26,000) were due to the travel of Headquarters personnel to the mission area for the installation of new computer equipment and training of UNIFIL staff on new data-processing equipment. The overrun under general temporary assistance (\$119,000) was due to the hiring of local staff on short-term contracts to replace international staff temporarily assigned to various special missions.

(c) International contractual personnel -

No provision was made under this heading.

(d) United Nations Volunteers -

No provision was made under this heading.

(e) Government-provided personnel -

No provision was made under this heading.

(f) Civilian electoral observers -

No provision was made under this heading.

3. Premises/accommodation 322 000

Savings totalling \$338,000 were derived from lower requirements under construction/prefabricated buildings (\$258,000) as a result of the cancellation of the purchase of rubhalls which were acquired from ex-United Nations Transitional Authority in Cambodia (UNTAC) stock; rental of premises (\$6,000), as the sharing of rented accommodations in Beirut with other United Nations agencies resulted in a reduction in rental payments; maintenance supplies (\$69,000), owing to the administrative delays in raising obligation documents for the procurement of spare parts prior to the end of the financial period; and maintenance services (\$5,000), as a result of lower than anticipated requirements. These savings were partially offset by the overexpenditure under

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utilities (\$16,000), owing to an increase in the unit cost of water charges for both UNIFIL headquarters and the areas of operations.

4. Infrastructure repairs -

No provision was made under this heading.

5. Transportation operations 1 604 000

Savings under this heading were due to the lower requirement for the purchase of vehicles (\$1,954,000), as a result of the cancellation of the purchase of 15 pick-up trucks, made possible by obtaining 15 ex-UNTAC vehicles from Pisa, and also due to the cancellation of various requisitions since purchase orders were not issued prior to the end of the financial period; and petrol, oil and lubricants (\$597,000), in view of the reduction in the vehicle fleet. These savings were partially offset by the overexpenditures under spare parts, repairs and maintenance (\$722,000), attributed to the non-allocation of funds for the refurbishment of 9 armoured personnel carriers (APCs); and vehicle insurance (\$225,000), in view of the higher than anticipated cost of vehicle insurance and in order to cover the shortfall in the account for the prior period carried forward to the current budget period.

6. Air operations -

The authorized amount was sufficient to cover the costs under this item.

7. Naval operations -

No provision was made under this heading.

8. Communications 133 000

(a) Complementary communications 133 000

Savings under this heading comprised the following: communications equipment (\$79,000), owing to the cancellation of some equipment orders as a result of a change in priorities and lower prices for some equipment; spare parts and supplies (\$51,000) as a result of various requisitions being cancelled due to change in requirements or purchase orders not being issued before the expiration of the financial period; and workshop and test equipment (\$37,000), because of change in requirements. These savings were partially offset by the overexpenditure under commercial communications (\$34,000), in view of higher than anticipated cost of telephone and pouch charges and late billing for voice facsimile traffic transmission via the United Nations network for the third quarter of 1994.

(b) Main trunking contract -

No provision was made under this heading.

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9. Other equipment (187 000)

Overexpenditures under this heading resulted from the following: office furniture and equipment (\$20,000) as a result of the purchase of a heavy-duty photocopier for the Reproduction Centre, which is used for military and civilian personnel reproduction purposes; observation equipment (\$296,000) owing to the required purchase of 60 Litton M976 night-vision binoculars and 37 Litton M973 night-vision goggles; miscellaneous equipment (\$57,000), owing to the unanticipated purchase and installation costs of bush fire-fighting equipment which would be fitted when needed on the Italian helicopters, as well as the purchase of four 50 calibre heavy machine-guns to be mounted on APCs raised by letter of assist with the Government of France. These overexpenditures were partially offset by the savings under data-processing equipment (\$50,000), because of the receipt of items from Pisa for which only freight charges were incurred and administrative delays in raising requisitions for some items; accommodation equipment (\$16,000) and spare parts, repairs and maintenance (\$120,000), both because of lower prices and quantities ordered.

10. Supplies and services (288 000)

The overexpenditure under this heading was a result of higher requirements for security services (\$50,000); contractual services (\$169,000), owing to increased hourly rates of various contractors and additional contractual services required for sewage and garbage disposal; medical treatment and services (\$143,000), as a result of the higher than anticipated number of military personnel requiring specialized medical treatment that could not be furnished by facilities within the mission area; sanitation and cleaning materials (\$3,000), caused by the fact that actual prices for sanitation and cleaning materials were higher than budgeted; and miscellaneous supplies (\$81,000), owing to unforeseen charges for claims by outside parties for damages of property. These overexpenditures were offset in part by savings under the following: stationery and office supplies (\$5,000), medical supplies (\$9,000), field defence stores (\$2,000) and quartermaster and general stores (\$48,000) as a result of lower requirements or lower prices on the items procured than anticipated; uniform items, flags and decals (\$94,000), resulting from the discontinuance of providing Indian bush uniforms to the troops.

11. Election-related supplies and services -

No provision was made under this heading.

12. Public information programmes -

No provision was made under this heading.

13. Training programmes -

No provision was made under this heading.

14. Mine-clearing programmes -

No provision was made under this heading.

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15. Assistance for disarmament and demobilization -

No provision was made under this heading.

16. Freight and cartage 84 000

Savings were due to lower wharfage and handling fees as a result of transferring the port of entry from Haifa to Beirut for items shipped to UNIFIL.

17. Integrated Management Information System -

The amount authorized for IMIS has been fully utilized.

18. Support account for peace-keeping operations 334 000

The amount of \$1,605,000 has been transferred to the support account for peace-keeping operations. Savings under this heading resulted from the overall vacancies in civilian personnel staffing.

19. Staff assessment 1 739 000

The savings under this heading were attributable to the high vacancy rate for the international staff category as reflected in annex III, and the replacement, as a result of temporary assignment to various special missions of a number of international staff who have higher staff assessment rates by local staff who have lower staff assessment rates.

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English

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Annex III - for offset

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Annex IV

DISTRIBUTION OF CIVILIAN PERSONNEL BY GEOGRAPHICAL LOCATION
AS OF 31 JANUARY 1995

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Annex VDISTRIBUTION OF MILITARY PERSONNEL BY GEOGRAPHICAL LOCATION
AS OF 31 JANUARY 1995

Location	Fiji Battalion	Finnish Battalion	French Logistic	Ghanaian Battalion	Irish Battalion	Italian Air	Nepalese Battalion	Norwegian Battalion	Polish Logistic	Total
Headquarters	19	20	246	32	75	43	15	39	437	926
Area of operations	632	503	-	669	602	-	656	626	-	3 688
Tyre	-	-	-	12	-	-	-	-	-	12
Beirut	-	-	-	-	-	1	-	1	-	2
Israel	-	-	-	-	-	-	-	-	-	-
Engineer company	-	-	-	76	-	-	-	-	130	206
Maintenance company	-	-	15	-	-	-	-	166	-	181
Total	<u>651</u>	<u>523</u>	<u>261</u>	<u>789</u>	<u>677</u>	<u>44</u>	<u>671</u>	<u>832</u>	<u>567</u>	<u>5 015</u>
Authorized strength	651	523	261	789	677	44	671	832	567	5 015

Annex VI A. - for offset

Annex VI B. - for offset

B. DISTRIBUTION OF GENERATORS, DATA PROCESSING EQUIPMENT AND PREFABRICATED
BUILDINGS BY GEOGRAPHICAL LOCATION AS AT 31 JANUARY 1995

Accommodation units

Annex VI C. - for offset

C. DISTRIBUTION OF COMMUNICATIONS AND OFFICE AUTOMATION EQUIPMENT
BY GEOGRAPHICAL LOCATIONS AS AT 31 JANUARY 1995

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