



# General Assembly

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## Seventy-fourth session

Agenda item 164

**Financing of the activities arising from Security Council  
resolution 1863 (2009)**

### **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 for the United Nations Support Office in Somalia**

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

|  |               |
|--|---------------|
| Appropriation for 2018/19                                    | \$558,152,300 |
| Expenditure for 2018/19                                      | \$557,382,200 |
| Unencumbered balance for 2018/19                             | \$770,100     |
| Appropriation for 2019/20                                    | \$564,558,100 |
| Projected expenditure for 2019/20 <sup>a</sup>               | \$564,420,700 |
| Projected underexpenditure for 2019/20                       | \$137,400     |
| Proposal submitted by the Secretary-General for 2020/21      | \$558,531,300 |
| Adjustment recommended by the Advisory Committee for 2020/21 | (\$4,122,700) |
| Recommendation of the Advisory Committee for 2020/21         | \$554,408,600 |

<sup>a</sup> Estimates as at 31 January 2020.



## I. Introduction

1. During its consideration of the financing of the United Nations Support Office in Somalia (UNSOS), 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 20 April 2020. The comments and recommendations of the Advisory Committee on cross-cutting 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 [72/302](#), the General Assembly appropriated an amount of \$558,152,300 gross (\$551,649,100 net) for the maintenance of the Office for the period from 1 July 2018 to 30 June 2019. Expenditure for the period totalled \$557,382,200 gross (\$550,110,300 net), for a budget implementation rate of 99.9 per cent. The resulting unencumbered balance of \$770,100, in gross terms, represents 0.1 per cent of the overall level of resources approved for the period.

3. The unencumbered balance of \$770,100 reflects the combined effect of higher-than-budgeted expenditure under operational costs (\$17,448,100, or 5.5 per cent) and civilian personnel (\$6,397,300, or 8.5 per cent) and lower-than-budgeted expenditure under military and police personnel (\$24,615,500, or 14.8 per cent). Summary information on the redeployments (\$23,851,400, or 4.3 per cent) from group I to groups II and III is provided in section III.B of the report of the Secretary-General on the budget performance of the Office for 2018/19 ([A/74/599](#)). 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 \$419,867,700. At the end of the financial period, total expenditure is projected at \$564,420,700 against the appropriation of \$564,558,100, leaving an underexpenditure of \$137,400. The Committee was informed, upon enquiry, that there was adequate funding to sustain operations until the end of the current budget cycle.

5. The Advisory Committee was informed that, as at 11 March 2020, a total of \$5,141,971,000 had been assessed on Member States in respect of UNSOS since its inception. Payments received as at the same date amounted to \$4,719,632,000, leaving an outstanding balance of \$422,340,000. Upon enquiry, the Committee was informed that, as at 30 March 2020, the cash available to UNSOS amounted to \$102,880,600, which was insufficient to cover the three-month operating reserve of \$122,930,300 (excluding reimbursements to troop- and police-contributing countries). **The Advisory Committee recalls that the General Assembly has repeatedly urged all Member States to fulfil their financial obligations, as set out in the Charter of the United Nations, on time, in full and without conditions ([A/73/755/Add.8](#), para. 7).**

6. The Advisory Committee was informed that claims for the reimbursement of troop costs had been settled up to September 2019, leaving an outstanding balance of \$82,000 as at 31 December 2019. Contingent-owned equipment had been certified and paid up to September 2019, leaving an outstanding balance of \$33,042,000 as at 31 December 2019.

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

### A. Mandate and planning assumptions

7. The mandate of UNSOS was established by the Security Council in its resolution 1863 (2009) and extended most recently, until 31 May 2020, in resolution 2472 (2019). The Office was also designated by the Council as a strategic enabler for the United Nations and the international community in Somalia. The planning assumptions and mission support initiatives for 2020/21 are summarized in section I.B of the report of the Secretary-General on the proposed budget for the Office for that period (A/74/722).

### B. Resource requirements

#### Financial resources

(Thousands of United States dollars)

| Category                      | Expenditure<br>(2018/19) | Apportionment<br>(2019/20) | Cost estimates<br>(2020/21) | Variance         |              |
|-------------------------------|--------------------------|----------------------------|-----------------------------|------------------|--------------|
|                               |                          |                            |                             | Amount           | Percentage   |
| Military and police personnel | 141 154.5                | 164 165.1                  | 136 659.4                   | (27 505.7)       | (16.8)       |
| Civilian personnel            | 81 753.4                 | 83 777.5                   | 86 364.2                    | 2 586.7          | 3.1          |
| Operational costs             | 334 474.3                | 316 615.5                  | 335 507.7                   | 18 892.2         | 6.0          |
| <b>Gross requirements</b>     | <b>557 382.2</b>         | <b>564 558.1</b>           | <b>558 531.3</b>            | <b>(6 026.8)</b> | <b>(1.1)</b> |

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

#### 1. Military and police personnel

| Category                                     | Authorized 2019/20 <sup>a</sup> | Proposed 2020/21 | Variance |
|--|---------------------------------|------------------|----------|
| United Nations military contingent personnel | 70                              | 70               | –        |
| AMISOM military contingent personnel         | 19 586                          | 18 586           | (1 000)  |
| AMISOM police personnel                      | 240                             | 240              | –        |
| AMISOM formed police unit personnel          | 800                             | 800              | –        |

<sup>a</sup> Represents the highest level of authorized strength.

8. The proposed resources for military and police personnel for 2020/21 amount to \$136,659,400, reflecting a decrease of \$27,505,700, or 16.8 per cent, compared with the apportionment for 2019/20. The decreases are reflected mainly under (a) military contingents (\$25.9 million, or 16.8 per cent) attributable primarily to reduced requirements under rations owing mainly to a new lower-cost rations contract (\$16.1 million) and a reduction in travel on emplacement, rotation and repatriation (\$2.7 million); and (b) African Union formed police units (\$1.5 million, or 16.7 per

cent) owing to reduced estimates for freight and the deployment of contingent-owned equipment as all units are expected to already be fully deployed during the 2019/20 budget period.

9. The table below provides a summary of the delayed deployment factor for military and police personnel experienced for the 2018/19 and 2019/20 periods, as well as those proposed for the 2020/21 period.

#### Delayed deployment factor

|                                      | <i>Actual<br/>2018/19</i> | <i>Approved<br/>2019/20</i> | <i>Actual<br/>31 January<br/>2020</i> | <i>Actual<br/>average<br/>31 January<br/>2020</i> | <i>Proposed<br/>2020/21</i> |
|--------------------------------------|---------------------------|-----------------------------|---------------------------------------|---|-----------------------------|
| <b>Military and police personnel</b> |                           |                             |                                       |   |                             |
| United Nations military contingents  | 54.3                      | 2.0                         | 76.7                                  | 74.4  | 0.0                         |
| African Union military contingents   | 1.6                       | 2.0                         | 0.3                                   | 0.2   | 0.0                         |
| African Union police                 | 1.5                       | 5.0                         | 5.0                                   | 6.3   | 0.0                         |
| African Union formed police units    | 43.5                      | 5.0                         | 38.4                                  | 38.9  | 6.0                         |

10. **The Advisory Committee recommends the approval of the proposals of the Secretary-General for military and police personnel.**

## 2. Civilian personnel

| <i>Category</i>               | <i>Approved 2019/20</i> | <i>Proposed 2020/21</i> | <i>Variance</i> |
|-------------------------------|-------------------------|-------------------------|-----------------|
| <b>Posts</b>                  |                         |                         |                 |
| International staff           | 368                     | 368                     | —               |
| National staff <sup>a</sup>   | 189                     | 189                     | —               |
| United Nations Volunteers     | 20                      | 20                      | —               |
| Government-provided personnel | 6                       | 6                       | —               |
| <b>Total</b>                  | <b>583</b>              | <b>583</b>              | <b>—</b>        |

<sup>a</sup> Includes National Professional Officers and national General Service Staff.

11. The proposed resources for civilian personnel for 2020/21 amount to \$86,364,200, reflecting an increase of \$2,586,700, or 3.1 per cent, compared with the apportionment for 2019/20. The increases are attributable mainly to higher requirements under international staff to reflect the application of a 9 per cent vacancy rate for the continuation of 18 posts approved for the 2019/20 period at a vacancy rate of 50 per cent, as well as the latest effective salary scales and actual average step levels. The increases are partially offset by reduced requirements under United Nations Volunteers attributable to the application of a 10 per cent vacancy rate for the 2020/21 period, compared with the 5 per cent vacancy rate applied for the 2019/20 period.

#### Recommendations on posts and positions

12. A total of 583 civilian posts and positions are proposed for 2020/21, which is the same as the number approved for the 2019/20 period. The Secretary-General indicates that UNSOS completed the reorganization of its structure during the 2019/20 period and is in the process of stabilizing the new structure (A/74/722, para. 20). **The Advisory Committee recalls that UNSOS has undergone a series of reorganizations from the 2016/17 to the 2019/20 periods and the Committee**

considered that there was a need for a period of stabilization and an assessment of the effectiveness of the reorganized structures (see [A/73/755/Add.8](#), paras. 27 and 28). The Committee therefore welcomes a period of stabilization following the restructuring by UNSOS.

#### *Vacancy rates*

13. The table below provides a summary of the vacancy rates for civilian personnel in 2018/19 and 2019/20, as well as those proposed for 2020/21. 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 Office (see [A/74/722](#), paras. 71 and 72). In particular, the Committee notes the lack of justification for the application of rates that differ from the actual vacancy rates during the current period, such as the proposed rates of 20 per cent and 9 per cent for National Professional Officers and National General Service staff, respectively, compared with the actual rates of 25 per cent and 23.5 per cent as at 31 January 2020. Upon enquiry, the Committee was informed that the proposed vacancy rates had been based on recruitment activities planned through 30 June 2020.

|                                | <i>Actual<br/>2018/19</i> | <i>Approved<br/>2019/20</i> | <i>Actual<br/>31 January<br/>2020</i> | <i>Actual<br/>average<br/>31 January<br/>2020</i> | <i>Proposed<br/>2020/21</i> |
|--------------------------------|---------------------------|-----------------------------|---------------------------------------|---|-----------------------------|
| <b>Civilian personnel</b>      |                           |                             |                                       |   |                             |
| International staff            | 8.0                       | 8.0                         | 9.2                                   | 8.7   | 9.0                         |
| National staff                 |                           |                             |                                       |   |                             |
| National Professional Officers | 21.1                      | 22.0                        | 25.0                                  | 27.5  | 20.0                        |
| National General Service staff | 9.3                       | 8.0                         | 23.5                                  | 17.4  | 9.0                         |
| United Nations Volunteers      | 10.0                      | 5.0                         | 15.0                                  | 10.0  | 10.0                        |
| Government-provided personnel  | –                         | 2.0                         | 16.7                                  | 16.7  | 0.0                         |

14. **The Advisory Committee reiterates its view that proposed vacancy rates should be based, as much as possible, on actual rates. In cases in which the proposed rates differ from the actual rates, clear justification should be provided systematically in the proposed budget and related documents (see also [A/73/755/Add.8](#), para. 31).**

#### *Vacant posts*

15. Upon enquiry, the Advisory Committee was informed that 75 posts and positions were vacant as at 23 March 2020 (2 P-5, 3 P-4, 12 P-3, 10 Field Service, 9 National Professional Officers, 35 national General Service and 4 United Nations Volunteers), including 3 posts that had been vacant for more than two years (2 national General Service (Movement Control and Field Security Assistants) since June 2017 and January 2018, respectively, and 1 National Professional Officer (Contracts Management Officer) since July 2016). As for the recruitment process for the three posts that had been vacant for more than two years, the Committee was also informed, upon enquiry, that for the two national General Service posts, one was pending interview and the other was pending a hiring manager memo, while applicants for the National Professional Officer post were being assessed for invitation to take part in the written assessment. **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.

16. The Advisory Committee recalls the request of the General Assembly, 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 either proposed for retention with rejustification or abolishment in subsequent budget proposals (A/73/755/Add.8, para. 31, and A/69/839, para. 67; see also Assembly resolution 66/264).

17. The Advisory Committee recommends the approval of the proposals of the Secretary-General for civilian personnel.

### 3. Operational costs

(United States dollars)

|                   | <i>Apportioned 2019/20</i> | <i>Proposed 2020/21</i> | <i>Variance</i> |
|-------------------|----------------------------|-------------------------|-----------------|
| Operational costs | 316 615.5                  | 335 507.7               | 18 892.2        |

18. The proposed increase of \$18,892,200, or 6 per cent, for 2020/21 for operational costs reflects mainly higher requirements under facilities and infrastructure, air operations and medical, offset in part by lower requirements under consultants, ground transportation and communications and information technology. A provision of \$4.6 million is included in the budget proposal to support the Somali elections through AMISOM (see para. 19 below).

19. The Secretary-General indicates that UNSOS logistics support for AMISOM will include the adjustment to the security posture of AMISOM and Somali security forces to secure voter registration beginning in 2020 and leading to national elections planned for 2021 (see A/74/722, paras. 13, 14 and 19). The Advisory Committee was informed, upon enquiry, that the provision of \$4.6 million proposed for the 2020/21 period to support the Somali elections through AMISOM would cover the following requirements (see the table below).

| <i>Budget class: subclass</i>                                       | <i>Amount<br/>(United States<br/>dollars)</i> | <i>Description</i>  |
|---|---|---|
| Medical: medical services   | 1 650 000                                     | Five months of intensive surge capacity   |
| Facilities and infrastructure:                                      |   |   |
| Acquisition of prefabricated facilities                             | 1 205 523                                     | Tentage to support AMISOM   |
| Construction materials and field defence supplies                   | 388 500                                       | Jersey barriers at 70 sites   |
| Safety and security equipment                                       | 841 400                                       | Handheld wands; walk-through detectors; car-screening mirrors; electronic countermeasures (jammers) |
| Communications and information technology: acquisition of equipment | 308 550                                       | Handheld satellite telephones   |
| Ground transportation: petrol, oil and lubricants                   | 206 000                                       | Estimated five-month surge in consumption   |
| <b>Total</b>  | <b>4 599 973</b>                              |   |

20. The Advisory Committee notes that there are changes to various budget lines under operational costs, mainly within and between facilities and infrastructure and other supplies, services and equipment, without explanations in the related documents.<sup>1</sup> The Committee requested but did not receive reasons for instituting the various changes at this time, which renders its review and analysis of the proposed budget difficult, in particular in cases in which increases are proposed under a new class and subclass, while a corresponding decrease is not reflected under the previous class and subclass, without detailed explanation. Upon enquiry, the Committee received details for some of the proposed increases and decreases. **The Advisory Committee is of the view that justification and detailed information for such changes should have been provided in the related budget documents. Furthermore, taking into account the proposed increases for a number of objects of expenditure, underexpenditure patterns and insufficient justification provided, the Advisory Committee recommends adjustments as follows:**

(a) *Official travel, training*: the proposed provision represents an increase of \$17,000 (or 2.8 per cent) without justification. **The Advisory Committee considers that the Office should increase its efforts to rely on remote training technology, including videoconferencing, and recommends that the proposed provision remain at the level for 2019/20 (a reduction of \$17,000);**

(b) *Facilities and infrastructure* (an increase of \$10.5 million, or 12 per cent):

(i) *Petrol, oil and lubricants* (an increase of \$6,481,900, or 34.8 per cent): the increase reflects the proposed change in ratios of consumption for generators and vehicles from 60:40 for 2019/20 to 80:20 for 2020/21 based on actual historical fuel consumption patterns. The Committee notes from the information provided to it that the 2020/21 period will be the third year of a pilot project for solar and diesel power generation, with a provision of \$550,000 proposed for 2020/21, but that no related efficiency gains are indicated. **The Advisory Committee therefore recommends a 5 per cent reduction to the proposed resources of \$25,104,600 for petrol, oil and lubricants under facilities and infrastructure for 2020/21 (a reduction of \$1,255,230). The Committee is looking forward to reviewing information concerning the environmental projects, including their costs, capacity and foreseen efficiency gains, in the next budget report on UNSOS.**

(ii) *Construction, alteration, renovation and major maintenance*: the Committee notes that the apportionment increased from \$10.9 million for 2018/19 to \$13.6 million for 2019/20, and that the proposal for 2020/21 is \$26.7 million for (an increase of \$13.2 million, or 97.3 per cent). The Committee also notes from the information that it received upon enquiry that the proposed provision for repair and maintenance (general building), previously budgeted under maintenance services, increased from a total of \$863,236 for 2018/19 to \$9,105,000 for 2019/20, and increased further to \$12,180,000 for 2020/21 (an increase of \$3,075,000, or 34 per cent). Upon further enquiry, the Committee was informed that the proposed increase is due to a new contract. Furthermore, the Committee notes the overall underexpenditure incurred for maintenance services, under which the provision was budgeted for 2018/19 and 2019/20 (\$8.9 million against apportionment of \$21.2 million for 2018/19 and \$5.6 million against apportionment of \$27 million

<sup>1</sup> For example, from other supplies, services and equipment (other services) to facilities and infrastructure (acquisition of engineering supplies); and, within facilities and infrastructure, from both construction materials and field defence supplies, and acquisition of generators and electrical equipment, to acquisition of prefabricated facilities, accommodation and refrigeration equipment.

as at 31 January 2020). **The Committee therefore recommends a 10 per cent reduction to the proposed provision of \$26,734,300 for 2020/21 (a reduction of \$2,673,430).**

**21. Furthermore, the Advisory Committee notes the budgetary inaccuracies and lack of clarity in the proposed budget for 2020/21 and has the following observations and recommendation:**

(a) *Air operations* (an increase of \$9.8 million, or 13.1 per cent): the Committee notes from the supplementary information and additional information provided upon enquiry that, while budgetary provisions are proposed for two firefighting trucks at the Mogadishu International Airport, along with other equipment (hazardous material equipment and X-ray machines for baggage screening) under air operations, descriptions of the same or similar items are also shown under ground transportation (under acquisition of vehicles for the two firefighting trucks) and facilities and infrastructure (under acquisition of safety and security equipment for the other equipment). Upon further enquiry, it was indicated to the Committee that under air operations (equipment and supplies), UNSOS erroneously referenced the hazardous material equipment and X-ray machines in the variance analysis provided in the supplementary information, while it budgets only under facilities and infrastructure (safety and security equipment) for the equipment for both aviation and security purposes. With regard to the firefighting trucks, the Committee was informed that a total of four of two types are proposed to replace existing vehicles beyond a five-year useful life: (a) under ground transportation, a provision of \$832,002 (based on the system contract) for two diesel firefighting trucks for its compound located within the airport; and (b) under air operations (equipment and supplies), a provision of \$1,990,000 (based on an estimate from an Internet search) for two specialized firefighting trucks for operations at the airport;

(b) It is indicated in the proposed budget that further mortar attacks on the United Nations facilities in Somalia would result in increased requirements in order to fund mitigating measures ([A/74/722](#), para. 51). Upon enquiry, the Committee was informed that as all requirements relating to overhead protection and containerized facilities had been captured in the budgets for 2018/19 and 2019/20, no further provision was made in the budget for 2020/21;

(c) *Ground transportation*: concerning liability insurance, the Committee was informed, upon enquiry, that the proposed provision of \$237,400 (an increase of \$176,600, or 290.5 per cent) was due to an accidental entering of an incorrect monthly rate of \$11 per vehicle, and that with the actual rate of \$2.9, the annual requirement should be \$60,400 for 2020/21 (\$60,800 approved for 2019/20). **The Advisory Committee therefore recommends a reduction of \$177,000 to the proposed provision of \$237,400 for liability insurance.**

**22. The Advisory Committee has recognized the challenging environment in which UNSOS operates and the need for the Office to adjust to operational requirements (see [A/73/755/Add.8](#), para. 27, [A/72/789/Add.6](#), para. 30, and [A/71/836/Add.6](#), para. 35). The Committee nonetheless stresses that UNSOS needs to enhance management oversight in the budgetary process and improve budgetary accuracy and presentation (see also [A/72/789/Add.6](#), para. 6).**

**23. Subject to its recommendations in paragraphs 20 and 21 (c) above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for operational costs.**



## V. Conclusion

24. The actions to be taken by the General Assembly with regard to the financing of the Office for the period from 1 July 2018 to 30 June 2019 are indicated in section V of the performance report ([A/74/599](#)). **The Advisory Committee recommends that the unencumbered balance of \$770,100 for the period from 1 July 2018 to 30 June 2019, as well as other income/adjustments amounting to \$29,939,000 for the period ended 30 June 2019, be credited to Member States.**

25. The actions to be taken by the General Assembly with regard to the financing of the Office for the period from 1 July 2020 to 30 June 2021 are indicated in section IV of the proposed budget ([A/74/722](#)). **Taking into account its observations and recommendations above, the Advisory Committee recommends that the proposed resources be reduced by \$4,122,700, from \$558,531,300 to \$554,408,600. Accordingly, the Committee recommends that the General Assembly appropriate the amount of \$554,408,600 for the maintenance of the Office for the 12-month period from 1 July 2020 to 30 June 2021.**

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