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Financing of the United Nations peacekeeping forces in the Middle East: United Nations Interim Force in Lebanon

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 Interim Force in Lebanon

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2018/19	\$474,406,700
Expenditure for 2018/19	\$474,375,900
Unencumbered balance for 2018/19	\$30,800
Appropriation for 2019/20	\$480,102,600
Projected expenditure for 2019/20 ^a	\$480,102,600
Projected underexpenditure or overexpenditure for 2019/20	\$0
Proposal submitted by the Secretary-General for 2020/21	\$483,608,500
Adjustment recommended by the Advisory Committee for 2020/21	(\$1,659,400)
Recommendation of the Advisory Committee for 2020/21	\$481,949,100

^a Estimates as at 29 February 2020.



I. Introduction

1. During its consideration of the financing of the United Nations Interim Force in Lebanon (UNIFIL), 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 24 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 72/299, the General Assembly appropriated an amount of \$474,406,700 gross (\$461,547,500 net) for the maintenance of UNIFIL for the period from 1 July 2018 to 30 June 2019. Expenditure for the period totalled \$474,375,900 gross (\$460,607,300 net), for a budget implementation rate of 99.99 per cent. The resulting unencumbered balance of \$30,800, in gross terms, represents 0.01 per cent of the overall level of resources approved for the period and is a combination of: (a) lower-than-budgeted expenditure under military and police personnel (\$969,600, or 0.3 per cent) and operational costs (\$2,388,600, or 6.1 per cent); and (b) higher-than-budgeted expenditure under civilian personnel (\$3,327,400, or 3.6 per cent). A detailed analysis of variances is provided in section IV of the report of the Secretary-General on the budget performance of the Force for 2018/19 (A/74/675).

3. During 2018/19, a total of \$3,328,000 was redeployed for increased requirements for national staff costs, to group II (civilian personnel), comprising \$970,000 from group I (military and police personnel) and \$2,358,000 from group III (operational costs). As also indicated in the budget performance report, the redeployment from group I was possible because of the higher actual average vacancy rate for military contingent personnel, the lower actual rate of reimbursement for self-sustainment with regard to contingent-owned equipment and the lower actual average ceiling rate for rations. The redeployment from group III was made possible by deferring the acquisition of equipment and materials and some services (*ibid.*, para. 28).

4. Concerning the transfer of 22 vehicles from the United Nations Mission for the Referendum in Western Sahara (MINURSO) to UNIFIL during the period 2018/19 (see also para. 17 (d) below), the Advisory Committee was informed, upon enquiry, that expenditure for freight in the amount of \$58,265.99 was recorded in the financial statements of the Force and that, at MINURSO, the transfer was recorded as a "retirement transfer" with a credit to the fixed-asset account in the amount of \$32,848.80 per vehicle and a corresponding debit to the accumulated depreciation account by the same amount per vehicle, as the vehicles were already fully depreciated at the time of transfer. Furthermore, in the UNIFIL financial statements, the transfer of the 22 vehicles was recorded as an addition to fixed assets in the amount of \$32,848.80 per vehicle and a corresponding credit to the accumulated depreciation account, which corresponded to a net book value of zero, reflecting the full depreciation of the vehicles at the time of transfer.

III. Information on performance for the current period

5. 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 29 February 2020, expenditure amounted to \$427,464,300. At the end of the financial period, the estimated total expenditure would equal the appropriation of \$480,102,600, resulting in projected full utilization of the approved resources.

6. The Advisory Committee was informed that, as at 29 February 2020, a total of \$9,936,931,000 had been assessed on Member States in respect of UNIFIL since its inception. Payments received as at 31 January 2020 amounted to \$9,629,743,000, for an outstanding balance of \$307,188,000. As at 29 February 2020, the cash available to the Force amounted to \$133,711,000, which was sufficient to cover the three-month operating reserve of \$89,507,000 (excluding reimbursements to troop- and police-contributing countries). The Committee was also informed that, as at 31 December 2019, the outstanding balance for contingent-owned equipment amounted to \$26,048,100. The Committee was further informed that, as at 29 February 2020, an amount of \$22,972,000 had been paid to settle 203 death and disability claims since the inception of the Force, and 12 claims were pending. **The Committee trusts that the outstanding claims will be settled expeditiously.**

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

A. Mandate and planning assumptions

7. The mandate of UNIFIL was established by the Security Council in its resolutions [425 \(1978\)](#) and [426 \(1978\)](#) and extended most recently, until 31 August 2020, in resolution [2485 \(2019\)](#). The planning assumptions and mission support initiatives of UNIFIL for 2020/21 are summarized in section I.B of the report of the Secretary-General on the proposed budget for the Force for that period ([A/74/713](#)).

B. Resource requirements

Financial resources^a

(Thousands of United States dollars)

Category	Expenditure (2018/19)	Apportionment (2019/20)	Cost estimates (2020/21)	Variance	
				Amount	Percentage
Military and police personnel	342 269.9	344 856.6	342 443.0	(2 413.6)	(0.7)
Civilian personnel	95 584.0	92 796.0	95 653.0	2 857.0	3.1
Operational costs	36 521.8	42 450.0	45 512.5	3 062.5	7.2
Gross requirements	474 375.7	480 102.6	483 608.5	3 505.9	0.7

^a 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

<i>Category</i>	<i>Authorized 2019/20^a</i>	<i>Proposed 2020/21</i>	<i>Variance</i>
Military contingent personnel	15 000	15 000	–

^a Represents the highest level of authorized strength.

8. The proposed resources for military contingent personnel for 2020/21 amount to \$342,443,000, reflecting a decrease of \$2,413,600, or 0.7 per cent, compared with the apportionment for 2019/20. The decrease is attributable primarily to a higher delayed deployment factor of 32.3 per cent, compared with 31.4 per cent for 2019/20, and a lower ceiling person rate for rations, resulting from the new vendor's more favourable rates. The reduced requirements are offset in part by increased requirements for contingent marine operations owing to the deployment of six maritime vessels compared with five previously, a higher hourly rate for chartered flights, and contingent-owned equipment-related costs owing to the repatriation of a military contingent unit (*ibid.*, paras. 58–59).

9. 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>
Posts			
International staff	256	256	–
National Professional Officers	48	48	–
National General Service	585	585	–
Total	889	889	–

10. The proposed resources for civilian personnel for 2020/21 amount to \$95,653,000, reflecting an increase of \$2,857,000, or 3.1 per cent, compared with the apportionment for 2019/20. The Secretary-General indicates that this increase is due primarily to the higher rates for international and national salaries owing to the revised salary scale and, for national staff, lower vacancy rates of 10.4 per cent for National Professional Officers and 7.2 per cent for national General Service staff, compared with 15.0 and 8.0 per cent, respectively, in 2019/20 (*ibid.*, paras. 60–61; see also paras. 13–14 below).

Recommendations on posts and positions

11. In total, 889 civilian posts and positions are proposed for 2020/21, comprising 256 international posts and 633 national staff posts (48 National Professional Officer and 585 national General Service), which is unchanged from 2019/20.

12. As indicated in the report of the Secretary-General, the staffing proposals reflect the transfer, from the Office of the Head of Mission/Force Commander in the executive direction and management component, of: (a) the Board of Inquiry Unit, and its two posts (1 Field Service and 1 national General Service), to the immediate Office of the Head of Mission/Force Commander to improve oversight and accountability over inquiry matters and reduce the backlog of cases (*ibid.*, paras. 32, 34 and 36); and (b) the HIV/AIDS Unit, and its five posts (1 P-4, 1 P-3, 1 National Professional Officer and 2 national General Service), to the Medical Services Section within the Office of Service

Delivery Management under the support component, in the context of the harmonization of mission support structures (*ibid.*, paras. 35 and 42).

Vacancy rates and vacant posts

13. The table below provides a summary of the vacancy rates for civilian personnel.

Vacancy rates

(Percentage)

	2018/19		2019/20		2020/21	
	Budgeted	Actual	Budgeted	Actual average vacancy rate from 1 July 2019 to 29 February 2020	Actual vacancy rate as at 29 February 2020	Proposed vacancy rate
International staff	6.0	5.9	5.5	7.0	8.2	5.5
National Professional Officers	25.5	14.3	15.0	8.3	8.3	10.4
National General Service staff	7.0	7.0	8.0	7.2	7.7	7.2

14. Upon enquiry, the Advisory Committee was informed that the proposed vacancy rate of 5.5 per cent for international staff took into consideration the expected finalization of the recruitment process and onboarding of five international staff by May 2020, when the aforementioned rate was expected to be achieved. The Committee was also informed that 47 posts were vacant as at 20 April 2020 (1 P-5, 1 P-3, 4 Field Service (level 5), 4 National Professional Officer and 37 national General Service). The Committee was also informed that seven posts had been vacant for more than two years and that the recruitment process for the following six posts was in the final stage: one Assistant Finance and Budget Officer (National Professional Officer); one Human Resources Assistant (national General Service); one Electrician (national General Service); one Telecommunications Technical Assistant (national General Service); and two Field Security Assistant (national General Service). The Committee was further informed that a candidate application evaluation was under way with regard to the seventh post, one Public Information Officer (National Professional Officer). **The Advisory 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 either for retention with rejustification or abolishment in subsequent budget proposals (A/73/755/Add.2, para. 18, and A/69/839, para. 67; see also General Assembly resolution 66/264).** With respect to the current long-vacant posts, the Committee recommends the abolishment of the aforementioned post of Public Information Officer (National Professional Officer), which has been vacant since February 2017 and is at an early stage of recruitment.

15. **Subject to its recommendation in paragraph 14 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for civilian staff. Any related operational costs should be adjusted accordingly.**

3. Operational costs

(United States dollars)

	Apportioned 2019/20	Proposed 2020/21	Variance
Operational costs	42 450 000	45 512 500	3 062 500

16. The proposed increase for 2020/21 reflects: (a) no resource changes under official travel and quick-impact projects; (b) increases under consultants and

consulting services, facilities and infrastructure, ground transportation, air operations, marine operations, communications and information technology and other supplies, services and equipment; and (c) a decrease under medical ([A/74/713](#), sects. II–III).

17. The Advisory Committee notes that the information provided for some of the proposed resource requirements for 2020/21 shows underexpenditure in 2018/19 and for the first seven months of 2019/20. Also, in some instances, the Committee did not receive convincing information to justify the proposed level of resources for 2020/21. **While the Advisory Committee understands that resources were redeployed owing to reprioritization during the performance period (see para. 3 above), based on its review of the proposed resources and the pattern of expenditure in the performance and current periods, the Committee is of the view that the proposed requirements for the following classes of expenditure are not fully justified:**

(a) *Consultants and consulting services*: for 2018/19, actual expenditure amounted to \$53,800 against the apportionment of \$59,500; for 2019/20, as at 29 February 2020, expenditure amounted to \$58,800 against the apportionment of \$59,500. For 2020/21, an amount of \$125,300, or an increase of \$65,800 (110.6 per cent), is proposed, primarily to conduct the annual public perception survey and focus groups, with related resources previously included under public information services ([A/74/713](#), para. 62). **The Advisory Committee recommends that the General Assembly request the Secretary-General to undertake the UNIFIL annual public perception survey biennially, starting from the period 2021/22;**

(b) *Official travel*: under official travel, training, for 2018/19, actual expenditure amounted to \$136,300 against the apportionment of \$215,600; for 2019/20, as at 29 February 2020, expenditure amounted to \$96,500 against the apportionment of \$209,500, while for 2020/21, an amount of \$205,700, or a decrease of \$3,800 (1.8 per cent), is proposed. The Advisory Committee requested, but did not receive, justification for the proposed resources under official travel, training, in particular in view of the recent underexpenditure under that heading. **The Advisory Committee considers that the Force should increase its efforts to rely on remote training technology, including videoconferencing, and, also in view of the pattern of underexpenditure, recommends a reduction of 15 per cent (\$30,855) to the proposed resources for official travel, training;**

(c) *Facilities and infrastructure*: under petrol, oil and lubricants for 2018/19, actual expenditure amounted to \$9,366,700 against the apportionment of \$8,397,400; for 2019/20, as at 29 February 2020, expenditure amounted to \$10,035,400 against the apportionment of \$9,915,400. For 2020/21, an amount of \$9,472,800, or a decrease of \$442,600 (4.5 per cent), is proposed, owing to the lower anticipated generator fuel cost compared with 2019/20. The Advisory Committee recalls that the Force's efficiency gains were to be included under facilities and infrastructure, reflecting gains from, inter alia, the installation of additional solar panels and generator fuel efficiency (see [A/73/755/Add.2](#), para. 31), but notes that the proposed decrease for requirements under petrol, oil and lubricants is due to reduced fuel costs but not to anticipated efficiencies. **The Advisory Committee trusts that the Force's efficiency gains will be reflected in the next budget proposal and recommends a reduction of 10 per cent (\$947,280) to the proposed resources for petrol, oil and lubricants;**

(d) *Ground transportation*: for 2018/19, actual expenditure amounted to \$4,426,400 against the apportionment of \$4,380,800; for 2019/20, as at 29 February 2020, expenditure amounted to \$5,038,100 against the apportionment of \$5,352,600; and for 2020/21, an amount of \$5,857,200, or an increase of \$504,600 (9.4 per cent), is proposed. Under acquisition of vehicles, an amount of \$1,380,900, or an increase

of \$847,300 (158.8 per cent) compared with the approved amount of \$533,600 for 2019/20, is proposed for the acquisition of 38 vehicles (35 medium general-purpose vehicles, 2 minibuses and 1 armoured vehicle) scheduled for replacement in line with the second year of the five-year phased asset replacement, compared with 20 vehicles in 2019/20 (A/74/713, para. 64). Upon enquiry, the Advisory Committee was informed that 42 vehicles were to be replaced in 2019/20, comprising 20 new vehicles to be acquired by UNIFIL and 22 vehicles transferred from MINURSO. Upon further enquiry, the Committee was informed that the 22 vehicles had been no longer operationally suitable as patrol vehicles at MINURSO sites (see also para. 4 above). **The Advisory Committee welcomes the transfer of used vehicles from MINURSO and encourages the Force to continue to seek out transfers of vehicles that are not needed at other peacekeeping missions, so as to delay the purchase of some of the new vehicles during 2020/21. The Committee therefore recommends that the proposed increased requirements in the amount of \$847,300 under acquisition of vehicles be reduced by 25 per cent (\$211,825);**

(e) *Communications and information technology*: for 2018/19, actual expenditure amounted to \$5,212,000 against the apportionment of \$6,344,400; for 2019/20, as at 29 February 2020, expenditure amounted to \$5,674,400 against the apportionment of \$6,507,000. For 2020/21, an amount of \$7,876,400, or an increase of \$1,369,400 (21 per cent) is proposed, primarily for the acquisition of fixed network equipment and personal computer devices to replace items in line with the first year of the five-year phased asset replacement plan (ibid., para. 67). **The Advisory Committee acknowledges the need to replace and update technology-related equipment, but also notes the recent underexpenditure under this heading and, therefore, recommends a reduction of 10 per cent (\$136,940) to the proposed increase of the resources for communications and information technology;**

(f) *Other supplies, services and equipment*: under other freight and related costs for 2018/19, actual expenditure amounted to \$466,300 against the apportionment of \$718,100; for 2019/20, as at 29 February 2020, expenditure amounted to \$373,300 against the apportionment of \$723,900. For 2020/21, an amount of \$869,500, or an increase of \$145,600 (20.1 per cent), is proposed. **The Advisory Committee did not receive sufficient justification for the aforementioned increase in resources and, considering recent underexpenditure, therefore recommends a reduction of 15 per cent (\$130,425) to the proposed resources for other freight and related costs.**

18. **Subject to its observations and recommendations in paragraphs 15 and 17 (a) to (f) above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for operational costs.**

V. Conclusion

19. The actions to be taken by the General Assembly with regard to the financing of UNIFIL for the period from 1 July 2018 to 30 June 2019 are indicated in section V of the performance report (A/74/675). **The Advisory Committee recommends that the unencumbered balance of \$30,800 for the period from 1 July 2018 to 30 June 2019, as well as other revenue/adjustments amounting to \$8,512,600 for the period ended 30 June 2019, be credited to Member States.**

20. The actions to be taken by the General Assembly with regard to the financing of UNIFIL for the period from 1 July 2020 to 30 June 2021 are indicated in section V of the proposed budget (A/74/713). **Taking into account its observations and recommendations above, the Advisory Committee recommends that the proposed resources be reduced by \$1,659,400, from \$483,608,500 to**

\$481,949,100. Accordingly, the Committee recommends that the General Assembly appropriate the amount of \$481,949,100 for the maintenance of the Force for the 12-month period from 1 July 2020 to 30 June 2021.
