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Agenda item 162 (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 2020 to 30 June 2021 and proposed budget for the period from 1 July 2022 to 30 June 2023 of the United Nations Disengagement Observer Force

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2020/21	\$63,343,200
Expenditure for 2020/21	\$60,282,300
Unencumbered balance for 2020/21	\$3,060,900
Appropriation for 2021/22	\$61,218,200
Projected expenditure for 2021/22 ^a	\$61,202,200
Projected underexpenditure for 2021/22	\$16,000
Proposal submitted by the Secretary-General for 2022/23	\$64,868,800
Adjustment recommended by the Advisory Committee for 2022/23	(\$199,300)
Recommendation of the Advisory Committee for 2022/23	\$64,669,500

^a Estimates as at 31 March 2022.

* Reissued for technical reasons on 4 May 2022.



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 online with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 9 March 2022. The observations and recommendations of the Committee on cross-cutting issues related to peacekeeping operations are provided in its report on that topic ([A/76/760](#)), and those pertaining to the observations and recommendations of the Board of Auditors on the United Nations peacekeeping operations for the period from 1 July 2020 to 30 June 2021 are provided in its related report ([A/76/735](#)).

II. Budget performance report for the period from 1 July 2020 to 30 June 2021

2. By its resolution [74/291](#), the General Assembly appropriated an amount of \$63,343,200 gross (\$61,761,900 net) for the maintenance of UNDOF for the period from 1 July 2020 to 30 June 2021. Expenditure for the period totalled \$60,282,300 gross (\$58,748,500 net), for a budget implementation rate of 95.2 per cent. The resulting unencumbered balance of \$3,060,900, in gross terms, represents 4.8 per cent of the overall level of resources approved for the period and is a combination of lower-than-budgeted expenditure under military and police personnel (\$1,561,900, or 4.2 per cent), civilian personnel (\$1,306,300, or 8.1 per cent) and operational costs (\$192,700, or 1.9 per cent). A detailed analysis of variances is provided in section IV of the report of the Secretary-General on the budget performance of UNDOF for the period from 1 July 2020 to 30 June 2021 ([A/76/547](#)). As indicated in paragraph 39 of that report, there were no redeployments across groups during 2020/21.

3. Information provided to the Advisory Committee upon enquiry indicated that, as at 25 February 2022, unliquidated obligations amounted to: (a) \$322,400 for military contingents; (b) \$2,400 for civilian personnel; and (c) \$351,500 for operational costs. The Committee was also informed that the reasons for unliquidated obligations under military contingents at the end of the financial period for the previous two budget cycles were related to the schedule of the Organization for contingent-owned equipment and troop payments, which reimburses troop-contributing countries retroactively every quarter. The Committee was further informed that the retroactive claims of troop cost reimbursement reflected in the performance report related to the retroactive payment for the close protection unit of the Force Commander deployed in UNDOF from April 2018 to July 2020. Upon implementation of the new Uniformed Capabilities Management System for troop cost reimbursement, it was noted that the aforementioned close protection unit had not been reimbursed previously owing to a clerical error prior to the roll-out of the new system.

III. Information on performance for the current period

4. With regard to current and projected expenditure for the period from 1 July 2021 to 30 June 2022, the Advisory Committee was informed that, as at 31 March 2022, expenditure amounted to \$55,049,200, or 89.9 per cent of the appropriation of \$61,218,200. At the end of the financial period, the estimated total expenditure would amount to \$61,202,200 against the appropriation, resulting in a projected unencumbered balance of \$16,000, or 0.03 per cent.

5. In addition, the Advisory Committee was informed that, as at 11 February 2022, a total of \$2,304,417,000 had been assessed on Member States in respect of UNDOF since its inception. Payments received as at the same date amounted to \$2,272,030,000, for an outstanding balance of \$32,387,000. As at 14 February 2022, the cash available to the Force amounted to \$30,347,000, which was sufficient to cover the three-month operating reserve of \$8,580,000 (excluding reimbursements to troop- and police-contributing countries). The Committee was also informed that, as at 25 February 2022, the outstanding balance for military contingents amounted to \$322,400. The Committee was further informed that, as at 14 February 2022, an amount of \$5,477,000 had been paid to settle 178 death and disability claims since the inception of the Force. Upon enquiry, the Committee was informed that, as at 25 February 2022, no death and disability compensation claims were pending, and that, to date, no claims had been received from any troop-contributing countries regarding post-traumatic stress disorder.

IV. Proposed budget for the period from 1 July 2022 to 30 June 2023

A. Mandate and planning assumptions

6. The mandate of UNDOF was established by the Security Council in its resolution 350 (1974) and most recently renewed until 30 June 2022 in its resolution 2613 (2021). The planning assumptions and mission support initiatives of UNDOF for 2022/23 are summarized in section I.B of the report of the Secretary-General on the proposed budget (A/76/679).

B. Resource requirements

Financial resources

(Thousands of United States dollars)

Category	Apportionment (2020/21)	Expenditure (2020/21)	Apportionment (2021/22)	Expenditure as at 31 March 2022	Cost estimates (2022/23)	Variance	
						Amount	Percentage
Military and police personnel	37 186.7	35 624.8	36 584.9	34 110.3	38 970.3	2 385.4	6.5
Civilian personnel	16 206.5	14 900.2	15 223.4	11 591.3	15 406.9	183.5	1.2
Operational costs	9 950.0	9 757.3	9 409.9	9 347.6	10 491.6	1 081.7	11.5
Gross requirements	63 343.2	60 282.3	61 218.2	55 049.2	64 868.8	3 650.6	6.0

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

7. The proposed requirements for 2022/23 amount to \$64,868,800 and reflect an increase of \$3,650,600, or 6.0 per cent, compared with the apportionment of \$61,218,200 for the 2021/22 period. Information on variances between the apportionment for 2021/22 and the proposed resources for 2022/23 is contained in section III of the proposed budget.

1. Military and police personnel

<i>Category</i>	<i>Authorized 2021/22^a</i>	<i>Authorized 2022/23</i>	<i>Variance</i>	<i>Proposed budgeted troop strength</i>
Military contingent personnel	1 250	1 250	–	1 150

^a Representing the highest level of authorized strength.

8. The proposed resources for military and police personnel for 2022/23 amount to \$38,970,300, reflecting an increase of \$2,385,400, or 6.5 per cent, compared with the apportionment of \$36,584,900 for 2021/22. The increase is attributable primarily to the application of a lower deployment factor of 8.0 per cent, compared with 11.7 per cent applied in 2021/22, owing to the deployment of 46 additional troops following the signing in 2021 of memorandums of understanding with troop-contributing countries, which resulted in higher costs for standard troop reimbursement, mission subsistence allowance and associated costs, such as rations, contingent-owned major equipment and travel on emplacement, rotation and repatriation (*ibid.*, para. 56).

9. The table below provides a summary of the delayed deployment factors for military contingents for 2020/21 and 2021/22, as well as that projected for 2022/23.

Delayed deployment factors

(Percentage)

<i>Category</i>	<i>Actual 2020/21</i>	<i>Approved 2021/22</i>	<i>Actual as at 31 January 2022</i>	<i>Actual average as at 31 January 2022</i>	<i>Actual as at 28 February 2022</i>	<i>Actual average as at 28 February 2022</i>	<i>Projected 2022/23</i>
Military and police personnel							
Military contingents	13.6	11.7	10.3	9.6	10.3	9.7	8.0

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 2021/22</i>	<i>Encumbered as at 28 February 2022</i>	<i>Proposed 2022/23</i>	<i>Variance</i>
Posts				
International staff	53	48	54	1
National General Service staff	89	84	89	–
National professional officers	1	1	1	–
Temporary positions^a				
International staff	2	1	1	(1)
Total	145	135	145	–

^a Funded under general temporary assistance.

11. The proposed resources for civilian personnel for 2022/23 amount to \$15,406,900, reflecting an increase of \$183,500, or 1.2 per cent, compared with the apportionment of \$15,223,400 for 2021/22. The Secretary-General indicates that the increased requirements are attributable primarily to: (a) higher requirements for international staff and the application of a higher common staff cost rate of 98.8 per

cent, compared with the previous rate of 92.4 per cent; (b) higher rates for international salaries based on the revised salary scale; and (c) the proposed conversion of one international temporary position of Engineering Officer (P-3) to an international staff post. The increase is partly offset by lower requirements for national staff, owing to a higher vacancy rate of 9.0 per cent, compared with a previous rate of 5.0 per cent (*ibid.*, paras. 57 and 58; see also para. 13 below).

Recommendations on posts and positions

Conversion

12. The Secretary-General proposes the conversion of one international general temporary assistance Engineering Officer (P-3) position to an international post (P-3) (A/76/679, paras. 39 and 40). As indicated in the report of the Secretary-General, the approved staffing establishment of the Engineering Section is comprised of 21 posts (1 Chief of Unit, Engineering (P-4), 1 Engineering Technician (Field Service), 1 Generator Technician (Field Service) and 18 national General Service staff members) in various functions in support of the Section and the aforementioned international temporary position of Engineering Officer (P-3) (*ibid.*, para. 38). The Secretary-General also proposes to reassign one national post of Facilities Management Assistant to the Engineering Section, as a result of which the Section would comprise 22 staff in 2022/23.

13. Upon enquiry, the Advisory Committee was informed that the conversion was proposed to support the delivery of the mandated activities on both the Alpha and Bravo sides, in the context of the completion of the major rehabilitation phase of Camp Faouar and the deployment of additional military contingent personnel. The Committee was also informed that a vacancy rate of 50 per cent would be applied for the newly converted post and that the related financial implications would result in increased requirements for the P-3 post under the international staff category in the amount of \$93,500 and in reduced requirements under the general temporary assistance category in the amount of \$187,000. Upon enquiry, the Committee was further informed that, on the Bravo side, an estimated 90 per cent of the engineering works required for the return of the Force had been completed and that future projects would pertain to preventive and routine maintenance, repairs and improvements. **In view of the aforementioned near completion of works on the Bravo side, the reduced related workload and the reinforcement of the Engineering Section by the reassignment of one national post of Facilities Management Assistant, the Advisory Committee recommends, at this stage, against the conversion of one general temporary assistance Engineering Officer position to an international post (P-3).**

Vacancy rates and vacant posts

14. The table below provides a summary of the vacancy rates for civilian personnel in 2020/21 and 2021/22, as well as those proposed for 2022/23. The Advisory Committee notes the lack of justification for the application of a rate that differs from the actual vacancy rate during the current period for national staff, where a vacancy rate of 9.0 per cent is projected, when the actual average rate was 9.0 per cent and the actual rate was 5.6 per cent as at 28 February 2022.

Vacancy rates

(Percentage)

Category	Actual average 2020/21	Approved 2021/22	Actual as at 31 January 2022	Actual as at 28 February 2022	Actual average as at 28 February 2022	Proposed 2022/23
Civilian personnel						
International staff	13.2	9.4	11.3	9.4	9.4	9.4
National Professional Officer	—	—	—	—	—	—
National General Service staff	13.5	5.0	6.7	5.6	9.0	9.0
Temporary positions ^a						
International staff	33.3	25.0	—	—	—	—

^a Funded under general temporary assistance.

15. 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 systematically provided in the proposed budget and related documents (General Assembly resolution 74/291, paras. 22 and 23).

16. Upon enquiry, the Advisory Committee was informed that 10 posts were vacant as at 28 February 2022 (1 P-4, 2 P-3, 2 Field Service and 5 national General Service) and were in various stages of recruitment. As at 28 February 2022, no posts had been vacant for two years or more. The Advisory Committee trusts that an update on the recruitment status of vacant posts will be provided to the General Assembly at the time of its consideration of the present report, and it reiterates its request to the Secretary-General to ensure that vacant posts are filled expeditiously.

17. Subject to its recommendation in paragraph 13 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for civilian staff.

3. Operational costs

(Thousands of United States dollars)

Category	Apportionment (2020/21)	Expenditure (2020/21)	Apportionment (2021/22)	Expenditure as at 31 March 2022	Cost estimates (2022/23)	Variance	
						Amount	Percentage
		(1)	(2)		(3)	(4)=(3)-(2)	(5)=(4)÷(2)
Civilian electoral observers	—	—	—	—	—	—	—
Consultants and consulting services	18.0	1.3	16.2	—	16.2	—	—
Official travel	357.9	48.9	207.7	92.3	221.2	13.5	6.5
Facilities and infrastructure	4191.5	4 572.2	4 104.1	4 720.5	5 065.3	961.2	23.4
Ground transportation	1495.1	1 059.4	1 311.2	1 336.8	1 516.7	205.5	15.7
Air operations	—	8.5	—	—	—	—	—
Marine operations	50.0	155.0	50.0	6.6	50.1	0.1	0.2
Communications and information technology	2063.7	1 706.4	1 942.8	1 672.9	1 714.2	(228.6)	(11.8)
Medical	304.3	587.6	306.4	250.2	308.3	1.9	0.6
Special equipment	—	—	—	—	—	—	—

Category	Apportionment (2020/21)	Expenditure (2020/21)	Apportionment (2021/22)	Expenditure as at 31 March 2022	Cost estimates (2022/23)	Variance	
						Amount	Percentage
		(1)	(2)		(3)	(4)=(3)-(2)	(5)=(4)÷(2)
Other supplies, services and equipment	1269.5	1 444.9	1 271.5	1 120.9	1 299.6	28.1	2.2
Quick-impact projects	200.0	173.1	200.0	147.4	300.0	100.0	50.0
Total	9 950.0	9 757.3	9 409.9	9 347.6	10 491.6	1 081.7	11.5

18. The proposed increase of \$1,081,700, or 11.5 per cent, for operational costs reflects: (a) no resource changes under consultants and consulting services and air operations; (b) a decrease under communications and information technology; and (c) increases under official travel, facilities and infrastructure, ground transportation, marine operations, medical, other supplies, services and equipment, and quick-impact projects (see [A/76/679](#), sects. II and III).

19. **The Advisory Committee is not fully convinced that the justifications provided support some of the requirements and makes the following observations and recommendations:**

(a) *Consultants and consulting services.* The proposed resources of \$16,200 are unchanged from 2021/22. As at 31 March 2022, no expenditure was incurred for 2021/22 against an apportionment of \$16,200. The apportionment for 2020/21 was \$18,000, with a total expenditure of \$1,300. **Taking into consideration the underexpenditure during 2020/21 and 2021/22, the Advisory Committee recommends a reduction of 15 per cent (\$2,400) to the proposed resources under consultants and consulting services;**

(b) *Official travel.* The proposed resources of \$221,200 reflect an increase of \$13,500 (6.5 per cent). As at 31 March 2022, total expenditure for 2021/22 amounted to \$92,300 against an apportionment of \$207,700. The apportionment for 2020/21 was \$357,900, with a total expenditure of \$48,900. Upon enquiry, the Advisory Committee was informed that the proposed increase took into account the easing of coronavirus disease (COVID-19)-related travel restrictions and the current quarantine requirements of the host country. The Committee was also informed that the proposed resources under official travel, training, took into consideration the lessons learned by UNDOF during the COVID-19 pandemic when meetings and training activities were held in an online format, and in anticipation of an increase in the number of participants, while the actual requirements for training would remain unchanged. **The Advisory Committee is of the view that lessons learned during the COVID-19 pandemic should be further applied and reiterates that greater use should be made of virtual meetings and online training tools, and that travel for workshops, conferences or meetings should be kept to a minimum and that, if proposed, detailed justifications should be provided. The Committee therefore recommends a reduction of 15 per cent (\$33,200) to the proposed resources for official travel;**

(c) *Facilities and infrastructure.* The proposed resources of \$5,065,300, reflect an increase of \$961,200 (23.4 per cent). As at 31 March 2022, total expenditure for 2021/22 amounted to \$4,720,500 against an apportionment of \$4,104,100. The apportionment for 2020/21 was \$4,191,500, with a total expenditure of \$4,575,200. While the Advisory Committee notes that the increase is primarily due to the anticipated rise in fuel costs and the proposed acquisition of long-range observation equipment, it was informed, upon enquiry, that 90 per cent of the engineering works required for the return to the Bravo side had been completed (see also para. 13 above).

Taking into consideration the expected reduced workload following the near completion of the engineering work on the Bravo side, the Advisory Committee recommends a reduction of 25 per cent (\$240,300) to the proposed increase for the resources under facilities and infrastructure;

(d) *Ground transportation.* The proposed resources of \$1,516,700 reflect an increase of \$205,500 (15.7 per cent). A provision of \$96,100 for the acquisition of vehicle workshop equipment is proposed for 2022/23, while expenditure amounted to \$26,700 in 2020/21 and \$11,000 as at 31 March 2022. A provision of \$149,500 for repairs and maintenance is also proposed for 2022/23, while expenditure amounted to \$67,600 in 2020/21 and \$36,400 as at 31 March 2022. Upon enquiry, the Advisory Committee was provided with information on the vehicle replacement plan of the Force, whereby, between 2021/22 and 2026/27, 58 light passenger vehicles would be replaced, including 10 vehicles in 2022/23. **The Advisory Committee is not fully convinced of the proposed increase and recommends a reduction of 20 per cent (\$41,100) to the proposed increase for the resources under ground transportation.**

20. Information on quick-impact projects is provided in paragraphs 53 and 66 of the proposed budget, with the proposed resources of \$300,000 reflecting an increase of \$100,000 (50.0 per cent). As at 31 March 2022, total expenditure for 2021/22 amounted to \$147,400 against an apportionment of \$200,000. The apportionment for 2020/21 was also \$200,000, with a total expenditure of \$173,100. Upon enquiry, the Advisory Committee was provided with a list of the four projects for 2021/22, which all related to the construction and renovation of medical facilities in the context of COVID-19 pandemic. The Committee was informed that the projects were conducted in cooperation between local implementing partners and UNDOF military personnel and expected to be finalized and handed over by June 2022. For 2022/23, the increased requirements were attributable primarily to the proposed inclusion of two additional projects related to the refurbishment of two medical facilities, while the other four projects related to the renovations of one hospital kitchen, two schools for children and the repair and enlargement of a water tank for use by the local population. **The Advisory Committee trusts that UNDOF will continue to ensure that its quick-impact projects benefit the local population, as intended, and without any duplication of facilities and services provided. The Committee also trusts that updated information on the projects, including on location, planning, implementation and assessment, will be provided in the context of the next proposed budget report.**

21. **Subject to the recommendations contained in paragraph 19 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for operational costs.**

V. Other matters

Comprehensive Planning and Performance Assessment System

22. In his report, the Secretary-General indicates that, as part of the Comprehensive Planning and Performance Assessment System, UNDOF plans to conduct two performance assessments of whole-of-mission performance for civilian and uniformed components, staff and leadership during the 2022/23 period. The outcome of these performance assessments would be incorporated into the UNDOF Comprehensive Planning and Performance Assessment System results frameworks and results-based budgeting framework in the budget proposal for 2023/24 (*ibid.*, para. 24). Upon enquiry, the Advisory Committee was informed that the System was overseen by the UNDOF Chief of Staff and that the daily management was undertaken

by the Military Planning Officer and the Military Liaison Officer. The Committee was also informed that, in order for the System to be an effective tool for coordinating and strengthening mandate delivery, UNDOF was of the view that a dedicated strategic planning and data analysis capacity would be required. The Committee was further informed that a related proposal would be submitted in the proposed budget for 2023/24. The Committee provides its observations and recommendations on the System in its report on cross-cutting issues related to peacekeeping operations ([A/76/760](#)).

Environmental activities

23. In his report, the Secretary-General indicates that electricity costs would be reduced in 2022/23 as a result of the implementation of environmental projects, including the use of solar panels and the replacement of existing interior and exterior lighting with LED light bulbs, resulting in efficiency gains of \$200,000 ([A/76/679](#), paras. 43 and 63). Upon enquiry, the Advisory Committee was informed that solar panels had been installed at three UNDOF locations, including Camp Ziouani, resulting in up to 80 per cent savings in fuel consumption and up to 30 per cent savings in electricity costs. The Committee was also informed that, during the previous four years, UNDOF had implemented environmental activities in line with the environmental strategy for peacekeeping operations and that the UNDOF environmental scorecard had progressed from 51/100 to 85/100 (see also [A/76/547](#), sect. II.F, component 2). **The Advisory Committee trusts that detailed information on the implementation of energy efficiency projects will continue to be provided in future budget proposals, including implementation schedules, the impact on fuel consumption and related efficiency gains.** The Committee provides its observations on environmental activities in its report on cross-cutting issues related to peacekeeping ([A/76/760](#)).

Gender representation

24. Information provided to the Advisory Committee, upon enquiry, indicates that, as at 28 February 2022, the number and percentage of female international staff within UNDOF was as follows: 0 female staff (0 per cent) at the P-5 level and above; 2 female staff (16 per cent) at the P-1 to P-4 levels; 9 female staff (30 per cent) in the Field Service category; 0 female staff (0 per cent) in the international General Service category; 0 female staff (0 per cent) among National Professional Officers; and 15 female staff (15 per cent) among national General Service staff. Upon enquiry, the Committee was informed that 13 female military personnel, including the Deputy Force Commander, were currently deployed and that this had facilitated a balanced gender perspective in all areas pertinent to mandate implementation, as well as with regard to staff gender-based matters, including welfare, force protection and the operational management of the COVID-19 pandemic. **The Advisory Committee notes the low representation of female staff and trusts that the Force will continue to pursue further efforts to enhance the representation of female staff and will provide information thereon in future budget reports (see also [A/75/822/Add.1](#), para. 23).** The Committee discusses gender representation in the field further in its report on cross-cutting issues related to peacekeeping operations ([A/76/760](#)).

VI. Conclusion

25. The actions to be taken by the General Assembly with regard to the financing of UNDOF for the period from 1 July 2020 to 30 June 2021 are outlined in section V of the budget performance report ([A/76/547](#)). **The Advisory Committee**

recommends that the unencumbered balance of \$3,060,900 for the period from 1 July 2020 to 30 June 2021, as well as other revenue for the period ended 30 June 2021, amounting to \$233,300 from investment revenue (\$90,100) and the cancellation of prior-period obligations (\$143,200), be credited to Member States.

26. The actions to be taken by the General Assembly with regard to the financing of UNDOF for the period from 1 July 2022 to 30 June 2023 are indicated in section IV of the proposed budget ([A/76/679](#)). **Taking into account its observations and recommendations above, the Advisory Committee recommends that the proposed resources be reduced by \$199,300 from \$64,868,800 to \$64,669,500. Accordingly, the Committee recommends that the General Assembly appropriate the amount of \$64,669,500 for the maintenance of the mission for the 12-month period from 1 July 2022 to 30 June 2023.**
