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Agenda item 138 (a)ADMINISTRATIVE AND BUDGETARY ASPECTS OF THE FINANCING OF THE
UNITED NATIONS PEACE-KEEPING OPERATIONS: FINANCING OF THE
UNITED NATIONS PEACE-KEEPING OPERATIONSSupport account for peace-keeping operationsReport of the Advisory Committee on Administrative
and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the support account for peace-keeping operations (A/50/876). During its consideration of the report, the Committee had before it a report of the Board of Auditors on the audit of the support account (A/50/874, annex). During its consideration of the issue, the Committee met with representatives of the Secretary-General and also had the benefit of an exchange of views with some members of the Audit Operations Committee of the Board of Auditors.
2. The Advisory Committee commends the Board for submitting its report under considerable pressure of time. The Committee was informed by the members of the Audit Operations Committee that because of time constraints it was not possible to audit such areas as the role and use of extrabudgetary resources, including the use of loaned personnel. The Committee is of the view that in the future the Board should be consulted before establishing deadlines for the submission of audit reports.
3. The Committee believes that many of the problems described by the Board are due to the very rapid increases in peace-keeping operations between 1991 and 1995 and the resultant difficulties experienced by the Secretariat in its response to these requirements.
4. The Advisory Committee takes note of the recommendations of the Board of Auditors in paragraph 12 of its report (A/50/874, annex) and believes that they will contribute to better management and oversight of the support account and to

greater consistency in the use of human resources for the purposes approved by the General Assembly. The Committee requests the Board to follow up in the implementation of its recommendations as approved by the General Assembly.

5. The report of the Secretary-General on the support account for peace-keeping operations (A/50/876) has been submitted pursuant to General Assembly resolution 49/250 of 20 July 1995, in which the Assembly decided that:

"once a year, for its consideration and approval, the Secretary-General shall submit to the General Assembly, through the Advisory Committee, a report on the use of the resources in the support account during the past calendar year and on the proposed expenditure for the following twelve-month period beginning 1 July, specifying the proposed establishment of posts and the projected expenditure for non-post requirements by category of expenditure".

The report of the Secretary-General has also been submitted pursuant to decision 50/473 of 23 December 1995, in which the Assembly decided, inter alia,

"to review at its resumed session, no later than March 1996, the current methodology for financing the support account, in the light of the changing requirements for and nature of backstopping of peace-keeping operations at Headquarters and taking into account the report to be submitted by the Board of Auditors, and notes the statement made by the Controller to the Fifth Committee on 28 November 1995 on review of the financing formula".

6. The Advisory Committee points out that it had to work on the basis of an advanced version of the report of the Secretary-General, which was made available in English only.

7. The Advisory Committee recalls the recommendation it made in its previous report (A/49/904) that simplicity be restored to the procedures for the approval of expenditures under the support account, which was subsequently endorsed by the General Assembly, subject to the provisions of its resolution 49/250.

8. The Advisory Committee notes that the report of the Secretary-General (A/50/876) is very detailed. The Committee observes that information on the use of the resources in the support account during the past calendar year was not submitted as required in accordance with paragraph 6 of General Assembly resolution 49/250. The Committee was informed that once the General Assembly takes action on the current proposal of the Secretary-General for the support account, the procedures referred to in paragraph 7 above will be strictly followed.

9. The Advisory Committee points out that the report of the Secretary-General (A/50/876) deals once again with the concept of "permanent core capacity". The Committee recalls and reiterates, in this connection, its conclusion that it may no longer be useful to continue to try to compose arbitrary and, in the end, inevitably rigid and artificial criteria for core and non-core posts and activities and that an attempt to define "core" and "non-core" may in fact lead to a time-consuming debate in the General Assembly on the nature of each and every post in an atmosphere of conflicting interests in view of the use for

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funding the peace-keeping support account of an assessment scale different from the one used in the regular budget (see A/49/904, para. 21).

Support account requirements for the period
from 1 January to 30 June 1996

10. The Advisory Committee notes from the report of the Secretary-General (A/50/876, paras. 32-35) that total support account requirements for the period from 1 January to 30 June 1996 are estimated at \$16,091,500, including \$8,878,200 for the period from 1 January to 31 March 1996 already authorized by the General Assembly in its decision 50/473 and \$7,213,300 for the period from 1 April to 30 June 1996. The Secretary-General requests the General Assembly to approve the continuation from 1 April to 30 June 1996 of the 61 temporary posts it had authorized in paragraph 12 of resolution 49/250 and paragraph (b) (ii) of decision 50/473, and the consequential maintenance of the currently authorized establishment of 408 posts for staffing of the support account up to 30 June 1996.

11. The Secretary-General proposes that the total of \$16,091,500 be met from the combined total income for the six-month period from 1 January to 30 June 1996 generated by the use of the current funding formula (about \$11.6 million), plus transfer from the operating reserve (about \$4.7 million), less deduction of \$145,000 to cover the 1995 operating deficit.

12. In connection with the proposed transfer of \$4.7 million from the operating reserve, the Advisory Committee points out that the purpose of the reserve is to protect against unforeseen shortfalls in delivery, inflation and currency adjustments or to liquidate legal obligations in the case of abrupt termination of activities financed from extrabudgetary resources. The Committee was informed that the anticipated residual balance in the reserve (\$0.3 million) should be sufficient to defray any unforeseen obligations such as termination of contracts. In this connection, the Committee recommends that resort to the operating reserve be undertaken with utmost caution and that such action should in no way adversely affect the ability of the Secretary-General to use the reserve in accordance with its stated objective.

13. The Advisory Committee was informed, upon inquiry, that the total of \$7.2 million for the period from 1 April to 30 June 1996 reflected staffing requirements for 370 posts, since, as indicated by representatives of the Secretary-General, 38 posts are currently vacant. The Committee recommends therefore that the General Assembly authorize, for the period from 1 April to 30 June 1996, the establishment of a total of 370 posts for Headquarters backstopping staff and related non-post requirements in the amount of \$7,213,300; and the financing of this amount on the basis of the current support account funding methodology and formula.

Support account requirements for the period
from 1 July 1996 to 30 June 1997

14. The Secretary-General recommends that the General Assembly authorize, for the period from 1 July 1996 to 30 June 1997, the establishment of 355 posts for Headquarters backstopping staff and related non-post requirements at a total cost of \$37.2 million gross (\$31.3 million net).

15. As can be seen from table 6 of the report of the Secretary-General (A/50/876), while support account income in 1995 amounted to \$25.1 million (generated by 19 active and 4 completed missions, with a total cost of \$3.2 billion), the 1996 support account income calculated on the basis of the current funding formula (8.5 per cent of the cost of salaries, common staff costs and travel of civilian staff of peace-keeping operations) would amount to only \$17.4 million.

16. In accordance with paragraph 5 of General Assembly resolution 49/250, "it is the responsibility of the Secretary-General to ensure that, at any time, the level of income to the support account is not exceeded". In paragraph 18 of his report (A/50/876), the Secretary-General points out that if the current funding formula of the support account remains unchanged, the projected 1996 income of the account will be able to "finance only a little more than 200 posts in 1996". In the view of the Secretary-General this will create considerable difficulties, given that there is not a corresponding immediate reduction in the number of missions to be supported and in the amount of backstopping work that will need to be performed in 1996 in support of 16 active, 8 completed and 2 closed missions. The Secretary-General believes that it must be recognized that just as there was a catch-up period in the provision of backstopping staffing requirements at the time of expanding peace-keeping activities, there should also correspondingly be a phased, orderly adjustment in backstopping staff requirements when peace-keeping activities decline (see A/50/876, para. 22). The Advisory Committee shares this view and observes also that the importance of backstopping activities at the stage of the drawdown or closure of missions and until the final closure of accounts should be duly recognized.

17. In the light of recent and prospective changes in peace-keeping operations, the Secretary-General has undertaken what is described as a comprehensive "bottom-up" review of backstopping requirements at Headquarters and determined that the establishment of 355 posts and a total requirement of \$37.2 million gross represent the minimum necessary to ensure the backstopping support required for active, completed and closed missions for the period from 1 July 1996 to 30 June 1997. The staffing of 355 posts includes the 26 support account posts proposed to be transferred to the regular budget, pending the decision of the General Assembly on the matter.

18. The Advisory Committee is of the view that the "bottom-up" review has a number of shortcomings. For one thing, the report shows no clear statement of criteria for the review and no overall evaluation of the total requirements of the various organizational units that have staff funded from the support account. In the opinion of the Advisory Committee, the lack of consistently applied criteria appears to have led to arbitrary and disparate staffing

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requests. Furthermore, the basis for according priorities to the various backstopping activities needs further explanation.

19. The Advisory Committee believes that further analysis is required on the role of gratis personnel on loan from Governments, and the contribution of the regular budget to the backstopping of peace-keeping operations; it is also not clear to the Advisory Committee to what extent the review took full account of extrabudgetary resources. Furthermore, the ratio of General Service posts to Professional posts funded from the support account requires further analysis, with a view to reducing the overall number of General Service support posts. The impact of technological innovations on resource requirements also needs to be explained. In this connection, the Advisory Committee recalls that a non-recurrent provision of \$300,000 was authorized under the support account for the acquisition, testing and implementation of a management software package for the treasury which, according to the Secretary-General "over time, will reduce the need for additional staff" (A/48/470, para. 33). The Advisory Committee requests the Secretary-General to reflect the benefits resulting from the use of new technology such as the Integrated Management Information System (IMIS) and the acquisition of the software packages and their impact on resource requirements.

20. The Advisory Committee notes that efforts are under way to implement and respond to the provisions and requirements set out in General Assembly resolution 49/233 of 31 March 1995. Some of these are described in paragraph 21 of the report of the Secretary-General (A/50/876). The Advisory Committee trusts that in future reports of the Secretary-General on the support account, reference will be made to the impact on resource requirements of the reforms and new procedures called for by the General Assembly in resolution 49/233.

21. According to the report of the Board of Auditors (A/50/874, para. 77), the redeployment of posts by the Department of Peace-keeping Operations violates General Assembly resolution 49/250, by which the Assembly vested in the Secretary-General the authority to redeploy approved posts in accordance with functional requirements. The Advisory Committee was informed by representatives of the Secretary-General that the redeployments were attributable to the restructuring of the Department and to the need for a more efficient programme delivery. The Committee, believes, nevertheless, that the situation should be rectified and the provisions of General Assembly resolution 49/250 fully complied with and that all redeployments should be reported as requested by the Assembly.

22. The Committee was informed, on request, that the Secretary-General had established the following trust funds in support of peace-keeping operations: Lessons-learned Trust Fund; Trust Fund in Support of the United Nations Peacemaking and Peace-keeping Activities for Non-Replenishable Contributions, which has a sub-account for assistance to military officers on loan from Governments in support of peace-keeping; and Trust Fund for the Financing of a United Nations International Conference on Medical Support for Peace-keeping Operations.

23. Information on contributions to the trust funds and other relevant details supplied to the Committees upon request, are contained in annex I to the present

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report. The Advisory Committee recalls and reiterates its request that requirements for the support account should be "justified not only on the basis of workload and operational needs but also in the context of the totality of resources available to the particular unit or programme to which such resources belong" (see A/49/904, para. 22 C). In this connection, the Advisory Committee recommends that full disclosure of the scope of activities financed by trust funds be provided in the future.

24. The Advisory Committee recalls that the General Assembly, in paragraph 37 of its resolution 47/71 of 14 December 1992, encouraged the Secretary-General to invite Member States to provide qualified military and civilian personnel to assist the Secretariat in the planning and management of peace-keeping operations. In its report (A/48/955), the Advisory Committee requested the Secretary-General to submit a report on various aspects related to the secondment to the Department of Peace-keeping Operations of military and civilian personnel. In paragraph 10 of its resolution 49/250, the General Assembly welcomed the contribution by Member States, on a non-reimbursable basis, of personnel to fill backstopping positions within the Department of Peace-keeping Operations, and reiterated its request to the Secretary-General to submit a report on the various aspects related to the secondment (see resolution 48/226 C, para. 7). The Advisory Committee points out that the report requested by the General Assembly in its two resolutions has not been submitted. The Committee observes that there are a number of policy issues relating to non-reimbursable personnel that need to be addressed by the General Assembly, including the question of whether programme support should be charged to such voluntary contributions. The Advisory Committee has not received a satisfactory explanation of the reasons for not submitting the report on this issue and requests immediate compliance with the request of the General Assembly.

25. The Advisory Committee was informed, on request, that as of 29 February 1996 there were 112 gratis military officers in the Department of Peace-keeping Operations and three in the Department of Administration and Management (compared to 123 and 4, respectively, in the Secretary-General's proposal). Annex IV to the report of the Secretary-General (A/50/876) provides a distribution of gratis military officers by offices; the Advisory Committee notes that the majority of gratis military officers are assigned to the Field Administration and Logistics Division (59) and to the Planning Division (35) of the Office of Planning and Support of the Department of Peace-keeping Operations. The Advisory Committee also notes from annex I.A to the report that these two divisions are among those most affected by the proposed reductions in the number of posts funded from the support account: 9 and 12 posts, respectively, to be compared with the proposed reduction of 30 posts in the entire Department of Peace-keeping Operations. The Advisory Committee observes that, in accordance with the principle of full-cost budgeting, the budget submission for the support account should have indicated the estimated cost of all gratis personnel contributed by Member States on a non-reimbursable basis. In this connection, the Advisory Committee notes that in its report (A/50/874), the Board of Auditors commented on full disclosure and valuation of the services rendered by gratis military officers. The Committee notes further the statement in paragraph 57 of the report that "the Administration intends to consult with the Governments providing such personnel gratis on the possibility of arriving at an appropriate basis for associating dollar values with their voluntary

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contributions, for the purpose of reflecting them as footnotes to the financial statements". The Committee observes that guidelines for the budgeting procedures for voluntary contributions in kind and in services are already provided for by the General Assembly in its resolutions 43/230 of 21 December 1988 and 44/192 of 21 December 1989.

26. The Advisory Committee was informed, during its deliberations on the matter, that the proposed reductions in support account posts were driven to a large extent by consideration of availability of gratis military officers in such areas as planning, financial management, logistics and communications. The Committee cautions the Secretariat against the potential danger of losing institutional memory in certain important backstopping functions, taking into account the relatively short tour of duty of gratis military officers at the United Nations (usually one to two years). The Committee also calls for broader geographical representation in this category of personnel.

27. The Advisory Committee believes that the proposal of the Secretary-General to suppress a number of United Nations-financed Professional posts and to replace them with gratis military officers, particularly in respect of the Planning Division, would result in an imbalance between United Nations-financed posts and gratis military officers. In this connection, the Committee was informed that currently gratis military officers constitute 40 per cent of all the Professional staff of the Department of Peace-keeping Operations; this number would increase to more than 50 per cent under the current staffing proposal of the Secretary-General. The Advisory Committee therefore recommends that the Secretary-General take immediate action to correct this imbalance by reducing the number of United Nations financed posts proposed to be suppressed in the Planning Division, and to utilize some gratis military officers proposed for deployment in this Division in other areas.

28. The Advisory Committee also believes that the General Assembly should revert to the larger question of the overall ratio of gratis military officers to United Nations-financed posts in the context of the Secretary-General's report referred to in paragraph 24 above.

29. The Advisory Committee was not able to understand the rationale and justification of staffing proposals for a number of units. For example, it was not clear to the Committee why the Secretary-General proposed a reduction of two audit posts in the Office of Internal Oversight Services. With regard to the proposed establishment of a support account in the Department of Administration and Management, the Committee believes that a further review needs to be made with regard to telecommunication services, mail and pouch, treasury and accounts (bearing in mind the impact of technological innovations). A review should also be made of requirements in the regional divisions of the Office of Operations of the Department of Peace-keeping Operations, taking into account the number and size of relevant peace-keeping operations under their supervision, as well as relevant activities implemented by other departments and offices of the Secretariat funded from the United Nations regular budget, such as the Department of Political Affairs.

30. The Advisory Committee is of the view that the issue of rationalizing and improving the handling of claims from Member States arising from their

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participation in United Nations peace-keeping operations needs particular attention on the part of the Secretariat. In this regard, the Committee points to the need for the Secretary-General to justify the low priority assigned to certain elements of claims-processing activities contained in annex III to the report of the Secretary-General (A/50/876). The Advisory Committee notes, in this connection, that the Office of Internal Oversight Services, in its inspection review, had concluded that the inadequacy of staff resources, inter alia, in the Claims Administration Unit of the Finance Management and Support Service of the Field Administration and Logistics Division "poses a serious risk to the Organization" (see A/50/459, para. 23 (b)).

31. Annex II to the report of the Secretary-General (A/50/876) contains additional information relating to the distribution of post requirements by offices (sect. I) and non-post resource requirements by objects of expenditure and by offices (sect. II). The Advisory Committee cautions that some activities included in annex II have not yet been reviewed and authorized by the General Assembly. In this connection, the Committee trusts that the relevant provisions of the United Nations Financial Regulations and Rules will be followed.

32. The Advisory Committee notes from table 8 of the report of the Secretary-General (A/50/876) that for the period from 1 July 1996 to 30 June 1997 a total provision of \$3.3 million is made for non-post items, of which \$2.7 million is for common services. The Committee was informed that within the latter amount a provision of \$1.8 million relates to rental of office space. The Committee inquired into the basis for this estimate and was informed that the amount was derived at by applying accommodation standards to the 355 staff currently proposed to be financed from the support account. However, information was not available to the Committee on the various rental arrangements related to the expenditure of \$1.8 million. In this connection, the Advisory Committee recalls that in the course of its consideration of the proposed programme budget for the biennium 1996-1997, the Committee reviewed the Secretary-General's proposal with regard to the rental of two floors at the FF building for the Department of Peace-keeping Operations. ^{1/} The Committee requested information on the extent to which the space at the FF building would be used to accommodate staff funded through the support account. Pending receipt of this information, the Committee recommended that provision of \$3 million for rental of premises in the FF building for 1996-1997 be deleted from the proposed programme budget for the biennium 1996-1997. The information has not been received; the General Assembly, during its consideration of the report of the Secretary-General on the support account, may wish to inquire further into this matter with a view to ascertaining rental requirements both under the regular budget and under the support account.

33. The Advisory Committee recommends that the General Assembly authorize, for the period from 1 July 1996 to 30 June 1997, Headquarters backstopping requirements in the amount of \$37,236,200 gross (\$31,346,400 net) together with a staffing level of 355 posts, subject to whatever decision it may take with regard to the rental of space at the FF building (see para. 32 above). The Committee recommends that the Secretary-General provide a more rational and justified distribution of these 355 posts, taking into account the Committee's comments, observations and recommendations in the above paragraphs, as well as the related recommendations of the Board of Auditors contained in its report

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(A/50/874), subject to their approval by the General Assembly. In the opinion of the Advisory Committee, the Secretary-General should start to work on this redistribution immediately for implementation from 1 July 1996 and report thereon pursuant to General Assembly resolution 49/250.

34. The Advisory Committee requested information on the number of support account posts encumbered by staff with permanent contracts and was informed that, as at 29 February 1996, the total was 114, or 30.8 per cent. The Committee expects that in assigning staff with permanent contracts to support account posts, the Secretary-General will bear in mind the temporary nature of these posts and the need to ensure the requisite flexibility to manage variations in post requirements consistent with the level of peace-keeping operation activities and decisions of the General Assembly in this regard. The Advisory Committee also requests the Secretary-General to supply information on the geographic distribution of posts to the General Assembly at its current session and in future reports on the support account.

35. In paragraphs 28 to 31 of his report (A/50/876), the Secretary-General discusses advantages and disadvantages of the following funding options:

(a) Revising the current formula percentage upwards sufficiently to generate enough income to finance the estimated minimum requirements of \$37.2 million;

(b) Expanding the current methodology and adjusting the funding formula to take into account additional factors such as the military and/or civilian police component;

(c) Once the General Assembly has discussed and approved the minimum requirements for backstopping activities for the 12-month fiscal periods ending 30 June of the following year, it should then appropriate the related resources, which should be assessed on the same scale as that used for peace-keeping assessments.

36. The Secretary-General recommends option (c) since he has come to the conclusion that funding options based on a certain preset percentage would not address the volatility issue and other weaknesses of the current methodology and formula, in particular the inability to take into account and finance backstopping of completed and closed missions.

37. The Advisory Committee does not believe a case has been made for separate appropriation and assessment of resources for the support account. Rather, the Committee believes that a quantum of resources should be established on an annual basis for the requirements of the support account based on a convincing analysis of overall backstopping requirements. Once the General Assembly approves the minimum 12-month quantum of resource requirements for temporary posts and other backstopping requirements under the support account, these requirements would be prorated among the individual peace-keeping operation budgets rather than appropriated and assessed separately. The Advisory Committee sought the views of the Controller on this alternative and was informed that prorating could be a feasible option. The Controller's note is reproduced in annex II below. The Committee points out that in the event a new

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peace-keeping operation is established during the financial period, its prorata share would be determined in the next support account exercise.

Notes

1/ Official Records of the General Assembly, Fiftieth Session, Supplement No. 7 and corrigendum (A/50/7 and Corr.1), para. VIII.47.

ANNEX I

Contributions to trust funds in support of peace-keeping operations

A. Lessons-learned Trust Fund

<u>Contributions</u>	<u>Received</u> (United States dollars)	<u>Pledged</u>
Ford Foundation	617 000.00	
Government of Germany	47 729.91	DM 10 000.0
SIDA (Government of Sweden)	225 760.81	
Friedrich Ebert Foundation	3 178.41	
	<hr/> 893 669.13	<hr/> DM 10 000.0

<u>Utilization</u>	<u>United States dollars</u>
1. Participation in the Conference on the Role of the Civilian Police in Peace-keeping Operations (Singapore)	26 900.00
2. Comprehensive Seminar on Lessons-learned from the United Nations Operation in Somalia	61 800.00
3. Lessons-learned Unit:	
Two P-4 posts (1 coordination; 1 research)	203 900.00
Travel and per diem of experts	35 000.00
Other official travel of staff	15 000.00
Acquisition of office automation equipment	35 000.00
Library books	5 000.00
	<hr/> 382 600.00 <hr/>

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B. Trust Fund in Support of the United Nations Peacemaking and Peace-keeping Activities for Non-Replenishable Contributions

Sub-account for assistance to military officers on loan from Governments in support of peace-keeping

The sub-account was established by the Secretary-General on 22 March 1995 under financial regulations 6.6 and 6.7. The Trust Fund shall be administered in conformity with the United Nations Financial Regulations and Rules, the general policies prescribed in Secretary-General's bulletin ST/SGB/188 and in the procedural information outlined in administrative instruction ST/AI/284.

Contribution

Government of the United Kingdom of Great Britain and Northern Ireland	\$100,000.00 (pledged) \$62,760.00 (received)
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Utilization

Travel and daily subsistence allowance (1 Military Officer from Zimbabwe)	\$48,945.00
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C. Trust Fund for the Financing of a United Nations International Conference on Medical Support for Peace-keeping Operations

A Trust Fund has been established in order to facilitate the holding of a United Nations International Conference on Medical Support for Peace-keeping Operations. The Government of Switzerland is providing free use of the International Conference Centre at Geneva. In addition, it has provided a financial contribution of \$176,991.50 to cover all organizational costs associated with running the Conference.

Contribution

Government of Switzerland	\$176,991.50
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Utilization

Contractual services	\$154,000.00
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ANNEX II

Letter dated 15 March 1996 from the Controller to the
Chairman of the Advisory Committee on Administrative
and Budgetary Questions

APPENDIX

Response to ACABQ inquiry regarding possibility of
prorating support account cost requirements among
individual peace-keeping mission budgets

In his report on the support account, the Secretary-General has stated that in order for the Secretariat to be provided with an adequate, assured and predictable annual level of resources for the backstopping at Headquarters of peace-keeping operations, the General Assembly would need to first agree on and approve the minimum requirements. The support account requirements for the 12-month period would be from 1 July of one year to 30 June of the next year, in conformity with the new financial year and budgetary cycle for peace-keeping operations approved by the General Assembly. The annualized budget proposals for the support account and for the individual peace-keeping operations will be prepared for and considered by the General Assembly at more or less the same time: i.e., at the Assembly's resumed session in the spring. The Secretary-General's financing reports for individual peace-keeping operations will not include any resource provision for the support account.

Proceeding on these assumptions, the Secretariat believes that prorating the approved 12-month support account resource requirements among the individual peace-keeping operations budgets could be a feasible option, subject to the following:

1. As soon as the results of the ACABQ review of the Secretary-General's support account proposals for the 12-month period are known and upon completion of all peace-keeping mission budgets, the Secretary-General will provide a note to the General Assembly indicating the pro-rated share of the recommended support account budget for each of his proposed mission budgets.
2. The prorated amounts indicated in the above-mentioned note can be adjusted, as required, if the General Assembly approves the support account budget for the 12-month period in an amount different from that recommended by ACABQ.
3. Once adjusted, the prorated support account amounts for each mission for the 12-month period should not be changed so as to assure that adequate and predictable funding for backstopping at Headquarters is available for the period.
4. When the General Assembly approves the budgets for the individual missions, the corresponding fixed, prorated support account amounts for the 12-month period will be included in the appropriation amounts of the financing resolutions for each of the missions.
5. The assessment of Member States for peace-keeping operations will continue to be on the basis of extensions of the mandates by the Security Council for these missions. Upon each extension, the amounts related to the support account for the extension period will be transferred to the support account.

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6. In the event that a peace-keeping mission is discontinued during the 12-month period, the balance of the prorated support account amount still remaining for that mission will be provided for in the liquidation budget for that mission since there would be no further assessment of the remaining portion of the 12-month appropriation for that mission.
