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**Financing of the United Nations peacekeeping forces in the
Middle East: United Nations Disengagement Observer Force**

Budget performance for the period from 1 July 2019 to 30 June 2020 and proposed budget for the period from 1 July 2021 to 30 June 2022 of the United Nations Disengagement Observer Force

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2019/20	\$69,409,400
Expenditure for 2019/20	\$60,927,100
Unencumbered balance for 2019/20	\$8,482,300
Appropriation for 2020/21	\$63,343,200
Projected expenditure for 2020/21 ^a	\$62,218,000
Projected underexpenditure for 2020/21	\$1,124,400
Proposal submitted by the Secretary-General for 2021/22	\$61,608,900
Adjustment recommended by the Advisory Committee for 2021/22	\$190,700
Recommendation of the Advisory Committee for 2021/22	\$61,418,200

^a Estimates as at 31 March 2021.



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 29 March 2021. The comments and recommendations of the Advisory Committee on cross-cutting issues related to peacekeeping operations are contained in its report ([A/75/822](#)), 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 2019 to 30 June 2020 can be found in its related report ([A/75/829](#)).

II. Budget performance report for the period from 1 July 2019 to 30 June 2020

2. By its resolution [73/321](#), the General Assembly appropriated an amount of \$69,409,400 gross (\$67,832,500 net) for the maintenance of UNDOF for the period from 1 July 2019 to 30 June 2020. Expenditure for the period totalled \$60,927,100 gross (\$59,397,400 net), for a budget implementation rate of 87.8 per cent, owing primarily to the lower actual average deployment of military contingent personnel and associated costs, resulting from the repatriation of one military contingent unit and the delayed deployment of replacement troops in connection with delays in the finalization of the Statement of Unit Requirements and the subsequent negotiations with troop-contributing countries, and the delayed deployment of staff as a result of the coronavirus disease (COVID-19) pandemic. The resulting unencumbered balance of \$8,482,300, in gross terms, represents 12.2 per cent of the overall level of resources approved for the period and is a combination of lower-than-budgeted expenditures under military and police personnel (\$7,277,300, or 18.5 per cent), civilian personnel (\$1,068,500, or 6.9 per cent) and operational costs (\$136,500, or 0.9 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 2019/20 ([A/75/615](#)).

3. Upon enquiry, the Advisory Committee was informed that the increase in unliquidated obligations for UNDOF from \$7,482,200 for the period 2018/19 to \$9,311,700 for the period 2019/20 was attributable primarily to: (a) facilities and infrastructure, owing to the impact of the COVID-19 pandemic, as the obligations for some contracted work that could not be completed could not be liquidated and had to be carried forward; and (b) the delayed receipt of claims from troop-contributing governments for contingent-owned equipment for self-sustainment, and the subsequent liquidation of the obligations in line with the retroactive quarterly reimbursement schedule.

III. Information on performance for the current period

4. With regard to current and projected expenditure for the period from 1 July 2020 to 30 June 2021, the Advisory Committee was informed that, as at 31 March 2021, expenditure amounted to \$50,564,800, or 80 per cent of the appropriation of \$63,343,200. At the end of the financial period, the estimated total expenditure would amount to \$62,218,800 against the appropriation, resulting in a projected unencumbered balance of \$1,124,400, or 1.8 per cent. On a related matter, the Committee was informed, upon enquiry, that the Force's main operational challenges with respect to the COVID-19 pandemic related to difficulties in the rotation of military personnel.

5. The Advisory Committee was informed that, as at 15 February 2021, a total of \$2,239,273,000 had been assessed on Member States in respect of UNDOF since its inception. Payments received as at the same date amounted to \$2,198,619,000, for an outstanding balance of \$40,654,000. As at 15 February 2021, the cash available to the Force amounted to \$31,368,000, which was sufficient to cover the three-month operating reserve of \$8,988,000 (excluding reimbursements to troop- and police-contributing countries). The Committee was also informed that, as at 31 December 2020, the outstanding balance for contingent-owned equipment amounted to \$1,914,000. The Committee was further informed that, as at 15 February 2021, an amount of \$5,477,000 had been paid to settle 178 death and disability claims since the inception of the Force, and no claims were pending.

IV. Proposed budget for the period from 1 July 2021 to 30 June 2022

A. Mandate and planning assumptions

6. The mandate of UNDOF was established by the Security Council in its resolution 350 (1974) and extended most recently, until 30 June 2021, in resolution 2555 (2020). The planning assumptions and mission support initiatives of UNDOF for 2021/22 are summarized in section I.B of the report of the Secretary-General on the proposed budget (A/75/685).

B. Resource requirements

7. The proposed requirements for 2021/22 amount to \$61,608,900 and reflect a decrease of \$1,734,300, or 2.7 per cent, compared with the resources of \$63,343,200 approved for the 2020/21 period (see table below), attributable primarily to the fact that the Force completed the return to its full operational capabilities on the Bravo side.

Financial resources

(Thousands of United States dollars)

Category	Apportionment (2019/20)	Expenditure (2019/20)	Apportionment (2020/21)	Expenditure 31 March 2021	Cost estimates (2021/22)	Variance	
						Amount	Percentage
Military and police personnel	39 285.0	32 007.7	37 186.7	30 963.2	36 684.9	(501.8)	(1.3)
Civilian personnel	15 557.4	14 488.9	16 206.5	11 116.1	15 378.1	(828.4)	(5.1)
Operational costs	14 567.0	14 430.5	9 950.0	8 485.5	9 545.9	(404.1)	(4.1)
Gross requirements	69 409.4	60 927.1	63 343.2	50 564.8	61 608.9	(1 734.3)	(2.7)

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

1. Military and police personnel

Category	Authorized 2020/21 ^a	Proposed 2021/22	Variance
Military contingent personnel	1 250	1 250	—

^a Represents the highest level of authorized strength.

8. The proposed resources for military and police personnel for 2021/22 amount to \$36,684,900, reflecting a decrease of \$501,800, or 1.3 per cent, compared with the apportionment for 2020/21, attributable mainly to lower costs for the reimbursement of major contingent-owned equipment and self-sustainment, offset in part by increased requirements for standard troop cost reimbursement, based on improvements made by troop-contributing countries regarding the actual serviceability of their equipment ([A/75/685](#), paras. 40 and 41).

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 2020/21</i>	<i>Proposed 2021/22</i>	<i>Variance</i>
Posts			
International staff	53	53	–
National General Service staff	90	90	–
Temporary positions ^a			
International staff	3	3	–
Total	146	146	–

^a Funded under general temporary assistance.

10. The proposed resources for civilian personnel for 2021/22 amount to \$15,378,100, reflecting a decrease of \$828,400, or 5.1 per cent, compared with the apportionment for 2020/21. The Secretary-General indicates that the reduced requirements are attributable primarily to: (a) lower rates for international salaries, based on the revised salary scale, compared with the rates applied in the approved budget for the 2020/21 period; and (b) a higher vacancy rate of 9.4 per cent for international staff, compared with 8.8 per cent in 2020/21 (*ibid.*, para. 42; see also para. 12 below).

Recommendations on posts and positions

Reassignment and reclassification

11. The Secretary-General proposes that the post of Chief of the General Services Unit (Field Service level 7) within the Mission Support Centre in the Office of Operations and Resource Management be reassigned and reclassified as a post of Logistics Officer (P-4), owing to the need for additional logistical support following the completion of the Force's return to the Bravo side in 2019, and the resulting increase in the deployment of military contingent personnel and of contingent-owned equipment utilized by the Force ([A/75/685](#), paras. 23–26). Upon enquiry, the Advisory Committee was informed that, following the implementation of the three-pillar mission support structure, the function of the Chief of the General Services Unit was discontinued and replaced with its professional equivalent of Logistics Officer (P-4) and other posts/positions that perform mission support functions. The Committee will provide its comments on the subject of simultaneous reassignment and reclassification of posts in its report on cross-cutting issues related to peacekeeping operations ([A/75/822](#)).

General temporary assistance

12. The Secretary-General proposes the continuation of three general temporary assistance positions in 2021/22. Upon enquiry, the Advisory Committee was informed that this included one position of Military Liaison Officer (P-4), which had been

vacant for an extended period of time but was encumbered as at 17 March 2021, and two positions of Engineering Officer (P-3), which were also encumbered. The Committee recalls that the two temporary positions of Engineering Officer were proposed during the period 2018/19 to provide structural design drawings, calculations and technical documents for the re-establishment of the power networks for the provision of electricity in Camp Faouar and other positions on the Bravo side (A/72/719, para. 37, and A/72/789/Add.2, para. 26 (a)). **The Advisory Committee considers that the temporary need for the functions no longer exists as the Force has returned to full operations on the Bravo side. The Committee recognizes that some residual tasks pertaining to the return to the Bravo side might remain in the short term and therefore recommends the discontinuation of one general temporary assistance position of Engineering Officer (P-3). The Committee expects that any possible future continuation for the remaining general temporary assistance position of Engineering Officer will be fully justified in the context of the proposed budget for the period 2022/23.**

Vacancy rates and vacant posts

13. The table below provides a summary of the vacancy rates for civilian personnel experienced in 2019/20 and 2020/21, as well as those proposed for 2021/22. The Advisory Committee notes the lack of justification for the application of rates that differ from the actual vacancy rates during the current period, as follows: (a) for international staff, a vacancy rate of 9.4 per cent is projected, when the actual average rate was 11.3 per cent and the actual rate was 15.1 per cent as at 31 March 2021; and (b) for national staff, a vacancy rate of 5.0 per cent is projected, when both the actual average rate and the actual vacancy rate were 14.4 per cent as at 31 March 2021.

Vacancy rates

(Percentage)

Category	Actual 2019/20	Approved 2020/21	Actual 31 January 2021	Actual 31 March 2021	Actual average 31 March 2021	Proposed 2021/22
Civilian personnel						
International staff	11.5	8.8	17.0	15.1	11.3	9.4
National staff	8.0	5.4	15.6	14.4	14.4	5.0
Temporary positions ^a						
International staff	50.0	25.0	33.3	—	33.3	25.0

^a Funded under general temporary assistance.

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 (General Assembly resolution 74/291, paras. 22 and 23).**

15. The Advisory Committee was informed, upon enquiry, that 17 posts were vacant as at 28 February 2021 (2 P-4, 3 Field Service and 12 national General Service). As indicated in paragraph 12 above, one general temporary assistance position (P-4) has since been filled. The Committee was also informed that two posts of Field Security Assistant (national General Service) had been vacant for more than two years and that candidates had been selected, pending clearance from the host country. **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 reiterates its request to the Secretary-General to ensure that**

vacant posts are filled expeditiously (General Assembly resolution [74/291](#), paras. 22 and 23).

16. Subject to its recommendation in paragraph 12 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

(Thousands of United States dollars)

Category	Appropriation (2019/20)	Expenditure (2019/20)	Apportionment (2020/21)	Expenditure 31 March 2021	Cost estimates (2021/22)	Variance	
						Amount	Percentage
		(1)	(2)		(3)	(4)=(3)-(2)	(5)=(4)÷(2)
Operational costs							
Civilian electoral observers	—	—	—	—	—	—	—
Consultants and consulting services	18.0	4.4	18.0	0.7	18.0	—	—
Official travel	390.0	280.9	357.9	42.7	341.9	(16.0)	(4.5)
Facilities and infrastructure	7 549.3	7 529.5	4 191.5	3 919.2	4 104.1	(87.4)	(2.1)
Ground transportation	1 648.7	1 263.1	1 495.1	905.8	1 311.2	(183.9)	(12.3)
Air operations	—	7.0	—	9.7	—	—	—
Marine operations	50.0	137.3	50.0	155.0	50.0	—	—
Communications and information technology	2 209.0	2 160.5	2 063.7	1 564.0	1 942.8	(120.9)	(5.9)
Medical	318.4	548.4	304.3	465.0	306.4	2.1	0.7
Special equipment	—	—	—	—	—	—	—
Other supplies, services and equipment	2 183.6	2 343.4	1 269.5	1 373.5	1 271.5	2.0	0.2
Quick-impact projects	200.0	156.0	200.0	49.9	200.0	—	—
Total	14 567.0	14 430.5	9 950.0	8 485.5	9 545.9	(404.1)	(4.1)

17. The proposed decrease of \$404,100, or 4.1 per cent, for operational costs reflects: (a) no resource changes under consultants and consulting services, air operations, marine operations and quick-impact project; (b) decreases under official travel, facilities and infrastructure, ground transportation, and communications and information technology; and (c) increases under medical, and other supplies, services and equipment (see [A/75/685](#), sects. II and III). The Advisory Committee will discuss matters concerning the acquisition of sea containers and mine action activities in its report on cross-cutting issues related to peacekeeping operations ([A/75/822](#)).

18. The Advisory Committee is not convinced that the provided justifications fully support the requirements listed below. In addition, taking into account underexpenditures and the likely continued impact of COVID-19, the Committee makes comments and recommends adjustments as follows:

(a) *Consultants and consulting services*: for 2019/20, actual expenditure amounted to \$4,400 against the apportionment of \$18,000; for 2020/21, as at 31 March 2021, expenditure amounted to \$700 against the apportionment of \$18,000. For 2021/22, an amount of \$18,000 is proposed, unchanged from the previous period. Upon enquiry, the Advisory Committee was informed that the requirements were associated with the activities of the UNDOF Board of Inquiry, to address the deferral

of related activities from the previous periods and the corresponding lower expenditure related to the COVID-19 pandemic. **The Advisory Committee requested, but did not receive, a detailed explanation for the proposed resources under consultants and consulting services, and considers that work related to Board of Inquiry activities should be undertaken by existing in-house staffing capacity and therefore recommends a reduction of 10 per cent (\$1,800) to the proposed resources under that budget line;**

(b) *Official travel*: the proposed requirements amount to \$341,900 and assume that travel restrictions related to the COVID-19 pandemic will be lifted. Expenditures amounted to \$280,900 in 2019/20, and to \$42,700 as at 31 March 2021. Upon enquiry, the Advisory Committee was informed that the aforementioned decrease was based on lessons learned and best practices related to meeting and working remotely during the COVID-19 pandemic, and that no functions were currently being performed remotely. **The Advisory Committee requested, but did not receive, detailed justification for the proposed resources under official travel, in particular in view of the uncertainties with regard to COVID-19-related travel restrictions, which have also led to the most recent underexpenditure under that heading. The Committee emphasizes that travel should be budgeted in full accordance with the provisions of ST/SGB/2009/4 and ST/AI/2013/3. Furthermore, the Committee considers that the COVID-19 pandemic is likely to continue to have an impact on travel in the 2021/22 period. The Committee therefore recommends a reduction of 10 per cent (\$34,200) to the proposed resources for official travel.**

19. With regard to quick-impact projects, the Advisory Committee was informed, upon enquiry, that compared with the apportionment of \$200,000 for the period 2020/21, expenditure amounted to \$49,900 as at 31 March 2021, since only two projects were implemented during the current period. The Secretary-General indicates that during the 2021/22 period, UNDOF will continue the implementation of quick-impact projects as a confidence-building measure, which will consist of the refurbishment of children's playgrounds or playing fields, as well as several COVID-19 isolation rooms. **The Advisory Committee is of the view that UNDOF should improve overall planning and conduct assessments of the projects regularly.¹ The Committee considers that, building on best practices and lessons learned from the assessments, resources should be deployed to the most impactful projects. The Committee trusts that updated and detailed information on the project planning and assessment of the implemented projects will be presented in the context of the next budget submission (see also General Assembly resolution 74/291, para. 20).**

20. **Subject to the recommendations contained in paragraphs 16 and 18 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for operational costs.**

Other matters

Regional mission cooperation

21. As indicated in the report of the Secretary-General, the Force's coordination with other peacekeeping missions in the region will continue, namely, with the United Nations Truce Supervision Organization, the United Nations Interim Force in Lebanon and the United Nations Peacekeeping Force in Cyprus. UNDOF will also continue to provide support to the Office of the Special Envoy of the Secretary-General for Syria, located in Damascus (A/75/685, paras. 12–16). Upon enquiry, the

¹ See the guidelines on quick-impact projects, Department of Peacekeeping Operations/Department of Field Support, No. 2017.17.

Advisory Committee was informed that cooperation with the other missions in the region resulted in increased efficiencies, and mutual and intangible benefits for a wide range of support services, such as communications and information technology, conduct and discipline, logistics and fuel, as well as banking services, resulting in a better strategic alignment and improved processes. However, as no third-party vendors in the area of operations of the Force could provide the services resulting from such cooperation, comparative statistical measurements would not be available for a pro forma comparison in the absence of similar services in the region. **The Advisory Committee looks forward to receiving concrete information and examples on any efficiency gains as a result of regional mission cooperation in the context of future budget reports.**

Environmental initiatives

22. With regard to environmental sustainability, the Advisory Committee was informed, upon enquiry, that the measures undertaken by the Force to increase the score on the environmental scorecard, reduce its carbon footprint and generate efficiencies in the current period included: (a) the acquisition of one electric truck to replace a diesel pick-up truck for facilities management functions; (b) the installation of a solar system project for water heating at two positions in Camp Ziouani; (c) the connection of Camp Faouar and one position to the national power grid; and (d) the replacement of bottled water with potable ground water in Camp Faouar and Camp Ziouani. Furthermore, for the period 2021/22, UNDOF proposes to acquire one additional electric truck, install a solar system project in two positions, connect one additional position to the national power grid and employ potable ground water at two other positions. **The Advisory Committee welcomes these efforts but notes that the proposed decrease in requirements for vehicle fuel (A/75/685, para. 43) is due to reduced fuel costs but not due to anticipated efficiencies. The Committee also notes the projected reduction in fuel usage is due to the connection to the national grid. The Committee trusts that more information on the impact and quantum of the aforementioned environmental sustainability efforts on fuel usage will be provided to the General Assembly at the time of its consideration of the present report. Furthermore, the Committee is of the view that the Force's efficiency gains should be included under facilities and infrastructure, reflecting a quantum reduction in fuel or gains from, inter alia, the installation of the solar system project and generator fuel efficiency, and looks forward to the inclusion of such information in the budget proposal for the period 2022/23.**

Gender balance and nationalization

23. Information provided to the Advisory Committee indicates that, as at 30 June 2020, the percentage of female international staff within UNDOF was as follows: 0 per cent at the P-5 level and above; 15 per cent at the P-1 to P-4 levels; 37 per cent in the Field Service category; and 0 per cent in the international General Service category. Among the national personnel, 0 per cent of the National Professional Officers and 14 per cent of the national General Service staff were women. Upon enquiry, the Committee was informed that UNDOF was continuously monitoring the operational environment to identify any possible opportunities for the greater nationalization of functions. However, in view of the Force's mandated activities and operational environment, UNDOF was not able to identify any areas where further nationalization could be considered for the 2021/22 period. **The Advisory Committee trusts that the Force will pursue further efforts to enhance the representation of female staff and further nationalization within UNDOF, and will provide information thereon in future reports (see also A/73/755/Add.5, para. 35).** The Committee discusses gender balance and geographical representation

further in its report on cross-cutting issues related to peacekeeping operations ([A/75/822](#)).

V. Conclusion

24. The actions to be taken by the General Assembly with regard to the financing of UNDOF for the period from 1 July 2019 to 30 June 2020 are indicated in section V of the budget performance report ([A/75/615](#)). **The Advisory Committee recommends that the unencumbered balance of \$8,482,300 for the period from 1 July 2019 to 30 June 2020, as well as other revenue/adjustments amounting to \$1,353,100 for the period ended 30 June 2020, be credited to Member States.**

25. The actions to be taken by the General Assembly with regard to the financing of UNDOF for the period from 1 July 2021 to 30 June 2022 are indicated in section IV of the proposed budget ([A/75/685](#)). **Taking into account its observations and recommendations above, the Advisory Committee recommends that the proposed resources be reduced by \$190,700 from \$61,608,900 to \$61,418,200. Accordingly, the Committee recommends that the General Assembly appropriate the amount of \$61,418,200 for the maintenance of the mission for the 12-month period from 1 July 2021 to 30 June 2022.**
