



General Assembly

Distr.: General
6 May 2021

Original: English

Seventy-fifth session

Agenda item 163

Financing of the United Nations Interim Administration

Mission in Kosovo

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 for the United Nations Interim Administration Mission in Kosovo

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2019/20	\$37,246,700
Expenditure for 2019/20	\$37,239,900
Unencumbered balance for 2019/20	\$6,800
Appropriation for 2020/21	\$39,827,300
Projected expenditure for 2020/21 ^a	\$39,827,300
Projected underexpenditure for 2020/21	\$0
Proposal submitted by the Secretary-General for 2021/22	\$41,298,500
Adjustment recommended by the Advisory Committee for 2021/22	(\$86,000)
Recommendation of the Advisory Committee for 2021/22	\$41,212,500

^a Estimates as at 31 March 2021.



I. Introduction

1. During its consideration of the financing of the United Nations Interim Administration Mission in Kosovo (UNMIK), 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 26 April 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 [74/288](#), the General Assembly appropriated an amount of \$37,246,700 gross (\$33,454,700 net) for the maintenance of the Mission for the period from 1 July 2019 to 30 June 2020. Expenditure for the period totalled \$37,239,900 gross (\$33,403,300 net), with a resulting unencumbered balance of \$6,800, in gross terms, representing a resource utilization rate of 100 per cent, which the Advisory Committee notes is comparable to the resource utilization rate for 2018/19. The unencumbered balance of \$6,800 reflects the combined effect of lower-than-budgeted expenditure under military and police personnel owing mainly to the absence of death and disability claims (\$186,300, or 25.0 per cent) and operational costs owing mainly to lower-than-budgeted expenditure for other programmatic activities (\$896,600, or 10.8 per cent), and higher-than-budgeted expenditure under civilian personnel (\$1,076,100, or 3.8 per cent) attributable mainly to higher international and national staff costs. An analysis of variances is provided in section IV of the report of the Secretary-General on the budget performance of the Mission for the period from 1 July 2019 to 30 June 2020 ([A/75/813](#)).

3. Summary information on the redeployments (2.9 per cent of redeployment to total appropriation) from groups III and I to group II, to meet the increased requirements resulting primarily from higher international staff common staff costs and the higher actual average step for national General Service staff, is provided in section III.B of the report of the Secretary-General on the budget performance of the Mission for 2019/20 (*ibid.*). A detailed analysis of variances is provided in section IV of that report.

4. Upon enquiry, the Advisory Committee was informed that unliquidated obligations increased from \$388,000 for 2018/19 to \$399,900 for 2019/20, owing mainly to the delayed delivery of communications and information technology equipment. The Committee was also informed that, as at 31 March 2021, the total balance of unliquidated obligations for 2019/20 was reduced to \$46,370, and to \$36,657 for operational costs, while the balance for unliquidated obligations under the communications and information technologies class was reduced to zero.

Matters pertaining to the report of the Board of Auditors

5. In considering the reports of the Secretary-General on the financing of UNMIK, the Advisory Committee also had before it the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2020 ([A/75/5 \(Vol. II\)](#), paras. 54 and 199–202). **The Advisory Committee**

concurs with the recommendations of the Board of Auditors and trusts that the recommendations will be implemented in a timely manner.

III. Information on performance for the current period

6. 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 \$30,167,600. At the end of the financial period, the estimated total expenditure would equal the appropriation of \$39,827,300, resulting in projected full utilization of the approved resources. Upon enquiry, the Committee was provided with information relating to the major drivers of the 100 per cent budget implementation rate in 2018/19 and 2019/20 and noted the reviews of requirements undertaken during the budget preparation process to ensure that proposed budgets reflect the substantive and support operational needs of the Mission.

7. As at 5 April 2021, the last two post-traumatic stress disorder claims related to UNMIK were paid on 12 March 2020. The one remaining death and disability claim case is pending review by the Secretariat for medical assessment and for determination of eligibility and compensation. As at 22 March 2021, the Mission had disbursed \$1,031,000 for death and disability compensation since its inception, in connection with 28 claims. The Advisory Committee discusses the matter of compensation of post-traumatic stress disorder claims in its report on the financing of the support account of peacekeeping operations (A/75/849). **The Advisory Committee trusts that the outstanding claim will be settled expeditiously.**

8. The Advisory Committee was also informed that, as at 18 March 2021, a total of \$3,532,114,000 had been assessed on Member States in respect of the Mission since its inception. Payments received as at the same date amounted to \$3,497,000,000, for an outstanding balance of \$35,114,000. The Committee was further informed that, as at 15 March 2021, the cash available to the Mission amounted to \$1,156,000, including loans in the amount of \$17.5 million from the United Nations Multidimensional Integrated Stabilization Mission in Mali under the provisions of General Assembly resolution 73/307. The cash available is insufficient to cover the three-month operating reserve of \$9,957,000. The Committee discusses the matter of borrowing from active peacekeeping missions in its report on cross-cutting issues related to peacekeeping operations (A/75/822).

Outstanding assessed contributions

(Thousands of United States dollars)

<i>As at 31 December 2016</i>	<i>As at 31 December 2017</i>	<i>As at 31 December 2018</i>	<i>As at 31 December 2019</i>	<i>As at 31 December 2020</i>	<i>As at 9 March 2021</i>
30 569	31 676	29 528	32 997	36 168	35 114

9. Upon enquiry, the Advisory Committee received an update on the status of outstanding assessed contributions to UNMIK since 31 December 2015, as shown in the table above. **The Advisory Committee is increasingly concerned about the continuing deterioration of the cash position of the Mission, as the outstanding contributions represent nearly 90 per cent of the appropriation for 2020/21 for UNMIK. The Committee recalls that the General Assembly has repeatedly urged all Member States to fulfil their financial obligations, as set out in the Charter of the United Nations, on time, in full and without conditions (A/74/737/Add.5, para. 6).**

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

A. Mandate and planning assumptions

10. The mandate of the Mission was established by the Security Council in its resolution [1244 \(1999\)](#). The Mission's overall mandate is to ensure conditions for a peaceful and normal life for all inhabitants of Kosovo and advance regional stability in the western Balkans. The planning assumptions and mission support initiatives for 2021/22 are summarized in paragraphs 6 to 16 of the report of the Secretary-General on the proposed budget for the Mission for that period ([A/75/779](#) and [A/75/779/Corr.1](#)).

B. Resource requirements

11. The proposed budget for 2021/22 in the amount of \$41,298,500 represents an increase of \$1,471,200, or 3.7 per cent, compared with the resources of \$39,827,300 approved for 2020/21 (see table below).

Financial resources

(Thousands of United States dollars)

Category	Apportionment (2019/20)	Expenditure (2019/20)	Apportionment (2020/21)	Expenditure as at 31 March 2021	Cost estimates (2021/22)	Variance	
						Amount	Percentage
Military and police personnel	744.0	557.7	730.0	426.8	768.5	38.5	5.3
Civilian personnel	28 222.9	29 299.0	30 745.2	22 951.7	32 534.4	1 789.2	5.8
Operational costs	8 279.8	7 383.2	8 352.1	6 789.1	7 995.6	(356.5)	(4.3)
Gross requirements	37 246.7	37 239.9	39 827.3	30 167.6	41 298.5	1 471.2	3.7

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

1. Military and police personnel

Category	Authorized/approved 2020/21 ^a	Proposed 2021/22	Variance
Military observers	8	8	—
United Nations police	10	10	—

^a Represents the highest level of authorized/approved strength.

12. The proposed resources for military and police personnel for 2021/22 amount to \$768,500, reflecting an increase of \$38,500, or 5.3 per cent, compared with the apportionment for 2020/21, attributable mainly to the application of the exchange rate of 0.837 euros to 1 United States dollar, compared with the rate of 0.896 euros applied for 2020/21.

13. **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	113	112	–
National Professional Officers	33	34	–
National General Service staff	186	186	–
United Nations Volunteers	24	24	–
Total	356	356	–

14. In total, 356 civilian posts and positions are proposed for 2021/22, which is the same as the total number approved for 2020/21. The proposed resources for civilian personnel for 2021/22 amount to \$32,534,400, reflecting an increase of \$1,789,200, or 5.8 per cent, compared with the appropriation for 2020/21, owing to the combined effect of higher requirements under: (a) international staff (\$638,500, or 3.3 per cent), attributable mainly to the application of the post adjustment multiplier of 31.7 to the estimates for international staff salaries, compared with the multiplier of 26.3 applied for 2020/21; (b) national staff (\$1,126,800, or 11.0 per cent), attributable mainly to the application of the latest salary scales for local staff, with effect from 1 November 2019, which were promulgated in April 2020, the application of the exchange rate and the proposed conversion of one P-2 post to a National Professional Officer post; (c) United Nations Volunteers (\$22,100, or 2.5 per cent); and (d) general temporary assistance (\$1,800, or 2.8 per cent). The increases are offset in part under international staff, owing to the proposed conversion of one P-2 post to a National Professional Officer post (*ibid.*, paras. 45 and 46).

Recommendations on posts and positions

Reassignment and conversion

15. The Secretary-General proposes that the post of Associate Legal Officer (P-2) in the Justice and Corrections Section of the Office of Rule of Law be reassigned and converted to an Associate Programme Management Officer (National Professional Officer) post in the front office of the Office of Rule of Law to increase the capacity of the Office in respect of programme and project management, coordination, reporting and evaluation of mandated rule of law activities (*ibid.*, para. 27). The Advisory Committee makes further observations on the reassignment of posts in its report on cross-cutting issues related to peacekeeping operations ([A/75/822](#)).

Vacancy rates

16. The table below provides a summary of the vacancy rates for civilian personnel 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, including: (a) the proposed vacancy rate of 10.0 per cent for international staff compared with the actual average rate of 12.4 per cent and the actual rate of 14.2 per cent as at 31 March 2021; and (b) the proposed vacancy rate of 1.0 per cent for national staff compared with the actual average rate of 1.6 per cent and the actual rate of 1.1 per cent as at 31 March 2021.

Category	Actual 2019/20	Budgeted 2020/21	Actual 28 February 2021	Actual average 28 February 2021	Actual 31 March 2021	Actual average 31 March 2021	Proposed 2021/22
Civilian personnel							
International staff	13.3	10.0	15.0	14.2	14.2	12.4	10.0
National Professional Officers	0.0	3.0	3.0	3.0	3.0	0.0	0.0
National General Service staff	2.2	1.0	2.2	2.2	1.1	1.6	1.0
United Nations Volunteers	20.8	11.0	16.7	12.5	16.7	8.3	11.0

17. **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 actual rates, clear justification should be provided systematically in the proposed budget and related documents (see [A/74/737/Add.5](#), para. 14, and [A/73/755/Add.5](#), para. 21).**

Vacant posts

18. Upon enquiry, the Advisory Committee was informed that, in total, 23 posts were vacant as at 31 March 2021 and that no posts were vacant for more than two years (see para. 19 below). The Committee recalls that the General Assembly reiterated its concern about the high number of vacancies in civilian staffing and requested the Secretary-General to ensure that vacant posts are filled expeditiously (see resolution [74/288](#), para. 21). The Committee was informed that the Mission had recruited 29 staff members in the period from 1 June 2020 to 31 March 2021, including the long-term vacant post of Chief Legal Officer (D-1), which was filled with effect from 1 February 2021. With regard to the long-term vacant post of Associate Legal Officer (P-2) in the Justice and Corrections Section of the Office of Rule of Law, the Secretary-General proposes reassignment and conversion to an Associate Programme Management Officer (National Professional Officer) post (see para. 15 above). The Committee was also informed of 36 departures of international and national staff during the period from 1 July 2020 to 31 March 2021 and notes the long-standing challenges in recruiting and retaining staff (see [A/74/737/Add.5](#), para. 15).

19. Upon enquiry, the Advisory Committee was informed that the post of Legal Officer (P-4) in the Justice and Corrections Section had been vacant since December 2019 and that no action had been taken to fill the post. Upon further enquiry, the Committee was informed that the information provided to the Committee was in relation to the same post that was indicated as being on hold in 2020 and that had been vacant since December 2017. The Committee was informed that recruitment for the post had been initiated, with the job description under review. The Committee notes that the post was indicated as vacant in the information received in 2020 by the Committee and that, as at 26 April, the post had not been advertised. **The Advisory Committee recommends that further clarification regarding the post of Legal Officer (P-4) in the Justice and Corrections Section be provided to the General Assembly at the time of its consideration of the present report.**

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

3. Operational costs

(United States dollars)

Category	Apportionment (2019/20)	Expenditure (2019/20)	Apportionment (2020/21)	Expenditure as at 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	34.0	29.2	35.6	28.0	38.1	2.5	7.0
Official travel	304.9	310.7	318.6	24.9	319.8	1.2	0.4
Facilities and infrastructure	2 591.5	2 594.2	2 851.1	2 438.1	2 732.2	(118.9)	(4.2)
Ground transportation	334.7	453.2	156.7	114.3	182.0	25.3	16.1
Air operations	—	—	—	—	—	—	—
Marine operations	—	—	—	—	—	—	—
Communications and information technology	2 142.0	1 937.1	2 140.6	1 961.3	1 869.8	(270.8)	(12.7)
Medical	65.2	151.0	62.0	108.0	69.2	7.2	11.6
Special equipment	—	—	—	—	—	—	—
Other supplies, services and equipment	2 807.5	1 907.8	2 787.5	2 114.4	2 784.5	(3.0)	(0.1)
Quick-impact projects	—	—	—	—	—	—	—
Subtotal	8 279.8	7 383.2	8 352.1	6 789.1	7 995.6	(356.5)	(4.3)

21. The proposed resources for operational costs for 2021/22 amount to \$7,995,600, reflecting a decrease of \$356,500, or 4.3 per cent, compared with the appropriation for 2020/21. The Secretary-General proposes increases mainly under ground transportation (\$25,300, or 16.1 per cent) and medical (\$7,200, or 11.6 per cent) and decreases under facilities and infrastructure (\$118,900, or 4.2 per cent) and communications and information technology (\$270,800, or 12.7 per cent).

22. The Advisory Committee is not convinced that the justification provided fully supports the requirements listed below. Taking also into account underexpenditure and the likely continued impact of the coronavirus disease (COVID-19) pandemic, the Committee makes comments and recommends adjustments as follows:

(a) *Official travel*: a provision of \$319,800 is proposed for 2021/22, compared with actual expenditure of \$24,900 as at 31 March 2021. The Advisory Committee was informed, upon enquiry, that the increased requirements for non-training-related official travel (\$213,100) for 2020/21 are based on the assumption that travel restrictions in connection with the COVID-19 pandemic will be lifted as a result of the worldwide implementation of COVID-19 vaccination programmes and because of higher daily subsistence allowance rates and the increased level of travel outside the mission area, from 50 instances of travel in 2020/21 to 57 in 2021/22, as well as an increase in official travel within the mission area from 127 instances of travel to 137, to reflect a number of requirements for travel. The Committee was informed that these requirements are offset by the lower requirements for training-related official travel (\$105,700, a reduction of \$16,000) owing to the higher number of internal and

online training courses proposed for 2021/22 combined with the absence of requirements for the travel support services provided with respect to the fact-finding investigation panel and the travel costs allocated to support activities for Umoja Extension 2. The Committee was also provided with information on the virtual training proposed for 2021/22. **The Advisory Committee 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, if proposed, detailed justifications should be provided. The Committee also emphasizes that travel should be budgeted in full accordance with the provisions of [ST/SGB/2009/9](#) 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 2021/22. The Committee therefore recommends a reduction of 20 per cent (\$64,000) for the proposed provision for official travel (\$319,800);**

(b) *Consultants and consulting services*: a provision of \$38,100 is proposed for 2021/22, reflecting an increase of \$2,500, or 7.0 per cent, attributable to the provision for the Mission's share of some of the costs related to the expert panel project ([A/75/779](#) and [A/75/779/Corr.1](#), para. 47). **The Advisory Committee trusts that efforts will continue in order to utilize in-house capacity and existing resources. Furthermore, in view of the expected impact of the COVID-19 pandemic during the 2021/22 period, the Committee recommends a reduction of 10 per cent (\$3,800) for the proposed resources under consultants and consulting services;**

(c) *Ground transportation*: the proposed provision of \$182,100 for 2021/22 reflects an increase of \$25,300, or 16.1 per cent, attributable mainly to the planned replacement of the CarLog system, offset in part by the lower projected unit cost of \$0.32 per litre for diesel fuel, compared with \$0.50 per litre provided for in the 2020/21 period (*ibid.*, para. 49). As at 31 March 2021, total expenditure for 2020/21 amounted to \$114,300 against an apportionment of \$156,700. Upon enquiry, the Advisory Committee was informed that the Mission had acquired seven hybrid vehicles in 2019/20 as part of the UNMIK three-year asset replacement plan. The Committee notes that, despite the acquisition of the vehicles, the resources proposed for repair and maintenance increased from \$67,200 in the 2020/21 period to \$114,700, reflecting a 70.7 per cent increase in resources. The Committee was also informed, upon enquiry, that expenditure of \$114,300 had been incurred under ground transportation as at 31 March 2021. **The Advisory Committee recognizes that UNMIK has replaced vehicles under the three-year asset replacement plan and needs to replace the CarLog system; nevertheless, the Committee is of the view that further efficiency measures can be considered, taking also into account the travel and movement restrictions imposed by the COVID-19 pandemic. The Committee therefore recommends a reduction of 10 per cent (\$18,200) for the proposed resources under ground transportation.** The Advisory Committee notes that UNMIK vehicle holdings were above the standard ratios for seven subcategories of light passenger vehicles for international personnel. Upon further inquiry, the Committee was informed that UNMIK vehicle holdings were updated and corrected and were above the standard ratios for five subcategories of international personnel. **The Advisory Committee reiterates that efforts will be made to align the number of the Mission's vehicles with the prescribed standard ratios and trusts that the outcome of this exercise will be reported in the context of the next budget (see [A/74/737/Add.4](#), para. 20 (d), and [A/73/755/Add.5](#), para. 29).**

23. Subject to its recommendation contained in paragraph 22 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for operational costs.

V. Other matters

Impact of the COVID-19 pandemic

24. The Mission's COVID-19 response during the 2019/20 period is described in paragraphs 24 to 28 of the performance report, including support for local communities in terms of food, hygiene and personal protective equipment. **The Advisory Committee recalls that the General Assembly has noted with grave concern the threat to life, health, safety and security caused by the COVID-19 pandemic and the importance of ensuring the safety, security and health of peacekeeping personnel, maintaining the continuity of critical mandate delivery, including protection of civilians, minimizing the risk of mission activities causing the virus to spread and, where appropriate and within mandates, supporting national authorities, upon their request, in their response to COVID-19, in collaboration with the Resident Coordinator and other United Nations entities in the country (see resolution 74/292, para. 15). The Committee trusts that updated information will be provided in the next budget submission.**

Programmatic activities and confidence-building projects

25. The Secretary-General indicates that the confidence-building projects and programmatic activities undertaken by UNMIK are linked to the strategic objectives and priorities and will continue to play a pivotal role in enhancing the Mission's ability to deliver on its mandate. It is indicated in the report that the proposed budget for UNMIK for 2021/22 includes a provision in the amount of \$1,987,000 for the implementation of eight programmatic activities in the areas of community stabilization and trust-building among local communities, with a focus on gender and young people, rule of law and human rights, and a provision of \$389,100 for 2021/22 to implement 22 confidence-building projects in the areas of: (a) trust-building and community reconciliation; (b) inclusion of non-majority and marginalized groups, including Roma, Ashkali and Egyptian communities; and (c) the empowerment and engagement of women and young people and the promotion of inter-ethnic activities (A/75/779 and A/75/779/Corr.1, paras. 14 and 39–41).

26. Upon enquiry, the Advisory Committee was informed that the Mission had started implementing confidence-building projects in the 2013/14 period and programmatic activities in the 2015/16 period. The Committee was informed that the programmatic activities for 2021/22 are proposed in line with the Mission's mandated priority areas and are expected to be fully implemented. The Committee was also provided with information regarding the nature of confidence-building projects in terms of emphasizing the promotion of reconciliation of communities within Kosovo with the aim of advancing local reconciliation among communities while programmatic activities are carried out in a range of mandated areas. The Committee was further informed that programmatic activities reflect the Mission's strategic priorities, as identified in strategic integrated frameworks, transition plans and other planning instruments, and create openings for engagement with national partners and to build important national capacities. Furthermore, the Committee was informed that programmatic activities are operational, time-limited activities with an identified end state in support of: (a) mandate implementation, undertaken by a peacekeeping mission; and/or (b) implementing partners' activities to implement civilian-mandated tasks.

27. **The Advisory Committee notes that, while the Mission does not propose resource requirements for quick-impact projects, the delineation between confidence-building projects, other programmatic activities and quick-impact projects requires greater clarity, as does the nature of confidence-building projects. As such, the Committee is of the view that an implementation plan with**

medium- to long-term projects for the implementation of programmatic activities and other community-oriented projects should be developed. The Committee also considers that the projects should be assessed regularly and on the basis of best practices and lessons learned, and that resources should be deployed to the most impactful projects. The Committee trusts that detailed information on programmatic activities and community-oriented projects, including project assessment and lessons learned, will be presented in the context of the next budget submission.

28. Furthermore, with regard to programmatic activities, the Advisory Committee recalls that the General Assembly has requested the Secretary-General to ensure that the Mission is responsible and accountable for the use of its programmatic funds and has also requested him to enhance their impact while addressing underlying challenges. The Committee recalls that implementation should be in line with relevant guidance, and bearing in mind the specific context in which the Mission operates. The Committee trusts that detailed information on the programmatic activities of the Mission will be included in the next budget submission and performance report (see resolution [74/288](#), para. 20).

29. Upon enquiry, the Advisory Committee was informed that the Mission moved to virtual consultations with its clients and beneficiaries during the COVID-19 pandemic. The Mission developed and implemented a structure for the programmatic activities to rapidly review projects and adapt or modify ongoing projects while responding to assistance requests by the local authorities and reaching out to the most vulnerable segments of society affected by the pandemic. The Committee was informed that confidence-building projects and programmatic activities continue largely to be implemented virtually using digital technologies. **The Advisory Committee notes the move to virtual confidence-building projects and programmatic activities and trusts that the Mission will implement more in-person projects to ensure their concrete and tangible delivery as soon as the situation permits.**

30. On a related matter, the Advisory Committee was informed upon enquiry that outsourced programmatic activities are reported under the budget line “Implementing partners and grants” and the budget class for “Other supplies, services and equipment”, “Operational costs” group. During the 2019/20 period, some programmatic activities to support local communities with food, hygiene and personal protective equipment as part of the COVID-19 response were implemented by UNMIK and subsequently reported under a different budget class on the basis of the nature of the expense and the mapping of product identification in Umoja. The Committee was informed that, with the onset of the pandemic in March 2020, UNMIK prioritized and modified some of its ongoing programmatic activities to support the most vulnerable communities affected by the pandemic in Kosovo. The Committee was informed that 2,159 food packages, 1,450 hygiene packages, 2,072 items of personal protective equipment and 387 tablets for distance learning were provided as support to minority and displaced populations within a specific programmatic activity, and as such were registered under the “Other programmatic activities” heading. The Committee notes that programmatic activities and confidence-building projects are recorded under the budget class for “Other supplies, services and equipment” while quick-impact projects are recorded under a separate budget class. **The Advisory Committee trusts that the proper recording of programmatic activities will take place in future performance reports and that a separate budget class will be implemented for programmatic activities.** The Advisory Committee makes further observations on the recording of programmatic activities in its report on cross-cutting issues related to peacekeeping operations ([A/75/822](#)).

Services provided to other entities and cost recovery

31. Information provided to the Advisory Committee indicates that, for 2019/20, the Mission generated income of \$37,560 for services provided to other entities in the mission area. It is estimated that the same amount will be recovered for 2021/22. Upon enquiry, the Committee was informed that UNMIK provides services on a cost-recovery basis, including information technology, utilities, rent, security services, heating and generator fuel, grounds and building maintenance and cleaning for contractors, partners, restaurants and a post-exchange/duty-free shop that operate within the UNMIK compound. The Committee was informed that the cost recovery is based on the total running cost divided by the area (in m²) utilized by the entities, and that an administration fee of 14 per cent is charged in addition to the overall cost of service provided for non-United Nations entities. **The Advisory Committee notes the application of the administration fee and the potential for a similar fee to be levied by other United Nations entities in providing services subject to cost recovery.** The Advisory Committee has made comments and recommendations on cost recovery in its related report 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 (see [A/75/829](#), paras. 35–38) and discusses the matter further in its report on cross-cutting issues related to peacekeeping operations ([A/75/822](#)).

Environmental initiatives

32. As indicated in the report of the Secretary-General, the environmental initiatives and activities include alignment with the eight targets proposed in the United Nations Secretariat climate action plan 2020–2030, implementation of environmental and waste management policies, the Mission-wide environmental action plan, initiatives in the areas of energy efficiency, recycling and tree planting, awareness-raising and improvements to resource efficiency, waste management and the overall environmental impact through the process of implementing International Organization for Standardization environmental management certification 14001:2015 for the Mission ([A/75/779](#) and [A/75/779/Corr.1](#), para. 16). Upon enquiry, the Advisory Committee was informed that the Mission reduced its carbon footprint by 9.05 per cent and achieved 86 points out of 100 on its environmental scorecard, in line with the Headquarters environmental strategy. The Committee was informed that, with a score of 86 points, UNMIK was one of the top-performing peacekeeping missions in 2019/20. Furthermore, on key performance indicators tracked quarterly by Headquarters, UNMIK consistently received high scores and was one of the three top-performing peacekeeping missions. UNMIK was also the first peacekeeping mission to complete the Headquarters priority project on physical inventory reconciliation and optimization.

33. **The Advisory Committee notes the environmental initiatives and trusts that detailed information on progress, including scopes, outputs and start and end dates of the activities, will be provided in future budget proposals. The Committee recalls that the General Assembly has noted the progress made in the implementation of the multi-year environmental strategy to reduce the footprint of peacekeeping operations and has requested the Secretary-General to enhance measures for the implementation of the strategy in all peacekeeping missions, in line with the five pillars of the strategy, in accordance with particular conditions on the ground and in full compliance with the relevant regulations and rules, and guidelines, and to report thereon in the next overview report (see resolution [74/294](#), para. 17).** The Advisory Committee provides its observations on environmental activities in its report on cross-cutting issues related to peacekeeping ([A/75/822](#)).

Quality assurance standards

34. As indicated in the report of the Secretary-General, to maintain its quality management systems in line with the requirements of International Organization for

Standardization standard 9001:2015, UNMIK will perform annual surveillance audits that will ensure adherence to the standards by sample audits against the requirements of the standard ([A/75/779](#) and [A/75/779/Corr.1](#), para. 15). Upon enquiry, the Advisory Committee was informed that, in November 2018, UNMIK developed a three-year road map for quality assurance with standardization, optimization and best-in-class quality on mission support services. The Committee was informed that, as a part of the road map, the effect of the International Organization for Standardization certification process includes the development of standard operating procedures, benchmarking of client satisfaction, a net promoter score and a culture of continuous improvements. The Committee was also informed that key performance indicators set the targets to be achieved and tracked and that responsiveness, reliability and efficiency are measured in a client satisfaction survey and monthly performance management reports. The Committee was also provided with information regarding the benefits of International Organization for Standardization standard 9001 for UNMIK and that the Mission attained a 83 per cent satisfaction rate in its annual client satisfaction surveys in 2019. In addition, in November 2019, UNMIK achieved the industry standard certification (International Organization for Standardization 9001) in quality management for all end-to-end mission support operations.

35. Upon enquiry, the Advisory Committee was informed that UNMIK is at the forefront of implementing quality management in the mission operation services, which include performance management and business intelligence initiatives. The Committee was also informed that UNMIK shared the lessons learned and achievements with United Nations Headquarters and other missions in meetings, presentations and knowledge-sharing sessions and has contributed to United Nations business intelligence by sharing quality assurance products. **The Advisory Committee notes the efforts of UNMIK with regard to the development of a three-year road map for quality assurance and maintenance of its quality management systems in line with the requirements of International Organization for Standardization standard 9001:2015.**

Gender balance and geographical representation

36. Information provided to the Advisory Committee indicates that, as at 30 June 2020, the percentage of female international staff within the Mission was as follows: 28 per cent at the P-5 level and above; 53 per cent at the P-1 to P-4 levels; and 35 per cent in the Field Service category. Among national personnel, 48 per cent of the National Professional Officers and 38 per cent of the national General Service staff were women. Upon enquiry, the Committee was informed that the Mission's gender parity implementation plan is an extension of its continued work on gender parity and has been developed in line with the United Nations system-wide strategy on gender parity. The Committee was also informed of best practices and lessons learned that are in the process of informing the strategy. Upon enquiry, the Committee was informed that, as at 2 April 2021, the civilian personnel of the Mission comprised 327 staff from the following geographic regions: Europe (83.8 per cent); Asia and the Middle East (6.7 per cent); North America (4.3 per cent); Africa (3.7 per cent); South/Latin America (1.2 per cent); and Australia and Oceania (0.3 per cent). **The Advisory Committee welcomes the representation of female staff within UNMIK and trusts that the Mission will pursue further efforts to enhance geographical representation and provide information thereon in future reports (see also [A/73/755/Add.4](#), para. 32).** The Advisory Committee discusses gender balance and geographical representation further in its report on cross-cutting issues related to peacekeeping operations ([A/75/822](#)).

VI. Conclusion

37. The actions to be taken by the General Assembly with respect to the financing of UNMIK for the period from 1 July 2019 to 30 June 2020 are indicated in section VI of the budget performance report ([A/75/813](#)). **The Advisory Committee recommends that the unencumbered balance of \$6,800 for the period from 1 July 2019 to 30 June 2020, as well as other revenue/adjustments amounting to \$221,300 for the period ended 30 June 2020, be credited to Member States.**

38. The actions to be taken by the General Assembly with respect to the financing of UNMIK for the period from 1 July 2021 to 30 June 2022 are indicated in section IV of the proposed budget ([A/75/779](#) and [A/75/779/Corr.1](#)). **Taking into account its observations and recommendations above, the Advisory Committee recommends that the proposed resources be reduced by \$86,000, from \$41,298,500 to \$41,212,500. Accordingly, the Committee recommends that the General Assembly appropriate the amount of \$41,212,500 for the maintenance of the Mission for the 12-month period from 1 July 2021 to 30 June 2022.**
