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### FINANCING OF THE UNITED NATIONS ANGOLA VERIFICATION MISSION

#### Report 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 financing of the United Nations Angola Verification Mission (UNAVEM) (A/45/718). During its consideration of the item, representatives of the Secretary-General provided additional information to the Advisory Committee.
2. As recalled in paragraph 1 of the Secretary-General's report, UNAVEM was established for a period of 31 months, beginning 3 January 1989, pursuant to Security Council resolution 626 (1988). Assessments totalling \$14.7 million have been apportioned to Member States in respect of the two 12-month periods from 3 January 1989 to 2 January 1991, inclusive. Of that total, payment totalling \$11.3 million has been received, leaving a balance of \$3.4 million (rounded).
3. The Advisory Committee notes from paragraph 6 of the report that as at 31 October 1990, due to revised expenditures, the Secretary-General estimates an unencumbered balance of \$1,000,000 gross (\$949,500 net) for the 12-month period ended 2 January 1990; as explained therein, that total reflects an increase over the estimate contained in his previous report (A/44/877). The Secretary-General also notes that "accrued miscellaneous income for the period amounted to \$119,700".
4. As recalled in paragraph 14 of the report, the Secretary-General previously recommended that no action be taken in respect of the savings expected to be realized for the initial 12-month period of UNAVEM, pending receipt of assessed contributions for the period 3 January 1990 to 2 January 1991. Bearing in mind the recorded and projected expenditures for the period from inception to 2 January 1991, the Secretary-General projects a cash deficit of some \$2.2 million unless outstanding contributions (see para. 2 above) are received before 2 January 1991. The Secretary-General therefore "recommends once again that the unencumbered balance

realized during the initial 12-month operation of UNAVEM be retained in the UNAVEM Special Account pending the receipt of the outstanding assessed contributions". As indicated in paragraph 15 (b) of the Secretary-General's report, this recommendation relates not only to the \$1,000,000 unencumbered balance of appropriations, but also to the amount of \$119,700 in miscellaneous income. The Advisory Committee concurs in this recommendation.

5. The performance report of UNAVEM for the period from 3 January 1990 to 2 January 1991 is discussed in section V of the Secretary-General's report. As stated therein, projected expenditures total \$5.8 million. Annex II of the Secretary-General's report provides a breakdown of the initial appropriation of \$5.8 million as compared with the actual projected requirements; annex III provides supplementary information on the expenditure under each line item.

6. In paragraph 8 the Secretary-General estimates at \$4,613,800 gross (\$4,455,800 net) the cost of UNAVEM for the period 3 January to 2 August 1991, including the cost of liquidating and closing the operation. Supplementary information on the cost estimates for this seven-month period is contained in annex IV; annex V provides the current and proposed staffing table of the Mission. In this connection, the Secretary-General proposes three additional local level posts and an increase of 1 P-2 post from the current establishment, with a corresponding reduction of 1 Field Service post.

7. The total estimate of \$4.6 million (gross) for the seven-month period ending 2 August 1991 includes, as shown in annex IV, an amount of \$216,000 for the rental of premises. In this connection, the Secretary-General states that "negotiations in connection with the rental charges for three outstations ... which were provided by the Angolan authorities from 1 April 1989 to 30 November 1989 and later reduced to two outstations ... from 1 December 1989, have now been completed". Accordingly, an amount of \$216,000 has been budgeted to cover this expenditure, a breakdown of which is provided by the Secretary-General.

8. The Advisory Committee notes from paragraph 10 of annex IV that "in accordance with the methodology proposed for the funding of posts authorized from the support account for peace-keeping operations, provision is made hereunder based on 8.5 percent of the total cost of \$1,551,300 for salaries and related costs of the civilian component in the mission area". In this connection, the Committee recalls the notion underlying the creation of the support account, i.e. that peace-keeping operations should not support individual overload posts but rather those posts should be funded as a group. As noted in the Committee's report (A/45/801), the support account represents "a means by which the flexible mobilization of overload posts among various offices can be achieved in response to changing requirements" (para. 16).

9. At the same time, the Advisory Committee expressed some reservations regarding the application of an "across the board" percentage in that this may not reflect the varied requirements of different peace-keeping operations, both current and future. As stated in paragraphs 14 and 15 of the above-mentioned report, the Committee has taken note of this percentage and will keep it under review. Bearing in mind the above, and recalling that UNAVEM is due to cease operation in August 1991, the

Committee recommends that the estimate of \$131,900 for the support account be deleted.

10. The Advisory Committee also notes that an amount of \$200,000 has been budgeted under death and disability awards; this covers claims that may arise from not only death or disability of military observers, but also injury or illness. In response to inquiries, the Committee was informed that no death benefits have thus far been incurred and that in fact, the amount of \$116,000 shown as an expenditure for the period 3 January 1989 to 2 January 1990 is in fact an unliquidated obligation. The amount of \$100,000 budgeted under this heading for 3 January 1990 to 2 January 1991 has, as indicated in annex III, been utilized to cover the projected over-expenditure elsewhere. In the circumstances, the Advisory Committee recommends that the amount of \$200,000 be reduced to \$100,000.

11. The Secretary-General's proposal concerning the disposition of assets of UNAVEM is contained in paragraph 9 of his report. As mentioned therein,

"It is proposed that upon the completion of UNAVEM, equipment that conforms with established standardization, is considered compatible with existing equipment, or will be of use in future peace-keeping operations would be placed in reserve. Items that are not compatible with existing equipment or of future use will be disposed of locally. As and when such equipment is drawn from the reserve stock, appropriate credit will be recorded in the UNAVEM Special Account. A full report on the disposition of the Verification Mission's assets will be provided to the Advisory Committee on Administrative and Budgetary Questions and to the General Assembly at its forty-sixth session."

12. The Advisory Committee is in general agreement with the above proposal; however, it requests that prior to the disposition of the assets, it be provided with indicative schedules of the equipment which is being put into reserve or otherwise disposed of.

13. In paragraph 12 of his report, the Secretary-General proposes that the standing decision, as contained in paragraph 1 of General Assembly resolution 34/9 C be extended and applied to UNAVEM. As stated in paragraph 10, by that resolution, the Assembly approved special arrangements for UNIFIL by which appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the operation, would be retained, in the manner described in paragraph 11 of A/45/718, beyond the period stipulated under financial regulations 4.3 and 4.4 of article IV of the Financial Regulations of the United Nations. The Advisory Committee notes from paragraph 10 that the Secretary-General had requested these arrangements because "the amounts owed to troop-contributing Governments could not be paid in the time frame envisaged under financial regulation 4.3"; furthermore, the Secretary-General adds that "that situation continues to be experienced in peace-keeping operations".

14. In considering this request, the Advisory Committee notes that there are no troop-contributing Governments for UNAVEM; rather any amount needed in respect of the Military Observers would relate to travel claims, and death or disability benefits (see para. 10 above). In the opinion of the Advisory Committee, no

justification has been provided that the special arrangements described above are necessary for UNAVEM.

15. In paragraphs 9 and 10 above, the Advisory Committee has recommended reductions of \$231,900 to the Secretary-General's estimate of \$4,613,800 gross for the seven-month period 3 January to 2 August 1991. It therefore recommends that the General Assembly approve an estimate of \$4,381,900 gross for the last phase of UNAVEM.

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