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FINANCING OF THE UNITED NATIONS ASSISTANCE MISSION FOR RWANDA

Report of the Advisory Committee on Administrative
and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions considered, on 18 March 1997, the advance text of the report of the Secretary-General (A/51/830) on the financial performance of the United Nations Assistance Mission for Rwanda (UNAMIR) for the period from 1 January to 30 June 1996. The final version of the report was issued on 9 April 1997, after the conclusion of the Committee's winter session on 27 March 1997. During its consideration of the report, the Committee met with representatives of the Secretary-General who provided additional information, some of which was not received until 1 May 1997.
2. The Committee recalls that UNAMIR was established by the Security Council, in its resolution 872 (1993) of 5 October 1993, for an initial period of six months, from 5 October 1993 to 4 April 1994. By the same resolution, the Council approved the proposal that the United Nations Observer Mission Uganda-Rwanda (UNOMUR), established by the Council in its resolution 846 (1993) of 22 June 1993, be integrated within UNAMIR.
3. As indicated in the table which was provided to the Committee (see annex I), total resources made available to UNOMUR, for the period from 22 June to 21 December 1993, and to UNAMIR since 5 October 1993 amount to \$518,212,300 gross (\$510,698,400 net). The table also contains information as at 19 March 1997 on operating costs relating to UNOMUR for the period from 22 June to 21 December 1993 and to UNAMIR for the period from 5 October 1993 to 30 September 1996 and thereafter, inclusive of a portion of 72 additional work-months of civilian staff beyond 30 September 1996. The Committee requested and was provided with a table showing the provisional status of expenditure as at 17 March 1997 for the period subsequent to 30 June 1996 (see annex II).
4. As indicated in paragraphs 3 and 4 of the Secretary-General's report, the General Assembly, by its resolution 50/211 A, appropriated an amount of

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\$32,324,500 gross (\$31,828,900 net) for the period from 1 January to 8 March 1996. By its resolution 50/211 B, the General Assembly appropriated an amount of \$19,745,000 gross (\$19,462,700 net) and a further amount of \$4,632,500 gross (\$4,152,200 net) for the withdrawal of UNAMIR for the period from 9 March to 19 April 1996 and its administrative closing for the period from 20 April to 30 September 1996, inclusive of an additional 72 work-months of civilian staff beyond 30 September 1996.

5. The Committee notes from paragraph 5 of the Secretary-General's report that, of the total amount of \$56,702,000 gross (\$55,443,800 net) appropriated by the General Assembly for the period from 1 January 1996 to beyond 30 September 1996, an amount of \$54,573,600 gross (\$53,566,800 net) was allocated for the period from 1 January to 30 June 1996.

6. As indicated in paragraph 7 of the Secretary-General's report, expenditures of \$59,620,500 gross (\$58,578,400 net) were recorded for the period from 1 January to 30 June 1996, resulting in additional requirements of \$5,046,900 gross (\$5,011,600 net) for the period.

7. As indicated in paragraphs 8 and 9 of the Secretary-General's report, the additional expenditure was attributable to a number of unforeseen developments. Among the reasons cited, the Committee notes that the Mission encountered difficulties in arranging for the removal of United Nations-owned assets and in the timely settlement of disputes involving UNAMIR and its contractors. The Committee further notes that the problems included issues such as the disposition of UNAMIR equipment, corporate taxation of the United Nations contractor, licensing and imposition of communications fees and differences in the interpretation of the status-of-mission agreement. The Committee recalls that the Secretary-General had brought the matter of taxation to the attention of the General Assembly and the Security Council in January 1996 (see A/50/868-S/1996/61, para. 8). The Committee also recalls the information in the Secretary-General's report to the Security Council of 29 February 1996 (S/1996/149):

"I dispatched a team of experts to Kigali to discuss with government officials other issues of common concern to the United Nations and the Government of Rwanda, such as liability for corporate taxes by United Nations contractors operating in support of UNAMIR. The United Nations insisted that United Nations contractors and their expatriate personnel should be exempt from host country taxation on the grounds that they have been engaged solely to provide logistic support services, distribution of rations to the various components of the Mission and air and land transportation in support of UNAMIR activities. In the course of the discussions, the United Nations delegation received assurances that the Government would not insist on imposing taxes with respect to UNAMIR contractors."

8. The Committee endeavoured to establish the extent of the expenditures incurred as a result of those disputes but was informed that it was not possible to identify the particular expenditures since they had not been recorded separately in the UNAMIR accounts.

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9. As indicated in paragraphs 8 and 9 of the Secretary-General's report, delays in the repatriation process were increased owing to the negotiations on the establishment of the United Nations Office in Rwanda (UNOR). The Committee was informed that, since UNOR was eventually not established, assets which were subsequently handed over to the Tribunal had to be retained longer than necessary, thus entailing additional charges.

10. The Committee recalls that the Security Council, in its resolution 1029 (1995), while extending the mandate of UNAMIR until 8 March 1996, requested that the Secretary-General initiate planning for the complete withdrawal of UNAMIR within a period of six weeks after the expiry of the mandate. As indicated in paragraph 8 of the Secretary-General's report, although the originally envisaged time-frame of six weeks for liquidation of the activities in situ ending on 20 April 1996 proved to be insufficient, UNAMIR was compelled to leave Rwanda on that date, most of its administrative staff having to relocate to Nairobi.

11. The Committee recalls that there had been prior indications that UNAMIR would be required to leave Rwanda by 20 April 1996 and that therefore a decision to maintain contingent staff in Nairobi had been taken earlier. As had been indicated to the Committee and reflected in its report of 17 April 1996 (A/50/936), operating from Nairobi would have involved only small additional costs. The Committee believes that adequate planning for the withdrawal date of 20 April could have reduced the level of additional expenditure actually incurred.

12. The Committee was informed that, in addition to commercial contractors required in the absence of a military logistics unit which left Rwanda on 2 February 1996, about 15 to 17 civilian staff remained in Rwanda for approximately one month beyond 20 April 1996 to provide administrative and logistic support, thus resulting in additional expenditures.

13. The Committee notes that several items of expenditure listed in annex II.A to the Secretary-General's report pertain to prior period charges and not to those of the reporting period, 1 January to 30 June 1996. The Committee requested and was provided with a table showing the prior period charges included in the period under consideration (see annex III). From the information provided, the Committee notes that, of the total of \$5,011,600 indicated as overruns in the Secretary-General's report, an amount of \$3,045,700 relates to charges for prior periods. The Committee believes that although the mandate periods beginning on 1 January 1996 were of short duration and therefore may have caused some uncertainty in planning, resources could have been better administered and charges for prior periods should not have been carried over as frequently as has been done in this case.

14. The Committee notes that in a number of cases additional charges have been incurred for goods and services which had not been included in the cost estimates. The performance report under consideration also classifies goods and services received under "claims and unliquidated obligations"; some of these are still only estimates, pending submission of the related claims. The Committee believes that the proper procedure for raising requisitions and obligating funds for the required goods and services should have been followed in order to avoid

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confusion and uncertainty at the time of disbursement of funds and reporting on the financial performance.

15. The Committee notes from paragraph 11 of annex II.B to the Secretary-General's report that a provision of \$15.7 million was made in the reporting period for costs for contingent-owned equipment. While expenditure amounted to \$3,863,100, the balance has been shown as an unliquidated obligation pending reimbursement of claims. The Committee also notes that a total amount of \$19.5 million has been retained in the Mission's accounts (since inception) in unliquidated obligations for contingent-owned equipment. In addition, pending completion of a technical and administrative review, an amount of \$17.5 million has been estimated for lost and abandoned vehicles and other equipment, pending claims from Governments. The Committee notes that these amounts have not been included in annex I to the report of the Secretary-General and have been included as additional information in the narrative portion of the report.

16. The Committee notes from paragraph 23 of annex II.B that an amount of \$868,000 has been retained in the Mission's accounts pending completion of a legal review of claims for damage to rental premises.

17. With regard to the provision of supplies and services, the Committee notes that an amount of \$906,500 has been retained in unliquidated obligations for claims under review, and that an amount of \$1,638,000 has been used for settlement of claims for the provision of goods for which no budgetary provision had been made in the related mandate periods (annex II.B, para. 38).

18. The Committee also notes from paragraph 36 of annex II.B that an amount of \$2,154,000 has been obligated pending receipt and reconciliation of invoices from the contractor (\$1,434,000) and submission of a final claim for medical services (\$720,000) provided under a letter-of-assist arrangement.

19. On inquiry, the Committee was informed that the amount of \$1,434,000 represented an amount obligated in the Mission's accounts to provide for settlement of final invoices from the contractor for logistic support services in UNAMIR. Final completion of the verification and reconciliation of invoices was required to ascertain, inter alia, that services were rendered as requisitioned and that the amounts invoiced were in accordance with the terms of the contract.

20. On inquiry, the Committee was also informed that two international staff members (one Professional and one General Service) and two local-level staff members had been assigned on site to contract monitoring duties during UNAMIR operations. Currently, the reconciliation and verification of invoices pertaining to these services continues to be carried out by one international staff member at the Professional level in Luanda. On inquiry, the Committee was informed that these tasks were being performed by a staff member of the United Nations Angola Verification Mission (UNAVEM), chief of the Contract Management Unit, in addition to his regular UNAVEM duties. This arrangement was made because, prior to his transfer to UNAVEM, he was responsible for monitoring the UNAMIR logistical contract.

21. The Committee requested and received a table showing, by mandate period, a total of \$61 million in unliquidated obligations as at 20 March 1997 (see annex 4).

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22. The Committee was informed, upon inquiry, that all obligations incurred under letter-of-assist arrangements pertaining to prior mandate periods were based on verified receipt of goods and services. However, as a result of a detailed review of all outstanding government claims as at 20 March 1997, an additional claim in an amount of \$2.5 million for rations had been identified for which no obligation existed in the related mandate period. The Committee believes that a cumbersome procedure for identification and verification of goods and services received as well as a lack of proper documentation maintained by the Mission may have contributed to the late identification and reconciliation of some of the claims.

23. The Committee was informed, upon inquiry, that there were no claims against UNAMIR currently under arbitration but that there were 11 commercial claims under legal review by the Office of Legal Affairs. These ranged from claims for loss of use of a vehicle, for transport services, and a claim arising from an aircraft charter agreement (amount not quantified) to claims concerning use of a plot of land (\$1,500), rental of premises (\$12 million) and hire of bulk oil trucks (\$2.1 million).

24. With regard to compensation for death and disability, the Committee notes from paragraph 12 of annex II.B that no provision was made under this heading since payments amounting to \$131,700 made in respect of four cases were met from provisions made in the previous mandate periods. Of the seven claims received so far, an amount of \$158,300 is being claimed in respect of three cases under review.

25. The Committee notes from paragraph 6 of annex II.B that an expenditure of \$368,000 was incurred for warehousing of rations. The Committee believes that, in view of past experience regarding shortage of warehousing, such a charge should have been included in the cost estimates for rations and also included in the supplier contract. The Committee was informed that, at the time of preparation of the cost estimates, a separate provision for warehousing requirements was inadvertently left out since it was assumed that warehousing costs were included in the rations "ceiling man-day rates" used for estimates. The omission was discovered during a review of the contract execution early in 1996, after completion of the UNAMIR budget for the period under review.

26. As indicated in paragraph 11 of the Secretary-General's report, the action to be taken by the General Assembly at its resumed fifty-first session is the appropriation of an additional amount of \$5,046,900 gross (\$5,011,600 net) for the period from 1 January to 30 June 1996. As indicated in paragraph 10 of the report, a preliminary review of the unliquidated obligations recorded in the UNAMIR accounts is being conducted to determine if the required additional resources can be offset by any obligations pertaining to prior mandate periods that may no longer be required; assessment of the additional appropriation is therefore not being requested by the Secretary-General at the present stage. Bearing in mind its comments and observations set out above, especially in paragraphs 13 to 19 and 21, the Advisory Committee recommends that no action be taken on appropriation either, pending the receipt of a further report addressing the outcome of the uncertainties described above.

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Annex I

RESOURCES MADE AVAILABLE AND OPERATING COSTS FOR THE UNITED NATIONS OBSERVER MISSION UGANDA-RWANDA FOR THE PERIOD FROM 22 JUNE TO 21 DECEMBER 1993 AND FOR THE UNITED NATIONS ASSISTANCE MISSION FOR RWANDA FOR THE PERIOD FROM 5 OCTOBER 1993 TO 30 SEPTEMBER 1996 AND THEREAFTER AS AT 19 MARCH 1997

(United States dollars)

	Gross	Net
1. Resources		
22 June to 21 December 1993		
Appropriation (resolution 48/245)	3 642 300	3 557 400
5 October 1993 to 4 April 1994		
Appropriation (resolution 48/248)	45 826 700	45 317 600
5 April to 9 December 1994		
Appropriation (resolution 49/20 A)	163 101 700	161 515 400
Voluntary contributions in kind	5 365 000	5 365 000
Subtotal	168 466 700	166 880 400
10 December 1994 to 9 June 1995		
Appropriation (resolution 49/20 B)	143 417 100	141 461 900
Voluntary contributions in kind	529 300	529 300
Subtotal	143 946 400	141 991 200
10 June to 8 December 1995		
Appropriation (resolution 49/20 B)	99 628 200	97 508 000
1 January to 8 March 1996		
Appropriation (resolution 50/211 A)	32 324 500	31 828 900
8 March to 19 April 1996		
Appropriation (resolution 50/211 B)	19 745 000	19 462 700
19 April to 30 September 1996 and thereafter		
Appropriation (resolution 50/211 B)	4 632 500	4 152 200
Total, line 1	518 212 300	510 698 400
2. Net operating costs		
22 June to 21 December 1993		
Expenditure	2 354 100	2 298 500

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	Gross	Net
5 October 1993 to 4 April 1994		
Expenditure	35 295 100	34 684 400
5 April to 9 December 1994		
Expenditure	145 709 000	144 186 800
Voluntary contributions in kind	5 365 000	5 365 000
Subtotal	151 074 000	149 551 800
10 December 1994 to 9 June 1995		
Expenditure	122 742 000	121 220 100
Voluntary contributions in kind	529 300	529 300
Subtotal	123 271 300	121 749 400
10 June to 31 December 1995		
Expenditure	95 012 800	93 098 500
1 January to 30 June 1996		
Expenditure	59 620 500	58 578 400
1 July to 31 December 1996		
Expenditure (proforma)	2 128 400	1 877 000
Total, line 2	468 756 200	461 838 000
Total, 1 less 2	49 456 100	48 860 400
3. Credits applied to Member States		
22 June to 21 December 1993	1 288 200 ^a	1 258 900 ^a
5 October 1993 to 4 April 1994	10 531 600	10 633 200
5 April to 9 December 1994	17 392 700 ^b	17 328 600 ^b
10 December 1994 to 9 June 1995	9 413 143 ^c	6 455 769 ^c
Total, line 3	38 625 643	35 676 469
4. Unencumbered balance	10 830 457	13 183 931

^a The unencumbered balance for UNOMUR for this period has been set off against UNAMIR assessments.

^b The unencumbered balance for UNAMIR for this period has been applied to the Tribunal for Rwanda (General Assembly resolutions 49/251 and 50/213 A, B and C).

^c The unencumbered balance for UNAMIR for this period has been partially applied to the Tribunal for Rwanda (General Assembly resolutions 50/213 C and 51/215).

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Annex II

PROVISIONAL STATUS OF EXPENDITURES FOR THE PERIOD SUBSEQUENT
 TO 30 JUNE 1996 AS AT 17 MARCH 1997

SUMMARY STATEMENT

(Thousands of United States dollars)

Description	Apportion- ment	Disburse- ments	Unliquidated obligations	Total expenditures	Savings/ (overruns)
1. Military personnel costs	-	162.6	0.3	162.9	(162.9)
2. Civilian personnel costs	1 734.2	739.3	126.2	865.5	868.7
3. Premises/accommodation	33.9	34.4	20.3	54.7	(20.8)
4. Infrastructure repairs	0.0	-	-	-	-
5. Transport operations	9.2	34.8	16.2	51.0	(41.8)
6. Air operations	-	3.1	-	3.1	(3.1)
7. Naval operations	-	-	-	-	-
8. Commercial communications	16.0	6.2	24.2	30.4	(14.4)
9. Other equipment	1.5	9.6	-	9.6	(8.1)
10. Supplies and services	32.0	95.5	1.7	97.2	(65.2)
11. Election-related supplies and services	-	-	-	-	-
12. Public information programmes	-	-	-	-	-
13. Training programmes	-	-	-	-	-
14. Mine-clearing programmes	-	-	-	-	-
15. Assistance for disarmament and demobilization	-	-	-	-	-
16. Air surface and freight	-	48.8	4.7	53.5	(53.5)
17. Integrated Management Information System	-	-	-	-	-
18. Support account for peacekeeping operations	50.2	50.2	-	50.2	-
19. Staff assessment	251.4	0.6	-	0.6	250.8
Total, lines 1-19	2 128.4	1 185.1	193.7	1 378.8	749.6

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Annex III

PRIOR PERIOD CHARGES REFLECTED IN REPORTING PERIOD (1 JANUARY TO 30 JUNE 1996) AND SAVINGS/(OVERRUNS) REPORTED UNDER THOSE ITEMS IN PRIOR MANDATE PERIODS

(Thousands of United States dollars)

	(1)	(2)	Savings/(overruns)			(5)	(6)	(7)
			5 Oct. 1993 to 4 April 1994	10 Dec. 1994 to 9 June 1995	10 June to 31 Dec. 1995			
1. Military personnel costs								
(a) Military observers	-	-	-	-	-	-	-	-
(b) Military contingents								
Welfare	1.8	70.0	192.9	(166.8)	97.9	44.3	53.6	
Rations	89.9	(3 415.1)	282.9	1 430.9	(1 611.4)	42.0	(1 653.4)	
Daily allowance	8.6	(293.5)	(0.5)	(6.2)	(291.6)	59.7	(351.3)	
Meal and accommodation allowance	(61.3)	(5.0)	(423.0)	(317.7)	(807.0)	48.6	(855.6)	
Emplacement, rotation and repatriation of troops	256.4	(1 488.1)	1 640.7	1 144.5	1 553.5	535.0	1 018.5	
Other travel costs	-	-	(98.5)	40.0	(58.5)	39.6	(98.1)	
Subtotal	295.4	(5 131.7)	1 594.5	2 124.7	(1 117.1)	769.2	(1 886.3)	
(c) Other costs pertaining to military personnel	-	-	-	-	-	-	-	
Total, line 1	295.4	(5 131.7)	1 594.5	2 124.7	(1 117.1)	769.2	(1 886.3)	
3. Premises/accommodation								
Rental of premises	197.5	(28.8)	(650.0)	(253.0)	(734.3)	570.3	(1 304.6)	
Utilities	8.6	(997.3)	(2.2)	294.8	(696.1)	75.3	(771.4)	
Construction/prefabricated buildings	6 932.5	11 552.3	9 666.6	570.7	28 722.1	29.1	28 693.0	
Total, line 3	7 138.6	10 526.2	9 014.4	612.5	27 291.7	674.7	26 617.0	
4. Infrastructure repairs	-	-	-	-	-	-	-	
5. Transport operations								
Rental of vehicles	40.9	(842.6)	(410.1)	157.4	(1 054.4)	157.9	(1 212.3)	
Petrol, oil and lubricants	276.6	(1 295.9)	1 938.3	729.1	1 648.1	98.6	1 549.5	
Total, line 5	317.5	(2 138.5)	1 528.2	886.5	593.7	256.5	337.2	

	Savings/(overruns)						(7)
	(1)	(2)	(3)	(4)	(5)	(6)	
	5 Oct. 1993 to 4 April 1994	5 April to 9 Dec. 1994	10 Dec. 1994 to 9 June 1995	10 June to 31 Dec. 1995	Total 5 Oct. 1993 to 31 Dec. 1995	1 Jan. to 30 June 1996 Prior period charges	Difference (5)-(6)
6. Air operations							
(a) Helicopter operations	-	-	-	-	-	-	-
(b) Fixed-wing aircraft	-	-	-	-	-	-	-
(c) Aircrew subsistence allowance	-	-	-	-	-	-	-
(d) Other air operations	-	-	-	-	-	-	-
Landing fees and ground handling	-	(85.8)	22.6	140.8	77.6	103.2	(25.6)
Total, line 6	-	(85.8)	22.6	140.8	77.6	103.2	(25.6)
7. Naval operations	-	-	-	-	-	-	-
8. Communications							
(a) Complementary communications							
Communications equipment	399.8	1 184.7	1 001.5	(73.9)	2 512.1	29.8	2 482.3
Main trunking contract	-	-	-	-	-	-	-
Total, line 8	399.8	1 184.7	1 001.5	(73.9)	2 512.1	29.8	2 482.3
9. Other equipment	-	-	-	-	-	-	-
10. Supplies and services							
(a) Miscellaneous services							
Miscellaneous other services	(1.3)	(178.8)	(3.8)	(682.1)	(866.0)	126.2	(992.2)
Miscellaneous supplies	-	-	-	-	-	-	-
Total, line 10	(1.3)	(178.8)	(3.8)	(682.1)	(866.0)	126.2	(992.2)
11. Election-related supplies and services	-	-	-	-	-	-	-
12. Public information programmes	-	-	-	-	-	-	-
13. Training programmes	-	-	-	-	-	-	-
14. Mine-clearing programmes	-	-	-	-	-	-	-
15. Assistance for disarmament and demobilization	-	-	-	-	-	-	-

	(1)	(2)	(3)		(4)	(5)	(6)	(7)
			Savings/(overruns)					
	5 Oct. 1993 to 4 April 1994	5 April to 9 Dec. 1994	10 Dec. 1994 to 9 June 1995	10 June to 31 Dec. 1995	Total 5 Oct. 1993 to 31 Dec. 1995	1 Jan. to 30 June 1996 prior period charges	Difference (5)-(6)	
16. Air and surface freight								
Transport of contingent-owned equipment	1 223.0	3 174.8	553.9	1 950.8	6 902.5	1 086.1	5 816.4	
Total, line 16	1 223.0	3 174.8	553.9	1 950.8	6 902.5	1 086.1	5 816.4	
17. United Nations Logistics Base, Brindisi	-	-	-	-	-	-	-	
18. Support account for peacekeeping operations	-	-	-	-	-	-	-	
19. Staff assessment	-	-	-	-	-	-	-	
Total, lines 1-19	9 373.0	7 350.9	13 711.3	4 959.3	35 394.5	3 045.7	32 348.8	

Annex IV
SCHEDULE OF UNLIQUIDATED OBLIGATIONS BY MANDATE PERIOD AS AT 20 MARCH 1997

(Thousands of United States dollars)

	UNOMUR		UNAMIR							Total
	22 June to 21 Dec. 1993	5 Oct. 1993 to 4 April 1994	5 April to 9 Dec. 1994	10 Dec. 1994 to 9 June 1995	10 June to 31 Dec. 1995	1 January to 30 June 1996	1 July to 31 Dec. 1996			
1. Military personnel costs	198.8	4 499.1	6 772.9	6 156.9	1 530.5	12 200.7	-	31 358.9		
2. Civilian personnel costs	116.1	374.5	670.4	904.1	830.0	134.2	68.7	3 098.0		
3. Premises/accommodation	-	47.2	413.6	635.8	-	1 024.0	20.3	2 140.9		
4. Infrastructure repairs	-	-	5.2	45.7	-	-	-	50.9		
5. Transport operations	-	-	649.2	1 018.6	928.2	136.3	16.2	2 748.5		
6. Air operations	-	1 132.1	343.2	885.2	955.2	257.5	-	3 573.2		
7. Naval operations	-	-	-	-	-	-	-	-		
8. Communications	3.9	84.6	834.0	101.7	202.9	215.9	24.2	1 467.2		
9. Other equipment	-	-	77.1	439.8	12.1	-	-	529.0		
10. Supplies and services	11.5	65.8	3 944.1	659.2	574.7	3 348.7	1.7	8 605.7		
11. Election-related supplies and services	-	-	-	-	-	-	-	-		
12. Public information programmes	-	-	-	174.7	-	-	-	174.7		
13. Training programmes	-	-	-	-	-	-	-	-		
14. Mine-clearing programmes	-	-	-	-	-	-	-	-		
15. Assistance for disarmament and demobilization	-	-	-	-	-	-	-	-		
16. Air and surface freight	-	498.0	1 358.7	2 381.6	1 676.7	1 732.7	4.7	7 652.4		
17. United Nations Logistics Base, Brindisi	-	-	-	-	-	-	-	-		
18. Support account for peacekeeping operations	-	-	-	-	-	-	-	-		
19. Staff assessment	-	-	-	-	-	-	-	-		
Total, lines 1-19	330.3	6 701.3	15 068.4	13 403.3	6 710.3	19 050.0	135.8	61 399.4		