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Financing of the United Nations Mission for the Referendum in Western Sahara

Budget performance for the period from 1 July 2018 to 30 June 2019 and proposed budget for the period from 1 July 2020 to 30 June 2021 for the United Nations Mission for the Referendum in Western Sahara

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2018/19	\$52,350,800
Expenditure for 2018/19	\$52,315,100
Unencumbered balance for 2018/19	\$35,700
Appropriation for 2019/20	\$56,347,400
Projected expenditure for 2019/20 ^a	\$56,347,400
Projected underexpenditure for 2019/20	\$0
Proposal submitted by the Secretary-General for 2020/21	\$57,593,300
Adjustment recommended by the Advisory Committee for 2020/21	(\$68,600)
Recommendation of the Advisory Committee for 2020/21	\$57,524,700

^a Estimates as at 31 January 2020.



I. Introduction

1. During its consideration of the financing of the United Nations Mission for the Referendum in Western Sahara (MINURSO), the Advisory Committee on Administrative and Budgetary Questions met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 9 April 2020. The comments and recommendations of the Advisory Committee on cross-cutting issues related to peacekeeping operations are contained in its report (A/74/737), 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 2018 to 30 June 2019 can be found in its related report (A/74/806).

II. Budget performance report for the period from 1 July 2018 to 30 June 2019

2. By its resolution 72/301, the General Assembly appropriated an amount of \$52,350,800 gross (\$50,113,700 net) for the maintenance of the Mission for the period from 1 July 2018 to 30 June 2019. Expenditure for the period totalled \$52,315,100 gross (\$49,878,600 net), for a budget implementation rate of 99.9 per cent. The resulting unencumbered balance of \$35,700, in gross terms, represents 0.1 per cent of the overall level of resources approved for the period.

3. The unencumbered balance of \$35,700 reflects the combined effect of higher-than-budgeted expenditure under military and police personnel (\$138,500, or 1.9 per cent) and civilian personnel (\$1,000,700, or 5.1 per cent) and lower-than-budgeted expenditure under operational costs (\$1,174,900, or 4.7 per cent). Summary information on the redeployments (\$1,139,500, or 2.2 per cent) from group III to groups I and II, as a result of reprioritization of resources, is provided in section III.B of the report of the Secretary-General on the budget performance of the Mission for 2018/19 (A/74/645). A detailed analysis of variances is provided in section IV of that report.

III. Information on performance for the current period

4. With regard to current and projected expenditure for the period from 1 July 2019 to 30 June 2020, the Advisory Committee was informed that, as at 31 January 2020, expenditure amounted to \$38,649,900. At the end of the financial period, the estimated total expenditure would equal the appropriation of \$56,347,400, resulting in projected full utilization of the approved resources.

5. The Advisory Committee was informed that claims for the reimbursement of troop costs had been settled up to July 2019, leaving an outstanding balance of \$84,000 as at 31 December 2019. Contingent-owned equipment had been certified up to September 2019 and paid up to March 2019, leaving an outstanding balance of \$163,000 as at 31 December 2019. With regard to death and disability compensation, as at 31 December 2019, an amount of \$80,000 had been paid to settle two claims since the inception of the Mission, and no claims were pending.

6. The Advisory Committee was also informed that, as at 24 February 2020, a total of \$1,358,401,000 had been assessed on Member States in respect of the Mission since its inception. Payments received as at the same date amounted to \$1,291,096,000, for an outstanding balance of \$67,305,000. The Committee was further informed that, after loans in the amount of \$20 million had been provided by

the United Nations Multidimensional Integrated Stabilization Mission in Mali, the cash available to MINURSO amounted to \$10.2 million as at 9 March 2020. The cash available is not sufficient to cover the three-month operating reserve of \$14 million (excluding reimbursements to troop- and police-contributing countries). Upon enquiry, the Committee received an update on the status of outstanding assessed contributions to MINURSO since 31 December 2015, as shown in the table below.

Outstanding assessed contributions

(Thousands of United States dollars)

<i>As at 31 December 2015</i>	<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 11 March 2020</i>
39 611	41 591	42 862	44 831	70 095	63 940

7. The Advisory Committee reiterates its concern regarding the continuing deterioration of the cash position of the Mission. 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/73/755/Add.1, para. 11).

IV. Proposed budget for the period from 1 July 2020 to 30 June 2021

A. Mandate and planning assumptions

8. The mandate of the Mission was established by the Security Council in its resolution 690 (1991) and extended most recently, until 31 October 2020, in resolution 2494 (2019). The planning assumptions and mission support initiatives for 2020/21 are summarized in section I.B of the report of the Secretary-General on the proposed budget for the Mission for that period (A/74/708).

B. Resource requirements

Financial resources

(Thousands of United States dollars)

<i>Category</i>	<i>Expenditure (2018/19)</i>	<i>Apportionment (2019/20)</i>	<i>Cost estimates (2020/21)</i>	<i>Variance</i>	
				<i>Amount</i>	<i>Percentage</i>
Military and police personnel	7 600.5	7 311.4	7 664.5	353.1	4.8
Civilian personnel	20 780.5	20 891.5	21 011.7	120.2	0.6
Operational costs	23 934.1	28 144.5	28 917.1	772.6	2.7
Gross requirements	52 315.1	56 347.4	57 593.3	1 245.9	2.2

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

<i>Category</i>	<i>Authorized 2019/20^a</i>	<i>Proposed 2020/21</i>	<i>Variance</i>
Military observers	218	218	–
Military contingent personnel	27	27	–
United Nations police	12	12	–

^a Represents the highest level of authorized strength.

9. The proposed resources for military and police personnel for 2020/21 amount to \$7,664,500, reflecting an increase of \$353,100, or 4.8 per cent, compared with the apportionment for 2019/20. The increase is reflected mainly under military observers, attributable primarily to the application of a delayed deployment factor of 10 per cent, compared with 15 per cent for 2019/20. The Secretary-General indicates that the proposal will provide the adequate number of observers at each team site to address the multiplicity of tasks required to keep the sites operational, following the results of a 2019 military capability study and the actual experience in 2019/20 (*ibid.*, paras. 21 and 41).

10. 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 2019/20</i>	<i>Proposed 2020/21</i>	<i>Variance</i>
Posts			
International staff	82	82	–
National staff ^a	163	163	–
United Nations Volunteers	18	18	–
Government-provided personnel	10	10	–
Total	273	273	–

^a Includes National Professional Officers and national General Service Staff.

11. The proposed resources for civilian personnel for 2020/21 amount to \$21,011,700, reflecting an increase of \$120,200, or 0.6 per cent, compared with the apportionment for 2019/20. The Secretary-General indicates that the increases are attributable mainly to higher requirements under national General Service staff to reflect the most recent grade levels, compared with those applied in the budget for 2019/20, and under United Nations Volunteers owing to a higher programme support costs rate, from 8 to 13 per cent, effective 1 January 2019, and an increase in resettlement allowances. The increases are partially offset by reduced requirements under international staff attributable to the lower ratio of actual common staff costs to actual salaries experienced in 2019/20 (*ibid.*, paras. 52–54).

Recommendations on posts and positions

12. In total, 273 civilian posts and positions are proposed for 2020/21, which is the same as the number approved for 2019/20. The staffing proposals for 2020/21 reflect the proposed reclassification of one post.

Reclassification

13. It is proposed that the post of Chief of Communications and Information Technology in the Field Technology Section be reclassified from the Field Service category to the P-4 level for reasons presented in paragraph 36 of the proposed budget, including the strategic role of a Chief Technology Officer in overseeing the new cross-cutting, tactical and enabling functions of the Section.

14. The Advisory Committee was informed, upon enquiry, that the main difference between the post of the Chief in the Field Service category and at the P-4 level was the obligatory requirement for university-level education for the latter. The proposed reclassification reflected the increased operational reliance on advanced and rapidly changing modern technology for every aspect of the Mission's operations and the fact that the strategic functions of the Field Technology Section required a Chief with both advanced technical knowledge and analytical skills.

Vacancy rates

15. The table below provides a summary of the vacancy rates for civilian personnel in 2018/19 and 2019/20, as well as those proposed for 2020/21. The Advisory Committee notes from the proposed budget that information on vacancy factors applied in the cost estimates for 2020/21 continues to reflect a common statement for most peacekeeping operations, rather than detailed explanations for the specific rates applied for each category of the civilian personnel of the Mission (*ibid.*, paras. 40–41). In particular, the Committee notes the lack of justification for the application of rates that differ from the actual vacancy rates during the current period, such as the proposed rate of 7 per cent for international staff, compared with the actual rate of 11 per cent and actual average rate of 9.8 per cent as at 31 January 2020.

<i>Category</i>	<i>Actual 2018/19</i>	<i>Approved 2019/20</i>	<i>Actual 31 January 2020</i>	<i>Actual average 31 January 2020</i>	<i>Proposed 2020/21</i>
Civilian personnel					
International staff	7.3	7.0	11	9.8	7.0
National staff					
National General Service staff	1.9	2.0	3.1	3.1	2.0
United Nations Volunteers	22.2	20.0	16.7	22.2	20.0
Government-provided personnel	100.0	90.0	100.0	100.0	90.0

16. **The Advisory Committee reiterates its view that proposed vacancy rates should be based, as much as possible, on actual rates. In cases in which proposed rates differ from actual rates, clear justification should be provided systematically in the proposed budget and related documents (see also [A/73/755/Add.1](#), para. 29).**

Vacant posts

17. Upon enquiry, the Advisory Committee was informed that 15 posts were vacant as at 31 March 2020 (1 P-5, 2 P-4, 4 P-3, 3 Field Service, 2 General Service and 3 United Nations Volunteers), including 1 national General Service post that had been vacant for more than two years. The Committee was also informed, upon enquiry, that the last-mentioned post had been earmarked for redeployment to the new Centralized Warehousing Unit, which had been created during the recent restructuring of the mission support component. Pending the completion of the final phase of the restructuring in 2019/20, it was anticipated that the recruitment against that post would be completed in the following weeks. The Advisory Committee trusts that an

update on the recruitment status of the vacant post will be provided to the General Assembly at the time of its consideration of the present report.

18. The Advisory Committee recalls the request of the General Assembly, expressed consistently in its resolutions on peacekeeping budgets, that the Secretary-General ensure that vacant posts be filled expeditiously (A/71/836, para. 108). The Committee stresses again that the continuing requirement for posts that have been vacant for two years or longer should be reviewed and the posts either proposed for retention with rejustification or abolishment in subsequent budget proposals (A/73/755/Add.1, para. 29, and A/69/839, para. 67; see also Assembly resolution 66/264).

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

3. Operational costs

(United States dollars)

	<i>Apportioned 2019/20</i>	<i>Proposed 2020/21</i>	<i>Variance</i>
Operational costs	28 144 500	28 917 100	772 600

20. The proposed increase of \$772,600, or 2.7 per cent, for 2020/21 for operational costs reflects mainly higher requirements under official travel and ground transportation, offset in part by lower requirements under consultants and consulting services and facilities and infrastructure.

21. The Advisory Committee notes that increases are proposed for a number of objects of expenditure and that, for some of them, the information provided shows considerable underexpenditure in 2018/19 and for the first seven months of 2019/20. **While the Advisory Committee understands that redeployments of resources were made owing to reprioritization during the performance period (see para. 3 above), the Committee is not convinced of the justification provided for the proposed level of resources for 2020/21 and recommends adjustments as follows:**

(a) *Official travel*: the total increase of \$142,400, or 26.5 per cent, for 2020/21 is attributed primarily to the higher requirement for travel within the Mission to provide logistical and technical support to the team sites (A/74/708, para. 57). The Advisory Committee notes that, in addition to the increase proposed for travel within the Mission (\$100,500, or 43 per cent), the proposed requirements for travel outside the Mission and training travel also represent an increase of \$34,300, or 21.5 per cent, and \$7,600, or 5.2 per cent, respectively. The Committee also notes that expenditure incurred under official travel for training amounted to \$23,600, or 16 per cent, as at 31 January 2020 and \$114,500, or 78 per cent, for 2018/19. **The Advisory Committee recommends that the proposed increase of \$41,900 for official travel (outside the Mission and training) for 2020/21 be reduced by 50 per cent (a reduction of \$21,000);**

(b) *Ground transportation*: for petrol, oil and lubricants, the proposed increase for 2020/21 amounts to \$58,700, or 14.1 per cent, compared with the approved resources for 2019/20. The Advisory Committee recalls that, with the deployment of a third helicopter and the stable overall number of ground patrols, the resources for petrol have already been increased from \$372,600 for 2018/19 to \$417,500 for 2019/20 (see also A/73/755/Add.1, paras. 37–39). **The Advisory Committee therefore recommends a 10 per cent reduction to the proposed resources of \$476,200 for petrol, oil and lubricants under ground transportation for 2020/21 (a reduction of \$47,600).**

22. **Subject to its recommendations in paragraph 21 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for operational costs.**

V. Conclusion

23. The actions to be taken by the General Assembly with regard to the financing of the Mission for the period from 1 July 2018 to 30 June 2019 are indicated in section V of the performance report ([A/74/645](#)). **The Advisory Committee recommends that the unencumbered balance of \$35,700 for the period from 1 July 2018 to 30 June 2019, as well as other income/adjustments amounting to \$860,500 for the period ended 30 June 2019, be credited to Member States.**

24. The actions to be taken by the General Assembly with regard to the financing of the Mission for the period from 1 July 2020 to 30 June 2021 are indicated in section IV of the proposed budget ([A/74/708](#)). **Taking into account its observations and recommendations above, the Advisory Committee recommends that the proposed resources be reduced by \$68,600, from \$57,593,300 to \$57,524,700. Accordingly, the Committee recommends that the General Assembly appropriate the amount of \$57,524,700 for the maintenance of the Mission for the 12-month period from 1 July 2020 to 30 June 2021.**