



# General Assembly

Distr.: General  
4 April 2001

Original: English

---

## Fifty-fifth session

Agenda item 132

### Financing of the United Nations Mission in Sierra Leone

## Financial performance report of the United Nations Mission in Sierra Leone for the period from 1 July 1999 to 30 June 2000

### 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 financial performance of the United Nations Mission in Sierra Leone (UNAMSIL) for the period from 1 July 1999 to 30 June 2000 (A/55/853). During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information.

2. UNAMSIL was established by the Security Council in its resolution 1270 (1999) of 22 October 1999. In the same resolution, the Council also decided that UNAMSIL would take over the substantive civilian and military components and functions of the United Nations Observer Mission in Sierra Leone (UNOMSIL), and that the mandate of UNOMSIL should terminate immediately on the establishment of UNAMSIL. Accordingly, the performance report of the Secretary-General for UNAMSIL for the period from 1 July 1999 to 30 June 2000 also incorporates expenditures related to the operation of UNOMSIL.

3. The General Assembly, in its resolutions 54/241 A and B of 23 December 1999 and 15 June 2000, respectively, appropriated for United Nations Missions in Sierra Leone for the period from 1 July 1999 to 30 June 2000 a total amount of \$265,789,000 gross

(\$264,371,600 net). This amount was assessed on Member States. The Advisory Committee was informed that, since the inception of the Missions, total assessment on Member States amounted to \$588.1 million, against which a payment of \$346.0 million had been received at 28 February 2001, leaving an outstanding balance of \$242.1 million.

4. The financial performance report of UNAMSIL for the period from 1 July 1999 to 30 June 2000 (A/55/853) reflects expenditures in the amount of \$263,338,200 gross (\$262,035,200 net), resulting in an unencumbered balance of \$2,450,800 gross (\$2,336,400 net). The unencumbered balance is net of under-expenditure for several objects of expenditure (military personnel — \$14.4 million, civilian personnel — \$0.9 million, other programmes — \$0.9 million and staff assessment — \$0.1 million) and over-expenditure of \$13.9 million under operational requirements, as presented in annex I to the report of the Secretary-General. The Committee notes from footnote c to table 1 of the report that expenditures of \$263,338,200 include an amount of \$155,917,100 in unliquidated obligations at 30 June 2000. The Committee was informed that the amount of unliquidated obligations had decreased as at 23 March



2001 to \$69.5 million. The cash position of the Mission was \$96.7 million at 26 March 2001.

5. According to the Secretary-General, the unencumbered balance of \$2.4 million was largely attributable to the lower cost of rations, non-rotation of military personnel, as well as savings resulted from the transfer of vehicles and various equipment from the United Nations Logistics Base at Brindisi, Italy, and other missions; additional requirements for air operations, contingent-owned equipment and transportation by air of contingent-owned equipment to Sierra Leone, were attributable to the rapid reinforcement and expansion of the military component of the Mission in May and June 2000.

6. Paragraphs 19 to 21 of the report of the Secretary-General deal with the application of article IV of the financial regulations of the United Nations. According to the Secretary-General, there are currently certain amounts obligated for reimbursement to Governments for death and disability compensations, contingent-owned equipment and self-sustainment that need to be retained beyond the period stipulated under financial regulations 4.3 and 4.4. The special arrangements as regards article IV of the financial regulations, which are similar to those contained in the annex to General Assembly resolution 53/238 of 8 June 1999, are described in paragraph 21 of the report. **The Advisory Committee recommends approval of the special arrangements.**

7. The Advisory Committee was informed that during the period from the inception of the Mission to 28 February 2001, two claims under death and disability compensation had been certified for payment for a total amount of \$0.1 million, leaving the balance of unliquidated obligations under this budget line at \$2.0 million at 26 February 2001; there are 26 reported incidents that may result in claims.

8. The action to be taken by the General Assembly in connection with the financing of UNAMSIL is indicated in paragraph 22 of document A/55/853. **The Advisory Committee recommends that the unencumbered balance of \$2,450,800 gross (\$2,336,400 net) for the period from 1 July 1999 to 30 June 2000 be credited to Member States in a manner to be decided by the General Assembly.**