

**Sixty-ninth session**

Agenda item 159

Financing of the United Nations Mission in Liberia**Financing arrangements for the United Nations Mission in Liberia for the period from 1 July 2014 to 30 June 2015****Report of the Advisory Committee on Administrative and Budgetary Questions****I. Introduction**

1. The Advisory Committee on Administrative and Budgetary Questions has considered the note by the Secretary-General on financing arrangements for the United Nations Mission in Liberia (UNMIL) for the period from 1 July 2014 to 30 June 2015 (A/69/545 and Corr.1). During its consideration of the note, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 25 November 2014.

2. In its resolution 2176 (2014), the Security Council extended the mandate of UNMIL until 31 December 2014. The General Assembly, by its resolution 68/291 on the financing of UNMIL, appropriated \$427,267,000 for the maintenance of the Mission for the period from 1 July 2014 to 30 June 2015. In the same resolution, the Assembly decided to apportion among Member States the amount of \$106,816,750 for the period from 1 July to 30 September 2014 and the amount of \$106,816,750 for the period from 1 October to 31 December 2014 for the maintenance of the Mission. In paragraph 18 of that resolution, in respect of the latter apportionment period, the Assembly stipulated that it was not setting a precedent.

II. Projected resource requirements for the period from 1 July 2014 to 30 June 2015

3. In paragraph 8 of his note, the Secretary-General mentions the difficulty of estimating the final resource requirements for UNMIL, because of uncertainty regarding the drawdown of troops and police before year's end, pending a decision of the Security Council on the extension of the UNMIL mandate and the shifting



situation caused by the Ebola virus outbreak in the region. The Secretary-General further indicates that, based on the current projections, he anticipates that the Mission will use the entire budget approved by the General Assembly for the 2014/15 financial period (see para. 13 below). It is also indicated that, whereas the Mission will continue to minimize costs while also addressing its mandate and the safety of staff, additional resources will be requested, if necessary, once the final requirements have been developed in sufficient detail.

4. A summary of the estimated resource requirements under the expenditure categories of military and police personnel, civilian personnel and operational costs are provided in the table following paragraph 8 of the note by the Secretary-General. The expenditures incurred under those categories by 30 September 2014 are included in the information provided to the Advisory Committee. As indicated in paragraph 5 of the note, based on the current expenditures, the projected resource requirements of the Mission for the period from 1 July 2014 to 30 June 2015 amount to \$439,150,800 (\$430,015,600 net), compared with the amount of \$427,267,000 (\$418,297,000 net) appropriated by the General Assembly, representing an increase of \$11,883,800 gross (\$11,718,600 net), or 2.8 per cent. According to the note and additional information provided to the Committee, the increases in the projected requirements are attributable to:

(a) The danger allowance payable to international staff, national staff and United Nations Volunteers, with effect from September 2014. The projected increases are as follows: for international staff, \$4,416,800, or 5 per cent; for national staff, \$2,224,800, or 12.7 per cent; and for United Nations Volunteers, \$827,700, or 6.7 per cent;

(b) The establishment of 14 temporary positions for medical officers and nurses in response to the Ebola outbreak in the Mission area and increased requirements for medical supplies to limit the transmission of Ebola and to cover claims for yellow fever vaccinations. The most significant increases in percentage terms are projected under general temporary assistance, for which the projected expenditure is \$2,353,900, compared with the appropriation of \$9,000, and medical supplies, for which the projected expenditure is \$2,211,200, compared with the appropriation of \$1,168,100;

(c) Increased requirements under air transportation (\$138,700, or 0.5 per cent) due to the use of a Boeing 737 aircraft needed as a result of the withdrawal of commercial flights from Liberia. The increased requirements are offset by reduced requirements for service and handling charges for a DHC-7, which was included in the approved budget for UNMIL for 2014/15, and by anticipated reductions in flight hours for another aircraft;

(d) Increased requirements under military contingents (\$2,915,700, or 2.1 per cent) due to an increase in the rates for the Mission's rations as a result of a new rations contract coming into effect in 2014. The projected increase is also due to an increased requirement for contingent-owned equipment based on the most recent verification reports, partially offset by a reduced reimbursement for contingent-owned equipment and self-sustainment owing to the early repatriation of a contingent unit and anticipated reductions in mission subsistence allowance and travel costs related to the rotation and repatriation of troops;

(e) Increased requirements under formed police units (\$1,202,800, or 3.8 per cent) due to an increase in the rates for UNMIL rations and increased requirements for contingent-owned equipment based on the most recent verification reports. The projected increase is anticipated to be offset in part by a reduction in travel requirements related to the rotation of formed police units and the exclusion of risk premiums.

5. Upon enquiry, the Advisory Committee was provided with a table (see annex I) indicating the progress and changes in the military drawdown plan relative to the assumptions made in the context of the proposed budget for UNMIL for 2014/15 (A/68/761). In this connection, the Committee was informed that part of the drawdown, involving 988 troops, had been suspended because of the Ebola crisis.

6. The Advisory Committee was informed, upon enquiry, that the projected expenditures for the financial period 2014/15 for all categories of personnel were based on projected vacancy rates that were higher in almost all cases than their corresponding budgeted rates. The budgeted and projected vacancy rates for different personnel categories provided to the Committee are shown in the table below.

Vacancy rate

(Percentage)

	<i>Budgeted</i>	<i>Projected</i>
Military observers	3.0	6.8
United Nations police	5.0	10.2
Military contingents	2.0	4.3
Formed police units	2.0	(1.0) ^a
Corrections officers	5.0	6.3
International staff	9.0	9.5
National General Service staff	5.4	7.0
National Professional Officers	25.0	21.7
United Nations Volunteers	7.0	18.6

^a Derived from the budgeted strength of 985 personnel against the projected actual strength of 995 personnel. The authorized strength for the formed police units was 1,265.

7. The Advisory Committee is of the view that the Secretary-General should provide the most up-to-date information to the General Assembly on both the actual and projected expenditures for the maintenance of UNMIL for the financial period from 1 July 2014 to 30 June 2015.

8. The Advisory Committee was informed, upon enquiry, that in the present crisis situation caused by the Ebola virus outbreak, UNMIL continues to provide support to the United Nations Mission for Ebola Emergency Response (UNMEER) in specific areas. The Committee was further informed that the sudden deployment of UNMEER required expedited support by UNMIL, leaving no time for the two Missions to formalize agreements relating to the support provided by UNMIL. Nevertheless, the Committee was informed that from the time UNMIL began providing support to UNMEER, both Missions recognized the need to capture the

related costs. A table indicating the specific items and services provided to UNMEER on a cost-reimbursable basis is contained in annex II below. The Committee notes that such services included flying four UNMEER personnel to Accra, the cost of which was not recovered. **The Committee considers that the sharing of air assets between two United Nations missions should occur on a cost-sharing and cost-recovery basis. The Committee further stresses the need to formalize an agreement relating to the support provided by UNMIL to UNMEER.**

9. The Advisory Committee was further informed that one staff member of UNMIL was deployed on temporary duty assignment to UNMEER from 16 November to 12 December 2014 and that the related salary cost was being allocated to UNMIL and the daily subsistence allowance to UNMEER, in accordance with established practice.

10. The Advisory Committee previously discussed the matter of cooperation between missions in its report on cross-cutting issues related to peacekeeping operations (A/68/782, paras. 58-72). In particular, the Committee recalls that it had noted from its review of individual mission budget proposals an increasing tendency towards regional mission cooperation, with specific arrangements in place for common or shared services as well as a number of Security Council mandated “inter-mission cooperation” arrangements as a tool for maximizing the use of existing assets and resources deployed by missions in nearby countries (ibid., paras. 58 and 59).

11. **The Advisory Committee reiterates that borrowing from active missions is not permitted under General Assembly resolutions (see, for example, para. 23 of resolutions 67/271 and 68/291). All inter-mission cooperation arrangements put in place must respect this fundamental principle. As a consequence, all services, assets and personnel must be funded by the mission in which the activity takes place (the receiving mission) and must not be funded by the originating mission, as this would lead to cross-subsidization and would contravene the Assembly’s stipulations. The costs of the services, assets and personnel transferred should, in the view of the Committee, be charged to the receiving mission from the date of transfer. In addition, the Committee stresses that there should be no double budgeting or double assessment of Member States in respect of the same personnel and assets.**

12. **The Advisory Committee therefore reiterates its recommendation that the General Assembly request the Secretary-General to prepare clear, transparent and timely reporting of the inter-mission cooperation arrangements and related cost-recovery charges in his future mission budget proposals or other funding arrangements for peacekeeping missions, as well as in the respective performance reports of both originating and receiving missions.**

III. Conclusion

13. The Secretary-General indicates that, given the exceptional circumstances addressed in his note, the additional assessment for UNMIL for the 2014/15 financial period is necessary to ensure the continued operation and the delivery of the Operation’s mandate, and proposes actions to be taken by the General Assembly (ibid., paras. 10 and 11) (see also para. 3 above). **Considering that the current**

proposal of the Secretary-General does not constitute a revised budget and taking into account the provisions of Assembly resolution 68/291, the Advisory Committee is of the view that it is up to the Assembly to make a determination as to the required level of assessment for UNMIL for the period from 1 July 2014 to 30 June 2015.

Annex I

Planned troop reductions in the United Nations Mission in Liberia

1 July 2013-30 June 2014

<i>Beginning strength</i>	<i>Engineering Unit (Bangladesh), repatriated April</i>	<i>Medical Unit (Bangladesh), repatriated April</i>	<i>Infantry battalion (Pakistan), repatriated April</i>	<i>Total repatriated^a</i>	<i>Ending strength</i>
5 783	191	60	767	1 018	4 765

1 July 2014-30 June 2015

<i>Beginning strength</i>	<i>Sector A headquarters (Nigeria), repatriated July</i>	<i>Sector B headquarters (Pakistan), repatriated July</i>	<i>Transport Unit (China), repatriated November</i>	<i>Medical Unit (Jordan) to be repatriated February</i>	<i>Engineering Unit (Pakistan), to be repatriated March</i>	<i>Quick-reaction force (Pakistan), to be repatriated April</i>	<i>Total repatriation^b</i>	<i>Ending strength</i>
4 765	59	59	30	115	263	650	1 176	3 589

^a Actual repatriation for the 2013/14 financial period totalled 1,204 personnel.

^b Updated estimated repatriation for the 2014/15 financial period is 960 personnel in addition to the Philippines contingent. The Philippines headquarters company (115 personnel) is scheduled to repatriate in November 2014, which was not part of the military drawdown plan. Efforts are being made to replace it with a new contingent of similar strength, which will maintain the number deployed on the ground at the same level.

Annex II

Support provided by the United Nations Mission in Liberia to the United Nations Mission for Ebola Emergency Response on a cost-reimbursable basis

(United States dollars)

<i>UNMIL cost centre</i>	<i>Date (2014)</i>	<i>Item/service provided</i>	<i>Inventory cost of goods/internal cost of service</i>	<i>Remarks</i>
Aviation	2 October	Transportation of UNMEER delegation to Foya Kamala using 1 Mi-8 helicopter	2 609.84	
Aviation	–	Ground handling in Ghana		Cost can be confirmed only when invoiced
Aviation	13 October	Transportation of UNMEER delegation to Freetown using 1 Beechcraft 1900	1 510.96	
Aviation	16 October	Transportation of UNMEER delegation to Freetown and Accra using 1 Beechcraft 1900	5 735.99	
Aviation	22 October	Transportation of UNMEER delegation to Freetown using 1 Beechcraft 1900	1 449.86	
Aviation	30 October	Special flight to and from Guinea on behalf of UNMEER using 1 Mi-8 helicopter	2 520.96	
Aviation	31 October	Special flight to and from Guinea on behalf of UNMEER using 1 Mi-8 helicopter	2 609.84	
Aviation	1 November	Transportation of UNMEER delegation to visit Ebola treatment units in Guinea using 1 Mi-8 helicopter	3 353.20	
Aviation	2 November	Positioning of 1 Mi-8 helicopter after transportation of UNMEER delegation in Guinea	791.84	
Supply	September	Chairs	3 500.00	
Supply	September	Office equipment and stationery	6 567.35	
Supply	October	Projector screen	175.80	
Supply	October	Extension cord (8 units)	39.25	
Supply	October	United Nations flag	119.99	
Supply	October	Fireproof safe	277.64	
Supply	October	Digital camera (4 units)	1 399.08	
Supply	October	Camera case (4 units)	66.44	
Supply	October	Memory card, 4 GB (4 units)	57.76	
Supply	October	Supply and delivery of business cards	494.00	

<i>UNMIL cost centre</i>	<i>Date (2014)</i>	<i>Item/service provided</i>	<i>Inventory cost of goods/internal cost of service</i>	<i>Remarks</i>
Supply	November	Supply and delivery of 5 packs of business cards	190.00	
Supply	November	Supply and delivery of 2 self-inking stamps	80.00	
Transport	September	1 driver on VIP assignment	72.00	Overtime hours worked in support of UNMEER
Transport	October	Third-party liability insurance: 2 armoured vehicles	9.38	
Transport	October	2 drivers	81.00	Overtime hours worked in support of UNMEER
Transport	October	24 local staff drivers: cargo movements and driving	4 245.00	Overtime hours worked in support of UNMEER
Movement control	October	Accra shuttle flight service: 4 UNMEER personnel	–	No charge, taking into consideration that this is a scheduled UNMIL flight and no extra cost was incurred by the UNMEER personnel
Communications and Information Technology Section	September	Wireless access point for the UNMEER delegation visit to Liberia	1 450.00	
Communications and Information Technology Section	October	UNMIL headquarters site: Aprisa XE radio link	5 040.00	
Communications and Information Technology Section	October	UNMIL headquarters site: accessories — microwave	1 471.70	Interface card, antenna, cables, etc.
Communications and Information Technology Section	October	Royal Hotel site: Aprisa XE radio link	5 040.00	
Communications and Information Technology Section	October	Royal Hotel site: accessories — microwave	1 017.45	
Communications and Information Technology Section	October	Royal Hotel site: accessories	37 800.00	Telephone unit
Communications and Information Technology Section	October	Royal Hotel site: accessories	2 700.00	Telephone unit
Communications and Information Technology Section	October	Royal Hotel site: trunking	1 280.00	Telephone unit
Communications and Information Technology Section	October	Royal Hotel site: patch panels	400.00	Telephone unit
Communications and Information Technology Section	October	Royal Hotel site: telephone patch panel	400.00	Telephone unit

<i>UNMIL cost centre</i>	<i>Date (2014)</i>	<i>Item/service provided</i>	<i>Inventory cost of goods/internal cost of service</i>	<i>Remarks</i>
Communications and Information Technology Section	October	Royal Hotel site: wall outlets	900.00	Telephone unit
Communications and Information Technology Section	October	Royal Hotel site: cabinet	1 000.00	Telephone unit
Total			96 456.33	
