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## FINANCING OF THE UNITED NATIONS PEACE-KEEPING FORCES IN THE MIDDLE EAST

### United Nations Interim Force in Lebanon

#### Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions had considered the report of the Secretary-General on the financing of the United Nations Interim Force in Lebanon (UNIFIL) (A/34/570 and Corr.1). Additional information was also made available to the Advisory Committee by representatives of the Secretary-General.
2. UNIFIL was established under Security Council resolution 425 (1978) of 19 March 1978 for an initial period of six months. By its resolution 427 (1978) the Council approved the increase in the strength of UNIFIL from 4,000 to approximately 6,000 troops. By its resolution 434 (1978) of 18 September 1978 the Council renewed the mandate of UNIFIL for a period of four months until 19 January 1979. UNIFIL's mandate has since been extended by Security Council resolution 444 (1979) of 19 January 1979 for five months until 19 June 1979 and resolution 450 (1979) of 14 June 1979 for a period of six months until 19 December 1979.
3. The report of the Secretary-General may be divided into three parts:
  - (a) Commitments for UNIFIL for the period from 19 January 1979 to 18 June 1979, inclusive;
  - (b) Commitments and cost estimates for UNIFIL for the period from 19 June to 18 December 1979, inclusive;
  - (c) Cost estimates for UNIFIL for periods after 18 December 1979.

In addition, the Secretary-General reports on the status of contributions and submits a proposal on the financial administration of UNIFIL. In paragraph 14

of his report (A/34/570), the Secretary-General summarizes the action which needs to be taken by the General Assembly at its current session regarding the financing of UNIFIL. Details on items (a) and (b) above are provided in annex I to the Secretary-General's report, and on item (c) in annex II. Annex I also provides, for comparative purposes, a summary statement of revised apportionments for the four-month mandate period from 19 September 1978 to 18 January 1979.

4. In its consideration of the report by the Secretary-General the Advisory Committee bore in mind the request addressed to the Secretary-General by the General Assembly in section IV, paragraph 2, of its resolution 33/14 of 3 November 1978 to take all necessary action to ensure that UNIFIL is administered with maximum efficiency and economy.

5. The Secretary-General states in paragraph 4 of his report that as at 30 September 1979 he had received \$106 million in contributions for the operation of UNIFIL, out of \$201.2 million apportioned among Member States for the periods from the inception of the Force on 19 March 1978 to 31 October 1979. According to the Secretary-General the balance of \$95.2 million due from Member States includes \$52.4 million apportioned among Member States which have stated that they do not intend to pay for UNIFIL. Thus, according to the Secretary-General, only \$42.8 million of the unpaid balance may be considered collectible.

6. In paragraph 7 of the Secretary-General's report it is stated that "Evidently ... over one fourth of the total amounts apportioned among Member States to finance the costs of UNIFIL for the periods from the inception of the Force on 19 March 1978 to 31 October 1979 will not be received. This situation poses a very serious problem for the financial management of the Force. The Secretary-General has continually faced difficulties in meeting the obligations of the Force on a current basis, particularly those due to the troop contributing countries, payments to which have never been made on time and are falling farther behind. The troop contributors have not been reimbursed on a current and full basis in accordance with rates agreed upon. They have conveyed to the Secretary-General their very serious concern over this situation, which places a heavy burden on their Governments."

7. On a related matter, the Advisory Committee was informed by representatives of the Secretary-General that the interim accounts as at 31 December 1978 - which, being for the first calendar year of the biennium 1978-1979, are not yet audited - indicate for the UNIFIL Special Account a "surplus" balance of \$122,492 as at 18 September 1978. This balance represents excess of income over expenditure due to the unencumbered balance of the appropriations, plus interest and miscellaneous credits accrued to the Account. The word "income" in the preceding sentence includes "assessed contributions", irrespective of collectibility. However, in consequence of the withholding of contributions by certain Member States, the surplus balance referred to has in effect been drawn upon to the full extent to supplement the income received from contributions for meeting expenses of the Force. The balance of \$122,492, therefore, may be considered to represent no more than a theoretical surplus at this time.

A. Commitments for UNIFIL for the period from 19 January to 18 June 1979, inclusive

8. The most recent appropriation for the expenses of UNIFIL was approved by the General Assembly in section II of resolution 33/14 of 3 November 1978, by which an amount of \$44,568,000 was provided for the operation of UNIFIL for the period from 19 September 1978 to 18 January 1979. Financing for UNIFIL for the mandate periods subsequent to 18 January 1979 has been under the authority of section III of General Assembly resolution 33/14, by which the Assembly authorized the Secretary-General to enter into commitments for UNIFIL at a rate not to exceed \$11,142,000 per month for the period from 19 January to 31 October 1979 inclusive, should the Security Council decide to continue the Force beyond the period authorized under its resolution 434 (1978) of 18 September 1978 (see para. 2 above).

9. The Secretary-General indicates in paragraph 8 of his report that he has entered into commitments for UNIFIL for the period from 19 January to 18 June 1979 inclusive, in the amount of \$51,906,000 gross (\$51,468,000 net) under the terms of General Assembly resolution 33/14. The Secretary-General states that he did so with the prior concurrence of the Advisory Committee pursuant to the decision of the Fifth Committee at its 24th meeting, on 27 October 1978.

B. Commitments and cost estimates for UNIFIL for the period from 19 June to 18 December 1979, inclusive

10. As stated in paragraph 9 of his report, the Secretary-General entered into commitments for UNIFIL for the period from 19 June to 31 October 1979, inclusive, at the rate of \$10,172,000 gross (\$10,084,500 net of staff assessment) per month, that is for a total of \$44,756,800 gross (\$44,371,800 net). The Secretary-General's action was taken under the terms of General Assembly resolution 33/14 and with the prior concurrence of the Advisory Committee pursuant to the decision of the Fifth Committee at its 24th meeting, on 27 October 1978. The Advisory Committee also concurred in this estimate of the level of the monthly costs of UNIFIL as the basis for providing for UNIFIL for the remainder of the present mandate of the Force, that is, from 1 November to 18 December 1979, inclusive. Accordingly, at this level of \$10,172,000 gross (\$10,084,500 net) per month, the Secretary-General indicates that the costs of UNIFIL for the present mandate of the Force from 19 June to 18 December 1979, inclusive, amount to \$61,032,000 gross (\$60,507,000 net of staff assessment).

C. Cost estimates for UNIFIL for periods after 18 December 1979

11. In paragraph 10 of his report the Secretary-General states that while the present mandate of UNIFIL continues to 18 December 1979, cost estimates for maintaining the Force beyond that date, should the Security Council renew its mandate, are being submitted at this stage in order to allow adequate time for their consideration by the General Assembly at its thirty-fourth session, it being understood that such decisions as the Assembly may take in this regard would

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become operative only upon the necessary decision being taken by the Security Council. The estimates have been prepared on a six-month basis, that is, for the period from 19 December 1979 to 18 June 1980.

12. In paragraph 11 of his report the Secretary-General estimates the costs of UNIFIL for the period of six months from 19 December 1979 to 18 June 1980, inclusive, at \$65,603,000 and income from staff assessment at \$543,000, based on an average Force strength of 6,000 troops during this period. This estimate takes into account the provision of UNEF surplus equipment and supplies to meet UNIFIL requirements, against appropriate credit to UNEF. A breakdown of this estimate is provided in section A of annex II to the Secretary-General's report and supplementary information is provided in section B.

13. The Advisory Committee notes that the estimate contained in paragraph 12 above represents an increase of approximately \$4.6 million over the estimate for the preceding six-month period. Information provided to the Advisory Committee indicates that \$1.3 million of this amount relates to the estimated increase in the average strength of the Force by 100 men as compared with the previous period and the fact that previous estimates included a 1 per cent "delayed build up" reduction.

14. Under the circumstances, and given the uncertainties with respect to UNIFIL and the conditions under which it may have to operate, the Advisory Committee does not believe that specific reductions can be recommended for any particular item of expenditure. Rather, the Committee is of the opinion that strict attention to economy and efficiency should result in over-all savings. The Committee therefore recommends that the Secretary-General's estimate of \$65,603,000 gross (\$65,060,000 net) should be reduced by \$1 million to \$64,603,000 gross (\$64,060,000 net), the Secretary-General being permitted the flexibility to transfer credits between items of expenditure within the total amount to be approved by the Assembly and subject to UNIFIL's mandate being extended by the Security Council beyond 18 December 1979. If the Security Council were to extend the mandate of UNIFIL for a period or periods of either less or more than six months, the requirements would be pro-rated accordingly.

#### D. Financial administration of UNIFIL

15. As stated in paragraph 12 of the Secretary-General's report, pursuant to the requests of the General Assembly in paragraph 1 of its resolution S-8/2 of 21 April 1978 and in paragraph 1, section II, of its resolution 33/14, the Secretary-General has maintained a Special Account for UNIFIL for the periods from the inception of the Force to 18 January 1979. The Secretary-General proposes that this Special Account continue to be maintained for the periods of UNIFIL's mandate thereafter. The Advisory Committee recommends acceptance of the Secretary-General's proposal.

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