

Overall conclusion

The approved peacekeeping budget for the financial year 2019/20 was \$6.81 billion, representing a decrease of 4.9 per cent compared with the previous year's budget of \$7.16 billion. Expenditure decreased by 5.8 per cent in 2019/20 to \$6.71 billion from \$7.12 billion in 2018/19. An amount of \$0.1 billion was unutilized in 2019/20, compared with \$0.04 billion in 2018/19.

In the financial year 2019/20, net assets increased by \$212 million. The increase resulted mainly from an actuarial gain on employee benefit liabilities. The actuarial gain was caused by lower per capita claims cost.

The Administration had to implement 108 recommendations of previous audit reports. It implemented 42 recommendations, 52 recommendations remained under implementation and 7 were not implemented due to lack of any visible implementation progress. The Board assessed 15 recommendations as overtaken by events which include 8 recommendations the General Assembly had not endorsed in its resolution 73/268 B. The current report provides 30 new recommendations. The Administration did not accept six of them.

Open recommendations of previous audit reports

The Board is of the view that the Administration should put more effort in implementing recommendations and providing consolidated information supported by documents. A review of the reports of the Secretary-General on the implementation of the Board's recommendations showed that target dates for implementation were moved every year further into the future although the General Assembly regularly reminds the Administration to implement the recommendations in a prompt and timely manner. The Board acknowledges that sOpen re

insurance expenditure. Therefore, the scope of the data overhaul should be extended to allow the appropriate calculation of these expenditures. At the moment, the peacekeeping share

Missions either did not take any action to fill certain vacancies or did not start the recruitment process in a timely manner without justification for the delays. The Board holds that vacant posts need to be filled without undue delay. In particular, long-term vacancies or vacancies of critical posts with core functions have a negative impact on the achievement of the mandate. Staff members in senior management with core functions are essential to coordinating and managing relevant actions.

Temporary appointments may not exceed 729 days. Any extension beyond that results in a two year's appointment which must be granted at least as a fixed-term appointment. Staff members on fixed-term appointments must be granted at least as a fixed-term appointment.

