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**Executive Board
First Regular Session**

Rome, 8 - 10 February 2000

FINANCIAL AND BUDGETARY MATTERS

Agenda item 3

For information



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7 February 2000

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REPORT OF THE ADVISORY COMMITTEE ON ADMINISTRATIVE AND BUDGETARY QUESTIONS (ACABQ)

The Executive Director submits herewith the Report of the ACABQ on the Report on WFP Chartered Flight KSV 3275 to Kosovo.

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Advisory Committee on
Administrative and Budgetary Questions

4 February 2000

Dear Ms. Bertini,

Please find attached a copy the report of the Committee on the report on the World Food Programme's chartered flight KSV 3275 to Kosovo (WFP/EB.1/2000/3/1).

I should be grateful if you could place it before the forthcoming session of WFP's Executive Board, to be held in Rome from 8-10 February 2000.

Yours sincerely,

(signed) C.S.M. Mselle
Chairman

Ms. Catherine Bertini
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WORLD FOOD PROGRAMME

Financial and Budgetary Matters

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee has considered the report on the World Food Programme's chartered flight KSV 3275 to Kosovo (WFP/EB.1/2000/3/1). During its consideration of the report, the Committee met with representatives of the Executive Director, who provided additional information and clarification.
2. The report describes the actions taken by the World Food Programme's Secretariat and other concerned authorities following the tragic crash of WFP's chartered flight KSV 3275 on Friday 12 November 1999. The report also seeks the Board's *post facto* approval of the source of funding of the KSV 3275 Disaster Special Account, established under the authority of the Executive Director, as provided for in Financial Regulation 5.1, to cover all related extraordinary expenditures.
3. The Committee notes that the expenditures, which amount to US\$436,650 as of 31 December 1999, are detailed in the Annex to the report. Furthermore, the Committee also notes that utilization of the special account will be reported to the Board as part of the audited financial statements for the biennium ended 31 December 1999 and that any reimbursement of expenditures, insurance or otherwise, will be credited to the special account. The exact balance in the General Fund could not be indicated to the Committee at the time of the hearings, but the WFP Secretariat assured the Committee it was confident enough that it would be able to absorb that amount of expenditures within the expected balance. The Committee further notes, from the statement made in paragraph 6, that the Secretariat believes that additional costs may still be incurred related to legal and other expenses after that date. The Committee was informed that a report would be completed by WFP, organizing the material related to the accident into a lessons learned package.
4. The Advisory Committee recommends acceptance of the Executive Director's proposal contained in paragraph 9 of the report. The Committee also recommends that the Board note the actions taken by the Secretariat in the handling and management of the accident, and that it authorize, on a *post facto* basis, that the un-earmarked balance of the General Fund of the Programme be used to fund the KSV 3275 Disaster Special Account.
5. The Advisory Committee further recommends that the Executive Director include, in the context of the next budget presentation, proposals for the contingency funding of activities of an extraordinary or emergency nature, which would provide a mechanism giving her authority to proceed expeditiously and then to report to the Board.



6. The Committee also recommends that the report on "lessons learned" be finalized as soon as possible and that discussions be held in the context of the Administrative Committee on Coordination (ACC) in order to exchange views with other entities of the United Nations system on how such type of crisis should be dealt with in the future, with a view to developing a system-wide standard operating procedure in this regard.

7. The Advisory Committee commends the Executive Director and the WFP Secretariat for their actions in dealing with this tragic accident.

