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Held at Headquarters, New York, on Monday, 10 May 1999, at 10 a.m.

Chairman:	Mr. Abelian (Chairman) (Armenia)
	<i>later</i> : Mr. Armitage (Vice-Chairman) (Australia)
	<i>later</i> : Mr. Abelian (Chairman) (Armenia)
	Chairman of the Advisory Committee on Administrative
	and Budgetary Questions: Mr. Mselle

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The meeting was called to order at 10 a.m.

Expression of sympathy in connection with the bombing of the Embassy of the People's Republic of China in the Federal Republic of Yugoslavia

1. **The Chairman**, on behalf of the members of the Committee, expressed sympathy to the Government and people of the People's Republic of China in connection with the severe casualties and property damage caused by the bombing of the Chinese embassy in Belgrade in the Federal Republic of Yugoslavia on 7 May 1999.

2. At the invitation of the Chairman, the members of the Committee observed a minute of silence.

Ms. Sun Minqin (People's Republic of China) thanked 3. the Chairman and her colleagues on the Committee for their sympathy. She said that the North Atlantic Treaty Organization (NATO), led by the United States of America, had launched a flagrant missile attack on the Chinese embassy in open defiance of international law and the norms of international relations. The attack had resulted in three deaths and more than 20 injuries, as well as serious damage to the embassy building. It was a gross violation of Chinese sovereignty, of a barbarity rarely seen in the history of world diplomacy. The Chinese people had expressed their greatest indignation at and condemnation of the incident, the full responsibility for which must be assumed by NATO and its leader, the United States of America. Such acts, carried out by countries that claimed to be the champions of human rights, contradicted the principles of human rights and demonstrated a lack of conscience.

4. The 1.2 billion peace-loving Chinese people demanded that NATO and its leader, the United States of America, should immediately stop their aggression and bombing. If they continued to act against the tide of history they would encounter the ever-increasing objections and condemnation of the peoples of the world, including those of the NATO countries.

5. **Mr. Dvinianin** (Russian Federation) said that his delegation associated itself with and expressed its condolences, and those of the Russian Government, to the Chinese delegation and the entire Chinese Government and people, and expressed its profound regret at the tragic deaths caused by the bombing of the Chinese embassy in Belgrade. His Government continued to advocate a speedy political settlement of the conflict in Yugoslavia, and above all the speedy cessation of the barbaric bombing campaign, which continued to bring about the deaths of innocent people.

Organization of work (A/C.5/53/L.46/Rev.1 and A/C.5/53/L.47)

6. **The Chairman** drew the Committee's attention to the proposed programme of work contained in document A/C.5/53/L.47, which had been drawn up on the basis of an informal exchange of views by members of the Committee, taking into account the availability of documentation. A note by the Secretariat on the status of preparedness of documentation as at 5 May 1999 had also been issued (A/C.5/53/L.46/Rev.1).

7. **Mr. Barnwell** (Guyana), speaking on behalf of the Group of 77, expressed sympathy to the Government of China in connection with the events in the Federal Republic of Yugoslavia.

8. Speaking on behalf of the Group of 77 and China, he said that, while the second part of resumed sessions was traditionally devoted to consideration of peacekeeping matters, the Bureau must ensure that the Committee had sufficient time to conclude its work on the Development Account, procurement reform, and the Joint Inspection Unit. The delays in issuing certain reports on the Development Account, which had led to the deferment of the Committee's consideration of the issue, were regrettable, and he hoped that all the reports would soon be available. The Group of 77 and China were also concerned that the agenda item on the Joint Inspection Unit had not been taken up at the first part of the resumed fifty-third session, and looked forward to the early conclusion of the Committee's consideration of that item.

9. It was deeply regrettable that a number of reports issued by the Secretariat and certain reports of expert bodies, including the Advisory Committee had failed to comply with the provisions of General Assembly resolutions 52/214 B and 53/208 B and decision 52/471 regarding the format of documents submitted to legislative organs. In future, the Group of 77 and China would be reluctant to consider reports that were not submitted in accordance with those provisions, or that failed to comply with the six-week rule. The Group of 77 and China wished to underscore the importance of respecting the decision-making process in both formal and informal meetings in order to ensure full transparency in the consideration of all agenda items.

10. **The Chairman** took it that the Committee wished to approve the programme of work as contained in document A/C.5/53/L.47, on the understanding that adjustments and modifications would be made as and when necessary.

11. It was so decided.

Agenda item 122: Financing of the United Nations peacekeeping forces in the Middle East

- (a) United Nations Disengagement Observer Force (A/53/779 and Corr.1 and Add.1 and A/53/895 and Add.1)
- (b) United Nations Interim Force in Lebanon (A/53/797, A/53/819 and A/53/895 and Add.1)

Agenda item 123: Financing of the United Nations Angola Verification Mission and the United Nations Observer Mission in Angola (*continued*) (A/53/908, A/53/937) and A/53/957)

Agenda item 124: Financing of the activities arising from Security Council resolution 687 (1991)

- (a) United Nations Iraq-Kuwait Observation Mission (A/53/782, A/53/817 and A/53/895 and Add.2)
- (b) Other activities

Agenda item 125: Financing of the United Nations Mission for the Referendum in Western Sahara (*continued*) (A/53/810, A/53/820 and A/53/943)

Agenda item 126: Financing and liquidation of the United Nations Transitional Authority in Cambodia (A/53/340 and A/53/895)

Agenda item 127: Financing of the United Nations Protection Force, the United Nations Confidence Restoration Operation in Croatia, the United Nations Preventive Deployment Force and the United Nations Peace Forces headquarters (A/53/895; A/C.5/53/56)

Agenda item 128: Financing of the United Nations Operations in Somalia II (A/49/563/Add.2–4; A/50/741; A/52/882; A/53/895; A/C.5/53/52)

Agenda item 130: Financing of the United Nations Peacekeeping Force in Cyprus (A/53/783 and Corr.1, A/53/805 and A/53/895 and Add.3)

Agenda item 131: Financing of the United Nations Observer Mission in Georgia (A/53/821, A/53/844 and Corr.1–2 and A/53/895 and Add.4)

Agenda item 132: Financing of the United Nations Mission in Haiti (A/53/895; A/C.5/53/55)

Agenda item 133: Financing of the United Nations Observer Mission in Liberia (A/52/401/Add.1–2; A/53/802 and A/53/896)

Agenda item 134: Financing of the United Nations Assistance Mission for Rwanda (A/50/712/Add.3; A/52/752; A/53/895; A/C.5/53/57) Agenda item 136: Financing of the United Nations Mission of Observers in Tajikistan (*continued*) (A/53/784, A/53/816 and A/53/895 and Add.5)

Agenda item 138: Financing of the United Nations Mission in Bosnia and Herzegovina (A/53/764 and Corr.1, A/53/800 and A/53/895 and Add.6)

Agenda item 139: Financing of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium and the Civilian Police Support Group (A/53/742, A/53/838 and Corr.1 and A/53/897)

Agenda item 140: Financing of the United Nations Preventive Deployment Force (*continued*) (A/53/437/Add.1, A/53/786, A/53/812/Add.1 and A/53/958)

Agenda item 141: Financing of the United Nations Support Mission in Haiti, the United Nations Transition Mission in Haiti and the United Nations Civilian Police Mission in Haiti (*continued*) (A/53/769, A/53/789/Add.1 and A/53/895 and Add.7)

Agenda item 142: Financing of the Military Observer Group of the United Nations Verification Mission in Guatemala (A/53/775 and A/53/898)

Agenda item 143: Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations (*continued*)

(a) Financing of the United Nations peacekeeping operations (*continued*) (A/53/418, A/53/854 and Add.1 and A/53/901; A/C.5/53/60)

Agenda item 161: Financing of the United Nations Mission in the Central African Republic (A/53/791, A/53/939 and A/53/971)

Agenda item 111: Financial reports and audited financial statements, and reports of the Board of Auditors (*continued*)

(a) United Nations

Peacekeeping operations (A/53/5 (Vol. II), A/53/932 and A/53/940)

12. **Mr. Halbwachs** (Controller), introducing the financial performance report for the United Nations Observer Mission in Liberia (UNOMIL) for the period 1 July 1996–30 June 1997 (A/52/401/Add.1) and the performance report for the United Nations Verification Mission in Guatemala (MINUGUA) for the period 15 February–31 May 1997 (A/53/775), said that the combined expenditures for the two

missions had amounted to \$73.1 million, compared to the original appropriation of \$84.7 million. The Committee should decide on the disposition of the balance of \$11.6 million.

13. There were also 14 performance reports for the period from July 1997 to June 1998, dealing with the United Nations Disengagement Observer Force (UNDOF) (A/53/779), the United Nations Interim Force in Lebanon (UNIFIL) (A/53/797), the United Nations Observer Mission in Angola (MONUA) (A/53/908), the United Nations Iraq-Kuwait Observer Mission (UNIKOM) (A/53/782), the United Nations Mission for the Referendum in Western Sahara (MINURSO) (A/53/810), the United Nations Peacekeeping Force in Cyprus (UNFICYP) (A/53/783), the United Nations Observer Mission in Georgia (UNOMIG) (A/53/821), the United Nations Observer Mission in Liberia (UNOMIL) (A/53/802), the United Nations Mission of Observers in Tajikistan (UNMOT) (A/53/784), the United Nations Mission in Bosnia and Herzegovina (UNMIBH) (A/53/764), the United Nations Transitional Administration in Eastern Slavonia, Baranja and Western Sirmium (UNTAES) (A/53/742), the United Nations Preventive Deployment Force (UNPREDEP) (A/53/786), the United Nations Civilian Police Mission in Haiti (MIPONUH) (A/53/769), and the United Nations Mission in the Central African Republic (MINURCA) (A/53/791). The General Assembly had approved a combined level of \$933.4 million for those missions for the period in question; as actual expenditures had totalled \$866.7 million, the General Assembly would have to decide on how to dispose of the balance of \$66.7 million.

14. There were two revised estimates for the period from July 1998 to June 1999 dealing with UNPREDEP (A/53/437/Add.1) and MINURCA (A/53/939). The Secretary-General proposed to reduce the \$50.1 million UNPREDEP budget by \$8.9 million to a total of \$41.2 million. In respect of MINURCA, for which the General Assembly had initially approved an appropriation of \$29.1 million for the period from July to November 1998, the Secretary-General was proposing a revised budget of \$63.4 million for the full period, and was therefore requesting approval of an additional \$34.3 million. That amount included a commitment authority in the amount of \$18.1 million previously obtained from the Advisory Committee.

15. There were 12 proposed budgets for the period from July 1999 to June 2000, dealing with UNDOF (A/53/779/Add.1), UNIFIL (A/53/819), MONUA (A/53/937), UNIKOM (A/53/817), MINURSO (A/53/820), UNFICYP (A/53/805), UNOMIG (A/53/844 and Corr.1–2), UNMOT (A/53/816), UNMIBH (A/53/800), UNPREDEP (A/53/812/Add.1), MIPONUH (A/53/789/Add.1) and

MINURCA (A/53/939). The Committee was proposing a total amount of \$605.6 million for those twelve missions, exclusive of requirements for the support account for peacekeeping operations and for the United Nations Logistics Base at Brindisi, which were dealt with in separate reports.

16. The performance reports and budget estimates were being presented in a new format that had resulted from an internal exercise aimed at improving their presentation and analysis. Attempts had been made in the performance reports to explain more clearly the relationship between the use of the resources provided and the implementation of the Security Council mandates. Performance data had been consolidated into five main objects of expenditure: military personnel costs, civilian personnel costs, operational costs, other programmes and staff assessment. A new section on implementation of the budget had been introduced, providing information on the impact of changes in activities and operational factors on budget implementation over the reporting period. Supplementary information on significant variances was being presented in an annex to performance reports.

17. Attempts had been made in budget estimates to provide a more analytical presentation of resource requirements. The introduction had been replaced by an overview of past expenditures, the current budget and the proposed estimates. The section on the operational plan and requirements had been simplified; the data originally presented under the heading of financial administration (and related annexes) had been divided into two sections dealing with the contributions made under the status-of-mission or status-of-forces agreement, and with financial administration itself. A new section on contingent-owned equipment had also been added, dealing with reimbursement options used and applicable mission factors. The section on staffing requirements had been modified to provide a more precise overview of net changes in posts for the mission as a whole as well as a breakdown by office. Objects of expenditure had been grouped under five major headings, as with the performance reports. New annexes detailed support provided by missions to other entities of the United Nations system and highlighted observations and recommendations of the Board of Auditors and/or the Office of Internal Oversight Services and action taken.

18. The revised format presented information in a more consistent, systematic and transparent manner. The budget proposals for each mission explicitly identified any resource reductions arising from vacancy rates, lower-than-standard cost requirements for mission appointees, the application of current unit costs and past expenditure experience, and the use of United Nations Logistics Base stock. The estimates

before the Committee reflected an analysis of approved estimates compared with actual expenditures over a number of years.

19. Great emphasis had also been placed on addressing the observations and recommendations of the Advisory Committee, particularly with regard to the need for greater accuracy in the estimation of requirements, better explanations, the need to moderate the use of standard costs, and the further review of conversion of General Service posts to local level wherever feasible. Efforts had been made to identify tasks in peacekeeping operations which could be performed by local, rather than international General Service, staff, with the realization of attendant savings. A review of all missions had been implemented, but had so far resulted in a reduction of only five General Service posts proposed for conversion in UNMIBH.

20. In with Advisory Committee accordance recommendations regarding confirmation that under new wetlease arrangements reimbursement to troop-contributing countries did not include services provided by the United Nations to military personnel and that reduced the requirements and any savings would be shown in performance reports, resources allocated for wet-lease costs, and self-sustainment as well as other elements had been explicitly identified for the period from July 1999 to June 2000. Only the Organization's own requirements for the maintenance of vehicles and equipment and various services had been calculated. As a result, the budget estimates before the Committee were tighter and more realistic.

21. He recommended that the General Assembly should take note of reports on the final disposition of the assets of MINUGUA (A/53/775), UNOMIL (A/52/401/Add.2) and UNTAES (A/53/838), as well as of the report on losses of United Nations property of peacekeeping operations (A/53/340).

22. Turning to the report on the support account for peacekeeping operations (A/53/854/Add.1), he said that an amount of \$36 million had been proposed for the period from July 1999 to June 2000, compared to \$34.4 million for the current period, reflecting a proposed increase in the number of posts from 400 to 406. All gratis personnel had been phased out of the Department of Peacekeeping Operations by 28 February 1999, and a total of 46 of the 55 new posts authorized by the General Assembly in that connection had been filled. Against a background of a declining level of activity, an overall review of the Department had been undertaken, and a number of measures were in hand to streamline its functioning. Reviews had also been undertaken of the relationship between the Department and the

Department of Political Affairs, and of overlap with the Department of Management in the provision of administrative support to peacekeeping operations.

23. As indicated in the report (A/53/854/Add.1, paras. 32, 33 and 68), 16 posts had been identified for redeployment in the Department of Peacekeeping Operations. The Secretary-General was also reiterating his request for six new posts for the Rapidly Deployable Mission Headquarters as it had not proved possible to identify posts for redeployment. In response to points raised in the Committee, the report described the mission planning functions of that new unit. Workload statistics were provided for the various units receiving resources from the support account, as recommended by the Advisory Committee. As indicated in the performance report for the support account (A/53/854), expenditures had amounted to \$28.5 million against an overall budget of \$32.4 million, with savings largely concentrated in staff costs.

24. With regard to the United Nations Logistics Base at Brindisi, resources of \$10.8 million had been provided for on an ad hoc basis for the current period from the various appropriations approved for different peacekeeping missions. Expenditures had amounted to \$9.5 million, leaving an unencumbered balance of \$1.3 million to be applied against the proposed budget of \$7.8 million for the next period (July 1999 to June 2000). That budget estimate included proposals for the regularization of 55 local-staff positions previously funded under the category of temporary assistance. In his view, it was also time to consider providing proper financing for the Brindisi base in the same manner as for the support account.

25. Document A/53/912 dealt with the status of the Peacekeeping Reserve Fund as at 31 December 1998 and its utilization over the previous period; document A/C.5/53/58 dealt with death and disability; document A/C.5/52/39 contained the report of the Phase IV Working Group on Reimbursement of Contingent-owned Equipment, and document A/53/465 contained the Secretary-General's report on the first full year of implementation of the reformed procedures for determining reimbursement to Member States for such equipment. Lastly, there were information notes on the United Nations Operation in Somalia (UNOSOM) (A/C.5/53/52), the United Nations Mission in Haiti (UNMIH) (A/C.5/53/55), the United Nations Peace Forces (UNPF) (A/C.5/53/56) and the United Nations Observer Mission Uganda-Rwanda (UNAMIR) (A/C.5/53/57); the final performance reports on those closed missions would be submitted to the Committee at the fifty-fourth session.

26. Mr. Adza (Chairman of the Audit Operations Committee), speaking on behalf of the Chairman of the Board of Auditors, introduced the report of the Board of Auditors on the United Nations Peacekeeping Operations for the financial period ending 30 June 1998 (A/53/5, vol. II). The report had been presented along thematic lines, and the Board had provided an overview of its main findings and recommendations (paras. 3-7). The Board had highlighted separately those recommendations made in its report relating to the biennium 1994-1995 that had not yet been fully implemented by the Administration (paras. 8-9). Included in annex II were the Board's comments on the implementation by the Administration of previous audit recommendations. The main recommendations in the current report were contained in paragraph 10, while other recommendations were set out in paragraph 11.

27. Turning to the Board's main findings, he said that claims submitted by troop-contributing countries had not been recorded in the accounts. A check had revealed that there were no obligation documents in respect of claims valued at \$60.3 million. Total unliquidated obligations of \$1.2 billion included \$97.4 million that might no longer be valid or might need to be reobligated in the accounts. Of 42 countries that had contributed troops to missions, as at October 1998 only 15 had signed memoranda of understanding or other relevant agreements with the Organization. The retroactive application of the revised procedures for determining reimbursement to Member States for contingent-owned equipment had resulted in additional costs to the Organization. One contractor's performance in providing support services to the United Nations Observer Mission in Angola (MONUA) had been unsatisfactory, and some 50 United Nations staff had had to undertake tasks that should have been performed by the contractor, at a cost of \$300,000 per month. The same contractor had failed to provide a performance guarantee bond in the amount of \$1.62 million. The contractor for provision of rations to MONUA had repeatedly failed to meet standards in terms of quantity and quality of food, yet his contract had been extended on four occasions and the performance bond had not been invoked.

28. The Board recommended, *inter alia*, that the Administration should ensure that all expenditure relating to a financial period was captured in the accounts in order to achieve more accurate financial reporting. It also recommended that the Administration should review \$97.4 million in unliquidated obligations to determine its validity, and that, in future, certifying officers should carry out periodic reviews to ensure that only valid unliquidated obligations were retained in the accounts. It further recommended that the Administration should conclude memoranda of understanding

with the 27 troop-contributing countries that had not signed such agreements, and that it should review the retroactive application of the new procedures for the reimbursement of contingent-owned equipment. With regard to the Department of Peacekeeping Operations, it suggested that there should be a review of the generic fair market value of major equipment, and that proposals for revision should be submitted to the General Assembly as appropriate.

29. Mr. Mselle (Chairman of the Advisory Committee on Administrative and Budgetary Questions) introduced the Committee's report on the financing of the United Nations peacekeeping operations (A/53/895); eight reports containing the Advisory Committee's views and recommendations on the financial performance reports and proposed budgets or revised budget estimates of individual United Nations peacekeeping operations, including requirements for the United Nations Logistics Base at Brindisi (A/53/895/Add.1 to 8); three reports containing the Advisory Committee's views on the liquidation of peacekeeping missions (A/53/896, 897 and 898); the Advisory Committee's report on the support account for peacekeeping operations (A/53/901); and its comments on the report of the Board of Auditors on the United Nations peacekeeping operations (A/53/940).

30. The Advisory Committee had noted with satisfaction that the Secretariat had implemented many of its proposals for enhancing the efficiency of the budgetary and reporting process for peacekeeping operations, resulting in timely submission of documents and reports that were more accurate and user-friendly and, in the case of financial performance reports, more analytical. There appeared to have been better coordination between Headquarters and the field. By drawing on past experience in preparing proposed budgets and revised budget estimates, the Secretariat had been able to produce more realistic estimates, although the effects of that improvement would not become fully obvious until the financial performance reports for the period beginning 1 July 1999 were analysed in February 2001. Additional information requested from the Secretariat had also been submitted in a more usable format.

31. There were, however, many areas that needed attention. The mandates of many missions were now being terminated, and the Organization must, as a matter of priority, enhance its capacity to liquidate missions expeditiously. Currently, the liquidation and disposition of assets was a lengthy process, entailing substantial expenditure. Some progress had been made, and the Advisory Committee welcomed in that regard the preparation of guidelines based on lessons learned from recent liquidation activities. Given that troop-contributing countries could expedite the liquidation process, there must

be improved communication between the Secretariat and the Member States concerned.

32. Inventory and asset management, including the efficient disposition of matters concerning losses, also needed improvement. Weaknesses in that area were largely due to the absence of a comprehensive management information system and the lack of qualified personnel. The Advisory Committee had therefore urged that the installation of a new field asset control system should be expedited and that the Integrated Management Information System (IMIS) should be extended to the field with a view to enhancing United Nations capacity to manage peacekeeping assets.

33. The cost of the Logistics Base at Brindisi would continue to be prorated among active missions during the financial period beginning 1 July 1999. The Advisory Committee was confident that that procedure remained feasible. However, the arrangement might have to be reviewed in the future if the absorptive capacity of active missions was reduced. After examining the cost-benefit analysis report prepared by the Secretariat (A/52/858), the Advisory Committee had concluded that the long-term future of the base would depend upon the extent to which it could be used to manage other assets in addition to peacekeeping assets.

34. The report of the Secretary-General on the support account for peacekeeping operations (A/53/854 and Add.1) was also much improved. The Advisory Committee was recommending, for the reasons outlined in its related report (A/53/418), that the current number of posts, namely 400, should be maintained during the next financial period.

35. ACABQ had commended the report of the Board of Auditors on the United Nations peacekeeping operations (A/53/5 (vol. II)). It had welcomed in particular the timely submission of the report and had requested that in future efforts should be made to make the report available to it by the beginning of February when it considered the budgets for peacekeeping operations.

36. With respect to the criticism expressed at the Fifth Committee's 51st meeting to the effect that the report of ACABQ on gratis personnel provided by Governments and other entities (A/53/417/Add.1) did not comply with the provisions of General Assembly resolutions 52/214 B and 53/208 B, he said that the Advisory Committee, having considered the matter, had concluded that, while not every report of ACABQ could be made to fit a predetermined format, it should continue its efforts to make its reports more user-friendly, especially those that were long and complex. For future reports, the Advisory Committee would consider

the application of the provisions of the relevant General Assembly resolutions on a case-by-case basis.

37. **Mr. Küntzle** (Germany), speaking on behalf of the European Union, the associated countries Bulgaria, Cyprus, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Romania and Slovakia, and, in addition, Iceland and Norway, said that his delegation shared the view expressed in the report of ACABQ on the financing of the United Nations peacekeeping operations (A/53/895), that the format and content of the financial performance reports and proposed budgets had significantly improved, and that the budget estimates were more realistic than in the past, a positive development that would facilitate the Committee's deliberations.

38. The European Union remained strongly committed to the primary role of the United Nations in maintaining international peace and security and to the core function of peacekeeping operations in that regard. Peacekeeping continued to be one of the Organization's most fundamental tasks, and the universality of United Nations peacekeeping operations made them an indispensable tool in a world threatened by violent conflicts. The European Union had long given unwavering support to United Nations peacekeeping. In 1998, more than 40 per cent of troops and civilian police involved in United Nations peacekeeping missions had been nationals of States members of the European Union or associated countries, and European Union contributions had accounted for almost 40 per cent of the peacekeeping budget. Thus, the European Union played a decisive role in United Nations peacekeeping activities both in the field and at Headquarters.

39. In recent years the General Assembly had taken decisions that had enabled the Secretariat to make progress in a number of areas, including the liquidation of peacekeeping operations. In resolution 51/218 E, the General Assembly had provided a framework for the settlement of claims in cases of death or disability in a more uniform and standardized manner. The European Union hoped that the efforts described in the note by the Secretary-General on death and disability benefits (A/C.5/53/51) to clear the backlog of claims would continue, so that beneficiaries could receive timely compensation. It welcomed the progress made with respect to the implementation of the reformed procedures for determining reimbursement to Member States for contingent-owned equipment, which were far superior to those used in the past. He noted with satisfaction that some of the issues raised previously by the European Union had been taken up by the Secretariat, although others remained to be addressed.

40. With regard to the observations and recommendations made in the report of ACABQ on the financing of the United Nations peacekeeping operations (A/53/895), he said that the European Union shared the concern expressed in that document and in the report of the Board of Auditors (A/53/5 (Vol. II)) at the high level of unliquidated obligations during the period July 1997–June 1998. Greater effort was needed with respect to the monitoring of budget implementation and disbursement, and the European Union endorsed the recommendation of the Board of Auditors to that effect.

41. The high level of unpaid assessed contributions for peacekeeping operations remained an issue of particular concern to the European Union, whose members paid their assessed contributions promptly, in full and without conditions. Those States that did not jeopardized United Nations peacekeeping. All Member States had an obligation under the Charter to bear the expenses of the Organization based on a scale of assessments that reflected the principles of collective responsibility, capacity to pay, additional relief for low per capita income countries and a premium for permanent members of the Security Council to reflect their special responsibility for the maintenance of international peace and security. It was unacceptable for any one Member State to unilaterally change its contribution. The European Union recalled its proposal for the revision of the scale of assessments for peacekeeping operations with a view to making it more equitable and transparent.

42. It was essential to ensure proper use of, accounting for and disposal of peacekeeping assets and coordination between procurement and asset management if Member States were to have confidence in the Organization's use of resources for peacekeeping operations. The European Union therefore welcomed the efforts undertaken by the Secretariat, including the introduction of a field assets control system as part of a wider field mission logistics system, and supported the Advisory Committee's recommendation that a plan and timetable should be prepared for implementation of the Integrated Management Information System (IMIS) in field missions.

43. The European Union noted with concern that during the year ending 30 June 1998 procurement for peacekeeping operations had increased by over 60 per cent, despite the decrease in peacekeeping activities, and requested a detailed explanation from the Secretariat and the Board of Auditors. However, it welcomed the considerable decrease in the number of cases submitted to the Headquarters Committee on Contracts on an *ex post facto* basis and the improvement in procurement planning and management in the area of peacekeeping, even though further improvements were still necessary. The European Union endorsed the Board's

recommendations in the case of the supplier of high-value rations to the United Nations Observation Mission in Angola (MONUA). The Secretariat should seek to recover from the contractor the losses which the Organization had incurred and investigate the role of United Nations officials in the management of the contract with a view to holding those responsible fully accountable.

44. In order to be successful, United Nations peacekeeping activities in the field required strong backstopping arrangements at Headquarters. Consequently, while the regular budget should cover core functions, the support account should be used to allow adaptation to fluctuating needs, including the backstopping of newly created peacekeeping operations at any given moment. It was important for the Secretariat to clarify that distinction in budgetary terms.

45. While the Secretariat had implemented the phase-out of gratis personnel in a timely manner, the planning and implementation of recruitment had not provided the necessary overlap to allow much needed expertise to be passed on. The Secretariat should improve its planning capacity and administer seconded personnel in a more systematic and structured fashion in order to ensure the safety and security of peacekeeping personnel in the field.

46. With regard to the restructuring of peacekeeping support activities, while some steps had been taken to simplify the structure and eliminate overlap, more needed to be done. The European Union shared the view of ACABQ that increased delegation of authority in the field and use of new technology could further streamline backstopping activities.

47. The European Union was concerned at the decrease in military expertise within the Department of Peacekeeping Operations. It remained to be seen whether the establishment of the new Military and Civilian Police Division would adequately address that concern. The Union reiterated its support for a strong Civilian Police Unit and the need to enhance the role of the Civilian Police Adviser.

48. Lastly, the Organization should be able to deploy peacekeeping operations quickly upon the adoption of a Security Council mandate. It was therefore necessary to enhance its capability in that area through the early establishment of the Rapidly Deployable Mission Headquarters (RDMHQ), which, however, should not result in a decrease in the current provision of military and civilian police personnel elsewhere.

49. *Mr. Armitage (Australia), Vice-Chairman, took the Chair.*

50. **Mr. Barnwell** (Guyana), speaking on behalf of the Group of 77 and China, said that the principle of capacity to pay was the fundamental criterion for the apportionment of the expenses of the United Nations and that developing countries should not be assessed at a rate higher than their capacity to pay. The scale of assessments for the financing of peacekeeping operations, moreover, must clearly reflect the special responsibilities of the permanent members of the Security Council and the economic situation faced by other States, particularly the developing countries. In that context, the establishment of a ceiling and floor for the permanent members of the Security Council was totally unacceptable.

51. The Group of 77 and China also wished to reiterate their concern over the continuing financial cutbacks to an already limited programme budget, which threatened the very functioning of the Organization and could adversely affect its ability to implement the programmes and activities which Member States had entrusted to it under the medium-term plan for the period 1998–2001.

52. **Mr. Albrecht** (South Africa) recalled that the Eleventh Summit of the Non-Aligned Movement had called for the institutionalization of the current scale of assessments for peacekeeping operations.

53. Mr. Abelian (Armenia) resumed the Chair.

54. **Mr. Najem** (Lebanon), speaking on behalf of the Group of Arab States, said that in paragraph 5 of draft resolution A/C.5/52/L.52 the General Assembly had requested the Secretary-General to take the necessary measures to ensure that Israel should pay the amount of \$1.7 million resulting from its attack on the headquarters compound of the Fijian battalion of the United Nations Interim Force in Lebanon (UNIFIL) at Qana on 18 April 1996. The Group of Arab States felt great regret and displeasure at Israel's failure to make any moves towards complying with the provisions of paragraph 8 of General Assembly resolution 51/233 and paragraph 5 of resolution 52/237 relating to the issue.

55. It was an unfortunate paradox that Israel should be celebrating its fiftieth year as a Member of the United Nations while continuing to disregard all General Assembly and Security Council resolutions, and, in particular, Security Council resolution 425 (1978), which called upon Israel to withdraw forthwith its forces from all Lebanese territory. Israel must be called to account for the attack, in particular since Operation Grapes of Wrath had been deliberately undertaken and, as Major-General van Kappen had stated in his report (S/1996/337), it was unlikely that the shelling of the United Nations compound had been the result of technical and/or procedural errors. The attack had caused the death of

106 women, elderly people and children who had taken refuge in the compound, and had wounded UNIFIL soldiers.

56. He stressed that the report on UNIFIL to be submitted by the Secretary-General at the fifty-fourth session should indicate the extent to which Israel had implemented paragraph 8 of General Assembly resolution 51/233 and paragraph 5 of resolution 52/237. Through the United Nations, the Arab Group urged the international community to request the Secretary-General to take the necessary measures to ensure that Israel assumed its responsibilities, and that the issue did not create a precedent.

57. **Mr. Sulaiman** (Syrian Arab Republic) said that his delegation supported the statement made by the representative of Lebanon on behalf of the Group of Arab States. The report of the Secretary-General on the financing of UNIFIL (A/53/797) had borne out his delegation's expectations that Israel had, as usual, failed to carry out its responsibilities pursuant to the relevant General Assembly resolutions, the most recent of which was 52/237. The General Assembly had been considering the savage Israeli attack on UNIFIL headquarters for three years. That attack had been directed primarily against the presence of the United Nations, symbol of the peace and security which Israel sought neither for itself nor for others. In the age of international law and international legitimacy, he wondered how long Israel would remain outside that law.

58. The preparations being made by Israel to celebrate its 50 years as a Member of the United Nations were merely an attempt to mislead world public opinion. It was well established that Israel was no lover of peace, and had failed to comply with General Assembly resolutions 51/233 and 52/237. Similarly, it had failed to prosecute the peace process or to comply with the relevant Security Council resolutions and the Secretary-General's follow-up thereto. Furthermore, Israel's continued occupation of Arab land and its building and expansion of settlements put it in breach of the Charter of the United Nations.

59. The sum sought from Israel by the General Assembly was in no way commensurate with the losses sustained as a result of the Qana massacre, which had caused the death of 106 Lebanese civilians. His delegation expected the United Nations to compel Israel, which was in the habit of shirking its financial and political responsibilities, to comply with resolution 52/237. Otherwise, Israel's outrage against the United Nations would constitute an uncontested precedent, and could be the basis for further massacres in the future.

60. **Mr. Wharton** (United States of America) said that his delegation generally supported the Advisory Committee's funding and other recommendations concerning peacekeeping

operations. It also welcomed the improvements which had been made to the format and content of the performance reports and the cost savings which had been documented in some of them as a result of, *inter alia*, the implementation of economy measures and strict monitoring of expenditures of the United Nations Peacekeeping Force in Cyprus (UNFICYP), more accurate technical adjustments to cost estimates for the United Nations Mission in Bosnia and Herzegovina (UNMIBH), the savings achieved at the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) through economies of scale, and the use of global purchase orders for vehicles.

Further improvements were still needed, however, in 61. such areas as the screening of civilian police personnel to reduce the number of early repatriations, inventory control at UNMIBH, monitoring of budget implementation at the United Nations Civilian Police Mission in Haiti (MIPONUH), penalty clauses in contracts, prevention of theft, reporting of property losses, and the regular review of unliquidated obligations. In that regard, he supported the Advisory Committee's recommendation that the balance in the UNDOF suspense account should be credited to Member States. The United States was particularly concerned at the fact that, to date only five international General Service posts had been converted to local posts. Given the potential cost savings, his delegation fully endorsed the recommendation of ACABQ on that issue and encouraged the Secretariat to look into the matter further.

62. His Government was also interested in seeing that corrective action was taken whenever procurement mismanagement and possible corruption were uncovered in peacekeeping operations and looked forward to the early completion of the report by the Secretary-General on the status of measures taken to address the procurement irregularities at the United Nations Angola Verification Mission (UNAVEM) which had been reported by the Office of Internal Oversight Services (OIOS).

63. **Mr. Jacob** (Israel) said that his Government firmly supported the continuing strengthening of United Nations peacekeeping forces, with whose missions and purposes it had maintained a special degree of solidarity. However, while the goal of maintaining peace and security remained clear, the means of achieving it could vary infinitely, with some situations calling for humanitarian assistance and others for ongoing supervision.

64. United Nations peacekeeping operations had become a factor in conflicts worldwide, and, could serve as a bridge between parties as opposing sides began coordinating with them; peacekeeping forces thus had the potential to fortify

agreements between parties and maintain stability. That potential of United Nations peacekeeping forces was best realized when both sides were willing to take responsibility for maintaining stability along their mutual borders, as exemplified by the United Nations Disengagement Observation Force (UNDOF), with which Israel had developed close ties and day-to-day cooperation, thereby helping to ensure tranquillity along the border. That kind of situation was the best use of United Nations peacekeeping forces.

65. Israel supported full implementation in all its elements of Security Council resolution 425 (1978), which had established the United Nations Interim Force in Lebanon (UNIFIL), and had therefore worked closely with UNIFIL operations, with which it constantly tried to coordinate activities.

66. He expressed the hope that all parties would enter into commitments that would enable the United Nations peacekeeping forces to live up to their potential.

67. Israel was still waiting for the Government of Lebanon to take the opportunity offered and respond to its repeated invitation to implement Security Council resolution 425 (1978) in its entirety. Lebanon's continued readiness to allow terrorist operations from its soil was totally incompatible with the provisions of the resolution calling for the restoration of international peace and security and the return of the Lebanese Government's effective authority over southern Lebanon.

68. He reiterated his Government's willingness to implement Security Council resolution 425 (1978) and called upon the Government of Lebanon to cooperate with Israel in order to restore peace and security along their common border. The Government of Lebanon, however, continued to reject negotiations and instead attacked Israel in outside forums such as the Fifth Committee; also, it supported the use of its territory as a launching pad for terrorism against Israel, a stance that called its intentions into serious question.

69. It was regrettable also that the possibility of peace and security along the Israeli-Lebanese border was being sabotaged by a third country, the Syrian Arab Republic, which was holding implementation of Security Council resolution 425 (1978) hostage to its own bid for territorial gains against Israel.

70. Israel called on the Government of Lebanon to abandon its policy of rejecting United Nations resolutions and to stop acquiescing in terror and also called on the Governments of Lebanon and the Syrian Arab Republic to resume negotiations with Israel in order to resolve all outstanding issues within the appropriate bilateral frameworks. In that way Israel and Lebanon could work together to achieve peace and security along their border.

71. **Mr. Sial** (Pakistan) said that the Advisory Committee's report on the financing of the United Nations peacekeeping operations (A/53/895) did not comply with General Assembly resolutions 52/214 B and 53/208 B. In that regard, his delegation fully supported the earlier comments by the representative of Guyana speaking on behalf of the Group of 77 and China. However, he commended ACABQ on the analytical nature of its report and on the useful recommendations it had made for endorsement by the General Assembly and early implementation by the Secretariat.

72. His delegation concurred with the description by ACABQ of the high level of unliquidated obligations as an indication of the need to refine the monitoring of budget implementation and disbursement and for periodic reviews of such obligations to ensure that only valid unliquidated obligations were retained in the accounts.

73. He noted with concern that large amounts of assessed contributions remained unpaid: such non-payment had created difficulties for Member States and particularly for developing countries that had heeded the United Nations call to help maintain international peace and security. It was the collective responsibility of all Member States to meet their obligations under the Charter of the United Nations to pay their assessed contributions in full and on time.

74. His delegation concurred with the Advisory Committee's comments on the desirability of standardized presentation and full disclosure of contributions from host Governments and suggested that there should therefore be a standard format for disclosure of information on all sources of funding for peacekeeping operations in order to ensure transparency. He also supported the Advisory Committee's request concerning the full disclosure of miscellaneous income in future peacekeeping budgets and endorsed its comments on standard costs.

75. The Advisory Committee's recommendations concerning staffing requirements for peacekeeping operations should be implemented in full: there must be no ambiguity in the information supplied to the General Assembly to enable it to examine proposed changes in authorized staffing levels and future staffing requirements of peacekeeping missions.

76. He supported the Advisory Committee's recommendation concerning explanations of the method of reimbursement for contingent-owned equipment. Such explanations would enable the General Assembly to see

whether the reimbursement procedures used complied with its resolution 50/222.

77. His delegation noted with concern the Advisory Committee's view that inventory management for peacekeeping operations was deficient. To avoid financial losses to the Organization, safety of assets must be ensured and procedures establishing accountability must be put in place. He requested the Secretariat to provide clarification of the procedures currently in place to deal with losses of United Nations property.

78. The year 2000 problem needed urgent attention and his delegation would therefore like to know what was happening with the progress report on year 2000 compliance requested by the Advisory Committee for May 1999.

79. He welcomed the Secretariat's implementation of the global purchase order for vehicles under which a lower purchase price had been achieved. The recommendation for the inclusion of spare parts in such an order, however, required further elaboration.

80. Further to paragraph 36 of the report, his delegation was of the view that there was a need for the Fifth Committee to make a recommendation to the General Assembly on how to improve recording and accounting for support services provided to other United Nations and to non-United Nations entities.

81. In connection with the enhanced delegation of authority to local property survey boards in peacekeeping missions, the Secretariat should inform the Fifth Committee whether adequate accountability measures had been put in place to ensure that the measure did not aggravate the kind of shortcomings reported in the past in respect of the disposition of assets of liquidated missions.

82. He welcomed the Advisory Committee's recommendation that a study should be conducted to determine the most effective way of disposing of unusable vehicles, and urged the Secretariat to submit a report on the matter at the fifty-fourth session. He noted that the General Assembly had approved a procedure for the disposition of assets in its resolution 49/233 A and enquired whether any additional guidelines had been established by the Secretariat.

83. His delegation was of the view that, the Secretariat should submit to the Phase V Working Group on Contingentowned Equipment its recommendations on a more practical and economical procedure for returning contingent-owned equipment to the troop-contributing countries. The recommendations of the Phase V Working Group should in turn be submitted to the General Assembly for approval through the Special Committee on Peacekeeping Operations. 84. He noted with satisfaction the Advisory Committee's observation that the new procedures for settling claims from Member States in respect of contingent-owned equipment, death and disability were beginning to improve the efficiency of the claims settlement process. The method of reimbursing contingent-owned equipment claims would also become cost-effective when it was implemented in accordance with General Assembly resolution 50/222.

85. The Advisory Committee's observations concerning the five-year period for the submission of death and disability claims conflicted with its comments on the review of the suspension of financial regulations 4.3 and 4.4. He requested clarification.

86. The Advisory Committee had raised an important issue regarding the definition of gross carelessness: it was not clear, nor was the relationship of gross carelessness to the threshold for gross negligence in respect of losses caused to the Organization by mission personnel. His delegation believed that the Secretariat should be asked to provide the necessary precise definitions.

87. He supported the Advisory Committee's view that information on various categories of losses should be included in reports on the final disposition of assets, and suggested that such information should also be included in financial performance reports in order to keep the General Assembly informed concerning losses attributable to hostile acts, theft and gross negligence.

88. **Mr. Monayair** (Kuwait) said that his delegation supported the statement made by the Chairman of the Group of 77 and China concerning the scale of assessments for the financing of peacekeeping operations. With respect to the United Nations Iraq-Kuwait Observation Mission (UNIKOM), he noted that the Mission's budget for 1 July 1999 to 30 June 2000 showed an increase of 3 per cent over the previous year's appropriation to \$50,777,800. He saw no justification for such an increase, the reasons for which had not been explained. The report of the Advisory Committee had merely mentioned that the increase was related to the increases and reductions explained in annex II.A to the report of the Secretary-General (A/53/817).

89. He expressed his support for the recommendation made in the Advisory Committee's report with regard to vacant UNIKOM posts, a problem to which no solution had been found for some time. He hoped that the Mission authorities would take the steps necessary to address that situation.

90. With regard to the overpayment of mission subsistence allowance, calculated at some \$6 million, and the recovery of that overpayment, two thirds of which had been defrayed

by his country, the General Assembly in its resolution 52/238 had requested the Secretary-General to submit to it a report on developments relating to the issue and on the measures taken with respect to those responsible for the overpayment, which had continued over a long period. His delegation had understood that the report would be submitted at the main part of the fifty-third session; however, it appeared that, in error, no date had been set for its submission. He hoped that the Controller would pass on any information on that issue, which was of great interest to his Government.

91. **Mr. Herrera** (Mexico) said that the scale of assessments for the financing of peacekeeping operations had both an economic and a political aspect: the arrangement recognized that some countries could not contribute to financing such operations in the way that countries with stronger economies could, and, politically, it recognized that the permanent members of the Security Council had a special capability and a special responsibility.

92. Any debate in the Fifth Committee on changing the peacekeeping scale would be both long and futile. It would be long because the economic aspects were difficult to elucidate, and indeed, for Mexico at least, the proposed changes went in the wrong direction: real wages in Mexico were at only about 55 per cent of their 1976 level. The debate would also be futile because since 1976 there had been no change in the status of the right of veto in the Security Council, a right that went beyond the provisions of Chapter VII of the Charter. Thus unless the right economic and political changes took place any debate on amending the special scale would be premature.

93. **Ms. Aragon** (Philippines), speaking on behalf of the States members of the Association of South-east Asian Nations (ASEAN), said that the Association believed that the current, ad hoc arrangement for the apportionment of peacekeeping expenses should be institutionalized. ASEAN thus associated itself with the statement by the representative of Guyana speaking on behalf of the Group of 77 and China. It also supported the position of the Non-Aligned Movement that no country that was a member of the Non-Aligned Movement nor any other developing country, should be placed in a category higher than group C.

94. While ASEAN shared the concerns about the difficult financial situation of the United Nations and about late reimbursement to Member States — particularly developing countries — providing troops and equipment for peacekeeping operations, it continued to hold the view that revision of the scale of assessments for peacekeeping operations would not in any way improve the financial situation of the United Nations itself. Rather, the solution to

the United Nations financial situation was for all Member States, in particular the main contributor, to pay arrears and future assessments in full, on time and without imposing conditions.

95. **Mr. Farid** (Saudi Arabia) expressed his delegation's support for the statement made by the representative of Lebanon on behalf of the Arab Group.

96. He recalled that in December 1998, at the main part of the session, his delegation had requested, in connection with General Assembly resolution 53/208 D on cost accounting in the context of the pattern of conferences, a list of United Nations staff members with job experience in the field of setting up and implementing cost accounting systems, giving names and academic backgrounds. Such a list was needed to determine whether resorting to outside consultants was warranted. He asked the Secretariat to distribute such a list to the Member States at the second part of the resumed session.

97. **Mr. Najem** (Lebanon), speaking in exercise of the right of reply, said that much of the statement made by the representative of the Israeli occupying forces had been misleading. The Lebanese delegation was not using the Committee as a forum in which to attack Israel: the headquarters that had come under attack belonged to the United Nations, and it was right that the Committee should insist on payment of the sum decided upon as reparation for the attack. His delegation would not tolerate being given unnecessary lessons on politics and behaviour by the representative of the occupying forces. His country greatly valued its fraternal relationship with the Syrian Arab Republic, and was adamant that the Lebanese and Syrian tracks of the peace process should remain linked until the process finally concluded.

98. Israel had occupied south Lebanon since 1978 and had refused to implement Security Council resolution 425 (1978), which called for Israel's immediate and unconditional withdrawal from Lebanon. It had engaged in all kinds of warfare against Lebanon, with a view to imposing peace on its own terms. However, Lebanon rejected any peace not based on the principle of land for peace and resolutions having international legitimacy, in particular, Security Council resolution 425 (1978). What the representative of the occupying Israeli forces termed terrorism was in fact merely the heroic popular resistance to foreign occupation deemed legitimate under all international law. That resistance would continue, in tandem with diplomatic endeavours, until such time as resolution 425 (1978) was implemented.

99. The representative of the occupying Israeli forces claimed that his Government was willing to implement

resolution 425 (1978). However, that was merely another lie intended to mislead world public opinion and distract attention from the crimes perpetrated by Israel in Lebanon on a daily basis. The conditions laid down by Israel for implementation of resolution 425 (1978) were nothing but a shameless attempt to shirk its responsibilities and prolong the occupation that made clear its true intentions, which were aggressive and expansionist.

100. The real terrorist operations being carried out in south Lebanon were those intended to terrorize civilians, including women, elderly persons and children, to forcibly expropriate land belonging to others, to reject resolutions having international legitimacy, to perpetrate massacres and to bombard emergency vehicles, just as the United Nations headquarters at Qana had been bombarded.

101. In conclusion, he quoted the Old Testament prophet Habakkuk: "For the violence of Lebanon shall cover thee", and said that the heroic popular resistance would continue until Lebanon was liberated.

102. **Mr. Sulaiman** (Syrian Arab Republic), speaking in exercise of the right of reply, said that his delegation wished to focus attention on some of the facts that the representative of the terrorist occupying Israeli forces had attempted to conceal. What the latter had said about support for peace and the peacekeeping operation in Lebanon and other places was objectionable, being completely incompatible with the massacre Israel had carried out at Qana, which was by no means the only massacre for which it was responsible.

103. The humanitarian assistance provided by Israel at the time of the Qana massacre had been proffered with a view to concealing its crime, namely, the deliberate terrorist bombardment of a United Nations headquarters, symbol of peace.

104. With respect to the political system in the Syrian Arab Republic, he said that his country was very proud of that system, because it was a system based on peace and on the devotion of the Syrian Arab people for their President. Israel was merely attempting to misrepresent it.

105. The words "peace" and "Israel" were mutually incompatible. The history of Israel abounded with terrorist massacres, and that State was responsible for acts of aggression, wars, occupation, settlement activity and State terrorism that had led up to its attack on the headquarters of the United Nations peacekeeping force. The State that did not recognize the United Nations as a deterrent could not build peace.

106. Regarding the Syrian Arab Republic's relationship with Lebanon, his country was proud to be able to provide its sister

country with assistance. He welcomed the fact that the relationship, based on affection and the common destiny of all Arabs, was a thorn in Israel's flesh. Before Israel talked about peace, it should return the land it occupied to its rightful owners.

107. What had been described by the representative of Israel as the Syrian Arab Republic's "bid for territorial gains" was merely a demand for a legitimate right, namely, the return of occupied territory. That Israeli stratagem could not fool the international community, which was well acquainted with the true nature of the Israeli entity, an entity founded on terrorism and the occupation of the land of other peoples.

Agenda item 17: Appointments to fill vacancies in subsidiary organs and other appointments (continued)

- (e) Appointment of members of the United Nations Administrative Tribunal (continued) (A/53/105/Add.1)
- (f) International Civil Service Commission (continued) (A/53/106/Add.1)

108. **The Chairman** proposed that 21 May 1999 should be set as the deadline for the submission of candidacies for the vacant seat in the United Nations Administrative Tribunal and for the vacant seat in the International Civil Service Commission, with elections for the vacancies to be held on 27 May.

109. It was so decided.

The meeting rose at 12.50 p.m.