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FINANCING OF THE UNITED NATIONS IRAN-IRAQ  
MILITARY OBSERVER GROUP

Report of the Advisory Committee on Administrative and  
Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the financing of the United Nations Iran-Iraq Military Observer Group (UNIIMOG) (A/43/696). During its consideration of the item, representatives of the Secretary-General provided additional information to the Advisory Committee. The present report also contains the views and recommendations of the Advisory Committee on voluntary contributions to peace-keeping operations (paras. 26-34 below).
2. UNIIMOG was established pursuant to Security Council resolution 619 (1988) of 9 August 1988 for an initial period of six months. In order to meet immediate requirements of the mission, the Secretary-General sought the concurrence of the Advisory Committee under the terms of General Assembly resolution 42/227, paragraph 1, of 21 December 1987, on unforeseen and extraordinary expenses for the biennium 1988-1989, to enter into commitments with respect to UNIIMOG in an amount not to exceed \$3.7 million. Subsequently, at its resumed forty-second session, upon the recommendation of the Fifth Committee (A/42/963, para. 6), which was based on proposals of the Advisory Committee (see A/C.5/42/SR.70), the General Assembly, in its resolution 42/233 of 17 August 1988, decided to appropriate an amount of \$35.7 million, inclusive of the amount of \$3.7 million authorized with the concurrence of the Advisory Committee, for an initial period of approximately three months, pending submission of an updated report of the Secretary-General on the financing of UNIIMOG.
3. The report of the Secretary-General (A/43/696) includes sections on the revised estimates for UNIIMOG for the 6-month period from 9 August 1988 to 8 February 1989 and estimates for the 12-month period beginning 9 February 1989. Details are provided in annexes I to IV to the Secretary-General's report. In

addition, the Secretary-General reports on the status of voluntary contributions and makes observations regarding procurement practices. He also submits information on the financial administration of UNIIMOG. Actions that need to be taken by the General Assembly at its forty-third session in respect of the financing of UNIIMOG are summarized in paragraph 14 of the report.

4. In its consideration of the report of the Secretary-General, the Advisory Committee bore in mind the request addressed to him by the General Assembly in paragraph 8 of its resolution 42/233 to take all necessary action to ensure that UNIIMOG is administered with maximum efficiency and economy.

5. In paragraph 3 of his report the Secretary-General indicates that the experience gained since the commencement of the operations of UNIIMOG has resulted in a reduction of the estimated cost for the six-month period from 9 August 1988 to 8 February 1989 from \$75.6 million gross (\$73.8 million net) originally indicated in his report (A/42/244/Add.1 and Add.1/Corr.1, para. 5) to \$58.7 million gross (\$58.1 million net). In the same paragraph the Secretary-General indicates that "there are certain other possible costs relating to the military signals unit assigned to UNIIMOG during its initial phase ... for which no agreement has been reached at this time with the Member States concerned". The Secretary-General estimates that these costs could amount to some \$20 million. The Advisory Committee stresses, however, that this amount, which the Committee understands was not included in either the original or the revised estimates, does not represent the definitive cost associated with this unit. The Committee notes that certain other costs related to the military signals unit have been included in the UNIIMOG budget (see para. 9 below). The Committee notes that the Secretary-General will revert to the matter of the costs of the signal unit in the context of future financing requirements of UNIIMOG, as appropriate.

6. Table 1 below provides a comparison between the initial estimates for the six-month period requested by the Secretary-General in his earlier report (A/42/244/Add.1 and Add.1/Corr.1) and revised estimates for the same period as contained in his report to the General Assembly at its forty-third session (A/43/696). The Committee was informed that the reduction in estimates had resulted for the most part from modifications to the initial plans for the phasing-in of civilian and military personnel and the phasing-out of the military signals unit.

7. The Advisory Committee notes from the information in annex II of his report that the Secretary-General is estimating a total of \$11,250,000 to cover the cost of 350 military observers, 79 of which will be stationed at locations in Iraq and 171 of which will be stationed at locations in the Islamic Republic of Iran. The Committee notes that Governments are not reimbursed for national salaries and allowances of the observers. The Committee understands, however, that the observers receive a mission subsistence allowance from the United Nations amounting to \$9,990,000 for the six-month period. The representatives of the Secretary-General informed the Committee that the current UNIIMOG subsistence allowance rates are under review and in all likelihood will be adjusted upwards. The United Nations pays the cost of travel of the observers. In this connection the Committee inquired into the inclusion of funds to cover accompanied baggage

Table 1

United Nations Iran-Iraq Military Observer Group

Initial estimates and revised estimates for the period from  
9 August 1988 to 8 February 1989

(In thousands of United States dollars)

	Initial estimates 9 August 1988- 8 February 1989	Revised estimates 9 August 1988- 8 February 1989	Increase (decrease)
<b>1. <u>Military personnel costs</u></b>			
<b>(a) <u>Military observers</u></b>			
(i) Mission subsistence allowance .....	9 482	9 990	508
(ii) Travel and travel subsistence allowance .....	1 087	1 225	138
(iii) Uniform allowance .....	35	35	-
Total line 1 (a)	10 604	11 250	646
<b>(b) <u>Other military personnel</u></b>			
(i) Standard troop costs reimbursement	4 004	3 214	(790)
(ii) Subsistence allowance .....	13 045	11 361	(2 584)
(iii) Rotation/travel costs .....	984	730	(254)
Total line 1 (b)	18 933	15 305	(3 628)
<b>2. <u>Civilian staff costs</u></b>			
(a) International staff salaries .....	2 179	1 620	(559)
(b) Locally recruited staff salaries .....	1 449	485	(964)
(c) Common staff costs .....	3 187	1 929	(1 258)
(d) Mission subsistence allowance .....	5 073	3 007	(2 066)
(e) Official travel .....	175	145	(30)
Total line 2	12 063	7 186	(4 877)
<b>3. <u>Rental and maintenance of premises</u></b>			
(a) Rental of premises .....	250	260	10
(b) Utilities .....	100	100	-
(c) Sanitation and cleaning materials .....	25	30	5
Total line 3	375	390	15
<b>4. <u>Rental of aircraft</u></b>			
(a) Fixed-wing .....	2 500	2 166	(334)
(b) Helicopters .....	9 365	3 120	(6 245)
Total line 4	11 865	5 286	(6 579)
<b>5. <u>Rental of marine patrol vessels</u> .....</b>	1 375	230	(1 145)
<b>6. <u>Purchase of transportation equipment</u></b>			
(a) Vehicles .....	6 000	6 274	274
(b) Vehicle spare parts .....	900	270	(630)
(c) Petrol, oil and lubricants .....	950	950	-
(d) Vehicle workshop equipment .....	450	250	(200)
(e) Vehicle insurance .....	60	60	-
Total line 6	8 360	7 804	(556)

Table 1 (continued)

	Initial estimates 9 August 1988- 8 February 1989	Revised estimates 9 August 1988- 8 February 1989	Increase (decrease)
<b>7. <u>Purchase and rental of communications equipment</u></b>			
(a) Communications equipment .....	5 573	5 825	252
(b) Generators .....	464	584	120
(c) Teleprinter equipment .....	78	96	18
(d) Maintenance and workshop equipment .....	410	410	-
(e) Communications supplies and batteries ..	380	500	150
(f) Telephones, telex, facsimile and post office box rentals .....	130	130	-
(g) Rental of satellite transponder .....	<u>200</u>	<u>17</u>	<u>(183)</u>
Total line 7	7 205	7 562	357
<b>8. <u>Purchase of other equipment</u></b>			
(a) Office furniture and equipment .....	500	500	-
(b) Observation equipment .....	380	380	-
(c) Other equipment .....	<u>200</u>	<u>300</u>	<u>100</u>
Total line 8	1 080	1 180	100
<b>9. <u>Supplies and services</u></b>			
(a) External audit .....	10	10	-
(b) Office hospitality .....	10	10	-
(c) Contractual services .....	40	34	(6)
(d) Medical treatment, hospitalization and evacuation of personnel .....	50	50	-
(e) Miscellaneous claims and adjustments	20	20	-
(f) Miscellaneous services .....	60	60	-
(g) Medical supplies and equipment .....	60	60	-
(h) Stationery and office supplies .....	80	80	-
(i) Subscriptions .....	30	30	-
(j) Uniform clothing .....	300	300	-
(k) Quartermaster and general stores .....	<u>180</u>	<u>180</u>	<u>-</u>
Total line 9	840	834	(6)
10. <u>Freight and cartage</u> .....	700	700	-
11. <u>Death and disability awards</u> .....	400	400	-
12. <u>Staff assessment</u> .....	<u>1 800</u>	<u>528</u>	<u>(1 272)</u>
Total, lines 1-12 .....	<u>75 600</u>	<u>58 655</u>	<u>(16 945)</u>
13. <u>Income from staff assessment</u> .....	(1 800)	(528)	(1 272)
Total net	<u>73 800</u>	<u>58 127</u>	<u>(15 673)</u>

allowance of 100 kg per person in the travel allowance estimate and was informed that this is a standard allowance used for all military observers since they are required to provide most of their own clothes and equipment.

8. The Advisory Committee also notes from annex II that the Secretary-General is estimating a total of \$15,305,000 to cover the cost of an additional 765 "other military personnel (not observers)". Of this number 240 are military police, air crew/maintenance personnel and navy personnel. The remaining 525 are signals/communications personnel connected with the military signals unit referred to in paragraph 5 above. The Committee was informed that this unit is being phased out and will be replaced by 48 civilian personnel by February 1989.

9. The Advisory Committee inquired into the portion of the \$15,305,000 which was related to the military signals unit and was informed that some \$12,243,000 was attributable to that unit to provide standard troop costs reimbursement, subsistence allowance and rotation/travel costs. The Committee was informed that the actual amounts involved could not be determined with precision at the present time since certain of the costs were the subject of negotiation with the Member State concerned. The Committee also understands that this amount is in addition to the estimate of up to \$20 million discussed in paragraph 5 above. In view of the uncertainties described, the Advisory Committee is of the opinion that the final cost of the military signals unit will likely be lower than anticipated.

10. With regard to the standard troop costs reimbursement, the Committee notes that under the terms of General Assembly resolution 42/224 of 21 December 1987, the Secretary-General will be reporting to the Assembly regarding his review of the rates of reimbursement to the Governments of troop-contributing States. In this connection the Advisory Committee requests that a report be prepared at the same time for its consideration that addresses the broad issues concerning reimbursement to troop-contributing States.

11. The estimate of \$7,186,000 for salaries and related costs of civilian staff (A/43/696, annex II, item 2) is based on a staffing table of 351 posts (see A/43/696, annex III). The Advisory Committee questions the need for such a large number of civilian staff since, in its opinion, adequate justification or explanation has not been provided regarding their functions. Accordingly, the Advisory Committee recommends that the total number of staff be reduced by 21, as follows: 10 each in the General Service/Field Service category and the Local level category; and 1 Professional level post from Headquarters (overload), to be reduced from the Office of the Military Adviser to the Secretary-General.

12. The Advisory Committee notes that in the Secretary-General's estimate (annex II, item 4 (c), and annex IV, item 4 (b), \$3,120,000 and \$18,730,000 are provided for the six-month and the 12-month periods, respectively, to cover the cost of rental of helicopters. The Advisory Committee was informed that the difference in the estimates for the two periods was attributable to the fact that in the estimate for six months the cost of rental covers a two-month period only. The Advisory Committee trusts that the acquisition of helicopters will be carried out in accordance with the established rules, including the use of international competitive bidding, which, in the Committee's opinion, might well result in substantial savings.

13. Under item 6 of annex II to his report (A/43/696), the Secretary-General estimates a total of \$7,804,000 for the purchase of transportation equipment and related expenditures. The Advisory Committee was informed that a re-examination was under way of the type and quantity of equipment listed, especially with regard to the three heavy buses and 256 jeep-type vehicles. Under the circumstances the Advisory Committee does not expect that the entire estimated amount will be required and is of the view that savings could be achieved in this item as well as in terms of petrol, oil and lubricants and vehicle insurance.

14. The Secretary-General estimates a total of \$7,562,000 for the purchase and rental of communications equipment (A/43/696, annex II, item 7). The Advisory Committee believes that with prudent management and strict control significant economies can be achieved in this area.

15. Under item 8 (b) of annex II, the Secretary-General estimates \$380,000 for the purchase of observation equipment. It is the understanding of the Advisory Committee that since all troop-contributors do not supply their troops with the same equipment, the United Nations maintains a stock such that all personnel are provided with required equipment. The Advisory Committee trusts that there is no duplication between this equipment and the equipment that the military observers bring with them.

16. With prudent management and strict control, economies can also be achieved in supplies and services, which are detailed under item 9 of annex II. Under item 9 (a) the Secretary-General estimates \$10,000 for external audit costs. The Advisory Committee trusts that both the Internal Audit Division of the Secretariat and the Board of External Auditors will pay closer attention to UNIIMOG as well as to all other peace-keeping operations.

17. Under items 12 and 13 of annex II, the Secretary-General estimates an amount of \$528,000 for staff assessment, to be offset by the identical amount under income from staff assessment. In view of the reduction in staff recommended by the Advisory Committee in paragraph 11 above, the Committee recommends that the amounts relating to expenditure and income from staff assessment should be adjusted accordingly.

18. According to paragraph 7 of the Secretary-General's report, the cost of UNIIMOG for the 12-month period beginning 9 February 1989, should the Security Council extend the mandate of the mission, is estimated at \$99.7 million gross (\$98.4 million net). Table 2 below provides a comparison of the revised estimates for the six-month period from 9 August 1988 to 8 February 1989 and the estimates for the 12-month period beginning 9 February 1989.

19. In paragraphs 8 and 9 of his report (A/43/696), the Secretary-General summarizes the voluntary contributions in cash and in kind that have been received from Governments, as called for in paragraph 5 of General Assembly resolution 42/233. The Secretary-General states that these contributions are to be administered in accordance with the procedures established under the terms of paragraph 2 of Assembly resolution 34/9 D of 17 December 1979.

Table 2

United Nations Iran-Iraq Military Observer Group

Revised estimates for the period from 9 August 1988 to 8 February 1989 and  
the cost estimates for the 12-month period beyond 8 February 1989

(In thousands of United States dollars)

	<u>Revised estimate 9 August 1988 8 February 1989</u>	<u>Estimate for 12 months beyond 8 February 1989</u>
<b>1. <u>Military personnel costs</u></b>		
<b>(a) <u>Military observers</u></b>		
(i) Mission subsistence allowance .....	9 990	19 220
(ii) Travel and travel subsistence allowance .....	1 225	4 900
(iii) Uniform allowance .....	<u>35</u>	<u>70</u>
Total line 1 (a)	11 250	24 190
<b>(b) <u>Other military personnel</u></b>		
(i) Standard troop costs reimbursement .....	3 214	3 142
(ii) Subsistence allowance .....	11 361	10 984
(iii) Rotation/travel costs .....	<u>730</u>	<u>3 360</u>
Total line 1 (b)	15 305	17 486
<b>2. <u>Civilian staff costs</u></b>		
(a) International staff salaries .....	1 620	4 516
(b) Locally recruited staff salaries .....	485	1 690
(c) Common staff costs .....	1 929	4 476
(d) Mission subsistence allowance .....	3 007	9 806
(e) Official travel .....	<u>145</u>	<u>210</u>
Total line 2	7 186	20 698
<b>3. <u>Rental and maintenance of premises</u></b>		
(a) Rental of premises .....	260	480
(b) Utilities .....	100	200
(c) Sanitation and cleaning materials .....	<u>30</u>	<u>60</u>
Total line 3	390	740
<b>4. <u>Rental of aircraft</u></b>		
(a) Fixed-wing .....	2 166	6 796
(b) Helicopters .....	<u>3 120</u>	<u>18 730</u>
Total line 4	5 286	25 526
<b>5. <u>Rental of marine patrol vessels</u></b> .....	230	2 750
<b>6. <u>Purchase of transportation equipment</u></b>		
(a) Vehicles .....	6 274	-
(b) Vehicle spare parts .....	270	1 260
(c) Petrol, oil and lubricants .....	950	1 900
(d) Vehicle workshop equipment .....	250	400
(e) Vehicle insurance .....	<u>60</u>	<u>120</u>
Total line 6	7 804	3 680

Table 2 (continued)

	Revised estimate 9 August 1988 <u>8 February 1989</u>	Estimate for 12 months beyond <u>8 February 1989</u>
<b>7. <u>Purchase and rental of communications equipment</u></b>		
(a) Communications equipment .....	5 825	-
(b) Generators .....	584	-
(c) Teleprinter equipment .....	96	-
(d) Maintenance and workshop equipment .....	410	-
(e) Communications supplies and batteries .....	500	300
(f) Telephones, telex, facsimile and post office box rentals .....	130	260
(g) Rental of satellite transponder .....	<u>17</u>	<u>200</u>
Total line 7	7 562	760
<b>8. <u>Purchase of other equipment</u></b>		
(a) Office furniture and equipment .....	500	-
(b) Observation equipment .....	380	-
(c) Other equipment .....	<u>300</u>	<u>-</u>
Total line 8	1 180	-
<b>9. <u>Supplies and services</u></b>		
(a) External audit .....	10	20
(b) Office hospitality .....	10	20
(c) Contractual services .....	34	100
(d) Medical treatment, hospitalization and evacuation of personnel .....	50	100
(e) Miscellaneous claims and adjustments .....	20	40
(f) Miscellaneous services .....	60	120
(g) Medical supplies and equipment .....	60	80
(h) Stationery and office supplies .....	80	120
(i) Subscriptions .....	30	30
(j) Uniform clothing .....	300	500
(k) Quartermaster and general stores .....	<u>180</u>	<u>240</u>
Total line 9	834	1 370
10. <u>Freight and cartage</u> .....	700	400
11. <u>Death and disability awards</u> .....	400	800
12. <u>Staff assessment</u> .....	<u>528</u>	<u>1 344</u>
Total, lines 1-12	<u>58 655</u>	<u>99 744</u>
13. <u>Income from staff assessment</u> .....	(528)	(1 344)
Total net	<u>58 127</u>	<u>98 400</u>



20. The Advisory Committee notes from paragraph 9 of the report that the Secretary-General has received voluntary contributions of \$11 million in cash and an unquantified amount of voluntary contributions in kind in respect of UNIIMOG. In accordance with its recommendations in paragraph 32 below, the Advisory Committee believes that the \$11 million in cash thus far received should now be recognized as income credited to the special account for UNIIMOG and, bearing in mind the amount of contributions so far collected, as reported in paragraph 21 below, this amount should be taken into account in calculating the amount to be assessed on Member States for the next mandate period. As for the contributions in kind, following the formulation of technical guidelines for the valuation of supplies and services called for in paragraph 30 below, the relevant cash equivalent amount should also be used eventually to reduce the costs to Member States for UNIIMOG.

21. The Committee notes from paragraph 13 of his report that the Secretary-General has established a suspense account for the receipt and administration of voluntary contributions to UNIIMOG. In addition, the Committee also notes that a special account has been established for the purpose of accounting for income received and expenditures made in respect of UNIIMOG. The Committee inquired into the collection of contributions for UNIIMOG and was informed that so far only \$17 million of the \$35 million apportioned by the General Assembly in resolution 42/233 had been received.

22. Paragraphs 10 to 12 of the Secretary-General's report deal with the question of how economies of scale could be achieved through co-ordination between UNIIMOG and other United Nations peace-keeping forces. The Advisory Committee does not believe that this question has been adequately addressed in the report. The Advisory Committee expects that the Secretary-General will continue to explore opportunities for the realization of greater economies and efficiency in the co-operative purchase of transportation equipment, communications equipment and other related items as well as recruitment of personnel required by all peace-keeping operations. The Secretary-General should also review how existing administrative backstopping can be improved. The Advisory Committee further requests that the Secretary-General examine the feasibility of and modalities for the establishment of a reserve stock of communications equipment and other necessary equipment that could be drawn upon in the initial stages of an operation such as UNIIMOG so that economies can be effected in start-up costs.

23. In this context the Advisory Committee also discussed the need to establish a working capital fund for peace-keeping and related activities. The Committee intends to deal, in general, with the principle of this fund in the context of future operations. At that time the Committee will make specific recommendations regarding the establishment and financing of a working capital fund or funds for these operations. In the meantime, the Secretary-General should prepare an analysis of the problems involved with "start-up" of peace-keeping and related operations and possible solutions, including the establishment of a fund, its level, means of financing it, and procedures for its utilization.

24. In paragraphs 9, 11, 12, 13, 14, 16 and 17 above, the Advisory Committee has indicated areas where savings can be achieved. Bearing this in mind, the Committee recommends that the budget for UNIIMOG for the six-month period from 9 August 1988 through 8 February 1989 should not exceed \$54 million gross (\$53,500,000 net). In view of the nature of the operations, the Advisory Committee believes that the Secretary-General should be allowed the necessary flexibility to apply the reduction recommended above either in the areas indicated by the Committee or in other areas, should that be necessary in the interest of good management and efficiency. On this basis and taking into account the \$35 million net already approved and assessed by the General Assembly at its forty-second session, the amount remaining to be assessed on Member States at this time should not exceed \$18.5 million.

25. On the basis of its recommendation in paragraph 24 above for the six-month period from 9 August 1988 to 8 February 1989, the Advisory Committee recommends that, should the Security Council renew the mandate of UNIIMOG, the Secretary-General be authorized to enter into commitments for the 12-month period beginning 9 February 1989 at a rate not to exceed \$7,986,000 gross (\$7,889,000 net) per month. The Secretary-General's authority would be subject to obtaining the prior concurrence of the Advisory Committee for the actual level of commitments to be entered into for each mandate period that may be approved subsequent to 8 February 1989.

#### Voluntary contributions

26. As indicated in paragraph 5 of General Assembly resolution 42/233, voluntary contributions to UNIIMOG, both in cash and in the form of supplies and services acceptable to the Secretary-General, are to be administered in accordance with the procedure established under the terms of paragraph 2 of Assembly resolution 34/9 D.

27. In paragraph 2 of its resolution 34/9 D the General Assembly decided to establish a Suspense Account for the United Nations Interim Force in Lebanon to be operated according to the annex to that resolution. In paragraph 9 of the annex it is stated that:

"The General Assembly shall review, in the light of experience, the effectiveness and further evolution of the arrangement, with a view to deciding upon such changes and improvements as may be necessary to meet fully the purpose of the Account."

28. Bearing in mind the foregoing, the Advisory Committee, in the paragraphs below, submits the following general observations and recommendations with regard to the receipt and utilization of voluntary contributions for peace-keeping and related operations that are financed through assessments that are separate from those which finance the regular budget of the United Nations.

29. The Committee notes that arrangements approved by the General Assembly in resolution 34/9 D provide for a suspense account that is to be used solely for reimbursing Governments for the costs that they incur, under the terms of existing

practices and rates of reimbursement, in contributing troops, equipment and supplies to the operation concerned. The suspense account consists of voluntary contributions in cash, and such contributions are considered as cash advances, eventually to be credited or paid back to the donor States or parties (Assembly resolution 34/9 D. annex, paras. 1, 3 and 7).

30. The Advisory Committee believes that, in line with recent developments, existing procedures should be modified and broadened. In the first place, voluntary contributions should be receivable in cash or in kind, as contemplated in paragraph 5 of General Assembly resolution 42/233. To this end the Secretary-General should formulate technical guidelines for the valuation of supplies and services; these guidelines should be submitted to the Advisory Committee by 1 April 1989.

31. In the opinion of the Advisory Committee another change in existing procedure should be that voluntary contributions when received should, unless otherwise specified by the donor, be considered current income eventually to reduce the level of assessments (see paras. 32 and 33 below). However, voluntary contributions in cash should only be considered an advance if so specified. In the case of voluntary contributions of supplies and services, if it is specified that the equivalent cash value be considered an advance, then this should only be accepted after strict application of all existing procedures for procurement, including, where applicable, competitive bidding.

32. The budget estimates for peace-keeping and other related operations should include information on cash contributions that have been received; these could be taken into account in order to reduce the level of the related assessments. Similarly, the cash value of contributions of supplies and services that have been received should also be reported so that it can be set off against the level of the assessments.

33. Contributions in cash or in kind that have been received after the preparation of the related budget proposals should be taken into account when the General Assembly is considering the performance of that budget (see para. 31 above).

34. The Advisory Committee believes that the possibility must also be considered of contributions in cash or in kind that are tied to or in the form of unbudgeted activities, goods or services. The Committee believes that the Secretary-General should be permitted to accept such contributions provided that the purposes for which the contributions are made are consistent with the policies, aims and activities of the peace-keeping operation in question and provided that there is no contingent liability for the United Nations. The receipt of such contributions should be fully reported with an indication of how the utilization of such contributions may reduce future budgetary requirements (e.g., road repair that is deferred in the budget for a particular period is nevertheless carried out in that period with a specific voluntary contribution, which eliminates the necessity of providing for this in a future budget). The Advisory Committee intends to monitor information on such contributions and will propose further guidelines as necessary.