

6,313,362 dollars, which otherwise would have to be surrendered pursuant to those provisions, this amount to be entered in the account referred to in the operative part of General Assembly resolution 34/9 E and held in suspense until a further decision is taken by the Assembly;

7. *Requests* the Secretary-General to take all necessary measures to ensure that the United Nations Interim Force in Lebanon shall be administered with a maximum of efficiency and economy;

8. *Renews its invitation* to Member States and other interested parties to make voluntary contributions to the United Nations Interim Force in Lebanon both in cash and in the form of services and supplies acceptable to the Secretary-General, and also to make voluntary contributions in cash to the Suspense Account established in accordance with resolution 34/9 D of 17 December 1979.

84th plenary meeting
21 December 1988

43/230. Financing of the United Nations Iran-Iraq Military Observer Group

The General Assembly,

Having considered with appreciation the report of the Secretary-General on the financing of the United Nations Iran-Iraq Military Observer Group,¹⁰⁶ the related report of the Advisory Committee on Administrative and Budgetary Questions¹⁰⁷ and the statements of the representative of the Secretary-General¹⁰⁸ and the Chairman of the Advisory Committee¹⁰⁹ thereon,

Bearing in mind Security Council resolution 619 (1988) of 9 August 1988, by which the Council established the United Nations Iran-Iraq Military Observer Group,

Recalling its resolution 42/233 of 17 August 1988 on the financing of the United Nations Iran-Iraq Military Observer Group,

Recognizing that the costs of the United Nations Iran-Iraq Military Observer Group are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Mindful of the fact that it is essential to provide the United Nations Iran-Iraq Military Observer Group with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Urging all Member States to make every possible effort to ensure payment of their assessed contributions to the United Nations Iran-Iraq Military Observer Group in full and on time,

Reaffirming its previous decisions regarding the fact that, in order to meet the expenditures caused by such operations, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to con-

tribute towards peace-keeping operations involving heavy expenditures,

Bearing in mind the special responsibilities of the States permanent members of the Security Council in the financing of such operations, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963 and other resolutions of the Assembly,

Noting with appreciation that voluntary contributions in cash and in kind have been made to the United Nations Iran-Iraq Military Observer Group by certain Governments,

I

1. *Decides* to appropriate to the Special Account referred to in paragraph 1 of General Assembly resolution 42/233 an amount of 18.3 million United States dollars gross, in addition to the 35.7 million dollars gross previously appropriated, for the operation of the United Nations Iran-Iraq Military Observer Group for the six-month period as authorized by the Security Council, from 9 August 1988 to 8 February 1989, inclusive;

2. *Decides also*, as an *ad hoc* arrangement, and without prejudice to the positions of principle that may be taken by Member States in any consideration by the General Assembly of arrangements for the financing of peace-keeping operations, to apportion the amount of 18.3 million dollars among Member States in accordance with the scheme set out in Assembly resolution 42/233; the scale of assessments for the year 1988¹⁰² shall be applied against a portion thereof, that is 6,854,300 dollars being the amount pertaining on a *pro rata* basis to the period ending 31 December 1988, and the scale of assessments for the year 1989¹⁰³ shall be applied against the balance, that is 11,445,700 dollars, for the period thereafter;

3. *Decides further* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, the apportionment among Member States, as provided for in paragraph 2 above, shall take into consideration the decrease in their respective share in the Tax Equalization Fund of the estimated staff assessment income of 200,000 dollars of the amount approved for the period from 9 August 1988 to 8 February 1989, inclusive;

4. *Authorizes* the Secretary-General to enter into commitments for the United Nations Iran-Iraq Military Observer Group at a rate not to exceed 7,986,000 dollars gross (7,889,000 dollars net) per month, with prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, for the twelve-month period from 9 February 1989, should the Security Council decide to continue the Military Observer Group beyond the period of six months authorized under its resolution 619 (1988), the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution and the action to be taken in accordance with paragraph 5 below;

5. *Decides* that the voluntary contributions received in cash in the amount of 11 million dollars shall be credited as income to the Special Account for the United Nations Iran-Iraq Military Observer Group and that this amount shall be taken into account in calculating the total amount to be assessed on Member States for future mandate periods, including the next mandate period, on the basis of proposals by the Secretary-General and the related recommendations of the Advisory Committee on Administrative and Budgetary Questions consistent with the status of collection of assessed contributions and legal obligations of the Military Observer Group, and requests that a report

¹⁰⁶ A/43/696.

¹⁰⁷ A/43/768.

¹⁰⁸ See *Official Records of the General Assembly, Forty-third Session, Fifth Committee, 37th meeting*, and corrigendum.

¹⁰⁹ *Ibid.*, 25th and 36th meetings, and corrigendum.

thereon be submitted to the General Assembly at its forty-fourth session;

6. *Requests* the Secretary-General to take all necessary measures to ensure that the United Nations Iran-Iraq Military Observer Group shall be administered with a maximum of efficiency and economy, bearing in mind the flexibility suggested in paragraph 24 of the report of the Advisory Committee on Administrative and Budgetary Questions;¹⁰⁷

7. *Emphasizes*, in this regard, the important role the Advisory Committee on Administrative and Budgetary Questions has to play within its terms of reference;

II

1. *Invites* voluntary contributions to the United Nations Iran-Iraq Military Observer Group, acceptable to the Secretary-General, in cash, in convertible or readily usable currencies, and in the form of supplies and services;

2. *Decides* that voluntary contributions in cash made as outright grants shall be considered income to be credited to the Special Account for the United Nations Iran-Iraq Military Observer Group and shall be taken into account in calculating the total amount to be assessed on Member States; to this end, the Secretary-General shall inform the General Assembly in each of his reports on the Military Observer Group of the amount of assessed contributions collected and of such voluntary contributions received; and the Secretary-General shall propose to the Assembly, through the Advisory Committee on Administrative and Budgetary Questions, when and to what extent the voluntary contributions in cash as outright grants can be deducted from the total amount to be assessed on Member States, taking into consideration the status of collection of assessed contributions and the legal obligations of the Military Observer Group, including reimbursement to troop contributors;

3. *Decides also* that contributions in cash made available to the Secretary-General on a voluntary basis as advances shall not be considered as income in determining the total amount to be assessed on Member States; unless otherwise specified by the donor, such contributions shall be deposited in the Suspense Account for the United Nations Iran-Iraq Military Observer Group established under resolution 42/233;

4. *Requests* the Secretary-General to submit to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions, at the earliest possible stage a report containing technical guidelines relating to the treatment and valuation of voluntary contributions in the form of supplies and services to the United Nations Iran-Iraq Military Observer Group;

5. *Agrees*, pending the submission of the report called for in paragraph 4 above, that voluntary contributions in the form of supplies and services to the United Nations Iran-Iraq Military Observer Group may be accepted as outright grants; the cash value of such contributions in respect of budgeted requirements may eventually reduce the total amount to be assessed on Member States; in this re-

gard, the Secretary-General should make adequate and timely information available as to what supplies and services will be required in order to facilitate offers of such contributions;

6. *Decides* that, on receipt of the report requested in paragraph 4 above, the General Assembly will consider appropriate procedures and guidelines for the treatment of voluntary contributions in the form of supplies and services other than as outright grants;

III

1. *Requests* the Secretary-General to undertake and submit to the General Assembly at its forty-fourth session, through the Advisory Committee on Administrative and Budgetary Questions, the following studies, taking into account the related proposals of the Advisory Committee, as well as the views expressed by Member States at the forty-third session of the Assembly:

(a) A comprehensive study on how economies of scale could be achieved through administrative co-ordination of the various United Nations peace-keeping operations;

(b) A study proposing procedures and criteria by which Governments may offer the services of civilian personnel for peace-keeping operations, corresponding to those by which military personnel are made available;

(c) An analysis of the problems involved in starting up peace-keeping and related operations and of possible solutions, including the establishment of a fund and the use of the existing Working Capital Fund;

(d) A study on the feasibility and cost-effectiveness of creating a reserve stock of communications and other equipment;

(e) A review, in the context of the report on standard rates of reimbursement, of the background and development of reimbursement to Member States contributing troops to peace-keeping operations;

2. *Also requests* the Secretary-General to make the studies called for in paragraph 1 above available to the Special Committee on Peace-keeping Operations for its information and use;

3. *Welcomes* the assurances offered, on behalf of the Secretary-General, that careful consideration will be given to the present format and to the amount of information that should be included in future reports of the Secretary-General on the financing of the United Nations Iran-Iraq Military Observer Group and other peace-keeping operations;

4. *Requests* the Secretary-General to provide the General Assembly at its forty-fourth session with relevant information in order to enable it to identify any possible anomalies in the composition of the existing groups of Member States on the basis of the criteria set out in Assembly resolution 3101 (XXVIII) of 11 December 1973 and taking into account the views expressed at its forty-second and forty-third sessions.

84th plenary meeting
21 December 1988