



General Assembly

**Distr.
GENERAL**

**A/43/997/Add.2
19 February 1999**

ORIGINAL: ENGLISH

Forty-third session

REQUEST FOR THE INCLUSION OF AN ADDITIONAL ITEM IN THE AGENDA OF THE FORTY-THIRD SESSION

FINANCING OF THE UNITED NATIONS TRANSITIONAL ASSISTANCE GROUP

Addendum

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 Transitional Assistance Group (UNTAQ) (A/43/997/Add.1). During its consideration of the item, representatives of the Secretary-General provided additional oral and written information to the Advisory Committee.
2. UNTAQ was established pursuant to Security Council resolution 435 (1978) of 29 September 1976 for a period of up to 12 months. By its resolution 632 (1989) of 16 February 1989, the Council approved both the report of the Secretary-General 1/ on the implementation of resolution 435 (1978) and his explanatory statement 2/ to that report, and decided to implement resolution 435 (1978) in its original and definitive form. In this connection, the Advisory Committee notes the statement of the Secretary-General in paragraph 10 of his report (A/43/997/Add.1) that "the mandate of the military component of UNTAQ, as approved in Security Council resolution 435 (1978), remains unchanged".
3. As indicated in paragraph 7 of the report (*ibid.*), the Secretary-General estimates the costs of UNTAQ at \$416,162,000 gross (\$406,621,000 net) at 1989 prices. This total includes prior commitments of \$450,000 authorized by the Secretary-General under the terms of General Assembly resolution 42/227 of 21 December 1987 in order to meet interim pre-implementation expenses. It does not include the estimates for the repatriation of Namibians currently in exile (see paras. 42 and 43 below),

4. In his report to the Security Council on the implementation of Security Council resolution 435 (1978), the Secretary-General recommended that "the costs of UNTAQ should be considered as expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter". 3/ In this connection, the Advisory Committee notes that the Secretary-General is recommending "the establishment of a special account for UNTAQ, under the authority of regulation 6.6 of the Financial Regulations of the United Nations for the purpose of accounting for income received and expenditure incurred in respect of the mission" (A/43/997/Add.1, para. 15). The Committee also notes that "the financial accounts will be maintained on the basis of the approved mandate period for UNTAG" (*ibid.*).

5. The Advisory Committee points out that should the pattern of contributions to UNTAG follow that of recent operations such as the United Nations Iran-Iraq Military Observer Group (UNIIMOG), there would be a deficit in the UNTAG account for at least part of 1989. The Committee was informed of the absolute necessity for the prompt and full payment of assessed contributions, especially in view of the urgent need for and the magnitude of the start-up costs required for UNTAQ, which have been estimated as being at least \$40 million.

6. In paragraphs 11 and 12 of his report (A/43/997/Add.1), the Secretary-General summarizes the operational plan for UNTAQ and states the general assumptions on which the operational plan costs have been based. The Advisory Committee notes that "the mission will be headed by the Special Representative of the Secretary-General who will be assisted by the United Nations Transition Assistance Group, which comprises a civilian and a military component. The authorised upper limit for the military component will be 7,500 all ranks" (*ibid.*, para. 11). However, the initial deployment, and that on which the estimates have been based (see A/43/997/Add.1, annex II), will be 4,650 all ranks. Should it become necessary to deploy the reserve battalions, the Secretary-General would, as stated in paragraph 11 (d) of his report, make the necessary request for additional funding.

7. The Advisory Committee was informed that the deployment of the four reserve battalions would have major logistic consequences and would require a matching increase in logistic personnel, the acquisition of additional vehicles and other equipment, the construction of additional premises etc. The Committee notes that it is difficult to be precise about these latter costs without knowing the operational circumstances that would have caused the Secretary-General to judge that there was a real need for additional military personnel and that would determine where those military personnel would be located and how far they could be supported by the existing logistics infrastructure of UNTAG.

8. According to information received by the Advisory Committee, a rough estimate of the "calling-up" of the reserve battalions with logistic support units, totalling 2,850 troops (7,500 less 4,650) is as follows:

(a) A non-recurrent cost in the amount of up to \$82.2 million for replacing the four reserve battalions in Namibia. This upper limit is based on the assumption that the battalions would be completely replaced at the same time, at seven days notice, including transportation, housing, vehicles, communications and other equipment.

(b) A recurrent monthly cost in the amount of \$7.5 million, including reimbursement to Governments, rations, maintenance of equipment and supplies and services.

The Committee notes that those estimates are on the basis of a "worst-case" scenario.

9. The civilian component comprises 500 police monitors, 761 military and administrative staff (including 79 overload posts at Headquarters and 180 electoral personnel for a four-month period), 820 locally recruited staff and 620 electoral personnel provided by Governments. The Advisory Committee notes that, for the reasons given in paragraph 11 (b) of the report, the number of police monitors and electoral personnel may be subject to change and that "these factors could lead to a request for additional funding",

10. The Advisory Committee notes from the Secretary-General's report to the Security Council that it is assumed that "UNTAG will purchase goods and services from local sources of supply in southern Africa whenever these are more economical than sources of supply elsewhere. Any other assumption will call into question the feasibility of the operation in the time-scale already decided by the Council, as well as increasing its cost." 4/ The Advisory Committee understands the reasons behind the foregoing assumption of the Secretary-General and trusts that every effort will be made to have the widest possible sources of procurement consistent with the requirements of the mandate, and economy and efficiency.

11. The Secretary-General's report is supported by six annexes. Annex I, which is reproduced below, provides a summary statement of the cost estimate, while annex II provides more detailed information on the line items shown in annex I.

12. The Advisory Committee undertook a careful and detailed examination of the above estimates. In general, the Committee found the estimates to be well prepared and justified on the basis of the available data. On balance, and bearing in mind the size of this mission and the many uncertainties that still exist, the Committee does not object to the overall estimate of \$416,162,000 gross put forward by the Secretary-General. In so stating, the Committee is cognizant that there are some areas for which additional resources may be required, such as those referred to by the Secretary-General in paragraphs 11 (b) and (d) and 14 of his report (800 paras. 6 and 9 above and para. 42 below). However, there are a number of areas where it can be concluded that, for technical reasons, the assumptions upon which the estimates are based may in fact vary, with attendant savings. In the paragraph below, the Advisory Committee presents a number of observations on the detailed estimates submitted by the Secretary-General in annex II of his report.

United Nations Transition Assistance Group

Summary statement of cost estimates

(Thousands of United States dollars)

1. Military personnel costs

(a) Personnel costs reimbursable to Governments	69 130	
(b) Death <i>and</i> disability awards	8 000	
(c) Reimbursement for contingent-owned equipment	24 775	
(d) Daily allowance paid to troops	2 160	
(e) Mission subsistence allowance for military observers	7 797	
(f) Clothing allowance for military observers	60	
(g) Emplacement, rotation and repatriation travel	16 180	
(h) Rations	8 796	
(i) Welfare	<u>1 000</u>	127 868

2. Civilian staff costs

(a) International staff salaries	25 081	
(b) Locally recruited staff salaries	7 380	
(c) Common staff costs	12 172	
(d) Mission subsistence allowance	29 757	
(e) Representation allowance	12	
(f) Emplacement and repatriation travel	9 409	
(g) Other official travel	1 335	
(h) Financial incentive	2 174	
(i) Personnel costs reimbursable to Governments	<u>6 956</u>	94 276

3. Construction and maintenance of premises

(a) Site preparation and construction	21 000	
(b) Utilities	397	
(c) Prefabricated buildings and tentage	<u>1 750</u>	23 147

4. Acquisition of vehicles

(a) Purchase	30 809	
(b) Lease	4 122	
(c) Repair and maintenance	8 718	
(d) Petrol	6 584	
(e) Vehicle insurance	515	
(f) Hire of mine-resistant vehicles	656	
(g) Workshop equipment	2 725	54 129

5. Air operations

(a) Leasing of aircraft	43 480	
(b) Aviation fuel	3 695	
(c) Ground handling charges	345	
(d) Air-traffic control services and equipment	<u>15 000</u>	62 520

6. Communications equipment and related costs

(a) Communications equipment	9 151	
(b) Communications supplies and spare parts	1 045	
(c) Test and workshop equipment	527	
(d) Generators	1 293	
(e) Commercial communications requirements	<u>1 350</u>	13 366

7. <u>Miscellaneous equipment</u>		
(a) Office furniture and equipment	2 430	
(b) Accommodation and mess equipment	2 998	
(c) Observation equipment	1 470	
(d) Medical and dental equipment	260	
(e) Field defence equipment and stores	869	
(f) Petroleum products, tanks, pumps and motoring equipment	610	
(g) Other equipment	<u>1 446</u>	10 083
8. <u>Miscellaneous supplies and services</u>		
(a) Contractual and other services	787	
(b) General supplies	4 059	
(c) Third-party claims	1 000	
(d) Clothing, uniform and accoutrements	878	
(e) External audit services	40	
(f) Official hospitality	<u>18</u>	6 782
9. <u>Air and sea freight</u>		
(a) Charter of ships	8 000	
(b) Other freight costs	<u>3 500</u>	10 500
10. <u>Pre-implementation costs</u>		450
11. <u>Provision for contingencies</u>		3 500
12. <u>Staff assessment</u>		<u>9 541</u>
Total, liner 1-12		<u>416 162</u>
13. Income from staff assessment		9 541

13. As shown in the table above, military personnel costs are estimated at \$127,868,000. Of this total, \$59.1 million is for the personnel costs reimbursable to Governments for 4,350 troops (2,650 infantry and 1,700 logistics) for a period of 386 days, with an overlap provision of 0.5 per cent for rotations. As stated in paragraph 12 (a) of the Secretary-General's report (A/43/997/Add.1), "Member States providing infantry battalions and logistic units or police officers for UNTAQ will be reimbursed on the same basis as those which contribute troops to the United Nations Disengagement Observer Force (UNDOF) and the United Nations Interim Force in Lebanon (UNIFIL)".

14. The Secretary-General's estimate for the reimbursement for contingent-owned equipment amounts to \$24,775,000 (or 30 per cent of the total value of \$62.6 million for such equipment). This is based on a standard four-year payment schedule of 30 per cent for each of the first two years and 20 per cent each for the third and fourth years. In general, once such equipment is completely paid for, title vests in the United Nations, but the equipment is usually returned to the country concerned, with its residual value being credited to the United Nations against amounts owed to that Government. In the case of UNTAG, since the operation is for one year only, Governments will be reimbursed for the use of the equipment, which under normal circumstances should not exceed 30 per cent of the value. In addition, provision is made for special valuation in individual circumstances depending upon the condition of the equipment when introduced to UNTAQ and its condition after one year. The Committee was informed, however, that the United Nations is not as yet in possession of a complete list of what will be supplied by the troop-contributing countries. Nor, for that matter, has a final determination and decision been made on which countries will supply troops and equipment. In the circumstances, the estimate should be considered as an indicative forecast only, based on standards developed by the United Nations itself for this mission,

15. The estimate for a mission subsistence allowance for the 300 military observers amounts to \$7,797,000, while the estimate for the same allowance for civilian staff (international staff, civilian personnel provided by Governments, and Field Service staff) totals \$29,757,000. The Advisory Committee was informed that the number of international staff receiving this allowance should correspond to 682 in item 2 (d) (i) of annex II, since staff filling the 79 overload posts at Headquarters (see para. 9 above) are not entitled to the allowance. The Committee was further informed that the amount of \$14,334,000 shown in the Secretary-General's report in respect of international staff represents payment to 682 international staff. The Advisory Committee notes that this allowance will be paid at the rate of \$80 per day for the first 60 days and \$65 per day thereafter. In this connection, the Committee recalls that UNIMOG military observers and international staff are paid at the full daily subsistence rate for the first 30 days, after which the rate is reduced. In response to inquiries, the Committee was informed that the amount of the mission subsistence allowance and the method of payment are determined at each mission on the basis of the experience gained in the first months. The Committee was further informed that the International Civil Service Commission (ICSC) has yet to survey the UNTAG mission area and establish official rates of daily subsistence allowance. Consequently, the above-mentioned rates of \$80 and \$65 have been set by the Secretary-General, in accordance with existing regulations, following a mission to the area by a technical survey team.

16. The estimate of \$94,276,000 for civilian staff costs includes \$25,081,000 for international staff salaries, \$7,380,000 for locally recruited staff salaries, and \$6,956,000 for personnel costs reimbursable to Governments. The latter, which relates to the pay and allowance of 500 police officers provided by Governments to UNTAG, is proposed to be paid at the same rate as troop costs reimbursement (see para. 13 above). The Advisory Committee notes that the assumption regarding the reimbursement of police officers was included in the Secretary-General's report to the Security Council, 1/ approved by the Security Council in its resolution 632 (1989).

17. The Advisory Committee understands that by virtue of this estimate the General Assembly is being requested to approve the reimbursement of police costs at the rates now being used to reimburse troop-contributors.

18. The Advisory Committee notes that no reimbursement to Governments will be made in respect of the 620 electoral personnel to be provided by Governments, since, as indicated by the Secretary-General in paragraph 12 (c) of his report (A/43/997/Add.1), "certain electoral personnel assigned to UNTAG will be made available by the Member States concerned on the same basis as observers provided to the United Nations Truce Supervision Organisation (UNTSO)". In this connection, representatives of the Secretary-General explained that "certain electoral personnel" referred to the 620 personnel to be provided by Governments and not to the full complement of 800 electoral personnel, which includes 180 for a four-month period as part of the 761 international personnel (see para. 9 above). In response to inquiry, representatives of the Secretary-General explained that the 620 electoral personnel will arrive in Namibia approximately two to three weeks prior to the election and will leave once the election is finished, i.e. their assignment in Namibia will be completed within one month. The primary task will be to supervise the polling process. As indicated in paragraph 9 above, the assignment of the 180 electoral personnel forming part of the international staff component will be for four months. The Advisory Committee understands that those personnel will arrive after the first three months of UNTAG operation and be present during the registration and campaign process prior to the election.

19. The amount of \$25,081,000 for international staff salaries relates to the complement of 761 international staff, comprising 396 at the Professional level and above, and 365 at the General Service and related categories level. The Advisory Committee was informed that most of these posts would be filled from within the United Nations system. A breakdown of these posts by category and grade is provided in annex III to the Secretary-General's report, while annex IV shows the distribution of these posts by general function and mission location. The Committee was informed by representatives of the Secretary-General that every effort would be made to secure short-term replacements for the Secretariat staff assigned to UNTAG in order to avoid negative effect on programme implementation.

20. As stated in paragraph 11 of the report, the mission is to be headed by the Special Representative of the Secretary-General, who will fill the Under-Secretary-General post shown in annex III. The remaining Professional and above posts comprise 2 ASG, 3 D-2, 20 D-1, 26 P-5, 293 P-4, 41 P-3 and 10 P-2 posts.

21. The estimate for civilian staff costs also includes \$2,174,000 for financial incentive payments of "\$3,600 per annum to some 406 staff members assigned to hardship locations within the mission areas and family visit (economy class) travel at an average cost of \$2,000 per trip for 356 personnel". The granting of the incentive payment and its level are subject to review by ICSC (see para. 15 above),

22. The estimate for construction and maintenance of premises amounts to \$23,147,000, the bulk of which (\$21,000,000) is for site preparation and construction. As indicated in annex II, this amount includes not only the construction of living quarters for troops, office and working space at UNTAQ headquarters and some 51 local centres and sub-centres, but also provision related to the troop contingent for the construction of roads, and essential services such as electricity and water lines, fencing and sewage installation.

23. At its request, the Advisory Committee was provided with additional information concerning this estimate. The Committee was informed that "full budgeting" was applied in this area on the assumption that no infrastructure would exist for use by UNTAQ. The Committee appreciates the magnitude of the tasks to be performed; it also recognizes that precise estimates for various components may be difficult to formulate and that previous experience on which specific comparisons could be made may not exist. The Committee trusts that every effort will be made to achieve economies and savings in this area; it also expects a detailed accounting of the expenditures incurred (see para. 45 below).

24. The estimate for the acquisition of vehicles amounts to \$54,129,000, of which approximately \$30.8 million is for the purchase of 1,444 vehicles. A breakdown of the types of vehicles proposed for purchase is provided in annex II, while annex V provides a distribution of the vehicles by functional unit. A breakdown of the 350 cars for the civilian staff (excluding those for the police) is given in annex VI.

25. The Advisory Committee understands that the list of proposed vehicles to be purchased does not take into account the voluntary contribution in kind of 115 light vehicles and 52 mini-buses that has been accepted from the Federal Republic of Germany (see A/43/997/Add.1, para. 13). According to representatives of the Secretary-General, a number of matters, including the actual valuation of the contribution (preliminarily estimated at \$2,350,000) and the date and means of shipment etc., have yet to be agreed upon.

26. In reviewing the list of vehicles proposed for purchase, the Advisory Committee attempted to compare the types of vehicles and their respective unit prices with vehicles purchased for other missions. This was not always possible in view of the different names assigned to vehicles. For example, the Advisory Committee notes that cars requested for the UNTAQ mission are classified as heavy, medium or light, while those for the United Nations Angola Verification Mission (UNAVEM), UNDOF and UNIFIL are designated large and light sedans; UNIVOMOG requires medium/heavy cars and light station wagons. The Advisory Committee believes that standardized terminology for vehicles and equipment should be developed, which would facilitate comparisons. If an item is required that differs from the standard, an explanation should be provided.

27. The Advisory Committee sought clarification with regard to the 16 heavy buses at a cost of \$133,000 each. In this connection, the Committee recalls that a heavy bus for UNIFIL was listed at \$63,500~ for UNIIMOG the price was \$75,000.

Similarly, the heavy recovery vehicles for UNTAQ cost \$210,000 each, while the price for a heavy recovery truck for UNIIMOG was listed at \$150,000.

Representatives of the Secretary-General informed the Committee that the heavy buses vary in estimated cost depending on the make, model, country of manufacture, specifications (tailored to operating conditions and road environment), seating capacity (40 to 65) and seating standard (long distance or local commuting).

Because of the great distances likely to be travelled in the UNTAQ area of operations, the cost estimate covers quite different specifications from those required in UNIFIL,

28. Similarly, the specifications of heavy recovery vehicles vary from mission to mission, depending primarily on the magnitude of the maximum lift/recovery capability required. If the mission runs very heavy vehicles, it needs heavy recovery vehicles. It was also explained to the Advisory Committee that since UNIIMOG is a military observer mission, its heaviest vehicle is a passenger bus, UNTAQ, on the other hand, has heavy military vehicles, an engineering plant and long-distance heavy buses, and needs heavy recovery vehicles with high levels of lift/recovery capacity,

29. Notwithstanding the rise of the mission, the territory and the number of electoral centres and sub-centres, the Advisory Committee also queried the number of vehicles being purchased, and was provided with additional justification. The Advisory Committee trusts that, as previously requested in its report on UNAVEM (A/43/249/Add.2), adequate provision will be made for the eventual disposition (including the possible transfer to other United Nations operations) of all equipment, including vehicles and workshop equipment (see para. 46 below).

30. The Committee notes that the description of workshop equipment is too general to permit an analysis of the costs involved. Recalling its view that estimates for this item in other missions may have been overestimated, the Committee reiterates its hopes that strict control and management of the related resources could lead to savings.

31. An amount of \$62,520,000 has been included in the UNTAQ budget for air operation. Of this total, \$43,480,000 relates to the leasing of 20 aircraft of various types for one year; an additional \$15,000,000 relates to air-traffic control services and equipment.

32. As stated under item 5 (a) of annex II, the aircraft are "required to provide, inter alia, medical evacuation throughout the mission area, liaison passenger transport, intra-mission passenger flights and logistics flights and aerial reconnaissance". At its request the Advisory Committee was provided with additional information regarding these uses.

33. The **Advisory Committee** notes that the budget provides for the **leasing of eight helicopter** at a cost of **\$14,000,000 or \$1,750,000 each**. The **Advisory Committee** sought clarification regarding the **type of helicopter** being requested for **UNTAG** as compared to those being used in the **UNIFIL** and **WIIMOG** operations and was informed that it is not appropriate to compare apparent costs of helicopter operation between **UNIFIL** and **WIIMOG**.

34. In the case of **UNIFIL**, the estimated cost of the **helicopters** covers the rental of the aircraft only. In the case of **WIIMOG**, the estimated cost of the helicopter operation includes rental, positioning of aircraft, spare parts, maintenance equipment, ground support equipment, and painting of aircraft etc. During the first finance period of **WIIMOG**, the estimate included the cost of 12 helicopters for approximately one month. Cost estimates for the 12-month period beyond 8 February 1969 include costs for the same number of helicopters (that is, 12).

35. For **UNTAG**, the helicopters being sought are the same type (i.e. **Augusta-Bell model 205**) as those sought for **WIIMOG**, and as supplied at **UNIFIL**. The principal cost differential stems from the estimated number of flying hours per aircraft per month. In **UNIFIL**, for instance, the distances flown are small and one helicopter is always held on stand-by for emergency medical evacuation operations. This results in relatively small monthly flying hours. The estimated number of monthly flying hours per aircraft, in both **WIIMOG** and **UNTAG**, is very high because of the long distances involved.

36. The **Secretary-General** discusses the estimate of **\$15,000,000** for air traffic control services and equipment under item 5 (d) of annex II. As noted therein, "this estimate provides for the rental, maintenance and operation of the airport infrastructures at five airports in the northern part of the mission area, at an average cost of **\$3,000,000 per airport**". The **Advisory Committee** notes that the estimate covers not only the cost of meteorological and air traffic control services, but also a variety of equipment, briefly summarized under item 5 (d).

37. Despite its queries, the **Advisory Committee** found it difficult to analyse this estimate, which was prepared on the basis of full budgeting, that is, assuming that all facilities would need to be provided by **UNTAG**. The **Committee** recognizes that in view of the many elements and uncertainties involved, a more precise estimate may not be possible at this stage. Consequently, while not recommending a reduction in the estimate, the **Committee** reiterates its expectation, as expressed in paragraph 12 above, that every effort will be made to achieve economies in this area. It also expects that a detailed accounting of the costs incurred will be provided (see para. 45 below).

38. The communication equipment requirements of **UNTAG** (the cost of which is estimated at **\$9,151,000**) are listed under item 6 (a) of annex II. In addition to queries concerning the justification for and/or the quantity of various items, the **Advisory Committee** also sought clarification regarding the price of some of the equipment. For example, the cost of the satellite earth system of **UNTAG**, including its connection to the New York earth system is set at **\$700,000**. Three global communications satellite earth stations for **WIIMOG** were costed at **\$440,000 each**,

Conversely, the *UNTAG* budget provides for portable satellite earth stations at a cost of \$50,000 each, while the cost of a portable satellite earth station with accessories in the *UNAVEM* budget was estimated at \$120,000.

39. The Advisory Committee was provided with information on the differences between the various earth stations and understands that the *UNTAG* earth station is considerably larger than those for *UNIIMOG*. The Committee inquired into the possibilities of utilising the *UNAVEM* unit for *UNTAG* and was informed that this was not considered practical in view of the anticipated volume of *UNTAG* communications traffic. Representatives of the Secretary-General also explained the differences between the portable units proposed for *UNTAG* and the unit requested for *UNAVEM*,

40. The Advisory Committee does not dispute these explanations. However, in keeping with its observations in paragraph 26 above, the Advisory Committee believes that some method of standard classification should be devised so as to avoid misunderstandings regarding the equipment to be procured. Moreover, the Advisory Committee expects to be kept informed of the Secretary-General's Plans for the eventual disposition of this aerial equipment (see para. 46 below).

41. The Secretary-General estimates a total of \$8,000,000 for the charter of four roll-on/roll-off vessels required for the transport of "the bulk of the vehicles, equipment and supplies required by the military component of *UNTAG*" (item 9 (a) of annex II). In this connection, representatives of the Secretary-General informed the Committee that the deadline for arranging such charters in time for the emplacement of equipment and supplies by 1 April was imminent and that a delay in the approval of the financing of *UNTAG* might necessitate a reconsideration of this method of transport.

42. As mentioned in Paragraph 3 above, the estimate of \$416,162,000 gross does not include provision for the repatriation of Namibian exiles, which is to be carried out by the Office of the United Nations High Commissioner for Refugees (UNHCR) as part of the *UNTAG* mandate. In this connection, the Advisory Committee notes from Paragraph 14 of the report of the Secretary-General (A/43/997/Add.1) that the Secretary-General intends to launch a separate appeal for this operation. The Committee was informed that a pledging conference is planned in due course. However, the Secretary-General has also indicated that "he will not hesitate to recommend alternative arrangements if, contrary to his expectations, there is a shortfall in funding for the operations of the High Commissioner" (*ibid.*, para. 14). Upon inquiry, the Advisory Committee was informed that the alternative arrangements the Secretary-General would recommend would not rule out a request that the shortfall be assessed.

43. The Advisory Committee was informed that for planning purposes a budget of some \$US 38 million is proposed for standard UNHCR assistance to returning refugees, as follows: 5/

Summary description of budget by sector

	\$US
A. <u>Food</u>	5 220 000
B. <u>Transport/logistics</u>	
1. <u>Local transportation</u>	4 565 000
2. <u>International transportation</u>	9 500 000
C. <u>Relief assistance</u>	
1. <u>Predeparture</u>	2 030 000
2. <u>Post arrival</u>	5 800 000
D. <u>Health</u>	580 000
E. <u>Shelter</u>	975 000
F. <u>Rehabilitation</u>	UNHCR will take appropriate action in due course
G. <u>Publicity and registration</u>	400 000
H. <u>Tracing</u>	200 000
I. <u>Operational partner</u>	2 340 000
J. <u>Programme support and administration</u>	5 378 652
Grand total	<u>38 458 652</u>

The Committee notes that the repatriation programme is an integral part of the UNTAG operation. In this connection the Advisory Committee understands that the repatriation programme will involve close co-operation with other United Nations agencies and organisations, including the United Nations Development Programme, the United Nations Children's Fund, the World Food Programme and the World Health Organisation, and that follow-up activities will continue past the end of the mandate of UNTAG.

Conclusion

44. As mentioned in paragraph 12 above, the Advisory Committee believes that although savings may be achieved in respect of a number of items of expenditure, additional requirements may arise in a number of other areas. It should also be borne in mind that, for a number of reasons, including the lack of previous experience and the complexity of the operation, actual requirements for UNTAG may be difficult to quantify clearly and fully at this stage. Consequently, as stated in paragraph 12 above, the Advisory Committee is not recommending a reduction in the Secretary-General's estimates.

45. In the circumstances, the Advisory Committee requests that detailed performance reports on the UNTAG budget be submitted to the General Assembly at its forty-fourth and forty-fifth sessions. These reports should include the latest detailed information possible on the pattern of expenditures incurred. They should also include information on the extent to which voluntary contributions, both in cash and in kind, have been received. In this connection, the Advisory Committee notes from paragraph 13 of the Secretary-General's report (A/43/997/Add.1) that he "appeals to all Governments to consider making available voluntary contributions in support of the emplacement and continuing operation of UNTAG". Moreover, it should be noted that the Advisory Committee's recommendations on the Secretary-General's report containing technical guidelines relating to the treatment and valuation of voluntary contributions (called for by the Assembly in its resolution 43/230 of 21 December 1988) will be before the Assembly at its forty-fourth session.

46. The Advisory Committee also believes that the plans of the Secretary-General regarding the disposition of equipment (see paras. 29 and 40 above) should be submitted to it at its spring 1990 session and subsequently reflected in the second UNTAG performance report (to be submitted to the General Assembly at its forty-fifth session).

47. Bearing in mind the above, the Advisory Committee recommends approval of the Secretary-General's estimate of \$416,162,000 gross (\$406,621,000 net) for UNTAG. This amount should be inclusive of the \$450,000 authorized by the Secretary-General for pre-implementation expenses (see para. 3 above) and of \$1 million that is being committed by the Secretary-General with the concurrence of the Advisory Committee on Administrative and Budgetary Questions pursuant to Assembly resolution 42/227.

Notes

1/ S/20412.

2/ S/20457.

3/ S/20412, para. 57.

4/ Ibid., para. 56.

5/ The Advisory Committee was informed that this is based on an estimate of 58,000 refugees.
