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FINANCING OF THE UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Report of the Fifth Committee

Rapporteur: Mr. Shamel NASSER (Egypt)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 21 September 1990, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-fifth session, and to allocate to the Fifth Committee, the item entitled "Financing of the United Nations Iran-Iraq Military Observer Group".
2. At its 49th and 50th meetings, on 18 and 19 December 1990, the Fifth Committee considered the report of the Secretary-General on the financing of the United Nations Iran-Iraq Military Observer Group (A/45/847). The related report of the Advisory Committee on Administrative and Budgetary Questions was presented orally by its Chairman.

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/45/L.11

3. At its 50th meeting, on 19 December 1990, the Chairman introduced draft resolution (A/C.5/45/L.11). The representative of Ireland amended the seventh preambular paragraph as follows:

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

4. At that meeting, the Committee adopted the draft resolution, as orally revised, without a vote.

5. Statements and observations made in the course of the Committee's consideration of this item are reflected in the relevant summary records (see A/C.5/45/SR.49 and 50).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Iran-Iraq Military Observer Group

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Iran-Iraq Military Observer Group, 1/ and the related oral report of the Chairman of the Advisory Committee on Administrative and Budgetary Questions,

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, and the subsequent resolutions by which the Council extended the mandate of the Group, the latest of which was resolution 676 (1990) of 28 November 1990,

Recalling its resolution 42/233 of 17 August 1988 on the financing of the United Nations Iran-Iraq Military Observer Group and its subsequent resolutions thereon, the latest of which was resolution 44/189 of 21 December 1989,

Reaffirming 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,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the United Nations Iran-Iraq Military Observer Group, 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 contribute towards such operations involving heavy expenditures,

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

1/ A/45/847.

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

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,

1. Concurs with the observations, recommendations and conclusions contained in the report of the Advisory Committee on Administrative and Budgetary Questions;

2. Urges 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;

3. Decides to appropriate to the Special Account referred to in General Assembly resolution 42/233 the amount of 29,800,000 United States dollars gross (29,000,000 dollars net) authorized by the Assembly and apportioned in accordance with paragraphs 5 and 7 of its resolution 44/189 for the operation of the United Nations Iran-Iraq Military Observer Group for the period from 1 April to 30 September 1990;

4. Decides also that there shall be set off against the apportionment among Member States, as provided for in paragraph 3 of the present resolution, their respective share in the unencumbered balance of 5,000,000 dollars gross for the period from 1 April to 30 September 1990, inclusive;

5. Decides further to appropriate to the Special Account the amount of 9,823,000 dollars gross (9,503,000 dollars net) authorized by the Assembly and apportioned in accordance with paragraphs 6 and 7 of its resolution 44/189 for the operation of the United Nations Iran-Iraq Military Observer Group for the period from 1 October to 30 November 1990;

6. Decides that there shall be set off against the apportionment among Member States, as provided for in paragraph 5 of the present resolution, their respective share in the unencumbered balance of 9,823,000 dollars gross (9,503,000 dollars net) for the period from 1 October to 30 November 1990, inclusive;

7. Decides also to appropriate to the Special Account the amount of 7,274,000 dollars gross (6,946,000 dollars net) authorized by the Assembly and apportioned in accordance with paragraphs 6 and 7 of its resolution 44/189 for the operation of the United Nations Iran-Iraq Military Observer Group for the period from 1 December 1990 to 31 January 1991;

8. Decides further that there shall be set off against the apportionment among Member States, as provided for in paragraph 7 of the present resolution, their respective share in the unencumbered balance of 7,274,000 dollars gross (6,946,000 dollars net) in respect of the period from 1 December 1990 to 31 January 1991, inclusive;

9. Decides to defer any action on the estimated unencumbered balance of the appropriations as may be called for until its forty-sixth session;

10. Authorizes the Secretary-General to enter into commitments for the United Nations Iran-Iraq Military Observer Group at a rate not to exceed 3,475,000 dollars gross (3,269,000 dollars net) per month for the period from 1 February 1991 to 31 January 1992, inclusive, should the Security Council decide to continue the Group beyond the period of two months authorized under its resolution 676 (1990), the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

11. Decides, as an ad hoc arrangement, to apportion the amounts referred to in paragraph 10 of the present resolution among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolution 44/192 B of 21 December 1989 and taking into account the scale of assessments for the years 1989, 1990 and 1991; 2/

12. Decides also that Liechtenstein shall be included in paragraph 3 (b) of General Assembly resolution 43/232 and that its contribution to the United Nations Iran-Iraq Military Observer Group shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-fifth session regarding the scale of assessments;

13. Decides further that Namibia shall be included in paragraph 3 (d) of General Assembly resolution 43/232 and that its contribution to the United Nations Iran-Iraq Military Observer Group shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-fifth session regarding the scale of assessments;

14. Decides that, in accordance with regulation 5.2 (c) of the Financial Regulations of the United Nations, the contributions to the United Nations Iran-Iraq Military Observer Group until 30 September 1990 of the Member States referred to in paragraphs 12 and 13 of the present resolution shall be treated as miscellaneous income to be set off against the apportionments authorized in paragraph 11 of the present resolution;

15. Approves the following special arrangements for the United Nations Iran-Iraq Military Observer Group with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Group shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4:

(a) At the end of the twelve-month period provided in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received

2/ See resolution 44/223 A.

or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

- (b) (i) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;
- (ii) Claims received during this four-year period shall be treated as provided under subparagraph (a) above, if appropriate;
- (iii) At the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor will be surrendered;

16. Requests the Secretary-General to submit to the Advisory Committee on Administrative and Budgetary Questions proposed guidelines for setting limits to the period within which Governments are required to submit their claims;

17. Invites voluntary contributions to the United Nations Iran-Iraq Military Observer Group in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by General Assembly resolution 44/192 A of 21 December 1989;

18. Requests the Secretary-General to take all necessary action to ensure that the United Nations Iran-Iraq Military Observer Group is administered with a maximum of efficiency and economy.
