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ASSESSMENT OF MEMBER STATES' CONTRIBUTIONS FOR THE FINANCING OF
THE UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION (UNIKOM)
FROM 1 NOVEMBER 1992 TO 31 OCTOBER 1993

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I. BASIS OF ASSESSMENT OF MEMBER STATES' CONTRIBUTIONS TO UNIKOM
FOR THE PERIOD 1 NOVEMBER 1992 TO 31 OCTOBER 1993

A. Period from 1 November 1992 to 30 April 1993

1. By a letter dated 9 October 1992 to the Secretary-General, the Security Council concurred in the extension of the mandate of UNIKOM for another period of six months, that is, until 30 April 1993. Under the terms of its resolution 47/208 of 22 December 1992, the General Assembly decided to appropriate to the Special Account an amount of \$20,000,000 gross (\$19,192,400 net) for the operation of UNIKOM for the period from 1 November 1992 to 30 April 1993, inclusive. It further decided that there should be set off against the apportionment among Member States their respective share in the Tax Equalization Fund of the estimated staff assessment income of \$807,600.

2. This amount has now been apportioned among Member States for the period from 1 November 1992 to 30 April 1993, as shown in section IV below. The apportionment was executed in two parts so as to take into account the provisions of General Assembly resolutions 46/197 of 20 December 1991 and 47/218 of 23 December 1992.

B. Period from 1 May to 31 October 1993

3. Under General Assembly resolution 47/208, the Secretary-General was authorized "to enter into commitments for the operation of the Observation Mission at a rate not to exceed 3.3 million dollars gross (3.1 million dollars net) per month for the period from 1 May to 31 October 1993, inclusive, subject to the review by the Security Council of the mandate of the Mission in respect of the period beyond 8 April 1993, and subject to obtaining the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions for the actual level of commitments to be entered into for the period beyond 30 April 1993, the said amounts to be apportioned among Member States in accordance with the scheme set out in the present resolution".

4. By a letter dated 13 April 1993 to the Secretary-General, the Security Council concurred with the extension of the mandate of UNIKOM for another period of six months, that is, until 31 October 1993. The Advisory Committee gave its concurrence for entering into commitments for UNIKOM in an amount of \$19,800,000 gross (\$18,600,000 net), for the period 1 May to 31 October 1993.

5. This amount has now been apportioned among Member States in accordance with the provisions laid out in section I.C. below and as shown in section V below.

C. Apportionment of the costs of peace-keeping operations

6. On 11 December 1973, the General Assembly adopted resolution 3101 (XXVIII) on the financing of the United Nations Emergency Force (UNEF II). Under the resolution, the membership of the United Nations was divided into four groups: (a) the States permanent members of the Security Council; (b) specifically named economically developed Member States that are not permanent members of the

Security Council; (c) economically less developed Member States; and (d) economically less developed Member States that were specifically named. In that resolution, the General Assembly also specified the amounts of the total appropriation to be distributed among each of the four groups.

7. The four amounts specified in the resolution were established by a methodology intended to produce the following results: the Member States in group D would pay 10 per cent of the assessment rates established for the regular budget, those in group C would pay 20 per cent, those in group B would pay 100 per cent and those in group A would pay 100 per cent plus the amounts not otherwise apportioned.

8. Within each group, according to the terms of resolution 3101 (XXVIII), the amount appropriated was to be distributed among the respective group members on the basis of the relative weight of each group member's regular rate of assessment in relation to the total rate for the group.

9. The scheme for the apportionment of costs set out in resolution 3101 (XXVIII) has continued to be applied since that time for all peace-keeping operations financed through assessed contributions, including UNIKOM. However, the composition of the four groups of Member States has changed repeatedly since 1973 as a result of the admission of 46 new Member States, including 13 new Member States in 1992, and the decisions contained in the various General Assembly resolutions, the latest of which is resolution 43/232 of 1 March 1989, as adjusted by resolutions 44/192 B of 21 December 1989, 45/260 of 3 May 1991, 46/197 of 20 December 1991 and 47/218 of 23 December 1992. The percentage shares shown in sections IV and V below demonstrate the results of the application of the scheme, using the scale of assessments for the period 1992-1994, adopted by General Assembly resolution 46/221 A of 20 December 1991 and adjusted in accordance with General Assembly decision 47/456 of 23 December 1992.

II. RECAPITULATION OF THE BASIS OF ASSESSMENT OF MEMBER STATES' CONTRIBUTIONS TO UNIKOM FOR THE PERIOD 1 NOVEMBER 1992 TO 31 OCTOBER 1993

	US\$
Gross amount assessed on Member States under resolution 47/208 for the period 1 November 1992 to 30 April 1993, inclusive	20 000 000
Gross amount assessed on Member States under resolution 47/208 for the period 1 May to 31 October 1993, inclusive	<u>19 800 000</u>
Total amount apportioned among Member States	<u>39 800 000</u>

III. BASIS FOR CREDITS IN RESPECT OF THE TAX EQUALIZATION FUND

10. Under regulation 5.2 (e) of the Financial Regulations of the United Nations, adjustments shall be made to the assessment of Member States in respect of Members' credits in the Tax Equalization Fund estimated to be not required to meet charges for tax refunds for the financial periods below.

	<u>1 November 1992-</u> <u>30 April 1993</u> US\$	<u>1 May-</u> <u>31 October 1993</u> US\$
Staff assessment income available for credit to Member States under General Assembly resolution 47/208	807 600	1 200 000
<u>Less:</u> Estimated amounts required to meet tax refunds	<u>253 132 a/</u>	<u>380 865 a/</u>
Total credits to Member States, as shown in sections IV and V below, respectively	<u>554 468</u>	<u>819 135</u>

a/ Staff assessment credits reserved for the United States of America.

VI. ASSESSMENT OF NEW MEMBER STATES

11. In accordance with General Assembly decision 47/456 and resolution 47/218 of 23 December 1992, the contributions of the new Member States for the year of admission are as shown below. Their rates, the basis of assessment and the group of contributors to which they have been assigned are indicated in the following schedules.