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**Administrative and budgetary aspects of the financing of the
United Nations peacekeeping operations: financing of the
United Nations peacekeeping operations**

Review of the rates of reimbursement to the Governments of troop-contributing States

Report of the Secretary-General

Summary

By its resolution 42/224 of 21 December 1987, the General Assembly decided that the rates of reimbursement to the Governments of troop-contributing States should be reviewed by the Secretary-General, in consultation with the troop-contributing States, if, in the light of inflation and currency-exchange fluctuations or other factors brought to the attention of the Secretary-General, the current rates appreciably affected the absorption factor of two or more of the troop-contributing States.

In its resolution 51/218 E of 17 June 1997, the General Assembly requested the Secretary-General to carry out a new survey of troop-contributing States as suggested in paragraph 12 of the report of the Advisory Committee on Administrative and Budgetary Questions (A/50/1012). By the same resolution, the Assembly also requested the Secretary-General to keep the matter under review and to report thereon to the General Assembly.

For the purpose of the present review, cost information based on military salary scales in effect as of December 1996 was requested from the 64 Member States providing troops and military observers to United Nations peacekeeping operations at that time. The present report contains the results of the cost information made available by 26 Member States providing troops to United Nations peacekeeping operations and 11 Member States providing military observers in December 1996. Based on the cost information provided, the overall average absorption factor for 1996 was 53.9 per cent, which reflects an increase of 21.1 per cent above the average absorption factor of 32.8 per cent reported for 1991. It would appear, therefore, that an adjustment to the current rates may be warranted.



The action to be taken by the General Assembly at its fifty-fourth session is that it may wish to take into consideration the increase since 1991 in the average overall absorption factor and to decide whether an adjustment to the current standard rates of reimbursement for troops is warranted.

Contents

	<i>Paragraphs</i>	<i>Page</i>
I. Introduction	1-7	3
II. Considerations	8-10	4
III. Troop costs.	11-28	5
IV. Observations	29-31	9
V. Action to be taken by the General Assembly at its fifty-fourth session	32	9

Annexes

I. Summary of States providing military personnel to United Nations peacekeeping operations as at 31 December 1996 and replies received		10
II. A. Average troop cost, per person per month, reported by the troop-contributing States for pay and allowances, United Nations reimbursement to troop-contributing States and the corresponding absorption factor in December 1996.		12
B. Comparison between the average troop cost, per person per month, reported by the troop-contributing States for overseas allowance and the United Nations rate of reimbursement in December 1996.		13
III. Average troop cost, per person, per month, reported by the troop-contributing States for the usage factor for personal clothing, gear and equipment, and personal weaponry (including ammunition), and the absorption factor at the reimbursement rate (US\$ 70) in December 1996..		14
IV. Summary of absorption factors in respect of pay and allowances, inclusive of overseas allowance		15
V. Average costs, per person per month, reported by Governments for maintaining other military personnel assigned to United Nations peacekeeping operations		16
VI. Guidelines and questionnaire on the review of the rates of reimbursement to the Governments of troop-contributing States.		17

I. Introduction

1. The General Assembly, in its resolution 42/224 of 21 December 1987, decided, *inter alia*, that the rates of reimbursement to the Governments of troop-contributing States should be reviewed by the Secretary-General, in consultation with the troop-contributing States, if, in the light of inflation and currency-exchange fluctuations or other factors brought to the attention of the Secretary-General, the current rates appreciably affected the absorption factor of two or more of the troop-contributing States. In addition, the Assembly requested the Secretary-General to report on the matter at least once every two years.

2. In section V, paragraph 2, of its resolution 51/218 E of 17 June 1997, the General Assembly requested the Secretary-General to carry out a new survey of troop-contributing States as suggested in paragraph 12 of the report of the Advisory Committee on Administrative and Budgetary Questions of 6 August 1996 (A/50/1012) and to include in that report a complete analysis of all services being provided to troops, together with an indication of the rationale for the provision of each service and how those services were administered and accounted for. In the same resolution, the Assembly also requested the Secretary-General to keep the matter under review and to report thereon to the General Assembly. The present report is submitted in accordance with that request.

3. Standard rates of reimbursement were initially established on the basis of a decision adopted by the General Assembly on 29 November 1974, at its twenty-ninth session (see A/PV.2303). These standard rates attempt to provide equal treatment to Member States and fix the level of reimbursement to be made to Governments of troop-contributing States for the costs incurred by them in providing troops for service in the United Nations peacekeeping forces. The rates of reimbursement, which initially took effect on 25 October 1973, were reviewed by the General Assembly in 1977, 1980, 1985, 1987, 1989 and 1991 and were revised in 1977, 1980 and 1991. A review of the background and development of reimbursement to Member States contributing troops to peacekeeping operations was provided in the report of the Secretary-General of 12 October 1989 (A/44/605/Add.1).

4. As mentioned in paragraph 3 above, the standard rates of reimbursement for troop costs were revised by the General Assembly in 1977, 1980 and 1991. The evolution of the standard rates of reimbursement is shown in the table below:

Standard rates of reimbursement

(Per person per month)

(United States dollars)

	<i>Effective date</i>			
	<i>October 1973</i>	<i>October 1977</i>	<i>December 1980</i>	<i>July 1991</i>
Pay and allowances, all ranks	500	680	950	988
Supplementary payment for specialists (25 per cent of logistics contingents and 10 per cent of other contingents)	150	200	280	291
Usage factor for personal clothing, gear and equipment, all ranks	—	65	65	65
Personal weaponry (including ammunition), all ranks	—	5	5	5

5. The rate of \$65 per person per month for personal clothing, gear and equipment issued by Governments to their troops and the additional rate of \$5 per person per month for personal weaponry, including ammunition, became applicable in accordance with a decision taken by the General Assembly at its 2440th meeting, on 15 December 1975 (see A/PV.2440).

6. The latest revision to the standard rates of reimbursement was in accordance with paragraph 6 of General Assembly resolution 45/258 of 3 May 1991, whereby the Assembly decided to increase the rates of reimbursement by 4 per cent beginning 1 July 1991.

7. The rates became applicable to the three extant United Nations peacekeeping operations on 1 July 1991, namely, the United Nations Disengagement Observer Force (UNDOF), the United Nations Interim Force in Lebanon (UNIFIL) and the United Nations Iraq-Kuwait Observation Mission (UNIKOM). The rates have since been applied to all subsequent United Nations peacekeeping operations with troop components. Although the United Nations Peacekeeping Force in Cyprus (UNFICYP) has been in existence since 4 March 1964, the standard rates of reimbursement did not become applicable until 16 June 1993 in accordance with General Assembly resolution 47/236 of 14 September 1993.

II. Considerations

8. The introduction of standard rates of reimbursement established the amounts payable, on an equal basis, to Governments for their troops who serve side-by-side in United Nations peacekeeping operations. In the initial study of the matter, on which basis the standard rates of reimbursement were established in 1973, the following three points were considered:

(a) Troops serving side-by-side should be reimbursed on the same basis for identical services;

(b) No Government should receive a higher reimbursement than its actual cost, that is, no Member States should “profit” from its participation in the operation;

(c) Some Governments would not be fully reimbursed based on any standard cost-reimbursement formula, but they should be reimbursed at least the amount which was paid to their troops as actual overseas allowance.

9. All prior reviews of the rates of reimbursement that have been undertaken since their establishment have indicated that there are wide variations in troop costs among the States providing troops to the peacekeeping operations. As a result, the current standard rates of reimbursement do not fully compensate all Governments of troop-contributing States for their troop costs. That portion of the costs which is not compensated for by the standard rates of reimbursement is therefore absorbed by the respective troop-contributing States. This amount, expressed as a percentage of the total cost incurred by each Government for providing troops, is referred to as the absorption factor.

10. The collection and compilation of comparable data relating to troop costs started in 1980. During that year, the cost to the troop-contributing States for pay and allowance for troops, when compared with the reimbursements made by the

United Nations, showed that the overall average absorption factor among the troop-contributing States was 45.9 per cent. This resulted in the increase approved by the General Assembly of some 39.7 per cent for both pay and allowances for all ranks from \$680 to \$950 and of 40 per cent for supplementary payment for specialists from \$200 to \$280. The 1985 review showed a decrease in the absorption factor to 34.3 per cent. The 1987 review indicated that the overall average absorption factor had increased to 46.3 per cent, while the 1989 review based on data submitted in 1988 showed that the overall average absorption factor had decreased to 23.3 per cent. The last review undertaken in 1991 showed that the overall average absorption factor had increased to 32.8 per cent. The overall absorption factors are predicated on the number and composition of troop-contributing States that responded to the various surveys.

III. Troop costs

11. For the purpose of the present review of the rates of reimbursement, cost information based on military salary scales in effect as of December 1996 was requested from 64 Member States. Among these, 43 were providing troops to United Nations peacekeeping operations and 62 were providing military observers. It should be noted that 41 of the 43 States providing troops were also providing military observers. Therefore, cost data questionnaires were sent to all States contributing military personnel, that is, both troops and/or military observers, to all established peacekeeping missions in December 1996. In this regard, it should be pointed out that the number of troop-contributing States had increased from 57 in December 1991 to 64 in December 1996.

12. The format of the questionnaire for the 1996 review had been revised to enhance the standardization and comparability of data required for determining the cost to troop-contributing States of maintaining their troops in United Nations peacekeeping operations. The new format incorporated details on additional types of allowances and costs as well as items of personal clothing, gear and equipment that were included in the data provided by troop-contributing States in prior reviews. A copy of the questionnaire that was sent to all States contributing military personnel, with the guidelines for completing the questionnaire, is provided in annex VI.

13. Utilization of the data provided by Member States is intended for statistical purposes only and does not reflect any position taken by the Secretariat of the United Nations concerning the validity of the cost data.

14. Of the 64 Member States surveyed, 38 replies were received. Seven of these replies were not in conformity with the guidelines and therefore could not be utilized in the analysis. Of the 31 States that submitted comparable data, 26 were providing troops to peacekeeping operations in December 1996. Of these 26 States, six were providing military observers as well. The remaining five States were providing military observers only.

15. In accordance with the guidelines for completing the questionnaire, cost data provided by 31 Member States were presented in their national currencies. Cost data were converted from their respective national currencies into United States dollars based on United Nations operational rates of exchange in effect as at 31 December 1996. Accordingly, cost data contained in annexes II to V to the present report are presented in United States dollars.

16. Annex I lists the 64 States providing military personnel to United Nations peacekeeping operations as at 1 December 1996 as well as the 51 States that had been surveyed for the 1991 review.

17. Cost information provided by the 26 States contributing troops as at 1 December 1996, as mentioned in paragraph 14 above, is set out in annexes II.A, II.B and III to the present report.

18. Column (1) of annex II.A provides, in ascending order of magnitude, the average cost per person per month to the troop-contributing States in respect of pay and allowances of troops, including overseas allowance. Column (2) sets out the corresponding overseas allowance that was paid by the States. Column (3) shows the current average United Nations reimbursement in respect of pay and allowances of troops. This average comprises the basic pay and allowance of \$988 per person per month and the weighted average for specialists' allowance of \$291 per person per month for 10 per cent of infantry and 25 per cent of support personnel, based on an average troop distribution of 75 per cent infantry and 25 per cent support personnel. Column (4) indicates the corresponding absorption factor, expressed as a percentage, that is, the portion of cost not reimbursed to Governments. From the distribution, it may be noted that the average of the 26 reported costs for pay and allowances for troops in December 1996 ranged between \$774 and \$10,778 per person per month, with an overall average of \$3,806 and a median of \$2,812. In comparison, the 1991 survey comprising replies from 17 States indicated an overall average cost of \$3,611 and a median of \$3,560.

19. Column (1) of annex II.B lists, in ascending order of magnitude, the average cost per person per month to the troop-contributing States in respect of overseas allowance only, in comparison with the current average United Nations reimbursement for pay and allowances of troops shown in column (2).

20. Annex III provides, in ascending order of magnitude, a distribution of the average cost, per person per month, for the usage factor for personal clothing, gear and equipment, and personal weaponry (including ammunition) issued by the troop-contributing States to their personnel. The corresponding absorption factor, indicating the percentage of costs to troop-contributing States not covered by the current rate of reimbursement of \$70 per person per month, is also shown. The reported average cost per person per month in December 1996 ranged from \$110 to \$966, with an overall average cost of \$490 and a median cost of \$418. In comparison, the overall average cost from the 1991 survey was \$213 and a median cost of \$195.

21. Annex IV lists the individual as well as the average absorption factors borne by the Governments of troop-contributing States in respect of pay and allowances only, based on data provided by them for the years 1980, 1984, 1986, 1988, 1991 and 1996. For comparative purposes, the annex also provides the average absorption factors reflecting the exclusion of the highest and lowest absorption factors for each year. The absorption factors shown in the annex for each of the six years represent those portions of the costs for pay and allowances, including overseas allowances, paid to the troops by the troop-contributing States which are in excess of the reimbursement levels authorized at the time.

22. The results of the analysis of the cost information provided by the 11 Member States that were providing military personnel (other than troops) to United Nations

peacekeeping operations are set out in annex V. It indicates that the average total cost incurred by those States for providing military personnel (other than troops) amounted to \$6,355 per person per month with a median cost of \$5,637 per person per month. It should be noted that these military personnel are all ranked as officers.

Services provided by United Nations peacekeeping missions to contingent personnel

23. The General Assembly, in section V, paragraph 2, of its resolution 51/218 E of 17 June 1997, requested the Secretary-General, *inter alia*, to include in his report on the review of the rates of reimbursement to the Governments of troop-contributing States, a complete analysis of all services being provided to troops, together with an indication of the rationale for the provision of each service and how those services were administered and accounted for. Services provided to troops are divided into three areas, as follows:

(a) The provision of United Nations-specific items and accoutrements (blue United Nations beret, scarf, brassard, shoulder patches, cap badge, field cap and medals);

(b) The provision of life-support services to troops, including catering, internal communications, office, electrical, minor engineering, explosive ordnance disposal, laundry and cleaning (including dry cleaning), tentage, accommodation, medical, observation, identification, nuclear, biological and chemical protection, field defence stores and miscellaneous stores (bedding, furniture and welfare);

(c) Other services, including the provision of rations, drinking water, fuel, haircutting, tailoring (including maintenance of uniforms) and boot repair.

24. Troop-contributing States are responsible for providing personal clothing, gear and equipment for all members of their contingents. Troop-contributing States are reimbursed a usage factor in the amount of \$65 per person per month. In paragraph 78 of its report dated 13 February 1998 (A/C.5/52/39), the Phase IV Working Group on Reimbursement of Contingent-owned Equipment recommended that the Secretariat should develop an indicative, mission-specific, standardized personal equipment listing for each mission as part of the mission planning process; that the listing was to be discussed with each contingent before starting each mission; and that the listing was to be included in the guidelines to troop-contributing countries issued for each such mission. In paragraph 33 of the Secretary-General's report of 7 October 1998 (A/53/465), the Secretariat indicated its concurrence with that recommendation of the Working Group. Such a list has been produced for new missions established after the Phase IV Working Group met. This service is administered through the standard verification and reporting procedures contained in the Manual on Policies and Procedures concerning Reimbursement and Control of Contingent-owned Equipment of Troop-contributing Countries Participating in Peacekeeping Missions, which was issued in 1996.

25. The United Nations is responsible for the provision of United Nations-specific items and accoutrements for use by members of contingents. The scale of issue for these items is one blue beret, two scarves, two brassards, six shoulder patches, one cap badge, one field cap and one medal per contingent member for every six months of deployment to a peacekeeping mission. United Nations-specific items are procured by the Secretariat under competitive tender arrangements in accordance

with the Financial Regulations and Rules of the United Nations and stocks are stored in the United Nations Logistics Base at Brindisi. A systems contract is in place for the manufacture of United Nations medals, which was awarded as the result of competitive tenders. The required quantities of United Nations-specific items are usually shipped to Member States directly from the Logistics Base prior to the deployment of a contingent to the mission area. Maintenance stocks of United Nations-specific items are also shipped from the Logistics Base to the peacekeeping missions for storage in the mission area and provision to contingents as required.

26. By its resolution 50/222 of 11 April 1996, the General Assembly authorized the implementation of new procedures for determining reimbursement to Member States for contingent-owned equipment. As a standard element of the new procedures, the United Nations was required to provide services to the contingents of troop-contributing countries. The new procedures included the provision of the following life-support services for the sustainment of troops in field missions: catering, internal communications, office, electrical, minor engineering, explosive ordnance disposal, laundry and cleaning (including dry cleaning), tentage, accommodation, medical, observation, identification, nuclear, biological and chemical protection, field defence stores and miscellaneous stores (bedding, furniture and welfare). The definition of each of these services and the standard reimbursement rate applicable to each category are shown in chapters 2 and 3 of the Manual on Policies and Procedures concerning Reimbursement and Control of Contingent-owned Equipment of Troop-contributing Countries Participating in Peacekeeping Missions. The new procedures require that the United Nations provide these services to contingents; however, the new procedures also state that should the United Nations not be able or not wish to provide the services, then the United Nations can request a troop-contributing country to provide the services to its troops. Details of the services provided by troop-contributing States to their contingents are formalized in the Memorandum of Understanding for the troop contribution, which is signed by the troop-contributing State and the United Nations. The procedures for the administration of and accounting for the provision of these services by Member States are provided in chapter 3 of the Manual on Policies and Procedures. When the United Nations provides any of these services to contingents, the Organization uses either its own equipment and staff or awards local contracts competitively tendered in accordance with the Financial Regulations and Rules of the United Nations. Accounting for expenditures incurred in the provision of services by the United Nations is in accordance with the Financial Regulations and Rules and is subject to audit by internal and external auditors on a regular basis.

27. The United Nations is also responsible for the provision of rations, drinking water and petrol and related products for consumption by contingents. For each peacekeeping mission, the United Nations awards major commercial contracts for the provision of rations, fuel and water based on the result of competitive tendering and in accordance with the Financial Regulations and Rules. These contracts are administered and accounted for in accordance with the Financial Regulations and Rules and are subject to audit by internal and external auditors on a regular basis.

28. Haircutting, tailoring (including maintenance of uniforms) and boot repair are minor services normally provided by the United Nations under local contracts arranged in the mission area. Such contracts are awarded through normal

procurement processes; the administration of and accounting for these contracts are organized in accordance with the Financial Regulations and Rules.

IV. Observations

29. As regards the consideration that the rates of reimbursement should compensate all troop-contributing States for at least the actual overseas allowance paid to their troops, it should be noted from the distributions shown in columns (1) and (2) of annex II.B that 15 of the 26 States are not being fully reimbursed for overseas allowance. The overall average overseas allowance (excluding salary) paid by the troop-contributing States to their troops amounted to \$1,416, compared with the current average United Nations reimbursement for troop costs (including basic pay and supplementary allowance for a limited number of specialists) of \$1,028.

30. As regards the consideration that no Government should receive a higher reimbursement than its actual cost, it should also be noted from the distributions shown in columns (1) and (3) of annex II.A that the current standard reimbursement for troop costs compensates in full or more the cost for pay and allowances (including overseas allowance) for only three of the 26 Governments that responded to the survey. As regards the desirability for the standard rates of reimbursement to cover at least the overseas allowances paid to their troops, column (1) of annex II.B indicates that only 11 of the 26 Governments recovered their expenses in full or more.

31. As indicated in annex IV, the overall average absorption factor for 1996 is 53.9 per cent. A comparison with the previous average of 32.8 per cent from the 1991 review indicates an increase of 21.1 per cent in the average absorption factor. It would appear, therefore, that an upward adjustment to the current rates may be warranted.

V. Action to be taken by the General Assembly at its fifty-fourth session

32. The action to be taken by the General Assembly at its fifty-fourth session is that it may wish to take into consideration the 21.1 per cent increase since 1991 in the overall average absorption factor and to decide whether an upward adjustment to the current rates is warranted.

Annex I

**Summary of States providing military personnel to
United Nations peacekeeping operations as at
31 December 1996 and replies received**

<i>States</i>	<i>Troops</i>	<i>Military observers</i>	<i>Replies received</i>
1. Albania		✓	
2. Algeria ^a		✓	
3. Argentina ^a	✓	✓	✓
4. Australia ^a	✓	✓	✓
5. Austria ^a	✓	✓	✓
6. Bangladesh ^a	✓	✓	✓
7. Belgium ^a	✓	✓	✓
8. Brazil ^a	✓	✓	✓
9. Bulgaria		✓	✓
10. Canada ^a	✓	✓	
11. Chile ^a	✓	✓	✓
12. China ^a		✓	
13. Congo ^a		✓	
14. Cuba		✓	
15. Czech Republic ^a	✓	✓	✓
16. Denmark ^a	✓	✓	✓
17. Egypt ^a	✓	✓	
18. El Salvador		✓	
19. Fiji ^a	✓	✓	✓
20. Finland ^a	✓	✓	✓
21. France ^a	✓	✓	
22. Germany ^a	✓	✓	✓
23. Ghana ^a	✓	✓	✓
24. Greece ^a		✓	✓
25. Guinea ^a		✓	
26. Guinea-Bissau ^a		✓	
27. Honduras		✓	
28. Hungary ^a	✓	✓	✓
29. India ^a	✓	✓	
30. Indonesia ^a	✓	✓	
31. Ireland ^a	✓	✓	
32. Italy ^a	✓	✓	
33. Japan	✓		✓
34. Jordan ^a	✓	✓	✓
35. Kenya ^a		✓	✓

<i>States</i>	<i>Troops</i>	<i>Military observers</i>	<i>Replies received</i>
36. Malaysia ^a	✓	✓	✓
37. Mali	✓	✓	
38. Namibia	✓		✓
39. Nepal ^a	✓	✓	
40. Netherlands ^a	✓	✓	✓
41. New Zealand ^a	✓	✓	✓
42. Nigeria ^a		✓	✓
43. Norway ^a	✓	✓	
44. Pakistan ^a	✓	✓	✓
45. Poland ^a	✓	✓	✓
46. Portugal	✓	✓	✓
47. Republic of Korea	✓	✓	✓
48. Romania ^a	✓	✓	✓
49. Russian Federation ^a	✓	✓	✓
50. Senegal ^a		✓	
51. Singapore ^a		✓	✓
52. Slovak Republic	✓	✓	✓
53. Sweden ^a	✓	✓	✓
54. Switzerland ^a		✓	✓
55. Thailand ^a		✓	
56. Tunisia ^a		✓	
57. Turkey ^a		✓	✓
58. Ukraine	✓	✓	✓
59. United Kingdom of Great Britain and Northern Ireland ^a	✓	✓	
60. United States of America ^a	✓	✓	
61. Uruguay ^a	✓	✓	✓
62. Venezuela ^a		✓	✓
63. Zambia	✓	✓	
64. Zimbabwe	✓	✓	
Count	43	62	38

^a Troop-contributing State surveyed for the 1991 review.

Annex II

A. Average troop cost, per person per month, reported by the troop-contributing States for pay and allowances, United Nations reimbursement to troop-contributing States and the corresponding absorption factor in December 1996

(United States dollars)

<i>Troop contributor's average cost for pay and allowances including overseas allowance, ppm^a</i>	<i>Troop contributor's average cost, ppm, for overseas allowance only</i>	<i>Current average United Nations reimbursement to contributor for troop cost, ppm</i>	<i>Absorption factor (Percentage)</i>
(1)	(2)	(3)	(4)
774	656	1 028	(32.8)
858	586	1 028	(19.8)
949	-	1 028	(8.3)
1 230	475	1 028	16.4
1 276	512	1 028	19.4
1 493	1 018	1 028	31.1
1 556	1 077	1 028	33.9
1 575	1 024	1 028	34.7
2 017	1 012	1 028	49.0
2 349	1 239	1 028	56.2
2 378	282	1 028	56.8
2 466	1 141	1 028	58.3
2 470	1 936	1 028	58.4
3 153	2 476	1 028	67.4
3 484	2 369	1 028	70.5
3 925	539	1 028	73.8
4 748	1 084	1 028	78.3
4 899	1 966	1 028	79.0
5 182	2 157	1 028	80.2
5 446	1 103	1 028	81.1
5 717	2 734	1 028	82.0
6 804	1 823	1 028	84.9
7 155	2 185	1 028	85.6
7 430	345	1 028	86.2
8 845	2 824	1 028	88.4
10 778	4 251	1 028	90.5
Average	3 806	1 028	53.9
Median	2 812	1 094	62.9

^a Listed in ascending order of magnitude.

B. Comparison between the average troop cost, per person per month, reported by the troop-contributing States for overseas allowance and the United Nations rate of reimbursement in December 1996

(United States dollars)

<i>Troop contributor's average cost, ppm, for overseas allowance only^a</i>	<i>Current average United Nations reimbursement to contributor for troop cost, ppm</i>
(1)	(2)
-	1 028
282	1 028
345	1 028
475	1 028
512	1 028
539	1 028
586	1 028
656	1 028
1 012	1 028
1 018	1 028
1 024	1 028
1 077	1 028
1 084	1 028
1 103	1 028
1 141	1 028
1 239	1 028
1 823	1 028
1 936	1 028
1 966	1 028
2 157	1 028
2 185	1 028
2 369	1 028
2 476	1 028
2 734	1 028
2 824	1 028
4 251	1 028
Average	1 028
Median	1 094

^a Listed in ascending order of magnitude.

Annex III

Average troop cost, per person per month, reported by the troop-contributing States for the usage factor for personal clothing, gear and equipment, and personal weaponry (including ammunition), and the absorption factor at the reimbursement rate (US\$ 70) in December 1996

(United States dollars)

<i>Each troop contributor's average cost, pppm^a</i>	<i>Absorption factor (Percentage)</i>
110	36.4
167	58.1
232	69.8
259	73.0
262	73.3
278	74.8
307	77.2
319	78.1
374	81.3
391	82.1
410	82.9
414	83.1
417	83.2
419	83.3
470	85.1
518	86.5
562	87.5
594	88.2
600	88.3
639	89.0
742	90.6
773	90.9
788	91.1
828	91.5
901	92.2
966	92.8
Average	81.2
Median	83.3

^a Listed in ascending order of magnitude.

Annex IV

Summary of absorption factors in respect of pay and allowances, inclusive of overseas allowance^a

(Percentage)

	1980	1984	1986	1988	1991	1996
						(32.8)
						(19.8)
						(8.3)
						16.4
						19.4
						31.1
						33.9
						34.7
						49.0
						56.2
						56.8
					(157.5)	58.3
					(113.1)	58.4
					(33.1)	67.4
					(25.3)	70.4
	18.6	(38.2)		(264.5)	58.6	73.8
	24.7	11.7	(37.0)	(26.9)	67.6	78.3
	37.1	13.6	35.2	51.6	67.4	79.0
	37.8	18.6	37.2	52.7	71.4	80.2
	40.4	28.8	42.5	55.3	72.2	81.1
	48.0	38.8	50.2	58.5	74.8	82.1
	49.7	48.8	56.4	58.7	74.8	84.9
	52.3	50.9	59.8	60.0	79.7	85.6
	57.9	61.9	67.3	65.6	81.2	86.2
	68.9	70.7	71.1	67.9	84.0	88.4
	69.5	72.2	80.4	76.9	89.2	90.5
Average	45.9	34.3	46.3	23.3	32.8	53.9
Average (excluding highest and lowest percentages)	46.3	38.2	52.5	49.3	43.1	56.0
Median	48.0	38.8	53.3	58.5	71.4	62.9

^a In ascending order of magnitude.

Annex V

Average costs, per person per month, reported by Governments for maintaining other military personnel assigned to United Nations peacekeeping operations

(United States dollars)

Average salary paid while in the home country	Average allowances		Usage factor for personal clothing, gear and equipment		Additional expenses borne by Government in preparing troops for tour of duty with United Nations peacekeeping operation	Total costs ^a	
	Local	Overseas	Issued for service in home country	Additional items issued for tour of duty with United Nations peacekeeping mission			
453	328	-	165	252	349	1 547	
35	8	12	1 116	788	-	1 959	
352	696	888	152	-	239	2 327	
111	316	3 494	444	-	210	4 575	
2 739	194	1 051	108	283	915	5 290	
3 620	-	1 890	68	52	7	5 637	
1 176	1 817	1 011	965	24	946	5 939	
2 404	144	2 767	108	179	554	6 156	
1 690	220	2 669	64	29	2 191	6 863	
359	1 960	4 742	316	208	961	8 546	
7 642	155	8 959	626	559	3 120	21 061	
Average	1 871	531	2 498	376	216	863	6 355
Median							5 637

^a Listed in ascending order of magnitude.

Annex VI

Guidelines and questionnaire on the review of the rates of reimbursement to the Governments of troop-contributing States

GUIDELINES FOR COMPLETING THE QUESTIONNAIRE

GENERAL

1. The questionnaire is comprised of 8 pages, including the title page.
2. All cost figures are to be based on rates in effect as at **31 December 1996**, expressed in **NATIONAL CURRENCY** and calculated as the **AVERAGE COST PER PERSON PER MONTH**.
3. Enter in the title page the name of country and of currency. Place a check mark in the appropriate box that describes the composition of your contingent. Each page of the questionnaire must show the country name.
4. Separate questionnaires should be filled in for troops and for military observers.
5. Items listed in part 2 are based on the data provided in the last questionnaire of 1991. Provisions have been made to add items that may be unique to your contingent. These items can be entered in the blank spaces provided at the end of column 1, below "Other".

PART 1 - SALARIES AND ALLOWANCES (pages 2 and 3)

6. This part is divided into two headings to differentiate between amounts paid for service in the home country and any additional allowances paid for service with a United Nations peace-keeping operation (UNPKO).
 - A. **SERVICE IN HOME COUNTRY**
Enter the average salaries and allowances per person per month paid to each

rank **while serving in the home country**. Indicate in the appropriate box the total number of each rank within your contingent (column 2), the average salary of each person per month for each rank (column 3) and the applicable allowances (columns 4 to 9). Other allowances payable for which columns have not been provided should be entered in column 10.

B. ADDITIONAL FOR SERVICE WITH UNPKO

Enter the average salaries and allowances per person per month paid to each rank, in addition to those provided in section A above, when assigned to a UNPKO. Other allowances payable for which columns have not been provided should be entered in column 11.

PART 2 - PERSONAL CLOTHING, GEAR AND EQUIPMENT (pages 4 to 7)

7. This part pertains to individual items of clothing, gear and equipment issued to each member of the contingent. Items listed in column 1 of sub-headings A.1 and A.2 have a useful life span of approximately six months. Items listed in column 1 of sub-headings B.1 and B.2 relate to more durable items such as personal arms, ammunition and helmet.

A.1 INDIVIDUAL ITEMS OF CLOTHING ISSUED TO ALL RANKS

For items issued for service in home country, enter scale of issue (column 2) and unit cost (column 3). For additional items issued specifically for service with a UNPKO, enter scale of issue (column 4) and unit cost (column 5).

A.2 ADDITIONAL ITEMS OF PERSONAL CLOTHING ISSUED TO PARTICULAR RANKS OR GROUPS, IN ADDITION TO ITEMS ISSUED IN A.1 ABOVE

For items issued for service in home country, enter the number of persons entitled to the additional items of clothing (column 2), scale of issue (column 3) and unit cost (column 4). For additional items issued specifically for service with a UNPKO, enter the number of persons entitled to the additional items (column 5), scale of issue (column 6) and unit cost (column 7).

B.1 ADDITIONAL ITEMS OF GEAR AND EQUIPMENT ISSUED TO ALL RANKS

For items issued for service in home country, enter scale of issue (column 2), initial unit cost at the beginning of UNPKO tour of duty (column 3) and residual unit cost at the end of a six-month tour of duty (column 4). For additional durable items issued specifically for service with UNPKO, enter scale of issue (column 5), initial unit cost at the beginning of UNPKO tour of duty (column 6) and residual unit cost at the end of a six-month tour of duty (column 7).

B.2 ADDITIONAL INDIVIDUAL ITEMS OF GEAR AND EQUIPMENT ISSUED TO SPECIFIC RANKS OR GROUPS

For items issued for service in home country, enter the number of persons entitled to additional items of gear and equipment (column 2), scale of issue (column 3), initial unit cost at the beginning of UNPKO tour of duty (column 4) and residual unit cost at the end of a six-month UNPKO tour of duty (column 5). For additional items issued specifically for service with UNPKO, enter the number of persons entitled (column 6), scale of issue (column 7), initial unit cost at the beginning of UNPKO tour of duty (column 8) and residual unit cost at the end of a six-month tour of duty (column 9).

PART 3 - ADDITIONAL EXPENSES BORNE BY GOVERNMENTS IN PREPARING TROOPS FOR DEPLOYMENT TO UNPKO (page 8)

8. This part refers to additional costs, if any, borne by Governments as a result of making the troops available for service with the United Nations, provided such costs are not already met by the United Nations in other forms of reimbursement such as Letter of Assist or Claim submissions. Under each of the five cost categories (travel, medical, training, administrative and miscellaneous costs), a breakdown of applicable expenditures is provided. Any expenditures incurred which are not listed under each category should be entered under "Other".

QUESTIONNAIRE

1996

Review of the Rates of Reimbursement to the Governments of troop-contributing States

Name of Country:

Name of national currency:

Check appropriate box that describes
composition of your contingent

Troops

Military
Observers

QUESTIONNAIRE - 1996 RATES OF REIMBURSEMENT

(Name of Country):

PART 1 - SALARIES & ALLOWANCES (IN NATIONAL CURRENCY)

A. SERVICE IN HOME COUNTRY

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Rank	Number of Personnel	Average Salary	Average Local Allowance	Average Household/ Accommodation Allowance	Average Clothing/Uniform Maintenance Allowance	Average Medical Allowance	Average Children's Allowance		Other Allowance
		per person per month	per person per month	per person per month	per person per month	per person per month	No. of children per rank	Rate per child per month	per person per month
Colonel									
Lt-Colonel									
Commandant									
Major									
Captain									
Lieutenant									
1st Lieutenant									
2nd Lieutenant									
Warrant Officer 1									
Warrant Officer 2									
Major Adjutant									
Q/master Adjutant									
Adjutant 1									
Adjutant 2									
Adjutant 3									
Q/master Sergeant									
Staff Sergeant									
Sergeant									
Corporal									
Lance Corporal									
Private									

QUESTIONNAIRE - 1996 RATES OF REIMBURSEMENT

(Name of Country):

PART 1 - SALARIES & ALLOWANCES (continued)

(IN NATIONAL CURRENCY)

B. ADDITIONAL FOR SERVICE WITH UNPKO

(EXCLUDING those reported in Part 1.A)

(1) RANK	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)	(11)
	ADDITIONAL Average Salary	Average Field overseas Allowance	Average Foreign/War Service Allowance	ADDITIONAL Average Household/ Accommodation Allowance	ADDITIONAL Average Clothing/Unif Maintenance Allowance	ADDITIONAL Average Medical Allowance	ADDITIONAL Average Children's Allowance	Average Separation Allowance (For married)		ADDITIONAL Average Other Allowance	
	per person per month	per person per month	per person per month	per person per month	per person per month	per person per month	Rate per child per month	No. of married	Rate per marrie	per person per month	
Colonel											
Lt-Colonel											
Commandant											
Major											
Captain											
Lieutenant											
1st Lieutenant											
2nd Lieutenant											
Warrant Officer 1											
Warrant Officer 2											
Major Adjutant											
Q/master Adjutant											
Adjutant 1											
Adjutant 2											
Adjutant 3											
Q/master Sergeant											
Staff Sergeant											
Sergeant											
Corporal											
Lance Corporal											
Private											

QUESTIONNAIRE - 1996 RATES OF REIMBURSEMENT

(Name of Country): _____ →

PART 3 - ADDITIONAL EXPENSES BORNE BY GOVERNMENTS IN PREPARING TROOPS FOR DEPLOYMENT TO UNPKO

	Average cost per person (in national currency)
1. Travel costs	
a. Transport to and from staging area	
b. Passport	
c. Photo ID	
d. Other	
2. Medical costs	
a. Medical examination	
b. Dental examination	
c. Inoculations	
d. X-ray & laboratory tests	
e. Other	
3. Training costs	
a. Co-ordinating conferences	
b. Recruitment campaign & promotions	
c. Training aids	
d. Food while in training	
e. Allowance while in training	
f. Other	
4. Administrative costs	
a. Office rent	
b. Stationery supplies	
c. Pay for temporary assistance resulting from vacancies created due to UNPKO deployment	
d. Additional risk insurance	
e. Postal service	
f. Other	
5. Miscellaneous	
a. Moving/storage of personal belongings	
b. Maintenance of ammunition	
c. Other	