



## Security Council

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### Letter dated 10 February 2022 from the President of the Governing Council of the United Nations Compensation Commission addressed to the President of the Security Council

On behalf of the Governing Council, I am pleased to provide a report on the results of the sixteenth special session of the Council, which was held on 9 February 2022.

With the payment made in January 2022 for the last remaining claim with an outstanding balance, the \$52.4 billion in compensation awarded by the United Nations Compensation Commission has now been paid in full. As such, the session was held to mark the fulfilment of the Commission's mandate after nearly 31 years. This certainly represents an unprecedented achievement.

Delegations from Iraq and Kuwait, including a delegation from the Committee of Financial Experts, which is responsible for the oversight of Iraqi oil revenues, addressed the Governing Council.

During the session, the Governing Council recognized and expressed its appreciation to the Government of Iraq for its cooperation with the Commission and its commitment to meeting its obligations under relevant Security Council resolutions and Governing Council decisions, even in the face of extraordinary security and economic challenges. It also thanked the Government of Kuwait for its support and cooperation with the Commission.

The Governing Council adopted decision 277 (2022),<sup>1</sup> in which it declared that the Government of Iraq had fulfilled its international obligations to compensate all claimants awarded compensation by the Commission for losses and damages suffered as a direct result of the invasion of Kuwait by Iraq. As set out in the decision, the Governing Council has invited the Security Council to take the action necessary to note that the mandate of the Commission has been fulfilled and that the Commission will be winding down all activities in 2022.

The Governing Council also approved the final report on the work of the Commission (see annex), which I will present during my briefing to the Security Council on 22 February 2022.

(Signed) Michael Gaffey  
Ambassador  
President of the Governing Council

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\* Reissued for technical reasons on 1 March 2022.

<sup>1</sup> Available at <https://uncc.ch/decisions-governing-council>.



**Annex**

**Final report of the Governing Council of the United Nations  
Compensation Commission to the Security Council on the work of  
the Commission**

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## I. Introduction

1. The present report is the final report of the Governing Council of the United Nations Compensation Commission to the Security Council on the work of the Commission. Although the Governing Council has submitted regular progress updates to the Security Council, the present report is intended to provide a summary of its work since the Commission was established in 1991.

2. The final payment in the amount of \$629,324,488 made on 13 January 2022 towards the Commission's last outstanding compensation award marks the fulfilment of the Commission's mandate after more than 30 years. While that period of time may seem excessive, it is important to note that the resolution of almost 2.7 million claims with an asserted value of \$352 billion over such a period has no precedent in the history of international claims resolution. That accomplishment is noteworthy and has contributed to post-conflict reconciliation, demonstrating the value and importance of international law.

## II. Background

3. The Commission was established in accordance with the fundamental principles of the Charter of the United Nations. Its authority is derived from Chapter 7 of the Charter, which concerns actions taken by the Security Council to maintain or restore international peace and security.

4. In paragraph 16 of its resolution [687 \(1991\)](#), the Security Council affirmed that Iraq was liable under international law for any direct loss, damage – including environmental damage and the depletion of natural resources – or injury to foreign Governments, nationals and corporations as a result of its unlawful invasion and occupation of Kuwait.

5. In paragraph 18 of the same resolution, the Security Council decided to create a fund to pay compensation for claims falling within paragraph 16 and to establish a commission to administer the fund. In paragraph 19 of the resolution, it directed the Secretary-General to develop and present to it for decision recommendations for the fund to be established in accordance with paragraph 18 and for a programme to implement the decisions in paragraphs 16 to 18.

6. On 20 May 1991, the Security Council adopted resolution [692 \(1991\)](#), in which it decided to establish the United Nations Compensation Fund and the United Nations Compensation Commission, as recommended by the Secretary-General in his report to the Council dated 2 May 1991 ([S/22559](#)). In the report, the Secretary-General had outlined the structure, composition and functions of the proposed commission and recommended that it be established as a subsidiary organ of the Security Council and consist of a governing council, panels of commissioners and a secretariat. The fund would be funded by Iraq through contributions amounting to a percentage of its revenue from sales of petroleum and petroleum products.

## III. Institutional framework

7. In accordance with the above-mentioned report of the Secretary-General, the Governing Council was established as the policymaking organ of the Commission.

8. As a subsidiary organ of the Security Council, the Governing Council was composed of the representatives of the current members of the Security Council at any given time and elected its own President and Vice-Presidents, all of whom were

representatives of non-permanent members of the Security Council, for two-year terms.

9. At its first formal session, in July 1991, the Governing Council adopted guidelines for the conduct of its work. The guidelines provided for decisions to be taken by a majority of at least nine members, as in the Security Council, with the exception of decisions related to ensuring that payments were made to the Fund, which required consensus. It is worth noting that all 277 decisions of the Governing Council were adopted by consensus.

10. In its first few sessions, the Governing Council adopted a number of decisions in which it set out the criteria for the compensability of claims, the rules and procedures for processing claims, the guidelines for the administration and financing of the Fund and the procedures for the payment of compensation.

11. The Governing Council delegated responsibility for reviewing claims, including all fact-finding and legal reasoning, to the panels of Commissioners. The Commissioners were nominated by the Secretary-General and appointed by the Council. In total, there were 19 panels of Commissioners made up of internationally recognized experts from more than 30 countries in fields such as law, finance, accountancy, insurance, engineering and environmental damage assessment.

12. The role of the panels was set out in article 33 (1) of the Commission's provisional rules for claims procedures (S/AC.26/1992/10), in which it was stated that, after receiving claims from the Executive Secretary, Commissioners would examine them and meet to deliberate and prepare their recommendations to the Governing Council.

13. The panels were entrusted with three tasks. First, they were required to determine whether the various types of losses alleged by the claimants were within the jurisdiction of the Commission, i.e. whether the losses were a direct result of the invasion and occupation of Kuwait by Iraq. Second, they were required to verify whether alleged losses compensable in principle had in fact been incurred by the claimant. Third, they were required to determine whether those compensable losses had been incurred in the amounts claimed and, if not, to determine the appropriate quantum for the loss on the basis of the evidence provided to the panel.

14. The Governing Council and the panels of Commissioners were supported by a secretariat, headed by an Executive Secretary. The role of the secretariat was described in section I of the report of the Secretary-General, in which it was stated that, under the direction of the Executive Secretary, the secretariat would carry out such tasks as might be assigned to it by the Council and the Commissioners, in particular the technical administration of the Fund and the provision of secretariat services to the Council and the Commissioners.

15. At the height of claims processing, the secretariat comprised more than 300 staff members, the majority of whom were lawyers, accountants and loss adjusters.

#### **IV. Level of contribution of Iraq to the United Nations Compensation Fund**

16. The Security Council, in its resolution [687 \(1991\)](#), directed the Secretary-General to develop and present to it the appropriate level of contribution of Iraq to the Fund, based on a percentage of the proceeds derived from the sale of its exports of petroleum and petroleum products. The requirements of the people of Iraq, external debt service and the needs of the Iraqi economy were to be taken into consideration when determining the level.

17. In its resolution [705 \(1991\)](#), the Security Council endorsed the Secretary-General's suggestion as set out in his note of 30 May 1991 ([S/22661](#)), in which he proposed that compensation to be paid by Iraq through the Commission mechanism should not exceed 30 per cent of the annual value of the exports of petroleum and petroleum products from Iraq.

18. The resolution provided for the level to be reviewed from time to time in the light of the data and assumptions contained in the note of the Secretary-General, with the review to take place within the Governing Council, pursuant to the mandate contained in paragraphs 6 and 7 of Security Council resolution [692 \(1991\)](#). The responsibility of the Governing Council was reiterated in paragraph 4 of Security Council resolution [706 \(1991\)](#) and in paragraph 10 of its resolution [778 \(1992\)](#), in which it was stated that the percentage of the contribution of Iraq to the Fund should remain the same until such time as the Governing Council decides otherwise. As a result, the level of the contribution of Iraq to the Fund was a standing item on the agenda of every session of the Governing Council since the second session in October 1991.

19. The level was maintained at 30 per cent in a number of subsequent Security Council resolutions until the adoption of resolution [1330 \(2000\)](#), in which the percentage of income from the sale of Iraqi petroleum and petroleum products to be deposited into the Fund was reduced from 30 to 25 per cent to help to provide for the humanitarian needs of the Iraqi people.

20. The percentage was further reduced in Security Council resolution [1483 \(2003\)](#), in which the Council lifted sanctions imposed on Iraq following its invasion of Kuwait in 1990. In paragraph 21 of the resolution, the Council decided that 5 per cent of the proceeds from the sale of Iraqi petroleum and petroleum products would be deposited into the Fund and that, unless an internationally recognized representative Government of Iraq and the Governing Council, in the exercise of its authority over methods of ensuring that payments are made into the Fund, decide otherwise, that requirement should be binding on a properly constituted, internationally recognized representative Government of Iraq and any successor thereto.

21. In its resolution [1956 \(2010\)](#), the Security Council reaffirmed the 5 per cent level and further decided that 5 per cent of the value of any non-monetary payments of petroleum, petroleum products and natural gas made to service providers should also be deposited into the Fund.

22. Until December 2014, 5 per cent of the proceeds from oil export sales was deposited into the Fund. At that time, the Government of Iraq sought a one-year postponement of its deposit requirements given the extraordinary budgetary challenges associated with battling Da'esh. In response, and noting the support of Kuwait for the Iraqi request, the Governing Council held a special session on 18 December 2014 and adopted decision 272 (2014), in which it decided to postpone the deposit obligations of Iraq until 1 January 2016. In response to two further requests from Iraq, the Council granted two additional one-year postponements in its decisions 273 (2015) and 274 (2016).

23. At its eighty-third session, in October 2017, the Governing Council adopted decision 275 (2017), calling upon the Governments of Iraq and Kuwait to present options that would ensure the final payment of compensation towards the outstanding award by the end of 2021, to be considered at a special session of the Council. In doing so, the Council stressed the importance of the integrity of the Commission and of bringing its mandate to a conclusion. At a special session held on 21 November 2017, the Council welcomed the proposal for deposits to be resumed into the Fund in 2018 put forward by the Government of Iraq and accepted by the Government of Kuwait. Consistent with that proposal, the Council adopted decision 276 (2017),

which provided for 0.5 per cent of oil proceeds to be deposited into the Fund in 2018, increasing to 1.5 per cent in 2019 and to 3 per cent in 2020, at which level it was to remain until the outstanding compensation was paid in full.

## V. Claims categories

24. During its early sessions, the Governing Council established six claims categories (A to F), each of which had the following subcategories:

(a) Category A claims were for departure from Kuwait or Iraq as a result of the invasion and occupation of Kuwait by Iraq during the period from 2 August 1990 to 2 March 1991. The Council fixed the amount of compensation for successful claimants in this category at \$2,500 for individuals and \$5,000 for families;

(b) Category B claims were for serious personal injury or for people whose spouse, child or parent had been injured or died as a result of the invasion and occupation of Kuwait by Iraq. The Council fixed the amount of compensation for successful claimants in this category at \$2,500 for each injury or death and up to \$10,000 for families (moreover, if the actual loss in question was greater than \$2,500, payments were treated as interim relief and claims for additional amounts could be submitted in other appropriate categories);

(c) Category C claims were for individual claims for damages up to \$100,000 grouped under nine loss types: departure from Iraq or Kuwait, personal injury, mental pain and anguish, loss of personal property, loss of bank accounts, stocks and other securities, loss of income or support, loss of real property, business losses and any losses not covered by the other groupings;

(d) Category D claims were for individual claims for damages above \$100,000 with the same loss types as category C;

(e) Category E claims were for direct loss, damage or injury to corporate or other private legal entities and public sector enterprises;

(f) Category F claims were for direct loss, damage or injury to Governments and international organizations, including claims for loss or expense incurred in evacuating nationals or in providing relief to nationals, damage to diplomatic premises, loss of and damage to government property and damage to the environment and public health.

25. For processing purposes, category E and F claims were further subdivided into specific areas. Category E1 claims were claims submitted by or on behalf of corporations in the oil sector. Category E2 claims were claims filed by or on behalf of non-Kuwaiti corporations and other business entities, excluding oil sector, construction or engineering and export guarantee claims. Category E3 claims were non-Kuwaiti construction or engineering claims. Category E4 claims were Kuwaiti corporate claims, excluding oil sector and construction or engineering claims. Category E/F claims were export guarantee and insurance claims submitted under both categories E and F. Category F1 claims were government claims, predominantly for the costs of evacuating citizens and for damage to diplomatic and consular property in Iraq or Kuwait. Category F2 claims were claims of the Governments of Jordan and Saudi Arabia, and category F3 claims were those of the Government of Kuwait. Category F4 claims were claims for environmental damage and the depletion of natural resources.

## VI. United Nations Compensation Commission outreach efforts to claimants

26. The Commission's rules provided for Governments and international organizations to submit claims to it on their own behalf and on behalf of their nationals; as such, claimants were not able to file claims directly with the Commission. Furthermore, all communications with respect to the submitted claims took place between the Commission secretariat and Governments through their permanent missions in Geneva and through international organizations.

27. As a result, the Commission focused its outreach activities on prospective claimant Governments and international organizations. Outreach activities conducted by the secretariat included the preparation and provision of written materials about the compensation programme and claims forms for Governments and international organizations, meetings with representatives of permanent missions in Geneva to provide information and to answer questions, missions to claimant countries to meet with government officials and the publication of information concerning the Commission in newspapers.

28. The submitting entities were responsible for distributing the claims forms and disseminating information about the Commission in order to assist claimants in the preparation of claims for submission.

29. As the secretariat reviewed claims forms that had been submitted, additional information was disseminated to submitting entities concerning common errors or omissions on the forms, and questions from claimants were answered by means of official communications through the submitting entities.

## VII. Claims processing

30. Ultimately, a total of approximately 2.7 million claims were submitted to the Commission by 113 entities, the vast majority by Governments on behalf of their nationals, corporations and/or themselves. The offices of three United Nations entities (United Nations Development Programme, Office of the United Nations High Commissioner for Refugees and United Nations Relief and Works Agency for Palestine Refugees in the Near East) could submit claims for individuals who were not in a position to have their claims filed by Governments, and a few corporate claims were submitted directly on an exceptional basis.

31. As a subsidiary organ of the Security Council, the Commission operated within the framework of the Council's resolutions, in particular resolutions [687 \(1991\)](#), [692 \(1991\)](#), [986 \(1995\)](#) and [1483 \(2003\)](#), in which the Council established the Commission, its jurisdiction, its policy guidelines and its financing.

32. As was made clear in the resolutions, the Commission's mandate was to process claims and pay compensation for losses and damage suffered by individuals, corporations, Governments and international organizations as a direct result of the unlawful invasion and occupation of Kuwait by Iraq. The legal responsibility and liability of Iraq for the losses and damage was established by the Security Council and expressly accepted by the Government of Iraq. The Commission was thus neither a court nor a tribunal with an elaborate adversarial process. Rather, it was created as a claims resolution facility that could make determinations on a large number of claims in a reasonable time. As such, it operated more in an administrative manner than in a litigation format. Its claims processing procedures were prescribed by the Security Council, further elaborated in Governing Council decisions and implemented by the panels of Commissioners.

33. In August 1991, the Governing Council issued its first decision (decision 1 (1991)) in order to establish criteria governing submission of the most urgent claims pursuant to resolution Security Council 687 (1991) within the first categories to be considered by the Commission. Shortly thereafter, the Governing Council developed criteria for assessing claims for personal injury, mental pain and anguish and for individual business losses (decisions 3 (1991) and 4 (1991)), established guidelines for the processing of expedited claims (decision 5 (1991)) and established arrangements for ensuring revenue to the Fund (decision 2 (1991)), to come into effect upon the removal of sanctions under Security Council resolution 661 (1990) (decision 6 (1991)).

34. Decisions taken by the Governing Council in 1992 included the development of criteria for assessing claims under additional categories (decisions 7 (1992), 8 (1992), 9 (1992) and 11 (1992)), the adoption of provisional rules for claims procedures (decision 10 (1992)) and the adoption of measures to avoid multiple recoveries by claimants (decision 13 (1992)). With much of the administrative and procedural groundwork in place, the claims processing exercise began.

35. The Commission is the first example of individuals having recourse to seek compensation from an aggressor State. The Governing Council granted priority to individual claimants in both the processing and payment of claims. Specifically, it decided to expedite and treat on an urgent basis the resolution of claims of individuals who were forced to leave Iraq or Kuwait (category A); the claims of those who suffered serious personal injuries or whose spouse, child or parent died (category B); and the claims of those who suffered personal losses of up to \$100,000 (category C). This humanitarian decision to focus first on urgent individual claims marked a significant step in the evolution of international claims practice.

36. Given the large numbers of claims in categories A and C, the relatively small amount of compensation sought by each claimant and the acceptance by Iraq of legal responsibility for damages arising directly from its invasion of Kuwait, a detailed individual review of these urgent individual claims was neither warranted nor feasible. To deal with the claims in an efficient, fair and impartial manner, the Commission employed a variety of internationally recognized mass claims processing techniques. Category B claims, on the other hand, being relatively few in number, allowed the panel concerned to resolve them largely through a claim-by-claim review.

37. With regard to claims in categories D, E and F, expedited procedures for resolution were limited as many of the claims were complex and involved large amounts of compensation, and because the rules required that each be reviewed individually. Nevertheless, measures were taken to ensure efficiency, fairness and equal treatment in processing the claims. To the extent that claims in a particular category or subcategory possessed similar legal and factual characteristics, the Commission attempted to resolve common issues and develop standard valuation methods during the panels' review of the first instalment of such claims. Once relevant legal and factual precedents had been established, the panels applied them as appropriate in their review of subsequent instalments of claims, thus limiting their work to the verification and valuation of the claims and the calculation of any allowable compensation.

38. The procedure leading up to and guiding the review of claims by the panels of Commissioners began with the registration of each claim and the organization and computer coding of the claim files. Where possible, this was followed by the grouping of claims according to loss types and the similarity of factual, legal and valuation factors. Next, a formal review of the claims was undertaken by the secretariat to check the compliance of the claims with certain formal requirements under the rules. If there



were any deficiencies, the claimant was requested to make rectifications within the time period specified in the rules.

39. The Executive Secretary provided quarterly reports to the Governing Council pursuant to article 16 of the rules, which listed the total number of claims covered and, for each country, the relevant category and total amount of compensation sought. The reports also indicated significant factual and legal issues raised by the claims. They were shared with the Government of Iraq and the Governments and international organizations that had filed claims (whether on their own behalf or for other claimants), with an invitation to submit (for claims in categories D, E and F) any additional information and views that they had on the issues raised.

40. The secretariat, acting upon guidance from the panels, was able to request that a claimant provide further information and documentation deemed necessary to complete the file and to enable the Commissioners to perform a substantive review of the claims.

41. Claims were then submitted in instalments to the panel of Commissioners appointed to review the group of claims in question. The main criteria for the selection of claims for inclusion in an instalment were: the date of the filing of the claim; the compliance of the claim with the filing requirements of the rules; the homogeneity of the instalment with respect to types of claims, losses claimed and issues raised; geographical balance among the countries represented in the instalment; manageability of the instalment during the review period given to the panel; and the Commission's programme of work.

42. The submission of a particular instalment of claims to a panel of Commissioners was accompanied by the responses received from Iraq and claimant Governments to relevant reports pursuant to article 16 of the rules, and any additional information provided by claimants in response to secretariat requests. Where appropriate, the results of on-site inspections undertaken at the request of the panel by the secretariat with outside expert consultants were also made available to the panel.

43. In most instances, the various sources of documentation and other evidence were sufficient for the panel to establish the facts of a claim, to determine whether the claim was a direct loss resulting from the unlawful invasion and occupation of Kuwait by Iraq and, where appropriate, to calculate the amount of compensation to be recommended to the Governing Council. Any further evidentiary input in the review process by either the claimants or Iraq depended on the extent to which the panel found such input to be necessary. For instance, in "unusually large or complex" claims, in particular those in which Iraq had been a contracting party, the relevant panel could decide to make claims files available to the Government of Iraq and to request additional written submissions from Iraq. Furthermore, the panels could invite both the claimants and Iraq to participate in oral proceedings (decision 114 (2000)).

44. It was expected that claims would be resolved by the panels within 6 months, with extensions of up to 12 months in cases of "unusually large or complex" claims and up to 18 months where the Governing Council so decided (decision 35 (1995)).

45. Upon completion of its review of a particular instalment of claims, each panel of Commissioners submitted a written report to the Governing Council on the claims received and, for each claim, the amount of compensation recommended, as well as brief explanations of the reasons for the recommendations.

46. The amounts recommended by the panels were subject to approval by the Governing Council, which could increase or reduce the amounts where it determined that this was required given the circumstances. Furthermore, while the Council could return a particular claim or group of claims for further review by the Commissioners, this was never done in practice.

47. Decisions taken by the Governing Council on compensation awards were final and not subject to appeal or review. All Council decisions and the associated panel reports are publicly available on the Commission's website, except for the identities of individual claimants and any other information determined by the panels to be confidential or privileged.

48. In 2004, with claims processing nearing conclusion, the Governing Council adopted decision 219 (2004), in which it decided that it would not accept any further requests for the filing of claims in any category.

49. By the time the claims processing concluded in 2005, 179 reports and recommendations from the panels of Commissioners had been considered and approved by the Governing Council, resulting in \$52.4 billion in compensation awarded to approximately 1.5 million claimants. This represents about 15 per cent of the \$352 billion claimed, reflecting the thorough review undertaken by the Commission.

50. Individual claims accounted for approximately 99.7 per cent of successful claimants, while corporate and public sector claims, as well as claims filed by Governments and international organizations, accounted for 77.7 per cent of the total amount awarded, i.e. \$41 billion of the \$52.4 billion awarded. Enclosure I contains a summary of the amounts awarded and paid by claims category, and enclosure II contains a summary of compensation awards by submitting entity and claims category.

## **VIII. Role of Iraq in claims processing**

51. The Government of Iraq had various opportunities to make its views known regarding claims before the Commission. Iraqi delegations regularly addressed sessions of the Governing Council, and working papers prepared by the Government were distributed to and considered by the Council. Iraqi delegates were able to meet with the President of the Council, the Executive Secretary and members of the secretariat.

52. In addition, as noted above, the rules, as well as various decisions taken by the Governing Council, provided opportunities for the Government of Iraq to probe and even rebut certain aspects of claims concerning significant technical, legal and factual issues, including substantive F4 environmental claims, and to submit its views through both written submissions and oral proceedings.

## **IX. Priority of payment and payment mechanisms**

53. In its decision 17 (1994), the Governing Council established basic principles for the distribution of compensation payments to successful claimants. As it was anticipated that the value of approved awards would far exceed the resources available in the Fund at any given time, the Council devised a mechanism for the allocation of available funds to successful claimants that gave priority to the three urgent categories of claims and that, within each category, would give equal treatment to similarly situated claims. Only when each successful claimant in categories A, B and C had been paid an initial amount of up to \$2,500 would payments commence for claims in other categories. Accordingly, the first phase of payment involved an initial payment of \$2,500 to each successful individual claimant in categories A, B and C. A total of more than \$3 billion was made available to approximately 1.5 million successful individual claimants in those categories during the first phase of payments

and, for humanitarian reasons, all category B claims were paid in full by the end of 1996.

54. Pursuant to decision 73 (1999), a mechanism was established for the second phase of payments, continuing to provide priority of payment to individual claimants in categories A and C while also providing meaningful compensation to claimants in categories D, E and F. In accordance with the decision, payments of up to \$100,000 were subsequently made available to approved claims in all those categories in two rounds of payments comprising amounts of \$25,000 and \$75,000, respectively. A total of approximately \$5 billion was made available to almost 900,000 claimants during the second phase of payments. Successful category A and C claims that had been submitted during the regular filing period were paid in full by September 2000.

55. In accordance with decision 100/Rev.1 (2000), a mechanism was established for the third phase of payments, which commenced in October 2000. Successful claimants in categories D, E and F received an initial amount of up to \$5 million. Subsequent rounds of payments of up to \$10 million were made to successful claimants in the order in which they were approved. More than \$9 billion was made available to approximately 8,000 claimants during this phase.

56. A temporary payment mechanism was established under decision 197 (2003) in the light of the reduced income to the Fund as a result of the reduction of the deposit obligations of Iraq from 25 per cent to 5 per cent of the proceeds generated by the export sales of Iraqi petroleum and petroleum products under Security Council resolution 1483 (2003). Under the mechanism, up to \$200 million from the Fund was made available for the payment of successful claims on a quarterly basis following each session of the Governing Council (from the forty-eighth to the fifty-first sessions). Successful claimants in all categories with outstanding awards received an initial amount of \$100,000 or the unpaid principal amount of the award, if less, with the disbursement of subsequent rounds of payments of \$100,000 to successful claimants in all categories in the order in which they were approved at the sessions mentioned above, until the available funds for distribution had been exhausted. This temporary mechanism was extended by the Governing Council at its fifty-second session, in its decision 227 (2004).

57. In September 2005, and in the light of the completion of the review of all claims and of the higher than anticipated income to the Fund, the Governing Council adopted decision 253 (2005), in which it lifted the ceiling of \$200 million and provided for the balance in the Fund to be made available for quarterly payments, with disbursement continuing in rounds of payments of \$100,000. Thereafter, the temporary payment mechanism was further revised, with payments increased to rounds of \$2 million under decision 256 (2005) in December 2005.

58. In 2009, with only nine claims remaining to be paid, the Governing Council adopted its last decision regarding the payment mechanism (decision 267 (2009)) and increased the quarterly rounds of payments to \$10 million, utilizing all available amounts in the Fund.

## **X. Payment process and steps taken to ensure transparency and accountability**

59. Awarded funds were sent by the Commission to the submitting entities (Governments and international organizations) that originally submitted the claims. As such, they were responsible for the distribution of compensation to successful claimants.

60. Under Governing Council decision 18 (1994), submitting entities were required to distribute the funds made available by the Commission to successful claimants within six months of receiving payment and to report on payments made to claimants no later than three months thereafter. Furthermore, they were required to submit distribution reports to the Council within a certain time, describing the mechanisms for making payments to claimants and detailing the amount and date of payment. These reports enabled the Commission to monitor the distribution of compensation.

61. At its forty-ninth session, in September 2003, the Governing Council adopted an additional measure and decided that, thereafter, submitting entities would be required to provide an audit certificate, either with the submission of each payment distribution report or annually, within three months of the end of the calendar year, in order to enhance the transparency of the distribution of future payments.

62. Pursuant to Governing Council decision 48 (1998), awards not distributed within 12 months, for example where the submitting entity was unable to locate a claimant, were required to be returned to the Commission. The Council decided subsequently that further payments to Governments and international organizations were to be suspended in cases in which they failed to report on the distribution of funds or failed to return undistributed funds on time. Where funds were returned to the Commission, the Commission held the returned amount until the claimant was located, at which time the funds were returned to the submitting entity for distribution to the claimant.

63. At its fifty-sixth session, in June 2005, the Governing Council set 30 September 2006 as the definitive date for the location of and payment to previously unlocated claimants. As a result, any claimants located after that date were no longer entitled to receive their awards.

64. The issue of payment activities was a standing agenda item at sessions of the Governing Council, and reports on payment activities, the distribution of payments, transparency and the return of undistributed funds were considered by the Council. Submitting entities were ultimately 100 per cent compliant with their reporting obligations.

## **XI. Costs and interest**

65. Decision 18 (1994) of the Governing Council provided for submitting entities to offset their costs for the handling of claims by deducting a fee from payments made to claimants. The processing fee was capped at 1.5 per cent for awards payable to claimants in categories A, B and C and at 3 per cent for awards payable to claimants in categories D, E and F.

66. In their distribution reports, submitting entities set out any processing fees deducted, and all submitting entities complied with the parameters of decision 18 (1994).

67. With regard to the issue of costs incurred by claimants in preparing claims and submitting them to the Commission, the position of the Governing Council in relation to category A, B and C claims was relatively straightforward. In its decision 1 (1991), the Council did not provide for the compensability of claims preparation costs in categories A and B, and in paragraph 16 of the decision it specifically stated that the costs of attorneys' fees or other expenses for claims preparation associated with category C claims would not be compensated.

68. With respect to claims preparation costs for the other categories, the issue was discussed over the course of many sessions of the Governing Council, beginning at

its sixth session, in June 1992. After careful consideration, the Council adopted decision 250 (2005) at its fifty-sixth session, in which it stated that, taking into account all relevant circumstances, in particular the imminent completion of the Commission's claims processing programme and the unavailability of adequate funds, the Council would not give any further consideration to the issue of claims preparation costs.

69. On the matter of the payment of interest on claims awards, paragraph 2 of decision 16 (1992), adopted at the eighth session of the Governing Council, in December 1992, provided for the Council to consider the methods and the calculation of interest at the appropriate time, stating that interest would be paid after the principal amount of the awards had been paid. As with claims preparation costs, this issue was considered by the Council at a number of sessions and over the course of many years. With the Commission nearing the conclusion of the claims review process in 2005, the Council adopted decision 243 (2005), deciding to take no further action with respect to the issue of awards of interest, which effectively ruled out the payment of interest. This decision was largely due to the unavailability of funds, the timeline associated with paying interest to all successful claimants and the corresponding resource implications.

## **XII. Environmental claims and Follow-up Programme for Environmental Awards**

70. It is recalled that some 700 oil wells were set alight as Iraqi forces retreated from Kuwait at the end of the Gulf conflict, with an estimated 6 million barrels of oil per day burning for nearly 10 months. In addition, the construction of oil trenches, the piping of oil into the waters of the Persian Gulf, the laying of ordnance, the military mobilization of the allied forces, the movement of refugees and even the extinguishing of oil fires caused environmental damage throughout the region.

71. Under the terms of Security Council resolution 687 (1991), claims were admissible for environmental loss and the depletion of natural resources.

72. In paragraph 35 of its decision 7 (1992), the Governing Council provided guidance on compensable environmental loss and damage, including losses or expenses resulting from:

(a) Abatement and prevention of environmental damage, including expenses directly related to fighting oil fires and stemming the flow of oil in coastal and international waters;

(b) Reasonable measures already taken to clean and restore the environment or future measures that can be documented as reasonably necessary to clean and restore the environment;

(c) Reasonable monitoring and assessment of environmental damage for the purposes of evaluating and abating the harm and restoring the environment;

(d) Reasonable monitoring of public health and performance of medical screening for the purposes of investigating and combating increased health risks as a result of the environmental damage;

(e) Depletion of or damage to natural resources.

73. The review of the F4 environmental claims was deferred to the end of the programme of work, with the environmental claims team beginning its formal review of claims in 2000. Ultimately processed in five instalments, the claims proved uniquely complex, not only in terms of the volume and technical content of the

substance of the claims themselves, but also in terms of the challenges posed from a legal standpoint. In this regard, several issues arose in the determination of what kinds of claims could be compensable under this category; for example, monitoring and assessment projects, loss of cultural heritage sites, determination of a sufficient causal link between the damage and the conflict given pre-existing environmental conditions, and a general absence of pre-conflict environmental baseline information.

74. The Commission received 168 environmental claims from 12 Governments seeking awards for damages totalling approximately \$85 billion. While the bulk of the claims were from Governments within the region (Islamic Republic of Iran, Jordan, Kuwait, Saudi Arabia, Syrian Arab Republic and Turkey), six non-regional Governments also submitted claims in respect of costs incurred in providing relevant assistance, primarily to Kuwait in extinguishing the oil well fires.

75. In undertaking their assessment of the claims, the Commissioners and the supporting experts complemented their review of claims materials with field visits and, often, many requests for additional information. As noted previously, oral hearings were also held during which the Government of Iraq was provided with an opportunity to review and defend complex and unprecedented claims. To enable Iraq to participate fully, \$14 million in technical assistance was provided to it from the Fund.

76. The processing of all environmental claims was concluded in June 2005, with a total of \$5.3 billion awarded for 109 successful environmental claims. Of that amount, \$4.3 billion was awarded to the Governments of the Islamic Republic of Iran, Jordan, Kuwait and Saudi Arabia in relation to environmental remediation and restoration claims for projects yet to be undertaken.

77. The remediation and restoration awards were based on the reports of the panel of Commissioners, which recommended not only the amounts to be awarded but also the technical elements of projects to be undertaken with the awarded funds. These technical elements included details such as specific geographical areas for remediation or restoration, technological approaches and restoration objectives. Given this unique feature of the environmental awards, and in response to a request from Iraq, the Governing Council established the Follow-up Programme for Environmental Awards under decision 258 (2005) to monitor both the financial and the technical implementation of environmental projects being undertaken by participating Governments with F4 funds, in order to ensure financial transparency and technical compliance with the panel's recommendations.

78. The Programme had the full support of the participating Governments (Islamic Republic of Iran, Jordan, Kuwait and Saudi Arabia) and was funded by the four Governments from a prorated portion of their respective awards. There were 13 environmental remediation and restoration claims, as well as some monitoring and assessment claims, that were covered under the Programme.

79. The Programme provided for third-party oversight by independent reviewers. Given that it was anticipated that many of the projects subject to the Programme would be completed long after the payment of the final compensation award, it was designed with sufficient flexibility to permit adaptation when the Commission shuts down its operations. In the light of this, in 2011, the Governing Council decided that the mandate of the Programme could be fulfilled in the near term upon establishment of certain systems and controls. In taking this decision, the Council considered the views of the participating Governments and Iraq.

80. In 2013, the Governing Council determined that it was satisfied with the adequacy of the systems and controls established by the participating Governments and declared the Programme closed and its mandate fulfilled. At that time, the

participating Governments with projects that were still to be implemented (Jordan, Kuwait and Saudi Arabia) provided written assurances to the Council for the execution of the project plans, the maintenance of the frameworks that they established and the expenditure of the awarded funds on those plans. These assurances also provided for annual reporting on progress towards implementation to the Governing Council and, upon conclusion of the Commission's mandate, to the Security Council unless it decides otherwise.

81. The Governments have provided annual progress reports to the Commission since 2014. As a number of projects have not yet been fully implemented, the Governing Council has called on those Governments to now report annually to the Security Council in accordance with the assurances. The Gulf War of 1991 resulted in one of the worst environmental disasters in history, and some of the remediation and restoration projects are unprecedented in nature and magnitude. The continued requirement to submit progress reports sends a strong message on behalf of the United Nations that funds must continue to be used consistently with the purposes for which they were awarded.

### **XIII. Duplicate claim awards and other claims raising multiple recovery issues**

82. The Commission took steps to minimize the risk of multiple claims being filed by the same claimant or more than one family member for the same losses. There were inherent technological limitations on the ability of the Commission to identify all duplicates and, as such, submitting entities also played an important role. In submitting claims, claimants were required under decision 1 (1991) of the Governing Council to provide affirmation that they had not filed another claim for similar losses with the Commission, and the submitting entities were also required to provide affirmation that, to the best of their knowledge, according to the information available to them, the individuals in question were its nationals or residents and they had no reason to believe that the information provided by the claimants was incorrect. In addition, as submitting entities were responsible for the distribution of the awards to claimants, they were asked to keep accurate records of the persons to whom awards were paid in order to minimize the risk of multiple payments for the same claim and to report any duplicates to the Commission.

83. In 2003, the issue of duplicate and other claims raising multiple recovery issues came to light primarily in connection with category A and C claims (fixed amounts for departure from Kuwait and individual losses of up to \$100,000). The Governing Council considered these claims together with those in category B (death or serious injury) as urgent humanitarian claims to be reviewed on an expedited basis and, as such, they were subject to mass claims processing techniques.

84. The Commission carried out an extensive investigation to identify potential duplicates. As a result of the investigation, approximately \$82.9 million in duplicates and overawarded amounts was identified in relation to 30,000 claims. These awards were corrected under article 41 of the provisional rules for claims procedures. As some of the corrections related to awards that had not yet been paid, the amount to be recovered was in effect \$74.9 million and recorded as accounts receivable in the 2007 financial statements.

85. The Governing Council subsequently directed that various recovery measures be undertaken. The 70 affected Governments and other submitting entities were required to undertake best efforts to recover overawarded amounts from the claimants and return the funds to the Commission within set deadlines. While a small amount was returned, the majority of the submitting entities had limited success, due largely

to the passage of time since the awards were paid. In addition to the best efforts exercise, the Governing Council directed that set-offs be applied to Governments with governmental or quasi-governmental awards still to be paid.

86. As a result of these measures, identified duplicates and overawarded amounts were reduced to \$30.1 million. That amount was ultimately written off with the approval of the United Nations Controller, who noted that a small percentage of overpayments was to some extent inevitable in the normal course of the Commission's operations. In this regard, the total amount written off represents about 0.1 per cent of the total amount claimed by individual claimants, about 0.26 per cent of the total amount awarded to individual claimants (\$11.7 billion) and about 0.06 per cent of the total amount awarded by the Commission (\$52.4 billion). This represents a very low error rate in the context of mass claims processing and the technology in place during the early stages of claims processing.

## **XIV. Administrative matters**

### **A. Administrative costs of the United Nations Compensation Commission**

87. It is recalled that the report of the Secretary-General pursuant to paragraph 19 of Security Council resolution [687 \(1991\)](#) provided for the expenses of the Commission to be borne by the Fund.

88. From its inception in 1991 to 2022, administrative expenses totalled \$426 million. This figure represents approximately 0.12 per cent of the \$352.5 billion claimed and 0.81 per cent of the awarded amount of \$52.4 billion. The administrative costs of the Commission were comparatively low given that they included the establishment of the Commission, the receipt of claims, all stages of claims processing and the payment of compensation awards over a period of more than 30 years. The application of mass claims processing techniques, where appropriate, contributed to a reduction in costs. In addition, following the conclusion of claims processing in 2005, the phasing out of the Commission began with a residual Commission and a much-reduced secretariat in place since 2007.

### **B. Records and archives**

89. In the bulletin of 26 December 2019 on the records of the Commission ([ST/SGB/2019/9](#)), which is based on policies regarding the archiving of records and access to archived or stored records approved by the Governing Council, the Secretary-General set out the regime for the archiving, disposition, management, preservation, storage and use of, and access to, the records of the Commission.

90. The majority of the work relating to the disposition of the Commission's archives, both paper and electronic records, has been completed. Category 1 records, which are those considered to be of historical or precedential value, e.g. claims review procedures and evidentiary matrices, established procedures such as standard operating procedures and Governing Council records not in the public domain, have been transferred to the Archives and Records Management Section in New York. The digital archive is also in the custody of the Section and is kept in secure conditions in its repositories. The remaining archiving activities will be concluded before the dissolution of the Commission.

91. In the bulletin, the Secretary-General provided for claims files (category 2 records) and supporting documentation to be disposed of seven years after payment in full of the claim award. As the requisite seven years has passed with respect to all



but the largest claim awarded by the Commission, which has just been paid in full, the claim files have been disposed of in accordance with the bulletin.

92. The remaining records of the Commission (category 3 records), which comprise, inter alia, personnel records, financial records, administrative records and official United Nations documents in the public domain, such as Governing Council decisions and reports and recommendations made by the panels of Commissioners, as well as restricted documents, are subject to the archival and disposal rules and procedures applicable to all United Nations offices and departments.

### **C. Closure-related matters**

93. The secretariat has continually downsized, and since 2016 there have been two staff members in the Professional category and one support staff member. The two Professional staff members are at the age of retirement, and efforts will be made to transition the support staff member to a position within the United Nations Secretariat.

94. These staff members will remain in their roles for a short period of time following the closure of the Commission to address residual issues of an administrative and financial nature, including archiving, the necessary audits by the Office of Internal Oversight Services and the Board of Auditors, as well as the final accounting and transfer of any remaining funds to the Government of Iraq. The final session of the Governing Council will be held following the completion of these audits to conclude the remaining matters related to the dissolution of the Commission and the Fund.

95. The Governing Council, taking into consideration the views of the United Nations Controller, decided that an amount of \$2 million should be set aside to cover all post-closure activities and costs, the majority of which are associated with the storage and preservation of the Commission's category 1 records in the custody of the Archives and Records Management Section.

96. The Commission's website will be maintained indefinitely.

## **XV. Conclusion**

97. The Commission demonstrates what multiple States with varied interests can achieve through positive cooperation at the United Nations. It faced the daunting task of administering the claims of the numerous Governments, nationals and corporations that suffered loss, damage or injury as a result of the unlawful invasion and occupation of Kuwait by Iraq.

98. For more than 30 years, the Commission has shown the possibility of post-war reconstruction and reconciliation by Member States acting through the United Nations. Since its inception, the Governing Council has hosted representatives of Iraq and Kuwait, playing a role in the reconciliation of relations between the two States. Iraq persisted with its deposits in the face of significant economic and security challenges, including the coronavirus disease (COVID-19) pandemic, and Kuwait engaged positively and constructively with the Council, contributing to the Commission's success.

99. Since the Commission's establishment, it has worked in a novel, complex and ever evolving context, resolving nearly 2.7 million claims with an asserted value of over \$352 billion. The sheer number of claims and the diligence with which they were

reviewed and the awards were provided is testament to the efforts and dedication of the staff of the Commission and the members of the Governing Council.

100. With the last payment of compensation awards made on 13 January 2022, the Commission has fulfilled its mandate, and its work will be coming to an end. The commitment of all those engaged over the past 30 years is a strong demonstration of post-conflict reconciliation in action.

**Enclosure I****Summary of amounts awarded and paid, by claims category**

(United States dollars)

<i>Category</i>	<i>Number of successful claims</i>	<i>Compensation awarded (see enclosure II)</i>	<i>Payments made<sup>a</sup></i>	<i>Awarded amounts not payable<sup>b</sup></i>	<i>Outstanding payable award balances</i>
A	852 499	3 149 692 000	3 115 269 873	34 422 127	0
B	3 935	13 435 000	13 374 888	60 113	0
C	672 519	5 189 293 624	5 181 122 263	8 171 359	0
D	10 673	3 520 313 158	3 517 887 050	2 426 110	0
E	3 703	26 423 450 764	26 420 280 072	3 170 692	0
F	290	14 087 172 169	14 085 216 063	1 956 106	0
<b>Total</b>	<b>1 543 619</b>	<b>52 383 356 715</b>	<b>52 333 150 209</b>	<b>50 206 506</b>	<b>0</b>

<sup>a</sup> Payments represent total awards paid, taking into account refunds or recoveries as a result of the correction of awards.

<sup>b</sup> Awards that are not payable relate mainly to amounts in respect of claimants not located before the deadline of 30 September 2006 and are net of unrecovered duplicate awards (see para. 85 of the report).

**Enclosure II****Summary of compensation awards, by submitting entity and claims category**

(United States dollars)

<i>Submitting entity</i>	<i>Category A</i>	<i>Category B</i>	<i>Category C</i>	<i>Category D</i>	<i>Category E</i>	<i>Category F</i>	<i>Total</i>
Afghanistan			6 678 681				6 678 681
Algeria	69 500	10 000	1 031 321	75 479			1 186 300
Argentina			70 539	148 556			219 095
Australia	704 500	17 500	5 909 526	1 217 151	1 536 086	92 411	9 477 174
Austria	129 000		1 715 650	148 705	6 067 542	178 059	8 238 956
Bahamas					86 145		86 145
Bahrain	220 500	0	691 696	44 330	3 571 509		4 528 035
Bangladesh	240 064 000	347 500	82 014 622	1 424 337	6 147 813	1 232 583	331 230 855
Belgium	40 500	10 000	450 237	362 019	6 462 624		7 325 380
Benin	10 500		9 177				19 677
Bolivia (Plurinational State of)			104 153	0			104 153
Bosnia and Herzegovina	10 037 000		158 855		94 038 672		104 234 527
Brazil	1 214 500		531 801	5 349 981	2 468 554		9 564 836
Brunei Darussalam					0		0
Bulgaria	4 054 500	7 500	892 102	66 564	3 304 679		8 325 345
Cameroon	2 500		10 481				12 981
Canada	1 679 500	35 000	27 863 179	18 717 786	1 614 159	9 822 035	59 731 659
Chad	5 000		49 164				54 164
China	40 737 500	5 000	394 499		74 418 508		115 555 507
Croatia	1 159 000		520 939	501 843	4 326 466		6 508 248
Cyprus	17 500		407 064	0	5 759 012	901 279	7 084 855
Czechia	933 000	0	1 193 414		12 852 320	4 733	14 983 467
Democratic People's Republic of Korea						118 750	118 750
Denmark	67 000		2 518 924	159 216	3 219 966	596 757	6 561 863
Egypt	818 593 500	1 377 500	877 116 713	8 197 488	160 655 634	9 368 845	1 875 309 680
Estonia	24 000						24 000
Ethiopia	438 000	2 500	1 248 575		0		1 689 075
Finland	88 000		551 073		693 371	451 037	1 783 481
France	1 422 000	117 500	10 554 396	1 601 887	57 445 299	2 833 382	73 974 464
Germany	395 500	17 500	5 149 815	2 807 414	67 862 423	7 925 812	84 158 464
Ghana	34 500		75 780				110 280
Greece	96 500		1 275 322	238 872	2 487 093		4 097 787
Hungary	570 500		1 274 740	135 488	2 057 929	156 600	4 195 257
Iceland	14 000		70 335	213 530			297 865
India	389 089 000	700 000	471 978 411	60 488 363	34 472 606	92 621 397	1 049 349 777
Indonesia					0		0

<i>Submitting entity</i>	<i>Category A</i>	<i>Category B</i>	<i>Category C</i>	<i>Category D</i>	<i>Category E</i>	<i>Category F</i>	<i>Total</i>
Iran (Islamic Republic of)	138 523 000	12 500	43 758 971	0	2 402 696	54 865 562	239 562 729
Ireland	643 500	12 500	3 474 514	395 788	12 333 617	285 726	17 145 645
Israel	8 000	312 500	5 236 354	3 874 999	42 538 888	74 563 000	126 533 741
Italy	490 500	32 500	3 042 492	1 542 262	19 985 255	615 356	25 708 365
Japan	1 949 000	0	2 107 630	446 169	55 704 329	1 367 884	61 575 012
Jordan	226 367 000	2 012 500	619 138 909	403 741 123	18 348 065	241 192 958	1 510 800 555
Kenya	74 000	2 500	101 148				177 648
Kuwait	305 973 000	6 222 500	1 980 974 047	2 783 891 892	24 018 456 229	12 066 518 518	41 162 036 186
Lebanon	14 264 000	102 500	57 336 597	9 958 381	689 969	24 560	82 376 007
Liberia					754 014		754 014
Liechtenstein					13 960		13 960
Luxembourg			29 066		0		29 066
Malaysia	36 500		397 432		7 997 767		8 431 699
Maldives					2 737 156		2 737 156
Malta	13 000		36 050		57 857		106 907
Mauritius	9 000	2 500	385 920				397 420
Morocco	3 444 000	5 000	1 218 391	65 876	426 404		5 159 671
Nepal	947 000		51 606				998 606
Netherlands	604 000	0	2 098 343	932 880	43 427 882	324 460	47 387 565
New Zealand	70 000		670 269		2 055	60 833	803 157
Niger	15 000		57 514				72 514
Nigeria	33 500		393 073			73 491	500 064
North Macedonia	2 278 000		184 481		8 398 750		10 861 231
Norway	28 500		185 285		473 310	23 149	710 244
Pakistan	127 255 500	240 000	162 528 194	17 178 888	1 734 066	16 535 557	325 472 205
Panama					530 243		530 243
Philippines	119 360 000	155 000	31 143 231	840 680	8 758 837	7 567 327	167 825 075
Poland	10 944 500	10 000	6 098 572	119 082	8 548 292	897 313	26 617 759
Portugal	5 000		63 497	34 597	43 162		146 256
Republic of Korea	2 818 000	5 000	3 689 541		68 829 264	1 226 772	76 568 577
Romania	7 706 500		60 946		0		7 767 446
Russian Federation	28 160 000	2 500	121 882		89 887 591	1 916 352	120 088 325
Saudi Arabia			60 432	9 481 959	23 303 546	1 437 996 223	1 470 842 160
Senegal	130 000		528 067				658 067
Serbia	10 050 000	2 500	1 388 853		24 655 008		36 096 361
Seychelles	5 000		60 418				65 418
Sierra Leone			164 636				164 636
Singapore	18 000		467 678	78 891	3 862 476		4 427 045
Slovakia	453 000	2 500	630 846				1 086 346
Slovenia	540 500		367 233	26 775	1 205 376		2 139 884
Somalia	1 062 500	32 500	12 241 697	123 797			13 460 494
South Africa			196 064		0		196 064
Spain	56 500		643 227	160 914	591 880	416 402	1 868 923

<i>Submitting entity</i>	<i>Category A</i>	<i>Category B</i>	<i>Category C</i>	<i>Category D</i>	<i>Category E</i>	<i>Category F</i>	<i>Total</i>
Sri Lanka	320 619 500	140 000	12 383 161		740 533	4 062 991	337 946 185
State of Palestine			122 211 953	31 036 162			153 248 115
Sudan	81 284 500	322 500	57 816 390	3 075 207	28 671 034		171 169 631
Sweden	272 500	2 500	3 071 247	1 321 607	8 703 709	445 802	13 817 365
Switzerland	42 000		671 311		22 666 208	0	23 379 519
Syrian Arab Republic	58 346 000	162 500	253 214 973	25 418 825	4 548 511	674 200	342 365 009
Thailand	24 688 000	22 500	1 591 708	52 702	27 262 948	6 248 908	59 866 766
Tunisia	2 599 000	27 500	12 824 603	227 975	628 385	92 417	16 399 880
Turkey	14 801 500		7 762 563	1 404 585	305 653 430	12 563 242	342 185 320
Uganda			156 803		0		156 803
Ukraine	704 000	5 000					709 000
United Arab Emirates			0	315 762	10 667 094		10 982 856
United Kingdom of Great Britain and Northern Ireland							
Ireland	3 984 000	402 500	76 970 434	20 591 256	320 575 122	5 103 899	427 627 211
United Republic of Tanzania	104 500		240 257				344 757
United States of America	2 932 500	135 000	57 163 525	33 554 037	633 130 063	12 782 581	739 697 706
Uruguay					0		0
Viet Nam	63 968 000		160 063				64 128 063
Yemen	56 363 500	355 000	96 110 475	60 657 820	287 290		213 774 085
Corporate claims submitted directly					41 670 083		41 670 083
International organization						12 423 006	12 423 006
UNDP Algeria	28 000			72 818			100 818
UNDP Egypt				60 000			60 000
UNDP Jerusalem	460 000	10 000	8 554 483				9 024 483
UNDP Kuwait		2 500	16 974 602	529 194			17 506 296
UNDP United Arab Emirates	8 000			2 825 762			2 833 762
UNDP Washington, D.C.	161 500	5 000	2 509 976	848 153			3 524 629
UNDP Yemen	687 000		1 622 199	315 157			2 624 356
UNHCR Algeria	0						0
UNHCR Bulgaria	50 500	2 500	641 010				694 010
UNHCR Canada	161 500	2 500	2 404 361	717 943			3 286 304
UNHCR Geneva	69 000	0	204 397				273 397
UNHCR Germany	2 500		17 549				20 049
UNHCR Iran (Islamic Republic of)	7 500						7 500
UNRWA Gaza	1 100 500	22 500	10 171 291	2 494 232			13 788 523
<b>Total</b>	<b>3 149 692 000</b>	<b>13 435 000</b>	<b>5 189 293 624</b>	<b>3 520 313 158</b>	<b>26 423 450 764</b>	<b>14 087 172 169</b>	<b>52 383 356 715</b>

*Abbreviations:* UNDP, United Nations Development Programme; UNHCR, Office of the United Nations High Commissioner for Refugees; UNRWA, United Nations Relief and Works Agency for Palestine Refugees in the Near East.