Resolution adopted by the General Assembly on 27 December 2013

[on the report of the Fifth Committee (A/68/683)]

68/257. Financing of the International Residual Mechanism for Criminal Tribunals

The General Assembly,

I

Second performance report on the budget of the International Residual Mechanism for Criminal Tribunals for the biennium 2012–2013

Having considered the second performance report of the Secretary-General on the budget of the International Residual Mechanism for Criminal Tribunals for the biennium 2012–2013\(^1\) and the related report of the Advisory Committee on Administrative and Budgetary Questions,\(^2\)

Recalling its resolutions 66/240 A of 24 December 2011 and 66/240 B of 21 June 2012, as well as its resolutions 67/244 A of 24 December 2012 and 67/244 B of 12 April 2013,

1. Takes note of the second performance report of the Secretary-General on the budget of the International Residual Mechanism for Criminal Tribunals for the biennium 2012–2013;\(^1\)

2. Endorses the conclusions and recommendations contained in section IV.A of the report of the Advisory Committee on Administrative and Budgetary Questions;\(^2\)

3. Resolves that, for the biennium 2012–2013, the amount of 53,676,500 United States dollars gross (51,085,600 dollars net) approved in its resolution 67/244 A for the financing of the Mechanism shall be adjusted by the amount of 34,677,800 dollars gross (33,006,900 dollars net), for a total amount of 18,998,700 dollars gross (18,078,700 dollars net);

\(^1\) A/68/594.

\(^2\) A/68/642.
II

Budget for the International Residual Mechanism for Criminal Tribunals for the biennium 2014–2015

Having considered the reports of the Secretary-General on the budget for the International Residual Mechanism for Criminal Tribunals for the biennium 2014–2015 and on the revised estimates arising from changes in rates of exchange and inflation,

Having also considered the related reports of the Advisory Committee on Administrative and Budgetary Questions,

1. Takes note of the reports of the Secretary-General on the budget for the International Residual Mechanism for Criminal Tribunals for the biennium 2014–2015 and on the revised estimates arising from the effects of changes in rates of exchange and inflation;

2. Endorses the conclusions and recommendations contained in the related reports of the Advisory Committee on Administrative and Budgetary Questions, subject to the provisions of the present resolution;

3. Decides that the recosting will be calculated in accordance with the formula agreed upon in its resolution concerning the programme budget for the biennium 2014–2015;

4. Recalls paragraph 50 of the report of the Advisory Committee, and in this regard requests the Secretary-General to ensure that the Mechanism adheres to the revised travel policy pursuant to its resolution 67/254 of 12 April 2013 and to reflect any cost savings resulting from the revised travel policy in the context of the second performance report;

5. Decides to appropriate to the Special Account for the International Residual Mechanism for Criminal Tribunals a total amount of 120,296,600 dollars gross (112,831,500 dollars net) for the biennium 2014–2015, as detailed in the annex to the present resolution;

6. Also decides that the total assessment for 2014 under the Special Account amounting to 61,648,300 dollars gross shall consist of:

(a) 60,148,300 dollars, being half of the estimated appropriation approved for the biennium 2014–2015;

(b) 1,500,000 dollars, being the increase reflecting the deferred assessment decided by the General Assembly in its resolution 67/244;

7. Further decides, for the year 2014, to apportion the amount of 30,824,150 dollars gross (28,957,875 dollars net) among Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for 2014;

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3 A/68/491.
4 A/68/660.
5 A/68/642 and A/68/7/Add.24.
6 Resolution 68/246.
8. **Decides** to apportion the amount of $30,824,150 dollars gross ($28,957,875 dollars net) among Member States in accordance with the scale of assessments applicable to peacekeeping operations of the United Nations for 2014;

9. **Also decides** that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraphs 7 and 8 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income in the amount of $3,732,550 dollars approved for the Mechanism for 2014.

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### Annex

**Financing for the biennium 2014–2015 of the International Residual Mechanism for Criminal Tribunals**

<table>
<thead>
<tr>
<th></th>
<th>Gross (United States dollars)</th>
<th>Net</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated appropriation for the biennium 2014–2015</td>
<td>120,282,100</td>
<td>112,863,000</td>
</tr>
<tr>
<td>Revised estimates: effects of changes in rates of exchange and inflation</td>
<td>14,500</td>
<td>(31,500)</td>
</tr>
<tr>
<td>Recommendations of the Advisory Committee on Administrative and Budgetary Questions</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Recommendations of the Fifth Committee</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td><strong>Total assessment for 2014</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Requirements representing half of the estimated appropriation for the biennium 2014–2015</td>
<td>60,148,300</td>
<td>56,415,750</td>
</tr>
<tr>
<td>Decrease in the final appropriation for the biennium 2012–2013</td>
<td>(34,677,800)</td>
<td>(33,006,900)</td>
</tr>
<tr>
<td>Transfer of credit in accordance with paragraph 3 (c) (i) of resolution 68/245 on the second performance report for the programme budget for the biennium 2012–2013</td>
<td>34,677,800</td>
<td>33,006,900</td>
</tr>
<tr>
<td>Increase reflecting the deferred assessment of $1.5 million as decided by the General Assembly in resolution 67/244</td>
<td>1,500,000</td>
<td>1,500,000</td>
</tr>
<tr>
<td><strong>Net contributions assessed on Member States for 2014</strong></td>
<td>61,648,300</td>
<td>57,915,750</td>
</tr>
</tbody>
</table>

Of which:

- Contributions assessed on Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for 2014: $30,824,150
- Contributions assessed on Member States in accordance with the scale of assessments applicable to peacekeeping operations of the United Nations for 2014: $30,824,150