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**Seventy-seventh session**

Agenda item 150

**Financing of the International Residual Mechanism for  
Criminal Tribunals****Resolution adopted by the General Assembly  
on 30 December 2022***[on the report of the Fifth Committee (A/77/660, para. 6)]***77/261. Financing of the International Residual Mechanism for  
Criminal Tribunals***The General Assembly,*

*Having considered* the reports of the Secretary-General on the budget performance for 2021, the proposed budget for 2023 and the revised estimates arising from the effect of changes in rates of exchange and inflation for the International Residual Mechanism for Criminal Tribunals,<sup>1</sup> the financial report and audited financial statements for the year ended 31 December 2021 and the report of the Board of Auditors on the International Residual Mechanism for Criminal Tribunals<sup>2</sup> and the recommendations contained therein, as well as the related reports of the Advisory Committee on Administrative and Budgetary Questions,<sup>3</sup>

*Recalling* its resolution 66/240 A of 24 December 2011 on the financing of the International Residual Mechanism for Criminal Tribunals and its subsequent resolutions thereon, the latest of which was resolution 76/243 of 24 December 2021,

1. *Takes note* of the reports of the Secretary-General;
2. *Endorses* the conclusions and recommendations contained in the reports of the Advisory Committee on Administrative and Budgetary Questions, subject to the provisions of the present resolution;
3. *Reaffirms* the high priority accorded to the work of the International Residual Mechanism for Criminal Tribunals;

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<sup>1</sup> [A/77/488](#), [A/77/528](#) and [A/77/628](#).

<sup>2</sup> *Official Records of the General Assembly, Seventy-seventh Session, Supplement No. 50 (A/77/5/Add.15)*.

<sup>3</sup> [A/77/626](#) and [A/77/7/Add.37](#).



4. *Recalls* paragraphs 8 and 13 of the report of the Advisory Committee,<sup>4</sup> and encourages the Mechanism to ensure the prompt and efficient completion of its remaining work;
5. *Also recalls* paragraph 11 of the report of the Advisory Committee, and encourages the Mechanism to complete the digitization of its archives, including through the use of voluntary contributions;
6. *Notes with appreciation* the efforts made by the Mechanism to reduce its costs and enhance its efficiency as well as the timeliness of its activities, to make greater use of the lessons learned and to adopt appropriate measures for achieving further operational savings and efficiencies, in order to ensure the expeditious completion of judicial activities, in a transparent, accountable and cost-effective manner;
7. *Requests* the Secretary-General to develop a compendium of lessons learned and best practices from the closure of predecessor tribunals;
8. *Also requests* the Secretary-General to report in his next budget proposal on the efforts made so far during the ongoing downsizing exercise to assist staff in identifying opportunities for future employment in accordance with relevant Staff Regulations and Rules of the United Nations;<sup>5</sup>
9. *Notes* the importance of ensuring continued public consciousness of the events leading to the establishment of the Mechanism, recalls paragraph 18 of the report of the Advisory Committee, and requests the Mechanism to continue the provision of library services to the public within existing resources;
10. *Requests* the Secretary-General to provide additional and detailed information on the final expenditures and unencumbered balance, as well as its return to Member States in the context of the next report;
11. *Notes* the efforts of the Mechanism to gradually downsize its operations in the light of its reduced functions, and requests the Secretary-General to ensure that the Mechanism continues to take measures in this regard;
12. *Takes note* of paragraph 23 of the report of the Advisory Committee, and decides to approve the redeployment of one post of Chief Security Officer from Arusha to The Hague;
13. *Decides* not to redeploy one post of Finance and Budget Officer from Arusha to The Hague;
14. *Also decides* to further reduce resources for general operating expenses by 6 per cent and to further reduce resources for grants and contributions by 9 per cent;
15. *Takes note* of paragraph 33 (b) of the report of the Advisory Committee, and decides to approve the amount of 8,133,800 United States dollars (before recosting) under contractual services;
16. *Decides* to appropriate to the special account for the International Residual Mechanism for Criminal Tribunals a total amount of 81,945,300 dollars gross (74,951,200 dollars net) for 2023, as detailed in the annex to the present resolution;
17. *Also decides* that the total assessment for 2023 under the special account amounting to 71,742,100 dollars shall consist of:
  - (a) 81,945,300 dollars, being the estimated appropriation approved for the period;

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<sup>4</sup> A/77/626.

<sup>5</sup> ST/SGB/2018/1/Rev.2.

(b) Less 3,029,600 dollars, being the credit of the cancellation of prior period obligations/commitments corresponding to the year 2020, and other revenue;

(c) Less 7,173,600 dollars, being the surplus resulting from the final expenditure for the budget for 2021;

18. *Further decides* to apportion the amount of 35,871,050 dollars gross (32,578,700 dollars net) among Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for 2023;

19. *Decides* to apportion the amount of 35,871,050 dollars gross (32,578,700 dollars net) among Member States in accordance with the scale of assessments applicable to peacekeeping operations of the United Nations for 2023;

20. *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 18 and 19 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income in the amount of 6,584,700 dollars approved for the Mechanism for 2023.

*56th (resumed) plenary meeting  
30 December 2022*

## Annex

### Financing of the International Residual Mechanism for Criminal Tribunals for 2023

	<i>Gross</i>	<i>Net of staff assessment</i>
	<i>(United States dollars)</i>	
Estimated appropriation for 2023 <sup>a</sup>	78 992 300	72 288 600
Revised estimates: effects of changes in rates of exchange and inflation <sup>b</sup>	4 832 900	4 542 500
Recommendations of the Advisory Committee on Administrative and Budgetary Questions <sup>c</sup>	(2 064 700)	(2 064 600)
Recommendations of the Fifth Committee	184 800	184 700
<b>Estimated initial appropriation for 2023</b>	<b>81 945 300</b>	<b>74 951 200</b>
<b>Total assessment for 2023</b>		
Requirements for 2023	81 945 300	74 951 200
Cancellation of commitments for the year 2020	(3 029 600)	(3 029 600)
Surplus resulting from the final expenditure for the budget for 2021	(7 173 600)	(6 764 200)
<b>Net contributions assessed on Member States for 2023</b>	<b>71 742 100</b>	<b>65 157 400</b>
<i>Of which:</i>		
Contributions assessed on Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for 2023	35 871 050	32 578 700
Contributions assessed on Member States in accordance with the scale of assessments applicable to peacekeeping operations of the United Nations for 2023	35 871 050	32 578 700

<sup>a</sup> See [A/77/528](#).

<sup>b</sup> See [A/77/628](#).

<sup>c</sup> Reflects amounts after recosting.