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Financing of the International Residual Mechanism for Criminal Tribunals

Performance report on the budget of the International Residual Mechanism for Criminal Tribunals for 2020

Report of the Secretary-General

Summary

The present report provides information on the budget performance of the International Residual Mechanism for Criminal Tribunals for 2020 and is presented in accordance with General Assembly resolution [72/266](#), in which the Assembly endorsed the recommendation of the Advisory Committee on Administrative and Budgetary Questions to request the Secretary-General to issue a separate budget performance report following the completion of a budget period.¹

The implementation of the budget for 2020 was affected by the coronavirus disease (COVID-19) pandemic. Owing to the pandemic, the Mechanism adapted to new ways of working, including working remotely, to ensure business continuity and the safety of staff and those involved in judicial proceedings. In-court proceedings had to be suspended temporarily, which resulted in lower-than-anticipated expenditure in 2020.

The final expenditure for 2020 amounted to \$93.4 million (gross), which is \$3.5 million less than the appropriation approved by the General Assembly in its resolution [74/259](#).

¹ [A/72/7/Add.24](#), para. 58.



I. Introduction

1. The General Assembly, by its resolution [74/259](#), approved total appropriations of \$96.9 million for the period 2020. The expenditure recorded in 2020 amounted to \$93.4 million (gross), or \$84.5 million (net), resulting in a surplus of \$3.5 million (gross), or \$2.4 million (net).
2. The coronavirus disease (COVID-19) pandemic affected the implementation of the budget for 2020, which resulted in the temporary suspension of court proceedings and the postponement of a number of activities to the latter part of the year. The International Residual Mechanism for Criminal Tribunals adapted its operations in response to the constraints imposed by the pandemic, including by activating its business continuity plans and switching to remote working across duty stations. Nevertheless, the Mechanism was able to continue proceedings on the *Mladić* appeal case, on the *Stanišić and Simatović* retrial in The Hague and on the *Nzabonimpa et al.* contempt case (formerly *Turinabo et al.*) in Arusha, as well as to commence pretrial preparations in the *Kabuga* case. This was made possible by the remodelling of courtrooms at both branches to ensure the health and safety of those present in court, as well as through technological enhancements to allow for the remote participation of judges, parties and witnesses.
3. The budget performance of the Mechanism follows the above-mentioned judicial activities. The inevitable delays in proceedings owing to COVID-19 led to lower-than-anticipated expenditure in 2020, while the arrest of Félicien Kabuga and subsequent pretrial activities required additional and unbudgeted resources. The remote working conditions necessitated additional investments to secure software licences and make upgrades to the enterprise network to support the communications infrastructure and to facilitate the uninterrupted operations of the Mechanism. The impact of COVID-19 and of the *Kabuga* case on the financial performance is explained under each component.

II. Budget performance

4. The final budget performance by location and component is summarized in table 1.

Table 1

Overview of appropriation and expenditure by location and component

(Thousands of United States dollars)

Component	(1) <i>Appropriation approved in resolution 74/259</i>	(2) <i>Total expenditure</i>	<i>Surplus/deficit</i>	
			(3)=(1)-(2)	(4)=(3)/(1)
			<i>Amount</i>	<i>Percentage</i>
Expenditure				
Arusha				
Chambers	213.3	171.5	41.8	19.6
Registry	25 260.9	24 091.1	1 169.8	4.6
Office of the Prosecutor	6 432.9	6 138.7	294.2	4.6
Records management and archives	3 315.0	3 208.7	106.3	3.2
Subtotal	35 222.1	33 610.0	1 612.1	4.6

Component	Surplus/deficit			
	(1)	(2)	(3)=(1)-(2)	(4)=(3)/(1)
	Appropriation approved in resolution 74/259	Total expenditure	Amount	Percentage
The Hague				
Chambers	1 852.2	1 405.3	446.9	24.1
Registry	43 582.9	42 940.9	642.0	1.5
Office of the Prosecutor	9 125.9	8 747.6	378.3	4.1
Records management and archives	2 190.4	2 072.7	117.7	5.4
Subtotal	56 751.4	55 166.5	1 584.9	2.8
New York				
Registry	181.2	210.9	(29.7)	(16.4)
Subtotal	181.2	210.9	(29.7)	(16.4)
Liabilities for payment of pensions of retired judges and after-service health insurance for former staff members	4 769.8	4 426.8	343.0	7.2
Total expenditure (gross)	96 924.5	93 414.2	3 510.3	3.6
Income				
Staff assessment	10 012.7	8 874.6	1 138.1	11.4
Subtotal	10 012.7	8 874.6	1 138.1	11.4
Total expenditure (net)	86 911.8	84 539.6	2 372.2	2.7

Explanation of variances by component

5. An explanation of material variances between the appropriation and actual expenditure by component at the object of expenditure level is provided below.

Chambers

(Surplus: \$488,700, or 23.7 per cent of appropriation)

Table 2

Appropriation and expenditure by object of expenditure

(Thousands of United States dollars)

Object of expenditure	Surplus/deficit			
	(1)	(2)	(3)=(1)-(2)	(4)=(3)/(1)
	Appropriation approved in resolution 74/259	Total expenditure	Amount	Percentage
Arusha				
Non-staff compensation	213.3	171.3	42.0	19.7
Grants and contributions	—	0.2	(0.2)	(100.0)
Subtotal	213.3	171.5	41.8	19.6

Object of expenditure	(1) Appropriation approved in resolution 74/259	(2) Total expenditure	Surplus/deficit	
			(3)=(1)-(2) Amount	(4)=(3)/(1) Percentage
The Hague				
Non-staff compensation	1 522.7	1 357.3	165.4	10.9
Travel of representatives	329.5	48.0	281.5	85.4
Subtotal	1 852.2	1 405.3	446.9	24.1
Total	2 065.5	1 576.8	488.7	23.7

6. The underexpenditure (surplus) of \$488,700 under Chambers, comprising \$41,800 under the Arusha branch and \$446,900 under The Hague branch, results primarily from:

(a) Arusha: a surplus of \$42,000 under non-staff compensation is attributable to delays in the proceedings of *Nzabonimpa et al.* owing to the COVID-19 pandemic and its impact on the Mechanism's operations, including travel restrictions for judges, defence counsel and witnesses;

(b) The Hague: a surplus of \$446,900 under non-staff compensation (\$165,400) and travel of representatives (\$281,500) is attributable to delays in the *Stanišić and Simatović* retrial and the *Mladić* appeal, resulting in the deferment of judgments in both cases to 2021 as a result of the COVID-19 pandemic. The planned in-person plenary meeting of judges was not held, and the meeting was conducted in writing instead.

Office of the Prosecutor

(Surplus: \$672,500, or 4.3 per cent of appropriation)

Table 3

Appropriation and expenditure by object of expenditure

(Thousands of United States dollars)

Object of expenditure	(1) Appropriation approved in resolution 74/259	(2) Total expenditure	Surplus/deficit	
			(3)=(1)-(2) Amount	(4)=(3)/(1) Percentage
Arusha				
Post	3 040.1	2 572.6	467.5	15.4
Other staff costs	2 021.9	2 641.4	(619.5)	(30.6)
Consultants	—	15.4	(15.4)	100.0
Experts	14.7	—	14.7	100.0
Travel of staff	190.2	197.9	(7.7)	(4.1)
Contractual services	249.2	112.6	136.6	54.8
General operating expenses	216.7	13.7	203.0	93.7
Furniture and equipment	—	2.1	(2.1)	—
Staff assessment	700.1	583.0	117.1	16.7
Subtotal	6 432.9	6 138.7	294.2	4.6

Object of expenditure	(1) <i>Appropriation approved in resolution 74/259</i>	(2) <i>Total expenditure</i>	<i>Surplus/deficit</i>	
			(3)=(1)-(2)	(4)=(3)/(1)
			<i>Amount</i>	<i>Percentage</i>
The Hague				
Post	1 364.3	1 350.2	14.1	1.0
Other staff costs	6 125.4	5 931.6	193.8	3.2
Consultants	—	—	—	—
Experts	23.6	—	23.6	100.0
Travel of staff	102.6	17.9	84.7	82.6
Contractual services	15.4	182.3	(166.9)	(1 084.3)
Grants and contributions	—	(0.1)	0.1	(100.0)
Staff assessment	1 494.6	1 265.7	228.9	15.3
Subtotal	9 125.9	8 747.6	378.3	4.1
Total	15 558.8	14 886.3	672.5	4.3

7. The surplus of \$672,500 under the Office of the Prosecutor, comprising \$294,200 under the Arusha branch and \$378,300 under The Hague branch, results from:

(a) Arusha: the surplus of \$294,200 mainly reflects: (i) lower-than-budgeted post costs (\$467,500) and staff assessment (\$117,100) attributable mainly to lower-than-projected common staff costs for the posts; and (ii) lower requirements under contractual services (\$136,600) and general operating expenses (\$203,000) owing to reduced activities related to the tracking of fugitives as a result of the arrest of Félicien Kabuga and the death of Augustin Bizimana in May 2020, as well as to travel restrictions resulting from COVID-19. The surplus was offset in part by higher-than-budgeted requirements under other staff costs (\$619,500) owing to the arrest of Félicien Kabuga and the recruitment of additional staff to immediately commence investigative and pretrial activities;

(b) The Hague: the surplus of \$378,300 results mainly from lower-than-budgeted requirements for other staff costs (\$193,800), staff assessment (\$228,900), experts (\$23,600) and travel of staff (\$84,700) owing to COVID-19-related delays in the *Stanišić and Simatović* retrial and the *Mladić* appeal cases, resulting in judgments in both cases not being issued in 2020. The lower-than-anticipated levels of ongoing judicial activity limited the hiring of staff under those circumstances. The surplus is offset in part by a shortfall of \$166,900 under contractual services for individual contractors arising from immediate assignments of staff to support the *Kabuga* case upon the arrest and transfer to The Hague of Félicien Kabuga.

Registry*(Surplus: \$1,782,000, or 2.6 per cent of appropriation)*

Table 4

Appropriation and expenditure by object of expenditure

(Thousands of United States dollars)

Object of expenditure	(1)	(2)	Surplus/deficit	
			(3)=(1)-(2)	(4)=(3)/(1)
			Amount	Percentage
Appropriation approved in resolution 74/259	Total expenditure			
Arusha				
Post	9 177.2	8 369.1	808.1	8.8
Other staff costs	5 095.4	5 978.1	(882.7)	(17.3)
Hospitality	5.4	—	5.4	100.0
Consultants	—	1.5	(1.5)	(100.0)
Experts	104.0	—	104.0	100.0
Travel of staff	467.3	263.5	203.8	43.6
Contractual services	4 165.0	2 849.6	1 315.4	31.6
General operating expenses	2 551.9	2 073.0	478.9	18.8
Supplies and materials	494.4	216.5	277.9	56.2
Furniture and equipment	654.7	1 957.1	(1 302.4)	(198.9)
Improvement of premises	198.1	300.0	(101.9)	(51.4)
Grants and contributions	448.1	325.7	122.4	27.3
Staff assessment	1 899.4	1 757.0	142.4	7.5
Subtotal	25 260.9	24 091.1	1 169.8	4.6
The Hague				
Post	4 734.2	4 498.7	235.5	5.0
Other staff costs	22 021.1	21 048.1	973.0	4.4
Hospitality	4.8	0.6	4.2	87.5
Consultants	—	9.9	(9.9)	(100.0)
Experts	13.6	0.7	12.9	94.9
Travel of staff	655.7	96.0	559.7	85.4
Contractual services	4 303.8	5 199.3	(895.5)	(20.8)
General operating expenses	5 539.2	4 638.0	901.2	16.3
Supplies and materials	174.1	198.0	(23.9)	(13.7)
Furniture and equipment	580.1	2 457.2	(1 877.1)	(323.6)
Improvement of premises	33.5	16.8	16.7	49.9
Grants and contributions	241.9	119.9	122.0	50.4
Staff assessment	5 280.9	4 657.7	623.2	11.8
Subtotal	43 582.9	42 940.9	642.0	1.5

Object of expenditure	(1) <i>Appropriation approved in resolution 74/259</i>	(2) <i>Total expenditure</i>	<i>Surplus/deficit</i>	
			(3)=(1)-(2) <i>Amount</i>	(4)=(3)/(1) <i>Percentage</i>
New York				
Post	164.1	191.0	(26.9)	(16.4)
Contractual services	–	1.5	(1.5)	
Staff assessment	17.1	18.4	(1.3)	(7.6)
Subtotal	181.2	210.9	(29.7)	(16.4)
Total	69 025.0	67 242.9	1 782.1	2.6

8. The surplus of \$1,782,100 under the Registry, comprising \$1,169,800 under the Arusha branch, \$642,000 under The Hague branch and a shortfall of \$29,700 in New York, results from:

(a) Arusha: the surplus of \$808,100 under posts is attributable mainly to lower-than-projected common staff costs for posts. The surplus under experts (\$104,000), travel of staff (\$203,800), contractual services (\$1,315,400), general operating expenses (\$478,900), supplies and materials (\$277,900) and grants and contributions (\$122,400) are attributable to delays in judicial proceedings as a result of the COVID-19 pandemic. The surplus is offset in part by higher-than-budgeted requirements under other staff costs (\$882,700), as COVID-19 and the resulting delayed judicial proceedings made it necessary to retain staff beyond the initially budgeted six-month period in 2020 for the *Nzabonimpa et al.* contempt proceedings. Higher-than-budgeted expenditure under improvement of premises (\$101,900) and furniture and equipment (\$1,302,400) are attributable to the COVID-19 pandemic and resulting remote working conditions that necessitated investments in the information technology infrastructure to enable remote court operations and modifications to premises;

(b) The Hague: the surplus of \$235,500 under posts, other staff costs (\$973,000) and staff assessment (\$623,200) is attributable mainly to lower-than-projected common staff costs for the posts, higher vacancy rates compared with budget and the delay in judicial proceedings resulting from the impact of COVID-19. The delay in judicial proceedings also led to lower expenditure for travel of staff (\$559,700), general operating expenses (\$901,200) and grants and contributions (\$122,000). The surplus is offset in part by higher-than-budgeted requirements for contractual services (\$895,500) and furniture and equipment (\$1,877,100) to cover procurement of online collaboration tools and related licences, as well to enhance server capacity to facilitate the remote work of staff and remote judicial proceedings;

(c) New York: the shortfall of \$29,700 relates mainly to posts (\$26,900) and staff assessment (\$1,300) owing to the higher actual post costs compared with the standard costs applied in the budget.

Records management and archives*(Surplus: \$224,000, or 4.1 per cent of appropriation)*

Table 5

Appropriation and expenditure by object of expenditure

(Thousands of United States dollars)

Object of expenditure	Surplus/deficit			
	(1)	(2)	(3)=(1)-(2)	(4)=(3)/(1)
	Appropriation approved in resolution 74/259	Total expenditure	Amount	Percentage
Arusha				
Post	1 970.9	1 773.4	197.5	10.0
Other staff costs	780.9	946.3	(165.4)	(21.2)
Consultants and experts	—	—	—	—
Travel of staff	15.4	1.9	13.5	87.7
Contractual services	70.7	71.0	(0.3)	(0.4)
General operating expenses	14.8	15.7	(0.9)	(6.1)
Supplies and materials	24.5	3.5	21.0	85.7
Furniture and equipment	95.7	100.2	(4.5)	(4.7)
Staff assessment	342.1	296.7	45.4	13.3
Subtotal	3 315.0	3 208.7	106.3	3.2
The Hague				
Post	1 360.2	1 364.0	(3.8)	(0.3)
Other staff costs	347.0	223.4	123.6	35.6
Consultants and experts	—	—	—	—
Travel of staff	12.5	0.1	12.4	99.2
Contractual services	19.6	143.6	(124.0)	(632.7)
General operating expenses	59.0	—	59.0	100.0
Supplies and materials	5.3	—	5.3	100.0
Furniture and equipment	108.3	67.3	41.0	37.9
Staff assessment	278.5	274.3	4.2	1.5
Subtotal	2 190.4	2 072.7	117.7	5.4
Total	5 505.4	5 281.4	224.0	4.1

9. The surplus of \$224,000 under records management and archives, comprising \$106,300 in the Arusha branch and \$117,700 in The Hague branch, relates to:

(a) Arusha: the surplus of \$197,500 under post is attributable primarily to a higher-than-budgeted vacancy rate for General Service and other categories, with a 4.8 per cent vacancy rate compared with the revised estimates of 0.2 per cent for General Service and other categories. The surplus is offset in part by higher-than-budgeted requirements under other staff costs (\$165,400), resulting from an extended temporary assignment of a staff member to The Hague, as COVID-19 travel restrictions prevented the staff member from returning to Arusha;

(b) The Hague: the surplus of \$123,600 under other staff costs is attributable to the fact that one general temporary assistance position remained vacant. The lower requirements under travel of staff (\$12,400), general operating expenses (\$59,000) and furniture and equipment (\$41,000) are attributable to the impact of COVID-19. The surplus is offset by higher-than-budgeted expenditure under contractual services (\$124,000), relating to the annual maintenance and operational costs of existing archiving systems.

Liabilities for payment of pensions of retired judges and after-service health insurance benefits to former staff members

(Surplus: \$343,000, or 7.2 per cent of appropriation)

Table 6

Appropriation and expenditure by object of expenditure

(Thousands of United States dollars)

Object of expenditure	(1) Appropriation approved in resolution 74/259	(2) Total expenditure	Surplus/deficit	
			(3)=(1)-(2) Amount	(4)=(3)/(1) Percentage
Post	—	(0.4)	0.4	—
Other staff costs	1 481.6	1 366.2	115.4	7.8
Non-staff compensation	3 288.2	3 016.5	271.7	8.3
Contractual services	—	22.7	(22.7)	—
Staff assessment	—	21.8	(21.8)	—
Liabilities for payment of pensions of retired judges and after-service health insurance for former staff members	4 769.8	4 426.8	343.0	7.2

10. The surplus of \$343,000 is attributable mainly to lower requirements under other staff costs (\$115,400) for after-service health insurance benefits for former staff members and non-staff compensation relating to liabilities for payment of pensions of retired judges (\$271,700). The surplus is a result of fewer retired eligible staff entering into after-service health insurance and fewer retired judges receiving a pension through the Mechanism.

III. Action to be taken by the General Assembly

11. The General Assembly is requested to take note of the present report, including the final expenditure for 2020 in the amount of \$93,414,200 (gross) and \$84,539,600 (net).

12. The General Assembly is requested to approve the return of a net surplus of \$12,246,800 (gross) and \$11,108,700 (net) in 2020 as a credit against assessments to Member States for 2022, resulting from:

(a) Underexpenditure in the amount of \$3,510,300 (gross) and \$2,372,200 (net);

(b) The cancellation of commitments pertaining to 2018–2019 and other revenue in the amount of \$8,736,500, as reported in the financial reports and audited financial statements for the year ended 31 December 2020.

Annex

Overview of appropriation and expenditure by object of expenditure

(Thousands of United States dollars)

	(1)	(2)	Surplus/deficit	
			(3)=(1)-(2)	(4)=(3)/(1)
	Appropriation approved in resolution 74/259	Total expenditure	Amount	Percentage
Expenditure				
Arusha				
Post	14 188.2	12 715.1	1 473.1	10.4
Other staff costs	7 898.2	9 565.9	(1 667.7)	(21.1)
Non-staff compensation	213.3	171.3	42.0	19.7
Hospitality	5.4	0.0	5.4	100.0
Consultants	—	16.9	(16.9)	(100.0)
Experts	118.7	—	118.7	100.0
Travel of representatives	—	—	—	—
Travel of staff	672.9	463.3	209.6	31.1
Contractual services	4 484.9	3 033.1	1 451.8	32.4
General operating expenses	2 783.4	2 102.4	681.0	24.5
Supplies and materials	518.9	220.0	298.9	57.6
Furniture and equipment	750.4	2 059.5	(1 309.1)	(174.5)
Improvement of premises	198.1	300.0	(101.9)	(51.4)
Grants and contributions	448.1	325.8	122.3	27.3
Staff assessment	2 941.6	2 636.7	304.9	10.4
Subtotal	35 222.1	33 610.0	1 612.1	4.6
The Hague				
Post	7 458.7	7 212.9	245.8	3.3
Other staff costs	28 493.5	27 203.1	1 290.4	4.5
Non-staff compensation	1 522.7	1 357.3	165.4	10.9
Hospitality	4.8	0.6	4.2	87.5
Consultants	—	10.0	(10.0)	100.0
Experts	37.2	0.6	36.6	98.4
Travel of representatives	329.5	48.0	281.5	85.4
Travel of staff	770.8	114.0	656.8	85.2
Contractual services	4 338.8	5 525.3	(1 186.5)	(27.3)
General operating expenses	5 598.2	4 638.0	960.2	17.2
Supplies and materials	179.4	198.0	(18.6)	(10.4)
Furniture and equipment	688.4	2 524.4	(1 836.0)	(266.7)
Improvement of premises	33.5	16.8	16.7	49.9
Grants and contributions	241.9	119.8	122.1	50.5
Staff assessment	7 054.0	6 197.7	856.3	12.1
Subtotal	56 751.4	55 166.5	1 584.9	2.8

	(1)	(2)	Surplus/deficit	
			(3)=(1)-(2)	(4)=(3)/(1)
	<i>Appropriation approved in resolution 74/259</i>	<i>Total expenditure</i>	<i>Amount</i>	<i>Percentage</i>
New York				
Post	164.1	191.0	(26.9)	(16.4)
Contractual services	—	1.5	(1.5)	(100.0)
Staff assessment	17.1	18.4	(1.3)	(7.6)
Subtotal	181.2	210.9	(29.7)	(16.4)
Liabilities for payment of pensions of retired judges and after-service health insurance for former staff members				
Post	—	(0.4)	0.4	(100.0)
Other staff costs	1 481.6	1 366.2	115.4	7.8
Non-staff compensation	3 288.2	3 016.5	271.7	8.3
Contractual services	—	22.7	(22.7)	(100.0)
Staff assessment	—	21.8	(21.8)	(100.0)
Liabilities for payment of pensions of retired judges and after-service health insurance for former staff members	4 769.8	4 426.8	343.0	7.2
Total expenditure (gross)	96 924.5	93 414.2	3 510.3	3.6
Income				
Staff assessment	10 012.7	8 874.6	1 138.1	11.4
Subtotal	10 012.7	8 874.6	1 138.1	11.4
Total expenditure (net)	86 911.8	84 539.6	2 372.2	2.7