



# General Assembly

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Agenda item 153

## Financing of the International Residual Mechanism for Criminal Tribunals

### Report of the Fifth Committee

*Rapporteur:* Mr. Elaye-Djibril Yacin **Abdillahi** (Djibouti)

#### I. Introduction

1. At its 2nd plenary meeting, on 13 September 2024, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its seventy-ninth session the item entitled “Financing of the International Residual Mechanism for Criminal Tribunals” and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 17th and resumed 22nd meetings, on 5 and 24 December 2024. Statements and observations made in the course of the Committee’s consideration of the item are reflected in the relevant summary records.<sup>1</sup>

3. For its consideration of the item, the Committee had before it the following documents:

(a) Report of the Secretary-General on the proposed budget for the International Residual Mechanism for Criminal Tribunals for 2025 ([A/79/555](#));

(b) Performance report of the Secretary-General on the budget of the International Residual Mechanism for Criminal Tribunals for 2023 ([A/79/373](#));

(c) Financial report and audited financial statements for the year ended 31 December 2023 and report of the Board of Auditors on the International Residual Mechanism for Criminal Tribunals ([A/79/5/Add.15](#));

(d) Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/79/619](#)).

<sup>1</sup> [A/C.5/79/SR.17](#) and [A/C.5/79/SR.22/Add.1](#).



## II. Consideration of draft resolution [A/C.5/79/L.13](#)

4. At its resumed 22nd meeting, on 24 December, the Committee had before it a draft resolution entitled “Financing of the International Residual Mechanism for Criminal Tribunals” ([A/C.5/79/L.13](#)), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Switzerland.

5. At the same meeting, the Committee adopted draft resolution [A/C.5/79/L.13](#) without a vote (see para. 6).

### III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

#### **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 2023 and the proposed budget for 2025,<sup>1</sup> the financial report and audited financial statements for the year ended 31 December 2023 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 report 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 78/249 of 22 December 2023,

1. *Takes note* of the reports of the Secretary-General;
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;
3. *Reaffirms* the high priority accorded to the work of the International Residual Mechanism for Criminal Tribunals;
4. *Emphasizes* the importance of clear and realistic projections of completion timelines for all the Mechanism's activities;
5. *Recalls* paragraphs 10 and 21 of the report of the Advisory Committee, notes the efforts of the Mechanism to gradually downsize its operations in the light of its reduced functions, and requests Secretary-General to propose, in his next report, appropriate and justified post and non-post resources and to ensure the prompt and efficient completion of the remaining work of the Mechanism;
6. *Also recalls* paragraph 9 of its resolution 75/249 of 31 December 2020, and re-emphasizes the importance of the Mechanism's strictly abiding by its statute and applicable established administrative procedures, the Financial Regulations and Rules of the United Nations<sup>4</sup> and the Staff Regulations and Staff Rules, including provisional Staff Rules, of the United Nations;<sup>5</sup>
7. *Further recalls* paragraph 5 of the report of the Advisory Committee, requests the Secretary-General to provide a detailed update on the recommendations of the Board of Auditors that have not been implemented, in the context of his next report, and encourages the Mechanism to implement the outstanding recommendations;
8. *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

<sup>1</sup> A/79/373 and A/79/555.

<sup>2</sup> *Official Records of the General Assembly, Seventy-ninth Session, Supplement No. 50 (A/79/5/Add.15).*

<sup>3</sup> A/79/619.

<sup>4</sup> ST/SGB/2013/4 and ST/SGB/2013/4/Amend.1.

<sup>5</sup> ST/SGB/2023/1/Rev.1.

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 its work in a transparent, accountable and cost-effective manner;

9. *Recalls* paragraph 13 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, and to continue to undertake fundraising efforts in this regard;

10. *Also recalls* paragraph 14 of the report of the Advisory Committee, and requests the Secretary-General to expedite the efforts to address promptly the backlog of judgments that remain to be translated, in particular at the Arusha branch, within existing resources;

11. *Notes* the importance of ensuring continued public consciousness of the events leading to the establishment of the Mechanism, and requests the Mechanism to continue the provision of library services to the public within existing resources;

12. *Requests* the Mechanism to intensify its efforts to eliminate the duplication of functions, which should result in budgetary reductions, and to report on the results achieved in the next report;

13. *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 the relevant staff regulations and rules of the United Nations;

14. *Requests* the Mechanism to hold managers accountable for the judicious use of travel resources, in particular by increasingly encouraging the use of alternative methods of communication and representation and by giving primary consideration to authorizing official travel only where direct face-to-face contact is necessary for mandate implementation;

15. *Requests* the Secretary-General, to review all vacant positions, in the context of his next report, with a view to abolishing those vacant for more than 12 months;

16. *Reiterates its request* to the Secretary-General to continue his efforts to promote the nationalization of positions, as appropriate, and to report thereon in the context of his next budget proposal;

17. *Recalls* that the Mechanism is of small, temporary and efficient nature, whose functions and size will diminish over time, with a small number of staff commensurate with its reduced functions;

18. *Also recalls* paragraph 7 of its resolution [74/272](#) of 13 April 2020, and requests the Secretary-General to continue his efforts to settle all outstanding claims without delay and to report thereon in the context of his next report;

19. *Requests* the Secretary-General to continue to provide additional and detailed information on the final expenditure and unencumbered balance, as well as its return to Member States, in the context of his next report;

20. *Decides* to appropriate to the special account for the Mechanism a total amount of 60,963,800 United States dollars gross (56,127,700 dollars net) for the Mechanism for 2025, as detailed in the annex to the present resolution;

21. *Also decides* that the total assessment for 2025 under the special account, amounting to 47,998,700 dollars, shall consist of:

(a) 60,963,800 dollars, being the estimated appropriation approved for the period;

(b) Less 8,898,000 dollars, being the credit of the cancellation of prior-period obligations and commitments corresponding to the year 2022, and other revenue;

(c) Less 4,067,100 dollars, being the surplus resulting from the final expenditure for the budget for the year 2023;

22. *Further decides* to apportion the amount of 23,999,350 dollars gross (21,578,050 dollars net) among Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for 2025;

23. *Decides* to apportion the amount of 23,999,350 dollars gross (21,578,050 dollars net) among Member States in accordance with the scale of assessments applicable to peacekeeping operations of the United Nations for 2025;

24. *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 22 and 23 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income in the amount of 4,842,600 dollars approved for the Mechanism for 2025.

#### **Annex** **Financing for 2025 of the International Residual Mechanism for Criminal Tribunals**

	<i>Gross</i>	<i>Net of staff assessment</i>
	<i>(United States dollars)</i>	
Estimated appropriation for 2025 <sup>a</sup>	62 287 400	57 451 300
Recommendations of the Advisory Committee on Administrative and Budgetary Questions <sup>b</sup>	(1 323 600)	(1 323 600)
Recommendations of the Fifth Committee	–	–
<b>Estimated initial appropriation for 2025</b>	<b>60 963 800</b>	<b>56 127 700</b>
<b>Total assessment for 2025</b>		
Requirements for 2025	60 963 800	56 127 700
Cancellation of commitments for the year 2022, and other revenue	(8 898 000)	(8 898 000)
Surplus resulting from the final expenditure for the budget for the year 2023	(4 067 100)	(4 073 600)
<b>Net contributions assessed on Member States for 2025</b>	<b>47 998 700</b>	<b>43 156 100</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 2025	23 999 350	21 578 050
Contributions assessed on Member States in accordance with the scale of assessments applicable to peacekeeping operations of the United Nations for 2025	23 999 350	21 578 050

<sup>a</sup> See [A/79/555](#).

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