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Financing of the International Residual Mechanism for Criminal Tribunals

Report of the Fifth Committee

Rapporteur: Mr. Matthias **Dettling** (Switzerland)

I. Introduction

1. At its 2nd plenary meeting, on 19 September 2014, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-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 21st and resumed 27th meetings, on 15 and 29 December 2014. Statements and observations made in the course of the Committee’s consideration of the item are reflected in the relevant summary records ([A/C.5/69/SR.21](#) and 27/Add.1).

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

(a) First performance report of the Secretary-General on the budget of the International Residual Mechanism for Criminal Tribunals for the biennium 2014-2015 ([A/69/598](#));

(b) Financial report and audited financial statements for the biennium ended 31 December 2013 and report of the Board of Auditors on the International Residual Mechanism for Criminal Tribunals ([A/69/5/Add.15](#));

(c) Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/69/655](#)).

II. Consideration of draft resolution [A/C.5/69/L.22](#)

4. At its resumed 27th meeting, on 29 December 2014, the Committee had before it a draft resolution entitled “Financing of the International Residual Mechanism for



Criminal Tribunals” ([A/C.5/69/L.22](#)), 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.5/69/L.22](#) 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 first performance report of the Secretary-General on the budget, for the biennium 2014-2015, of the International Residual Mechanism for Criminal Tribunals,¹ the report of the Board of Auditors on the International Residual Mechanism and the recommendations contained therein² and the related report of the Advisory Committee on Administrative and Budgetary Questions,³

Recalling its resolution 66/240 A of 24 December 2011 on the financing of the International Residual Mechanism and its subsequent resolutions thereon, the latest of which was resolution 68/257 of 27 December 2013,

1. *Takes note* of the first performance report of the Secretary-General on the budget, for the biennium 2014-2015, of the International Residual Mechanism for Criminal Tribunals;¹

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;³

3. *Decides* on a revised appropriation to the Special Account for the International Residual Mechanism for Criminal Tribunals of a total amount of 115,521,800 United States dollars gross (108,345,000 dollars net) for the biennium 2014-2015, as detailed in the annex to the present resolution;

4. *Also decides*, for the year 2015, to apportion among Member States, in accordance with the scale of assessments applicable to the regular budget of the United Nations for the year, the amount of 27,686,750 dollars gross (25,964,625 dollars net), including 2,387,400 dollars gross (2,243,250 dollars net), being the decrease in assessments;

5. *Further decides*, for the year 2015, to apportion among Member States, in accordance with the rates of assessment applicable to peacekeeping operations of the United Nations for the year, the amount of 27,686,750 dollars gross (25,964,625 dollars net), including 2,387,400 dollars gross (2,243,250 dollars net), being the decrease in assessments;

6. *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 4 and 5 above, their respective share in the Tax Equalization Fund in the amount 3,444,250 dollars, including 288,300 dollars, being the decrease in the estimated staff assessment income approved for the International Residual Mechanism for the biennium 2014-2015.

¹ A/69/598.

² *Official Records of the General Assembly, Sixty-ninth Session, Supplement No. 50 (A/69/5/Add.15).*

³ A/69/655.

Annex

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

(United States dollars)

	<i>Gross</i>	<i>Net</i>
Initial appropriation for the biennium 2014-2015 (resolution 68/257)	120 296 600	112 831 500
First performance report for the biennium 2014-2015 (A/69/598)	(2 726 600)	(2 667 500)
Recommendations of the Advisory Committee on Administrative and Budgetary Questions (A/69/655)	(2 048 200)	(1 819 000)
Recommendations of the Fifth Committee	—	—
Revised appropriation for the biennium 2014-2015	115 521 800	108 345 000
Assessment for 2014	(60 148 300)	(56 415 750)
Balance to be assessed for 2015	55 373 500	51 929 250
<i>Including:</i>		
Contributions assessed on Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for 2015	27 686 750	25 964 625
Contributions assessed on Member States in accordance with the rates of assessment applicable to peacekeeping operations of the United Nations for 2015	27 686 750	25 964 625