



General Assembly

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Agenda item 148

Resolution adopted by the General Assembly on 22 December 2018

[*on the report of the Fifth Committee (A/73/670)*]

73/277. 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 of the International Residual Mechanism for Criminal Tribunals for the biennium 2018–2019,¹ the related report of the Advisory Committee on Administrative and Budgetary Questions² and the financial reports and audited financial statements for the year ended 31 December 2017 and the reports of the Board of Auditors on the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991³ and on the International Residual Mechanism for Criminal Tribunals,⁴

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 72/258 B of 5 July 2018,

1. *Takes note* of the first performance report of the Secretary-General on the budget of the International Residual Mechanism for Criminal Tribunals for the biennium 2018–2019;¹

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

3. *Decides* on a revised appropriation to the Special Account for the International Residual Mechanism for Criminal Tribunals of a total amount of

¹ A/73/491.

² A/73/620.

³ *Official Records of the General Assembly, Seventy-third Session, Supplement No. 5N (A/73/5/Add.14).*

⁴ *Ibid., Supplement No. 5O (A/73/5/Add.15).*



195,720,600 United States dollars gross (174,690,800 dollars net) for the biennium 2018–2019, as detailed in the annex to the present resolution;

4. *Also decides*, for the year 2019, 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 48,854,275 dollars gross (43,583,500 dollars net), including 151,750 dollars gross (178,400 dollars net), being the decrease in assessments;

5. *Further decides*, for the year 2019, 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 48,854,275 dollars gross (43,583,500 dollars net), including 151,750 dollars gross (178,400 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 of 10,541,550 dollars, including 53,300 dollars, being the increase of the estimated staff assessment income approved for the Mechanism for the biennium 2018–2019.

*65th plenary meeting
22 December 2018*

Annex

Financing of the International Residual Mechanism for Criminal Tribunals for the biennium 2018–2019

	<i>Gross</i>	<i>Net</i>
	(United States dollars)	
Initial appropriation for the biennium 2018–2019 (resolution 72/258 B)	196 024 100	175 047 600
First performance report for the biennium 2018–2019 (A/73/491)	(303 500)	(356 800)
Recommendations of the Advisory Committee on Administrative and Budgetary Questions (A/73/620)	—	—
Recommendations of the Fifth Committee	—	—
Revised appropriation for the biennium 2018–2019	195 720 600	174 690 800
<i>Less:</i> Assessment for 2018	98 012 050	87 523 800
Balance to be assessed for 2019	97 708 550	87 167 000
<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 2019	48 854 275	43 583 500
Contributions assessed on Member States in accordance with the rates of assessment applicable to peacekeeping operations of the United Nations for 2019	48 854 275	43 583 500