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Agenda item 147

**Financing of the International Residual Mechanism
for Criminal Tribunals**

**Draft resolution submitted by the Chair of the Committee following
informal consultations**

**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 2024 and the proposed budget for 2026,¹ the financial report and audited financial statements for the year ended 31 December 2024 and the report of the Board of Auditors on the International Residual Mechanism for Criminal Tribunals² and the recommendations contained therein, as well as 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 for Criminal Tribunals and its subsequent resolutions thereon, the latest of which was resolution [79/255](#) of 24 December 2024,

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. *Decides* to appropriate to the special account for the International Residual Mechanism for Criminal Tribunals a total amount of 56,126,600 United States dollars gross (51,268,200 dollars net) for the Mechanism for 2026, as detailed in annex I to the present resolution;

4. *Also decides* to apportion the amount of 28,063,300 dollars gross (25,634,100 dollars net) among Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for 2026;

¹ [A/80/412](#), [A/80/412/Corr.1](#) and [A/80/505](#).

² *Official Records of the General Assembly, Eightieth Session, Supplement No. 50* ([A/80/5/Add.15](#)).

³ [A/80/570](#).



5. *Further decides* to apportion the amount of 28,063,300 dollars gross (25,634,100 dollars net) among Member States in accordance with the scale of assessments applicable to peacekeeping operations of the United Nations for 2026;

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 of the estimated staff assessment income in the amount of 4,858,400 dollars approved for the Mechanism for 2026;

7. *Also decides*, in accordance with paragraph 4 of its resolution 80/____ of ____ December 2025 on the financial performance report on the programme budget for 2024, that there shall be a credit to Member States for their respective share of the credit of 8,898,000 dollars gross (9,756,600 dollars net), as reflected in the financial performance report on the budget of the International Residual Mechanism for Criminal Tribunals for 2024⁴ and detailed in annex II to the present resolution:

(a) For Member States that have fulfilled their financial obligations to the International Residual Mechanism for Criminal Tribunals, as an offset against their assessment for 2026;

(b) For Member States that have not fulfilled their financial obligations to the International Residual Mechanism for Criminal Tribunals, as an offset against their arrears.

Annex I

Financing for 2026 of the International Residual Mechanism for Criminal Tribunals

	<i>Gross</i>	<i>Net of staff assessment</i>
	(United States dollars)	
Estimated appropriation for 2026 ^a	56 234 300	51 375 900
Recommendations of the Advisory Committee on Administrative and Budgetary Questions	(107 700)	(107 700)
Recommendations of the Fifth Committee	—	—
Appropriation for 2026	56 126 600	51 268 200
<i>Of which:</i>		
Contributions apportioned to Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for 2026	28 063 300	25 634 100
Contributions apportioned to Member States in accordance with the scale of assessments applicable to peacekeeping operations of the United Nations for 2026	28 063 300	25 634 100

^a See A/80/505.

⁴ A/80/412 and A/80/412/Corr.1.

Annex II
Credits reported in the financial performance report for 2024

	<i>Gross</i>	<i>Net of staff assessment</i>
	<i>(United States dollars)</i>	
Cancellation of commitments for the year 2023, and other revenue	(8 894 000)	(8 894 000)
Surplus resulting from the final expenditure for the budget for the year 2024	(4 000)	(862 600)
Total credits reported in the financial performance report for 2024	8 898 000	9 756 600