



# General Assembly

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## Seventy-seventh session

Agenda item 150

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

## **Revised estimates for the International Residual Mechanism for Criminal Tribunals: effect of changes in rates of exchange and inflation**

### **Thirty-eighth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for 2023**

1. The Advisory Committee on Administrative and Budgetary Questions has considered an advance version of the report of the Secretary-General entitled “Revised estimates for the International Residual Mechanism for Criminal Tribunals: effect of changes in rates of exchange and inflation” ([A/77/628](#)). During its consideration of the report, the Advisory Committee met virtually with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses dated 9 December 2022.
2. The report of the Secretary-General provides an update on the effects of changes in inflation, rates of exchange between the United States dollar and other currencies, standard costs for salaries and common staff costs, and vacancy rates on the proposed budget of the Mechanism for 2023 ([A/77/528](#)). The updated rates were obtained in November 2022.
3. It is noted in the report of the Secretary-General that, because of a timing issue, the recommendations of the Advisory Committee on the proposed budget of the Mechanism for 2023 are not reflected in the report, without prejudice to related decisions yet to be made ([A/77/628](#), para. 3). **The Advisory Committee recalls its recommendation made in the context of the previous report of the Secretary-General (see [A/76/608](#), para. 3) and trusts that the related information will be provided to the General Assembly at the time of its consideration of the present report.**
4. In his report, the Secretary-General indicates that updating the recosting parameters would amount to an increase of \$4.8 million, or an increase of \$1.5 million compared with the preliminary estimate of an increase of \$3.3 million over the level of the proposed budget of the Mechanism for 2023, mainly reflecting adjustments to



inflation for the United States of America and the eurozone. Specifically, the revised estimates show increases related to: (a) recosting of post resources (increase of \$158,900), comprising the net impact of updated salary scales (increase of \$14,500), changes in the post adjustment multiplier (increase of \$103,300), changes in common staff costs (decrease of \$5,900) and changes in vacancy rates (increase of \$47,000); and (b) recosting of non-post resources (increase of \$4.7 million), comprising the net effect of an increase of \$6.3 million owing to inflation and a decrease of \$1.7 million related to changes in rates of exchange. It is indicated that adjustments to common staff costs are due mainly to lower provisions for medical, dependency allowance, education grant and hardship allowance, offset in part by higher provisions for separations and pension contributions ([A/77/628](#), para. 16). Upon enquiry as to whether the planned reduction of general temporary assistance positions in 2023 would have any impact on projected expenditure under common staff costs, the Advisory Committee was informed that the proposed resources for general temporary assistance for 2023 had been budgeted under the “Other staff costs” budget line and that separation costs for the majority (72 of 93) of the total general temporary assistance positions to be reduced by the end of 2023 would be covered from within the approved resources for 2022. The Committee was further informed that, while no specific adjustments had been made to reflect an increase in separation payments, the related recosting of the proposed provision for other staff costs for 2023 had yielded an increase of \$2.0 million and a total provision of \$30.4 million after recosting, which would be sufficient to cover requirements under general temporary assistance, including the separation costs relating to the remaining 21 positions.

5. The Secretary-General also highlights that the increase of \$6.3 million in recosting of non-post resources is due to a number of factors, including adjustments to account for the higher-than-estimated inflation of the United States dollar, travel-related increases in airfare and daily subsistence allowance, and adjustments related to the provisions for energy to keep pace with the increase in prevailing energy prices (*ibid.*, para. 23). **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide a more detailed account of the approach used in the calculation of energy requirements, including the efforts aimed at improving energy efficiency, at the time of its consideration of the present report.**

6. The Advisory Committee also recalls its recommendation in its first report on the proposed programme budget for 2023, currently before the General Assembly, that efforts should be made to systematically review the actual impact of recosting compared with the estimated impact (see [A/77/7](#), chap I., para. 25, and [A/77/7/Add. 18](#), para. 66). Subject to the consideration by the Assembly of the related proposals of the Secretary-General, the Committee has no objections to the present update to the preliminary recosting of the proposed budget for the **International Residual Mechanism for Criminal Tribunals for 2023**. The Committee discusses related matters in its report on the effect of changes in rates of exchange and inflation ([A/77/7/Add.38](#)).