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**Seventy-sixth session**

Agenda item 148

**Financing of the International Residual Mechanism for  
Criminal Tribunals****Resolution adopted by the General Assembly  
on 24 December 2021***[on the report of the Fifth Committee (A/76/632, para. 7)]***76/243. 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 2020, the proposed budget for 2022 and the revised estimates arising from the effect of changes in rates of exchange and inflation for the International Residual Mechanism for Criminal Tribunals,<sup>1</sup> the financial report and audited financial statements for the year ended 31 December 2020 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 reports 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 75/249 of 31 December 2020,

1. *Takes note* of the reports of the Secretary-General;
2. *Endorses* the related conclusions and recommendations contained in the reports 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 89,690,200 United States dollars

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<sup>1</sup> [A/76/370](#), [A/76/411](#) and [A/76/594](#).

<sup>2</sup> *Official Records of the General Assembly, Seventy-sixth Session, Supplement No. 50 (A/76/5/Add.15)*.

<sup>3</sup> [A/76/577](#) and [A/76/608](#).



gross (81,377,300 dollars net) for 2022, as detailed in the annex to the present resolution;

4. *Also decides* that the total assessment for 2022 under the special account amounting to 77,443,400 dollars shall consist of:

(a) 89,690,200 dollars, being the estimated appropriation approved for the period;

(b) Less 8,736,500 dollars, being the credit of the cancellation of prior period obligations/commitments corresponding to the biennium 2018–2019, and other revenue;

(c) Less 3,510,300 dollars, being the surplus resulting from the final expenditure for the budget for 2020;

5. *Further decides* to apportion the amount of 38,721,700 dollars gross (35,134,300 dollars net) among Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for 2022;

6. *Decides* to apportion the amount of 38,721,700 dollars gross (35,134,300 dollars net) among Member States in accordance with the scale of assessments applicable to peacekeeping operations of the United Nations for 2022;

7. *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 5 and 6 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income in the amount of 7,174,800 dollars approved for the Mechanism for 2022.

*54th (resumed) plenary meeting  
24 December 2021*

## Annex

### Financing of the International Residual Mechanism for Criminal Tribunals for 2022

	<i>Gross</i>	<i>Net of staff assessment</i>
	<i>(United States dollars)</i>	
Estimated appropriation for 2022 <sup>a</sup>	93 970 300	85 518 700
Revised estimates: effects of changes in rates of exchange and inflation <sup>b</sup>	(1 552 200)	(1 657 700)
Recommendations of the Advisory Committee on Administrative and Budgetary Questions <sup>c</sup>	(2 727 900)	(2 483 700)
Recommendations of the Fifth Committee	–	–
<b>Estimated initial appropriation for 2022</b>	<b>89 690 200</b>	<b>81 377 300</b>
<b>Total assessment for 2022</b>		
Requirements for 2022	89 690 200	81 377 300
Cancellation of commitments for the biennium 2018–2019	(8 736 500)	(8 736 500)
Surplus resulting from the final expenditure for the budget for 2020	(3 510 300)	(2 372 200)
<b>Net contributions assessed on Member States for 2022</b>	<b>77 443 400</b>	<b>70 268 600</b>

	<i>Gross</i>	<i>Net of staff assessment</i>
<i>(United States dollars)</i>		
<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 2022	38 721 700	35 134 300
Contributions assessed on Member States in accordance with the scale of assessments applicable to peacekeeping operations of the United Nations for 2022	38 721 700	35 134 300

<sup>a</sup> See [A/76/411](#).

<sup>b</sup> See [A/76/577](#).

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