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Financing of the International Residual Mechanism for Criminal Tribunals

Financial performance report on the budget of the International Residual Mechanism for Criminal Tribunals for 2024 and proposed budget for the International Residual Mechanism for Criminal Tribunals for 2026

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions considered the financial performance report on the budget of the International Residual Mechanism for Criminal Tribunals for 2024 ([A/80/412](#) and [A/80/412/Corr.1](#)) and the proposed budget for the International Residual Mechanism for Criminal Tribunals for 2026 ([A/80/505](#)). The Committee also had before it the report of the Board of Auditors on the financial report and audited financial statements of the Mechanism for the year ended 31 December 2024 ([A/80/5/Add.15](#)) and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations funds and programmes for the year ended 31 December 2024 ([A/80/353/Add.1](#)). During its consideration of the above-mentioned reports, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses dated 7 December 2025.

II. Budget performance for 2024

2. The General Assembly, by its resolution [78/249](#), approved total appropriations of \$65.5 million (gross), or \$60.1 million (net), for 2024. The expenditure recorded in 2024 amounted to \$65.5 million (gross), or \$59.3 million (net), resulting in a surplus of \$4,000 (gross), or \$0.9 million (net). In addition, the amount of prior-period commitments cancelled and other revenue recorded as provisions in the 2024 financial statements contributed to a total returnable amount of \$8.9 million, which is proposed to be credited against the Mechanism's assessments of Member States for



2026 ([A/80/412](#), para. 1). Upon enquiry, the Advisory Committee was informed that other revenue in the amount of \$8,213,000 represented interest earned against the cash holdings from the closed tribunals and was not due to operational surpluses.

3. The lower-than-anticipated expenditures were related mainly to staff attrition prior to the projected downsizing dates, delays in the full implementation of outsourced support services and changes in census data regarding the number of retired judges and surviving spouses receiving pension benefits and the level of pension entitlements. This surplus was offset in part, mainly by additional requirements to support the unanticipated review proceedings in the *Prosecutor v. Gérard Ntakirutimana* case, the expansion of the secondary digital storage system and unanticipated travel related to the *Ntakirutimana* case review, status conferences in the *Prosecutor v. Félicien Kabuga* case and the closure of the Kigali field office.

4. The actions to be taken by the General Assembly in connection with the performance report are contained in paragraphs 10 and 11 of that report ([A/80/412](#) and [A/80/412/Corr.1](#)). **The Advisory Committee recommends that the General Assembly take note of the performance report, including the final expenditure for 2024 in the amount of \$65,455,100 (gross), or \$59,269,800 (net), and approve the return of a surplus of \$8,898,000 (gross), or \$9,756,600 (net), in 2024 as a credit against assessments to Member States for 2026.**

III. Recommendations of the Board of Auditors

5. In its most recent report, the Board of Auditors reported that, of the 25 pending recommendations up to the year ended 31 December 2023, 16 (64 per cent) had been implemented, 5 (20 per cent) were under implementation, 3 (12 per cent) had not been implemented and 1 (4 per cent) had been overtaken by events. Eight remained pending as at 31 December 2024 ([A/80/5/Add.15](#), para. 9 and table II.1). The Advisory Committee recalls that the Board had previously noted that, across the 146 outstanding recommendations assessed between 2018 and 2023, implementation levels had not exceeded 45 per cent in any year over that time ([A/79/5/Add.15](#), para. 13). **The Advisory Committee notes the improved implementation rate of the recommendations of the Board of Auditors and trusts that the pending recommendations will be implemented in a timely manner.**

IV. General observations

6. In 2023, the Mechanism concluded its main judicial workload for core crimes cases transferred from the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda. Following the completion of this ad hoc judicial activity, the Mechanism has operated since 2024 as a truly residual institution, placing its central focus on the execution of its mandated, continuous functions ([A/80/505](#), para. 2; see also [A/79/555](#), para. 2).

7. The residual functions that the Mechanism remains statutorily mandated to carry out are the supervision of the enforcement of sentences, the provision of assistance to national jurisdictions, the monitoring of cases referred to national jurisdictions, the preservation and management of the archives, the protection of victims and witnesses and continuous judicial activities ([A/80/505](#), para. 1). According to information provided to the Advisory Committee upon enquiry, the workload arising from the residual activities of the Mechanism in 2026 will remain largely unchanged compared with 2025.

Completion of the Mechanism's work

8. The Advisory Committee recalls that, in paragraphs 11 and 12 of resolution 2740 (2024), the Security Council requested the Secretary-General to present reports by 31 December 2025 on: (a) the administrative and budgetary aspects of the options for possible locations of the archives of the International Criminal Tribunal for Rwanda, the International Tribunal for the Former Yugoslavia and the Mechanism, mindful of the importance of access to the archives in support of national investigative and prosecutorial processes, and the views of the relevant States in connection with the hosting of the archives; and (b) options for the transfer of the functions of supervision of enforcement of sentences and the pardon or commutation of sentences, and assistance to national jurisdictions on prosecutions, including the legal, budgetary, administrative and other implications of such options.

9. In his report, the Secretary-General indicates that, in consultation with the Mechanism, he is providing information and options to the Security Council regarding other mandated activities, such as ad hoc judicial activities, activities related to victims and witnesses support and protection, and the monitoring of referred cases (*ibid.*, para. 2). Furthermore, the Advisory Committee was informed, upon enquiry, that the Mechanism was conducting a staffing review in coordination with the Department of Operational Support, and that the Office of Internal Oversight Services was undertaking its biennial evaluation of the methods and work of the Mechanism mandated by the Security Council. It was anticipated that the outcomes of both the staffing review and the evaluation would be available by early 2026 to inform any decisions of the Council on the Mechanism.

10. **The Advisory Committee recalls that the General Assembly has emphasized the importance of clear and realistic projections of completion timelines for all the Mechanism's activities and has requested the Secretary-General to ensure the prompt and efficient completion of the remaining work of the Mechanism (resolution 79/255, paras. 4 and 5; see also resolutions 78/249, para. 4, and 77/261, para. 4). The Committee notes the forthcoming reports of the Secretary-General to the Security Council concerning possible locations of the archives of the International Criminal Tribunal for Rwanda, the International Tribunal for the Former Yugoslavia and the Mechanism, as well as options for the transfer of certain functions of the Mechanism. The Committee trusts that the administrative and budgetary implications presented by the Secretary-General will reflect efficiencies achieved to date and identify additional opportunities to rationalize and streamline operations (see para. 21 below). The Committee looks forward to reviewing proposed resource requirements which may result from any decisions of the Security Council on the Mechanism.**

Mechanism and UN80 Initiative

11. Upon enquiry, the Advisory Committee was informed that the principles of the Secretary-General's UN80 Initiative had been applied to the Mechanism's budget proposal for 2026. The proposal reflects a 20 per cent reduction in staffing and a 15–20 per cent reduction in the overall annual budget. Given the completion of the main judicial activities, the approved budget for 2025 had already been premised on the execution of the residual functions of the Mechanism. With no change to the levels of mandated residual activities for 2026, the Secretariat attributes the proposed reductions to the UN80 Initiative (see para. 21 below).

12. Regarding functional streamlining, the Advisory Committee was further informed that the Registry had consolidated supervisory layers across several areas, including the Judicial Records Unit, the Archives Unit and the General Services, Finance and Human Resources Sections. For example, the Archives Unit no longer

has a Chief of Section at the P-4 or P-5 level; instead, the P-3 officers now report directly to senior staff in the Office of the Registrar. Moreover, regarding administrative functions, the Mechanism plans to continue the progressive outsourcing of functions that began in 2015, with additional outsourcing for human resources management scheduled for 2026.

13. Regarding locations, the Advisory Committee recalls that, in its resolution [1966 \(2010\)](#), the Security Council established the Mechanism with two branches: one in The Hague for the International Tribunal for the Former Yugoslavia; and one in Arusha for the International Criminal Tribunal for Rwanda. Upon enquiry, the Committee was informed that, within the statutory requirement to maintain operations at both branches, consideration had been given to increasing staff presence in Arusha, where premises costs were lower. For example, non-staff costs for facilities and security for 2026 would amount to \$1,154,800 for Arusha and \$3,524,500 for The Hague. It was deemed, however, that relocating staff to Arusha at the current stage would be premature, as the Security Council might take decisions in June 2026 regarding the possible transfer of functions and other aspects of the mandate. The Mechanism, nonetheless, was seeking to achieve operational efficiencies by further consolidating space usage and optimizing security staffing in The Hague, with an expected saving of \$978,200. **Without prejudice to the existing statutory requirements that the Mechanism maintain two seats and pending any decision of the Security Council on the location of the Mechanism, the Advisory Committee trusts that comprehensive information on the costs of operations at each branch, as well as the legal, operational and budgetary implications of any potential adjustment to the footprint in The Hague and relocation of staff to Arusha will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

Management and preservation of the archives

14. The Mechanism is responsible for managing the archives of the International Criminal Tribunal for Rwanda and the International Tribunal for the Former Yugoslavia, as well as its own archives, which are the property of the United Nations, in line with Security Council resolution [1966 \(2010\)](#) and the Secretary-General's bulletin on record-keeping and the management of United Nations archives ([ST/SGB/2007/5](#)). Upon enquiry, the Advisory Committee was informed that, as at the end of November 2025, the Mechanism preserved a substantial volume of archival records, including over 12.94 terabytes of digital records. The Mechanism had digitized approximately 98.5 per cent of the analogue audiovisual recordings of the judicial proceedings for The Hague branch and 95 per cent for the Arusha branch. Subject to available resources, the Mechanism would prioritize digitizing the remaining physical records containing non-judicial substantive and administrative materials. The Mechanism also continued to expand public access to the archives, including by creating 531 public redacted versions of audiovisual recordings of court hearings and 252 public transcripts of judicial proceedings over the past year. The Committee was further informed that the Mechanism had intensified efforts to secure extrabudgetary funding for archival preservation and accessibility, reaching out to Member States and over 20 private entities. Although several Member States had expressed interest in potentially supporting those activities, some preferred to await the Security Council's decisions on the future arrangements for the archives. **The Advisory Committee reiterates the critical importance of preserving the archives of the International Criminal Tribunal for Rwanda and the International Tribunal for the Former Yugoslavia and making them accessible in accordance with applicable policies ([A/79/619](#), para. 13). The Committee also encourages the Mechanism to continue its efforts to raise voluntary contributions and trusts that**

clear information on the volume of material still requiring digitization and redaction, the projected timelines, the volume digitized and made publicly available annually as well as the related expenditures will be provided in the next budget submission.

15. The Advisory Committee recalls that the Arusha premises of the Mechanism include a purpose-built archive building. The project incorporated locally available materials and construction methods common to the region (see, for example, [A/69/734](#), para. 16, and [A/67/696](#), para. 20). According to the Secretary-General, the mild climate of Arusha, together with the prevalence of masonry and reinforced concrete construction, reduced reliance on artificial heating and cooling, thereby lowering energy consumption ([A/67/696](#), para. 23). Upon enquiry, the Committee was informed that the archive building in Arusha has a total capacity of 3,515 linear metres and annual operational costs of \$97,900, covering electricity, fire alarm and suppression systems maintenance, heating, ventilation and air conditioning maintenance and other expenses. These costs reflect minimized energy costs owing to the thermal stability of the building and the temperate climate of Arusha. The resulting annual cost per linear metre is \$27.85. Comparable annual costs per linear metre for physical archives repositories are \$39.25 in The Hague, \$90 in New York and \$112 in Geneva. **The Advisory Committee notes that any decision on the location of archives to be preserved by the Mechanism remains within the purview of the Security Council. More broadly, however, noting a significant variation in the annual cost per linear metre for maintaining physical archives across different duty stations, such as \$27.85 in Arusha, \$39.25 in The Hague, \$90 in New York and \$112 in Geneva, the Committee considers that a Secretariat-wide review of archival repositories and storage costs merits consideration, particularly in the context of ongoing efforts to rationalize operational expenditures. The Committee therefore trusts that the Secretary-General will provide, in the next peacekeeping and programme budget proposals, information on the location, costs and operational requirements of repositories of the archives of the United Nations Secretariat.**

V. Evolution of the budgets of the Mechanism and proposed resource requirements for 2026

A. Evolution of the budgets of the Mechanism

16. Upon enquiry, the Advisory Committee was provided with a table showing the evolution of the budgets of the Mechanism, including expenditure levels for the 2020–2026 period (see table 1).

Table 1
Evolution of the budgets of the Mechanism, including expenditure levels, for the period 2020–2026

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>2020</i>		<i>2021</i>		<i>2022</i>		<i>2023</i>		<i>2024</i>		<i>2025</i>		<i>2026 estimate (before recosting)</i>
	<i>Approved budget</i>	<i>Expenditures</i>	<i>Approved budget</i>	<i>Expenditures</i>	<i>Approved budget</i>	<i>Expenditures</i>	<i>Approved budget</i>	<i>Expenditures</i>	<i>Approved budget</i>	<i>Expenditures</i>	<i>Approved budget</i>	<i>Expenditures as at 31 October</i>	
Posts	21 811.0	20 118.6	24 214.9	21 689.9	20 982.8	21 608.3	17 416.8	18 420.0	17 231.0	17 085.7	16 591.0	14 503.7	15 254.9
Other staff costs	37 873.3	38 135.2	38 895.9	37 123.0	36 029.5	32 570.3	30 399.9	27 949.0	21 211.0	21 665.9	19 633.7	15 520.6	15 320.1
Non-staff compensation	5 024.2	4 545.0	4 551.9	4 410.4	4 674.2	4 373.6	5 482.4	5 069.4	4 466.9	3 906.0	4 543.4	4 104.3	4 208.5
Hospitality	10.2	0.6	10.6	0.5	10.8	5.4	11.5	4.4	12.1	1.3	11.3	0.8	9.6
Experts	155.9	0.7	214.5	–	104.7	170.6	74.6	3.6	37.0	–	–	–	–
Consultants	–	26.9	10.1	72.6	–	0.1	13.0	61.5	–	1.7	6.7	41.1	–
Travel of representatives	329.5	48.0	231.5	60.1	245.6	229.1	203.0	122.6	296.1	143.6	–	–	–
Travel of staff	1 443.7	577.3	1 128.0	872.8	945.6	1 308.2	1 488.3	1 281.8	776.7	1 031.0	674.1	479.9	538.6
Contractual services	8 823.7	8 582.6	7 996.9	6 603.1	7 689.7	5 833.3	8 709.7	6 654.8	6 134.7	6 281.2	5 849.4	4 907.7	5 215.6
General operating expenses	8 381.6	6 740.4	8 260.8	6 924.3	8 338.1	6 278.1	8 080.1	7 814.1	7 517.4	7 318.7	6 969.4	6 437.6	6 031.2
Supplies and materials	698.3	418.1	691.5	398.1	598.9	453.9	549.8	487.1	555.4	329.9	375.1	144.4	253.0
Furniture and equipment	1 438.8	4 538.9	1 185.0	3 104.1	894.4	1 798.1	808.1	2 481.3	631.2	1 159.5	399.7	621.2	326.8
Improvement of premises	231.6	316.8	122.3	109.7	122.7	0.3	103.2	153.9	73.3	–	65.2	0.1	–
Grants and contributions	690.0	445.7	918.0	299.0	740.3	265.3	1 610.8	372.0	1 189.6	345.3	1 008.7	173.5	157.3
Other expenditures	–	–	–	–	–	73.1	–	2.1	–	–	–	–	–
Staff assessment	10 012.7	8 874.6	9 088.1	8 678.7	8 312.9	7 739.9	6 994.1	7 000.6	5 326.7	6 185.3	4 836.1	4 662.5	4 076.7
Total (gross)	96 924.5	93 414.2	97 520.0	90 346.3	89 690.2	82 707.6	81 945.3	77 878.2	65 459.1	65 455.1	60 963.8	51 597.5	51 392.2

17. The Advisory Committee recalls that the Mechanism has historically underspent its approved resources (A/79/619, para. 16, A/78/621, para. 19, A/77/626, para. 15, A/76/577, para. 10, and A/75/632, para. 10) and notes the improvement in the expenditure patterns. The Committee trusts that, with the completion of its main judicial activity and its focus on residual activities, future budget submissions will continue to reflect accurate planning and realistic estimates of resource requirements.

B. Financial situation

18. Upon enquiry, the Advisory Committee was provided with the monthly financial ratios of the Mechanism for the period 2021–2025, as well as monthly cash holdings and cash balances for the same period, as at 31 October 2025. The information provided shows that the total cash at hand for the Mechanism at that date amounted to \$144,400,000 and there was a negative cash balance of \$2,539,769. The Board of Auditors noted that the Mechanism's solvency ratio was 1.61 as at December 2024. The Committee was informed that the solvency ratio was 1.4 as at 31 October 2025. A solvency ratio above 1 indicates an entity's ability to meet its overall obligations (A/80/253, para. 20 and table 3). **The Advisory Committee notes that the financial situation of the Mechanism, including its solvency ratio and cash holdings, remains sound (A/79/619, para. 17, A/78/621, para. 20, A/77/626, para. 16, A/76/577, para. 13, A/75/632, para. 11, and A/74/593, para. 13).**

C. Proposed budget for 2026

19. The resources proposed for 2026 amount to \$51,392,200 (gross) before recosting, reflecting a decrease of \$9,571,600, or 15.7 per cent, compared with the appropriation for 2025. The decrease includes the proposed abolishment of 15 posts and 29 general temporary assistance positions (A/80/505, para. 56). In proposing this level of resources, the Mechanism was guided, inter alia, by paragraph 9 of Security Council resolution 2740 (2024), in which the Council, among others, emphasized that, in view of the substantially reduced nature of the residual functions, the Mechanism had been established to be a small, temporary and efficient structure whose functions and size would diminish over time, with a small number of staff commensurate with its reduced functions. The Mechanism also took into consideration the UN80 Initiative (ibid., para. 57).

20. It is proposed that the staffing component of the Mechanism will comprise 176 posts and positions (97 temporary posts and 79 general temporary assistance positions) at the end of 2026, compared with 220 (112 temporary posts and 108 general temporary assistance positions) at the end of 2025, reflecting a 20 per cent staffing reduction. By the end of 2026, the staffing component would be 75 (57 posts and 18 positions) in Arusha, 99 (39 posts and 60 positions) in The Hague and 2 (1 post in the Programme Planning and Budget Division within the Department of Management Strategy, Policy and Compliance and 1 position in the Office of Legal Affairs) in New York.

Table 2
Summary of proposed staffing changes for 2026

Component	2025		2026		Variance		Percentage change	
	Arusha	The Hague	Arusha	The Hague	Arusha	The Hague	Arusha	The Hague
Office of the Prosecutor								
Posts	18	10	16	10	(2)	–	(11)	(0)
General temporary assistance positions	12	20	7	15	(5)	(5)	(42)	(25)
Subtotal	30	30	23	25	(7)	(5)	(23)	(17)
Registry								
Posts	48	34	41	29	(7)	(5)	(15)	(15)
General temporary assistance positions	17	58	11	45	(6)	(13)	(35)	(22)
Subtotal	65	92	52	74	(13)	(18)	(20)	(20)
Office of Internal Oversight Services, Programme Planning and Budget Division and Office of Legal Affairs								
Posts	–	2	–	1	–	(1)	–	(50)
General temporary assistance positions	–	1	–	1	–	–	–	–
Subtotal	–	3	–	2	–	(1)		(33)
Subtotal, posts	66	46	57	40	(9)	(6)	(14)	(13)
Subtotal, general temporary assistance positions	29	79	18	61	(11)	(18)	(38)	(23)
Total	95	125	75	101	(20)	(24)	(21)	(19)

21. The Advisory Committee recalls that the Security Council emphasized in its resolution [2740 \(2024\)](#) that the Mechanism was to be a small, temporary and efficient structure, whose functions and size will diminish over time and with a small number of staff commensurate with its reduced functions, and requested the Mechanism to continue to be guided in its activities by these elements. The Committee is of the view that, given the scale of the UN80 Initiative and of the set reduction targets to be achieved by most budget sections and Secretariat entities in the revised estimates of the proposed programme budget for 2026, the proposed level of resources for 2026 for the Mechanism should have reflected greater reductions. The Committee trusts that the Secretary-General will continue to review the number, location and levels of the posts and non-post resources of the Mechanism, and will present in his next report further rationalization and efficiencies, based on clear parameters, a review of the distribution of resources across duty stations (see para. 13 above) and a workload analysis for each remaining function (see also [A/79/619](#), para. 21).

22. It is proposed that, in 2026, the Mechanism would retain the following two staffing resources in New York: one post of Finance and Budget Officer (P-3) in the Programme Planning and Budget Division; and one general temporary assistance position of Legal Officer (P-4) in the Office of Legal Affairs. Information provided to the Advisory Committee indicates that the funding of these posts by the Mechanism

enables the Programme Planning and Budget Division and the Office of Legal Affairs to provide comprehensive support across the spectrum of their services, beyond the Mechanism. **The Advisory Committee notes the progressive reduction of the Mechanism's workload, its increased reliance on outsourced administrative services, as well as the establishment of the common administrative platform in New York. The Committee therefore considers that the need for backstopping resources for the Mechanism in New York, which also serve broader Headquarters functions beyond the Mechanism's mandate, should be critically reassessed in the context of ongoing efforts under the UN80 Initiative, with a view to proposing their abolishment in the next budget submission (see also [A/79/619](#), para. 22).**

1. Post resources

23. The Secretary-General proposes 97 temporary posts, reflecting a decrease of 15 posts, or 13.4 per cent, compared with the level approved for 2025.

Table 3

Proposed temporary posts and post changes for 2026

	Number	Level
Approved for 2025	112	1 USG, 1 ASG, 1 D-1, 5 P-5, 15 P-4, 27 P-3, 5 P-2/1, 1 GS (PL), 18 GS (OL), 12 SS, 7 LL, 19 FS
Reclassification	–	1 Chief Administrative Officer (D-1) to Chief Administrative Officer (P-5)
Conversion	–	1 Administrative Assistant (FS) to Administrative Assistant (LL)
Abolishment	(15)	4 P-4, 2 P-3, 4 GS (OL), 1 LL, 1 FS, 3 SS
Proposed for 2026	97	1 USG, 1 ASG, 6 P-5, 11 P-4, 25 P-3, 5 P-2/1, 1 GS (PL), 14 GS (OL), 9 SS, 7 LL, 17 FS

Abbreviations: ASG, Assistant Secretary-General; FS, Field Service; GS (OL), General Service (Other level); GS (PL), General Service (Principal level); LL, Local level; SS, Security Service; USG, Under-Secretary-General.

24. As summarized in table 3 above and further described in annex II to the report of the Secretary-General, the proposed post changes reflect the following: (a) the abolishment of 15 posts (see para. 25 below); (b) the reclassification from D-1 to P-5 of the post of Chief Administrative Officer; and (c) the conversion of one post of Administrative Assistant (Field Service) to a Local level post (see also para. 38 below).

25. In Arusha, posts will decrease from 66 to 57 by the end of 2026, representing a reduction of nine posts (3 P-4, 1 P-3, 1 Field Service, 3 Security Service and 1 Local level), or 13.6 per cent. In The Hague, posts will decrease from 46 to 40 by the end of 2026, representing a decrease of six posts (1 P-4, 1 P-3 and 4 General Service (Other level)), or 13.3 per cent, including one post of Auditor (P-4) under the Office of Internal Oversight Services funded through the Mechanism's budget. It is planned that audit services equivalent to one post in 2026 will be funded through cost recovery that takes into account the downsizing impact on audit services. This may lead to a full-time equivalent that is lower than the requirements for a full-time position starting in 2027. **The Advisory Committee underscores the importance of maintaining robust oversight of organizational risks, particularly at a time of downsizing.**

Vacant posts and vacancy rates

26. Upon enquiry, the Advisory Committee was informed that there were no vacant posts as at 31 October 2025. The Committee also received information on the budgeted and actual vacancy rates for the period 2023–2026 (see table 4 below).

Table 4
Vacancy rates for the period 2023–2026
 (Percentage)

<i>Duty station</i>	<i>2023</i>		<i>2024</i>		<i>2025</i>		<i>2026</i>
	<i>Budgeted</i>	<i>Actual</i>	<i>Budgeted</i>	<i>Actual</i>	<i>Budgeted</i>	<i>Actual^a</i>	<i>Budgeted</i>
Arusha							
Professional and higher	2.4	0.7	3.0	1.3	2.3	-	1.0
General Service and related	0.7	1.4	1.5	0.3	0.8	-	0.8
The Hague							
Professional and higher	2.4	2.3	3.0	3.3	2.3	-	1.0
General Service and related	0.7	0.5	1.5	0.4	0.8	-	0.8

^a As at 31 October 2025.

27. The Advisory Committee recommends approval of the proposal of the Secretary-General for post resources for 2026 for the Mechanism.

2. Non-post resources

28. The proposed non-post resources in the amount of \$36,137,300 reflect a decrease of \$8,235,500, or 18.6 per cent, compared with the appropriation for 2025, owing mainly to reduced requirements under other staff costs (\$4,313,600), general operating expenses (\$938,300) and grants and contributions (\$851,400) ([A/80/505](#), tables 10 and 15).

Other staff costs

29. Resource requirements under other staff costs in the amount of \$15,320,100, represent a decrease of \$4,313,600, or 22 per cent, compared with the appropriation for 2025, reflecting the reduction of 29 general temporary assistance positions, from 108 to 79, or a 27 per cent reduction, as follows: (a) in Arusha, from 29 to 18 positions by the end of December 2026, representing a reduction of 11 positions (2 P-5, 1 P-4, 1 P-3, 2 P-2, 2 Field Service and 3 Local level), or 38 per cent; and (b) in The Hague, from 79 to 61 positions by the end of December 2026, representing a reduction of 18 positions (2 P-4, 3 P-3, 1 General Service (Principal level) and 12 General Service (Other level)), or 24 per cent.

30. Information previously provided to the Advisory Committee indicates that, while temporary posts constitute the baseline resources required to support mandated activities, resources over and above this baseline are provided in the form of general temporary assistance positions and are scalable up or down depending on the level of judicial activities ([A/76/577](#), para. 23). With the conclusion of core crimes judicial proceedings in 2023 and the progressive outsourcing of administrative functions, 77 general temporary assistance positions were abolished at the end of 2024, and 22 positions will be abolished by the end of 2025. Notwithstanding these reductions, 79 general temporary assistance positions would remain at the end of 2026, 61 in The Hague branch and 18 in the Arusha branch.

31. While acknowledging the proposed reductions, the Advisory Committee notes that 79 general temporary assistance positions would remain as at the end of 2026, notwithstanding the completion of the Mechanism's main judicial work and its focus on continuing residual functions, which are supported through temporary posts. The Committee trusts that the Secretary-General will provide more information to the General Assembly at the time of its consideration of the present report and in the next budget proposal, on the distribution of general temporary assistance positions between Arusha and The Hague, as well as their remaining workload based on methodology underpinning the allocation of proposed resources to each function, including quantification of time per activity. The Committee also trusts that the next budget proposal will reflect further efficiencies (see also [A/79/619](#), para. 28, and para. 21 above).

Travel of staff

32. The proposed requirements under travel of staff amount to \$538,600, reflecting a reduction of \$135,500, or 20.1 per cent. The requested resources would provide, inter alia, for travel for cross-branch coordination (\$138,800) and for multiple trips to New York (\$126,800) by senior officials of the Mechanism and supporting staff. The Advisory Committee notes that expenditure for 2024 amounted to \$1,031,000 against an appropriation of \$776,700, representing an overexpenditure of \$254,300, and recalls the overexpenditure of \$362,600 for 2022. For 2025, expenditures amounted to \$479,900 as at 31 October 2025 against an appropriation of \$674,100. **The Advisory Committee notes the overexpenditures under this budget class and again stresses the need for the Mechanism to pursue greater efficiencies by combining trips and maximizing the use of virtual tools for coordination, resorting to official travel when in-person engagement is absolutely necessary. The Committee reiterates that the travel budget should be used judiciously and strictly in connection with mandated activities (see also [A/79/619](#), para. 29). In view of the above, the Committee recommends a reduction of 20 per cent (\$107,700) to the proposed resources under travel of staff.**

Contractual services

33. The proposed requirements under contractual services amount to \$5,215,600, reflecting a decrease of \$633,800, or 10.8 per cent, attributable mainly to a reduction in the resource requirements for external security support. Upon enquiry, the Advisory Committee was informed that the Mechanism had discontinued its arrangement with a security services company at The Hague and transitioned to hiring individual contractors at a lower cost, which was compliant with Department of Safety and Security standards. The Committee was also informed that the proposed amount included a provision of \$2,196,900 to cover detainee services, including the lease of cells and services for detainees and the costs of detention offices in The Hague. The Mechanism's cells in The Hague are in a segregated section in a national prison of the Kingdom of the Netherlands. Under the Agreement on Detention Facilities and Services between the Mechanism and the Ministry of Justice of the Kingdom of the Netherlands, cells may be provided only in blocks of 12 or 20 cells, corresponding to the physical layout of the wings in the prison, to ensure that the Mechanism detainees are not mixed with other inmates. At present, only 3 of the 12 leased cells are occupied.

General operating expenses

34. Proposed requirements under general operating expenses amount to \$6,031,100, reflecting a decrease of \$938,300, or 13.5 per cent. Upon enquiry, the Advisory Committee was informed that the lower requirements reflected the decreased staffing

levels and associated savings, particularly in The Hague, where premises were rented and it was anticipated that over 5,000 m² of office space and parking spaces would be vacated. An overview of non-staff costs for facilities at both branches is summarized in table 5 below.

Table 5
Cost of facilities by branch
(Thousands of United States dollars)

<i>Non-staff costs</i>	<i>Arusha</i>	<i>The Hague</i>
Maintenance	260.0	–
Utilities, electricity and tap water	97.3	186.1
Cleaning and ground maintenance	80.0	675.4
Fuel for backup generators	2.0	168.4
Insurance for buildings and systems	27.6	38.6
Rental of premises	–	1 878.8
Total	466.9	2 947.3

35. **Subject to its recommendation in paragraph 32 above, the Advisory Committee recommends approval of the proposal of the Secretary-General for non-post resources for 2026 for the Mechanism.**

D. Recosting

36. In paragraph 24 of its resolution [78/252](#), the General Assembly decided that the proposed programme budget should be recosted once, no later than at the start of the main part of the session, including income sections. Furthermore, in paragraph 29 of its resolution [79/257](#), the Assembly decided to recost only post resources as from 2026. As a result, the report of the Secretary-General contains an update of the rates assumed in the approved budget for 2025 related to inflation and the rates of exchange between the United States dollar and other currencies used by the Mechanism, standard costs for salaries, common staff costs and vacancy rates. The cumulative effects of the recosting adjustments to the proposed programme budget for 2026 result in an increase of \$4.8 million, reflecting increases due to changes in salaries (\$965,300), post adjustment multipliers (\$1,321,500), common staff costs (\$1,491,200) and staff assessment (\$781,700), as well as an increase of \$282,400 due to the lower average vacancy rate under the Professional and higher categories ([A/80/505](#), paras. 86–100). **The Advisory Committee notes the increase of \$4.8 million due to recosting adjustments to the proposed programme budget for 2026. After recosting, the proposed budget for 2026 would amount to \$56,234,400, reflecting a decrease of \$4,729,500, or 7.7 per cent, compared with the approved budget for 2025. The Committee recalls that some of the assumptions used for the recosting of the programme budget for 2026 and revised estimates require further clarification ([A/80/7/Add.16](#)) and trusts that additional information will also be provided to the General Assembly for the budget for the Mechanism.** The Committee further discusses recosting in its report on revised estimates: effect of changes in rates of exchange and inflation (*ibid.*).

VI. Other matters

Staff support during downsizing

37. Upon enquiry, the Advisory Committee was informed that, as downsizing progressed, the Mechanism continued to support staff seeking further employment, including through study leave, language courses and a modest study grant programme to contribute towards the cost of professional and personal development courses. The Mechanism also provided access to professional staff counselling services through the Joint Medical Service at the United Nations Office at Nairobi. In 2024, former Mechanism staff had been recruited by the United Nations Office at Nairobi, the International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011, the International Court of Justice and other international entities. The Committee was further informed that a total of 13 staff had expressed interest in taking the voluntary early separation programme. **The Advisory Committee notes the measures being implemented by the Mechanism to support staff during the downsizing process and trusts that it will continue its efforts to assist staff in identifying opportunities for future employment, in full compliance with the relevant regulatory framework (see also General Assembly resolution 79/255, para. 13, and A/79/619, para. 37).**

Nationalization and equitable geographical representation

38. In paragraph 16 of its resolution 79/255, the General Assembly reiterated its requests to the Secretary-General to continue his efforts to promote the nationalization of positions, as appropriate, and to report thereon in the context of his next budget proposal. Upon enquiry, the Advisory Committee was informed that the Mechanism regularly assessed where further nationalization might be appropriate for support functions, and that the nationalization of one post was proposed for 2026, through the conversion of a Field Service post to a national Local level post (see para. 24 above). Across all 233 encumbered posts and positions in the Mechanism as at 30 November 2025, there were 32 Tanzanian nationals in the Arusha branch and 63 European Union nationals in The Hague branch, including 28 Dutch nationals. In accordance with the administrative framework, non-Dutch European Union nationals can be hired locally against General Service and related posts. The Committee was also informed that, as at 30 November 2025, the 102 staff encumbering posts and positions in the Professional and higher categories were nationals of 40 Member States; 26 of them were from African States, 9 from Asia-Pacific States, 12 from Eastern European States, 1 from a Latin American and Caribbean State, 43 from Western European and other States and 11 from the United States of America. **The Advisory Committee trusts that further efforts to promote the nationalization of positions, as appropriate, will be reflected in the next budget submission (see also resolution 79/255, para. 16). The Committee also notes the imbalance of geographical representation of staff within the Mechanism and trusts that efforts will be made to achieve a more equitable geographical representation of Member States among the staff at all levels, in line with Article 101, paragraph 3, of the Charter of the United Nations.**

Settlement of claims

39. In paragraph 7 of its resolution 74/272, the General Assembly requested the Secretary-General to continue his efforts to pursue the recovery of the direct and indirect costs arising from errors and delays by contracting partners, namely the architect and the contractor, where economically feasible to do so, in the construction of the Mechanism's premises in Arusha. In paragraph 9 of its resolution 78/249, the

General Assembly recalled that provision and requested the Secretary-General to continue his efforts to settle all outstanding claims without delay and to report thereon in the context of the Mechanism's budget. Upon enquiry, the Advisory Committee was informed that Secretariat officials continued to engage on the matter, with a view towards reaching a satisfactory, expedient and economically feasible resolution. **The Advisory Committee trusts that more detailed information will be provided to the General Assembly during its consideration of the present report, with an update in the next report of the Secretary-General (see also [A/79/619](#), para. 41).**

VII. Conclusion

40. The actions to be taken by the General Assembly with respect to the financing of the Mechanism for 2026 are contained in paragraph 101 of the proposed budget ([A/80/505](#)). **Subject to its recommendations and observations above, the Advisory Committee recommends that the General Assembly approve the proposed resource requirements for 2026 for the Mechanism.**
