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

## Performance report on the budget of the International Residual Mechanism for Criminal Tribunals for 2020 and proposed budget for the Mechanism for 2022

### Report of the Advisory Committee on Administrative and Budgetary Questions

#### I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the performance report on the budget of the International Residual Mechanism for Criminal Tribunals for 2020 ([A/76/370](#)) and the proposed budget for the Mechanism for 2022 ([A/76/411](#)). The Advisory 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 2020 ([A/76/5/Add.15](#)) and the report of the Secretary-General on the implementation of the recommendations of the Board contained in its reports on the United Nations funds and programmes for the year ended 31 December 2020 ([A/76/307/Add.1](#)). During its consideration of the above-mentioned reports, the Committee met online with representatives of the Board and representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses dated 24 November 2021.

#### II. Budget performance for 2020

2. The General Assembly, by its resolution [74/259](#), approved total appropriations of \$96,924,500 for 2020. In his performance report on the budget of the Mechanism for 2020, the Secretary-General indicates that the expenditure recorded in 2020 amounted to \$93,414,200 (gross), or \$84,539,600 (net), resulting in a surplus of \$3,510,300 (gross), or \$2,372,200 (net) ([A/76/370](#), table 1). Lower-than-anticipated expenditure was due mainly to delays in the judicial proceedings resulting from the impact of the coronavirus disease (COVID-19) pandemic: in The Hague, delays in the *Stanišić and Simatović* retrial and the *Mladić* appeal resulted in the deferment of judgments in both cases to 2021 and, in Arusha, the *Nzabonimpa et al.* contempt case



went beyond the initially budgeted six-month period in 2020. The lower expenditure was offset in part by additional and unbudgeted resources required by the arrest of Félicien Kabuga in Arusha and the ensuing pretrial activities. Furthermore, remote working conditions necessitated additional investments to secure software licences and make upgrades to the enterprise network to facilitate the uninterrupted operations of the Mechanism (*ibid.*, paras. 2, 3, 6 (b) and 8 (a)).

3. In addition to the recorded underexpenditure, the Secretary-General identifies a surplus arising from the cancellation of commitments pertaining to the 2018–2019 biennium and other revenue in the amount of \$8,736,500, as reported in the financial reports and audited financial statements for the year ended 31 December 2020. As a result, it was proposed that an amount of \$12,246,800 (gross) and \$11,108,700 (net) be returned to Member States (*ibid.*, para. 12). The Advisory Committee notes that, in 2020, credits in the amount of \$10.1 million owing to unspent balances in the 2018–2019 biennium and the cancellation of prior-period obligations were returned to Member States, as reflected in General Assembly resolution [75/249](#). Upon enquiry, the Committee was informed, however, that, in some of the preceding years, it was not always possible to return funds to Member States, as a result of extraordinary circumstances relating to the consolidation of accounts and cash balances from the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda, and also due to outstanding contributions (see also para. 13 below). **The Advisory Committee trusts that the Secretary-General will provide greater clarity to the General Assembly at the time of its consideration of the present report.**

4. The actions to be taken by the General Assembly in connection with the performance report are contained in paragraphs 11 and 12 of that report. **The Advisory Committee recommends that the General Assembly take note of the performance report, including the final expenditure for 2020 in the amount of \$93,414,200 (gross) and \$84,539,600 (net), and approve the return of a net surplus of \$12,246,800 (gross) and \$11,108,700 (net) in 2020 as a credit against assessments to Member States for 2022.** In response to a query as to the implications of approving the return of a gross and net surplus, the Committee was informed that the presentation of gross and net figures in the context of the Mechanism's budgets is consistent with the presentation in previous budgets and performance reports of the Mechanism. The difference between gross and net relates to staff assessment, which is used to offset future assessments in line with Assembly resolution [973 \(X\)](#) of 15 December 1955 and regulation 3.2 (e) of the Financial Regulations and Rules of the United Nations, and would therefore have an impact on the assessments for 2022. **The Advisory Committee trusts that further clarification regarding the difference between the net and gross surplus will be provided to the General Assembly at the time of its consideration of the present report.**

### III. Recommendations of the Board of Auditors

5. The Board of Auditors reported that, at the end of 2020, of 29 recommendations pertaining to the Mechanism, 8 had been fully implemented, 12 were under implementation and 9 had not been implemented. In 2020, the Mechanism experienced a decrease in its implementation rate compared with the previous year (28 per cent in 2020, compared with 37 per cent in 2019) ([A/76/173](#), table 9 and para. 223). Upon enquiry, the Advisory Committee was informed by the Board that six recommendations had been outstanding for two years or more, and that there were disagreements regarding some of the Board's findings and recommendations. Of a total of 18 recommendations resulting from the 2020 audits that were not accepted by the audited entities, 5 (or 27.7 per cent) related to the Mechanism. Furthermore, the Committee notes that the Mechanism accepted 10 recommendations from the 2020 audit but subsequently

requested their closure, in some cases, without presenting sufficient information that the actions taken would serve to implement the recommendations effectively and meaningfully (see also [A/76/554](#), para. 51). For instance, the Mechanism considered that the recommendation to strengthen the budget planning process, including with respect to the requirements for general temporary assistance, had been implemented on the basis that it had improved the process of substantiation and documentation of approvals to changes in general temporary assistance and that such substantiation had guided the formulation of the budget proposal for 2022 ([A/76/307/Add.1](#), para. 1294; [A/76/411](#), annex II; see also para. 25 below). **The Advisory Committee considers that the Mechanism should improve the rate and timeliness of the implementation of the recommendations of the Board of Auditors. The Committee trusts that, in the next reporting periods, the Mechanism will fully cooperate with the Board and enhance its collaboration, in particular regarding the recommendations that have been partially accepted, not accepted or for which closure had been requested. The Committee also stresses that the recommendations should be implemented effectively and thoroughly and trusts that detailed information on the planned and undertaken implementation measures will be provided in the next reports of the Secretary-General (see also [A/76/554](#), paras. 47–51).**

#### IV. Mandate and planning assumptions

6. The Secretary-General indicates that the Mechanism's programme of work in 2022 will consist primarily of mandated continuous activities, including witness protection, supervision of the enforcement of sentences, assistance to national jurisdictions, tracking of fugitives and archives management. In addition, the Mechanism will carry out mandated ad hoc activities, mainly related to trial and appeal proceedings ([A/76/411](#), paras. 3–5). Upon enquiry, the Advisory Committee was provided with information on the progress made and expected developments in relation to its judicial workload, including the following:

- (a) The *Mladić* appeal was completed in 2021, bringing the case to an end;
- (b) The judgment in the *Stanisić and Simatović* retrial was delivered in 2021. Appeal proceedings in the case have commenced and are expected to conclude within two years;
- (c) The *Nzabonimpa et al.* trial (previously known as *Turinabo et al.* and referred to as *Fatuma et al.* on appeal) also concluded in 2021. The appeal proceedings, which have a much narrower scope compared with the trial, are anticipated to conclude in mid-2022;
- (d) The *Kabuga* case continues to be at the pretrial phase and is nearly trial-ready. Despite being an Arusha branch case, Mr. Kabuga has been detained at The Hague branch since his transfer into the custody of the Mechanism on 26 October 2020, pending judicial determination on his fitness to be transferred to Arusha. **The Advisory Committee trusts that an update on this case, pending judicial determination on his fitness to be transferred to Arusha, will be provided to the General Assembly at the time of its consideration of the present report.**

7. The Advisory Committee notes that the General Assembly, in its resolution [75/249](#), requested the Secretary-General to ensure that the Mechanism undertakes all efforts necessary to expedite the conclusion of its remaining work, including by making greater use of the lessons learned, and to report on concrete measures undertaken in this regard in the next budget proposal (resolution [75/249](#), paras. 3 and 6). The Committee also recalls that the Security Council, in paragraph 9 of its resolution [2529 \(2020\)](#), requested the Mechanism, inter alia, to further enhance efficiency and effective and transparent

management, including regarding the production of clear and focused projections of completion timelines at the earliest stage possible and disciplined adherence thereto.

8. The Advisory Committee notes the completion of key judicial activities in 2021 and reiterates its recommendation that the General Assembly again request the Secretary-General to ensure that the Mechanism makes every effort to promptly conclude its remaining work, and to report thereon in the next budget submission (see also [A/75/632](#), para. 5).

## **V. Evolution of the budgets of the Mechanism and proposed resource requirements for 2022**

### **A. Evolution of the budgets of the Mechanism**

9. Upon request, the Advisory Committee was provided with a table showing the evolution of the budgets of the Mechanism, including expenditure levels, since its inception in 2012 (see table 1).

Table 1  
**Evolution of the budgets of the Mechanism, including expenditure levels, for the period 2012–2021**

(Thousands of United States dollars)

Object of expenditure	2012–2013			2014–2015			2016–2017			2018–2019			2020		2021		2022
	Initial appropriation	Revised appropriation	Expenditure	Initial appropriation	Revised appropriation	Expenditure	Initial appropriation	Revised appropriation	Expenditure	Initial appropriation	Revised appropriation	Expenditure	Approved appropriation	Expenditure	Approved appropriation	Expenditure as at 31 October 2021	Estimate (before recosting)
Posts	9 403.5	9 625.8	4 894.2	23 927.0	22 311.1	24 842.4	40 957.9	38 701.2	36 020.8	39 442.9	40 091.4	37 807.0	21 811.0	20 118.6	24 214.8	17 796.9	23 906.7
Other staff costs	18 768.9	20 679.1	2 688.5	42 290.4	40 751.7	12 848.7	43 674.2	43 864.0	43 905.5	79 232.0	78 723.0	72 544.8	37 873.3	38 135.2	38 895.9	30 438.8	36 730.9
Non-staff compensation	3 335.8	3 691.8	9.7	4 091.7	3 943.2	181.8	8 453.1	8 665.9	4 758.6	11 549.2	11 358.5	9 566.7	5 024.2	4 545.0	4 551.9	3 950.3	4 695.8
Hospitality	–	–	–	22.3	21.4	0.9	31.4	31.1	30.3	21.5	21.1	6.1	10.2	0.6	10.6	0.5	10.6
Experts	–	–	–	541.3	520.4	192.9	333.9	326.8	359.0	287.4	284.0	409.6	155.9	0.7	214.5	71.2	102.6
Consultants	140.3	155.2	53.4	160.4	154.5	44.7	66.1	64.2	64.2	24.2	22.6	22.6	–	26.9	10.1	3.6	–
Travel of representatives	311.4	311.2	58.0	197.2	196.9	63.9	339.0	337.0	1.0	411.7	413.3	0.7	329.5	48.0	231.5	64.1	231.5
Travel of staff	2 339.1	2 338.1	1 186.2	3 060.3	3 055.9	1 805.4	2 513.6	2 498.5	2 767.9	2 927.0	2 938.8	2 470.8	1 443.7	577.3	1 128.0	579.3	990.1
Contractual services	4 187.4	4 622.6	375.2	11 585.0	11 189.6	6 308.9	8 952.2	8 988.4	8 322.3	14 784.0	14 707.2	18 779.7	8 823.7	8 582.6	7 996.9	5 279.3	7 926.9
General operating expenses	3 663.5	3 958.3	463.3	11 899.3	11 461.4	6 897.2	14 568.3	14 641.5	11 787.2	21 046.9	20 874.4	16 237.3	8 381.6	6 740.4	8 260.8	6 298.3	8 595.0
Supplies and materials	483.9	535.6	4.4	832.2	801.6	554.1	1 126.2	1 115.1	669.1	1 323.0	1 302.8	764.8	698.3	418.1	691.5	299.0	617.4
Furniture and equipment	1 079.0	1 194.1	2 685.3	7 622.4	7 350.6	4 338.8	4 044.0	4 033.9	3 377.1	2 763.0	2 719.4	5 003.3	1 438.8	4 583.9	1 185.0	1 101.3	875.6
Improvement of premises	3 385.3	3 746.8	3 000.0	6 253.0	6 237.7	3 110.2	51.9	52.4	197.6	212.3	213.6	244.5	231.6	316.8	122.3	1.0	120.1
Grants and contributions	227.0	227.0	1.2	349.0	349.0	103.6	1 833.5	1 833.5	3 162.8	1 022.5	1 020.7	1 001.4	690.0	445.7	918.0	230.6	715.5
Staff assessment	2 446.6	2 590.9	1 155.0	7 465.1	7 176.8	9 102.5	10 458.9	10 594.2	12 369.8	20 976.5	21 029.8	17 335.8	10 012.7	8 874.6	9 088.1	7 215.2	8 451.6
<b>Total (gross)</b>	<b>49 771.7</b>	<b>53 676.5</b>	<b>16 574.4</b>	<b>120 296.6</b>	<b>115 521.8</b>	<b>70 396.0</b>	<b>137 404.2</b>	<b>135 747.7</b>	<b>127 792.9</b>	<b>196 024.1</b>	<b>195 720.6</b>	<b>182 195.1</b>	<b>96 924.5</b>	<b>93 414.2</b>	<b>97 519.9</b>	<b>73 329.1</b>	<b>93 970.3</b>

10. **The Advisory Committee notes that, while the budget of the Mechanism has repeatedly increased, overall expenditure has consistently remained below the approved levels (see also [A/75/632](#), para. 10).**

11. Upon enquiry, the Advisory Committee was informed that the conclusion of key proceedings in 2021 enabled the proposal of reduced requirements for 2022, and it was expected that the conclusion of appeal proceedings as well as the completion of the *Kabuga* trial would result in further reductions. However, without more certain knowledge of the evolution of the remaining proceedings, the Secretariat considered that it was premature to make specific projections as to when and to what extent the anticipated reductions would become feasible.

12. **The Committee trusts that the next budget proposals of the Mechanism will reflect the appropriate resource requirements, including the commensurate number of staff members, in line with the progressive completion of its work (see also resolution [2529 \(2020\)](#) para. 6).**

#### *Financial situation*

13. The Advisory Committee was provided, upon request, with the monthly financial ratios of the Mechanism for the period 2017–2021 (see annex I), as well monthly cash holdings and cash balances for the period 2019–2021 (see annex II), as at 31 October 2021. The Committee was informed, upon enquiry, that cash balances were the balances held by the Mechanism in the cash pool. While they reflect the cash available for use by the Mechanism, they do not take into account any outstanding liabilities or obligations associated with the Mechanism. The total cash at hand for the Mechanism at that date amounted to \$169,100,000 and the cash balance was \$22,988,900. **The Advisory Committee notes that the financial situation of the Mechanism, including its cash position, remains sound (see also [A/75/632](#), para. 11 and [A/74/593](#), para. 13). The Committee trusts that further updates on the cash holdings and cash balances will be provided to the General Assembly at the time of its consideration of the present report and included in the next budget submission.** The Committee will make related observations in its report on improving the financial situation of the United Nations.

## **B. Proposed budget for 2022**

14. In his report, the Secretary-General indicates that the resources proposed for 2022 amount to \$93,970,300 before recosting, reflecting a net decrease of \$3,549,600 (or 3.6 per cent) compared with the appropriation for 2021, inclusive of a reduction of approximately \$2.2 million (5.6 per cent) under general temporary assistance. The decrease is due mainly to lower requirements resulting from the completion of the *Mladić* appeal as well as the transition of both the *Stanisić and Simatović* retrial and the *Nzabonimpa et al.* contempt trial to the less resource-intensive appeal phase (see [A/76/411](#), paras. 80–81). It is further indicated that the proposed level of resources reflects the outcome of the comprehensive review of post and non-post resources, including requirements for general temporary assistance positions, pursuant to the request of the General Assembly in paragraph 4 of its resolution [75/249](#) (*ibid.*, para. 78).

### **1. Post resources**

15. The Secretary-General proposes 187 temporary posts (128 in Arusha, 58 in The Hague and 1 in New York), at the same level approved by the General Assembly for 2021, to carry out its continuous activities, as summarized in table 2.

Table 2  
Staffing resources (temporary posts)

	Number	Level
Approved for 2021	187	1 USG, 1 ASG, 1 D-1, 6 P-5, 23 P-4, 29 P-3, 13 P-2/1, 26 GS (OL), 38 SS, 14 LL, 35 FS
Reclassification	–	2 P-4 to 2 P-3 under Registry
Reassignment	–	1 Administrative Officer (P-4) as Chief of Unit, Procurement (P-4), 1 Programme Management Officer (P-3) as Legal Officer (P-3) and 1 Associate Witness Protection and Support Officer (P-2) as Associate Legal Officer (P-2) under Registry
Proposed for 2022	187	1 USG, 1 ASG, 1 D-1, 6 P-5, 21 P-4, 31 P-3, 13 P-2/1, 26 GS (OL), 38 SS, 14 LL, 35 FS

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

16. As outlined in annex III of the report of the Secretary-General, the proposed staffing changes comprise the following: (a) the downward reclassification of two External Relations Officer posts, one at each branch, from P-4 to P-3, due to the anticipated reduction in media engagement given the decrease in court activities; (b) the reassignment of one post of Administrative Officer (P-4) as Chief of Unit, Procurement, in Arusha, to strengthen timely procurement; (c) the reassignment of one post of Programme Management Officer (P-3) as Legal Officer in the Office of the Registrar in Arusha, to provide additional legal support, including in view of the forthcoming *Kabuga* trial; and (d) the reassignment of one post of Associate Witness Protection and Support Officer (P-2) as Associate Legal Officer in the Office of the Registrar in The Hague to strengthen the Mechanism's capacity to respond to requests for assistance from national jurisdictions and to undertake judicial record-keeping tasks.

17. Upon enquiry, the Advisory Committee was informed that the Mechanism did not anticipate any significant changes in the continuous workload beyond what was reflected in the budget submission and, therefore, no posts were proposed for abolishment in 2022. The Committee requested but did not receive detailed justification for every post included in the budget. **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide detailed information on the workload of all the temporary posts provided in the next budget submission for the Mechanism (see also paras. 12 above and 25 below).**

*Vacant posts, special post allowance and vacancy rates*

18. Information provided to the Advisory Committee indicates that no posts at the Mechanism had been vacant for more than one year. As regards the current incumbency status, the Committee did not receive consistent information. In the responses provided, the Secretariat noted that, as at 31 October 2021, all posts were encumbered, but it also stated that a P-3 post in the Programme Planning and Budget Division in New York had been vacant since June 2021 and the recruitment was ongoing. **The Advisory Committee trusts that the Secretary-General will provide updated information on the incumbency status of the Mechanism's posts, as well as any related recruitment efforts, to the General Assembly at the time of its consideration of the present report and in the context of the next budget submission.**

19. Information provided to the Advisory Committee also indicates that one post (Field Service) was encumbered through special post allowance for over one year, since 26 June 2020, and that candidates were under review. The proposed vacancy rate for 2022 for all continuing posts in The Hague, Arusha and New York was 0.2 per cent, the same as the approved vacancy rate for 2021.

### *Nationalization*

20. In its resolution 75/249, the General Assembly requested 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 (resolution 75/249, para. 5). In his report, the Secretary-General indicates that the Mechanism examined its staffing structure with a view to identifying further opportunities for greater nationalization and concluded that, in order to retain independence and reflect the Mechanism's geographically diverse character, substantive and management functions should continue to be performed by international staff in the Professional and higher categories. In contrast, it was considered that staffing for performing support functions in the General Service and Field Service categories should be examined for further nationalization opportunities (A/76/411, annex II). Upon enquiry, the Advisory Committee was informed that, in Arusha, 67 per cent of support functions were performed by nationals of the United Republic of Tanzania, with a further 18 per cent of support staff from other States of the Group of African States. By comparison, in The Hague, 30 per cent of the support functions were performed by nationals of The Netherlands, with an additional 25 per cent of support staff from other States of the Group of Western European and Other States. The Committee was also informed that, in Arusha, personnel in the Field Service category were utilized for highly specific services requiring skills not readily available through local General Services posts. **The Advisory Committee encourages the Secretary-General to make further efforts to promote nationalization, as appropriate, including in The Hague, and provide an update in the context of the next budget submission.**

21. **Subject to its recommendation in paragraph 17 above, the Advisory Committee recommends approval of the proposal of the Secretary-General for post resources for the Mechanism for 2022.**

## **2. Non-post resources**

22. Proposed non-post resources in the amount of \$70,036,600 reflect a net decrease of \$3,241,500 (or 4.4 per cent) compared with the appropriation for 2021.

### *Other staff costs*

23. The resource requirements proposed under other staff costs amount to \$36,730,900, reflecting a decrease of \$2,165,000 (or 5.6 per cent) compared with the 2021 appropriation, and relate mainly to the requirements for general temporary assistance. Information provided to the Advisory Committee indicates that, while the continuous component of the Mechanism represented by the temporary posts constitutes 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. Upon enquiry, the Committee was informed that general temporary assistance positions, in addition to working on trials and appeals, were utilized to provide administrative services and ad hoc support to continuous activities when the workload of the continuing staff is greater than anticipated.

24. The Advisory Committee was also informed that the total number of general temporary assistance positions would evolve as follows: from 386 positions as of December 2021 to 298 as of January 2022 and to 283 as of December 2022, reflecting an overall reduction of 103 positions. Excluding one position of Auditor (P-4) in the Office of Internal Oversight Services (OIOS) that will be discontinued at the end of December 2021, the proposed reductions at each branch of the Mechanism are as follows:



(a) In Arusha, positions would decrease from 179 as of December 2021 to 119 at the end of 2022. The overall reduction of 60 positions reflects both the impact of the conclusion of the *Nzambonimpa et al.* contempt trial and the need to retain staff to support the *Kabuga* trial;

(b) In the Hague, positions would decrease from 206 as of December 2021 to 164 at the end of 2022. The overall reduction of 42 positions reflects mainly the conclusion of the *Mladić* case and the transition of the *Stanisić and Simatović* case to the appeal phase, which entails reduced requirements compared with the preceding trial phase.

25. The Advisory Committee acknowledges the reduction of 103 positions. The Committee, however, also notes the continued high level of resources notwithstanding the reduced judicial activities, in particular at The Hague branch. Without comprehensive information on the workload of the continuous temporary posts (see para. 17 above) and more specific and clear information on the workload of general temporary assistance positions as well as their scalability over time, in particular as regards positions performing administrative functions and supplementing continuous activities, the Committee is not convinced that the proposed resource levels are fully justified. Taking also into account the activities at each branch, the Committee therefore recommends a reduction of 5 per cent (or \$1,039,400) in The Hague and a reduction of 3 per cent (or \$433,600) in Arusha under other staff costs. The Committee also encourages the Mechanism to seek greater efficiencies and apply lessons learned with a view to achieving further reductions under other staff costs in the next budget submission, in line with the progressive completion of its work.

#### *Travel of staff*

26. Proposed requirements for the travel of staff amount to \$990,100, reflecting a reduction of \$137,900, or 12.2 per cent, compared with the appropriation for 2021. Upon enquiry, the Advisory Committee was informed that, of the proposed requirements, an amount of \$63,400 would provide for travel on training and \$29,200 would provide for attendance at meetings and conferences, inclusive of a provision of \$9,100 for the participation of one staff member from Arusha in the Staff-Management Committee meeting in New York for 10 days. Expenditure under travel of staff amounted to \$577,300 in 2020 and \$579,300 as at 31 October 2021. The Advisory Committee reiterates its view that, in applying lessons learned from the COVID-19 pandemic, travel for workshops, conferences or meetings would be kept to a minimum and greater use would be made of virtual meetings and online training tools (see also [A/76/7](#), para. 67). Taking also into account the level of expenditure in the current and previous periods, the Committee recommends a reduction of 10 per cent, or \$99,000, under travel of staff.

27. In its resolution [75/249](#), the General Assembly urged the Mechanism to undertake all efforts necessary to improve its travel planning procedures, including compliance with the advance purchase policy directive (resolution [75/249](#), para. 7). The Advisory Committee notes that the Mechanism's compliance with the advance booking policy declined to 27 per cent in 2020 ([A/76/411](#), table 17), compared with a compliance rate of 43 per cent in 2019 ([A/75/383](#), table 16) and 38 per cent in 2018 ([A/74/355](#), table 5). Upon enquiry, the Committee was informed that the Mechanism was addressing the request of the General Assembly by issuing broadcast messages and directly engaging with travellers. **Considering the actions undertaken thus far and a history of relatively low compliance, the Advisory Committee is of the view that the Mechanism should adopt more stringent measures, including the establishment of tighter internal controls, to improve its compliance rate with the advance booking policy and report thereon in the next budget submission.**

*Contractual services*

28. Requirements amounting to \$7,926,900 are proposed under contractual services, representing a decrease of \$70,000, or 0.9 per cent, compared with the approved resources for 2021. The proposed amount would provide, inter alia, for services related to ad hoc judicial proceedings and other expenses, including training. As at 31 October 2021, expenditure under contractual services amounted to \$5,279,300. **In view of the decreasing activities of the Mechanism, the expansion of remote learning opportunities during the pandemic, and taking also into account the level of expenditure, the Advisory Committee considers that further efficiencies can be achieved and therefore recommends a reduction of 5 per cent, or \$396,300, under contractual services.**

*General operating expenses*

29. Requirements amounting to \$8,595,000 under general operating expenses reflect an increase of \$334,200, or 4.0 per cent, compared with the resources approved for 2021. Expenditure amounted to \$6,740,400 in 2020 and \$6,298,300 as at 31 October 2021. **Given the pattern of expenditure in the current and previous periods as well as the decreasing level of activities, the Advisory Committee recommends a reduction of 5 per cent, or \$429,700, under general operating expenses.**

*Supplies and materials*

30. The proposed provision of \$617,400 under supplies and materials represents a decrease of \$74,100, or 10.7 per cent, compared with the approved resources for 2021. Expenditure amounted to \$418,100 in 2020 and \$299,000 as at 31 October 2021. **In view of the pattern of expenditure in the current and previous periods and the decreasing staffing levels, the Advisory Committee recommends a reduction of 5 per cent, or \$30,900, under other supplies, services and equipment (see also [A/76/7](#), para. 73).**

31. **Subject to its recommendations in paragraphs 25, 26, 28, 29 and 30 above, the Advisory Committee recommends approval of the proposal of the Secretary-General for non-post resources for the Mechanism for 2022.**

## VI. Other matters

*Impact of the coronavirus disease pandemic and lessons learned*

32. Upon enquiry, the Advisory Committee was informed that the impact of the COVID-19 pandemic on the Mechanism's judicial operations was profound, as court proceedings relied heavily on the physical presence of participants, with the exception of occasional witnesses appearing remotely via videoconference. The Mechanism adapted by introducing revised operating practices as well as new technology and systems that enabled remote participation in the proceedings, with each participant having full access to electronic evidence presentation, live transcripts, simultaneous interpretation and confidential intra-party communications. Such facilities were previously available only in the courtroom. In addition, measures for enhanced separation, distancing and hygiene were introduced for those who did appear in court in person. The Committee was further informed that, while viva voce appearances are preferred given the Mechanism's complex cases, the enhancements put in place resulted in resumed court operations when participants could not travel and limited delays to courtroom proceedings. **The Advisory Committee trusts that comprehensive information on best practices and lessons learned regarding the pandemic, including challenges, efficiency gains and potential savings, will be provided in the next budget report.**

*Office of Internal Oversight Services evaluation*

33. In his report, the Secretary-General indicates that, in 2022, OIOS plans to conduct an evaluation of the methods and work of the Mechanism pursuant to Security Council resolution 2529 (2020) (A/76/411, para. 19 (a)). Upon enquiry, the Advisory Committee was informed that the implementation of four recommendations arising from the two previous evaluations of the Mechanism, completed in 2018 and 2020, remained pending.

34. The Secretary-General indicates that the findings of the most recent OIOS evaluation guided the proposed programme plan for 2022, including with respect to strengthening cross-organ and cross-branch collaboration (ibid., paras. 17–18). Upon enquiry, the Advisory Committee was informed that collaboration between teams in Arusha and The Hague had been increasingly enhanced, and resources at each branch were available to be flexibly deployed to work on matters arising from either branch as necessary or to ensure even workload distribution. **The Advisory Committee notes the efforts made to improve collaboration across branches. The Committee, however, emphasizes that enhanced collaboration should not translate into an amalgamation of posts and functions, and stresses that resources should be utilized in accordance with the purpose and functions approved by the General Assembly. The Committee underscores that budget submissions should present resource requirements in an accurate, transparent and comprehensive manner.**

*Extrabudgetary resources*

35. In his report, the Secretary-General indicates that extrabudgetary resources for 2022 are projected in the amount of \$1,248,000, representing a decrease of \$88,700 compared with the estimates for 2021, due mainly to the anticipated completion of some extrabudgetary-funded activities. In 2022, the extrabudgetary resources will, inter alia, contribute to the processes of transitional justice and strengthen the rule of law in the countries of the former Yugoslavia (ibid., para. 76).

*Co-location of the Residual Special Court for Sierra Leone within the Mechanism's premises in Arusha*

36. The Advisory Committee recalls that the interim seat of the Residual Special Court for Sierra Leone is in The Hague, where it is co-located with the Mechanism, with an annual rental fee of \$33,888. The archives of the Court are currently hosted in the National Archives of the Netherlands in The Hague, at no cost to the Court (A/76/329, para. 60). Upon enquiry, the Committee was informed that, with the installation of additional office space at the Arusha premises to host the *Kabuga* trial, the Mechanism had conveyed to the Court the potential availability of space that could be used to accommodate its staff, but not its archives. Given its statutory requirement to be co-located with its archives, the Court was unable to consider a move to the Arusha premises under the present circumstances.

## VII. Conclusion

37. **Subject to its recommendations and observations above, the Advisory Committee recommends that the General Assembly approve the proposed resource requirements for the Mechanism for 2022.**

## Annex I

# Monthly financial ratios of the International Residual Mechanism for Criminal Tribunals for the period 2017–2021 (as at 31 October 2021)

Ratios	2021											
	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Assets-to-liabilities ratio (total assets to total liabilities)	1.9	1.8	1.8	1.8	1.7	1.7	1.6	1.6	1.5	1.5	–	–
Current ratio (current assets to current liabilities)	13.1	13.0	12.9	12.3	11.1	11.5	11.2	11.3	10.7	10.3	–	–
Quick ratio (cash + short-term investments + accounts receivable to current liabilities)	13.0	13.0	12.8	12.2	11.0	11.4	11.1	11.2	10.7	10.2	–	–
Cash ratio (cash + short-term investments to current liabilities)	6.5	6.8	6.9	7.6	6.9	7.1	6.8	7.3	7.3	7.0	–	–
Ratios	2020											
	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Assets-to-liabilities ratio (total assets to total liabilities)	2.2	2.1	2.0	2.0	1.9	1.9	1.8	1.8	1.7	1.7	1.6	1.3
Current ratio (current assets to current liabilities)	19.0	20.9	17.4	16.9	15.5	15.9	14.4	15.0	14.7	13.7	14.2	5.6
Quick ratio (cash + short-term investments + accounts receivable to current liabilities)	18.8	20.7	17.3	16.8	15.4	15.8	14.3	15.0	14.6	13.7	14.2	5.6
Cash ratio (cash + short-term investments to current liabilities)	10.2	11.8	10.6	11.0	10.1	10.3	9.8	10.2	10.5	9.8	10.1	4.0
Ratios	2019											
	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Assets-to-liabilities ratio (total assets to total liabilities)	1.9	1.8	1.8	1.8	1.7	1.7	1.6	1.6	1.6	1.5	1.4	1.5
Current ratio (current assets to current liabilities)	23.7	25.2	22.6	24.1	23.6	23.5	23.1	22.1	22.4	21.8	20.5	11.2
Quick ratio (cash + short-term investments + accounts receivable to current liabilities)	23.5	25.0	22.5	24.0	23.5	23.4	22.9	22.0	22.3	21.7	20.4	11.1
Cash ratio (cash + short-term investments to current liabilities)	12.1	13.9	14.6	15.6	15.7	15.5	15.0	14.6	14.7	15.2	14.2	8.6
Ratios	2018											
	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Assets-to-liabilities ratio (total assets to total liabilities)	1.6	1.5	1.5	1.5	1.4	1.4	1.4	1.4	1.3	1.3	1.3	1.3
Current ratio (current assets to current liabilities)	13.8	14.1	14.0	14.8	14.1	13.5	13.9	14.1	12.9	14.0	14.3	13.9
Quick ratio (cash + short-term investments + accounts receivable to current liabilities)	13.7	14.1	13.9	14.7	14.0	13.4	13.8	14.1	12.8	13.9	14.2	13.8
Cash ratio (cash + short-term investments to current liabilities)	6.5	7.4	7.8	8.9	8.4	7.9	8.2	8.7	8.1	8.9	10.1	10.2
Ratios	2017											
	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Assets-to-liabilities ratio (total assets to total liabilities)	1.6	1.6	1.6	1.5	1.5	1.4	1.4	1.3	1.3	1.3	1.2	0.9
Current ratio (current assets to current liabilities)	3.3	3.2	3.0	3.0	2.8	2.8	2.7	2.6	2.5	2.4	2.3	7.9
Quick ratio (cash + short-term investments + accounts receivable to current liabilities)	3.3	3.2	3.0	2.9	2.8	2.8	2.7	2.6	2.4	2.4	2.3	7.7
Cash ratio (cash + short-term investments to current liabilities)	0.9	1.0	1.1	1.1	1.1	1.1	1.0	0.9	1.1	1.0	1.0	5.2

## Annex II

### Monthly cash holdings and cash balances of the International Residual Mechanism for Criminal Tribunals for the period 2019–2021

#### A. Cash holdings

(Millions of United States dollars)

	2019	2020	2021
January	158.5	175.8	165.7
February	166.6	179.3	167.0
March	189.5	185.6	166.9
April	184.9	192.6	184.5
May	184.2	187.8	180.4
June	179.7	181.3	175.5
July	172.6	185.1	168.6
August	170.1	179.4	171.9
September	164.0	182.8	174.9
October	168.6	176.4	169.1
November	159.9	168.7	
December	167.4	161.4	

#### B. Cash balances

(Millions of United States dollars)

Year	Period	Cumulative cash balance
<i>2019</i>		
2019	1	13 163 569.39
2019	2	21 293 500.85
2019	3	44 155 593.13
2019	4	39 345 083.13
2019	5	38 371 716.48
2019	6	32 126 287.79
2019	7	24 996 952.60
2019	8	22 457 733.36
2019	9	13 765 611.58
2019	10	21 283 908.84
2019	11	13 282 595.17
2019	12	18 944 457.88
<i>2020</i>		
2020	1	26 987 168.60
2020	2	30 523 857.44
2020	3	36 479 906.83

<i>Year</i>	<i>Period</i>	<i>Cumulative cash balance</i>
2020	4	43 460 345.13
2020	5	38 577 728.88
2020	6	32 555 952.23
2020	7	36 033 365.59
2020	8	28 877 666.56
2020	9	32 249 785.55
2020	10	25 783 310.35
2020	11	17 962 603.46
2020	12	9 653 994.40
<i>2021</i>		
2021	1	20 234 411.61
2021	2	21 607 587.97
2021	3	21 441 967.77
2021	4	39 101 137.54
2021	5	34 898 509.49
2021	6	29 377 983.21
2021	7	22 474 202.96
2021	8	25 725 722.16
2021	9	28 778 585.34
2021	10	22 988 902.44