



INDEPENDENT INVESTIGATIVE
MECHANISM FOR MYANMAR

Strategic Plan 2025-2027



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I. Introduction

On 27 September 2018, the United Nations (UN) Human Rights Council established the Independent Investigative Mechanism for Myanmar (“Mechanism”).¹ The Mechanism has now been operational for over five years, since August 2019. This document sets out the Mechanism’s Strategic Plan for the next three years, defining its goals, strategic objectives and priority areas for the period from 2025 to 2027.

The purpose of this plan is to articulate a strategic approach that will guide the Mechanism’s activities over the next three years. It aims to establish the direction and priorities for the Mechanism, ensuring that its efforts are aligned with its mandate, and responsive to the evolving situation in Myanmar.

The Strategic Plan aligns with the international principles outlined in the UN Secretary-General’s *Our Common Agenda*, including the UN 2.0 Action Plan, by advancing the effective implementation of international law. The Strategic Plan is also closely aligned with the 2030 Agenda for Sustainable Development and its Sustainable Development Goals (SDGs), particularly SDG 5 on achieving gender equality, SDG 16 to promote peace, justice and strong institutions and SDG 17 to strengthen the global partnership for sustainable development.

II. Mandate and Vision

The mandate of the Mechanism, as established by the Human Rights Council, is to collect, preserve and analyse evidence of the most serious international crimes and violations of international law committed in Myanmar since 2011, and to prepare files in order to facilitate and expedite fair and independent criminal proceedings, in accordance with international law standards, in national, regional or international courts or tribunals that have or may in the future have jurisdiction over these crimes.² The Mechanism is also specifically mandated to cooperate with the International Criminal Court and the International Court of Justice.³

The vision of the Mechanism is to collect the evidence needed to ensure that perpetrators of serious international crimes in Myanmar face justice. The Mechanism aims to contribute to achieving justice and accountability for victims from Myanmar and breaking the culture of impunity that has encouraged the continuation of crimes. The Mechanism strives to be a driving force in supporting national, regional and international justice efforts by providing evidence and

¹ Human Rights Council resolution 39/2 (A/HRC/39/2), 27 September 2018, operative paras. 22-23.

² Human Rights Council resolution 39/2 (A/HRC/39/2), 27 September 2018, operative paras. 22-23.

³ Human Rights Council resolution 43/26 (A/HRC/43/26), 22 June 2020, operative para. 9.

analysis of the most serious international crimes committed in Myanmar since 2011, regardless of the perpetrator's affiliation or official capacity, or the victim's race, ethnicity or religion. The Mechanism's work should also be seen as part of broader efforts to ensure accountability for serious international crimes committed across the globe and to contribute towards the application and development of international law.

III. Approach

The Mechanism collects, preserves, analyses and shares evidence and analyses of serious international crimes committed in Myanmar according to the approach set out in its Terms of Reference.⁴ The Terms of Reference are further elaborated in the Mechanism's governance framework, comprising internal policies, procedures and other guidance documents.

Collection

The Mechanism collects both crime-base evidence (establishing the physical elements of a crime) and linkage evidence (establishing a link between the actions of specific persons and such crimes) of serious international crimes and other violations of international law. These include genocide, crimes against humanity and war crimes, as well as other serious violations of international human rights law and humanitarian law.⁵ The Mechanism places particular emphasis on the collection of evidence regarding sexual and gender-based crimes (SGBC) and crimes against and affecting children (CAAC), as experience from international courts has shown that these crimes are consistently under-reported and often under-prosecuted.

As of the end of 2024, the Mechanism had collected nearly 28 million items of information and evidence from over 900 sources and information providers, including individuals, civil society organisations, corporate or private entities, national authorities, regional and international organisations and UN entities. The collected evidence takes a variety of forms, including witness testimony, documentation, videos, photographs, audio files, social media and open source material, maps, geospatial imagery and forensic material.

Witnesses and those willing to share relevant evidence are at the heart of the Mechanism's work. The Mechanism focuses on the collection of first-hand, in-person and high-value witness testimony that is essential for building criminal cases. The Mechanism engages directly with an increasing number of victims and

⁴ Terms of Reference of the IIMM, (A/73/716), 21 January 2019.

⁵ Terms of Reference of the IIMM, (A/73/716), 21 January 2019, para. 6.

individuals who witnessed the commission, planning or ordering of serious international crimes. To date, the Mechanism has collected over 400 witness accounts, including signed statements of high forensic value. In its interactions with witnesses and victims, the Mechanism is sensitive to their security, privacy and psychosocial needs. The Mechanism prioritises their dignity and well-being and aims to avoid re-traumatisation, particularly for victims of SGBC and CAAC.

As reflected in its mandate to investigate “the most serious international crimes”, and as indicated in its prioritisation policy, the Mechanism concentrates on obtaining evidence regarding high-level individuals who were responsible for planning or ordering crimes and who therefore had command or superior responsibility. These indirect perpetrators are rarely present at the sites where crimes are committed, and victim testimony can seldom establish their responsibility. Rather, as has been proven in prosecutions at multiple international tribunals, the most important evidence of the responsibility of such high-level authorities often comes from “insiders”, i.e. persons with knowledge of orders and directions given by high-level authorities and the reports received by them. The Mechanism therefore prioritises gathering evidence from such insider sources. This often presents challenges as these potential witnesses are at very high risk. The Mechanism has devoted significant efforts to contacting such potential witnesses and working with Member States to ensure their safety and relocate them to a location where they are safe, accessible and potentially available to testify.

In addition to witnesses, civil society organisations (CSOs) are also critical to the Mechanism’s work. CSOs working in Myanmar are often first to arrive at crime scenes and frequently provide support to those who are most affected. They are crucial sources of information and evidence and also play a vital role in connecting the Mechanism to witnesses. The Mechanism engages regularly with CSOs in and outside of Myanmar and holds in-person Civil Society Dialogues which bring CSO representatives and Mechanism personnel together to discuss key issues, build mutual trust and understanding and deepen cooperation.

Preservation

The Mechanism preserves the information and evidence it collects with the aim of ensuring the broadest possible accessibility, utility and admissibility in fair and independent criminal proceedings.⁶ For this purpose, the Mechanism has a state-of-the-art electronic information management system to preserve and manage the evidence it collects, in line with United Nations standards and industry best practices. Recognising the rapidly evolving technical environment, the Mechanism has also implemented an enhanced cybersecurity and safety

⁶ Terms of Reference of the IIMM, (A/73/716), 21 January 2019, para. 10.

framework to mitigate risks and respond to potential threats to evidentiary material. This ensures that the evidence is preserved in a manner that allows it to retain value for use in future legal proceedings.

Analysis

The Mechanism assesses the collected evidence based on the principles of reliability and probative value,⁷ and produces in-depth analytical products on elements of serious international crimes and the individuals responsible for those crimes, including the associated modes of responsibility. Analytical products may also focus on thematic priorities, such as the command structures of the Myanmar military and armed groups; crimes committed in detention facilities; SGBC and CAAC; and financial transactions that enable the commission of crimes. To analyse the vast quantities of material to build files, the Mechanism has optimised innovative, complex and sophisticated information management technologies and digital tools. These technologies enable the efficient searching and analysis of the evidence.

For example, the Mechanism has analysed thousands of Facebook posts to identify the prevalence, origin and coordinated dissemination of hate speech campaigns against the Rohingya before and during the Myanmar military's 2017 clearance operations. The analysis is highly relevant to establish both individual responsibility (the potential liability of specific individuals responsible for such campaigns) and state responsibility (the potential liability of Myanmar as a State for failure to fulfil its obligations under international law). In addition, the Mechanism continues to engage with survivors from the Rohingya community and individuals who may possess "inside knowledge" relevant to the perpetration of crimes against the Rohingya by the Myanmar security forces, including the chain of command within the Myanmar security forces or other armed groups.

Sharing

The Mechanism is responsive to any sharing requests falling within its mandate. As a fundamental principle, the Mechanism only shares materials when individuals or entities have provided their informed consent for the sharing of their information with the specific investigative, prosecutorial or judicial authorities concerned.⁸ In addition, the Mechanism conducts its own further review of such materials to ensure that sharing will not compromise the safety or privacy rights of any persons identified.

⁷ Terms of Reference of the IIMM, (A/73/716), 21 January 2019, para. 9.
⁸ Terms of Reference of the IIMM, (A/73/716), 21 January 2019, para. 29.

Moreover, the Mechanism will only share information with authorities that: a) ensure the right to a fair trial and comply with international human rights laws and standards; b) have the capacity to protect victims and witnesses; and c) will not impose or carry out the death penalty.⁹

The Mechanism currently shares a high volume of evidence and analysis regarding crimes against the Rohingya with three jurisdictions: the International Court of Justice,¹⁰ the International Criminal Court,¹¹ and the Federal Prosecutor's Office No. 9 in Argentina.¹² As of 31 December 2024, the Mechanism has shared 106 packages of evidence and analysis with these jurisdictions.

During the next three years, the Mechanism will also actively engage with other jurisdictions that could potentially investigate and prosecute individuals for serious international crimes in Myanmar under the principle of universal jurisdiction or extraterritorial jurisdiction. Such circumstances could arise because of the presence of perpetrators of such crimes on the territory of the State or because victims or perpetrators are nationals of that country. Moreover, the evidence collected by the Mechanism may serve as a historical and archival record of crimes which could inform future transitional justice efforts.

In addition to facilitating criminal proceedings, the Mechanism's Terms of Reference allow for the possibility of "any other use" of its information and evidence on a case-by-case basis.¹³ In its first report to the Human Rights Council, the Mechanism stated that, in considering using evidence for such other purposes, it will "place utmost importance evaluating whether such disclosure could materially contribute to the interests of justice and the deterrence of further crimes".¹⁴ It will also consider whether such other use of information collected is in the interest of the victims of such crimes.

Given the confidential nature of criminal investigations, most of the Mechanism's work must remain confidential. However, in circumstances where there is no risk to the security and privacy of victims and other information providers and where there is reason to believe that public access would enhance the prospects for accountability for crimes or is otherwise in the public interest, the Mechanism will consider making its analytical products public. Such transparency can also give interested parties greater insight into the Mechanism's methods, focus and results. For example, in March 2024, the Mechanism exceptionally released redacted versions of two analytical reports that the Mechanism had already shared with the parties to the International Court of Justice proceedings, the Prosecutor of the International Criminal Court and Argentinian authorities. The first report concerns the failure of the Myanmar authorities to properly investigate and address widespread allegations of sexual and gender-based violence against

9 Terms of Reference of the IIMM, (A/73/716), 21 January 2019, para. 20.

10 ICC – Situation of Bangladesh/Myanmar | IIMM

11 ICJ – The Gambia v. Myanmar | IIMM

12 Universal jurisdiction | IIMM

13 Terms of Reference of the IIMM, (A/73/716), 21 January 2019, para. 19.

14 Report of the IIMM, (A/HRC/42/66), 7 August 2019, para 28.

the Rohingya population; the second report demonstrates how the Myanmar military used a covert network of Facebook accounts to propagate hate speech against the Rohingya prior to and during the 2017 clearance operations.

IV. Capacities

The Mechanism's strength lies in its talented and highly committed personnel. The Mechanism benefits from staff with experience and expertise in international criminal, human rights and humanitarian law; criminal investigations, analysis and prosecution; sexual and gender-based crimes; crimes against children; open source investigations; financial investigations; witness protection and support; information management systems; staff safety and security; information security; and public information. Many personnel have worked at multiple international criminal tribunals and other accountability mechanisms. The Mechanism also includes a diverse pool of individuals from Myanmar that possess critical knowledge of the languages, cultures, geography and history of the country and its many diverse peoples.

V. Challenges

The Mechanism carries out its work in a dynamic and unpredictable environment full of complexity and unpredictability. In this environment, the Mechanism faces a number of challenges, including the ongoing and escalating conflict in Myanmar; resource constraints; security risks and political environment; and lack of cooperation by Member States.

Since the Mechanism began its work, the conflict in Myanmar has significantly intensified, with crimes continuing to be perpetrated across the country. The ongoing and escalating conflict in Myanmar is a critical external driver that was not foreseen when the Mechanism was established and directly influences the Mechanism's operations. Since the military takeover of February 2021, the number of serious international crimes in Myanmar has increased significantly in frequency and scale.

In this context, the Mechanism has had to use its limited resources strategically to address a growing number and expanding scope of crimes. Insufficient funding can limit the Mechanism's ability to carry out its work. Retaining skilled personnel is also critical. The Mechanism requires personnel with a wide range of relevant experience and expertise. At the same time, the risk of secondary trauma, burnout

or high turnover of skilled investigators, legal or other experts could undermine continuity, efficiency and effectiveness.

The security risks and political environment in Myanmar present one of the most significant challenges for the Mechanism. The security risk extends beyond the political environment and includes danger posed to personnel as well as witnesses and others who engage with the Mechanism. The Mechanism continues to have no cooperation from Myanmar, which impedes the collection of evidence in the country. There may also be actors seeking to obstruct or discredit the Mechanism's work and prevent access to evidence or important witnesses. There is also a risk of retaliation against individuals or organisations that support the Mechanism's work from the Myanmar military or other armed groups. Such high-level risks have the potential to harm individuals and undermine investigations.

The Mechanism relies on the cooperation of Member States. However, many Member States, particularly in the Asia-Pacific region, are unwilling or unable to cooperate with the Mechanism for legal, political or other reasons. Without the cooperation of Member States, the Mechanism is unable to collect evidence, access witnesses and support the investigation and prosecution of serious international crimes in their territories. To facilitate the necessary cooperation, the Mechanism enters into arrangements that define the terms and modalities of cooperation. The conclusion of such arrangements is essential for the effective implementation of the Mechanism's mandate.

As the political and security environment continues to evolve, the Mechanism must remain flexible and adaptive to respond to shifting circumstances. A rigid and inflexible approach may limit its ability to respond to potential threats or take advantage of potential opportunities.

VI. Goals

The Mechanism has established **three fundamental goals** which will serve as a roadmap for its vision during the next three years. These goals are:

Goal

1

The Mechanism's evidence and analyses are used for justice and accountability efforts for Myanmar

Goal

2

The Mechanism increases its engagement with witnesses, CSOs, Member States, UN entities and other stakeholders

Goal

3

The Mechanism remains resilient and adaptable

VII. Strategic Objectives

To advance its mandate and achieve its goals, the Mechanism will pursue **six strategic objectives** which are framed within each of the three goals.

Goal

1

The Mechanism's evidence and analyses are used for justice and accountability efforts for Myanmar

Strategic Objective 1 Advance the Mechanism's collection, preservation and analysis of evidence for current and future accountability efforts

Strategic Objective 2 Expand the use of the Mechanism's evidence and analysis by national and international authorities for criminal proceedings and other accountability efforts

Goal

2

The Mechanism increases its engagement with witnesses, CSOs, Member States, UN entities and other stakeholders

Strategic Objective 3 Safeguard the well-being and safety of witnesses and others who engage with the Mechanism

Strategic Objective 4 Deepen public information and outreach initiatives to facilitate greater cooperation with the Mechanism and promote accountability efforts

Goal

3

The Mechanism remains resilient and adaptable

Strategic Objective 5 Enhance the Mechanism's organisational capacity, staffing and resources to effectively execute its mandate

Strategic Objective 6 Anticipate possible political, security and legal changes in Myanmar and prepare for future accountability opportunities

Strategic Objective 1

Advance the Mechanism's collection, preservation and analysis of evidence for current and future accountability efforts

Outcome: High-quality and reliable evidence and analyses are available to support criminal proceedings against perpetrators of serious international crimes in Myanmar, as well as other accountability efforts.

Priority Areas

- 1.1 Secure increased cooperation from Member States to enable more interviews with witnesses, including "insiders", survivors and other affected individuals.
- 1.2 Operationalise the digital Case Analysis Platform to enable complex analysis of voluminous evidence collected.
- 1.3 Develop the necessary automated translation tools to efficiently process and translate large volumes of evidence in the Myanmar language (Burmese).
- 1.4 Focus on the investigation of SGBC and CAAC, which are typically under-reported, under-investigated and under-prosecuted.
- 1.5 Utilise the most effective open source tools and methodologies to capture, preserve and analyse valuable open source evidence including social media content and geospatial imagery.
- 1.6 Deepen financial investigations, focusing on military and civilian officials, corporate actors and others who may have financially contributed to or benefitted from serious international crimes in Myanmar.

- 1.7** Maintain and continually refine the electronic information management system to receive, organise and manage ever-growing volumes of evidence.
- 1.8** Fully operationalise the information governance system to maintain effective records management and safeguard the integrity of the collected evidence.
- 1.9** Plan for long-term archiving and custodianship so that the evidence is secured and preserved for future prosecutions.

Strategic Objective 2

Expand the use of the Mechanism's evidence and analysis by national and international authorities for criminal proceedings and other accountability efforts

Outcome: Number of criminal proceedings and other accountability processes against perpetrators of serious international crimes in Myanmar increase.

Priority Areas

- 2.1 Continue to share evidence and analytical products with the International Criminal Court, International Court of Justice and Argentinian authorities.
- 2.2 Identify new sharing opportunities, including by monitoring and tracking perpetrators and/or victims with the goal of identifying possible criminal and non-criminal proceedings, particularly based on universal and extraterritorial jurisdiction.
- 2.3 Build strong relationships with national, regional and international bodies to establish clear communication channels and protocols for two-way information sharing.
- 2.4 Share evidence and analysis with relevant national, regional and international bodies for the purpose of imposing sanctions (and identifying violations of such sanctions) against individuals or entities when they are linked to serious international crimes in Myanmar.
- 2.5 Share evidence and analysis with national and international authorities involved in transitional justice processes, including reparations, as part of post-conflict accountability and reconciliation efforts in Myanmar.

Strategic Objective 3

Safeguard the well-being and safety of witnesses and others who engage with the Mechanism

Outcome: Witnesses and others cooperate with the Mechanism securely and with the necessary psychosocial support.

Priority Areas

- 3.1** Mobilise increased cooperation of States and other organisations to enable the relocation of high-value or high-risk witnesses through refugee resettlement processes or witness protection programmes to facilitate their availability for interviews and participation in criminal proceedings.
- 3.2** Expand the psychosocial support referral network to ensure witnesses receive psychosocial support before, during and after their engagement with the Mechanism.
- 3.3** Implement robust cybersecurity and physical security protocols to mitigate risks to witnesses, especially those located in high-risk areas.
- 3.4** Adapt UN administrative processes to enable greater protection and support for witnesses while ensuring their confidentiality.
- 3.5** Provide necessary information to sharing partners to develop and implement their own protection and support measures for witnesses.

Strategic Objective 4

Deepen public information and outreach initiatives to facilitate greater cooperation with the Mechanism and promote accountability efforts

Outcome: The Myanmar population and stakeholders better understand the work of the Mechanism and increase their engagement in criminal proceedings and other accountability efforts for serious international crimes committed in Myanmar.

Priority Areas

- 4.1 Build and maintain strong, meaningful connections with the Myanmar population, both within the country and in exile or living in the diaspora.
- 4.2 Expand the use of digital communication tools, including social media and public information products on the Mechanism's website to engage a broader audience.
- 4.3 Produce public information products in a greater number of Myanmar languages to reach a wider audience.
- 4.4 Increase engagement with Member States, civil society organisations, UN entities, media and other actors in the Asia-Pacific region.
- 4.5 Strengthen relationships with CSOs in and outside Myanmar, including through the Civil Society Dialogue.

Strategic Objective 5

Enhance the Mechanism's organisational capacity, staffing and resources to effectively execute its mandate

Outcome: Mechanism personnel are well-resourced, motivated, highly skilled and technologically equipped to effectively implement the Mechanism's mandate.

Priority Areas

- 5.1 Recruit personnel in specialised areas to ensure the existence of back-up capacity.
- 5.2 Invest in continuous professional development opportunities to equip personnel with the latest investigative methods, legal developments and technological advancements.
- 5.3 Develop and implement a retention strategy tailored to the specific needs of the Mechanism personnel, focusing on enhancing job satisfaction, career development and staff engagement.
- 5.4 Reinforce the staff security plan that prioritises the safety and security of all personnel, including risk assessments for personnel operating in high-risk zones, security training, and clear protocols for emergency situations.
- 5.5 Develop and implement a mental health and well-being plan aligned with the UN Mental Health Action Plan 2013-2030, including counselling services, stress management workshops, peer support networks, and trauma-informed care that addresses primary and secondary trauma to promote overall well-being.

- 5.6** Strengthen relationships with donor governments and international funding bodies to secure extrabudgetary resources for sustainable operations, while diversifying funding sources and ensuring transparency and coherence in the allocation of resources.

- 5.7** Adapt the application of UN rules, regulations and ethical standards to better align with the Mechanism's specific operational needs as appropriate.

Strategic Objective 6

Anticipate possible political, security and legal changes in Myanmar and prepare for future accountability opportunities

Outcome: The Mechanism is well-prepared to adapt to the evolving situation in Myanmar and is actively involved in future accountability opportunities, including in Myanmar.

Priority Areas

- 6.1** Develop an adaptive strategy for responding to shifts in the political and security landscape in Myanmar, including changes in the stance of Member States and various actors in Myanmar.
- 6.2** Provide professional development and on-the-job training opportunities for the Mechanism's Myanmar national personnel, so that they are well-positioned to lead future accountability efforts and ensure the legacy of the Mechanism.
- 6.3** Establish and foster relationships with organisations, coalitions and institutions actively involved in transitional justice processes including through regular communication and knowledge sharing on best practices and lessons learned.
- 6.4** Conduct regular risk assessments to identify, assess, and mitigate potential risks that could affect the Mechanism's personnel and operations.
- 6.5** Maintain an updated business continuity plan to enable the Mechanism to respond effectively to changing circumstances and operate with minimal disruptions.

VIII. Resource Requirements

To effectively implement the strategic objectives outlined in this plan, it is important that necessary resources are available when needed, enabling the Mechanism to address evolving challenges and sustain its operations while achieving its goals. In several resolutions, the General Assembly has called upon the UN to ensure that the Mechanism is afforded the flexibility that it needs in terms of staffing, location, and operational freedom so that it could effectively deliver its mandate.¹⁵

The Mechanism is funded from assessed contributions to the UN regular budget and operates on an annual budget approved by the General Assembly. As a complement to the regular budget, the Mechanism also maintains its own trust fund and receives voluntary contributions from donors and other entities for discrete projects and highly specialised expertise.¹⁶ These additional extrabudgetary funds enable the Mechanism to expand its activities, address emerging needs, and accelerate its work. When the Mechanism was established, the UN regular budget allocated to the Mechanism was based on the situation prior to the military coup of February 2021 in Myanmar. Since the coup, the Mechanism has had to strategically and effectively use its limited resources in response to the escalating crisis and the increased complexity of its mandate.

In 2024, the Mechanism's approved regular budget was US\$14,413,100, of which US\$13,263,600 was actually allocated due to the liquidity crisis. In addition, the Mechanism expended an additional US\$3,410,500 of extrabudgetary funding. The approved regular budget for the Mechanism for 2025 is US\$15,653,800 and it is anticipated that it will not be fully allocated.

Total extrabudgetary resources required for the implementation of the 2025-2027 Strategic Plan are estimated to be approximately US\$15,671,400. In 2025, the Mechanism's needs for voluntary contributions are estimated at approximately US\$4,303,100. In 2026 and 2027, the Mechanism's needs for voluntary contributions are estimated at approximately US\$5,675,100 and US\$5,693,200 respectively. Voluntary contributions will be particularly crucial for reviewing voluminous evidentiary material in the Myanmar language (Burmese); conducting highly specialized open source and financial investigations; retaining specialized expertise in investigating SGBC and CAAC; facilitating witness protection and support measures; and convening the Civil Society Dialogue.

¹⁵ UN General Assembly Resolutions 75/238, 76/180, 77/227, 78/219.

¹⁶ Terms of Reference of the IIMM, (A/73/716), 21 January 2019, para. 48.

IX. Measuring Success

To achieve the Mechanism’s strategic objectives by 2027, the Mechanism will continually monitor its progress and evaluate success through a detailed list of clearly defined indicators, which will be reviewed regularly. The monitoring will apply a cascading model that will be conducted at three levels: 1) Strategic Plan; 2) Mechanism Workplan and Section/Team Workplans; and 3) Individual Workplans.

The Strategic Plan will be reviewed periodically by the Mechanism’s leadership to assess its relevance, viability and effectiveness. Based on the Strategic Plan, the Mechanism will develop its annual Mechanism Workplan, which the various sections/teams will in turn use to develop Section/Team Workplans and Individual Workplans indicating their specific actions and deliverables for the year. The Mechanism will review its operational progress to ensure that the various workplans align with the strategic objectives and provide measurable outcomes on the identified priority areas for the year.

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