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**Proposed programme budget for 2023**

## **Report on the use of the commitment authority and request for a subvention to the Residual Special Court for Sierra Leone**

### **Report of the Secretary-General**

#### *Summary*

The present report is submitted pursuant to section XI General Assembly resolution [76/246](#) of 24 December 2021, by which the Assembly, inter alia, authorized the Secretary-General to enter into commitments in an amount not to exceed \$2,773,300 to supplement the voluntary financial resources of the Residual Special Court for Sierra Leone for the period from 1 January to 31 December 2022, and requested him to report on the use of the commitment authority in the context of his next report. The report addresses the use of the commitment authority and contains a request for a subvention of \$2,910,500 to enable the Court to continue to carry out its mandate in 2023.



## I. Introduction

1. Pursuant to article 3 of the Agreement between the United Nations and the Government of Sierra Leone on the Establishment of a Residual Special Court for Sierra Leone, the expenses of the Court are to be borne by voluntary contributions from the international community, and the parties and the Oversight Committee may explore alternative means of funding the Court. This funding arrangement has posed serious challenges for the continued sustainability of the Court, threatening the effective implementation of its mandate. Since 2015, the Court has not received sufficient voluntary contributions for its operations and has had to rely on subventions from the regular budget of the United Nations.

2. Following an exchange of letters between the Secretary-General and the President of the Security Council in August 2021 (see [S/2021/737](#) and [S/2021/738](#)), the Secretary-General submitted a request for a subvention of \$2,919,300 for 2022 for the Residual Special Court in a report to the General Assembly ([A/76/329](#)).

3. Having considered the report of the Secretary-General and the related report of the Advisory Committee on Administrative and Budgetary Questions ([A/76/7/Add.9](#)), in section XI of its resolution [76/246](#) A of 24 December 2021, the General Assembly authorized the Secretary-General to enter into commitments in an amount not to exceed \$2,773,300 to supplement the voluntary financial resources of the Residual Special Court for the period from 1 January to 31 December 2022. The Assembly also endorsed the conclusions and recommendations of the Advisory Committee and reaffirmed the high priority accorded to the work of the Court. The Assembly welcomed the in-kind multiform support provided to the Court by several countries and encouraged all Member States to provide voluntary support for the Court. The Assembly also requested the Secretary-General to report on the use of the commitment authority in the context of his next report. Accordingly, the present report addresses the use of the commitment authority granted to the Court for the period from 1 January to 31 December 2022.

4. At the time of reporting, the contributions and pledges received by the Residual Special Court during the period from October 2021 to July 2022 amounted to \$97,478, which includes \$21,143 in unrestricted contributions (\$11,103 in 2021 and \$10,040 in 2022), and \$76,335 in earmarked contributions for special projects. Special projects are activities ordered by the President of the Court or mandated by the statute of the Court but that are not included in the regular budget of the Court or the request for subvention from the United Nations. These activities are reported on in paragraph 39 below.

5. Despite the efforts of the Secretary-General, the Government of Sierra Leone, members of the Oversight Committee and the principal officials of the Residual Special Court to raise voluntary contributions in 2022, only one contribution of 10,000 euros (\$10,040) has been received in 2022, in addition to the pledge received in 2021 from Qatar (\$30,000) for use in 2022. There are minimal prospects that more pledges will be made. As of yet, no pledges or contributions have been made for the 2023 fiscal year.

6. Accordingly, in a letter dated 10 August 2022 ([S/2022/623](#)), the Secretary-General informed the Security Council that the voluntary contributions for the continuation of the work of the Residual Special Court beyond 2022 were not sufficient. He expressed his intention to propose to the General Assembly that the costs of the Court for 2023 be covered through a subvention under the assessed programme budget, as a temporary measure to address the current financial situation, and that he would continue to seek additional voluntary contributions for the Court.

7. In his reply dated 15 August 2022 (S/2022/624), the President of the Security Council informed the Secretary-General that the members of the Council had taken note of the intention expressed in his letter, with the understanding that the subvention would be subsequently reimbursed from the voluntary contributions received by the Court and that the voluntary nature of the funding arrangement of the Court would not be changed.

## II. Historical background

8. The Residual Special Court was established under the Agreement on the Establishment of a Residual Special Court for Sierra Leone, concluded in August 2010, with the concurrence of the Security Council. The mandate of the Court is to perform essential residual functions of the Special Court for Sierra Leone. The latter court was established under an agreement concluded in 2002 pursuant to Council resolution 1315 (2000), in which the Council mandated the Secretary-General to negotiate an agreement with the Government of Sierra Leone to create an independent special court with the primary objective of prosecuting persons who bore the greatest responsibility for the commission of crimes against humanity, war crimes and other serious violations of international humanitarian law, as well as crimes under relevant Sierra Leonean law, committed within the territory of Sierra Leone. The Special Court for Sierra Leone indicted 13 individuals. Three of those indicted have died and one remains at large. The other nine individuals, including Charles Ghankay Taylor, the former President of Liberia, were convicted and sentenced to terms of imprisonment ranging from 15 to 52 years.

9. After completing its mandate, the Special Court for Sierra Leone closed on 31 December 2013 and passed on its residual functions to the Residual Special Court. These ongoing functions include: supervising the enforcement of sentences; reviewing convictions and acquittals; conducting contempt of court proceedings; providing witness and victim protection and support; maintaining, preserving and managing the archives of the Special Court for Sierra Leone and the archives of the Residual Special Court itself; responding to requests from national authorities for access to evidence and with respect to claims for compensation; providing defence counsel and legal aid for the conduct of proceedings before the Residual Special Court; and preventing double jeopardy by monitoring national proceedings. In addition, the Residual Special Court has the power to prosecute the remaining fugitive, Johnny Paul Koroma, should he still be alive, if his case is not referred to a competent national jurisdiction.

10. The Residual Special Court commenced operations on 1 January 2014. It has an interim seat in The Hague, the Netherlands, with a sub-office in Freetown for witness protection and support and the coordination of defence issues. In accordance with article 6 of the Agreement on the Establishment of a Residual Special Court for Sierra Leone, the present arrangement regarding the location of the Court will remain in effect until such time as the United Nations and the Government of Sierra Leone agree otherwise.

### III. Progress to date

#### A. Structure and systems of the Residual Special Court

##### Reappointment of the Prosecutor

11. The three-year term of the Prosecutor, James Johnson, ended in September 2022. Following consultation with the Government of Sierra Leone, the Secretary-General reappointed the Prosecutor for a term of three years.

##### Roster of judges

12. On 2 November 2021, Justice Alusine Sanie Sesay of the Supreme Court of Sierra Leone, and Justice Tonia Barnett of the Court of Appeal of Sierra Leone, were appointed by the Government of Sierra Leone to the roster of judges of the Residual Special Court pursuant to article 11 (3) of the statute of the Court. Justices Sesay and Barnett were sworn in before Justice Jon Kamanda, the then President of the Court, as members of the roster of judges on 30 November 2021. The two new judges succeed the late Justice John Bankole Thompson, who passed away in May 2021, and Justice Miatta Maria Samba, who was sworn in as a judge of the International Criminal Court in March 2021.

13. The in-person plenary meeting of the judges, which was scheduled for November 2021, was postponed owing to the rise in the number of coronavirus disease (COVID-19) cases in the Netherlands. On 16 December 2021, the President of the Residual Special Court notified the Registrar of the adoption (by a majority of the judges of the Court) of amendments to rules 18 and 20 of the Rules of Procedure and Evidence of the Court. The amended rules 18<sup>ter</sup> and 20<sup>ter</sup> extended the tenure of the incumbent President and Vice-President, until such time that an in-person plenary could be held to elect a new President pursuant to article 12 of the statute of the Court. The amended rules were presented to the Registrar under rule 6 (D) of the Rules of Procedure and Evidence. The Registry published the amended Rules of Procedure and Evidence in December 2021, before the expiration of the terms of the President and Vice-President.

14. The plenary meeting of the judges was held in The Hague on 3 and 4 March 2022. Justice Pierre G. Boutet of Canada was elected by the roster of judges as President of the Residual Special Court for a term of two years, to succeed Justice Jon Kamanda of Sierra Leone, and Justice Emmanuel E. Roberts of Sierra Leone was elected as Vice-President for a term of two years, to succeed Justice Teresa Doherty of the United Kingdom of Great Britain and Northern Ireland.

15. Since 2014, the provisional host State agreement for the Residual Special Court in the Netherlands remains in effect. The review of that agreement is ongoing, with meetings scheduled for late 2022 to discuss various proposals. The Court will continue to collaborate with other international organizations in The Hague, including the International Residual Mechanism for Criminal Tribunals and the International Criminal Court, to address the issues raised in one of the notes verbales regarding the liability of the Defence Counsel for income taxes in the Netherlands, which was issued by the Dutch authorities in March 2019.

#### B. Activities of the Residual Special Court

16. The Residual Special Court continues to carry out ongoing residual functions of the Special Court for Sierra Leone. The ongoing functions include supporting witness protection, supervising the enforcement of sentences and monitoring of conditional

early release, responding to requests for information and evidence from national prosecuting authorities, and the management and preservation of archives. In addition, the Court conducts ad hoc judicial and administrative proceedings which occur from time to time. The following sections provide an overview of the activities of the Residual Special Court.

## **1. Protection of witnesses and victims**

17. Pursuant to article 18 of the statute of the Residual Special Court, the Witnesses and Victims Protection and Support Office continues to actively monitor and provide support to 72 witnesses in Sierra Leone and to those located outside Sierra Leone, and maintains updated information on the witnesses through regular contact. The Office continues to coordinate the implementation, on an ongoing basis, of protective measures, such as security enhancement in terms of residences of witnesses, relocation, and the provision of welfare and medical assistance to vulnerable witnesses. In addition, the Office continues to maintain contact with relevant authorities and agencies that provide support to the witnesses.

18. As part of its commitment to review the scale, scope and nature of its witness-related residual functions, the Registry continues to maintain in its dormant file the names of 41 witnesses with low threat levels and 72 witnesses in its active file, with a continuing need for protection and support. The Registry has not been proactive in contacting the witnesses in the dormant file. In 2021, one of the witnesses in the dormant file approached the witness protection staff to seek medical support, which was provided. The Registry will continue the approach of maintaining a dormant file for another two to three years before deciding, subject to the approval of the President of the Court, as to whether to close the dormant file. The number of years for the retention of the dormant file has been revised from one to two years, to two to three, given recent security concerns expressed by witnesses in relation to the upcoming elections in Sierra Leone and Liberia. The approach may be further reviewed depending on factors including the impact of the political situation on witnesses in Sierra Leone and other countries.

19. The Witnesses and Victims Protection and Support Office continues to provide support to witnesses over the telephone and/or through field missions. Field missions to Liberia and within Sierra Leone have been conducted for welfare and security checks on witnesses. During the welfare and security check, particular attention was paid to the confidential source who made claims of reprisal in 2021 and who had returned to his/her hometown. The concerned individual informed the witness officers of having been living in constant fear because of the presence of ex-combatants in the town of residence. The Office continues to coordinate with the source to ensure the individual's safety. The investigation into the claim made in 2021 remains inconclusive. The Office also conducted threat assessments following complaints of security concerns by two other witnesses. Security enhancement assistance was provided to the witnesses following the threat assessment. In January 2022, the Registrar and the Prosecutor wrote a joint letter to a host State concerning a Special Court-protected expert witness who expressed safety concerns about his/her family's immediate return to Sierra Leone in the event they are required by the host State to return.

20. The trial phase of the Gibril Massaquoi case, which started in February 2021 before a Finnish court, concluded in April 2022 with a judgment of acquittal on all counts. The Finnish Prosecutor has filed an appeal of the judgment. Mr. Massaquoi is a Sierra Leonean national and former insider witness of the Special Court. He was charged by the Finnish Prosecutor with the murder of civilians, aggravated war crimes and aggravated crimes against humanity that occurred in Liberia from 1999 to 2003. Before delivering its judgment in April, the Finnish court held hearings in Finland,

then moved to Monrovia to hear witnesses from late February to April 2021, sat in Freetown in May 2021 to hear witnesses residing there, after which the court returned to Finland. In September 2021, the Finnish court moved again to Monrovia to hear additional witnesses and in October 2021, it resumed hearings in Finland. The Residual Special Court monitored the Massaquoi trial in all locations. A matter relating to a Special Court-protected witness arose during the Massaquoi trial. The President of the Residual Special Court is seized of the matter.

## **2. Judicial and administrative proceedings**

21. The Residual Special Court continues to hold various judicial and administrative proceedings, including proceedings related to convicted persons' compliance with conditional early release agreements.

22. One person indicted by the Special Court for Sierra Leone, Mr. Koroma, has been at large and his status remains unknown. While trial testimony indicates that he may be deceased, in 2017 and 2018, stories circulated periodically indicated that he might still be alive. None of those stories has, however, been substantiated. In 2021, the Prosecutor resubmitted his request to the then Attorney General and Minister of Justice of Sierra Leone seeking the assistance of the Government to confirm or refute the rumours about Mr. Koroma.

23. There continues to be an expectation, based on the most recent advice from the Defence Office, that steps are being taken by one of the prisoners of the Residual Special Court to seek a review of his judgment in accordance with article 22 of the statute of the Court. An application for review may be filed in accordance with article 22, which provides that, where a new fact has been discovered that was not known at the time of the proceedings before the Special Court or the Trial Chamber or Appeals Chamber of the Residual Special Court and that could have been a decisive factor in reaching the decision, the convicted person or the Prosecutor may submit an application for review of the judgment. In May 2022, the Defence Office, acting on the instruction of Charles Taylor, assigned Silas Chekera as pro bono counsel.

24. On 13 December 2021, the President of the Court issued his public decision and final directives in the allegation made against the Registrar concerning the misappropriation of funds. The allegation was circulated on social media by Ibrahim Bazy Kamara, a Special Court-convicted person serving his sentence in Rwanda. The President found no merit in the allegations. Attached to the President's decision is a video in which Mr. Bazy Kamara retracted his unfounded allegation and apologized to the Registrar for his behaviour. The President directed that the video apology be made public with the widest circulation possible.

25. In March 2022, the President of the Court, Justice Boutet, directed the Registrar to take action to determine whether Augustine Gbao has failed to comply with all or some of the conditions of his early release, in particular related to the requirement to engage in a community volunteer service plan, to determine the options available to ensure full compliance by Mr. Gbao and to assess the reality of his physical and health situation, including with medical evidence. The Registrar appointed an independent contractor to conduct the assessment. To further assist the President in his consideration of the matter, the Registrar also sought the services of an independent medical officer to review Mr. Gbao's medical records, which were submitted by the Defence Office, and to issue a medical opinion on his fitness to carry out the community volunteer work (farming) which he had undertaken to complete. The report on the assessment and the medical opinion are before the President for his consideration.

26. On 28 March 2022, the President of the Court directed the Registrar to appoint an independent prosecutor, pursuant to rule 77 (c) (iii), to investigate the allegation

that a person or persons may have knowingly and wilfully interfered with the administration of justice of the Special Court or Residual Special Court and may be in contempt of the Special Court or Residual Special Court. On 28 April 2022, an independent counsel was appointed. The independent counsel's investigation into the allegation is ongoing.

### **3. Supervision of enforcement of sentences**

27. Pursuant to article 23 of its statute, the Residual Special Court is responsible for supervising the enforcement of sentences for persons convicted by the Special Court for Sierra Leone. The Residual Special Court currently holds five prisoners in custody: one, Mr. Taylor, in the United Kingdom of Great Britain and Northern Ireland, and four in Rwanda. In addition, two convicts are serving the remainder of their sentences under the conditional early release programme of the Court in Sierra Leone.

28. The Office of the Registrar and the Defence Office continue to maintain close contact with the authorities in the United Kingdom, Rwanda and Sierra Leone regarding the enforcement of sentences of the prisoners of the Special Court for Sierra Leone, including matters relating to family visits, conditions of imprisonment and the provision of legal assistance. In coordination with the Office of the Registrar, the Defence Office continues to respond to specific requests from the convicted persons.

29. The Registrar, the Residual Special Court Prison Adviser and the Principal Defender held consultations with prison authorities in Rwanda and in the United Kingdom to discuss conditions of imprisonment and the resumption of family visits and annual visits by the Court. Prison authorities advised that such visits could resume in view of the relaxation of COVID-19 restrictions. The Prison Adviser visited Mr. Taylor in May 2022 and met also with prison staff and authorities. Follow-up consultations have taken place to address issues raised by Mr. Taylor. The prisoners in Rwanda received family visits in July. It is unclear at this stage whether the inspecting authorities, namely the International Committee of the Red Cross and the European Committee for the Prevention of Torture and Inhuman or Degrading Treatment or Punishment, will undertake their respective annual visits to Rwanda and the United Kingdom in 2022.

30. Allieu Kondewa and Mr. Gbao continue to serve the remainder of their 20-year and 25-year sentences in their communities in Bo and Blama, respectively, in Sierra Leone, under the terms of a conditional early release agreement. Mr. Kondewa will complete his sentence in May 2023, and Mr. Gbao in 2028, if they continue to comply with the terms of their conditional early release. The Defence Office and the Office of the Registrar conducted spot checks in the communities where Mr. Gbao and Mr. Kondewa are serving their conditional early release to monitor and confirm their compliance with the respective terms of their conditional early release. Both convicts have been complying with the general terms of the conditional early release agreement, but Mr. Gbao has not fully complied with one of the special conditions imposed on him, as explained in paragraph 25 above.

31. Pursuant to the directive of the President of the Residual Special Court in his decision of 8 September 2020, the Court conducted additional training of police, correctional service officers and civil society on the Court's conditional early release and witness and victim protection and support programmes. The training was conducted in collaboration with civil society from December 2021 to July 2022, through a special project funded by Italy. The trainings were conducted in 27 locations of the 16 districts in Sierra Leone. Radio discussions were also organized to discuss the training and reach a broader audience in the various districts.

#### 4. Assistance to national authorities and State cooperation

32. The Residual Special Court has continued to receive and respond to requests for assistance from national authorities. Since its inception, the Residual Special Court has received at least 79 such requests, including 24 since October 2021. While a few are ongoing, many have received full responses through the Registry, the Office of the Prosecutor and the Defence Office. The requests are for information on individuals accused of involvement in war-related crimes during the conflicts in Sierra Leone and/or Liberia who now face trial or reside in the jurisdictions of the requesting authority, under asylum or other status. The requests also relate to experience-sharing with other tribunals and the investigation of domestic and international crimes, including violations of immigration regulations.

#### 5. Maintenance of archives and court management

33. The maintenance of the archives of the Special Court for Sierra Leone and the Residual Special Court is ongoing. The original archives continue to be maintained at the National Archives of the Netherlands, in The Hague. Archivists have been working towards the completion of the archiving of all documents and data of the Special Court for Sierra Leone. The physical archives of the Residual Special Court occupy approximately 600 linear metres of paper records, and the digital archives occupy approximately 13.4 terabytes. In addition, the original audiovisual recordings of all judicial proceedings stored at the National Archives occupy approximately 150 terabytes.

34. Notwithstanding the challenges of archiving, significant progress has been made in processing the backlog of the archives. As stated in the previous report of the Secretary-General (A/76/329), in 2019, the Court prioritized the archiving of its judicial records pursuant to the recommendation of the General Assembly (see resolution 73/279 A), and completed the task in April 2021. The review of the administrative and legal records of the Office of the Registrar started in May 2021, to meet the requirements of the Court, and is in progress. The General Assembly, in its resolution 76/246 A (sect. XI, para. 9), encouraged the Court to continue to work towards the completion of the full digitization of archives within the existing resources, with the result that the archivists are undertaking these projects simultaneously. The archivists have prioritized the digitization of the administrative records that would be required for the audit of the 2021 accounts of the Court. Other priority tasks include the review of the original tapes of judicial recordings that have been reported to be defective. This requires the retrieval of the original camcorders containing the recordings of the judicial proceedings of the Special Court from the National Archives, to assess whether the defect is due to the degeneration of the video recordings (saved in MPEG4 format) or poor quality of the recordings produced by the camcorders. Those developments, along with the unavoidable long absence for health and/or family reasons of key archiving personnel in 2022, have affected progress in the digitization of the Court's records and the review of the records of the Office of the Registrar.

35. The low-scale and cost-effective digital preservation of the audiovisual archives of the Court, which was anticipated to start in 2020, has not yet begun, in the light of the above-mentioned archiving priorities.

36. Under article 7, paragraph 2 of the Agreement on the Establishment of the Residual Special Court for Sierra Leone, the archives of the Special Court for Sierra Leone are to be made available, electronically and in printed copy, to the public in Sierra Leone in order to preserve and promote the legacy of the Special Court. In Freetown, the preservation, reorganization, labelling and boxing of the Special Court public archives began in June 2021 and was completed in March 2022, through a



special project funded by Global Affairs Canada. Under the project, the Court received 247,639 Canadian dollars to preserve and promote the legacy of the Special Court aimed, *inter alia*, at ensuring greater accessibility to the public archives.

## **6. Legacy and outreach**

37. The preservation of the legacy of the Special Court for Sierra Leone is an important element of the work of the Residual Special Court, which also seeks to contribute to the development of international criminal justice. In this regard, the judges of the Residual Special Court continue to participate in external activities to promote the legacy of the Special Court for Sierra Leone and increase the profile of the Residual Special Court, some of which have also served as important fundraising opportunities. The judges do so at no cost to the Residual Special Court.

38. Since September 2021, Residual Special Court judges and other officials have conducted several outreach activities, which include the following:

(a) Justice Teresa Doherty made a podcast about her work, in particular with respect to the Special Court, for an organization dedicated to conflict resolution called Guardians of the Flame, which was set up after the Troubles in Northern Ireland. It is being edited for publication;

(b) In December 2021, Justice Renate Winter participated in a virtual conference, during which she was given an award for her contributions to advancing legislation on the rights of children, which was largely influenced by her experience at the Special Court;

(c) In January 2022, the Residual Special Court, in collaboration with the Centre for International Law and Policy in Africa, commemorated two historic events: the twentieth anniversary of the signing on 16 January 2002 of the Agreement between the United Nations and the Government of Sierra Leone on the Establishment of a Special Court for Sierra Leone, and the burning of weapons that marked the formal end of the 11 years of armed conflict in Sierra Leone, on 18 January 2002. The commemoration of both events was held at the Peace Museum in Freetown on 18 January 2022. The Parties to the Agreement, represented by the Attorney General and Minister of Justice of Sierra Leone, and the Under-Secretary-General for Legal Affairs, the United Nations Legal Counsel, gave keynote speeches. The President of the Court and former Special Court Principals – the first Prosecutor, David Crane and first Principal Defender, Simone Monasebian, addressed the gathering of distinguished personalities. The President of the Court spoke on behalf of the judges and the staff. Two panel discussions on the legacy of the Special Court and the Truth and Reconciliation Commission were held in the morning, prior to the commemorative ceremony in the afternoon. A former commissioner and staff of the Truth and Reconciliation Commission, current judges of the Court, staff, victims groups, civil society and members of the diplomatic community and academia attended the event virtually or in person. The event also marked the completion and dedication of the Memorial Garden. The Attorney General, the Chief Justice of Sierra Leone and the President of the Residual Special Court dedicated the Memorial Garden to the memory of the many victims of the brutal war, which took place from March 1991 to January 2002;

(d) The Prosecutor gave a talk on the Residual Special Court to the Law Department at the University of Makeni;

(e) In collaboration with the first Prosecutor of the Special Court, Case Western Reserve University in Ohio, United States of America, organized a virtual event in July 2022 to commemorate the twentieth anniversary of the establishment of the Special Court for Sierra Leone. The speakers included the former United Nations

Legal Counsel, Hans Corell, and the former Ambassador-at-large of the United States for War Crimes Issues in the Office of Global Criminal Justice, David Scheffer, two former Prosecutors of the Special Court and the current Prosecutor and Registrar of the Residual Special Court;

(f) In March 2022, the Principal Defender served as co-moderator at a public lecture at Fourah Bay College in Sierra Leone on the topic “The Special Court for Sierra Leone’s lessons for the world”. The former Prosecutor of the Special Court and former Ambassador-at-large of the United States for War Crimes Issues in the Office of Global Criminal Justice, Stephen Rapp, was the guest speaker at the event;

(g) Justice Shireen Avis Fisher participated in several events, including in a meeting as a member of the steering committee for the American Bar Association project on international criminal justice standards, sharing the experience of the Special Court for Sierra Leone on the drafting of judgments and institutional issues. She also served as guest lecturer at the Graduate Law Faculty of University College Cork, Ireland, where she was asked to speak about the Special Court for Sierra Leone and the issue of criminal liability of Heads of State for war crimes and crimes against humanity;

(h) Justice Renate Winter participated in an international colloquium on the protection of children in humanitarian crises, held in Rabat. Justice Winter spoke on the topic of “Children in war – before, during and after”, using the situation in Sierra Leone as an example and relying on the jurisprudence of the Special Court for Sierra Leone;

(i) In May 2022, the Prosecution Legal Adviser attended a meeting of experts on the Protocol on Amendments to the Protocol on the Statute of the African Court of Justice and Human Rights (Malabo Protocol). The purpose of the meeting was to finalize drafts of rules of procedure and evidence and elements of crime of the restructured Court, which shall be named the African Court of Justice and Human and People’s Rights. The meeting was held in The Hague and organized by the Centre for International Law and Policy in Africa. The Prosecution Legal Adviser’s contribution was drawn from his experience with the Special Court and the Residual Special Court. He also attended a Wilton Park meeting in the United Kingdom, the Latin America – Africa network of human rights and criminal practitioners, which was aimed at building a network of criminal law practitioners from the two continents with shared experience in closing the impunity gap for serious international crimes. His participation was based on his experience at the Special Court and Residual Special Court;

(j) Justice Renate Winter represented the President of the Court at a gathering of judges at the premises of the Specialist Chambers in The Hague to inaugurate the Specialist Chambers’ courtroom. In her interactions with the other judges, Justice Winter discussed the mandate and the important work of the Residual Special Court;

(k) The Defence Office of the Residual Special Court participated in a seminar on the review of the legal aid policy of the International Criminal Court. As part of this seminar, the Defence Office filled in questionnaires and made submissions as to how to develop the International Criminal Court legal aid scheme, taking into account its experiences at the Special Court. The Defence Office also made recommendations as to how the Defence Office of the International Criminal Court could mirror this experience in the course of its activities;

(l) In June 2022, Justice Shireen Fisher made a presentation as part of the Hardiman Lecture Series at the invitation of the Supreme Court of Ireland, in which she referenced the work of the Special Court, liability for Heads of State and the jurisprudence of the Charles Taylor case;

(m) In July 2022, the Registrar delivered a public lecture on the “Legacy of the Special Court and the continuing work of the Residual Special Court” at a National Reconciliation Award ceremony. The ceremony was convened to present an award to the Registrar for her dedicated service to transitional justice and the promotion of human rights in Sierra Leone for over a decade. The Vice-President of the Residual Special Court, Government officials, staff, civil society, victims’ groups and national and international organizations attended the event. The award ceremony was organized by the Center for Memory and Reparations on 7 July 2022, which was also the twenty-third anniversary of the signing in 1999 of the Peace Agreement between the Government of Sierra Leone and the Revolutionary United Front of Sierra Leone (Lomé Peace Agreement). The commemoration of the historic event was part of the National Reconciliation Award ceremony;

(n) The Registrar held consultative meetings with women’s organizations and a consortium of 77 civil society organizations in Sierra Leone, including community members, motorcycle riders, university students and youth organizations, among other groups, to report on the status and/or completion of the special projects and to discuss the issue of social media disinformation regarding the Residual Special Court.

39. In addition to the legacy and outreach activities described above, in March 2022, the Court completed the special project on the preservation and promotion of the legacy of the Special Court for Sierra Leone funded by Global Affairs Canada. Achievements under this project include the preservation of the public archives of the Special Court in acid-free folders and boxes, and the upgrading and expansion of the Peace Museum, which houses the public archives and the Truth and Reconciliation Commission records, so as to improve the conditions of storage of the records. A Memorial Garden was developed to describe the creation of the Special Court through a narration of the war, peace and transitional justice. A nationwide outreach campaign was also conducted to raise awareness of these developments and promote the legacy of the Special Court, reconciliation and the rule of law among young people, grass-roots communities and vulnerable groups in Sierra Leone.

40. The eighth annual report of the President of the Residual Special Court, which was prepared pursuant to article 26 of the statute of the Court and covers its operations in 2021, was published in May 2022 and presented to the Secretary-General and the Government of Sierra Leone in June. It was also distributed to diplomatic missions in June.

#### **IV. Financial situation**

41. A breakdown of requirements by component and funding availability, and by object of expenditure and funding availability, respectively, is shown in tables 1 and 2.

Table 1  
Requirements by component and funding availability

(Thousands of United States dollars)

<i>Component</i>	<i>2021 expenditure</i>	<i>2022 budget<sup>a</sup></i>	<i>1 January– 31 July 2022 actual expenditure</i>	<i>1 August– 31 December 2022 projected expenditure</i>	<i>1 January– 31 December 2022 estimated expenditure</i>	<i>2023 estimated requirements<sup>b</sup></i>
	(a)	(b)	(c)	(d)	(e)=(c)+(d)	(f)
<b>Expenditure/requirements</b>						
1. Chambers/judges/judicial	138.6	430.7	40.8	99.9	140.7	430.7
2. Office of the Prosecutor	42.4	63.0	11.7	51.3	63.0	63.0
3. Registry	2 350.5	2 455.6	1 399.0	1 032.9	2 431.9	2 416.8
<b>Subtotal</b>	<b>2 531.5</b>	<b>2 949.3</b>	<b>1 451.5</b>	<b>1 184.1</b>	<b>2 635.6</b>	<b>2 910.5</b>
<b>Funds available</b>						
Pledges, contributions and other income	48.0	–	62.2	–	62.2	–
Previous year's unspent balance	–	–	–	–	–	–
Anticipated pledges	–	–	–	–	–	–
Amount of subvention used or authorized <sup>c</sup>	2 483.5	–	2 773.3	(199.9)	2 573.4	–
<b>Subtotal</b>	<b>2 531.5</b>	<b>–</b>	<b>2 835.5</b>	<b>(199.9)</b>	<b>2 635.6</b>	<b>–</b>
<b>Surplus/(shortfall)</b>	<b>–</b>	<b>–</b>	<b>1 384.0</b>	<b>(1 384.0)</b>	<b>–</b>	<b>(2 910.5)</b>

<sup>a</sup> Approved by the Oversight Committee.

<sup>b</sup> The budget for 2023 in the amount of \$2,910,500 was approved by the Oversight Committee and consists of \$2,479,800 for non-judicial activities and \$430,700 for judicial activities.

<sup>c</sup> The amount of subvention used in 2021 is reflected in the financial performance report on the programme budget for 2021. The final expenditure for 2022 and related amount of subvention used will be reported in the context of the financial performance report on the programme budget for 2022.

Table 2  
Requirements by object of expenditure and funding availability

(United States dollars)

<i>Object of expenditure</i>	<i>2021 expenditure</i>	<i>2022 budget<sup>a</sup></i>	<i>1 January– 31 July 2022 actual expenditure</i>	<i>1 August– 31 December 2022 projected expenditure</i>	<i>1 January– 31 December 2022 estimated expenditure</i>	<i>2023 estimated requirements<sup>b</sup></i>
	(a)	(b)	(c)	(d)	(e)=(c)+(d)	(f)
<b>Expenditure/requirements</b>						
Posts	1 258.4	1 604.1	739.5	551.2	1 290.7	1 545.3
Compensation of judges	138.6	149.4	40.8	99.9	140.7	149.4
Consultants and experts	28.0	27.1	20.3	6.8	27.1	27.1
Travel	117.6	208.3	103.1	109.6	212.7	208.3
Contractual services	629.4	650.4	349.9	300.5	650.4	666.8
General operating expenses	328.4	290.0	186.4	105.6	292.0	291.1

<i>Object of expenditure</i>	<i>2021 expenditure</i>	<i>2022 budget<sup>a</sup></i>	<i>1 January– 31 July 2022 actual expenditure</i>	<i>1 August– 31 December 2022 projected expenditure</i>	<i>1 January– 31 December 2022 estimated expenditure</i>	<i>2023 estimated requirements<sup>b</sup></i>
	(a)	(b)	(c)	(d)	(e)=(c)+(d)	(f)
Supplies and materials	27.6	15.0	11.0	6.0	17.0	17.5
Furniture and equipment	3.5	5.0	0.5	4.5	5.0	5.0
<b>Subtotal</b>	<b>2 531.5</b>	<b>2 949.3</b>	<b>1 451.5</b>	<b>1 184.1</b>	<b>2 635.6</b>	<b>2 910.5</b>
<b>Funds available</b>						
Pledges, contributions and other income	48.0	–	62.2	–	62.2	–
Previous year unspent balance	–	–	–	–	–	–
Anticipated pledges	–	–	–	–	–	–
Amount of subvention used or authorized <sup>c</sup>	2 483.5	–	2 773.3	(199.9)	2 573.4	–
<b>Subtotal</b>	<b>2 531.5</b>	<b>–</b>	<b>2 835.5</b>	<b>(199.9)</b>	<b>2 635.6</b>	<b>–</b>
<b>Surplus/(shortfall)</b>	<b>–</b>	<b>–</b>	<b>1 384.0</b>	<b>(1 384.0)</b>	<b>–</b>	<b>(2 910.5)</b>

<sup>a</sup> Approved by the Oversight Committee.

<sup>b</sup> The budget for 2023 in the amount of \$2,910,500 was approved by the Oversight Committee and consists of \$2,479,800 for non-judicial activities and \$430,700 for judicial activities.

<sup>c</sup> The amount of subvention used in 2021 is reflected in the financial performance report on the programme budget for 2021. The final expenditure for 2022 and related amount of subvention used will be reported in the context of the financial performance report on the programme budget for 2022.

42. The assumptions forming the basis of the budget for 2023 in the amount of \$2,910,500 are derived from the operations of the Residual Special Court. They are subject to the Court continuing to carry out its functions at its interim seat in The Hague, with a sub-office in Freetown to manage certain functions, including witness and victim protection and support, defence issues and the coordination of matters related to persons convicted by the Special Court for Sierra Leone.

43. As noted in tables 1 and 2, despite the efforts of the Secretary-General, the Government of Sierra Leone, members of the Oversight Committee and the principal officials of the Court to raise voluntary contributions for 2023, no pledges or contributions have been made for the 2023 fiscal year.

44. The office of the Residual Special Court in The Hague comprises six positions: one Registrar (D-2), one Prosecution Legal Adviser (P-4), one Legal Officer (P-4) in the Office of the Registrar, one Archiving Officer (P-2), one Office Manager (P-2) and one Associate Legal Officer (P-1). In addition, one Local level position is funded from general temporary assistance to provide archiving assistance. The Court's sub-office in Freetown comprises seven positions: one Senior Legal Officer (P-4), one Associate Defence Legal Officer (P-1), three Witness Protection and Support Supervisor/Protection Officers (National Professional Officer), one Administrative Assistant (Local level) and one Cleaner (Local level). The Court relies on short-term consultancies, expert services, interns and pro bono services to supplement its staffing resources, as and when necessary. Annex III to the present report provides the details of staffing requirements by category, level and location for 2023, which are the same as those in the approved budget for 2022.

45. In respect of the utilization of the commitment authority for 2021, the General Assembly, in part XVI of its resolution [75/253 A](#), authorized the Secretary-General to enter into commitments in an amount not to exceed \$2,537,000 to supplement the voluntary financial resources of the Residual Special Court for the period from 1 January to 31 December 2021. On the basis of the final expenditure for 2021 and after accounting for voluntary financial resources, the Secretary-General utilized an amount of \$2,483,477 from the approved subvention of \$2,537,000 to supplement the voluntary financial resources. The expenditure of \$2,483,477 is reported in the context of the audited financial statements and the financial performance report on the programme budget for 2021.

## V. Efficiency measures

46. Since the onset of the pandemic in March 2020 and the relaxation of the COVID-19 restrictions in early 2022 in both the Netherlands and Sierra Leone, the Residual Special Court has continued to reduce fundraising-related travel and to increase the use of online meetings and its social media presence to conduct its fundraising activities. Through these online meetings, the Court raises awareness of its achievements and its funding challenges, and seeks voluntary contributions. Of the 83 bilateral fundraising meetings held since October 2021, 74 were held virtually. In-person meetings were held at the duty stations of the Court, which resulted in lower travel requirements.

47. Against the backdrop of global inflation, which has affected the cost of travel, the Residual Special Court has projected the same level of resources for travel in 2023 (\$208,300) as in 2022, in line with its efforts to not increase its travel costs. The travel budget covers the cost of carrying out functions for which travel is required in lieu of the use of online resources, such as the supervision of certain aspects of the enforcement of sentences and the protection of witnesses. The Court will continue to explore opportunities for savings by combining official missions or performing the Court's functions as part of third party-sponsored travel, whenever such travel occurs. With the assistance of the International Residual Mechanism for Criminal Tribunals, the Court procured a new vehicle at a discounted price of \$29,524, with funds secured for special project activities. Upon completion of the project, the donor allowed the Court to retain the vehicle to replace one of its two vehicles that had exceeded its useful lifespan.

48. The estimated requirements for 2023 reflect a net decrease of \$38,800, owing mainly to a decrease in post adjustment for staff in The Hague and the appreciation of the United States dollar against the euro and the leone.

49. Following an exchange of letters between the Chair of the Residual Special Court Oversight Committee and the Auditor General of South Africa on the outstanding audits of the Residual Special Court, in April and May 2022, the Auditor General conducted the 2019 and 2020 audit of the accounts of the Court, which had been delayed due to the pandemic. The audit was done remotely and on a pro bono basis, saving the Court \$20,000 that had been budgeted to cover travel and daily subsistence allowance for auditors. The Auditor General submitted the report on both fiscal years to the Oversight Committee at the end of May. The Court continues to receive other in-kind contributions, including in relation to the enforcement of sentences, the hosting of the archives, the provision of office space and the hosting of diplomatic briefings (see [A/76/329](#), annex V and [A/75/343](#), para. 58).

50. The Court implements special project activities ordered by the President of the Court. The cost of these activities is not included in the Court's budget or in the request for a subvention. These activities contribute to lowering the cost of the Court's

witness protection programme in that they also provide the opportunity to educate the public about the Court's witness protection programme so as to mitigate the risk of reprisals against witnesses. The implementation of all special projects for which the Court has received earmarked funding since 2020 was completed in July 2022. The Court will, however, continue to explore opportunities to design additional special projects that could attract funding.

51. The Residual Special Court continues to adopt a more realistic approach to budgeting for judicial activities, notwithstanding the challenges related to the uncertainty surrounding the nature and timing of the occurrence of such activities. Elements of uncertainty include the actions of those convicted and/or their supporters, or whether the fugitive, Mr. Koroma, is apprehended. In the light of the significant challenge of mobilizing voluntary resources to meet the obligations under its statute, the Court has deemed it necessary and in the interest of justice to anticipate the possibility of the occurrence of judicial activities and to be able to deal with them as and when they occur. For example, the Court is currently dealing with a matter arising from domestic proceedings that could trigger ad hoc proceedings related to interference with the administration of justice at the Court. These developments underscore the need for budgeting for judicial activities. Given these considerations, the estimated budget for judicial activities for 2023 amounts to \$430,700. In an attempt to continue with a more realistic approach to budgeting for judicial activities, costly judicial activities, such as the potential trial of Mr. Koroma and the review of judgment proceedings, have not been included in the budget even though these proceedings form part of the judicial mandate of the Court (see [A/76/329](#), para. 57 and [A/75/343](#), para. 52).

52. With regard to staffing, efficiency measures continue to be taken, with the Registrar being the only senior full-time staff member of the Residual Special Court. The President, the judges (called from the roster as and when needed), the Prosecutor and the Principal Defender all work remotely only as necessary and are remunerated on a pro rata basis. The Court also relies on short-term contractors, pro bono assistance and interns to supplement its staff resources. For example, short-term contractors were hired to conduct outreach related to the conditional early release of prisoners, to implement other special projects, as stated above, and to investigate and report on compliance by Mr. Kondewa and Mr. Gbao with the terms of their conditional early release. Interns were recruited to continue working on the legacy project of the Court and to assist with the graphic design of brochures and flyers, which the Court aims to produce for the purpose of raising awareness of the Court's legacy. In April, the Court concluded an exchange of letters with another tribunal to secure the services of an independent counsel to implement a directive of the President of the Court, at no cost to the Court. The counsel is mandated to conduct a confidential investigation, ordered by the President. The Court has also continued to retain the expert services of professionals, such as a press officer and a detention adviser, who are called upon to work on an ad hoc basis and only as necessary and are remunerated on a pro rata basis.

53. The Residual Special Court remains committed to increasing efficiency by sharing administrative arrangements and staffing structure. The sub-office of the Court in Freetown is co-located with the National Witness Unit. Pursuant to article 7 (2) of the Agreement on the Establishment of the Residual Special Court, the original archives shall be co-located with the Court. Currently, the original archives are located at the National Archives in The Hague, at no cost to the Court. The interim seat of the Court in The Hague is co-located with and receives administrative and logistical support from the International Residual Mechanism for Criminal Tribunals on a cost-reimbursable basis. These administrative arrangements are without prejudice to the mandates of the respective entities.

54. The Court continues to engage with the International Residual Mechanism for Criminal Tribunals to seek information on possibilities for cost-saving related to the administration-sharing arrangements between the two entities.

55. The Secretariat will continue to seek greater efficiencies and possible savings and economies of scale, including through further cost savings in relation to the administrative support provided by the Residual Mechanism.

## **VI. Fundraising and diplomatic relations**

56. The funding situation of the Residual Special Court remains a matter of serious concern for the United Nations, the Government of Sierra Leone, the principals of the Court and the Oversight Committee.

57. The Secretary-General addressed letters of appeal to all Member States in May 2022 to seek their financial support. In July 2022, the Government of Sierra Leone wrote to the Group of African States to draw its attention to the financial situation of the Residual Special Court and to seek funding for its activities.

58. The principals and staff members of the Residual Special Court have conducted fundraising activities with diplomatic missions in The Hague, Brussels, New York and Freetown to broaden the donor base and garner financial support for the Court. The outreach events described above also served as platforms for fundraising. The fundraising meetings provide an opportunity to give briefings to interlocutors on the important work of the Court and its financial challenges.

59. From September to December 2021, bilateral meetings were held by the Court in The Hague, in a virtual format, with representatives of Malta, Monaco, Panama, the Philippines, Seychelles, Sierra Leone, Slovakia and Uruguay. As stated above, of the 83 bilateral fundraising meetings held by the Registrar, Prosecutor and legal advisers since October 2021, 74 were held virtually.

60. A total of 75 bilateral fundraising meetings have been held in 2022, with over 65 of them held virtually. More than 20 additional meetings are scheduled to be conducted virtually by December 2022.

61. Since January 2022, bilateral meetings have been held with representatives of the following countries in The Hague, Brussels, New York and Freetown: Austria, Bahamas, Bangladesh, Brazil, Canada, China, Colombia, Czechia, Denmark, El Salvador, Estonia, the Gambia, Germany, Ghana, India, Iraq, Ireland, Italy, Jamaica, Japan, Kenya, Lebanon, Luxembourg, Madagascar, Mexico, Mongolia, the Netherlands, Nigeria, the Philippines, the Russian Federation, Rwanda, Saint Lucia, Samoa, South Africa, the Sudan, Switzerland, Togo, Trinidad and Tobago, Tunisia, Türkiye and the United States.

62. A diplomatic fundraising briefing was held virtually in May 2022. The event was organized by the Permanent Missions of Sierra Leone and Canada. Over 70 people attended the briefing.

63. In January 2022, the Prosecutor and the Registrar paid courtesy visits to the Attorney General and Minister of Justice of Sierra Leone and to the Inspector-General of Police, during which the Prosecutor was able to follow up on requests for assistance that had previously been served on both offices.

64. In March 2022, the President of the Residual Special Court, Justice Kamanda, met with the then President of the International Residual Mechanism for Criminal Tribunals, Justice Carmel Agius, who provided each other with updates on the



important work of their respective institutions and the cooperation on administration-sharing arrangements.

65. The Registrar participated in a lunch meeting with the Registrars of international courts and tribunals in The Hague to discuss matters of mutual interest. The Registrars of the International Criminal Court, the Special Tribunal for Lebanon, the International Court of Justice, the International Residual Mechanism for Criminal Tribunals and the Specialist Chambers were present.

66. In July 2022, the Registrar met with the Resident Coordinator in Sierra Leone. The Registrar briefed the Resident Coordinator on the work and challenges of the Residual Special Court as well as the support of the United Nations and Government of Sierra Leone for the Court.

67. Notwithstanding the significant efforts, which include eight rounds of appeals to all 193 Member States made in 2015, 2016, 2017, 2018, 2019, 2020, 2021 and 2022, the adoption of innovative fundraising strategies, over 553 fundraising meetings, diplomatic briefings and other fundraising events since the Residual Special Court commenced operations in 2014, the financial situation of the Court remains dire, with minimal prospects for future voluntary contributions.

## **VII. Future financing arrangements for the Residual Special Court**

68. The Secretary-General continues to be concerned about the future financing of the Residual Special Court. Since 2015, the Court has not received sufficient voluntary contributions for its operations and has had to rely on subventions from the General Assembly.

69. The Advisory Committee on Administrative and Budgetary Questions has previously suggested the possibility of including the Residual Special Court in the financing arrangements for the International Residual Mechanism for Criminal Tribunals (A/67/648, para. 22). There continue to be mixed views, including reservations on the part of some members of the Security Council, regarding the idea of integrating the Court and the Mechanism. The Secretary-General notes in this regard that the Council is the parent organ of the Mechanism and the intergovernmental organ that provided the mandate for the establishment of the Court.

## **VIII. End-of-service liabilities**

70. In the event that the required funding for 2023 is not received, the extension of contracts for staff would not be possible, which would result in end-of-service liability payments due to staff. Those liabilities include staff entitlements and benefits payable upon separation amounting to approximately \$266,659.

71. The judges, the Prosecutor and the Principal Defender are not entitled to separation costs. However, the Residual Special Court may incur liabilities for any outstanding commitments at the time of closure.

72. Additional liabilities may arise from the discontinuation of witness protection and of sentence enforcement, as well as from outstanding obligations to vendors, contractors and other parties.

## **IX. Conclusion and recommendations**

73. The Residual Special Court has used the commitment authority for 2022 judiciously and, on the basis of current projections and expenditure thus far, anticipates that of the \$2,773,300 in commitment authority received in 2022, an amount of \$2,635,600 will be required. The final amount will be determined at the end of the budget period and reported in the context of the financial performance report on the programme budget for 2022.

74. The Secretary-General notes that it remains critical for the international community to ensure that the Residual Special Court has the financial means necessary to perform its mandated residual functions, which are necessary to ensure accountability for international crimes and the legacy of the Special Court.

**75. Given the lack of adequate voluntary contributions for the Residual Special Court to fulfil its mandate, the Secretary-General requests the General Assembly:**

(a) **To take note of the present report and the use of the commitment authority approved for 2022;**

(b) **To take note that the subvention utilized in 2021 in the amount of \$2,483,477 is reflected in the financial performance report on the programme budget for 2021;**

(c) **To take note of the resource requirements of the Residual Special Court for the period from 1 January to 31 December 2023, estimated at \$2,910,500, to continue to fulfil its mandate;**

(d) **To take note that at the time of issuing the present report no voluntary funding has been pledged or is available for 2023;**

(e) **To appropriate an amount of \$2,910,500 under section 8, Legal affairs, by way of a subvention for 2023, for the Residual Special Court under the programme budget for 2023, with the understanding that any additional voluntary contributions received would reduce the utilization of the funding provided by the United Nations, which would be reported in the financial performance report on the programme budget for 2023;**

(f) **To take note of the end-of-service liabilities for staff of the Residual Special Court, estimated at \$266,659.**

## Annex I

# Funds available for the Residual Special Court for Sierra Leone and actual expenditure as at 31 July 2022

## A. Income as at 31 July 2022

(United States dollars)

Contributions received as at 31 July 2022	40 040
Balance brought forward, 1 January to 31 December 2021	—
Other income, 1 January to 31 July 2022	22 198
Contributions anticipated and pledges, 1 August to 31 December 2022	—
Amount of subvention authorized, 1 January to 31 December 2022	2 773 300
<b>Total</b>	<b>2 883 674</b>

## B. Expenditure as at 31 July 2022

(Thousands of United States dollars)

	<i>Disbursement</i>	<i>Commitment</i>	<i>Total expenditure</i>
	<i>(a)</i>	<i>(b)</i>	<i>(c)=(a)+(b)</i>
January	195.6	—	195.6
February	180.3	—	180.3
March	259.8	—	259.8
April	187.0	—	187.0
May	187.9	—	187.9
June	154.6	33.8	188.5
July	193.9	58.5	252.4
August	—	—	—
September	—	—	—
October	—	—	—
November	—	—	—
December	—	—	—
<b>Total</b>	<b>1 359.1</b>	<b>92.3</b>	<b>1 451.5</b>

## Annex II

### Requirements of the Residual Special Court for Sierra Leone for 2023 by object of expenditure: non-judicial and judicial proceedings

(Thousands of United States dollars)

	<i>Non-judicial</i>	<i>Judicial</i>	<i>Total</i>
<i>Object of expenditure</i>	<i>(a)</i>	<i>(b)</i>	<i>(c)=(a)+(b)</i>
Posts	1 427.2	118.1	1 545.3
Compensation to judges	49.8	99.6	149.4
Consultants and experts	27.1	–	27.1
Travel	73.3	135.0	208.3
Contractual services	616.8	50.0	666.8
General operating expenses	263.1	28.0	291.1
Supplies and materials	17.5	–	17.5
Furniture and equipment	5.0	–	5.0
<b>Total</b>	<b>2 479.8</b>	<b>430.7</b>	<b>2 910.5</b>

## Annex III

## Staffing requirement

## A. Staffing requirements for the Residual Special Court in 2022 and 2023 on a full-time basis

Location	Professional category and above							National staff			Total
	Under-Secretary-General	D-2	P-4	P-3	P-2	P-1	Subtotal	National Professional Officer	Local level	Subtotal	
The Hague	–	1	2	–	2	1	6	–	–	–	6
Freetown	–	–	1	–	–	1	2	3	2	5	7
<b>Total, 2022</b>	<b>–</b>	<b>1</b>	<b>3</b>	<b>–</b>	<b>2</b>	<b>2</b>	<b>8</b>	<b>3</b>	<b>2</b>	<b>5</b>	<b>13</b>
The Hague	–	1	2	–	2	1	6	–	–	–	6
Freetown	–	–	1	–	–	1	2	3	2	5	7
<b>Total, 2023</b>	<b>–</b>	<b>1</b>	<b>3</b>	<b>–</b>	<b>2</b>	<b>2</b>	<b>8</b>	<b>3</b>	<b>2</b>	<b>5</b>	<b>13</b>

Note: In addition to the 13 full-time positions, 1 position funded from general temporary assistance (Local level) would provide additional archiving support.

## B. Staffing requirements for the Residual Special Court in 2022 and 2023 by location and component (sourced from the roster if required for judicial activity)

Location and component	Professional category and above							National staff			Total
	Under-Secretary-General	D-2	P-4	P-3	P-2	P-1	Subtotal	National Professional Officer	Local level	Subtotal	
The Hague											
Judicial	3	–	1	1	–	–	5	–	4	4	9
Non-judicial	2 <sup>a</sup>	–	–	–	–	–	2	–	–	–	2
<b>Total, 2022</b>	<b>5</b>	<b>–</b>	<b>1</b>	<b>1</b>	<b>–</b>	<b>–</b>	<b>7</b>	<b>–</b>	<b>4</b>	<b>4</b>	<b>11</b>
The Hague											
Judicial	3	–	1	1	–	–	5	–	4	4	9
Non-judicial	2 <sup>a</sup>	–	–	–	–	–	2	–	–	–	2
<b>Total, 2023</b>	<b>5</b>	<b>–</b>	<b>1</b>	<b>1</b>	<b>–</b>	<b>–</b>	<b>7</b>	<b>–</b>	<b>4</b>	<b>4</b>	<b>11</b>

<sup>a</sup> It is expected that the President and the Prosecutor will be required for judicial activity, as necessary.

**Annex IV****Earmarked and/or restricted contributions and pledges made to the Residual Special Court for Sierra Leone from 2018 to 2022**

(United States dollars)

<i>Year</i>	<i>Earmarked/restricted contribution</i>	<i>Amount</i>
2018	Judges' colloquium, organized in Vienna by the United Nations Office on Drugs and Crime	24 153.8
2018–2019	Judicial activities for fiscal years 2018 and 2019	147 727.2
2019	Preservation of archives and making them accessible to the public	238 892.8
2020	Peace Museum and outreach on conditional early release project	46 783.6
2021	Project for training police officers, correctional service personnel and civil society on conditional early release; project regarding witness protection programmes	133 171.2
<b>Total</b>		<b>590 728.6</b>

## Annex V

## Total funding versus actual expenditure for judicial and non-judicial functions, 2014–2022

(Thousands of United States dollars)

Year	Funding available for the year						Total funding available for the year	Commitment authority used	Actual full-year expenditure	Unspent balance	Commitment authority returned
	Approved budget <sup>a</sup>	Balance brought forward	Contributions of the Government of Sierra Leone	International voluntary contributions	Interest earned and other adjustments	Commitment authority authorized by the General Assembly					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)=(b)+(c)+(d)+(e)+(f)	(h)	(i)	(j)=(g)-(i)	(k)=(f)-(h)
2014 <sup>b</sup>	2 128.7	–	–	3 370.3	(125.4)	–	3 244.9	–	2 098.3	1 146.6	–
2015	3 454.0	1 146.6	–	2 681.4	(68.8)	–	3 759.2	–	2 569.4	1 189.8	–
2016	3 596.3	1 189.8	–	27.5	1.8	2 438.5	3 657.6	1 444.4	2 718.0	939.6	994.1
2017	2 980.5	(54.5)	–	164.9	(95.5)	2 800.0	2 814.9	2 800.0	2 751.3	63.6	–
2018	2 965.9	63.6	–	264.1	32.2	2 300.0	2 659.9	2 300.0	2 601.7	58.2	–
2019 <sup>c</sup>	2 984.6	58.2	–	75.3	93.7	2 537.0	2 764.2	2 387.0	2 564.8	199.3	150.0

## Annual budget period

Year	Approved budget <sup>a</sup>	Balance brought forward	Contributions of the Government of Sierra Leone	International voluntary contributions	Interest earned and other adjustments	Commitment authority authorized by the General Assembly	Commitment authority used	Total funding for the year	Actual full-year expenditure
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=(b)+(c)+(d)+(e)+(g)	(i)
2020	2 899.5	–	–	73.5	1.5	2 537.0	2 410.1	2 485.1	2 485.1
2021 <sup>d</sup>	2 856.3	–	–	43.0	5.0	2 537.0	2 483.5	2 531.5	2 531.5
2022 <sup>e</sup>	2 949.3	–	–	40.0	22.2	2 773.3	2 573.4	2 635.6	2 635.6

<sup>a</sup> Approved by the Oversight Committee.<sup>b</sup> The Residual Special Court for Sierra Leone commenced operations in 2014.<sup>c</sup> The remaining balance for 2019 of \$49,300, which is the difference between the unspent balance of \$199,300 and \$150,000 and consists of refunds of expenditure for 2019, was recorded in the financial statements for 2020 (statement V), and consequently reported under income section 2 in the financial performance report on the programme budget for 2020 and refunded to Member States. The amount of \$150,000 was returned in the context of the second performance report on the programme budget for the biennium 2018–2019 (A/74/570, para. 46).<sup>d</sup> The amount of subvention used in 2021 is reflected in the financial performance report on the programme budget for 2021.<sup>e</sup> The final expenditures and related utilization of the subvention for 2022 will be reported in the context of the financial performance report on the programme budget for 2022.

## Annex VI

### Summary of follow-up actions taken to implement the relevant recommendations of oversight bodies

*Brief description of the recommendation*

*Action taken to implement the recommendation*

#### Advisory Committee on Administrative and Budgetary Questions

(A/76/7/Add.9)

The Advisory Committee trusts that information on the earmarked voluntary contributions to the Residual Special Court since its inception will be included in the next report. (para. 11).

While noting that the fundraising activities undertaken in 2021 have yielded limited results in terms of voluntary contributions, the Advisory Committee emphasizes again the need for intensified fundraising efforts by the Secretary-General, including by broadening the donor base of the Residual Special Court and by developing more innovative fundraising approaches (see also resolutions [75/253](#) A, sect. XVI,

The earmarked and/or restricted contributions and pledges made to the Residual Special Court from 2018 to 2022 amount to \$590,729 as reflected in annex IV. No earmarked contributions were received prior to 2018. Of the total amount, \$24,153.77 was allocated to a judges' colloquium, which was organized in Vienna in 2018 by the United Nations Office on Drugs and Crime in collaboration with the President of the Residual Special Court; \$147,727.23 was allocated to judicial activities for fiscal years 2018 and 2019 (see [A/74/352](#), paras. 4, 36 and 50 for details of the judges' colloquium and judicial activities); \$238,892.83 was allocated to two projects relating to the preservation and promotion of the legacy of the Special Court, by making its archives available and accessible to the public in Sierra Leone pursuant to article 7 (2) of the Agreement on the Establishment of the Residual Special Court. The archives were reproduced and made available in 2019. The project relating to the preservation of the archives and making them accessible to the public in Sierra Leone started in 2020 and was completed in March 2022 (see [A/75/343](#), paras. 4, 42, 44 (d) and 51). \$46,783.63 was allocated to the Peace Museum and for outreach on the conditional early release project. The project was implemented in the last quarter of 2020 and the first half of 2021. \$133,171.19 was allocated to two projects for the training of police officers, correctional service personnel and civil society on the Court's conditional early release and witness protection programmes. One of the projects was completed in 2021 and the second was completed in July 2022 ([A/76/329](#), paras. 38, 45, 47 (j) and (k) and 56).

The Residual Special Court, the Oversight Committee and the Secretary-General have continued to fundraise with the aim of broadening the Court's donor base. Fundraising efforts have been ongoing and over 85 bilateral meetings are envisaged to be held virtually in 2022. On 25 May, the Permanent Missions of Canada and Sierra Leone organized a virtual diplomatic briefing on the Residual Special Court for Sierra Leone, with over 70 participants, including the Assistant Secretary-General for Legal Affairs,



*Brief description of the recommendation*

para. 6, and [74/263](#), sect. VI, para. 7 and [73/279](#) A, sect. III, para. 6) (para. 12).

The Advisory Committee recalls that the General Assembly has requested the Secretary-General to identify possible savings and additional measures on transparency, accountability and cost efficiency of the use of the commitment authority (see resolution [73/279](#) A, sect. III, para. 8). The Committee notes the efforts undertaken so far. However, in view of the persistent funding challenges faced by the Residual Special Court, the Committee trusts that the Court will redouble its efforts in terms of cost efficiency (see [A/75/7/Add.20](#), para. 22, [A/74/7/Add.21](#), para. 19, [A/73/580](#), para. 16, and [A/72/7/Add.20](#), para. 19) (para. 23).

*Action taken to implement the recommendation*

members of the Oversight Committee, Member States, and the President, Vice-President, Prosecutor, Registrar, Principal Defender and staff of the Court. It was the first time that a virtual diplomatic fundraising briefing had been held since the inception of the Court. In May, the Secretary-General sent letters of appeal for funding to all Member States.

Section V of the report provides information on such efforts.