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Agenda item 138

### Proposed programme budget for 2023

## **Report on the use of the 2022 subvention and request for a subvention to the Special Tribunal for Lebanon for 2023**

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

#### *Summary*

In his previous request for a subvention to the Special Tribunal for Lebanon (see [A/76/522](#)), the Secretary-General outlined the judicial progress of the Tribunal in 2021, provided information on the financial challenges facing the Tribunal and requested the approval by the General Assembly of an appropriation for a subvention in the amount of \$8.3 million for 2022.

By its resolution [76/246](#) A, the General Assembly appropriated an amount of \$6 million under section 8, Legal affairs, of the programme budget for 2022, to supplement the voluntary financial resources of the Tribunal by way of a subvention for the period from 1 January to 31 December 2022. The Assembly also requested the Secretary-General to provide detailed information on the final expenditures and unencumbered balance, as well as its return to Member States, in the context of the financial performance report on the programme budget for 2021 during the main part of the seventy-seventh session of the General Assembly.

In the present report, the Secretary-General outlines the Tribunal's progress in 2022, including its transition to a limited residual phase after the conclusion in 2022 of the Tribunal's main judicial activities, as well as the adoption and implementation of a completion plan, which entails final closure of the Tribunal at the end of 2023. Furthermore, the Secretary-General provides information on the Tribunal's financial situation, the projected use of the 2022 subvention and the Tribunal's 2023 budget and seeks the approval by the General Assembly of an appropriation for a final subvention for the Tribunal in the amount of \$3.0 million for 2023.



## I. Introduction

1. The Special Tribunal for Lebanon was established following the adoption of Security Council resolution [1757 \(2007\)](#) to prosecute persons responsible for the attack of 14 February 2005 that resulted in the death of the former Prime Minister of Lebanon, Rafik Hariri, and in the death or injury of other persons. The jurisdiction of the Tribunal also extends to other attacks that it judicially determines to be “connected” to the attack of 14 February 2005.

2. During its judicial mandate, the Tribunal convicted three individuals in absentia for their roles in the attack of 14 February 2005 and sentenced them to five concurrent sentences of life imprisonment. This was the heaviest sentence possible under the Tribunal’s statute and rules, reflecting the nature of the crimes committed and their impact on the victims and on Lebanese society as a whole.

3. Pursuant to the Agreement between the United Nations and the Lebanese Republic on the establishment of a Special Tribunal for Lebanon, annexed to resolution [1757 \(2007\)](#), 51 per cent of the Tribunal’s expenses are to be borne by voluntary contributions from States, while the remaining 49 per cent are to be borne by the Government of Lebanon.

4. Since the previous report of the Secretary-General ([A/76/522](#)), the Tribunal has undertaken significant efforts and worked diligently to complete the judicial proceedings in the main case (STL-11-01), which relates to the attack of 14 February 2005. With the delivery of the appeal and sentencing judgments in that case in March and June 2022, and with the so-called “connected cases” remaining stayed as a result of a lack of funding, the Tribunal has completed the judicial work before it and moved into its residual phase on 1 July 2022.

5. At the same time, the United Nations and the Government of Lebanon have agreed to a completion plan for the Tribunal. Further to the completion plan, it is foreseen that the Tribunal will perform its limited residual functions from 1 July 2022 to the end of 2023, including managing and preserving its records and archives, supporting the protection of witnesses and victims, and providing assistance to national authorities and responding to requests for information. The Tribunal will close at the end of 2023. The Tribunal has developed a budget for 2023 to ensure completion of the residual functions and closure by the end of that year.

6. Despite the subvention granted by the General Assembly for 2022, the Tribunal faced a significant shortfall of funds in the first half of the year. In order to avoid a premature liquidation of the Tribunal in early 2022, the Government of Lebanon, despite its economic challenges, undertook significant efforts to pledge \$900,000 as a portion of its assessed contribution. In parallel, the Tribunal undertook its own extraordinary efforts when the Appeals Chamber committed to render its appeal judgment one month earlier than originally planned, allowing for cost reductions. The Tribunal continued its intensive fundraising efforts, and with the added benefit of the completion plan was able to raise sufficient funds to allow it to continue its operations through the end of 2022.

7. While the 2022 financial shortfall was ultimately resolved, the financial situation for 2023 remains dire. Despite intensive engagement between prospective donors and the Management Committee of the Tribunal, currently no pledges have been made for the 2023 financial year. The present report provides an update on the Tribunal’s progress and financial position, as well as the utilization of the subvention in 2021 and 2022.

8. The present report also includes information on the budget of the Tribunal for 2023 and seeks the approval by the General Assembly of an appropriation for a final subvention in the amount of \$3.0 million for 2023. Insufficient financing for 2023 puts at risk the completion of the Tribunal’s work and its timely closure at the end of that year. The performance of the residual functions and drawdown activities is essential to ensure an orderly closure by the end of 2023 while ensuring the legacy of the Tribunal for the people of Lebanon and for international criminal justice more broadly.

## II. Progress made in the case files<sup>1</sup>

### A. Completion of the *Ayyash et al.* case (STL-11-01)

9. The Tribunal's main case concerned the attack on the former Prime Minister of Lebanon, which killed 22 people, including the Prime Minister, and injured 226 others. The Tribunal tried five accused persons in absentia with assigned counsel. The accused were Salim Jamil Ayyash, Mustafa Badreddine, Hassan Habib Merhi, Hussein Hassan Oneissi and Assad Hassan Sabra. The Prosecutor charged them with conspiracy to commit a terrorist act, along with a number of other related charges. Proceedings against Mr. Badreddine were terminated, without prejudice, following the presentation of sufficient evidence of his death. On 18 August and 11 December 2020, the Trial Chamber delivered its judgment and sentenced Mr. Ayyash to five concurrent sentences of life imprisonment, while acquitting the other three accused.

10. Following appellate proceedings throughout 2021 involving two of the acquitted individuals, Mr. Merhi and Mr. Oneissi, on 10 March 2022 the Appeals Chamber issued its appeal judgment in the case of *Prosecutor v. Merhi and Oneissi* (STL-11-01). It reversed the acquittals of Mr. Merhi and Mr. Oneissi and convicted them on all five counts with which they were charged. Following their convictions, the Appeals Chamber issued warrants for their arrest and initiated sentencing proceedings.

11. On 16 June 2022, having considered submissions and observations from the parties, the Appeals Chamber sentenced Mr. Merhi and Mr. Oneissi to five concurrent sentences of life imprisonment. In the sentencing judgment, the Appeals Chamber unanimously found that the crimes for which Mr. Merhi and Mr. Oneissi were convicted were extremely grave and that certain aggravating circumstances pleaded by the Prosecution had been established beyond reasonable doubt. The sentencing judgment concluded the proceedings in the main case (STL-11-01) before the Tribunal.

### B. Continued stay of the “connected” *Ayyash* case (STL-18-10)

12. The “connected” *Ayyash* case (STL-18-10) relates to three attacks against Lebanese politicians, Marwan Hamade, George Hawi and Elias El-Murr, on 1 October 2004, 21 June 2005 and 12 July 2005, respectively. The accused, Mr. Ayyash, was charged with conspiracy to commit a terrorist act, together with a number of other related charges.

13. As noted in the previous report of the Secretary-General, the proceedings in the “connected” case (STL-18-10) were stayed in June 2021 some two weeks before the trial date as a result of insufficient funding. Those proceedings remain stayed and have no allocated resources in either the revised budget for 2022 or the budget for 2023.

## III. Completion plan

14. It is recalled that the United Nations, further to consultations with members of the Security Council and the Government of Lebanon, agreed in 2021 on the framework for the performance of residual functions by the Tribunal, as well as the scope of the residual functions, which are primarily limited to: (a) the management and preservation of the records and archives of the Tribunal; (b) assistance to national authorities and responses to requests for information; and (c) the protection and

<sup>1</sup> In addition to the activity mentioned in the present section, judicial work pertaining to other matters before the Tribunal was carried out in 2022.

support of victims and witnesses (A/76/522, para. 29). It was agreed that the United Nations would be the custodian of the Tribunal's records and archives once the Tribunal closed. The Tribunal's records and archives will be transferred to the Archives and Records Management Section in the Department of Operational Support of the Secretariat at United Nations Headquarters for preservation and continued access. Such a transfer will place additional demands on the Section. To the extent that any additional resources are required, resource proposals will be made to the General Assembly in line with the budgetary procedures.

15. Taking into account the framework for the performance of residual functions, on 20 June 2022 the United Nations and the Government of Lebanon agreed on a completion plan for the finalization of work and the orderly closure of the Tribunal at the end of 2023.

16. In line with the Tribunal's revised judicial timeline, the completion plan sets forth that the Tribunal's residual phase would commence upon completion of the judicial work of the Tribunal, with the pronouncement of the sentencing judgment in the main case (STL-11-01). Accordingly, following the issuance of the appeal sentencing judgment in the main case (STL-11-01) on 16 June 2022, the Tribunal commenced the performance of its residual functions on 1 July 2022. In its residual phase, the Tribunal is a small institution with a limited number of staff. The Registrar is the only senior full-time official, and the judges, the Prosecutor and the Head of the Defence Office are remunerated on a pro rata basis for work actually performed.

17. In the light of the limited scope of the residual functions of the Tribunal, the United Nations and the Government of Lebanon further agreed that the residual phase of the Tribunal would be completed at the end of 2023, which will require a final mandate renewal after the current mandate expires at the end of February 2023. It is envisaged that such a final mandate renewal would be limited to a non-judicial mandate that would focus on the completion of the non-judicial residual functions. The residual phase would allow for the securing and preservation of the archives, evidence and legacy of the Tribunal, as well as a reasonable amount of time to assist in the protection of victims and witnesses and to provide assistance to national authorities and respond to requests for information.

## **A. Residual functions and 2022 drawdown activities**

18. As described above, the Tribunal commenced its residual functions on 1 July 2022. During the residual phase, the Tribunal will dedicate its efforts to: (a) completing outstanding judicial activities; (b) addressing questions relating to the protection and support of victims and witnesses; (c) providing assistance to national authorities and responding to requests for information; (d) managing and preserving the records and archives of the Tribunal; (e) completing translation of the judgments; and (f) continuing efforts to draw down the Tribunal and ensure its legacy.

### **1. Completion of judicial activities**

19. The Tribunal will continue limited judicial activities during 2022. These activities include completion of the annual report; assistance to Lebanese authorities and responses to requests for information; management and implementation of the necessary judicial amendments in relation to the reports of the Lebanese authorities on their efforts to search for and arrest the three convicted persons; assistance to the President, Vice-President and judges regarding the completion of their mandate and ensuring that all judicial matters and judicial archives are properly completed before the expiration of their mandate; and assistance in finalizing the judicial texts on the Tribunal's website for legacy purposes, in three languages, as may be required.

## **2. Provision of assistance in the protection and support of victims and witnesses**

20. The Tribunal will maintain the emergency contact phone and confidential Registry witness/victim database, as well as the pre-existing relocation agreements it has with States. It will also conduct risk assessments and hire expert consultants, as required. Discussions are ongoing with regard to a possible custodian for the confidential witness/victim database upon closure of the Tribunal, with consideration given to safeguarding and/or destruction in order to minimize risks to witnesses and victims.

## **3. Provision of assistance to national authorities and responses to requests for information**

21. Both the Registry and the Office of the Prosecutor will continue to maintain their respective databases in order to address requests for information from national authorities and/or other third parties as well as to address the protection and support of victims and witnesses. This function will be implemented with due regard for the security and confidentiality considerations which may apply to records that are subject to such requests.

## **4. Management and preservation of the records and archives**

22. The proper management and preservation of the records and archives of the Tribunal is essential to responding to requests for information in the residual phase, addressing the protection and support of victims and witnesses, ensuring the security of the information and preserving the legacy of the Tribunal.

23. The Registry will maintain the Tribunal's judicial databases in order to fulfil these functions as well as preparing the archives and records under its custody for handover to the United Nations upon the closure of the Tribunal.

24. The process of consolidating and preparing the archives and records has already begun. Upon completion of the judicial proceedings in June 2022, the Chambers and the Defence Office began transferring their respective digital and physical records to the Registry. It is estimated that 90 per cent of physical non-judicial records and 80 per cent of digital non-judicial records are now with the Registry. Transfer of the remainder of records from the other organs to the Registry, where required, will be completed in the fourth quarter of 2022. Efforts to pack the physical records into archival materials have also begun and will continue throughout 2022.

25. The Registry has two broad categories of records that it will continue to maintain during the residual phase and prepare for transfer to the United Nations upon closure:

(a) Judicial records pertaining to the Tribunal's cases and records related to the judicial accountability mechanism and staff appeals. These include exhibits, filings, transcripts, audiovisual recordings, correspondence and certain Chambers records. These judicial records take the form of digital records and physical records;

(b) Non-judicial records include records of all organs, Defence teams, the Legal Representative of Participating Victims and the *amicus curiae* prosecutor, as well as the Tribunal's administrative records. These non-judicial records take the form of digital and physical records.

26. The digital records are maintained in complex and highly specialized databases, including a unique court management system for the Tribunal's judicial records (legal workflow system). Planning is ongoing for the extraction and archiving of digital records from judicial and administrative systems to enable eventual transfer to the United Nations, with information technology, records management and archiving

workstreams advancing in parallel. Feasibility studies on the data extraction from the judicial and administrative systems have been carried out.

27. The Office of the Prosecutor will continue to maintain and preserve its records and evidence in a manner to both ensure that highly confidential and sensitive information remains protected and that the evidence can be used in a possible retrial. The Office holds: (a) physical evidence, such as documents and hard drives; (b) physical forensic artefacts from crime scenes; and (c) digital databases. The Office is preparing the physical evidence for handover to the United Nations upon closure for archival purposes only. In addition, the Office is in discussions with the United Nations and the Government of Lebanon with regard to the final destination of the physical forensic artefacts from the main and connected cases following the closure of the Tribunal, as well as with regard to how the Office's digital holdings can be preserved in a manner that allows them to be restored and usable in the future.

## **5. Translation of judgments into Arabic and French**

28. Arabic, English and French are the official languages of Tribunal. The translation of the trial, appeal and sentencing judgments from English into Arabic and French is ongoing. The Arabic translations of the trial and appeal judgments are progressing, with the official translation of the appeal judgment (253 pages) scheduled for completion and publication on the Tribunal's website by the end of 2022. The translation of the trial judgment (2,682 pages) is scheduled for completion by the end of 2022. Work continues on the French translations of the trial and appeal judgments, with the translation stage of the judgments due for completion in 2022.

## **6. Drawdown and other legacy activities**

### *Staffing*

29. By the end of 2022, through a phased reduction plan tied to the judicial timelines and the completion of judicial and administrative deliverables, an additional 41 staff will have departed the Tribunal, leaving 11 staff in 2023.

### *Premises and assets*

30. As part of its cost reduction measures, the Tribunal offered and committed to vacate its current premises by the end of 2022, one year prior to its closure. To facilitate this early departure from the building, the Tribunal has taken a number of steps, as described below. Temporary and cost-effective location arrangements are on track to be in place by the end of 2022 for a limited number of personnel, as well as assets that require housing in 2023 before transfer to future custodians upon the Tribunal's closure.

### *Housing of information technology infrastructure and digital archives*

31. In October 2022, the Tribunal reached an agreement for the temporary physical housing of the Tribunal's information technology infrastructure and digital archive and the digital records and holdings of the Office of the Prosecutor with the International Criminal Court, while remaining under the custody and management of the Registry and the Office of the Prosecutor. The transfer itself will take place during the remainder of 2022, further facilitating departure from the current Tribunal premises by the end of the year. Upon the closure of the Tribunal, the digital archive will be transferred to the United Nations.

*Housing of the Tribunal's physical records*

32. The physical judicial and non-judicial archive of the Office of the Prosecutor was moved to the National Archives of the Netherlands in July 2022. The Registry collection will follow during the fourth quarter of 2022. Upon closure of the Tribunal, the physical records will be transferred to the United Nations.

*Housing of physical forensic artefacts in the custody of the Office of the Prosecutor*

33. The Office of the Prosecutor continues to hold physical forensic artefacts in relation to other “related” cases that did not move forward at the Tribunal and over which the Tribunal never assumed jurisdiction. The majority of these materials are being returned to Lebanon, and the preparation and packing of these materials was completed in July 2022, with the shipment to Lebanon in September 2022. Discussions with different official external parties continue in relation to a portion of the “related” cases artefacts that require special handling, in order to ensure their transport and return to Lebanon prior to mid-December 2022. There are ongoing discussions to find a location to house the physical forensic artefacts for the main case (STL-11-01) and the “connected case” (STL-18-01).

*Office space for limited staff as required*

34. Most staff will continue to work remotely in 2023 to reduce costs, but minimal office space is required. The Tribunal is negotiating an agreement with the International Residual Mechanism for Criminal Tribunals to house the limited number of staff who will require office space during 2023, comprising essentially the information technology and archiving teams. Office space would also be required to house physical artefacts (admitted evidence) as records that constitute the judicial record of the Tribunal's cases and are in the custody of the Registry during 2023.

*Disposal of remaining assets housed in current building*

35. With regard to physical assets tied to its current building, the Tribunal is liaising with other international organizations, commercial companies and government departments of the Netherlands in order to facilitate the disposal of its remaining physical assets, including furniture, security equipment, courtroom and audiovisual equipment and stationery items. In order to achieve better scalability, the Tribunal's email service has been migrated to the Office 365 cloud-based solution, which allows for the decommissioning of the existing email infrastructure. Progress towards the secure disposal of relevant digital assets, physical records and physical assets, along with the transfer of physical assets, is on track for completion in 2022.

*Static Tribunal website*

36. During the residual phase, work will need to be undertaken to prepare a static/permanent website containing a complete set of the Tribunal's public records that would remain after the Tribunal's closure to allow those interested in the work of the Tribunal to continue to access the information. A feasibility study on the migration of the website and its conversion for preservation has been carried out.

37. In 2022, significant updates to the website were made in the Tribunal's three official languages to reflect the completion of judicial activity and the transition to a residual phase. The publication of admitted evidence to the website is ongoing in order to make these records available to the general public.

## **B. Residual functions and 2023 drawdown activities**

38. In 2023, it is envisaged that the Tribunal will continue to perform and complete the residual functions described above under a lean and efficient institution with 11 core staff posts. As noted in paragraph 17 above, it is envisaged that a final renewal of the Tribunal's mandate, which would be effective as from 1 March 2023, would be limited to a non-judicial mandate that would focus on the completion of the non-judicial residual functions. Accordingly, the budget for 2023 would provide for minimal judicial activities in the first two months of 2023.

39. The extraction of the Tribunal's digital records from judicial and administrative systems, followed by archiving prior to handover to the United Nations, will be a major focus of work. The process will entail the extraction of the records with the relevant metadata from the databases, including security classifications, that will allow these materials to be properly classified and categorized. The extracted records will then be appraised, organized, recorded/registered and prepared for transfer, so that they can be accessible and usable in the future once handed over to the United Nations.

40. Three Information Technology Officers and two Archiving Officers will be utilized to complete the digital extraction and archiving activities, with coordination functions performed by the Administrative Officer. These staff will be supplemented with short-term assistance and specialized external consultancy services to ensure the timely delivery of the extraction and archiving project and subsequent transfer to the United Nations in 2023.

41. The transfer of judicial and non-judicial digital records and physical records, currently in the custody of the Registry, to the United Nations prior to the closure of the Tribunal will require short-term assistance and contractual services related to the packing and shipping of materials. Coordination functions will be performed by the Archiving Officers.

42. Following the verification of the complete and accurate transfer of the Tribunal's digital records extracted from the Tribunal's media storage, the Tribunal will securely dispose of all other remaining digital information assets, its media storage devices and remaining information technology equipment. In addition, certain physical records will reach the end of their retention period and will be securely destroyed.

43. During 2023, the Office of the Prosecutor will finalize the preparation and handover of its physical records and digital holdings to the United Nations. In addition, the Office will finalize the preparation and transfer of the physical forensic artefacts from the main and connected cases to their final storage location in consultation with the United Nations and the Government of Lebanon. A part-time Head of Office and a full-time Information Systems Officer will carry out these activities.

44. With regard to the ongoing assistance for the protection and support of victims and witnesses during 2023, the Tribunal will maintain the emergency contact phone and confidential witness/victim database, as well as the pre-existing relocation agreements it has with States, and conduct risk assessments. Prior to closure, the Tribunal will inform victims and witnesses that currently-provided services will be discontinued at the end of 2023. These activities will be provided through consultancy and short-term assistance staff, with coordination performed by the Legal Officer. If necessary, the Office of the Prosecutor will assist in the protection of witnesses and victims.

45. Additional activities include the revision and publication of the Arabic translation of the trial judgment in the main case, and the French translations of the trial, appeal and sentencing judgments. The Tribunal's website will be converted to a static version for legacy purposes. During the course of the year, the website will continue to be



updated through the uploading of public filings, transcripts, exhibits and possibly audiovisual material, in addition to the official Arabic and French translations of the trial, appeal and sentencing judgments. The Information Technology Officers and Archiving Officers, in addition to short-term assistance, would support these activities. Towards the end of 2023, narrative content on the website will be revised in English, Arabic and French to reflect final closure on 31 December 2023. The activities would be provided by the Legal Officer and consultants.

46. The Tribunal will also carry out liquidation activities in 2023, including: (a) separation of remaining staff; (b) finalizing payments to staff, consultants and commercial partners; (c) closing commercial contracts; (d) terminating relevant agreements with Governments and international organizations; (e) closing Tribunal bank accounts; (f) completing the financial statements; and (g) donor reporting obligations. These functions will be performed by the Registrar and the Administrative Officer, with support from the Legal Officer.

#### **IV. Financial position and fundraising efforts**

47. Despite the significant fundraising efforts, which will continue during 2023, voluntary contributions for the Tribunal have continued to decline over the years, falling from \$22.7 million in 2019 to \$20.5 million in 2020, \$8.1 million in 2021 and a projected \$1.0 million in 2022. At the time of reporting, there were no pledged contributions for 2023, and it is unclear whether Lebanon will be in a position to make a contribution to the Tribunal in 2023.

48. For 2022, the subvention of \$6 million approved pursuant to General Assembly resolution [76/246 A](#), while essential for the work of the Tribunal to proceed, was considerably lower than required, resulting in a significant shortfall in funding for the year. Lebanon continued to face economic challenges, rendering it unable to provide its contribution, and voluntary donor States were unable to make up the shortfall.

49. In March 2022, the Tribunal informed its Management Committee that it would not be in a position to implement the programme of work for 2022, including completion of the main case and transition to a residual phase, without additional funding. As the Tribunal had to ensure compliance with financial commitments to staff and commercial partners, the Tribunal informed the Management Committee that it would be forced to notify relevant stakeholders of the exhaustion of funds in line with the terms of the Tribunal's mandate and trigger an early liquidation process.

50. The Government of Lebanon, despite its economic challenges, undertook significant efforts to avoid a premature liquidation and ensure the completion of the judicial work of the Tribunal by pledging \$900,000 as a portion of its assessed contribution. In parallel, the Tribunal also made extraordinary efforts to overcome an early liquidation, with the Appeals Chamber committing to render its appeal judgment one month earlier than originally planned. The joint efforts allowed the Tribunal to continue its operations, and the adjusted judicial timeline provided a basis to present a revised budget for 2022. On 19 May 2022, the Management Committee approved a revised budget for 2022 in the amount of \$7.1 million, a reduction of \$326,100 compared with the original budget for 2022. Further reductions were identified by incorporating efficiency measures where possible, including the abolishment of some vacant posts and a shift to part-time for most Appeals Chamber judges as from April 2022. The savings were offset in part by the resources required for the Tribunal to remain in its current building through 2022.

51. The Tribunal continued to engage intensively with prospective donors and with its Management Committee. Between January and August 2022, seven Management Committee meetings were held where the Tribunal solicited further contributions, in

addition to frequent and numerous bilateral discussions with the Chair of the Committee, the Lebanese Committee representative and other Committee States. Further bilateral engagement with 11 non-Committee States was sought following strategic analysis on potential donors, in coordination with the Chair.

52. A virtual diplomatic briefing on the Tribunal's achievements and remaining need for support, open to all Member States, was held in April 2022, with support and engagement from the United Nations, the Government of Lebanon, the Chair of the Management Committee and all Tribunal Principals. Sixty-seven States attended the briefing, with representatives connecting from New York, The Hague and capitals. A fundraising publication was produced to support the event and generate interest among potential donors following the briefing. In August, the Secretary-General sent a letter to all Member States soliciting voluntary contributions for the Tribunal. These fundraising efforts led to a limited broadening of the Tribunal's donor base, with a voluntary contribution from one new donor State of \$20,000.

53. In June, the Government of Lebanon disbursed its pledged contribution permitting the Tribunal to continue its operations and avoid liquidation. The adoption of the completion plan and the disbursement of the Lebanese contribution were crucial developments that provided a basis for a limited number of donor States to offer additional voluntary funding. These factors, along with the adjusted judicial timeline for completion of the main case and the reduced revised budget for 2022, addressed the 2022 financial shortfall.

## V. Utilization of the subvention

54. By its resolution [75/253](#) B, the General Assembly appropriated an additional amount of \$15.5 million under section 8, Legal affairs, of the programme budget for 2021, to supplement the voluntary financial resources of the Tribunal by way of a subvention. The Assembly's approval of the subvention allowed the Tribunal to continue to implement its programme of work for 2021. As reflected in table 1 below, total expenditures for the Tribunal in 2021 amounted to \$31.7 million, which was covered by the subvention of \$15.5 million and other income of \$16.2 million. The utilization of the subvention in the amount of \$15.5 million is reported in the audited financial statements and the financial performance report on the programme budget for 2021 ([A/77/347](#)).

55. By its resolution [76/246](#) A, the General Assembly appropriated an amount of \$6 million under section 8, Legal affairs, of the programme budget for 2022, to supplement the voluntary financial resources of the Tribunal by way of a subvention. The Assembly's approval of the subvention allowed the Tribunal to continue to implement its programme of work, in accordance with the revised budget for 2022. The release of the subvention to the Tribunal has been made on an incremental basis, based on the monthly cash position and projected cash disbursements.

56. As at August 2022, an amount of \$4.26 million had been released against the approved subvention of \$6 million. At the time of reporting, it is envisaged that the 2022 subvention will be utilized in full by 31 December 2022, supplementing received and anticipated voluntary contributions. The voluntary contributions, together with the subvention, will be sufficient to cover the overall revised requirements for 2022.

## VI. Funding requirements of the Tribunal for 2023

57. The budget for 2023 is aligned with the resource requirements for the workplan detailed in section III of the present report. The budget for 2023 was approved by the Tribunal's Management Committee on 8 August 2022 and reflects the absolute minimum requirements for the realization of the completion plan. At the time of reporting, there were no confirmed pledges for 2023.

58. In his letter dated 16 August 2022 addressed to the President of the Security Council (S/2022/660), the Secretary-General informed the Council that the Tribunal had commenced its residual functions on 1 July and that the United Nations and the Government of Lebanon, in view of the limited scope of the residual functions, had agreed that the residual phase would be completed by the end of 2023. The Tribunal would close as at 31 December 2023.

59. The Secretary-General also informed the Security Council of the financial difficulties faced by the Tribunal and indicated his intention to request a subvention from the General Assembly for 2023 to enable the Tribunal to perform its residual functions and close at the end of 2023.

60. In his letter dated 31 August 2022 addressed to the Secretary-General (S/2022/661), 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 Tribunal, the applicable reporting requirements to the General Assembly would be complied with and the voluntary nature of the funding arrangement of the Tribunal would not be changed. The members of the Council stressed that contributions from Lebanon as well as donors should remain a major source of funding for the Tribunal and that additional efforts should be made to avoid reliance on the subvention.

61. The budget for 2023 amounts to \$2,968,000 and reflects a reduction of \$4,097,400 compared with the revised budget for 2022 of \$7,065,400. Further details on the requirements for 2023, including information on expenditures for 2021 and 2022, are reflected in tables 1 to 3.

Table 1

### Financial resources by component and funding availability for the Special Tribunal for Lebanon

(Thousands of United States dollars)

Component	2021 actual expenditures	2022 revised budget <sup>a</sup>	2022 estimated expenditure	Resource changes		2023 estimated requirements <sup>b</sup>
	<i>a</i>	<i>b</i>	<i>c</i>	Amount <i>d</i>	Percentage <i>e=d/b</i>	<i>f=b+d</i>
<b>Expenditure/requirements</b>						
A. Chambers	3 650.6	1 083.9	1 073.2	(1 050.2)	(96.9)	33.7
B. Office of the Prosecutor	6 495.0	848.4	860.5	(460.7)	(54.3)	387.7
C. Registry	19 178.2	4 878.9	4 871.8	(2 358.4)	(48.3)	2 520.5
D. Defence Office	2 350.9	254.2	259.9	(228.1)	(89.7)	26.1
<b>Subtotal</b>	<b>31 674.7</b>	<b>7 065.4</b>	<b>7 065.4</b>	<b>(4 097.4)</b>	<b>(58.0)</b>	<b>2 968.0</b>

Component	2021 actual expenditures	2022 revised budget <sup>a</sup>	2022 estimated expenditure	Resource changes		2023 estimated requirements <sup>b</sup>
				Amount	Percentage	
	a	b	c	d	e=d/b	f=b+d
<b>Income</b>						
Fund balance brought forward	7 446.6	—	—	—	—	—
Pledges, contributions and other income	8 724.7	1 065.4	1 065.4	(1 065.4)	(100.0)	—
Amount of subvention authorized	15 503.4	6 000.0	6 000.0	(3 032.0)	(50.5)	2 968.0
<b>Total income</b>	<b>31 674.7</b>	<b>7 065.4</b>	<b>7 065.4</b>	<b>(4 097.4)</b>	<b>(58.0)</b>	<b>2 968.0</b>
<b>Surplus/(shortfall)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

<sup>a</sup> The revised budget for 2022 in the amount of €6,690,900 (equivalent to \$7,065,400 using the exchange rate as at 15 May 2022 of €0.947=\$1) was approved by the Management Committee on 19 May 2022.

<sup>b</sup> The budget for 2023 in the total amount of €2,959,050 (equivalent to \$2,967,955 using the exchange rate as at 15 September 2022 of €0.997=\$1) was approved by the Management Committee on 8 August 2022.

Table 2

### Requirements by object of expenditure and funding availability for the Special Tribunal for Lebanon

(Thousands of United States dollars)

Component	2021 actual expenditures	2022 revised budget <sup>a</sup>	2022 estimated expenditure	Resource changes		2023 estimated requirements <sup>b</sup>
				Amount	Percentage	
	a	b	c	d	e=d/b	f=b+d
<b>Expenditure/requirements</b>						
Posts	21 702.5	4 685.8	4 735.3	(3 274.1)	(69.9)	1 411.7
Non-staff compensation	1 918.5	562.3	561.1	(552.3)	(98.2)	10.0
Other staff costs	3 572.3	302.7	287.5	284.2	93.9	586.9
Consultants	1 057.7	97.1	85.9	(8.8)	(9.1)	88.3
Travel	24.8	5.5	—	(5.5)	(100.0)	—
Contractual services	1 144.5	781.1	653.0	(287.4)	(36.8)	493.7
General operating expenses	2 124.0	591.8	712.3	(214.4)	(36.2)	377.4
Supplies and materials	130.4	9.5	5.5	(9.5)	(100.0)	—
Furniture and equipment	—	29.6	24.8	(29.6)	(100.0)	—
<b>Subtotal</b>	<b>31 674.7</b>	<b>7 065.4</b>	<b>7 065.4</b>	<b>(4 097.4)</b>	<b>(58.0)</b>	<b>2 968.0</b>
<b>Income</b>						
Fund balance brought forward	7 446.6	—	—	—	—	—
Pledges, contributions and other income	8 724.7	1 065.4	1 065.4	(1 065.4)	(100.0)	—
Amount of subvention authorized	15 503.4	6 000.0	6 000.0	(3 032.0)	(50.5)	2 968.0
<b>Total income</b>	<b>31 674.7</b>	<b>7 065.4</b>	<b>7 065.4</b>	<b>(4 097.4)</b>	<b>(58.0)</b>	<b>2 968.0</b>
<b>Surplus/(shortfall)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

<sup>a</sup> The revised budget for 2022 in the amount of €6,690,900 (equivalent to \$7,065,400 using the exchange rate as at 15 May 2022 of €0.947=\$1) was approved by the Management Committee on 19 May 2022.

<sup>b</sup> The budget for 2023 in the total amount of €2,959,050 (equivalent to \$2,967,955 using the exchange rate as at 15 September 2022 of €0.997=\$1) was approved by the Management Committee on 8 August 2022.

Table 3  
Post requirements (including judges) for the Special Tribunal for Lebanon

Category	Approved			Revised Aug.–Dec. 2022	2023 proposed requirements
	2021	Jan.–July 2022	Aug.–Dec. 2022		
Professional and higher					
Judges	5	5	–	–	–
USG	1	1	–	–	–
ASG	1	1	–	–	–
D-2	2	2	–	–	–
D-1	1	–	1	–	–
P-5	9	3	–	1	1
P-4	15	8	3	4	3
P-3	27	11	2	5	4
P-2/1	22	12	4	6	3
Subtotal	83	43	10	16	11
General service and related					
Field service	1	–	–	–	–
Principal level	2	2	2	1	–
Other level	48	12	–	11	–
Local level	6	–	–	–	–
Subtotal	57	14	2	12	–
Total	140	57	12	28	11

Abbreviations: ASG, Assistant Secretary-General; USG, Under-Secretary-General.

62. The budget of \$2,968,000 for 2023 reflects a decrease of \$4,097,400, comprising decreases under Chambers (\$1,050,200), Office of the Prosecutor (\$460,700), Registry (\$2,358,400) and Defence Office (\$228,100) compared with the revised budget for 2022. The decrease is attributable to the Tribunal's extensive reduction of judicial activities in June 2022, the transition to a limited residual phase in July 2022 and the corresponding continued drawdown of functions for closure on 31 December 2023.

63. The budget of \$2,968,000 would provide for 11 posts (\$1,411,700), consisting of one Registrar (P-5), one Legal Officer (P-4), one Administrative Officer (P-4), four information technology staff (2 P-3 and 2 P-2), two archiving staff (1 P-3 and 1 P-2), one part-time staff member in the Office of the Prosecutor (P-4) (70 per cent) and one short-term staff member in the Chambers (P-3) (two months).

64. Non-post resources of \$1,556,300 would provide for non-staff compensation (\$10,000), other staff costs (\$586,900), consultants (\$88,300), contractual services (\$493,700) and general operating expenses (\$377,400).

65. The requested subvention, if approved by the General Assembly, would be disbursed by the Organization to the Registrar of the Tribunal on a periodic basis in 2023. The disbursements would be recorded as expenditure in the financial statements, and the corresponding final expenditure would be reported against the 2023 subvention in the financial performance report for 2023.

## **VII. Conclusions**

66. The Secretary-General commends the progress made by the Special Tribunal for Lebanon since its inception and welcomes the conclusion of the Tribunal's judicial activity and its transition to a limited residual phase. In this context, and bearing in mind the mandate of the Tribunal, the Secretary-General underscores the continuing importance of ensuring the fulfilment of the residual obligations in a manner that meets the terms of the Agreement between the United Nations and the Lebanese Republic on the establishment of a Special Tribunal for Lebanon, as well as an orderly closure that preserves the legacy of the Tribunal.

67. The Secretary-General welcomes the provision of 49 per cent of the funding by the Government of Lebanon over the years and acknowledges its commitment to the Tribunal despite its continuing economic challenges.

68. The Secretary-General is deeply concerned that the Tribunal continues to face serious financial challenges as it plans for an orderly delivery of residual functions and closure by the end of 2023. It remains critical for the international community to ensure that the Tribunal has the financial means necessary to secure and preserve the evidence and archives, safeguard confidential material and assist in the protection of victims and witnesses.

## **VIII. Recommendations**

69. The Secretary-General requests the General Assembly:

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

(b) To take note that the subvention utilized in 2021 in the amount of \$15,503,400 is reflected in the financial performance report on the programme budget for 2021;

(c) To take note of the resource requirements of the Special Tribunal for Lebanon for the period from 1 January to 31 December 2023, estimated at \$2,968,000 for the Tribunal to complete its residual mandate and close on 31 December 2023;

(d) To appropriate an amount of \$2,968,000 under section 8, Legal affairs, of the proposed programme budget for 2023 by way of a subvention for the Tribunal, 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 context of the financial performance report on the programme budget for 2023;

(e) To take note that the transfer of the Tribunal's records and archives to the United Nations may have budgetary implications, in particular under section 29B, Department of Operational Support, of the programme budget, for which resource proposals would be submitted to the General Assembly in line with budgetary procedures.

## Annex I

### Summary of follow-up action taken to implement relevant recommendations

*Brief description of the recommendation*

*Action taken or to be taken to implement the recommendation*

#### Report of the Advisory Committee on Administrative and Budgetary Questions ([A/76/7/Add.21](#))

The Advisory Committee notes the completion plans, as provided, including the residual functions, which would be limited primarily to the management and preservation of the records and archives of the Tribunal, assistance to national authorities and responses to requests for information and the protection and support of victims and witnesses. The Committee stresses that the residual functions should be approved by an appropriate body. (para. 11)

It is recalled that in his letter dated 10 February 2021 addressed to the President of the Security Council ([S/2021/149](#)), the Secretary-General informed the Council that he intended to undertake consultations on residual functions that might be required to be performed following the completion of the judicial work of the Tribunal.

In his letter dated 7 September 2021 addressed to the President of the Security Council ([S/2021/796](#)), the Secretary-General informed the Council of his intention to seek a subvention from the General Assembly for 2022. He further informed the Council that, further to his letter of 10 February 2021, the United Nations and the Government of Lebanon had agreed on a framework for the performance of residual functions at the Tribunal, which would begin following the completion of the appeal in the *Ayyash et al.* case in 2022. The Secretary-General explained that the residual functions of the Tribunal would be primarily limited to the management and preservation of the records and archives of the Tribunal, assistance to national authorities and responses to requests for information, and the protection and support of victims and witnesses. While the Tribunal would retain the legal authority for other judicial functions currently vested in the Tribunal, there would be no ongoing judicial or investigative activity in the residual phase, unless circumstances would necessitate the performance of those judicial functions. In her letter dated 14 September 2021 addressed to the Secretary-General ([S/2021/797](#)), the President of the Security Council informed the Secretary-General that the members of the Council stressed that contributions from Lebanon as well as donors should remain a major source of funding for the Tribunal, including with regard to its residual functions.

Taking into account the framework for the performance of residual functions, the United Nations and the Government of Lebanon reached an agreement on the completion of work and orderly closure of the Special Tribunal for Lebanon on 20 June 2022. The completion plan set forth that the Tribunal's judicial work would be completed by the end of June 2022, at which time the Tribunal's residual phase would begin. The United Nations and the Government of Lebanon further agreed that the residual phase of the Tribunal would be

The Advisory Committee notes with concern the status and the declining trend of the voluntary contributions and trusts that updated information on the latest contributions will be provided to the General Assembly at the time of its consideration of the present report. In view of the challenges faced by the Government of Lebanon in maintaining its financial support to the Tribunal, the Advisory Committee reiterates that the Secretary-General and the Tribunal should intensify their fundraising efforts, including by broadening the donor base and encouraging the members of the Management Committee and other interested States to renew their financial efforts (see also [A/75/7/Add.40](#), para. 18). (para. 20)

While noting the significant reduction in the requirements for 2022 compared with 2021, the Advisory Committee is of the view that the Tribunal could further reduce its costs and enhance its efficiency, including through expediting the finalization of the co-location of the residual functions of the Tribunal and shared services agreements, as well as deferring non-urgent expenses. (para. 25)

completed at the end of 2023. As set out in the completion plan, the residual phase of the Tribunal is limited in size and focuses on records and archives, witness and victim protection and responses to requests for information, as well as the orderly drawdown of activities for closure in 2023. Resources required to effectuate the completion plan are outlined in the Tribunal's revised budget for 2022 and budget for 2023 and were approved by the Tribunal's Management Committee.

Please refer to section IV of the present report.

The decision to bring forward the pronouncement of the appeal judgment by one month enabled the Tribunal to issue a revised budget for 2022, representing a reduction of \$326,100 compared with the original budget for 2022. Further reductions were identified by incorporating efficiency measures where possible, including the abolishment of some vacant posts and a shift to part-time for most Appeals Chamber judges as from April 2022.

For 2023, the agreed completion plan is based on a cost-efficient framework for the finalization of the Tribunal's work. The Tribunal will exit its current building at the end of 2022, thereby saving on building and security-related costs during its final year. Temporary and cost-effective location arrangements with sister organizations are on track to be in place by the end of 2022 for a limited number of personnel and the Tribunal's servers and information technology infrastructure, as well as assets that require housing in 2023 before transfer to future custodians upon the Tribunal's closure. Most staff will continue to work remotely in 2023 to reduce costs, with minimal office space rented from a sister organization as required. The Tribunal's physical records will be housed at the National Archives of the Netherlands during 2023, prior to transfer to the United Nations following the closure of the Tribunal.



## Annex II

### Financial status of the Special Tribunal for Lebanon

Table A.1

#### Financial status of the Special Tribunal for Lebanon as at 31 December 2021

(Thousands of United States dollars)

<b>A. Income</b>	
Contributions received from inception (2007) to 2021	733 497.5
Interest earned from inception and other adjustments or revenue	1 876.0
Other income	4 696.7
<b>Subtotal</b>	<b>740 070.2</b>
<b>B. Expenditure</b>	<b>740 070.2</b>
<b>Fund balance (shortfall)</b>	<b>–</b>

Table A.2

#### Financial status of the Special Tribunal for Lebanon for 2022 and projections for 2022 and 2023

(Thousands of United States dollars)

<b>A. Income for 2022</b>	
Available balance brought forward	–
Contributions received for 2022	1 065.4
Outstanding pledges for 2022	–
Anticipated pledges for 2022	–
Amount of subvention appropriated	6 000.0
<b>Subtotal</b>	<b>7 065.4</b>
<b>B. Revised budget for 2022<sup>a</sup></b>	<b>(7 065.4)</b>
<b>C. Estimated surplus/(shortfall) for 2022</b>	<b>–</b>
<b>D. Income for 2023</b>	
Outstanding pledges for 2023	–
Anticipated pledges for 2023	–
<b>Subtotal</b>	<b>–</b>
<b>E. Proposed/approved budget for 2023<sup>b</sup></b>	<b>(2 968.0)</b>
<b>F. Estimated shortfall for 2023 (to be covered by the subvention from the regular budget)</b>	<b>(2 968.0)</b>

<sup>a</sup> The revised budget for 2022 in the amount of €6,690,900 (equivalent to \$7,065,400 using the exchange rate as at 15 May 2022 of €0.947=\$1) was approved by the Management Committee on 19 May 2022.

<sup>b</sup> The budget for 2023 in the total amount of €2,959,050 (equivalent to \$2,967,955 using the exchange rate as at 15 September 2022 of €0.997=\$1) was approved by the Management Committee on 8 August 2022.

## Annex III

### Organizational chart

