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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 III of General Assembly resolution [77/263](#) of 30 December 2022, by which the Assembly, inter alia, authorized the Secretary-General to enter into commitments in an amount not to exceed \$2,765,000 to supplement the voluntary financial resources of the Residual Special Court for Sierra Leone for the period from 1 January to 31 December 2023, 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 \$2,968,300 to enable the Court to continue to carry out its mandate in 2024.



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 2022 (see [S/2022/623](#) and [S/2022/624](#)), the Secretary-General submitted a request for a subvention of \$2,910,500 for the Residual Special Court in a report to the General Assembly (see [A/77/352](#)).

3. Having considered the report of the Secretary-General ([A/77/352](#)) and the related report of the Advisory Committee on Administrative and Budgetary Questions ([A/77/7/Add.9](#)), the General Assembly, by its resolution [77/263](#) of 30 December 2022, authorized the Secretary-General to enter into commitments in an amount not to exceed \$2,765,000, to supplement the voluntary financial resources of the Residual Special Court for the period from 1 January to 31 December 2023. 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 the Government of Sierra Leone and several States 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 2023.

4. At the time of reporting, the contributions and pledges received by the Residual Special Court during the period from October 2022 to August 2023 amounted to \$32,316. The efforts of the Secretary-General notwithstanding, the Government of Sierra Leone, members of the Oversight Committee and the principal officials of the Court to raise voluntary contributions, only three contributions amounting, to \$32,316, have been received in response to the Secretary-General's letter of appeal. There are minimal prospects that more pledges will be made. As of yet, no pledges or contributions have been made for the 2024 fiscal year.

5. Accordingly, in his letter dated 8 August 2023 ([S/2023/601](#)), the Secretary-General informed the Security Council that the voluntary contributions for the continuation of the work of the Residual Special Court beyond 2023 were not sufficient. He expressed his intention to propose to the General Assembly that the costs of the Court for 2024 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.

6. In her reply dated 14 August 2023 ([S/2023/602](#)), 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 voluntary contributions received by the Residual Special Court and that the voluntary nature of the funding arrangement of the Court would not be changed.

II. Historical background

7. The Residual Special Court was established pursuant to the Agreement between the United Nations and the Government of Sierra Leone 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 pursuant to an agreement concluded in 2002 pursuant to Security Council resolution 1315 (2000), in which the Council mandated the Secretary-General to negotiate an agreement with the Government 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 the former President of Liberia, Charles Ghankay Taylor, were convicted and sentenced to terms of imprisonment ranging from 15 to 52 years.

8. 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 be alive and if his case is not referred to a competent national jurisdiction.

9. The Residual Special Court commenced operations on 1 January 2014. It has an interim seat in The Hague, Kingdom of 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 between the United Nations and the Government of Sierra Leone 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 agree otherwise.

III. Progress to date

A. Structure and systems of the Residual Special Court

Reappointment of the Registrar

10. The three-year term of the Registrar, Binta Mansaray, ended in September 2023. Following consultation with the President of the Residual Special Court, the Secretary-General reappointed the Registrar for a term of three years.

Roster of judges

11. In January 2023, a judge of the Residual Special Court, Justice Elizabeth Ibanda-Nahamya, passed away. She had been appointed by the Secretary-General and served as a judge of the Court since 2014. The President of the Court and the

Oversight Committee expressed their condolences on behalf of the Court to the family and loved ones of Justice Ibanda-Nahamya. The process of appointing a judge by the Secretary-General to replace her is ongoing.

12. The President of the Residual Special Court has held consultations with the judges of the Court on the venue and date of the next plenary. The purpose of the plenary is to elect a new President and Vice-President pursuant to article 12 (1) of the statute of the Court, to succeed the current incumbents whose terms of office will expire early in March 2024. The judges will also consider other matters relating to the proper functioning of the Court.

Host State agreement

13. Since 2014, the provisional host State agreement for the Residual Special Court in the Kingdom of the Netherlands remained in effect. On 3 October 2022, the Dutch Ministry of Foreign Affairs invited the Registrar to discuss outstanding matters regarding the draft host State agreement. Representatives of the Ministry of Foreign Affairs and the Ministry of Justice attended the meeting. The meeting was productive and proposals for resolving the pending issues were agreed upon. It was agreed that the Dutch representatives would hold internal consultations on the outcome of the meeting and send a revised draft host State agreement to the Court. When the draft agreement is finalized, it will supersede the provisional host State agreement.

B. Activities of the Residual Special Court

14. 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 Residual Special Court conducts ad hoc judicial and administrative proceedings that occur from time to time. The following sections provide an overview of the activities of the Residual Special Court.

1. Protection of victims and witnesses

15. 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 witnesses in Sierra Leone and those witnesses located outside Sierra Leone, and maintains updated information on the witnesses through regular contact. The Office continues to implement 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.

16. As part of its commitment to reviewing the scale, scope and nature of its witness-related residual functions, the Registry hired a witness expert to work in coordination with the witness staff, to conduct a comprehensive threat assessment to the witnesses. The assessment was carried out in April and May 2023. The findings of the threat assessment resulted in a reduction of the number of witnesses in the active file from 72 to 61 and an increase in the number of witnesses in the dormant file from 41 to 77. The increase in the number of witnesses in the dormant file is based on the recommendation of the witness expert to take account of the total number of witnesses monitored by the Residual Special Court with no specific threat levels at this time but who might contact the Court if the need arises. The Registry will continue to adopt the approach of maintaining the dormant and active files as a guide

for the provision of protection and support to witnesses. Both the dormant and active files will be reviewed periodically with the aim of reducing the number of witnesses on each list.

17. 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 and to respond to witness concerns.

18. The Residual Special Court continued to monitor the case in Finland against Gibril Massaquoi, a former Special Court for Sierra Leone witness, for crimes allegedly committed in Liberia from 1999 to 2003. In April 2022, Mr. Massaquoi was acquitted of all charges, including murder of civilians, aggravated war crimes and aggravated crimes against humanity. The Finnish prosecutor appealed the judgment. The Finnish appeals court admitted the appeal, and a trial on appeal started in January 2023. The Court monitored sittings of the trial on appeal in Turku, Finland, in January 2023. The Court also monitored the trial on appeal in Monrovia in February, April and May 2023 where the Finnish court heard witnesses.

2. Judicial and administrative proceedings

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

20. One person indicted by the Special Court for Sierra Leone, Mr. Koroma, has been at large and his whereabouts remain unknown. While trial testimony indicates that he may be deceased, in 2017 and 2018 stories circulated periodically indicating that he might still be alive. None of those stories has, however, been substantiated. In January 2023, the Prosecutor and the Registrar held constructive meetings with Sierra Leone's Inspector General of Police in which they discussed the investigation leads concerning the status of Mr. Koroma in Sierra Leone and the efforts by national authorities to follow those leads. To date, these leads have not led to any new information.

21. In the first and second quarters of 2023, the Defence Office and the pro bono counsel of Charles Taylor notified the Registry that Mr. Taylor was contemplating lodging an application for a review of judgment. The Registry notes that steps are being taken to lodge such an application. An application for review may be filed in accordance with article 22 of the statute of the Residual Special Court, which provides that "[w]here a new fact has been discovered which 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 which 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 April 2023, on the instruction of Mr. Taylor, the Principal Defender assigned Logan Hambrick as co-counsel to Mr. Taylor on a pro bono basis. In August 2023, on further instruction of Mr. Taylor, the Principal Defender assigned Courtenay Griffiths as counsel to Mr. Taylor on a pro bono basis. Mr. Griffiths was the lead counsel of Mr. Taylor's defence team in the trial phase of the Taylor case before the Special Court.

22. On 12 September 2022, the Principal Defender submitted a memo containing a request that the President of the Court, Justice Pierre Boutet, permit Augustine Gbao to fulfil the special condition imposed on him as part of his conditional early release under paragraph 83 (viii) of the decision granting conditional early release by volunteering for his local reconciliation and dispute settlement committee, rather than farming, owing to his health. The special condition requires Mr. Gbao to produce a

community volunteer service plan in support of his stated commitment to contributing to the restitution of victims for the President's approval within 90 days of release.

23. On 26 September, President Boutet sought the views of the Prosecutor, the Registrar and the monitoring authority (the Sierra Leone Police) on the review and modification requested by the Principal Defender pursuant to article 11 (B) of the Practice Direction on the Conditional Early Release of Persons Convicted by the Special Court for Sierra Leone. The President received mixed views on the proposal, which led the President to issue a further directive to the Principal Defender to submit an alternative proposal.

24. After consideration of all submissions, on 27 January 2023 President Boutet issued a public decision (*Prosecutor v. Augustine Gbao* (RSCSL-04-15-ES)) on the request for review of the special condition. In his decision, the President granted Mr. Gbao's request on the basis of the alternative proposal submitted by the Principal Defender and ordered that Mr. Gbao undertake small-scale agricultural activities within the garden of his compound at Blama and make available the products of the gardening and harvest for distribution to victims of his crimes and members of his community in Blama, in support of his stated commitment to contributing to the restitution of victims. The President further ordered that Mr. Gbao comply with the reviewed special condition and submit quarterly written updates on those activities to the President. In May 2023, the Defence Office submitted a comprehensive report to the President and the Registrar on Mr. Gbao's compliance with his modified obligations pursuant to the President's directive.

25. In November 2022, the Principal Defender submitted an inter-office memorandum forwarding a letter from the Residual Special Court prisoners in Rwanda in which they requested that the requirement of completion of two thirds of their sentences before becoming eligible for consideration for conditional early release be reduced to one third. On 27 January 2023, the President directed the Principal Defender to inform the convicted persons concerned that the matter was one that would require an amendment to the Rules of Procedure and Evidence and that proposals for such an amendment could be made to the plenary of judges.

26. On 31 October 2022 and 30 January 2023, the independent counsel appointed to investigate allegations that a person or persons may have knowingly and wilfully interfered with the administration of justice and may be in contempt by disclosing classified information relating to proceedings contrary to rule 77 of the Rules of Procedure and Evidence submitted ex parte confidential interim reports to President Boutet for his consideration. The investigation is ongoing.

27. In March 2023, in response to a directive issued by the judges at the plenary meeting of judges that was held on 3 March 2022, the Registrar and Principal Defender submitted a detailed proposal for the amendment of the Residual Special Court Practice Direction on the Conditional Early Release of Persons Convicted by the Special Court for Sierra Leone. The proposed amendments are related to lessons learned from the implementation of the Practice Direction to make it more user-friendly and facilitate compliance by the State of enforcement and the convicted person.

3. Supervision of enforcement of sentences

28. 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 has five prisoners in custody: one, Mr. Taylor, in the United Kingdom of Great Britain and Northern Ireland, and four in Rwanda. In addition, one convict is serving the remainder of his sentence under the conditional early release programme of the Residual Special Court in Sierra Leone.

29. The Office of the Registrar and the Defence Office continue to maintain close contact with the authorities in Rwanda, Sierra Leone and the United Kingdom regarding the enforcement of sentences of the prisoners of the Special Court for Sierra Leone, including matters relating to family visits, conditions of imprisonment of the convicted persons 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.

30. The Residual Special Court provided assistance to the Taylor family with their United Kingdom visa application process, as well as an economy class flight ticket for one of the family members to the United Kingdom in order to visit Mr. Taylor.

31. In April 2023, the International Committee of the Red Cross resumed its visits to the Residual Special Court prisoners in Mpanga prison in Rwanda to inspect their conditions of imprisonment. It is expected that the Committee will present the report on its visit to President Boutet by the end of the year. It is unclear when the European Committee for the Prevention of Torture and Inhuman or Degrading Treatment or Punishment will resume its visits to the United Kingdom to inspect Mr. Taylor's conditions of imprisonment. The Court prison adviser visited and met Mr. Taylor in May 2023. The prison adviser also met prison staff and authorities. Follow-up consultations have been held to address issues raised by Mr. Taylor concerning the conditions of his imprisonment.

32. The Registrar held consultations with prison authorities in the United Kingdom regarding specific accommodations to enable Mr. Taylor to better consult with his counsel regarding a possible application for review of judgment before the Residual Special Court.

33. Mr. Gbao continues to serve the remainder of his 25-year sentence in his community in Blama under a conditional early release agreement. Mr. Gbao will complete his sentence in 2028 if he continues to comply with the terms of his conditional early release. The Defence Office and the Office of the Registrar conducted spot checks in the community where Mr. Gbao resides. The report was satisfactory.

34. Pursuant to the directive of the President of the Court of 8 September 2020, the Registry conducted outreach through its outreach contractors and the Residual Special Court interactive forum (a consortium of 100 civil society organizations) regarding the Court's conditional early release and witness protection programmes. The outreach was conducted to provide an understanding of the Court's conditional early release programme to communities in order to mitigate the risk of reprisals against the Court's witnesses and Mr. Gbao for the atrocities committed by him and his fighting faction, the Revolutionary United Front.

35. On 28 May 2023, the former Civil Defence Forces high priest and initiator, Allieu Kondewa, completed his 20-year sentence and was released from the custody of the Residual Special Court the following day. He is the second person convicted by the Special Court for Sierra Leone to complete his sentence.

4. Assistance to national authorities and State cooperation

36. The Residual Special Court has continued to receive and respond to requests for assistance from national authorities. Since its inception, the Court has received at least 89 such requests, including 10 requests since October 2022. 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 in Liberia and 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 investigation of domestic and international crimes, including violation of immigration regulations.

5. Maintenance of archives and court management

37. 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 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.

38. Notwithstanding the challenges of archiving, significant progress continues to be made in processing the backlog of the archives. The archiving of all judicial records was completed in April 2021 pursuant to the recommendation of the General Assembly in its resolution [73/279](#).

39. The review of the administrative and legal records of the Office of the Registrar is in progress and is projected to be completed in October 2024. The total number of files to be reviewed is 159,447. Of these, 117,693 have been reviewed and uploaded onto the electronic database and 41,754 remain outstanding for further review by the Registrar, given their content. The archiving team continues to review and add metadata descriptions to the records. Of the 117,693 files uploaded, the archiving team has processed and added metadata descriptions to 32,850 and continues to work on the remaining 84,843. While the description of large volumes of records by an archivist is time-consuming, consultations are ongoing with an archiving consultant to explore ways to expedite the process.

40. Mindful of General Assembly resolutions [76/246](#) (sect. XI, para. 9) and [77/263](#) (sect. III, para. 9) in which the Assembly “encourages the Court to continue to work towards the completion of the full digitization of archives within the existing resources”, the digitization of other Residual Special Court records is ongoing. The archiving team has prioritized the digitization of the records of the Court that were required for the audit of the 2022 accounts.

41. The archiving team has completed the review of the original judicial audiovisual records of the Special Court for Sierra Leone whose MP4 versions had been identified as defective. In May 2023, the team submitted its findings to the Registrar, finding that, while a few of the original tapes of the MP4s had degenerated over time, most remained usable, notwithstanding the poor quality of the recordings of the proceedings. During the process of upgrading the Residual Special Court website in February, the platform of which was obsolete, additional audiovisual tapes were identified as problematic. Three interns were recruited to assist in the review of the physical tapes and those online. The internal database storing all the electronic records of the Court was repaired and upgraded with additional functionality and security features to improve its performance. The upgrade was done by a website technician in coordination and consultation with the archivist, a technician of the International Residual Mechanism for Criminal Tribunals and the Registrar.

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

43. Under article 7, paragraph 2 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 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 archivist continued to maintain the public archives of the Special Court located at the Peace Museum while making them accessible to researchers.

6. Legacy and outreach

44. 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. Details of the legacy activities are contained in the annual reports of the President of the Court, which can be found on the website of the Court.

45. Since October 2022, Residual Special Court judges and other officials have undertaken several outreach activities, including the following:

(a) In October 2022, Justice Renate Winter participated as a speaker at a forum at the University of Vienna on the impact of war on children, where she discussed the issue in the context of Sierra Leone;

(b) Justice Shireen Avis Fisher did an interview for the first of a series of podcasts for Irish Rule of Law International, a non-governmental organization. Among the subjects covered by the interview were the accomplishments of the Special Court for Sierra Leone and the Residual Special Court and the viability of the hybrid court model for future ad hoc international criminal courts. The podcast will be broadcast in 2023;

(c) In November 2022, the Vice-President of the Court, Emmanuel Ekundayo Roberts, represented President Boutet at the launch of the report on the preservation and promotion of the legacy of the Residual Special Court through its public archives and outreach/Peace Museum project, which was sponsored by Global Affairs Canada. The event was held at the Peace Museum in Freetown and was jointly organized by the Court and Global Affairs Canada. The event was attended by various civil society groups, including survivors of the war, students and the diplomatic community. The President of the Court, the Chair of the Oversight Committee and other dignitaries attended virtually. The report was launched by the Chief Justice of the Republic of Sierra Leone, Justice Desmond Edwards, who is also a judge of the Court;

(d) In December 2022, the Principal Defender attended a dialogue entitled “Reflection dialogue on the legacy of transitional justice in Sierra Leone”. The event was organized by the Campaign for Good Governance, a local non-governmental organization, in collaboration with Sierra Leone’s Independent Commission for Peace and National Cohesion. The event was held at the Peace Museum;

(e) Justice Fisher participated on a panel for a side event at the twenty-first session of the International Criminal Court Assembly of States Parties on the topic of judicial selection, evaluation and trial management in international criminal tribunals. The event was co-sponsored by Ecuador, Switzerland and the International Criminal Law Practice Project of the American Bar Association;

(f) In January 2023, the senior legal officer, Rhoda Kargbo, represented the Registrar and made a statement on behalf of the Residual Special Court at an official remembrance and commemoration ceremony marking 21 years since the Sierra Leone civil war was declared over. The event was held at the Civil War Memorial in Robis,

Lungi, Sierra Leone, and was organized by the Ministry of Basic and Senior Secondary Education in collaboration with others, including the Centre for Memory and Reparations. It was attended by dignitaries from across the country and 100 secondary school students from schools in Port Loko District. The lighting of a flame of peace and the unveiling of a memorial plaque in honour of those killed in the Sierra Leone civil war were highlights of the ceremony;

(g) The Registrar conducted community outreach, targeting persons with a disability in Kambia District in Sierra Leone. She updated them on the activities of the Residual Special Court and reassured them that persons with a disability were a core segment of the population that the Court targeted for outreach purposes;

(h) The Prosecutor hosted a town-hall meeting in a war-affected community outside Freetown that still provides support to war victims. He met civil society members of the Residual Special Court interactive forum and was hosted on a television programme by African Young Voices Television, on which he discussed issues of post-war conflict and peace and responded to phone-in questions;

(i) In February 2023, Justice Winter participated in a seminar entitled “Grundlagen und Entwicklungen des Völkerstrafrechts”, held at the University of Vienna, Institut für Staats-und Verwaltungsrecht. Justice Winter’s intervention was titled “The work and structure of the Special Court for Sierra Leone and Residual Special Court for Sierra Leone”;

(j) Justice Teresa Doherty joined Sierra Leone and British judicial colleagues in the training and mentoring of judges, lawyers and members of civil society in Sierra Leone on the application and impact of the new model court administering the amended Sexual Offences Act and the Abolition of the Death Penalty Act. She spoke on various issues, including experiences with vulnerable witnesses and the lessons learned from the Special Court for Sierra Leone and the impact of minimum mandatory penalties. This is a continuation of the project started by Rule UK in 2022 with the Sierra Leone Judiciary and Legal Training Institute, headed by Vice-President Roberts;

(k) Vice-President Roberts represented the Residual Special Court and made a statement at the official launch of the exhibition, “Ododo wa: stories of girls in war”. The event was held at the Peace Museum. The purpose of the exhibition was to highlight the issues affecting women during war, thereby increasing understanding of women’s experiences in war and reparative post-conflict justice. The event was pioneered and organized by a professor of law and Society, Annie Bunting, at York University in Canada in collaboration with the Women’s Forum Sierra Leone and the Court;

(l) In May 2023, Justice Winter represented President Boutet at the World Conference of the International Association of Refugee and Migration Judges in The Hague. The theme of the gathering was “Access to justice in refugee and migration law”. Justice Winter spoke on the topic of international criminal law, international humanitarian law and the roles of the tribunals in the aftermath of armed conflicts;

(m) The Registrar met an Irish journalist working with the Irish Rule of Law International to be interviewed for a podcast. The interview covered the Registrar’s personal and professional experience of transitional justice and, in particular, working with the Residual Special Court and its predecessor;

(n) In June 2023, at the request of Justice Doherty, the Registrar and the Prosecution Legal Adviser met a British barrister, Richard Honey, working with the UK Sierra Leone Pro Bono Network, an organization that has worked on providing training for judges in Sierra Leone and supporting the judiciary and other sectors.

Attendees explored possibilities of collaboration with the Network to promote common interests, in particular, the legacy of the Special Court for Sierra Leone;

46. In addition to the legacy and outreach activities above, the following developments have taken place:

(a) In August 2022, at the request of civil society, the Registrar held consultative meetings with the Residual Special Court interactive forum in response to the 10 August 2022 incident in Freetown that caused the death of several persons, including police officers, and the declaration of a curfew in the country. The purpose of the meeting was to discuss the need for continued engagement of communities and young people on the legacy of the Special Court for Sierra Leone, impunity and transitional justice issues;

(b) In October 2022, the Director of the Sierra Leone Law School addressed a letter to the Registrar by which the Residual Special Court was informed of the reintroduction of International Criminal Law as an elective module for the 2022/2023 academic year. The Principal Defender of the Residual Special Court will be the lecturer and the curriculum will include the experience of the Special Court for Sierra Leone and the Residual Special Court;

(c) In January 2023, the Residual Special Court launched its public lecture series in Sierra Leone. The series is aimed primarily at ensuring sustained outreach regarding the ongoing activities of Residual Special Court and solidifying the legacy of the Special Court for Sierra Leone to end impunity in Sierra Leone after the 11 years of violent civil war. It targets both private and public universities, polytechnics and training colleges. A roster of potential resource persons, including former and current judges, principals, staff and other national and international justice advocates, is being compiled. The inaugural series was held at the Milton Margai College of Education and Technology, with the Registrar and Prosecutor as guest speakers. The event had some 1,000 participants, including students, lecturers and administrative staff of the College. Thirteen colleges have benefited from the first series of the public lectures, in which the prosecution, defence and chambers also served as resource persons;

(d) From December 2022 to July 2023, the Residual Special Court held briefing sessions in The Hague with students from the Hague Academy of International Law, the University of West London, Stichting Libertas International and the University of Sussex, in which the Associate Legal Officer and the Prosecution Legal Adviser briefed students on the important work of the Court;

(e) The Peace Museum, which houses the public archives of the Special Court for Sierra Leone, and Memorial Garden continue to serve as an institution of learning about the war in Sierra Leone, the peace process and transitional justice. To promote the legacy of the Special Court, students conduct field trips to the Museum twice a week at the invitation of the Residual Special Court;

(f) The Residual Special Court's website was upgraded in line with modern technology to make it more user-friendly. The project was completed and went live in March 2023. It contains features linking transcripts to related videos of the trial and appeal proceedings of all cases before the Special Court for Sierra Leone;

(g) The ninth 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 2022, was published in June 2023 and presented to the Secretary-General and the Government of Sierra Leone. It was also distributed to diplomatic missions.

IV. Financial situation

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

Table 1

Requirements by component and funding availability

(Thousands of United States dollars)

<i>Component</i>	<i>2022 expenditure</i>	<i>2023 budget^a</i>	<i>1 January– 31 July 2023 actual expenditure</i>	<i>1 August– 31 December 2023 projected expenditure</i>	<i>1 January– 31 December 2023 estimated expenditure</i>	<i>2024 estimated requirements^b</i>
	(a)	(b)	(c)	(d)	(e) = (c+d)	(f)
Expenditure/requirements						
1. Chambers/judges/judicial	212.8	430.7	70.7	205.9	276.6	430.7
2. Office of the Prosecutor	41.3	63.0	16.3	46.7	63.0	63.0
3. Registry	2 270.7	2 416.8	1 434.1	982.7	2 416.8	2 474.6
Subtotal	2 524.8	2 910.5	1 521.1	1 235.3	2 756.4	2 968.3
Funds available						
Pledges, contributions and other income	71.2	–	54.5	–	54.5	–
Previous year's unspent balance	–	–	–	–	–	–
Anticipated pledges	–	–	–	–	–	–
Amount of subvention used or authorized ^c	2 453.6	–	2 765.0	(63.1)	2 701.9	–
Subtotal	2 524.8	–	2 819.5	(63.1)	2 756.4	–
Surplus/(shortfall)	–	–	1 298.4	(1 298.4)	–	(2 968.3)

^a Approved by the Oversight Committee.

^b The budget for 2024 in the amount of \$2,968,300 was approved by the Oversight Committee and consists of \$2,537,600 for non-judicial and \$430,700 for judicial activities.

^c The amount of subvention used in 2022 is reflected in the financial performance report on the programme budget for 2022. The final expenditure for 2023 and related amount of subvention used will be reported in the context of the financial performance report on the regular budget for 2023.

Table 2

Requirements by object of expenditure and funding availability

(United States dollars)

	<i>2023 expenditure</i>	<i>2023 budget^a</i>	<i>1 January– 31 July 2023 actual expenditure</i>	<i>1 August– 31 December 2023 projected expenditure</i>	<i>1 January– 31 December 2023 estimated expenditure</i>	<i>2024 estimated requirements^b</i>
	(a)	(b)	(c)	(d)	(e) = (c) + (d)	(f)
Expenditure/requirements						
Posts	1 254.6	1 545.3	729.3	714.9	1 444.2	1 651.1
Non-staff compensation	137.8	149.4	70.7	78.7	149.4	153.4

	2023 expenditure	2023 budget ^a	1 January– 31 July 2023 actual expenditure	1 August– 31 December 2023 projected expenditure	1 January– 31 December 2023 estimated expenditure	2024 estimated requirements ^b
	(a)	(b)	(c)	(d)	(e)=(c)+(d)	(f)
Consultants and experts	25.6	27.1	18.8	8.3	27.1	27.1
Travel of staff	134.1	208.3	56.6	143.1	199.7	208.3
Contractual services	622.3	666.8	363.3	259.1	622.4	614.3
General operating expenses	315.1	291.1	265.4	25.7	291.1	291.1
Supplies and materials	25.8	17.5	17.0	0.5	17.5	18.0
Furniture and equipment	9.3	5.0	0.0	5.0	5.0	5.0
Subtotal	2 524.8	2 910.5	1 521.1	1 235.3	2 756.4	2 968.3
Funds available						
Pledges, contributions and other income	71.2	–	54.5	–	54.5	–
Previous year's unspent balance	–	–	–	–	–	–
Anticipated pledges	–	–	–	–	–	–
Amount of subvention used or authorized ^c	2 453.6	–	2 765.0	(63.1)	2 701.9	–
Subtotal	2 524.8	–	2 819.5	(63.1)	2 756.4	–
Surplus/(shortfall)	–	–	1 298.4	(1 298.4)	–	(2 968.3)

^a Approved by the Oversight Committee.

^b The budget for 2024 in the amount of \$2,968,300 was approved by the Oversight Committee and consists of \$2,537,300 for non-judicial and \$430,700 for judicial activities.

^c The amount of subvention used in 2022 is reflected in the financial performance report on the programme budget for 2022. The final expenditure for 2023 and related amount of subvention used will be reported in the context of the financial performance report on the regular budget for 2023.

48. The assumptions forming the basis of the budget for 2024 in the amount of \$2,968,300 are derived from the operations of the Residual Special Court. They are subject to the Residual Special Court continuing to carry out its functions at its interim seat in The Hague, with a sub-office in Freetown to manage functions, including witness and victim protection and support, defence issues and coordination of matters relating to persons convicted by the Special Court for Sierra Leone.

49. As noted in tables 1 and 2, notwithstanding 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, the amount of the pledges and contributions that have been received for 2023 is \$32,316 and other income in the amount of \$22,171 had been realized as at 31 July 2023. To date, there have been no pledges or contributions for the 2024 financial year.

50. The Residual Special Court office 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 position (Local level) funded from general temporary assistance provides 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); one Witness Support Enforcement Officer (National

Professional Officer) and two Witness Protection and Support Officers (National Professional Officer); one Administrative Assistant (Local level); and one Cleaner (Local level). The Court will rely 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 2024, which are the same as those in the approved budget for 2023.

51. In respect of the utilization of the commitment authority for 2022, the General Assembly, in section XI of its resolution [76/246](#), 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. On the basis of final expenditure for 2022, and after accounting for voluntary financial resources, the Secretary-General utilized an amount of \$2,453,600 from the approved subvention of \$2,773,300 to supplement the voluntary financial resources. The expenditure of \$2,453,600 is reported in the context of the audited financial statements and the financial performance report on the programme budget for 2022 ([A/78/89](#)).

V. Efficiency measures

52. The Residual Special Court remains committed to increasing efficiency through the adoption of the measures stated below.

53. The Residual Special Court has continued to build on the lessons learned from the travel restrictions imposed during the coronavirus disease (COVID-19) pandemic to carry out a significant portion of its activities remotely, including in the areas of fundraising and meetings with stakeholders. The Court has continued to reduce fundraising-related travel and 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 96 bilateral fundraising, outreach and diplomatic relations meetings held since October 2022, more than 53 were held virtually, and in-person meetings were sponsored by third parties or held at the duty stations of the Court, which resulted in lower travel requirements.

54. Against the backdrop of global inflation, which has affected the cost of travel, the Residual Special Court has projected the same level of requirements for travel for 2024 (\$208,300) as the budget for 2023, reflecting a reduction in travel resources in real terms. The travel budget covers the cost of carrying out functions for which travel is required and that cannot be performed through online means. Examples of such functions are the supervision of specific 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 during third party-sponsored travel, whenever such travel occurs. In addition to fundraising, the Court has been using online tools to perform other functions. For example, consultations with enforcement States on cooperation matters that do not involve the monitoring of conditions of imprisonment have been held through online platforms.

55. An assessment of the security risk profile of the Residual Special Court in Freetown was carried out from March to May 2023. The estimated level of resources required for maintaining security services, as part of contractual services, in Freetown in 2024 for the Court's office and principals has been reduced from \$92,000 to \$75,900. The reduction is due in large part to the appreciation of the United States dollar in Sierra Leone and the reliance on advance technology for the closed-circuit televisions monitoring of residential security.

56. The current lump-sum payment arrangement for a dedicated part-time liaison officer for the Residual Special Court in New York has been converted to a pro rata payment for actual days worked for liaison activities. This has resulted in an estimated savings of \$24,000 under contractual services in the 2024 budget.

57. The estimated requirements for posts and non-staff compensation for 2024 reflect an increase of \$109,800 compared with 2023, due mainly to the increase in post adjustment for staff in The Hague. The increase is offset in part by a decrease in non-post resources of \$52,000, mainly under contractual services, owing to reduced requirements under security services liaison activities in New York and the replacement of one General Services staff position at a lower level under the Residual Special Court's memorandum of understanding with the International Residual Mechanism for Criminal Tribunals. Therefore, the net increase in the 2024 budget relative to that of 2023 is \$57,800 (from \$2,910,500 to \$2,968,300).

58. As stated in paragraph 16 above, the review of the Residual Special Court's witness protection activities resulted in a reduction of the number of witnesses on the active list from 72 to 61 and an increase in the number of witnesses in the dormant file from 41 to 77. The increase in the number of witnesses in the dormant file does not have budgetary implications for 2024 because the Court will not be proactive in contacting the witnesses. The reduction of witnesses on the active file from 72 to 61 would have decreased the witness budget by \$12,000. Notwithstanding, there is also a recommendation by the witness expert who conducted the witness threat assessment to increase the witness relocation budget to \$50,000 to cover the increased vulnerability of a few witnesses in the subregion. On the basis of a review of the above factors and noting that the level of resources for witness protection has been adequate since the inception of the Court, the Court has decided to maintain the same level of resources for its 2024 witness protection and support activities. The Court will continue to closely monitor the group of witnesses identified as those whose vulnerability might require relocation measures.

59. The Auditor General of South Africa continues to conduct the annual audit of the Residual Special Court on a pro bono basis. In May and June 2023, the Auditor General conducted the audit of the Court's 2021 and 2022 accounts. The audit was done remotely, saving the Court \$20,000 allocated for travel and daily subsistence allowance for auditors. The Auditor General submitted its report on both fiscal years to the Oversight Committee on 15 June 2023. This has brought the Court up to date with its audit requirements since the COVID-19 pandemic. The Auditor General also raised the need for the rotation of auditors and used the platform of the African Organization of English-speaking Supreme Audits Institutions to invite members to offer pro bono audit services to the Court. The National Audit Office of the United Republic of Tanzania responded favourably to the invitation. The Office was appointed by the Committee as successor to the Auditor General of South Africa in July 2023 for an initial period of five years. The Court has also established an understanding with the Auditor General that, in the unlikely event of a need for a backup auditor, the Court may rely on the African Organization network for pro bono assistance.

60. The Residual Special 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).

61. The Residual Special Court continues to adopt a more realistic approach to budgeting for judicial activities, notwithstanding the challenges relating to the uncertainty surrounding the nature and timing of the occurrence of such activities. These uncertainties include the actions of those convicted and/or their supporters, or

if any of the convicts decide to file an application for review of judgment or whether the fugitive, Mr. Koroma, is apprehended. In the light of the significant challenge of mobilizing voluntary resources to meet its obligations under its statute, the Court has deemed it necessary and in the interest of justice to anticipate the possibility of occurrence of judicial activities and to be able to deal with them as and when they occur. For example, as noted above, in 2023 one of the prisoners began to take steps, including the retention of additional counsel and seeking some accommodations from prison authorities, in order to enable him to prepare to lodge an application for review of judgment. As stated in paragraph 12 above, the President of the Court has been consulting with the roster of judges to meet in 2024 to carry out their statutory duties of electing a President and considering other matters relevant to the proper functioning of the Court. The ongoing investigation by the independent counsel may result in the conduct of contempt proceedings. Such developments underscore the need for budgeting for judicial activities. Given these considerations, the estimated budget for judicial activities for 2024 amounts to \$430,700. In an attempt to continue to adopt a more realistic approach to budgeting for judicial activities, the cost of activities such as the potential trial of Mr. Koroma and the full cost of a review proceeding have not been included in the budget, even though these proceedings form part of the judicial mandate of the Court (see [A/77/352](#), para. 51, [A/76/329](#), para. 57 and [A/75/343](#), para. 52).

62. It is noted that, should an application for review of judgment be lodged, the first step would be for the Residual Special Court to determine the merit of the application. Such a process would be covered by the judicial budget for 2024 if the full request for subvention is approved.

63. 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, the Prosecutor and 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 relating to the conditional early release of prisoners and witness protection, to monitor the Gibril Massaquoi trial on appeal in Monrovia, to conduct an assessment of the witness protection programme and to conduct security profile assessments. Three interns were recruited to continue to work on the legacy project of the Court and assist in the review of audiovisual materials that contain judicial proceedings in Freetown and in The Hague. The Court also continues 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 only as necessary and who are remunerated on a pro rata basis.

64. The Residual Special Court continues to share administrative arrangements and staffing structure with other entities. The sub-office of the Court in Freetown is co-located with the National Witness Unit. Pursuant to article 7 (2) 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 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.

65. The Residual Special Court continues to engage with the International Residual Mechanism for Criminal Tribunals to seek information on possibilities for cost-savings relating to the administrative-sharing arrangements between the two entities.

In January 2023, the Registrar met the President of the Mechanism to briefly discuss the cooperation between their entities. In March, the Registrar met her counterpart at the Mechanism to discuss administrative issues, including funding challenges.

VI. Fundraising and diplomatic relations

66. 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.

67. The Secretary-General addressed letters of appeal to all Member States in May 2023 to seek their financial support. In July 2023, the Government of Sierra Leone wrote to the Group of African States at the United Nations to draw its attention to the financial situation of the Residual Special Court and to seek funding for its activities.

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

69. From October to December 2022, bilateral meetings were held in The Hague and Brussels virtually and in person by the Residual Special Court with representatives of Australia, Botswana, the Gambia, Greece, Honduras, Monaco, Namibia, Nigeria, Norway, Pakistan, Paraguay, Poland and Sierra Leone. Of the 96 meetings and outreach events in which the Court has participated since October 2022, 63 were bilateral fundraising meetings held by the Registrar, Prosecutor and legal advisers, 53 of which were held virtually.

70. A total of 47 fundraising bilateral meetings have been held in 2023 and more than 30 additional meetings are envisaged to be conducted virtually by December 2023.

71. Since January 2023, bilateral meetings have been held with representatives of the following countries in The Hague, Brussels, New York and Freetown: Australia, Bahamas, Brazil, Cambodia, China, Finland, Gambia, Germany, Iceland, India, Ireland, Italy, Japan, Malta, Morocco, Mozambique, Netherlands (Kingdom of the), New Zealand, Senegal, Seychelles, Sweden, Switzerland, Türkiye, United Kingdom, United States of America, Yemen and Zambia.

72. A fundraising diplomatic briefing was held virtually in July 2023. The event was organized by the permanent missions of Sierra Leone and Canada. Sixty-five participants attended the briefing.

73. While in The Hague in December 2022, Justice Fisher was invited by the Registrar to join Prosecutor James Johnson to meet the Chair of the Oversight Committee, the Deputy Permanent Representatives of the Permanent Mission of Sierra Leone to the United Nations and other representatives of States members of the Oversight Committee who were in The Hague for the International Criminal Court Assembly of States Parties meetings, to highlight the need for continued financial support for the Residual Special Court.

74. In January 2023, Justice Doherty represented the President at the formal annual opening of the International Criminal Court in The Hague and attended the conference that followed.

75. On 20 April 2023, Vice-President Roberts represented the President at a reception hosted by the Canadian High Commissioner in Ghana accredited to Sierra Leone, Martine Moreau. The High Commissioner met representatives of the Residual Special Court and visited the Peace Museum and Memorial Garden. Residual Special Court representatives briefed her on activities that had been undertaken for the promotion and preservation of the legacy of the Special Court/Residual Special Court for Sierra Leone, which had been sponsored by Global Affairs Canada.

76. On 16 June 2023, the Registrar and the Prosecutor held a virtual meeting with the United States Ambassador-at-large for Global Criminal Justice to update her on the work of the Residual Special Court.

77. Notwithstanding significant efforts, which include nine rounds of appeals to all 193 Member States made annually since 2015 and more than 640 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

78. 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.

79. In paragraph 10 of section III of its resolution [77/263](#), the General Assembly requested the Secretary-General to “seek alternative and sustainable financing arrangements for the Residual Special Court and to report thereon” at the main part of the seventy-eighth session.

80. It is recalled that a similar request to the Secretary-General was made in 2015.¹ While no long-term sustainable financing arrangement was adopted at the time, as a result of the assessment undertaken ([A/71/386](#)), the Residual Special Court continued to engage with the International Residual Mechanism for Criminal Tribunals to seek additional cost reduction measures relating to the administrative-sharing arrangements between the two entities. Although the Court continues to explore possible further efficiencies with the Mechanism, it is unlikely that there will be a significant impact in terms of cost-savings going forward.

81. With respect to the previous recommendation of the Advisory Committee on Administrative and Budgetary Questions regarding the possibility of including the Residual Special Court in the financing arrangements for the International Residual Mechanism for Criminal Tribunals, 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.

82. Further to the above, and following consultations with the Oversight Committee, the Secretary-General has identified two options that would provide sustainable financing for the Residual Special Court: (a) funding from the Government of Sierra Leone; and (b) funding from the United Nations. On 19 June 2023, the Secretariat wrote to the Government to enquire about these or any other

¹ See General Assembly resolution [70/248](#) and the report of the Advisory Committee on Administrative and Budgetary Questions ([A/70/7/Add.30](#)).

alternative possibilities of funding. On 17 August 2023, the Government informed the Secretariat that, owing to economic challenges at the domestic level, as well as the unfortunate COVID-19 pandemic, it was not in a position to offer support to finance the Court. The Government also informed the Secretariat of its view that voluntary contributions, together with the possibility of funding from the United Nations, would seemingly be the favoured option that would provide secure funding to the Court.

83. The second option, namely, funding from the United Nations, is a matter to be decided by the General Assembly.

VIII. End-of-service liabilities

84. In the event that the required funding for 2024 is not received, extension of contracts for staff would not be possible, and this would result in end-of-service liability payments due to staff. These liabilities include staff entitlements and benefits payable upon separation amounting to approximately \$291,545.

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

86. 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

87. The Residual Special Court has used the commitment authority for 2023 judiciously and, on the basis of current projections and expenditure to date, it anticipates that, of the \$2,765,000 commitment authority received in 2023, an amount of \$2,701,900 would be required. The final amount would be determined at the end of the budget period and reported in the context of the financial performance report on the programme budget for 2023.

88. 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 for Sierra Leone.

89. 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 2023;**

(b) **To take note that the subvention utilized in 2022 in the amount of \$2,453,600 is reflected in the financial performance report on the programme budget for 2022 (see [A/78/89](#));**

(c) **To take note of the resource requirements of the Residual Special Court for the period from 1 January to 31 December 2024, estimated at \$2,968,300, to continue to fulfil its mandate;**

(d) **To take note that, at the time of the issuing of the present report, no voluntary funding has been pledged or is available for 2024;**

(e) To appropriate an amount of \$2,968,300 under section 8, Legal affairs, by way of a subvention for 2024, for the Residual Special Court under the programme budget for 2024, 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 2024;

(f) To take note of the end-of-service liabilities for staff of the Residual Special Court, estimated at \$291,545.

Annex I

Funds available for the Residual Special Court for Sierra Leone and actual expenditure as at 31 July 2023

A. Income as at 31 July 2023

(United States dollars)

Contributions received as at 31 July 2023	32 317
Balance brought forward from 1 January to 31 December 2022	—
Other income, 1 January to 31 July 2023	22 171
Contributions anticipated and pledges, 1 August to 31 December 2023	—
Amount of subvention authorized, 1 January to 31 December 2023	2 765 000
Total	2 819 488

B. Expenditure as at 31 July 2023

(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	214.6	—	214.6
February	183.9	—	183.9
March	187.5	—	187.5
April	191.0	—	191.0
May	232.9	—	232.9
June	222.4	—	222.4
July	212.8	76.0	288.8
August	—	—	—
September	—	—	—
October	—	—	—
November	—	—	—
December	—	—	—
Total	1 445.1	76.0	1 521.1

Annex II

Requirements of the Residual Special Court for Sierra Leone for 2024 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	1 533.0	118.1	1 651.1
Compensation to Judges	53.8	99.6	153.4
Consultants and experts	27.1	—	27.1
Travel	73.3	135.0	208.3
Contractual services	564.3	50.0	614.3
General operating expenses	263.1	28.0	291.1
Supplies and materials	18.0	—	18.0
Furniture and equipment	5.0	—	5.0
Total	2 537.6	430.7	2 968.3

Annex III

Staffing requirements

A. Staffing requirements for the Residual Special Court in 2023 and 2024 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
Total, 2023	–	1	3	–	2	2	8	3	2	5	13
The Hague	–	1	2	–	2	1	6	–	–	–	6
Freetown	–	–	1	–	–	1	2	3	2	5	7
Total, 2024	–	1	3	–	2	2	8	3	2	5	13

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 2023 and 2024 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 ^a	–	–	–	–	–	2	–	–	–	2
Total, 2023	5	–	1	1	–	–	7	–	4	4	11
The Hague											
Judicial	3	–	1	1	–	–	5	–	4	4	9
Non-judicial	2 ^a	–	–	–	–	–	2	–	–	–	2
Total, 2024	5	–	1	1	–	–	7	–	4	4	11

^a 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 from 2018 to 2022^a

(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 year 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, correctional service personnel and civil society on conditional early release; project for witness protection programmes	133 171.2
Total		590 728.6

^a There were no earmarked or restricted contributions and pledges in 2022. However, the funds received in 2021 covered the requirements for the training project that was completed in July 2022.

Annex V

Total funding versus actual expenditure for judicial and non-judicial functions, 2014–2023

(Thousands of United States dollars)

Year	Funding available for the year					Commitment authority authorized by the General Assembly	Total funding available for the year	Commitment authority used	Actual full-year expenditure	Unspent balance	Commitment authority returned
	Approved budget ^a	Balance brought forward	Contributions of the Government of Sierra Leone	International voluntary contributions	Interest earned and other adjustments						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)=(b)+(c)+(d)+(e)+(f)	(h)	(i)	(j)=(g)-(i)	(k)=(f)-(h)
2014 ^b	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 ^c	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 ^a	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	2 856.3	–	–	43.0	5.0	2 537.0	2 483.5	2 531.5	2 531.5
2022 ^d	2 949.3	–	–	44.1	27.1	2 773.3	2 453.6	2 524.8	2 524.8
2023 ^e	2 910.5	–	–	32.3	22.2	2 765.0	2 701.9	2 756.4	2 756.4

^a Approved by the Oversight Committee.^b The Residual Special Court for Sierra Leone commenced operations in 2014.^c 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).^d The amount of subvention used in 2022 is reflected in the financial performance report on the programme budget for 2022 (A/78/89).^e The final expenditure and related utilization of the subvention for 2023 will be reported in the context of the financial performance report on the regular budget for 2023.

Annex VI

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

Brief description of the recommendation

Action taken to implement the recommendation

Advisory Committee on Administrative and Budgetary Questions

([A/77/7/Add.9](#))

The Advisory Committee trusts that information on the earmarked voluntary contributions to the Residual Special Court will continue to be included in future reports (para. 10).

Noting that the fundraising activities undertaken in 2022 have yielded very limited results in terms of voluntary contributions, the Advisory Committee emphasizes once 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 [76/246](#), sect. XI, para. 7, [75/253](#) A, sect. XVI, para. 6, [74/263](#), sect. VI, para. 7, and [73/279](#) A, sect. III, para. 6) (para. 11).

The Advisory Committee continues to stress that the Residual Special Court should strictly limit travel requirements to ensure that any travel is directly associated with its core function (see also [A/76/7/Add.9](#), para. 20, [A/75/7/Add.20](#), para. 17, [A/74/7/Add.21](#), para. 15, [A/73/580](#), para. 13, [A/72/7/Add.20](#), para. 18, and [A/71/613](#), para. 18). The Committee is of the view that, building the lessons learned from the travel restrictions imposed during the coronavirus pandemic, the Court should be able to carry out a significant portion of its activities remotely, including in the areas of fundraising and meetings with stakeholders (para. 22).

Taking into account the residual nature of the activities of the Special Court, the Committee considers that a review should be conducted of its security risk profile

Please refer to annex IV of the present report. The total earmarked and/or restricted contributions and pledges made to the Residual Special Court from 2018 to 2021 is \$590,729, as reflected in annex IV. No earmarked contributions were received prior to 2018 (see [A/77/352](#), annex VI, para. 11). The implementation of the last special project for which earmarked pledges and contributions were received in 2021 was completed in July 2022. The special project related to the training of police officers, correctional service personnel and civil society on the Court's conditional early release and witness protection programmes. All earmarked contributions have been utilized in full and no further earmarked pledges or contributions have been received in 2022 and 2023.

Please refer to section VI of the present report, which provides information on such efforts.

Please refer to paragraph 54 above, which provides information on such efforts.

Please refer to paragraph 55 and 56 above. An assessment of the security risk profile of the Residual Special Court in Freetown was carried out from March

Brief description of the recommendation

in Freetown and the related level of resources for security services. In addition, the Committee is not convinced of the continued need for a dedicated liaison officer in New York and considers that efforts should be made to identify whether the required support can be provided on a cost-reimbursable basis by other liaison offices in New York. While noting their unpredictability, the Committee nonetheless continues to observe the consistent pattern of under-expenditure related to the Court's judicial activities (para. 23).

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 and expresses its appreciation for those Member States and organizations that have come to the aid of the Court. 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 also [A/76/7/Add.9](#), para. 8, [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. 26).

Action taken to implement the recommendation

to May 2023. The considerations outlined below were part of the findings of the assessment. The Special Court prosecuted high profile individuals whose supporters continue to believe that they were wrongly prosecuted and call for their release from time to time. Court officials perceived to be responsible for the continued incarceration of the prisoners have also received threats from supporters and some of the prisoners. Like its predecessor, the Residual Special Court is based in the country where brutal war crimes and crimes against humanity were committed. The consolidation of peace in Sierra Leone remains a work in progress, with periodic security incidents occurring that indicate the continuing challenges of consolidating peace. These contribute to the vulnerability of the Court and its principals and staff. The security risk profile of the Court is such that the need for security continues. However, as reflected in paragraph 55, the estimated level of resources required for maintaining security services in Freetown in 2024 for the Court's office and principals has been reduced by \$16,100.

Consultations were held with the Oversight Committee on the liaison activities of the Residual Special Court in New York. The current lump-sum payment arrangement for a dedicated part-time liaison officer has been converted to a pro rata payment for actual days worked. This change aligns with the payment structure of the Prosecutor and Principal Defender and has resulted in an estimated reduction of \$24,000 in the 2024 budget.

Please refer to section V of the present report, which provides information on such efforts.

*Brief description of the recommendation**Action taken to implement the recommendation*

The Advisory Committee reiterates, once again, its concern regarding the sustainability of voluntary contributions to fund the activities of the Residual Special Court (see [A/76/7/Add.9](#), para. 26, [A/75/7/Add.20](#), para. 25, [A/74/7/Add.21](#), para. 20, [A/73/580](#), para. 19, [A/72/7/Add.20](#), para. 23, [A/71/613](#), para. 23, and [A/70/7/Add.30](#), para. 21). The Committee recalls its previous recommendation in the context of the International Residual Mechanism for Criminal Tribunals in 2012 ([A/67/648](#), para. 22). The Committee also recommends that the General Assembly request the Secretary-General to seek alternative and sustainable financing arrangements for the Court (para. 28).

Please refer to section VI of the present report, which provides information on such efforts.