



General Assembly

Distr.: General
18 February 2021

Original: English

Seventy-fifth session

Agenda item 141

Proposed programme budget for 2021

Request for a subvention to the Special Tribunal for Lebanon

Report of the Secretary-General

Summary

In a letter dated 10 February 2021 addressed to the President of the Security Council ([S/2021/149](#)), the Secretary-General informed the Council of the financial difficulties faced by the Special Tribunal for Lebanon and of his intention to bring the matter to the attention of the General Assembly with a view to seeking a subvention for the Tribunal. In her reply dated 16 February 2021 ([S/2021/150](#)), 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.

The present report sets out the overall level of resources required to support the activities of the Tribunal for the period from 1 January to 31 December 2021.

The Tribunal was established following the adoption of Security Council resolution [1757 \(2007\)](#) to prosecute persons responsible for the attack of 14 February 2005 resulting in the death of the former Prime Minister of Lebanon, Rafik Hariri, and in the death or injury of other persons. There are pending appellate proceedings in the main *Ayyash et al.* case (STL-11-01), and with the trial in the “connected” *Ayyash* case (STL-18-10) due to start, the judicial work of the Tribunal is still ongoing.

Under the annexed agreement to resolution [1757 \(2007\)](#), 51 per cent of the expenses of the Tribunal are to be borne by voluntary contribution from States, while the remaining 49 per cent are to be borne by the Government of Lebanon. The Government of Lebanon continues to underscore its support to the Tribunal but has indicated that the country faces an unprecedented socioeconomic and financial crisis, exacerbated by the explosion in Beirut of 4 August 2020 and the coronavirus disease (COVID-19) pandemic. The level and timing of its contribution for 2021 to the Tribunal is uncertain at the present time. Furthermore, several donors have indicated that they are currently unable to commit to making contributions at the same level as they had in previous years. Its sustained and forward-looking



fundraising efforts notwithstanding, the Tribunal remains in an uncertain financial position, and its current available resources only enable it to sustain its operations up to 31 March 2021. In the present report, the Secretary-General outlines the judicial progress of the Tribunal since its inception, provides information on the funding situation, including on the budget of the Tribunal for 2021, and seeks the approval of the Assembly for an additional appropriation under the programme budget for a subvention to the Tribunal in the amount of \$24,741,900 for 2021.

The amount being sought in the present report is intended to supplement contributions that were expected to be received by the Tribunal, but which have not materialized despite all efforts to secure such funds. To the extent that contributions received during 2021 exceed the level currently expected, the final amount sought from the Assembly would be adjusted and reported in the context of the financial performance report for 2021.

I. Introduction

1. The Special Tribunal for Lebanon was established following the adoption of Security Council resolution [1757 \(2007\)](#) to try those persons responsible for the attack in Beirut of 14 February 2005 that killed 22 people, including the former Prime Minister of Lebanon, Rafik Hariri, and injured 226 others, and to bring justice to victims. Mr. Hariri's killing was not an isolated incident. It was preceded, and followed by, more than 80 political assassinations that paralyzed political engagement in the country. The jurisdiction of the Tribunal extends to other attacks that it judicially determines to be "connected" to the attack of 14 February 2005.¹

2. As an ad hoc judicial institution with a finite lifespan, the Tribunal is working towards the completion of its mission. On 18 August 2020, the Trial Chamber of the Tribunal delivered its judgment in the main *Ayyash et al.* case (STL-11-01), and on 11 December 2020, it sentenced Mr. Ayyash to five concurrent sentences of life imprisonment. However, with pending appellate proceedings in the main *Ayyash et al.* case² and the trial in the "connected" *Ayyash* case (STL-18-10) due to start, the judicial work of the Tribunal is not over yet. The Tribunal expects to complete all its current judicial caseload within two years.

3. The Tribunal has recently undergone significant administrative changes. In the late summer of 2020, its four Principals developed a strategic plan that sets out various interconnected activities to implement structural, procedural and managerial changes to ensure maximum procedural efficiency in completing the judicial activities of the Tribunal.

4. In parallel, the Tribunal has reduced its budget for 2021 by 37 per cent compared with the 2020 approved budget. This reduction exceeds the minimum requested by its Management Committee and was based on a realistic appraisal of income expectation for 2021 at the time of budget formulation. The reductions also reflect the completion of the trial phase, judgment and sentencing in the main *Ayyash et al.* case (STL-11-01) and an appraisal of the opportunities for the Tribunal to secure voluntary funding. This level of reduction, including for staffing, which was reduced by more than 30 per cent, is unprecedented and was achieved in a matter of months. It shows an unequivocal and firm commitment by the Tribunal and its leadership to optimizing work processes and meeting the demands of funding partners.

5. Those judicial and administrative achievements notwithstanding, the Tribunal still faces serious funding challenges, which put at risk its ability to complete its mandate as an international and independent judicial institution. Pursuant to the Agreement between the United Nations and the Lebanese Republic on the establishment of the Special Tribunal for Lebanon, annexed to resolution [1757 \(2007\)](#), 51 per cent of the expenses of the Tribunal are to be borne by voluntary contributions from States and 49 per cent by the Government of Lebanon. While this funding structure has allowed the Tribunal to operate since its inception, the Tribunal currently finds itself in an unexpected financial position. Lebanon continues to underscore its commitment to the Tribunal in line with the policy of its previous Governments in the past decade, but the country faces an unprecedented socioeconomic and financial crisis, exacerbated by the explosion in Beirut of 4 August 2020 and the coronavirus disease (COVID-19) pandemic. At this point in time, assistance from the United Nations is therefore vital. This message was

¹ See section II.1 of the present report for further information on the jurisdiction of the Tribunal on "connected" cases.

² On 12 January 2021, the Prosecutor, the Defence for Salim Jamil Ayyash and the Legal Representatives of Victims filed their respective notices of appeal pursuant to rule 177 of the Rules of Procedure and Evidence.

conveyed by the President of the Council of Ministers of Lebanon, Hassan Diab, to the Secretary-General in a letter dated 30 December 2020. The level and timing of the contribution of Lebanon to the Tribunal are therefore uncertain at the present time.

6. At the same time, some donors have indicated that they will not be in a position to cover any shortfall that may arise from this situation or to sustain the level of voluntary contributions provided in previous years.

7. Drawing on its available resources, the Tribunal can cover its operations up to 31 March 2021. It continues to engage with States almost on a daily basis to solicit voluntary contributions. The acting Registrar is developing a revitalized fundraising strategy to meet the unique demands of 2021. The strategy recognizes the unprecedented impact of COVID-19 on existing and potential funding partners. These sustained and forward-looking fundraising efforts notwithstanding, the financial position of the Tribunal remains uncertain.

8. If funding is not secured soon, the Tribunal will face the unprecedented situation of having to close prematurely. This will end an independent judicial institution, even as judges, the Prosecutor, the Defence counsel and legal representatives for victims are actively engaged in judicial and investigatory activities. The international precedent and the message to victims, Lebanon and international criminal justice institutions would be profound.

9. In his letter dated 10 February 2021 addressed to the President of the Security Council (S/2021/149), the Secretary-General informed the Council of the financial difficulties faced by the Tribunal with regard to its operation beyond 31 March 2021. In this connection, the Secretary-General indicated his intention to request a subvention from the General Assembly.

10. In her letter dated 16 February 2021 addressed to the Secretary-General (S/2021/150), 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.

11. The present report is submitted further to that exchange of letters. It sets out the overall level of resources required for the period from 1 January to 31 December 2021 and contains a request for a subvention of up to \$24,741,900, which is intended to cover the expected shortfall in contributions from Lebanon and donors of the Tribunal, while preserving its independence. The subvention would supplement contributions, including those that have been pledged but have not yet been paid, as well as those received. Intense fundraising efforts will continue and, should the shortfall in funding be reduced owing to additional contributions received during 2021, the final amount sought from the Assembly will be adjusted and reported in the context of the financial performance report for 2021.

II. Historical background

1. Establishment and mandate

12. On 14 February 2005, an attack in central Beirut killed 22 people, including the former Prime Minister of Lebanon, and injured 226 others. Following the attack, and in the light of a series of other attacks in the country during 2004 and 2005, the Government of Lebanon requested the United Nations to establish a tribunal of

“international character” to try all those found responsible for the assassination of the former Prime Minister ([S/2005/783](#)).

13. In early 2007, the United Nations and the Government of Lebanon signed an agreement on the establishment of the Tribunal. However, the Parliament of Lebanon did not convene to ratify the agreement. Shortly thereafter, a parliamentary majority and the Prime Minister of Lebanon called upon the United Nations for action to ensure that the Tribunal be put into effect ([S/2007/281](#)).

14. On 30 May 2007, by its resolution [1757 \(2007\)](#), the Security Council, acting under chapter VII of the Charter of the United Nations, decided to bring into force the provisions of the Agreement, including the statute of the Tribunal, both of which were annexed to the resolution. The Tribunal began operations on 1 March 2009.

15. Under the Agreement, the Tribunal was established:

[T]o prosecute persons responsible for the attack of 14 February 2005 resulting in the death of former Lebanese Prime Minister Rafik Hariri and in the death or injury of other persons. If the Tribunal finds that other attacks that occurred in Lebanon between 1 October 2004 and 12 December 2005, or any later date decided by the Parties and with the consent of the Security Council, are connected in accordance with the principles of criminal justice and are of a nature and gravity similar to the attack of 14 February 2005, it shall also have jurisdiction over persons responsible for such attacks.

2. Structure

16. The Tribunal is composed of both Lebanese and international judges and staff. It has four independent organs: the Chambers, the Office of the Prosecutor, the Defence Office and the Registry, which are each headed by a Principal: the President, the Prosecutor, the Head of Defence Office and the Registrar, respectively. It is the first tribunal of its kind to deal with terrorism as a distinct crime, and it has significantly contributed, among other things, to the definition of terrorism as an international crime. Victims may actively participate in the proceedings with legal representatives, and the statute of the Tribunal permits trials in absentia, in line with Lebanese law.

17. The Management Committee of the Tribunal provides policy direction and advice on all non-judicial aspects of its operations. Notably, it approves the annual budget of the Tribunal, takes any other necessary financial decisions and assists the Secretary-General in ensuring that adequate funds are available for the Tribunal operations, including through the development of fundraising strategies in close consultation with the Registrar.

18. Following a proposal by the Tribunal, the Management Committee recently established the Advisory Committee on Finance and Audit. This body of independent experts will examine the approach of the Tribunal to financial management, internal controls and risk management.

III. Judicial accomplishments and completion of current activities

1. *Ayyash et al.* case (STL-11-01)

19. The main case of the Tribunal, the *Ayyash et al.* case (STL-11-01), concerns the attack on the former Prime Minister of Lebanon, which killed 22 people, including the Prime Minister, and injured 226 others.

20. 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.

21. The following highlights the case in numbers, from the opening of trial, on 16 January 2014, to its conclusion, on 21 September 2018: 297 witnesses, 3,131 exhibits, 5,183 filings, 1,532 decisions, 415 hearing days and 70 participating victims.

22. On 11 July 2016, following the receipt of evidence in relation to Mr. Badreddine's reported death, the Appeals Chamber found that sufficient evidence of his death had been presented and ordered the Trial Chamber to terminate the proceedings against him, without prejudice to resuming them should evidence that he is alive be adduced in the future. The *Ayyash et al.* (STL-11-01) trial proceeded against the remaining four accused.

23. On 18 August 2020, the Trial Chamber unanimously found Mr. Ayyash guilty beyond reasonable doubt as a co-perpetrator of the five counts charged in the amended consolidated indictment. The Chamber found Mr. Merhi, Mr. Oneissi and Mr. Sabra not guilty of all counts charged in said indictment. On 11 December 2020, the Trial Chamber sentenced Mr. Ayyash to five concurrent sentences of life imprisonment. Mr. Ayyash remains at large.

24. On 12 January 2021, the Prosecutor, the Defence for Mr. Ayyash and the legal representatives of victims filed notices of appeal.

2. *Ayyash* case (STL-18-10)

25. 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 attacks were judicially determined to be "connected" to the attack of 14 February 2005.

26. The accused Mr. Ayyash is charged with conspiracy to commit a terrorist act, along with a number of other related charges.

27. Preparation for trial is well under way. The Prosecution pre-trial brief has been filed and the Defence pre-trial brief is due in April 2021. The trial is expected to start shortly thereafter.

3. Completion of current judicial activities

28. Pursuant to the current judicial timelines, the appellate judgment in the main *Ayyash et al.* case (STL-11-01) is expected to be issued by mid-2022, and the completion of the pre-trial and trial phase in the "connected" *Ayyash* case (STL-18-10), including the delivery of the trial judgment, is expected towards the end of 2022. Bearing in mind the independent Prosecutor's purview over ongoing investigatory

work or other matters within his mandate, the completion timeline only accounts for active judicial activity. Nevertheless, it is expected that the Tribunal will progressively draw down its activities as the judicial work before the different chambers is completed.

IV. Efficiency measures and budget reduction

29. Given the completion of the trial phase in the main *Ayyash et al.* case (STL-11-01), and with an impetus to find new approaches to the management of the Tribunal, the four Principals worked collaboratively to develop a leaner Tribunal, with a significantly smaller and more adaptable workforce and a significantly reduced budget. The result of this joint effort, carried out in parallel to the preparation of the budget for 2021, is the newly developed strategic plan of the Tribunal for 2021–2022.

30. The Tribunal has successfully adapted during the COVID-19 pandemic to enable its judicial work to continue without substantial delay. In their development of the strategic plan, the Principals sought to embed the new cost-effective working practices into budget planning. They also heeded the Management Committee’s cautions over future funding realities and developed a provisional funding projection with the Committee to provide a budget reduction “target”. On that basis, the Principals then sought to develop the most efficient structure possible to meet the remaining judicial requirements.

31. At the heart of the strategic plan for 2021–2022 are two key aims:

- (a) Operating with a significantly reduced budget, while ensuring efficiency and the non-interruption of judicial work;
- (b) Achieving the targeted completion of existing judicial work within the shortest time frame possible.

32. The strategy sets out various interconnected activities that provide for structural, procedural and managerial changes to enhance efficiency and financial controls.

33. The strategy consists of the following five strategic priorities and of numerous, interrelated implementation steps:

- *Strategic priority 1: The Tribunal will conduct and complete core judicial activity in accordance with its mandate, impartially and independently, in the shortest time frame possible.* Key implementation steps include optimizing the way judicial proceedings are conducted, exploring possible rule amendments aimed at expediting trials and appeals, coordinating projected judicial timelines, monitoring progress against expected milestones and prioritizing remaining activities under the mandate.
- *Strategic priority 2: The Tribunal will align its activities, expenditure and budget with projected income to maintain financial viability.* Key implementation steps include significantly lowering expenditure across the Tribunal, reducing staffing levels while maintaining a skilled workforce, better aligning resource use with operational requirements and results, reframing the work culture of the Tribunal and restructuring work to hasten its completion.
- *Strategic priority 3: The Tribunal will evaluate and continually monitor its accumulated institutional knowledge to harmonize efficiencies, agility and results.* Key implementation steps include reviewing contractual frameworks to increase flexibility, exploring models of judicial remuneration that lower costs, while preserving independence, reviewing practices, policies and work methods with a view to increasing efficiency, monitoring and evaluating the

implementation of the strategic plan, and coordinating and harmonizing non-judicial goals.

- *Strategic priority 4: The Tribunal will secure adequate support to ensure the independence and integrity of its work.* Key implementation steps include developing new approaches to fundraising strategies, establishing an advisory committee on finance and audit and ensuring financial discipline.
- *Strategic priority 5: The Tribunal will complete its mandate with the highest degree of probity.* Key implementation steps include prioritizing policy development and adherence to policy compliance, supporting the personnel necessary for the completion of the work of the Tribunal and enhancing information flow and staff morale after the restructuring.

34. In the preparation for its 2021 budget, the Tribunal recognized that it must substantially reduce its budget to remain within reasonable expectations of income. Income levels at the time based on the latest full year of reporting (2019)³ led the Management Committee to request a target budget reduction of 35–40 per cent. Through intense scrutiny, the Tribunal managed to achieve an overall 37 per cent budget reduction, which is based on the strategic plan for 2021–2022 and the minimum amounts required to finalize the judicial activities. The Committee approved the budget for 2021 in the amount of €34,761,270 (approximately \$42,186,000).

35. In line with the strategic plan of the Tribunal for 2021–2022, the Principals made every effort to accommodate this deep budget cut by focusing their priorities on only the most essential matters and the targeted completion of existing judicial work within the period covered by the strategic plan. The preparation process for the budget for 2021 was therefore a comprehensive restructuring of the Tribunal and of its priorities.

V. Fundraising efforts

36. Pursuant to article 5, paragraph 1, of the Agreement annexed to resolution [1757 \(2007\)](#), 51 per cent of the expenses of the Tribunal are to be borne by voluntary contributions from States and 49 per cent by the Government of Lebanon. In accordance with article 5, paragraph 2, of the Agreement, in the event that voluntary contributions are insufficient, the Secretary-General and the Security Council are to explore alternative means of financing the Tribunal.

37. In addition, the terms of reference of the Management Committee of the Tribunal stipulate that the Committee is to assist the Secretary-General in ensuring that adequate funds are available for the operation of the Tribunal, including through the development of fundraising strategies in close consultation with the Registrar.

38. Since the establishment of the Tribunal, the Registrar's utmost priority has been to secure voluntary contributions to sustain the operations of the Tribunal. The approach taken has been to develop robust fundraising strategies and implementation plans, including direct engagement with numerous States in The Hague, New York, Beirut, Brussels and various State capitals. The focus has been on: (a) sustaining Management Committee support and donations with bilateral meetings and briefings to the Committee as a group; (b) broadening the donor base through engagement with States that have an interest in the work of the Tribunal and can share its financial burden; (c) maintaining interest from past donors with one-to-one briefings; and

³ The funding prediction was presented to the Management Committee in July 2020 and was based on the full financial year – to 31 December 2019. The full-year level of income for the period from 1 January to 31 December 2020 was almost the same as that of 2019.

(d) emphasizing the relevance and impact of the Tribunal to potential contributors with an interest in Lebanon. In addition to those priorities, the Tribunal has been open to project-based grant agreements, in-kind contributions and token donations of support that broaden the donor base. Since its establishment, 29 donors have voluntarily contributed to the Tribunal.

39. The Tribunal has a State-specific approach towards fundraising that considers domestic interests and policies, including national budget cycles. The Tribunal identifies appropriate counterparts in relevant duty stations and encourages high-level and working-level fundraising discussions, with targeted strategic messaging to develop political and financial support. These efforts also include diplomatic briefings by the four Principals in The Hague, as well as official solicitation letters to stakeholders.

40. The year 2020 brought a change of approach spurred by COVID-19. Previously, most high-level fundraising meetings involved travel and in-person gatherings. COVID-19 restrictions proved remote videoconferencing to be effective and substantially more cost-effective. The value of virtual fundraising is a positive lesson learned that will be incorporated into the new fundraising strategy of the Tribunal for 2021.

41. In addition to the aforementioned fundraising efforts, in December 2020, the Secretary-General sent an urgent letter of appeal to all Member States, seeking the support of the international community for the operations of the Tribunal to ensure that the remaining independent judicial proceedings may be brought to completion. Unfortunately, the appeal has not generated any new commitments of funds for the Tribunal.

42. Notwithstanding the efforts of the Tribunal, the Secretary-General and Member States to mobilize further resources, the level of contributions available to the Tribunal remains low, and the Tribunal will have exhausted its available resources by 31 March 2021.

43. The Tribunal is committed to expanding its network of donors, through research and outreach to States that have an interest in the its work, in particular those in the Middle East and the North Africa region. It will build on its efforts with its Management Committee and the Group of Interested States⁴ and maximize the reduction of its fundraising costs, including by prioritizing virtual engagement tools developed in the COVID-19 era.

44. As part of its future fundraising efforts, the Principals will work together to take a more direct and orchestrated role in outreach initiatives in Lebanon and abroad, to lay the groundwork for financial support. In addition, the Tribunal will enhance social media campaigns and online audiovisual materials to support fundraising efforts. Mindful of the global economic situation and the impact of the COVID-19 pandemic on donor States, the Tribunal will continue to make the case for its impact in Lebanon.

45. Terrorism and terrorist organizations affect States and innocent civilians around the globe. The global community has a collective interest in addressing terrorism, and international investigations and trials are vital to that effort. As an independent and impartial judicial institution, mandated by the Security Council in its resolution [1757 \(2007\)](#) to hold fair trials, the relevance and utility of the Tribunal to Lebanon and to international justice cannot be overstated.

⁴ The Group of Interested States was established shortly after the Tribunal began operations, in accordance with the terms of reference of its Management Committee.

VI. Response to COVID-19

46. Since March 2020, the Tribunal has operated pursuant to internal COVID-19-specific guidelines, aligned with those of the host States of Lebanon and the Netherlands. While the Tribunal has reduced the physical presence of staff in its offices, it has continued to operate and advance its work through remote working arrangements. An increase in remote working capacity has mitigated the impact of COVID-19 on day-to-day operations and deliverables, including investigatory and judicial work. Required functions that cannot be performed remotely are accommodated for in the buildings of the Tribunal. The Tribunal has also facilitated essential missions by the parties to the proceedings, in line with national travel restrictions, to reduce the impact of COVID-19 on the hearings.

47. Owing to strict national COVID-19 measures, ordinary in-person judicial proceedings from the courtroom have not been possible. However, the Tribunal has facilitated remote hearings, with limited in-person attendance, through the aid of technological communication tools. It has further reinforced the streaming capabilities of the proceedings for the media, public and diplomatic community.

VII. Financial position and funding requirements

48. The approved resources of the Tribunal for 2021 amount to approximately \$42,186,000 (€34,761,270) and are based on the priorities set out in its strategic plan for 2021–2022.

49. Tables 1 to 3 below show the resource requirements for 2021. The total resource requirements of \$42,186,000 reflect a decrease of \$24,774,200 (or 37 per cent) compared with the approved budget for 2020. The resources would provide for 234 posts, excluding judges (1 Under-Secretary-General, 1 Assistant Secretary-General, 2 D-2, 3 D-1, 16 P-5, 30 P-4, 49 P-3, 28 P-2/1, 9 Field Service, 4 General Service (Principal level), 74 General Service (Other level) and 17 Local level) and non-post resources, such as non-staff compensation (for 11 judges), other staff costs, consultants, travel, contractual services, general operating expenses, supplies, furniture and equipment, and training, which are detailed in table 2. The decrease is mainly attributable to the completion of the trial phase of the main *Ayyash et al.* case, coupled with the structural, procedural and managerial changes set out in the strategic plan and priorities of the Tribunal for 2021.

Table 1
Requirements by component and funding availability

(Thousands of United States dollars)

Component	Estimated expenditure	Approved budget	Resource changes		Approved budget
	2020 ^a	2020	Amount	Percentage	2021 ^b
Expenditure/requirements					
A. Chambers	6 215.0	6 444.5	(1 216.3)	(18.9)	5 228.2
B. Office of the Prosecutor	13 591.2	13 650.4	(5 323.7)	(39.0)	8 326.7
C. Registry	36 260.9	41 288.9	(16 041.2)	(38.9)	25 247.7
D. Defence Office	4 656.6	5 576.4	(2 193.0)	(39.3)	3 383.4
Subtotal	60 723.7	66 960.2	(24 774.2)	(37.0)	42 186.0

<i>Component</i>	<i>Estimated expenditure</i>	<i>Approved budget</i>	<i>Resource changes</i>		<i>Approved budget</i>
	2020 ^a	2020	<i>Amount</i>	<i>Percentage</i>	2021 ^b
Funds available					
Fund balance brought forward	7 522.0	7 522.0	(4 830.3)	(64.2)	2 691.7
Pledges, contributions and other income	55 893.4	55 893.4	(52 259.9)	(93.5)	3 633.5
Anticipated pledges	–	–	11 118.9	–	11 118.9
Subtotal	63 415.4	63 415.4	(45 971.3)	(72.5)	17 444.1
Surplus/(shortfall)	2 691.7	(3 544.8)	(21 197.1)	598.0	(24 741.9)

^a The expenditure for 2020 is an estimate for the period and not final, as accounts closure process is still ongoing.

^b The approved budget of the Tribunal for 2021 amounts to €34,761,270 (equivalent to \$42,186,000, using the exchange rate of 1 February 2021 of €0.824 = \$1). The budget for 2021 was approved by the Management Committee on 2 February 2021.

Table 2
Requirements by object of expenditure

(Thousands of United States dollars)

<i>Component</i>	<i>Estimated expenditure</i>	<i>Approved budget</i>	<i>Resource changes</i>		<i>Approved budget</i>
	2020 ^a	2020	<i>Amount</i>	<i>Percentage</i>	2021 ^b
Expenditure/requirements					
Posts	39 883.9	38 874.9	(13 252.8)	(34.1)	25 622.1
Non-staff compensation	3 135.8	3 047.1	(37.0)	(1.2)	3 010.1
Other staff costs	10 008.1	10 309.2	(4 264.0)	(41.4)	6 045.2
Hospitality	0.7	7.2	(7.2)	(100.0)	–
Consultants	2 143.7	3 972.2	(2 072.8)	(52.2)	1 899.4
Travel	252.5	1 322.3	(973.8)	(73.6)	348.5
Contractual services	1 607.5	3 945.3	(1 756.3)	(44.5)	2 189.0
General operating expenses	3 221.0	3 957.0	(1 474.7)	(37.3)	2 482.3
Supplies and materials	302.0	668.2	(321.3)	(48.1)	346.9
Furniture and equipment	109.3	466.3	(249.2)	(53.4)	217.1
Training	59.2	390.5	(365.1)	(93.5)	25.4
Total	60 723.7	66 960.2	(24 774.2)	(37.0)	42 186.0

^a The expenditure for 2020 is an estimate for the period and not final, as accounts closure process is still ongoing.

^b The approved budget of the Tribunal for 2021 amounts to €34,761,270 (equivalent to \$42,186,000, using the exchange rate as of 1 February 2021 of €0.824=\$1). The budget for 2021 was approved by the Management Committee on 2 February 2021.

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

<i>Category</i>	<i>2020, approved</i>	<i>Change</i>	<i>2021, approved</i>
Professional and higher			
United Nations officials (judges) ^a	11	–	11
USG	1	–	1
ASG	1	–	1
D-2	2	–	2
D-1	3	–	3
P-5	23	(7)	16
P-4	38	(8)	30
P-3	69	(20)	49
P-2/1	44	(16)	28
Subtotal	192	(51)	141
General service and related			
Field service	12	(3)	9
Principal level	5	(1)	4
Other level	121	(47)	74
Local level	23	(6)	17
Subtotal	161	(57)	104
Total	353	(108)	245

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

^a Article 2 of the annex to resolution 1757 (2007) provides that the Chambers is to be composed of no fewer than 11 independent judges and no more than 14 such judges.

50. At the time of reporting, the Tribunal had received confirmed pledges in an amount of \$3.6 million payable in 2021, while expected voluntary funding was projected to amount to \$11.1 million. These pledges, together with the unused fund balance of \$2.7 million from 2020, would amount to a total projected funding of \$17.4 million, and a shortfall of \$24.7 million. The regular voluntary donors of the Tribunal have indicated their inability to cover the resulting shortfall. Furthermore, several donors have indicated that their contributions will be lower in 2021 than in previous years.

51. To address the funding situation, and bearing in mind the current unprecedented socioeconomic and financial crisis in Lebanon, exacerbated by the explosion in Beirut of 4 August 2020 and the COVID-19 pandemic, the Secretary-General is proposing a subvention of \$24,741,900 to the Tribunal for the period from 1 January to 31 December 2021. The requested subvention reflects the financial resources necessary to secure its operation during 2021. This is a critical period in the lifespan of the Tribunal, as it plans to complete its work by 2022. Furthermore, halting the ongoing judicial proceedings of the Tribunal before their termination because of a lack of funding would be an unprecedented event at the international justice level. Its premature closure would have a significant impact on the cause of justice, with a potential ripple effect across international justice efforts, and would send a negative message to Lebanon and to victims of terrorism worldwide.

52. As it is expected that efforts to mobilize contributions will continue, the Secretary-General would propose to submit a progress report to the General Assembly at its seventy-sixth session on, inter alia, the status of the financial position of the Tribunal, including details on available contributions and preliminary estimates for the utilization of the subvention in 2021. Furthermore, if the same situation continues, a request for a subvention for 2022 would be included in the context of the same progress report.

53. The requested subvention, once approved by the General Assembly, would be disbursed by the Organization to the Registrar of the Tribunal on a periodic basis. The disbursements would be recorded as expenditure in the financial statements, and the corresponding final expenditure would be reported against the 2021 subvention in the financial performance report for 2021. The Registrar, as an appointee of the Secretary-General, would be required, in this regard, to provide the Controller with monthly statements of all expenditure and income of the Tribunal.

VIII. Conclusions and recommendations

54. **The Secretary-General welcomes the progress made by the Special Tribunal for Lebanon across all sets of proceedings since inception. In this context, and bearing in mind the mandate of the Tribunal, the Secretary-General notes the continuing importance of conducting all judicial proceedings before the Tribunal in a manner that conforms with the terms of the Agreement between the United Nations and the Government of Lebanon.**

55. **The Secretary-General welcomes the provision of 49 per cent of the funding by the Government of Lebanon over the years and acknowledges the commitment to the success of the Tribunal despite the current socioeconomic and financial crisis faced.**

56. **The Secretary-General is concerned that the Tribunal faces serious financial challenges just at the critical point of completing its ongoing judicial activity. It remains critical for the international community to ensure that the Tribunal has the financial means necessary to carry out its remaining mandated activity. A financial failure of the Tribunal would constitute a renewed tragedy in the quest for justice of victims and Lebanese communities that have waited for more than a decade and for which resolution 1757 (2007) was adopted.**

57. **The Secretary-General seeks the approval of the General Assembly for funding of up to \$24,741,900 in 2021 to supplement the financial resources of the Tribunal. Should the Assembly decide to approve such support for the Tribunal, the Assembly may wish:**

(a) **To take note of the resource requirements of the Tribunal for the period from 1 January to 31 December 2021, estimated at \$42,186,000, for the Tribunal to continue to fulfil its judicial mandate;**

(b) **To appropriate an amount of \$24,741,900 under the programme budget for 2021, section 8, Legal affairs, by way of a subvention for the Tribunal;**

(c) **To request the Secretary-General to submit a progress report to the Assembly at its seventy-sixth session on the utilization of the subvention in 2021 and the status of voluntary contributions for the Tribunal.**