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Programme budget for the biennium 2004-2005

Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council

Request for a subvention to the Special Court for Sierra Leone

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the request for a subvention to the Special Court for Sierra Leone (A/59/534/Add.2). During its consideration of the report, the Committee met with representatives of the Secretary-General in New York and had a videoconference with the Deputy Registrar and other officials of the Special Court.
2. On the assumption that available voluntary contributions would carry the Special Court only to the end of the second year of its operation (30 June 2004), the Secretary-General, in his report of 15 March 2004 (A/58/733), had sought a subvention of up to \$40 million to supplement voluntary contributions. By its resolution 58/284 of 8 April 2004, the General Assembly, on the recommendation of the Advisory Committee, authorized the Secretary-General, as an exceptional measure, to enter into commitments in an amount not to exceed \$16.7 million to supplement the financial resources of the Special Court for the period from 1 July to 31 December 2004. The Secretary-General was also requested to provide a report to the Assembly at its fifty-ninth session, as recommended by the Advisory Committee (see A/58/7/Add.30).
3. The report of the Secretary-General currently before the Advisory Committee (A/59/534/Add.2) is described as an interim progress report on the implementation of resolution 58/284. In it, the Secretary-General proposes an appropriation of \$20 million for the operation of the Special Court to 30 June 2005 and indicates his intention to revert to the matter at the resumed fifty-ninth session of the General Assembly on the basis of further developments.

4. The financial position of the Special Court is described in paragraphs 7 to 13 of the report. The Advisory Committee notes that the Special Court has been able to operate longer than anticipated without recourse to the commitment authority authorized by the General Assembly in its resolution 58/284, owing mainly to a revaluation of outstanding pledges, additional voluntary contributions, interest income, savings on prior-period obligations, reduced expenditures and gains on exchange, as well as delays in the commencement of the second trial chamber. While it had been anticipated that voluntary contributions would have been exhausted as at 30 June 2004, the Special Court reported an ending cash balance of approximately \$16 million, which included some \$8 million in unliquidated obligations (*ibid.*, para. 10 and annex). The Special Court has been able to continue operations utilizing the \$16 million balance and, based on an expenditure pattern of approximately \$2.5 million per month, is likely to be able to do so until the end of 2004.

5. The Advisory Committee was informed that efforts to obtain voluntary contributions for the 2004/05 period had not yielded much success and that the next sustained effort to raise funds was in its early stages. The Secretary-General therefore estimates, on the basis of monthly expenditure patterns and an increased level of disbursements to cover the liquidation of obligations relating to the 2003/04 period, that approximately \$20 million would be required for the period from 1 January to 30 June 2005.

6. The Advisory Committee finds itself in much the same situation as it did in March 2004 when the original subvention was requested (see A/58/7/Add.30). The Committee received an advance version of the current report of the Secretary-General (A/59/534/Add.2), in English only, just one week before the end of its session. The budget of the Special Court for 2004/05, which is prepared by the Court itself, was presented informally to the Committee as background information; the detailed and fully justified submission requested by the Committee (A/58/7/Add.30, para. 9) and by the General Assembly (resolution 58/284, para. 1) will not be submitted until the resumed fifty-ninth session of the Assembly (see A/59/534/Add.2, para. 6). The Committee is therefore not in a position to make a detailed recommendation as to the level of financial assistance required by the Court.

7. The Advisory Committee also points out, as it did in March 2004 (see A/58/7/Add.30, para. 5), that it will be for the General Assembly, as a matter of policy, to decide whether or not another subvention should be made to meet the expenses of the Court. In either case, and despite the perceived difficulty of fund-raising, the Committee urges renewed and continued effort to mobilize voluntary resources, whether from States, organizations or other entities.

8. Should the General Assembly agree to another subvention, the Advisory Committee recommends that a commitment authority be granted in an amount not to exceed \$20 million, to be administered along the lines spelled out in paragraph 13 of the report of the Secretary-General of 15 March 2004 (A/58/733). Such commitment authority would allow the Court to continue its operations to 30 June 2005. The Committee will revert to the matter on the basis of the detailed report to be submitted to the Assembly at its resumed fifty-ninth session (see para. 6 above).