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Chair: Mr. Tommo Monthe (Cameroon)
*Chairman of the Advisory Committee on Administrative
and Budgetary Questions:* Mr. Kelapile

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The meeting was called to order at 10.20 a.m.

Agenda item 136: Improving the financial situation of the United Nations (*continued*) (A/66/521/Add.1)

1. **The Chair**, recalling that the Officer-in-Charge of the Department of Management had updated the Committee on the current financial situation of the Organization at its 34th meeting, held on 14 May 2012, said that his statement had since been issued as a report of the Secretary-General (A/66/521/Add.1).

2. **Ms. Casar** (Controller) said that she appreciated the continued financial support of the Member States, and their commitment to strengthening the financial situation of the organization, despite the difficult global financial climate. She drew attention to paragraph 30 of the report, indicating that, since 14 May 2012, full payment of due and payable assessments had been received from Lesotho and Costa Rica.

3. **Mr. Benmehidi** (Algeria), speaking on behalf of the Group of 77 and China, said that, while the financial situation of the Organization gave some cause for optimism, the effects of the global financial climate had been felt. The Group was alarmed at the substantial rise, over only six months, in the debt owed to Member States for troops, formed police units and contingent-owned equipment and consumables, letters of assist and death and disability payments. More should be done to ensure that troop- and police-contributing countries were reimbursed as a matter of priority, in full and on time. Most of them were developing countries, and were unable to sustain their troop commitments and maintain contingent-owned equipment unaided for extended periods. The sacrifice and dedication of their many nationals working in the field should be acknowledged. In connection with the peacekeeping missions with a cash deficit, the Group called on all countries which had not paid their assessments in full and on time to do so as promptly as possible.

4. Payment of assessed contributions in full, on time and without conditions was a Charter obligation. Failure to comply with that obligation undermined the efforts of the Member States and the Secretariat to make the Organization more effective and efficient and placed the fulfilment of its mandates at risk. All States in a position to honour their financial commitments should do so promptly. In that connection, the Group

rejected all unilateral coercive measures contrary to international law that obstructed or impeded payments from its members. It was particularly concerned that the accounts of many of its members had been closed, hindering their day-to-day operations and resulting in the late payment of their contributions. The Group reminded the host Government of its responsibility to provide an appropriate environment for Member States to perform their activities in relation to the United Nations and urged it to quickly find a solution to the problem. The private nature of the banking system was not an acceptable excuse for failing to take action. If difficulties continued, the countries concerned should neither be placed on the list of Member States lagging behind in the payment of contributions, nor be subject to the measures relating to voting rights in Article 19 of the Charter.

5. **Mr. Coffi** (Côte d'Ivoire), speaking on behalf of the Group of African States, welcomed the slight improvement in the financial situation of the Organization. However, it was a matter of concern that, just six weeks before the end of the financial year for peacekeeping operations, substantial assessments remained unpaid, hindering the delivery of mandates. Furthermore, when peacekeeping missions faced liquidity problems, the reimbursement of costs to troop-contributing countries was delayed. Most were developing countries, and it was not acceptable for them to bear a heavy financial burden for their participation in peacekeeping. The Group commended those Member States that had met their financial obligations to the Organization and urged all States with outstanding contributions to pay their assessments in full, on time and without conditions. It supported efforts to ensure that the resources approved by the General Assembly were made available to the Secretary-General to enable him to proceed rapidly with the implementation of mandates.

6. **Mr. Ballantyne** (New Zealand), speaking also on behalf of Australia and Canada, said that the three delegations were encouraged by the increase in the number of Member States meeting their obligations in full by the end of 2011, despite the global financial climate. However, they were concerned at the 12 per cent increase in the actual level of unpaid assessments compared to the previous year, and the likely 28 per cent increase in the debt to Member States by the end of 2012 by comparison with 2011. The consequences penalized both Member States that

had paid their assessments in full and on time, and troop contributing countries forced to wait for reimbursement of the costs incurred. Delayed reimbursement was particularly affecting the United Nations Mission for the Referendum in Western Sahara (MINURSO) and the United Nations Integrated Mission in Timor-Leste (UNMIT), which had insufficient cash resources in their special accounts.

7. Australia, Canada and New Zealand would continue to demonstrate their commitment to the Organization by paying their contributions in full and on time. They urged all Member States to do the same, and encouraged those with arrears to submit multi-year payment plans. They believed that improving the financial situation of the Organization went beyond providing it with the required resources, and included the shared responsibility of the Member States to ensure that the Organization managed its resources effectively. The efforts of the Secretary-General to increase financial discipline and enhance oversight and accountability were welcome, as were all other efforts to improve efficiency and the use of available resources to deliver on agreed mandates.

8. **Mr. Presutti** (Observer for the European Union), said that although more Member States had paid their regular budget assessments in full as at the end of 2011 that at the equivalent time in 2010, the current level of unpaid assessed contributions to the regular budget was a matter of concern. In addition, payments outstanding to the peacekeeping budgets endangered full implementation of the peacekeeping missions' mandates, while payments outstanding to the budgets of the international tribunals endangered full implementation of their completion strategies. The positive trend in the payment of assessments for the capital master plan showed the Member States' commitment to that important project, despite the delays in its implementation.

9. The member States of the European Union believed that the Organization could only perform its increasing and challenging tasks if all Member States fulfilled their financial responsibilities to it. The significant level of outstanding assessments was a reminder of the need to take that responsibility seriously. The European Union, whose members contributed nearly 40 per cent of total assessments, far exceeding its gross national income share, also stressed the need for effective, efficient and transparent use of resources by the Organization, especially in the context

of the world financial crisis, and for a more equitable distribution of financial responsibility, in proportion to capacity to pay, to ensure the sustainability of the Organization's financial structure.

10. **Mr. Sul Kyung-hoon** (Republic of Korea) said that it was both an obligation and a privilege for Member States to pay their assessed contributions in full and on time. The Secretariat, meanwhile, should make efforts to use resources effectively and efficiently, especially in the light of the financial difficulties which Member States had faced in the previous several years. The steady increase in the number of Member States which were fully current in their payments was encouraging at a time of fiscal constraints, and a sign that they took seriously their responsibility to the Organization and its mandate.

11. The Republic of Korea had continued its efforts to fulfil its financial obligations, and was up to date with assessments for the regular budget, tribunals and capital master plan. Timely payment of contributions to peacekeeping budgets had been a problem because the country's budget process for each successive year could not easily accommodate the unpredictable timing and amounts of peacekeeping assessments. However, his Government was committed to reducing the level of outstanding peacekeeping assessments as rapidly as possible, having allocated substantially more funds for that purpose in 2012 than in 2011.

12. **Mr. Siah** (Singapore) said that his delegation welcomed the improvement in the financial situation of the United Nations and in the number of Member States that had paid their assessments in full as at 7 May 2012 compared with the previous period. However, the overall financial situation of the Organization remained in need of improvement and the level of outstanding assessments remained high.

13. The Organization's financial difficulties were entirely avoidable. Singapore understood, and sympathized with, the predicament of some Member States which faced genuine problems with paying their assessed contributions. However, those countries did not account for a large proportion of total contributions, and their inability to pay did not jeopardize the ability of the United Nations to implement its mandates. It was the major contributors whose deliberate failure to pay their assessments in full and on time, even though they had the capacity to do so, which placed the Organization and other Member

States in a difficult situation. While it was a geopolitical reality that each Member State had one vote, the major contributors had greater influence, and the tendency of some of them to attach conditions to the payments that the Charter obliged them to make reflected a disturbing cynicism towards the Organization and amounted to fiscal blackmail. Some major contributors sought to transfer their financial responsibilities to developing countries without surrendering any of their privileges. Singapore reiterated that the United Nations was the only multilateral body with global membership and universal legitimacy. All members of the Committee recognized its unique and indispensable role in the international community and should remember their financial responsibilities to it. The major contributors should continue to pay their share.

14. While recognizing the responsibility of the Member States to the Organization, Singapore believed that the Organization must be similarly accountable to the Member States, managing effectively the resources entrusted to it, working transparently, consulting all relevant stakeholders and providing Member States with clear and timely information. The Secretariat must demonstrate that it could be trusted with the financial resources of the Member States, remembering that assessed contributions could potentially have been used to alleviate poverty, improve healthcare, foster education and create employment in the contributors' own societies. Unless resources were used in an honest, transparent and effective way, collecting them would remain a challenging process filled with suspicion and mistrust.

15. The world was facing complex global challenges to which the Organization must respond. It could not do so without the resources required to fulfil its mandates. However, withholding contributions in order to induce more efficient performance was a myopic and cynical tactic. Each Member State had committed itself to paying assessed contributions in full and on time. Singapore urged all to comply with that commitment.

16. **Mr. León González** (Cuba), noting the reported improvement in the financial situation of the Organization, said that the financial crisis of the previous several years had affected the capacity of many Member States, including Cuba, to pay their assessed contributions. However, those countries were not the cause of, but rather victims of, that financial crisis.

17. Only if Member States fulfilled their financial obligations to the Organization in full, on time and without conditions could the substantial debt to countries contributing troops and formed police units to peacekeeping missions be discharged without resorting to the harmful practice of cross-borrowing between the accounts of closed and active missions. If all Member States fulfilled their duty, the balances remaining in the accounts of closed missions could be returned, and some Member States with the capacity but not the will to pay their contributions could no longer expect others to subsidize their obligations. Cuba wished to thank the Contributions Service for its assistance in monitoring the status of contributions to the various budgets of the Organization, particularly by means of the online contributions portal.

18. Echoing the statement made by the representative of Algeria, speaking on behalf of the Group of 77 and China, he condemned unilateral coercive measures which placed obstacles in the way of payment of assessed contributions. The countries affected by the host country's actions, which contravened all of its obligations, should not be placed on the list of Member States with arrears, nor be subject to the provisions of Article 19 of the Charter. As the same situation had arisen one year previously, the General Assembly should consider it carefully, with a view to making a clear decision on the matter.

19. Despite the challenges it faced as a developing country and a victim of the crisis, Cuba maintained its commitment to multilateralism by participating actively in the United Nations and meeting its financial obligations, including remaining current with its assessments for the regular budget and the capital master plan. It was endeavouring to remain current with commitments to peacekeeping operations and the international tribunals. That was despite suffering the effects of over 50 years of an unjust and criminal United States economic, commercial and financial embargo, which harmed Cuba's capacity to pay. Because it was unable to use the United States dollar, its payments were subject to currency fluctuations and must be made through a third party. Cuban bank transfers to international organizations had been frozen on many occasions, even when denominated in euros.

20. A particularly egregious example was the seizure in January 2011 by the United States Government of over \$4 million of funding from the Global Fund to Fight AIDS, Tuberculosis and Malaria for a number of

projects in Cuba. Such action could have no foundation other than a desire to intensify the effects of the embargo on vulnerable sections of the Cuban population.

21. Since the end of 2006, the Union Bank of Switzerland (UBS) and *Crédit Suisse*, which held the accounts of most of the Geneva-based international organizations, had refused direct transfers from Cuba, denying the country the ability to pay the World Intellectual Property Organization internationally mandated dues for the registration and renewal of patents and trademarks owned by Cuban or Cuban-financed companies. Both banks had followed the orders of the United States, and had applied extraterritorial legislation. The General Assembly had called in vain on twenty occasions for the embargo against Cuba to end. The unilateral economic, financial and commercial siege which the country continued to suffer was the main obstacle to its sustainable development. The extraterritorial nature of the policy was a violation of international law and of the Charter of the United Nations.

22. With regard to the conduct of the work of the Committee, and in the wake of the outcome of the first part of the resumed sixty-sixth session, alarming news continued to arrive daily regarding the implementation of the budgetary and administrative decisions of the General Assembly. Attempts were being made to restore posts rejected within the framework of the regular budget, such as those for the Office of the Special Adviser on the Responsibility to Protect, using financing from voluntary contributions. The Department for General Assembly and Conference Management had placed an odd interpretation on the debate on services to be provided to the Executive Boards of the Funds and Programmes. Special political missions were drawing on the support mechanisms intended for peacekeeping missions, without there being a mandate to that effect. The list continued.

23. All of those events were unfolding against the background of the Committee's recent debate on the meaning of accountability and transparency in the Organization. There appeared to be no remedy to the problem. The Secretariat must assume its accountability obligations in the manner determined by the decisions of the General Assembly. Cuba condemned the current trend and insisted that the Secretariat must not be selective in implementing General Assembly mandates, as such action distorted

those mandates. Current developments were counterproductive, and negated all the recent promises of transparency and dialogue with the Member States.

24. **Mr. Prokhorov** (Russian Federation) said that his delegation welcomed the encouraging signs of improvement in the financial situation of the Organization in terms of unpaid assessments and amounts owed to troop-contributing countries. Despite the difficult financial and economic situation of many Member States, more had paid their assessments in full in 2011 than in 2010. The remaining States should follow their example. The bulk of unpaid assessments were accounted for, as in the past, by a small group of Member States. Failure to fulfil financial obligations to the Organization risked affecting its work and its ability to deliver results.

25. The reported improvements were no consolation for the volume of outstanding payments due to Member States and the cash deficit of a number of active peacekeeping missions demonstrated that the Organization's financial situation was far from ideal. His delegation emphasized, as it had in the past, the obligation under the Charter of the United Nations to pay assessments in full, on time and without conditions. It trusted that Member States would make every effort to pay outstanding sums, enabling the Organization to implement the projects and programmes that they had approved and to cope more reliably with any challenges and threats that arose.

26. Meanwhile, the Member States, having assumed a financial burden at a difficult time for their economies, could and should require the Secretariat to exercise rational financial planning and to make realistic assessments of the material and human resources needed to implement approved mandates.

27. **Mr. Kuno** (Japan) said that each Member State was responsible for paying its assessed contributions in full and on time. Despite the enormous reconstruction costs incurred after the great Eastern Japan earthquake, his country had faithfully complied with that obligation, which derived from the Charter, in order to promote international peace and prosperity. It had been encouraged by the reported increase in the number of Member States which had paid their contributions in full. It reiterated its request for the Secretariat to utilize efficiently and effectively the resources contributed by Member States, as well as to seek further efficiencies, bearing in mind the efforts being made by Member

States at the domestic level. In that connection, the General Assembly should scrutinize the Secretary-General's proposals with a view to setting a realistic level of resources for the implementation of mandates.

28. **Mr. Ja'afari** (Syrian Arab Republic) said that his country, a founder member of the Organization, remained committed to the aims and principles of the Charter of the United Nations, which included compliance with financial obligations in full, on time and without conditions. Accordingly, it had always ensured prompt payment of its contributions. In the previous year, despite facing many challenges as a developing country and as a target of unilateral, illegal and unjust economic, financial and trade sanctions, it had paid its assessments for the regular budget, the capital master plan and the tribunals. The main victims of the sanctions imposed by a number of countries had been the Syrian people. However, the work of the Permanent Mission to the United Nations had also been affected. The Mission had been unable to receive transfers of the funds required to cover its operating costs and to comply with financial obligations to the United Nations for the current year. The situation had been further worsened by the banking problems experienced in the host country. At the beginning of 2011, a United States bank had decided to close the accounts of a number of Permanent Missions, including his own. After considerable effort, an alternative bank had been found in Washington, D.C., but that too had been closed without notice. All the banks contacted since then had refused to accept his Mission as a customer. He wished to remind the host country of its responsibility to provide the Member States with an environment which allowed them to undertake their United Nations-related activities, and to call for a rapid resolution of the problem.

29. The Secretariat should also remember its responsibilities to the Member States in that regard. It was responsible for ensuring the implementation of the Headquarters Agreement with the host country. The reason for his country's inability to meet its financial obligations to the Organization for the current year was the lack of a bank account in the host country, and the fact that the unilateral and unjust sanctions imposed on it had blocked transfers of funds. The sanctions had been imposed by States which repeatedly claimed to respect the Charter. His delegation requested that the Syrian Arab Republic should not be included among the Member States affected by the provisions of Article

19 of the Charter because of their payment arrears, as it had met its financial obligations faithfully since 1945, and was only prevented from continuing to do so by an absurd situation having nothing to do with an absence of resources or will. If the Organization was unable to find a lasting solution, the negative and illegal position of a number of States would simply spread and affect its credibility and ability to operate. Decisions of the General Assembly must be implemented conscientiously, in order to reflect the will of the Member States instead of serving the agendas of a few States which contradicted the founding principles of the Organization.

30. He had tried to put forward his country's position with restraint, in order to preserve what was left of the diplomatic principles of the Organization. However, the current situation was far removed from those principles. It was an example of open discrimination and of flagrant violation of all conventions and agreements surrounding the establishment of the Organization, including the Charter. If some States wished to use the United Nations to serve their own interests, they should be honest and transparent about that intention. Urgent steps should be taken to ensure that the United Nations spoke for all States.

31. **Ms. Chao Hui** (China) said that the role in international affairs of the United Nations, as the world's most important intergovernmental organization, was irreplaceable. Her delegation supported the change management effort, which focused on making the Organization more responsive to the requirements of a new, complex, and challenging situation. It hoped that appropriate financial reform would help to implement and manage the ever-increasing number of programmes and activities more effectively, use resources more rationally, maximize output and efficiency and better serve the Member States.

32. Her delegation appreciated that fact that a number of Member States, particularly developing States, had made great efforts to meet their financial obligations despite facing considerable difficulties. It hoped that major contributors with payment arrears would join other States in paying their assessments in full.

33. With the international community making a united and concerted effort to cope with the challenges of the global economic and financial crisis, her delegation hoped that the Secretary-General's management reform effort and other measures would

enhance accountability, maintain strict financial discipline and put to good use all the funds supplied by the Member States. China was a developing country with low per capita income and many still living in poverty. As a result, it needed enormous financial resources for economic and social development. Despite the challenges involved, it had paid its contributions for the regular budget, the international tribunals, the capital master plan and peacekeeping operations in full in 2011, and had paid its regular budget and international tribunal contributions, and most of its peacekeeping contributions in 2012. It was in the process of making outstanding payments for peacekeeping.

34. A sound financial foundation was an important guarantee of the Organization's ability to fulfil its responsibilities under the Charter and carry out programme activities. Consequently, all Member States should demonstrate the political will and responsibility to fulfil the financial obligations provided for in the Charter.

35. **Ms. Norman** (United States of America) said that her Government took its international obligations seriously and continued its efforts to pay its contributions in full and on time. However, as was widely known, the Organization's indication of the arrears owed by the United States was distorted by factors including the difference between United States and United Nations financial years. Perhaps less widely known was the fact that, as the Organization's largest contributor, the United States had made assessed and voluntary contributions to United Nations system organizations of over \$7.7 billion in the 2010 financial year. Since May 2011 alone, it had paid over \$2.2 billion in contributions to the regular budget, peacekeeping operations, the international tribunals and the capital master plan. That excluded the voluntary contributions made to various funds, programmes and other entities. It was incorrect and absurd to suggest that the United States was not meeting its financial obligations to the United Nations, as her country remained committed to the Organization and to its vital world role of bringing peace and security, providing development and humanitarian assistance, and promoting human rights.

36. **Mr. Takasu** (Under-Secretary-General for Management) said that he was well aware that, as the Organization had almost no independent sources of income, it depended on, and could not operate without,

the financial commitment and hard-earned contributions of its Member States. He had listened closely to the statements made by the members of the Committee, and paid tribute to the countries which had made extraordinary efforts and coped with competing financial demands, procedural impediments and other difficulties in order to fulfil their financial obligations. It was gratifying that despite the difficult economic situation, the number of contributions received in full and on time had increased, demonstrating a keen sense of responsibility to the Organization. He was also aware of the calendar-related problems that made it difficult for some Member States to make payments in full and on time.

37. The Organization was in sound financial health. In addition to the Member States previously listed, Chile, Costa Rica, the Maldives and Mongolia had paid their regular budget contributions in full; Costa Rica, Liechtenstein, Lesotho and Slovakia had paid their peacekeeping assessments in full; Andorra, Denmark, Lesotho and Turkey had paid their assessments for the international tribunals in full; and Benin and Cameroon had paid their capital master plan assessments in full. As many members of the Committee had remarked, the Secretariat had a corresponding responsibility to make effective, efficient and judicious use resources, particularly in the current difficult global financial situation, and to improve the implementation of the budget.

38. **Ms. Casar** (Controller) said that she had paid great attention to the comments of the members of the Committee regarding banking arrangements, and was pleased to report positive developments leading to the hope that, in the following few weeks, a solution would be found for the nine Member States experiencing difficulties. Her office would keep the Committee informed of the situation. Only one Member State was currently subject to the provisions of Article 19 of the Charter.

39. **The Chair**, recalling the comments made by the representative of Cuba, invited him to elaborate on his questions regarding attempts to restore posts rejected within the framework of the regular budget, and regarding Department for General Assembly and Conference Management services to the Executive Boards of the Funds and Programmes.

40. **Mr. Cumberbatch** (Cuba) said that his delegation, rather than asking specific questions, had

been commenting on reports about decision making that it had continued to receive. It did not intend to begin a debate on the implementation of the budget. The concerns mentioned were only examples suggesting that the promised environment of dialogue was not a reality.

41. With regard to banking difficulties, he wished to know to what degree countries which had the will, but not the ability, to pay their contributions were automatically covered by the provisions of Article 19 of the Charter. He wondered what action could be taken to avoid the unfair application of Article 19 in cases unconnected with a State's capacity to pay.

42. **Ms. Casar** (Controller) said that countries experiencing logistical difficulties with the payment of their contributions could request an exemption under Article 19 of the Charter which would be considered by the General Assembly; it, rather than the Secretariat, was responsible for decisions regarding such requests.

Agenda item 134: Programme budget for the biennium 2012-2013 (*continued*)

Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council (continued) (A/66/7/Add.25 and A/66/354/Add.8)

43. **Ms. Casar** (Controller), said that the report of the Secretary-General on estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council: United Nations Support Mission in Libya and United Nations Political Office for Somalia (A/66/354/Add.8), contained proposed resource requirements for 2012 for the United Nations Support Mission in Libya (UNSMIL), established by Security Council resolution 2009 (2011), and proposed additional resource requirements for 2012 for the United Nations Political Office for Somalia (UNPOS), in operation since April 1995.

44. The mandate of UNSMIL had most recently been extended until 16 March 2013 by Security Council resolution 2040 (2012). The Mission's resource requirements of \$38,702,600 gross (\$36,466,600 net) included operational costs (\$17,629,900) and the cost of 272 personnel (\$18, 836,700). With regard to UNPOS, 2012 operational requirements had been increased to \$3,046,200 by the process of relocating

additional staff from Nairobi to Somalia and the cost of stakeholder consultation meetings. The General Assembly was requested to approve budgets for the two special political missions totalling \$41,748,800 gross (\$39,512,800 net), and to approve the charging of an equivalent amount against the provision for special political missions for the biennium 2012-2013.

45. **Mr. Kelapile** (Chairman of the Advisory Committee on Administrative and Budgetary Questions), introducing the related report of the Advisory Committee (A/66/7/Add.25), said that, while recognizing the particular circumstances in which UNSMIL was operating, the Advisory Committee had reservations about its overall staffing structure, which it believed should be kept under review in the light of developments on the ground. Accordingly, it was recommending against the establishment of 12 posts, including 5 at the Global Service Centre at Brindisi. Lower operational and staff costs would result in a reduction of \$ 1,608,400 in proposed requirements for 2012.

46. The Advisory Committee had noted the new opportunities and expectations for UNPOS resulting from the new momentum in the peace process in Somalia, and had no objection to the Secretary-General's resource proposals for 2012. However, it trusted that, during the remainder of the budget period, every effort would be made to seek savings and efficiencies, to limit additional expenditure wherever possible. The overall recommendation regarding the proposed resource requirements for the two missions was contained in section IV of the Advisory Committee report.

Subvention to the Special Court for Sierra Leone
(A/C.5/66/16)

47. **The Chair** drew the attention of the Committee to a letter dated 2 May 2012 (A/C.5/66/16) addressed to the Chair of the Fifth Committee by the President of the General Assembly, regarding the request for an extension beyond 31 July 2012 of the implementation period of the subvention to the Special Court for Sierra Leone, authorized by the General Assembly in its resolution 66/247.

48. **Mr. Kelapile** (Chairman of the Advisory Committee on Administrative and Budgetary Questions), introducing the related oral report of the Advisory Committee, said that the Advisory

Committee, having considered the request contained in a letter dated 5 April 2012 from the Registrar of the Special Court for Sierra Leone addressed to President of the General Assembly, also referred to the Fifth Committee for its consideration as document A/C.5/66/16, had no objection to the proposed extension of the implementation period of the subvention beyond 31 July 2012.

49. The Advisory Committee recalled that the Special Court for Sierra Leone had been established under an agreement between the United Nations and the Government of Sierra Leone which would be terminated by agreement of the parties upon completion of the judicial activities of the Special Court. The Advisory Committee further recalled that it had recommended, in its report A/66/7/Add.19, that the General Assembly should approve, as an exceptional measure, a subvention of up to \$9,066,400 for the period from 1 January to 31 July 2012, on the basis that any regular budget funds appropriated for the Special Court would be refunded to the United Nations at the time of the liquidation of the Court, should sufficient voluntary contributions be received.

50. The General Assembly, in Section IX, paragraph 12, of its resolution 66/247, had authorized the Secretary-General to enter into commitments in respect of the Court not exceeding \$9,066,400. Upon enquiry, the Advisory Committee had been informed that, as at 30 April 2012, an amount of \$4,760,600 had been expended from the approved subvention. The Committee trusted that the Special Court would continue to exercise prudence in the utilization of its resources. The Registrar, in her letter to the President of the General Assembly, had indicated that the Special Court's operation might be extended beyond 31 July 2012, resulting in additional budgetary requirements. The Registrar had further indicated that the Court was managing its budget in order to achieve savings, which could be used in the period following 31 July 2012, and that it had also undertaken fundraising activities to assist in meeting its needs until the end of its judicial activities. The Registrar had requested an extension of the implementation period of the subvention, but had stated that the Court was unable to confirm a deadline, due to the nature of the judicial process.

51. The Advisory Committee had met with representatives of the Secretary-General, including the Registrar of the Special Court for Sierra Leone, and had been informed that the sentencing hearing in the

case of Mr. Charles Taylor was to take place on 30 May 2012, with the appeals process beginning immediately thereafter. The Completion Strategy of the Special Court would be reviewed at a Plenary of Judges meeting from 28 May to 1 June 2012, with the expectation of a clear timeline for completion. The Advisory Committee had been further informed that the Registrar would continue to undertake fundraising activities to finance the operation of the Court, as well as the Residual Special Court for Sierra Leone. The Advisory Committee recalled its stated expectation that the Management Committee, the Registrar and other senior officials of the Court would intensify their efforts to fund its activities through voluntary contributions.

The meeting rose at 11.40 a.m.