

EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

**REPORT OF INDEPENDENT AUDITORS
AND
STATEMENT OF FUND RECEIPTS,
EXPENDITURES AND CASH POSITION
FROM 01 JANUARY TO 31 DECEMBER 2007**

EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

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Combined delivery reports



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**Extraordinary Chambers in the Courts of Cambodia
Chambres Extraordinaires au sein des Tribunaux Cambodgiens**

**STATEMENT BY THE DIRECTOR OF THE OFFICE OF ADMINISTRATION
OF THE EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA**

I, do hereby state that in my opinion, the accompanying statement of fund receipts, expenditures and cash position together with the notes thereto are properly drawn up so as to give a true and fair view of the financial position of the Extraordinary Chambers in the Courts of Cambodia (ECCC) as at 31 December 2007 and of its receipts and disbursements for the year then ended, in accordance with UNDP requirements.

Signed on behalf of the Extraordinary Chambers in the Courts of Cambodia



H.E. Mr. Sean Visoth
Director of the Office of Administration of the
Extraordinary Chambers in the Courts of Cambodia

Date: 05 May 2008



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MORISON KAK & ASSOCIÉS

CERTIFIED PUBLIC ACCOUNTANTS, CAMBODIA

REPORT OF INDEPENDENT AUDITORS TO THE DIRECTOR OF THE OFFICE OF ADMINISTRATION OF THE EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA AND THE UNDP RESIDENT REPRESENTATIVE

We have audited the accompanying statement of fund receipts, expenditures and cash position (“the financial statement”) of the Extraordinary Chambers in the Courts of Cambodia (“the Organisation” or “the ECCC”) for the period from 01 January 2007 to 31 December 2007.

Management’s responsibility for the financial statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors’ responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors’ judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Organisation’s preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(Continued)

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MORISON KAK & ASSOCIÉS

CERTIFIED PUBLIC ACCOUNTANTS, CAMBODIA

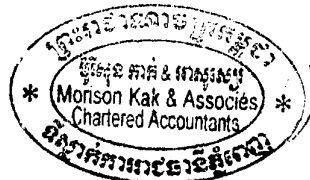
REPORT OF INDEPENDENT AUDITORS TO THE DIRECTOR OF THE OFFICE OF ADMINISTRATION OF THE EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA AND THE UNDP RESIDENT REPRESENTATIVE (continued)

Opinion

In our opinion, the financial statement for the period from 01 January 2007 to 31 December 2007 gives a true and fair view of the ECCC receipts, expenditures and cash position by source of funding, in accordance with the UNDP accounting requirements.

	01 January 2007 to 31 December 2007			
	Receipts USD	Expenditures USD	Opening fund balance USD	Cash position USD
Grant from India	-	139,848	325,340	185,492
Grant from Thailand	-	23,089	24,331	1,242
Fund from the Government	505,750	336,756	391,242	560,236
Grant from the European Commission	594,505	479,775	8,028	122,758
UN Trust Fund	2,114,199	2,712,593	786,526	188,132
Grant from Japan	-	-	-	-
Adjustment on grant from the Netherlands	(3,685)	(3,685)	-	-
Grant from Switzerland & New Zealand	2,720	2,720	-	-
	3,213,489	3,691,096	1,535,467	1,057,860

Key Kak
Managing partner



Morison Kak & Associés
Certified Public Accountants
Registered Auditors

Date: 05 May 2008

EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

STATEMENT OF FUND RECEIPTS, EXPENDITURES AND CASH POSITION
FOR THE PERIOD FROM 01 JANUARY TO 31 DECEMBER 2007

01/01/2007 to 31/12/2007

	Note	India	Thailand	Govt	EC	UNTF	Japan	The	Switzerland	Total
		USD	USD	USD	USD	USD	USD	Netherlands	& New Zealand	
Fund received from donors	2	-	-	505,750	594,505	2,114,199	-	(3,685)	2,720	3,213,489
Total Fund Receipts		-	-	505,750	594,505	2,114,199	-	(3,685)	2,720	3,213,489
EXPENDITURES										
Staff costs/Personnel	3	-	-	-	479,775	2,169,234	-	-	-	2,649,009
Other staff costs	4	-	-	-	-	151,963	-	-	-	151,963
Premises alteration	5	139,848	23,089	8,065	-	343,906	-	-	-	514,908
Contractual services	6	-	-	145,654	-	32,725	-	(3,685)	2,720	177,414
Operating expenses	7	-	-	180,462	-	14,765	-	-	-	195,227
Hospitality costs	8	-	-	2,575	-	-	-	-	-	2,575
Total Expenditures		139,848	23,089	336,756	479,775	2,712,593	-	(3,685)	2,720	3,691,096
RECEIPTS OVER/ (UNDER) EXPENDITURES		(139,848)	(23,089)	168,994	114,730	(598,394)	-	-	-	(477,607)
FUND BALANCE BROUGHT FORWARD										
Fund receipts reported in 2006		1,000,000	24,331	495,568	202,000	1,442,611	45,000	13,073	-	3,222,583
Expenditures reported in 2006		674,660	-	104,326	193,972	656,085	45,000	13,073	-	1,687,116
		325,340	24,331	391,242	8,028	786,526	-	-	-	1,535,467
FUND BALANCE AT END OF YEAR		185,492	1,242	560,236	122,758	188,132	-	-	-	1,057,860

(Continued)

EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

STATEMENT OF FUND RECEIPTS, EXPENDITURES AND CASH POSITION
FOR THE PERIOD FROM 01 JANUARY TO 31 DECEMBER 2007 (Continued)

01/01/2007 to 31/12/2007

Equivalent to:	Note	01/01/2007 to 31/12/2007									
		India USD	Thailand USD	Govt USD	EC USD	UNTF USD	Japan USD	The Netherlands USD	Switzerland & New Zealand USD	Total USD	
Total fund receipts to statement date		1,000,000	24,331	1,001,318	796,505	3,556,810	45,000	9,388	2,720	6,436,072	
Total expenditures to statement date		814,508	23,089	441,082	673,747	3,368,678	45,000	9,388	2,720	5,378,212	
		<u>185,492</u>	<u>1,242</u>	<u>560,236</u>	<u>122,758</u>	<u>188,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,057,860</u>	

Represented by:

Cash position at end of year 9

1,057,860

Signed on behalf of the Extraordinary Chambers in the Courts of Cambodia



H.E. Mr. Sean Visoth
Director of the Office of Administration

Date: 05 May 2008

H.E. Mr. Thaug Socheat
Overall Financial Administrator

Date: 05 May 2008

The accompanying notes form an integral part of this statement of fund receipts, expenditures and cash position.

EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

NOTES TO THE STATEMENT OF FUND RECEIPTS, EXPENDITURES AND CASH POSITION FOR THE PERIOD FROM 01 JANUARY TO 31 DECEMBER 2007

1. Background

In July 1997, the Royal Government of Cambodia requested assistance from the United Nations in seeking to find justice for the crimes committed during the period of Democratic Kampuchea (1975- 1979).

In August 2001, the Law on the Establishment of Extraordinary Chambers in the Courts of Cambodia was promulgated. After the ratification of the Agreement between the United Nations and the Royal Government of Cambodia by the National Assembly, the UN Secretary General appealed for the international assistance for an estimated three years of work.

The Extraordinary Chambers in the Courts of Cambodia ("ECCC"), also known as the Khmer Rouge Tribunals, began its operations in 2006 with an estimated total budget of USD 56.3 million, of which:

- USD 43 million budget is managed by the UN/DESA executed project United Nations Assistance to the Khmer Rouge Tribunal (UNAKRT), a distinct component referred to as the international side administering the international personnel and affairs of the ECCC; and
- A three-year national programme budgeted at USD 13.3 million managed by the Office of Administration of the ECCC and financed through several mechanisms; including government own resources, direct bilateral contributions, and international contributions that are administered by UNDP. The funds that are administered by UNDP currently include USD 5 million in UN Trust Fund (UNTF) resources (a remained fund from the UNTAC period that has been officially approved by the respective various donors to be utilised for the ECCC's operation) and from the European Union, the sum of Euro 1 million. The UNTF resources have been lodged under UNDP project 00051971 and the EU fund has been lodged under UNDP project 00051980.

The Project is implemented using national execution modality (NEX) with the Director of the ECCC's Office of Administration designated as the National Project Director and with UNDP administering the related funds. Under this arrangement, advances are made to ECCC on a quarterly basis and expenditure reports are subsequently submitted in return by ECCC.

The activities of the international component of the ECCC operations and mandate which are implemented under the framework of project CMB/05/X01 and transactions/actions relating to projects 00051971 (UN Trust Fund) and 0051980 (EU Fund) that are performed directly by the UNDP office are not included in the scope of this audit.

2. Fund received from donors

Contribution in kind from the Netherlands was reduced by USD 3,685 from USD 13,073 (as previously reported in the 2006 financial statement) to USD 9,388 after adjustment reported by UNDP. Necessary adjustment entries have been made in the financial statement for the year 2007.

EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

Notes to the Statement of Fund Receipts, Expenditures and Cash Position for the period from 01 January to 31 December 2007

3. Staff costs/personnel

	01/01/2007 to 31/12/2007									
	India USD	Thailand USD	Govt USD	EC USD	UNTF USD	Japan USD	The Netherlands USD	Switzerland & New Zealand USD	Total USD	
Judiciary and chambers:										
Trial judges	-	-	-	13,417	-	-	-	-	13,417	
Alternate trial judges	-	-	-	8,190	-	-	-	-	8,190	
Appeal judges	-	-	-	37,957	-	-	-	-	37,957	
Alternate appeal judges	-	-	-	17,411	-	-	-	-	17,411	
Prosecutors & reserve	-	-	-	64,225	5,300	-	-	-	69,525	
Deputy prosecutors	-	-	-	47,300	4,300	-	-	-	51,600	
Senior assistant prosecutors	-	-	-	77,000	7,000	-	-	-	84,000	
Assistant prosecutors	-	-	-	31,900	2,900	-	-	-	34,800	
Invest/research/analysts	-	-	-	19,661	17,100	-	-	-	36,761	
Greffiers (prosecution)	-	-	-	60,914	5,300	-	-	-	66,214	
Support staff	-	-	-	62,700	5,700	-	-	-	68,400	
Co-inves. judge & reserve	-	-	-	25,300	2,300	-	-	-	27,600	
Investigators/researchers	-	-	-	4,600	4,600	-	-	-	9,200	
Legal assistants/officer	-	-	-	14,300	14,300	-	-	-	28,600	
Interpreters	-	-	-	63,600	63,600	-	-	-	127,200	
Greffiers (investigation)	-	-	-	42,000	42,000	-	-	-	84,000	
Data coders	-	-	-	34,200	34,200	-	-	-	68,400	
Support staff	-	-	-	23,000	23,000	-	-	-	46,000	
Office of administration:										
Director of administration	-	-	-	63,600	63,600	-	-	-	127,200	
Legal officers	-	-	-	42,000	42,000	-	-	-	84,000	
Internal auditor	-	-	-	34,200	34,200	-	-	-	68,400	
Assistant to director	-	-	-	23,000	23,000	-	-	-	46,000	

EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

Notes to the Statement of Fund Receipts, Expenditures and Cash Position for the period from 01 January to 31 December 2007

3. Staff costs/personnel (continued)

	01/01/2007 to 31/12/2007							Total USD
	India USD	Thailand USD	Govt USD	EC USD	UNTF USD	The Japan Netherlands & New Zealand USD	USD	
Office of administration (continued):								
Assistant to auditor	-	-	-	-	7,000	-	-	7,000
Support staff	-	-	-	-	15,600	-	-	15,600
Chief public affairs	-	-	-	-	51,600	-	-	51,600
Press officer	-	-	-	-	34,800	-	-	34,800
TV/Radio officer	-	-	-	-	18,177	-	-	18,177
Technical support	-	-	-	-	9,687	-	-	9,687
Chief of court management	-	-	-	-	51,600	-	-	51,600
Court interpretation pool	-	-	-	-	157,708	-	-	157,708
Translation pool	-	-	-	-	182,400	-	-	182,400
Witness/expert support	-	-	-	-	55,200	-	-	55,200
Greffers/court officer	-	-	-	13,800	-	-	-	13,800
Evidence custodian	-	-	-	-	27,600	-	-	27,600
Recorders/archivers	-	-	-	-	82,800	-	-	82,800
AV technician	-	-	-	-	4,000	-	-	4,000
Transcribers	-	-	-	-	640	-	-	640
Detention facility liaison	-	-	-	-	15,600	-	-	15,600
Assist. to witness expert	-	-	-	-	1,260	-	-	1,260
Language assistant	-	-	-	-	22,680	-	-	22,680
Repro/printing/doc. distr.	-	-	-	-	13,695	-	-	13,695
Support staff (defence)	-	-	-	-	4,268	-	-	4,268
Chief of budget and finance	-	-	-	-	42,000	-	-	42,000
Finance officer (disbursements)	-	-	-	-	34,800	-	-	34,800
Finance officer (general acc.)	-	-	-	-	34,800	-	-	34,800
Financial assistant	-	-	-	-	27,200	-	-	27,200

EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

Notes to the Statement of Fund Receipts, Expenditures and Cash Position for the period from 01 January to 31 December 2007

3. Staff costs/personnel (continued)

	01/01/2007 to 31/12/2007									
	India USD	Thailand USD	Govt USD	EC USD	UNTF USD	Japan USD	The Netherlands USD	Switzerland & New Zealand USD	Total USD	
Office of administration (continued):										
Financial clerks	-	-	-	-	9,500	-	-	-	9,500	
Chief of personnel section	-	-	-	-	42,000	-	-	-	42,000	
Personnel officer	-	-	-	-	34,800	-	-	-	34,800	
Personnel assistant	-	-	-	-	28,800	-	-	-	28,800	
Personnel clerks	-	-	-	-	6,000	-	-	-	6,000	
Advertising fees	-	-	-	-	4,459	-	-	-	4,459	
Chief of building unit	-	-	-	-	34,800	-	-	-	34,800	
Procurement officer	-	-	-	-	34,800	-	-	-	34,800	
Space planning/alteration	-	-	-	-	55,200	-	-	-	55,200	
Procurement assistants	-	-	-	-	29,903	-	-	-	29,903	
Maintenance of premises	-	-	-	-	21,600	-	-	-	21,600	
Property control/inspection	-	-	-	-	9,600	-	-	-	9,600	
Travel clerks	-	-	-	-	16,507	-	-	-	16,507	
Vehicle dispatch	-	-	-	-	7,200	-	-	-	7,200	
Stores/supply officers	-	-	-	-	7,200	-	-	-	7,200	
Technical and clerical support	-	-	-	-	45,690	-	-	-	45,690	
Mail clerks/messengers	-	-	-	-	30,031	-	-	-	30,031	
Warehouse/clerks/labourers	-	-	-	-	11,880	-	-	-	11,880	
Drivers	-	-	-	-	86,811	-	-	-	86,811	
Labourers/cleaners	-	-	-	-	44,114	-	-	-	44,114	
IT development officer	-	-	-	-	27,600	-	-	-	27,600	
IT officer	-	-	-	-	12,000	-	-	-	12,000	
Comms/IT technician	-	-	-	-	12,000	-	-	-	12,000	

EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

Notes to the Statement of Fund Receipts, Expenditures and Cash Position for the period from 01 January to 31 December 2007

3. Staff costs/personnel (continued)

	01/01/2007 to 31/12/2007									
	India	Thailand	Govt	EC	UNTF	Japan	The Netherlands	Switzerland & New Zealand	Total	
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
Office of administration (Continued):										
LAN administrator	-	-	-	-	12,000	-	-	-	12,000	
IT assistant	-	-	-	-	4,979	-	-	-	4,979	
IT support staff	-	-	-	-	9,958	-	-	-	9,958	
Chief of security section	-	-	-	-	42,000	-	-	-	42,000	
Pers. pro/coord. training	-	-	-	-	12,000	-	-	-	12,000	
Fire/safety/evac./rescue	-	-	-	-	3,900	-	-	-	3,900	
Guard platoon supervisor	-	-	-	-	11,700	-	-	-	11,700	
Pass & ID access control	-	-	-	-	3,120	-	-	-	3,120	
Courtroom security superv.	-	-	-	-	3,120	-	-	-	3,120	
Control center	-	-	-	-	15,120	-	-	-	15,120	
Close protection officer	-	-	-	-	20,580	-	-	-	20,580	
Guard platoon	-	-	-	-	68,954	-	-	-	68,954	
	-	-	-	479,775	2,169,234	-	-	-	2,649,009	

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EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

Notes to the Statement of Fund Receipts, Expenditures and Cash Position for the period from 01 January to 31 December 2007

4. Other staff costs

	01/01/2007 to 31/12/2007									
	India USD	Thailand USD	Govt USD	EC USD	UNTF USD	Japan USD	The Netherlands USD	Switzerland & New Zealand USD	Total USD	
Pre-Trial Chamber:										
PTC judges	-	-	-	-	89,148	-	-	-	89,148	
PTC alternate judges	-	-	-	-	25,573	-	-	-	25,573	
Law clerk/greffier	-	-	-	-	34,203	-	-	-	34,203	
Senior legal coordinator	-	-	-	-	3,039	-	-	-	3,039	
	-	-	-	-	151,963	-	-	-	151,963	

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EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

Notes to the Statement of Fund Receipts, Expenditures and Cash Position for the period from 01 January to 31 December 2007

5. Premises alteration

	01/01/2007 to 31/12/2007									
	India USD	Thailand USD	Govt USD	EC USD	UNTF USD	Japan USD	The Netherlands USD	Switzerland & New Zealand USD	Total USD	
Court Room:										
Modification of court room	-	-	-	-	199	-	-	-	199	
Modification of pub affair & media	-	-	-	-	52,466	-	-	-	52,466	
Supply & installation air conditioners court room	-	-	-	-	28,004	-	-	-	28,004	
Renovation work for catering	-	-	8,065	-	1,975	-	-	-	10,040	
Building Renovation:										
Smoke detection system	-	-	-	-	469	-	-	-	469	
Installation of electric wire	-	-	-	-	(29)	-	-	-	(29)	
Office modification for first floor (SW)	-	-	-	-	1,213	-	-	-	1,213	
Office modification for second floor	-	-	-	-	1,995	-	-	-	1,995	
Renovation of ground and third floor	-	-	-	-	58,263	-	-	-	58,263	
Installation of air conditioners first floor (SW)	-	-	-	-	1,282	-	-	-	1,282	
Supply and installation of air conditioners for second floor	-	-	-	-	2,055	-	-	-	2,055	
Supply & installation air conditioners for ground end third floor	-	-	-	-	57,528	-	-	-	57,528	

EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

Notes to the Statement of Fund Receipts, Expenditures and Cash Position for the period from 01 January to 31 December 2007

5. Premises alteration (continued)

	01/01/2007 to 31/12/2007									
	India USD	Thailand USD	Govt USD	EC USD	UNTF USD	Japan USD	The Netherlands USD	Switzerland & New Zealand USD	Total USD	
Site works & landscaping:										
Security fence	-	-	-	-	1,351	-	-	-	1,351	
Guard post/guard accommodation	34,132	-	-	-	630	-	-	-	34,762	
Car parking & cover walkway	-	-	-	-	69,943	-	-	-	69,943	
Road construction	22,058	-	-	-	-	-	-	-	22,058	
Construction north east & east security guard	-	-	-	-	20,863	-	-	-	20,863	
Landscaping & gardening	-	23,089	-	-	-	-	-	-	23,089	
Supply of backup generation	-	-	-	-	5,179	-	-	-	5,179	
Detention facility:										
Detention, soil, equipment	83,658	-	-	-	-	-	-	-	83,658	
Advertising expenses										
Advertising expenses	-	-	-	-	704	-	-	-	704	
Network cabling & installation:										
Network cabling & installation:	-	-	-	-	39,816	-	-	-	39,816	
Cabling & networking	-	-	-	-	-	-	-	-	-	
	139,848	23,089	8,065	-	343,906	-	-	-	514,908	

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EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

Notes to the Statement of Fund Receipts, Expenditures and Cash Position for the period from 01 January to 31 December 2007

6. Contractual services

	01/01/2007 to 31/12/2007									
	India	Tai-land	Govt	EC	UNTF	Japan	The Netherlands	Switzerland & New Zealand	Total	
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
Transportation services:										
Bus services for international & national	-	-	104,194	-	-	-	-	-	104,194	
Spot check and audit services:										
Spot check fee	-	-	-	-	10,500	-	-	-	10,500	
Auditing fee	-	-	-	-	12,000	-	-	-	12,000	
Medical costs:										
Medical services costs	-	-	38,184	-	-	-	-	-	38,184	
Other emergency related	-	-	1,713	-	-	-	-	-	1,713	
Contractual services for exper-: Training of interpreters and translators:										
UNDP training cost	-	-	-	-	-	-	(3,685)	-	(3,685)	
Training of judicial police	-	-	-	-	9,745	-	-	2,720	12,465	
Other training	-	-	-	-	480	-	-	-	480	
	-	-	145,654	-	32,725	-	(3,685)	2,720	177,414	

EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

Notes to the Statement of Fund Receipts, Expenditures and Cash Position for the period from 01 January to 31 December 2007

7. Operating expenses

	01/01/2007 to 31/12/2007									
	India USD	Thailand USD	Govt USD	EC USD	UNTF USD	Japan USD	The Netherlands USD	Switzerland & New Zealand USD	Total USD	
Operating expenses:										
Electric consumption and connection	-	-	141,652	-	-	-	-	-	141,652	
Water consumption	-	-	3,625	-	-	-	-	-	3,625	
Maintenance & repairs	-	-	3,013	-	-	-	-	-	3,013	
Cleaning and ground keeping	-	-	11,497	-	-	-	-	-	11,497	
Refreshment (water and coffee)	-	-	9,519	-	-	-	-	-	9,519	
Other expenses	-	-	646	-	-	-	-	-	646	
Judges' prime benefits	-	-	3,778	-	-	-	-	-	3,778	
Detention supplies & materials:										
Supply & material detainees	-	-	1,069	-	-	-	-	-	1,069	
Daily food of detainees	-	-	2,758	-	-	-	-	-	2,758	
Furniture & equipment for detainees	-	-	655	-	-	-	-	-	655	
Domestic travel:										
PA staff for outreach	-	-	-	-	520	-	-	-	520	
Investigative work	-	-	-	-	3,360	-	-	-	3,360	
Admin & pro. staff (local)	-	-	-	-	1,428	-	-	-	1,428	
Overseas travel:										
CJI attending international conference	-	-	-	-	6,514	-	-	-	6,514	
Admin & pro. staff (local & overseas)	-	-	-	-	2,943	-	-	-	2,943	
VAT reimbursement	-	-	2,250	-	-	-	-	-	2,250	
	-	-	180,462	-	14,765	-	-	-	195,227	

EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

Notes to the Statement of Fund Receipts, Expenditures and Cash Position for the period from 01 January to 31 December 2007

8. Hospitality costs

		01/01/2007 to 31/12/2007						
	India	Thailand	Govt	EC	UNTF	Japan	The Netherlands & New Zealand	Total
	USD	USD	USD	USD	USD	USD	USD	USD
Hospitality & protocol costs	-	-	2,480	-	-	-	-	2,480
Signing/function/events	-	-	95	-	-	-	-	95
	-	-	2,575	-	-	-	-	2,575

9. Cash position at end of year

		01/01/2007 to 31/12/2007						
	India	Thailand	Govt	EC	UNTF	Japan	The Netherlands & New Zealand	Total
	USD	USD	USD	USD	USD	USD	USD	USD
Cash on hand	-	-	775	-	-	-	-	775
National Bank of Cambodia, Donors Account A306 (USD)	185,492	1,242	-	-	-	-	-	186,734
National Bank of Cambodia, Govt Account A307 (USD & KHR)	-	-	559,461	-	-	-	-	559,461
National Bank of Cambodia, EC Fund Account A322 (USD)	-	-	-	122,758	-	-	-	122,758
National Bank of Cambodia, UN Trust Fund Account A321 (USD)	-	-	-	-	188,132	-	-	188,132
	185,492	1,242	560,236	122,758	188,132	-	-	1,057,860

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EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

Notes to the Statement of Fund Receipts, Expenditures and Cash Position for the period from 01 January to 31 December 2007

10. Commitments for expenditures

	01/01/2007 to 31/12/2007									
	India	Thailand	Govt	EC	UNTF	Japan	The Netherlands	Switzerland	New Zealand	Total
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
Premises alteration:										
Renovation of court room	-	-	-	-	917	-	-	-	-	917
Construction of detention facility	3,992	-	-	-	-	-	-	-	-	3,992
Renovation of ground and first floor	-	-	-	-	3,005	-	-	-	-	3,005
Construction of car parking	-	-	-	-	1,729	-	-	-	-	1,729
Construction of covered walkway	-	-	-	-	1,956	-	-	-	-	1,956
Construction of security check point	-	-	-	-	858	-	-	-	-	858
Road payment and parking area	1,162	-	-	-	-	-	-	-	-	1,162
Construction of landscaping	-	1,217	-	-	-	-	-	-	-	1,217
Construction of installation of cable voice	-	-	-	-	1,737	-	-	-	-	1,737
Construction of main court room	-	-	-	-	48,506	-	-	-	-	48,506
Contractual services:										
Backup generator maintenance	-	-	1,800	-	-	-	-	-	-	1,800
Audit and spot check services	-	-	-	-	21,450	-	-	-	-	21,450
Bus services 1	-	-	2,350	-	-	-	-	-	-	2,350
Bus services 2	-	-	15,840	-	-	-	-	-	-	15,840
Bus services 3	-	-	3,960	-	-	-	-	-	-	3,960
Ambulance for emergency services	-	-	387	-	-	-	-	-	-	387
Medical emergency	-	-	73,600	-	-	-	-	-	-	73,600
	5,154	1,217	97,937	-	80,158	-	-	-	-	184,466

EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

Notes to the Statement of Fund Receipts, Expenditures and Cash Position
for the period from 01 January to 31 December 2007

11. Human resources (HR)

Since the last HR Management Audit Report released by the UNDP/OAPR in mid 2007, the following achievements have been made by the Personnel Section in order to rectify the past shortcomings on the HR Management area. In addition, the HR Special Review's team conducted in February 2008 by Deloitte Touche Tohmatsu India Pvt Limited has certified that *"The HRM practices of ECCC national side are robust and ready to take on the challenges of the next phase of operations"*.

a. Personnel Handbook, Recruitment Process and Staff Performance Evaluation:

The HR Review's team:

- confirmed that the adherence to the Personnel Handbook especially in the recruitment and selection procedures has proved to be an effective measure to combat questionable recruitment practice;
- confirmed that the personnel section has been meticulous in maintaining records related to recruitment, selection and appointment processes;
- noted that the policies and procedures laid out in the Personnel Handbook are being adhered to by the personnel section and by the ECCC management;
- confirmed that international staff does provide meaningful contributions to recruitment as part of the ad-hoc selection committee.

The Personnel Section has taken into consideration the recommendations contained in the Gomez report (with regard to the standardizing preparation of job descriptions and minimum qualifications) and has initiated a process setting out milestones for completion of implementation. Furthermore, the Personnel Section has satisfactorily carried out improvements in the advertisement and solicitation of applications in line with the recommendations.

It is also noted that all staff has been evaluated for performance in accordance with the new policy and process.

b. Job Match Exercise:

- The methodical approach of job match exercise and the use of liberal criteria of the evaluation have been adequately explained in Conway's report in which pragmatic approach prevails due to the inherent constraint of Cambodia's limited human resources in terms of experience and qualifications.
- For a pattern of 91 cases examined, 77 were full matches, 7 were no matches and 7 were partial matches.
- Staff contract extension has been implemented in following a clear policy and process since the completion of the job match exercise and will be further standardized once the testing for the translators and interpreters is completed.

EXTRAORDINARY CHAMBERS IN THE COURTS OF CAMBODIA

Notes to the Statement of Fund Receipts, Expenditures and Cash Position
for the period from 01 January to 31 December 2007

12. Cash shortage

Working meetings have been regularly convened to share information with stakeholders. Tremendous efforts have been made by the ECCC in order to avoid cash shortage and to ensure the continuation of activities of the tribunal:

- a. The ECCC has always had regular meetings every two months with the "Friends of the ECCC" co-chaired by the French and the Japanese Embassies. During the last three months, from February to April 2008, two special meetings of the "Friends of the ECCC" at the ambassadors' level have been organized to discuss comprehensive budgetary revision and funding appeals. As it turned out, many donors expressed their continued supports to the ECCC. Nevertheless they are looking forward to receiving the latest version of the budgetary revision planned to be finalized in late May 2008.
- b. The Project Board composed of the UNDESA, the EC and the ECCC itself, have been convened on 26 February 2008 to discuss and to approve the Annual Work Plan and the budget for 2008. All participants of this meeting were aware of the coming budgetary shortfall and discussed the way to find the appropriate solution to the problem.
- c. The ECCC and the UNAKRT have been in the process of finalizing the revised budget up to March 2011. In order to speed up the above process, the ECCC delegation led by H.E. Mr. Sean Visoth including the Chief of Public Affairs and the Chief of the Budget and Finance was invited to attend the GIS meeting (Group of the Interested States) to further discuss and clarify the surrounding issues and challenges which will be facing both the ECCC and the UNAKRT. It was a very fruitful discussion and various documents have been distributed during the above meeting for information purpose.
- d. Following the ECCC delegation's trip to New York, Mr. Warren Sach, UN Assistant Secretary General and Controller, paid his formal visit to Cambodia from 16-21 April 2008 to meet with potential donors and attended on 18 April 2008 at the Embassy of Japan the meeting of the members of the "Friends of the ECCC". The information regarding the on-going process of finalizing the revised budget and the progress made by the ECCC and UNAKRT to move forward the court process has been given to the ambassadors invited in this meeting.
- e. As agreed, the ECCC and UNAKRT will finalize the revised budget by mid-May 2008 and the pledging appeals for funds, for both sides, will be held in late May 2008 at the UN headquarter.
- f. As of today, the ECCC has received additional committed funds of \$A 500,000 and US\$ 250,000 from the Governments of Australia and France respectively, enabling the ECCC to pursue its business as usual. More importantly, to allow the ECCC to continue as a going concern, another major donor has confirmed the donation of substantial financial support. The promised fund will be transferring to the ECCC account in the very near future.

APPENDIX
Combined delivery reports

(Approved by the auditors with audit firm stamp)



Selection Criteria :

Business Unit: KHM10
Period: Jan-Dec (2007)
Selected Award Id: 00044287
Selected Activity Code: ALL
Selected Fund Code: ALL

Award Id: 00044287	Support to ECCC	Period: Jan-Dec (2007)			
Project #: 00051974	UNTF Support to ECCC	Impl Partner Location: Cambodia	00632	National Execution	
			Govt Disb	UNDP Disb	UN Agencies
				Encumbrance	Total Exp

Activity : ACTIVITY1 (01Office of Prosecution salary)

Fund : 30000 (Programme Cost Sharing)

71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	53,633.54	0.00	0.00	0.00	53,633.54
74510 - Bank Charges	0.00	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	2,681.68	0.00	0.00	2,681.68

Total for Fund 30000 53,633.54 2,681.68 0.00 0.00 56,315.22

Total for Activity ACTIVITY1 53,633.54 2,681.68 0.00 0.00 56,315.22

Activity : ACTIVITY10(10General service salary)

Fund : 30000 (Programme Cost Sharing)

71405 - Service Contracts-Individuals	435,335.68	0.00	0.00	0.00	435,335.68
75105 - Facilities & Admin - Implement	0.00	21,766.78	0.00	0.00	21,766.78

Total for Fund 30000 435,335.68 21,766.78 0.00 0.00 457,102.46

Total for Activity ACTIVITY10 435,335.68 21,766.78 0.00 0.00 457,102.46

Activity : ACTIVITY11(11ICT section salary)

Fund : 30000 (Programme Cost Sharing)

71405 - Service Contracts-Individuals	78,537.09	0.00	0.00	0.00	78,537.09
75105 - Facilities & Admin - Implement	0.00	3,926.86	0.00	0.00	3,926.86

Total for Fund 30000 78,537.09 3,926.86 0.00 0.00 82,463.95

Total for Activity ACTIVITY11 78,537.09 3,926.86 0.00 0.00 82,463.95

Activity : ACTIVITY12(12Security section salary)

Fund : 30000 (Programme Cost Sharing)

71405 - Service Contracts-Individuals	159,914.00	0.00	0.00	0.00	159,914.00
75105 - Facilities & Admin - Implement	0.00	7,995.70	0.00	0.00	7,995.70

Total for Fund 30000 159,914.00 7,995.70 0.00 0.00 167,909.70

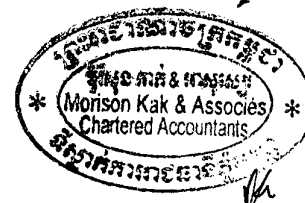
Total for Activity ACTIVITY12 159,914.00 7,995.70 0.00 0.00 167,909.70

Activity : ACTIVITY13(13Pre-trial chambers salary)

Fund : 30000 (Programme Cost Sharing)

71305 - Local Consult.-Sht Term-Tech	151,962.83	0.00	0.00	0.00	151,962.83
75105 - Facilities & Admin - Implement	0.00	7,598.15	0.00	0.00	7,598.15

Total for Fund 30000 151,962.83 7,598.15 0.00 0.00 159,560.98





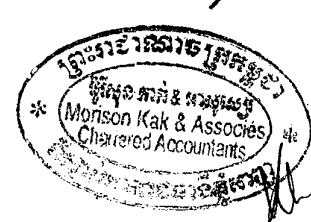
Combined Delivery Report by Activity With Encumbrance

UN Development Programme
Report ID: ungl143b

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Run Time: 18-03-2008 18:03:57

Award Id: 00044287	Support to ECCO	Period: Jan-Dec (2007)			
Project #: 0005197	UNDP Support to ECCO	Impl Partner Location: Cambodia	00632 National Execution		

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Total for Activity ACTIVITY13	151,962.83	7,598.15	0.00	0.00	159,560.98
Activity : ACTIVITY14(14Spot Checks & External Audit)					
Fund : 30000 (Programme Cost Sharing)					
74110 - Audit Fees	22,500.00	0.00	0.00	0.00	22,500.00
75105 - Facilities & Admin - Implement	0.00	1,125.00	0.00	0.00	1,125.00
Total for Fund 30000	22,500.00	1,125.00	0.00	0.00	23,625.00
Total for Activity ACTIVITY14	22,500.00	1,125.00	0.00	0.00	23,625.00
Activity : ACTIVITY15(15Premises alteration & repair)					
Fund : 30000 (Programme Cost Sharing)					
72105 - Svc Co-Construction & Engineer	304,089.98	0.00	0.00	0.00	304,089.98
74525 - Sundry	0.00	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	15,204.50	0.00	0.00	15,204.50
Total for Fund 30000	304,089.98	15,204.50	0.00	0.00	319,294.48
Total for Activity ACTIVITY15	304,089.98	15,204.50	0.00	0.00	319,294.48
Activity : ACTIVITY16(16Network Cabling)					
Fund : 30000 (Programme Cost Sharing)					
72135 - Svc Co-Communications Service	0.00	- 301.84	0.00	0.00	- 301.84
72140 - Svc Co-Information Technology	39,815.60	0.00	0.00	0.00	39,815.60
75105 - Facilities & Admin - Implement	0.00	1,975.69	0.00	0.00	1,975.69
Total for Fund 30000	39,815.60	1,673.85	0.00	0.00	41,489.45
Total for Activity ACTIVITY16	39,815.60	1,673.85	0.00	0.00	41,489.45
Activity : ACTIVITY17(17Training of interpreters)					
Fund : 30000 (Programme Cost Sharing)					
74525 - Sundry	0.00	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	0.00	0.00	0.00	0.00
Total for Activity ACTIVITY17	0.00	0.00	0.00	0.00	0.00
Activity : ACTIVITY18(18Travel and training)					
Fund : 30000 (Programme Cost Sharing)					
71616 - Daily Subsistence Allow-Intl	9,936.80	0.00	0.00	0.00	9,936.80
71620 - Daily Subsistence Allow-Local	15,053.01	0.00	0.00	0.00	15,053.01
75105 - Facilities & Admin - Implement	0.00	1,249.49	0.00	0.00	1,249.49
Total for Fund 30000	24,989.81	1,249.49	0.00	0.00	26,239.30





Award Id: 00044287	Support to ECCC	Period: Jan-Dec (2007)
Project #: 0005197	UNIF Support to ECCC	Impl. Partner: 00632 National Execution Location: Cambodia

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Total for Activity ACTIVITY18	24,989.81	1,249.49	0.00	0.00	26,239.30
Activity : ACTIVITY2 (02Co-investigating Judge Ofc)					
Fund : 30000 (Programme Cost Sharing)					
71305 - Local Consult.-Sht Term-Tech	245,300.00	0.00	0.00	0.00	245,300.00
75105 - Facilities & Admin - Implement	0.00	12,265.00	0.00	0.00	12,265.00
Total for Fund 30000	245,300.00	12,265.00	0.00	0.00	257,565.00
Total for Activity ACTIVITY2	245,300.00	12,265.00	0.00	0.00	257,565.00
Activity : ACTIVITY20(20 HR Advisory Services)					
Fund : 30000 (Programme Cost Sharing)					
71205 - Intl Consultants-Sht Term-Tech	0.00	89,100.00	0.00	0.00	89,100.00
74510 - Bank Charges	0.00	95.00	0.00	0.00	95.00
74525 - Sundry	0.00	695.12	0.00	0.00	695.12
75105 - Facilities & Admin - Implement	0.00	4,494.51	0.00	0.00	4,494.51
Total for Fund 30000	0.00	94,384.63	0.00	0.00	94,384.63
Total for Activity ACTIVITY20	0.00	94,384.63	0.00	0.00	94,384.63
Activity : ACTIVITY4 (04Office of Director salary)					
Fund : 30000 (Programme Cost Sharing)					
71405 - Service Contracts-Individuals	198,440.00	0.00	0.00	0.00	198,440.00
75105 - Facilities & Admin - Implement	0.00	9,922.00	0.00	0.00	9,922.00
Total for Fund 30000	198,440.00	9,922.00	0.00	0.00	208,362.00
Total for Activity ACTIVITY4	198,440.00	9,922.00	0.00	0.00	208,362.00
Activity : ACTIVITY5 (05Public Affairs Section)					
Fund : 30000 (Programme Cost Sharing)					
71305 - Local Consult.-Sht Term-Tech	114,264.52	0.00	0.00	0.00	114,264.52
75105 - Facilities & Admin - Implement	0.00	5,713.23	0.00	0.00	5,713.23
Total for Fund 30000	114,264.52	5,713.23	0.00	0.00	119,977.75
Total for Activity ACTIVITY5	114,264.52	5,713.23	0.00	0.00	119,977.75
Activity : ACTIVITY6 (06Court mgnt section salary)					
Fund : 30000 (Programme Cost Sharing)					
71305 - Local Consult.-Sht Term-Tech	615,183.53	0.00	0.00	0.00	615,183.53
75105 - Facilities & Admin - Implement	0.00	30,759.18	0.00	0.00	30,759.18
Total for Fund 30000	615,183.53	30,759.18	0.00	0.00	645,942.71

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Combined Delivery Report by Activity With Encumbrance

Award Id: 00044287 Support to ECCC	Period: Jan-Dec (2007)
Project #: 00051971 UNDP Support to ECCC	Impl. Partner: 00632 National Execution
	Location: Cambodia

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Total for Activity ACTIVITY6	615,183.53	30,759.18	0.00	0.00	645,942.71
Activity : ACTIVITY7 (07Defense Counsel Section)					
Fund : 30000 (Programme Cost Sharing)					
71305 - Local Consult.-Sht Term-Tech	4,267.74	0.00	0.00	0.00	4,267.74
75105 - Facilities & Admin - Implement	0.00	213.39	0.00	0.00	213.39
Total for Fund 30000	4,267.74	213.39	0.00	0.00	4,481.13
Total for Activity ACTIVITY7	4,267.74	213.39	0.00	0.00	4,481.13
Activity : ACTIVITY8 (08 Budget & Finance salary)					
Fund : 30000 (Programme Cost Sharing)					
71405 - Service Contracts-Individuals	148,299.99	0.00	0.00	0.00	148,299.99
75105 - Facilities & Admin - Implement	0.00	7,415.00	0.00	0.00	7,415.00
Total for Fund 30000	148,299.99	7,415.00	0.00	0.00	155,714.99
Total for Activity ACTIVITY8	148,299.99	7,415.00	0.00	0.00	155,714.99
Activity : ACTIVITY9 (09Personnel Section salary)					
Fund : 30000 (Programme Cost Sharing)					
71405 - Service Contracts-Individuals	116,058.50	0.00	0.00	0.00	116,058.50
75105 - Facilities & Admin - Implement	0.00	5,802.93	0.00	0.00	5,802.93
Total for Fund 30000	116,058.50	5,802.93	0.00	0.00	121,861.43
Total for Activity ACTIVITY9	116,058.50	5,802.93	0.00	0.00	121,861.43
Total for Project : 00051971	2,712,592.81	229,697.35	0.00	0.00	2,942,290.16


Project #: 00051980 EU Support to ECCC	Impl. Partner: 00632 National Execution
	Location: Cambodia

Activity : ACTIVITY1 (01Office of Prosecution salary)					
Fund : 42416 (EEC-KHMER ROUGE (KRT))					
71305 - Local Consult.-Sht Term-Tech	240,085.79	0.00	0.00	0.00	240,085.79
75105 - Facilities & Admin - Implement	0.00	16,806.01	0.00	0.00	16,806.01
Total for Fund 42416	240,085.79	16,806.01	0.00	0.00	256,891.80
Total for Activity ACTIVITY1	240,085.79	16,806.01	0.00	0.00	256,891.80
Activity : ACTIVITY2 (02Co-Investigating Judges ofc)					
Fund : 42416 (EEC-KHMER ROUGE (KRT))					
71305 - Local Consult.-Sht Term-Tech	148,913.75	0.00	0.00	0.00	148,913.75
75105 - Facilities & Admin - Implement	0.00	10,423.96	0.00	0.00	10,423.96





Award Id	Period	Jan-Dec (2007)	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
00044287 Support to ECCO	Impl Partner	00632 National Execution					
00051980 EU Support to ECCO	Location	Cambodia					
Total for Fund 42416							
			148,913.75	10,423.96	0.00	0.00	159,337.71
Total for Activity ACTIVITY2							
			148,913.75	10,423.96	0.00	0.00	159,337.71
Activity : ACTIVITY3 (03Chambers salary)							
Fund : 42416 (EEC-KHMER ROUGE (KRT))							
71305 - Local Consult.-Sht Term-Tech							
			76,974.63	0.00	0.00	0.00	76,974.63
75105 - Facilities & Admin - Implement							
			0.00	5,388.23	0.00	0.00	5,388.23
Total for Fund 42416							
			76,974.63	5,388.23	0.00	0.00	82,362.86
Total for Activity ACTIVITY3							
			76,974.63	5,388.23	0.00	0.00	82,362.86
Activity : ACTIVITY6 (06 Court Mgt Section salary)							
Fund : 42416 (EEC-KHMER ROUGE (KRT))							
71305 - Local Consult.-Sht Term-Tech							
			13,800.00	0.00	0.00	0.00	13,800.00
75105 - Facilities & Admin - Implement							
			0.00	966.00	0.00	0.00	966.00
Total for Fund 42416							
			13,800.00	966.00	0.00	0.00	14,766.00
Total for Activity ACTIVITY6							
			13,800.00	966.00	0.00	0.00	14,766.00
Total for Project : 00051980							
			479,774.17	33,584.20	0.00	0.00	513,358.37
Award Total							
			1,492,366.90	263,281.54	0.00	0.00	3,455,648.32


Min Than
Programme Resource Coordination Unit

Signed By: Key KAK Date: 05 May 2008

