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Proposed programme budget for 2024

Report on the use of the commitment authority and request for a subvention to the Extraordinary Chambers in the Courts of Cambodia

Report of the Secretary-General

Summary

In his previous request for a subvention to Extraordinary Chambers in the Courts of Cambodia ([A/77/513](#)), the Secretary-General identified progress made in the judicial work across all sets of proceedings before the Extraordinary Chambers in the Courts of Cambodia. The Secretary-General highlighted the continuing financial challenges facing both the international and national components of the Extraordinary Chambers and requested the approval of a subvention of up to \$4 million for the year 2023.

In its resolution [77/263](#), the General Assembly authorized the Secretary-General, as an exceptional measure, to enter into commitments in an amount not to exceed \$3.8 million to supplement the voluntary financial resources of the international component of the Extraordinary Chambers for the period from 1 January to 31 December 2023 and requested the Secretary-General to report on the use of the commitment authority in the context of the next report.

In the present report, the Secretary-General outlines the judicial progress of the Extraordinary Chambers since the previous report, provides a projection regarding the anticipated use of the commitment authority for 2023, presents information on the proposed budget of the Extraordinary Chambers for 2024 and seeks the approval of the General Assembly of an appropriation for a subvention for the international component of the Extraordinary Chambers in the amount of \$2.3 million for 2024.



I. Introduction

1. Since their establishment, and as detailed in the previous requests of the Secretary-General for a subvention to the Extraordinary Chambers in the Courts of Cambodia (A/58/617, A/59/432 and Add.1, A/60/565, A/62/304, A/67/380, A/68/532, A/69/536, A/70/403, A/71/338, A/72/341, A/73/331, A/74/359, A/75/242, A/76/331 and A/77/513), the Extraordinary Chambers have achieved substantial progress towards fulfilling their mandate. Since the issuance of the previous report of the Secretary-General, appeal proceedings in the last case before the Extraordinary Chambers, case 002/02, has been completed. The Extraordinary Chambers commenced their residual functions in accordance with the Addendum to the Agreement between the United Nations and the Royal Government of Cambodia concerning the Prosecution under Cambodian Law of Crimes Committed during the Period of Democratic Kampuchea, which focused on transitional measures and residual functions. The Addendum to the Agreement on the Transitional Arrangements and the Completion of Work of the Extraordinary Chambers was approved by the General Assembly in its resolution 75/257 B of 7 July 2021 and entered into force on 22 December 2021.

2. Pursuant to the request for a completion strategy made by the General Assembly in its resolution 68/247 B of 9 April 2014, the Extraordinary Chambers continued to prepare a completion plan on a quarterly basis, highlighting a number of remaining procedural milestones and projecting the timelines required for judicial completion of their caseload. The final revision of the completion plan was issued on 30 April 2023 following completion of the cases before the Extraordinary Chambers.¹

3. Further to General Assembly resolution 75/257 B, the Secretary-General submitted his report on the residual functions of the Extraordinary Chambers (A/77/789) on 7 March 2023.

4. The Extraordinary Chambers continue to face considerable financial challenges. It has proved difficult to attract the requisite voluntary funding to fully cover the costs for 2023. The authorization by the General Assembly of a subvention to supplement the voluntary financial resources of the international component has been essential for the work of the Extraordinary Chambers. At present, the anticipated level of voluntary contributions to the international component would require the use of \$3.1 million of the \$3.8 million commitment authority by the end of 2023. Regarding the national component, the financial contributions from the Royal Government of Cambodia have stabilized the funding situation of that component for 2023.

5. For 2024, the estimated budget for the international component is \$2.6 million. To date, the Extraordinary Chambers have received three pledges in the total amount of \$0.3 million. The Extraordinary Chambers therefore seek a subvention in the amount of \$2.3 million in order for the Chambers to fulfil their residual functions in an orderly and timely manner. The performance of the residual functions is essential to allowing the Extraordinary Chambers to continue to promote accountability for the grave crimes committed by the Khmer Rouge, as well as to ensuring the permanent legacy of the Extraordinary Chambers.

¹ See <https://eccc.gov.kh/en/about-eccc/finances> for the final (thirty-sixth) revision of the completion plan of 30 April 2023.

II. Completion of the case files²

A. Case 001: Kaing Guek Eav, alias “Duch”

6. On 2 September 2020, Kaing Guek Eav, the former chairman of the notorious S-21 security centre in Phnom Penh, passed away after having been admitted to hospital. At the time of his death, he was serving the life sentence imposed by the Supreme Court Chamber for crimes against humanity and grave breaches of the 1949 Geneva Conventions.

B. Case 002: Nuon Chea, Ieng Sary, Khieu Samphan, Ieng Thirith

7. The charges in case 002 were severed into two cases (cases 002/01 and 002/02), each with a separate trial and judgment.

8. In case 002/01, on 23 November 2016, the Supreme Court Chamber upheld, in large part, the convictions for crimes against humanity against Nuon Chea, the former Chairman of the Democratic Kampuchea People’s Representative Assembly and Deputy Secretary of the Communist Party of Kampuchea, and Khieu Samphan, the former Head of State of Democratic Kampuchea, confirming the sentences of life imprisonment of the Trial Chamber.³ In case 002/02, on 16 November 2018, the Trial Chamber found Nuon Chea and Khieu Samphan guilty of crimes against humanity, grave breaches of the Geneva Conventions and genocide of the Vietnamese ethnic, national and racial group. Both accused were also found to have aided and abetted the crime against humanity of murder at eight crime sites. The Chamber further convicted Nuon Chea under the doctrine of superior responsibility of genocide against the Cham ethnic and religious group. Both Nuon Chea and Khieu Samphan were sentenced to life imprisonment, with the Chamber merging their sentences in case 002/01 and 002/02 into a single term of life imprisonment. Following the death of Nuon Chea on 4 August 2019, the Supreme Court Chamber terminated the appellate proceedings against him and subsequently found that the Trial Chamber’s findings with respect to Nuon Chea had not been vacated upon his death. On 22 September 2022, the Supreme Court Chamber pronounced its judgment on the appeals in case 002/02, affirming the Trial Chamber’s convictions of Khieu Samphan for genocide and grave breaches of the Geneva Conventions in their entirety and upholding all but two convictions for crimes against humanity. The Chamber granted the appeal of the co-prosecutors and entered one additional conviction for crimes against humanity. The Supreme Court Chamber issued the written judgment on 23 December 2022, thereby finalizing appeal proceedings with respect to Khieu Samphan. On 28 April 2023, the Chamber ordered the declassification of more than 24,000 documents (comprising over 260,000 pages) in case 002, thereby completing all judicial processes in that case.

² For additional details regarding the history of these cases, see the report of the Secretary-General of 7 March 2023 on the Extraordinary Chambers in the Courts of Cambodia – residual functions (A/77/789) and the report of the Secretary-General of 7 October 2022 on the use of the commitment authority and request for a subvention to the Extraordinary Chambers in the Courts of Cambodia (A/77/513).

³ Ieng Thirith, the former Minister of Social Affairs of Democratic Kampuchea, was found unfit to stand trial on medical grounds and remained under judicial supervision until her death in August 2015 and the subsequent termination of the proceedings. The proceedings against Ieng Sary, the former Deputy Prime Minister for Foreign Affairs of Democratic Kampuchea, were also terminated upon his death, in March 2013.

C. Cases 003 and 004: Meas Muth, Im Chaem, Ao An and Yim Tith

9. In respect of Case 004/01 against Im Chaem, on 28 June 2018, the Pre-Trial Chamber confirmed the dismissal of charges based on a lack of personal jurisdiction, thereby concluding judicial proceedings in the case.

10. In respect of case 004/02 against Ao An, further to the Pre-Trial Chamber's unanimous finding that the issuance of separate closing orders by the co-investigating judges was illegal, the Supreme Court Chamber terminated the proceedings against Ao An on 10 August 2020. On 14 August 2020, the co-investigating judges sealed and archived case 004/02, thereby concluding judicial proceedings in the case.

11. In respect of case 003 against Meas Muth, further to the Pre-Trial Chamber's unanimous considerations that the issuance of two conflicting closing orders by the co-investigating judges was illegal, the Supreme Court Chamber terminated the proceedings against Meas Muth on 17 December 2021. On 20 December 2021, the co-investigating judges sealed and archived case 003, thereby concluding judicial proceedings in the case.

12. In respect of case 004 against Yim Tith, further to the Pre-Trial Chamber's unanimous considerations that the issuance of two conflicting closing orders by the co-investigating judges was illegal, the Supreme Court Chamber terminated the proceedings against Yim Tith on 20 October 2021. On 29 December 2021, the co-investigating judges sealed and archived case 004, thereby concluding judicial proceedings in the case.

III. Completion plan and residual road map

13. Pursuant to the request of the General Assembly in its resolution [68/247 B](#) for a completion strategy with a clear road map, the Extraordinary Chambers continued to update their completion plan which detailed the remaining work to be completed in the proceedings of which they were seized. The plan was first prepared in March 2014 and was subsequently revised on a quarterly basis to reflect the most accurate perspective as the proceedings evolved.¹

14. The last milestone of the completion plan was reached in December 2022 with the issuance of the full written appeal judgment in case 002/02. The final revision of the completion plan was therefore submitted following the issuance of a reclassification order in case 002 in April 2023, which concluded the judicial caseload before the Extraordinary Chambers.

15. Further to General Assembly resolutions [73/279 A](#), [74/263](#) and [75/257 A](#), the United Nations and the Government of Cambodia engaged in consultations regarding a proposed framework for the completion of the work of the Extraordinary Chambers, including with regard to the drawdown of activities and residual activities. On 7 July 2021, in its resolution [75/257 B](#), the Assembly approved the draft Addendum to the Agreement between the United Nations and the Royal Government of Cambodia concerning the Prosecution under Cambodian Law of Crimes Committed during the Period of Democratic Kampuchea, which focused on transitional measures and residual functions. The Addendum to the Agreement on the Transitional Arrangements and the Completion of Work of the Extraordinary Chambers was signed by the United Nations and the Government of Cambodia in August 2021 and entered into force in December 2021.

16. Under the Addendum, the initial period of residual functions is three years. Following the completion of case 002/02 in December 2022, the Extraordinary Chambers commenced its residual functions on 1 January 2023. Under the provisions

of the Addendum, the Extraordinary Chambers shall carry out the following essential residual functions: review applications and conduct proceedings for revision of final judgments; provide for the protection of victims and witnesses; sanction or refer to the appropriate authorities any wilful interference with the administration of justice or provision of false testimony; supervise the enforcement of sentences as well as monitor the treatment of convicted prisoners; maintain, preserve and manage its archives, including the declassification of documents and materials; respond to requests for access to documents; disseminate information to the public regarding the Extraordinary Chambers; and monitor the enforcement of reparations awarded to civil parties, as required.

17. Further to the Addendum, the United Nations and the Royal Government of Cambodia shall review the progress of the residual functions to determine whether the Chambers will need to continue to perform such functions, or some part thereof, and for how long, after the initial three-year period. The parties will need to consider, for example, whether the last convicted person, Khieu Samphan, will seek a revision of judgment, whether there are any concerns about protective measures for witnesses and whether the archives of the Extraordinary Chambers have been made adequately available and accessible to the public. The parties will begin consultations on this matter in 2024.

18. As part of its residual functions in 2023, the Extraordinary Chambers ordered the enforcement of the sentence of Khieu Samphan, effecting his transfer to national custody, in accordance with Cambodian law and the jurisdiction of the Extraordinary Chambers, to serve the remainder of his life sentence. The Extraordinary Chambers continue to supervise the enforcement of the sentence of Khieu Samphan as part of their residual mandate and monitor his treatment in accordance with the provisions of the Addendum.

19. The Extraordinary Chambers are currently engaged in the statutorily mandated review of case 002 documents for declassification. As mentioned above, in April 2023, the Supreme Court Chamber ordered the reclassification of more than 24,000 documents, comprising over 260,000 pages, the vast majority of which require redaction and review to protect sensitive information about victim-survivors and witnesses, many of whom reside in close proximity to former members of the Khmer Rouge to this day. As of writing, the Supreme Court Chamber is seized with a further request for the reclassification of documents in case file 004/02. Following its adoption in May 2023 of a standardized review methodology to ensure consistency among all case files, the Chamber is expected to issue an order for reclassification following its review in due course. Owing to the volume of records in both cases, the reclassification and permanent archiving of these documents are projected to continue throughout 2024. Additional requests may follow through the residual mandate.

20. Following relocation to residual premises in central Phnom Penh by January 2023, the Extraordinary Chambers have taken steps to address environmental, structural and spatial requirements at the new premises to ensure the longer-term preservation of the archives. Steps were also taken to ensure that the records of the Extraordinary Chambers are as broadly accessible to the public as possible. Critical upgrades to servers commenced and, once completed, will ensure the ongoing security and integrity of the digital case files. Work on an online archive and legacy website commenced in 2023 to secure a lasting legacy for the case records of the Extraordinary Chambers and information about their operations. In addition, work commenced on the establishment of a resource centre to provide a free and public access point to the archives of the Extraordinary Chambers. It is expected that the resource centre, which is a venture undertaken jointly with the governmental Legal Documentation Centre, will be open to the public in late 2024, while monitoring and training of local staff will continue in 2025.

21. The Extraordinary Chambers continue to disseminate information to the public regarding the Chambers pursuant to article 2 (1) of the Addendum, including through production of an informational booklet for civil parties detailing judicial developments in case 002; coordination meetings with civil party focal points in preparation for nationwide outreach activities taking place in 2023 and 2024; commencement of work on a factual guide on the establishment and caseload of the Extraordinary Chambers for the general public; publication of an online lexicon comprising more than 1,600 legal terms and subject matter-related phrases used, developed and refined by the Extraordinary Chambers during their judicial phase, in the English, French and Khmer languages; and creation of a digital database of over 18,000 victims of the S-21 security centre, consolidated by the parties and judicial chambers across all investigated cases, to be publicly searchable in 2024.

22. In 2024, the Extraordinary Chambers will continue to maintain, preserve and manage their archives, respond to requests for access to documents and undertake any additional ad hoc functions as required, pursuant to article 2 of the Addendum. With regard to archives, the Extraordinary Chambers will continue their ongoing work related to reclassification and permanent archiving of reclassified documents. The above-mentioned server upgrades will enable critical software updates to the judicial database, unlocking accessibility features including an application programming interface permitting direct query through the website to public documents in the judicial archive; optical character recognition and therefore searchability in the Khmer language; and new generation technologies to enable meaningful online research. These updates represent the first major upgrade in eight years, with data migration and optical character recognition processing of nearly 2.5 million case file pages, planned for completion in late 2024. Through the opening to the public of the resource centre in 2024, an established public access point to the Extraordinary Chambers and their archives will be provided and requests for information and documents will be effectively responded to.

23. Dissemination of information to the public and preserving the legacy of the Extraordinary Chambers will form the cornerstones of the activities of the Chambers in 2024. Pursuant to their residual mandate, the Extraordinary Chambers will expand field outreach activities, which will include community visits to civil parties and victims of the Khmer Rouge regime in all 25 provinces of Cambodia. Such outreach will directly address the preponderance of requests from victim-survivors and Extraordinary Chambers stakeholders, as set out in the advisory report of the Judges Co-rapporteurs on Residual Functions related to Victims on “Victim-related activities of the Extraordinary Chambers during the residual phase” of 1 December 2021 and the subsequent report on the three-day stakeholder workshop on work related to victims during the residual phase.⁴ Public outreach programmes planned for 2024 will include implementation, in whole or in part, of recommendations⁵ for broader Extraordinary Chambers engagement and cooperation with civil society organizations outside Phnom Penh; intergenerational dialogue; reconciliation initiatives between perpetrators and targeted groups; institutional recognition of victimhood; and sustainable remembrance of victims and transgenerational suffering. Such initiatives are aimed at safeguarding against social denialism, misinformation and political revisionism with regard to the heinous crimes of the Khmer Rouge regime, in

⁴ See, respectively, <https://eccc.gov.kh/en/publication/co-rapporteurs-victims-advisory-report>; and www.eccc.gov.kh/en/publication/annex-2-co-rapporteurs-call-contribution-ideas-and-submissions-received (for annex 2 to the Advisory Report: received submissions).

⁵ See David Cohen, Daniel Mattes and Sangeetha Yogendran, *Report on the May 2022 Workshop on Victim-Related Activities during the Implementation of the ECCC's Residual Mandate* (Phnom Penh, 15 July 2022). Available at <https://eccc.gov.kh/en/publication/report-may-2022-workshop-victim-related-activities-during-implementation-ecccs-residual>.

particular the genocides against the minority Vietnamese and Cham populations. Outreach campaigns will be augmented in 2024 with updated informational packages, catering to various audiences within Cambodia, explaining the legal and societal contributions of the findings of the Extraordinary Chambers and the accountability process more broadly.

24. In terms of legacy, a reconceived public website is expected to be launched in late 2024, incorporating key information about the establishment, operations and legal contributions of the Extraordinary Chambers. The redevelopment will prioritize accessibility through simplicity and engagement across multiple platforms and devices. This will take into account the local Cambodian context, reflecting a demographically youthful population predominantly reliant on smartphones, tablets and multimedia content for information. Beside general information, features will include the above-mentioned legal lexicon, factual guide and searchable list of S-21 victims; an interactive map of crime sites investigated by the Extraordinary Chambers; and a commentary on key jurisprudence for use by local practitioners in national courts, among others. The website will be launched alongside a portal with direct public access to the judicial database of declassified records, which will eliminate the need for documents to be manually uploaded to the website.

25. Further tasks in 2024 under article 2 (1) of the Addendum will include the monitoring and enforcement of the 26 reparations awards to civil parties. A precondition for the judicial endorsement of collective and moral reparations before the Extraordinary Chambers required confirmation of external funding for their implementation pursuant to rule 23 quinquies (3) (b) of the Internal Rules of the Extraordinary Chambers. While funding had in many instances been secured at the time of the trial judgments, some implementing partners have expressed difficulty in maintaining a public record of their initiatives owing to ongoing funding challenges. The Extraordinary Chambers will therefore take stock of all endorsed judicial reparations in 2024 and support non-judicial measures which have been implemented alongside civil society to ensure permanent memorialization of their reparative status. Such action will also fulfil the declared desire of civil parties and civil society organizations to maintain, build upon and memorialize established initiatives during the phase of residual functions of the Extraordinary Chambers (see para. 23 above).

26. In addition, the Extraordinary Chambers will continue to monitor and assess the effectiveness of ongoing protective measures ordered in all cases, identify any related actual or suspected interference with the administration of justice issues and report to the chambers, as required.

IV. Current financial position and fundraising efforts

27. Previous reports of the Secretary-General have highlighted to Member States the financial challenges faced by the Extraordinary Chambers. Those challenges have continued in 2023. While the contributions from the Royal Government of Cambodia for the national component have been steady since 2014, the financial situation of the international component remains uncertain.

28. Pursuant to the Agreement between the United Nations and the Royal Government of Cambodia, the United Nations is responsible for financing the costs of supporting the international component of the Extraordinary Chambers, while the Royal Government of Cambodia is responsible for defraying the costs of the national component, including salaries of national personnel, utilities and service expenses of the Chambers. In its resolution [77/263](#), the General Assembly encouraged all Member States to provide continuing and additional voluntary support for both the international and national components of the Chambers and requested the Secretary-

General to continue his intensive efforts to obtain additional voluntary contributions, including by broadening the donor base, for funding the future activities of the Chambers.

Fundraising efforts in 2023

29. Efforts continue to be undertaken to pursue the fundraising strategy developed during 2016 to broaden the donor base and to maintain the support of traditional donors. Senior officials in the Government of Cambodia continue their fundraising efforts with donors in the capital on a regular basis.

30. The Secretariat has continued to pursue fundraising efforts through communications with diplomatic missions. To broaden and maintain the existing donor base, the Secretary-General sent a letter to all of the permanent missions of United Nations Member States in August 2023, seeking their financial support for the Extraordinary Chambers. In addition, the Coordinator for the United Nations Assistance to the Khmer Rouge Trials continues to liaise with representatives of Member States located in Phnom Penh to seek voluntary contributions for the international component of the Extraordinary Chambers. Furthermore, regular consultations between the Secretariat and the members of the principal donors group have been held in order to maintain their contributions. On 23 June 2023, in coordination with the Secretariat, the missions of several members of the principal donors group and Cambodia held a panel discussion in New York entitled “The Extraordinary Chambers in the Courts of Cambodia: its successes and preserving its legacy” to support the residual phase of the Extraordinary Chambers. Introductory remarks were made by the Ambassador of the European Union, followed by a panel discussion moderated by the Permanent Mission of the United Kingdom of Great Britain and Northern Ireland, which included the Ambassador of Cambodia, the United Nations Legal Counsel, a judge of the Extraordinary Chambers and a founder of an international centre focused on multigenerational legacies of trauma. The panel focused on the contributions of the Extraordinary Chambers to justice for victims and the role of the Chambers in establishing the truth about the crimes committed by the Khmer Rouge, as well as the role of the Chambers in securing the legacy of the judgments issued by them, as part of the reconciliation, stability, peace and security process that follows atrocity crimes.

31. Notwithstanding the ongoing fundraising efforts, voluntary contributions for the international component have continued to decline, falling from \$17.7 million in 2015 (65 per cent of the approved 2015 budget) to \$13.1 million in 2016 (51 per cent of the approved budget), \$9.4 million in 2017 (30 per cent of the approved budget), \$8.4 million in 2018 (47 per cent of the approved budget), \$6.2 million in 2019 (39 per cent of the budget), \$4.4 million in 2020 (38 per cent of the approved budget) and \$3.6 million in 2021 (28 per cent of the approved budget) and further dropping to \$3.5 million in 2022 (42 per cent of the approved budget). For 2023, levels of voluntary contributions are estimated at \$1.4 million (31 per cent of the approved budget).

Financial situation and use of the commitment authority

32. The General Assembly approved a commitment authority of \$15.5 million for the international component of the Extraordinary Chambers for 2014; these funds, however, were never drawn upon, as voluntary funding eventually covered in full the obligations of the international component during 2014. The Assembly again approved commitment authorities for the international component of the Extraordinary Chambers amounting to \$12.1 million for 2015, \$12.1 million for 2016, \$11.0 million for 2017, \$8.0 million for 2018, \$7.5 million for 2019, \$7.0 million for 2020, \$7.0 million for 2021 and \$7.0 million for 2022; and \$3.8 million for 2023, thus

ensuring that the salaries and expenses of personnel could be met on time and without any disruption to the work of the Extraordinary Chambers.

33. The General Assembly, in section XII of its resolution [76/246](#), authorized the Secretary-General to enter into commitments in an amount not to exceed \$7.0 million to supplement the voluntary financial resources of the international component of the Extraordinary Chambers for the period from 1 January to 31 December 2022. Based on the final expenditures for 2022, and after accounting for voluntary financial resources received, the Secretary-General utilized an amount of \$4,847,718 from the subvention to supplement the voluntary financial resources. The expenditure of \$4,847,718 is reported in the audited financial statements and the financial performance report on the programme budget for 2022.

34. The commitment authority has functioned as a bridging financing mechanism, permitting the United Nations to extend the contracts for international officials and other personnel at the Extraordinary Chambers, and as a source of operating funds should voluntary funding fall short. Taking into account the availability of voluntary contributions and the commitment authority, the United Nations extended staff contracts in three steps in 2022 and in one step in 2023, covering the entire year of 2023 in line with available funding and the approved staffing table.

35. The group of interested States approved the budget for 2023, amounting to \$4.5 million for the international component and \$1.5 million for the national component. As of 31 July 2023, voluntary contributions of \$1.4 million have been received for the international component. Based on projected expenditures, it is anticipated that \$3.1 million will be utilized from the approved commitment authority of \$3.8 million by the end of 2023. For the national component, as at 31 July 2023, contributions of \$1.5 million have been received from the Royal Government of Cambodia, which, together with the remaining balance of \$0.5 million carried forward from 2022, is sufficient to secure the operations of the national component of the Extraordinary Chambers until the end of 2023.

V. Funding requirements of the Extraordinary Chambers for 2024

36. The international component and the national component are funded separately, with the Secretariat being responsible for the receipt and management of voluntary funds for the international component and the Royal Government of Cambodia being responsible for funding the national component, including through contributions from the international community for this purpose. The budget proposal for 2024 is aligned with the resource requirements for support of the judicial and residual workplans.

37. The budget proposal, which is subject to review by the principal donors group and the steering committee and to final approval by the group of interested States, takes into account the relevant recommendations of the Advisory Committee on Administrative and Budgetary Questions contained in its report ([A/77/7/Add.17](#)), as endorsed by the General Assembly in its resolution [77/263](#). Details of the recommendations and actions taken by the Extraordinary Chambers are provided in annex I to the present report.

38. The budget proposal for 2024, as indicated in tables 1 through 3 below, reflects the resources for the international component, including staff resources, for the operation of the Extraordinary Chambers throughout the year. Further details on the financial status of the Extraordinary Chambers are provided in annex II to the present report.

Table 1
**Financial resources for the international component of the
 Extraordinary Chambers**

(Thousands of United States dollars)

Component	(1) actual 2022 expenditure	(2) 2023 approved budget	(3) January– December 2023 estimated expenditure	Resource growth		(6)=(2)-(4) 2024 estimated requirements ^a
				(4) Amount	(5)=(4)/(2) Percentage	
Expenditure/requirements						
1. Judicial offices	2 048.9	957.8	726.3	(916.4)	(95.7)	41.4
2. Defence and Victims Support Sections	255.2	620.3	420.2	(620.3)	(100.0)	–
3. Office of Administration	6 062.6	2 950.5	3 382.1	(352.2)	(11.9)	2 598.3
Subtotal, 1	8 366.7	4 528.6	4 528.6	(1 888.9)	(41.7)	2 639.7
Funds available						
Pledges, contributions and other income	3 519.0	1 388.8	–	–	–	306.3 ^b
Previous year's unspent balance	–	–	–	–	–	–
Anticipated pledges	–	–	–	–	–	–
Amount of subvention used or authorized ^c	4 847.7	3 139.8	–	–	–	–
Subtotal, 2	8 366.7	4 528.6	–	–	–	306.3
Surplus/(shortfall)	–	–	–	–	–	(2 333.4)

^a The 2024 budget requirement is subject to review and approval by the group of interested States.

^b Comprising Austria: US\$ 21,898 (€20,000); Czechia: US\$ 9,143.69 (CZK 200,000); and a pledge from Germany: €250,000, revalued as at 1 August 2023.

^c The amount of subvention used in 2022 is reflected in the financial performance report on the programme budget for 2022. The estimated subvention used in 2023 is from the authorized commitment authority amount of \$3.8 million. The final expenditure for 2023 and related amount of subvention utilized will be reported in the context of the financial performance report on the regular budget for 2023.

Table 2
**Requirements by object of expenditure and funding availability,
 international component**

(Thousands of United States dollars)

Object of expenditure	(1) 2022 actual expenditure	(2) 2023 approved budget	(3) January– December 2023 estimated expenditure	Resource growth		(6)=(2)-(4) 2024 estimated requirements ^a
				(4) Amount	(5)=(4)/(2) Percentage	
Expenditure/requirements						
Posts	3 075.6	1 494.5	1 547.5	(202.1)	(13.5)	1 292.4
Non-staff compensation	753.6	410.8	294.9	(369.4)	(89.9)	41.4
Consultants and experts	1 312.1	922.9	653.2	(693.3)	(75.1)	229.6
Travel of staff	52.4	39.3	41.4	25.1	63.8	64.4
Contractual services	908.1	724.7	429.2	(221.9)	(30.6)	502.8
General operating expenses	1 131.1	468.5	1 095.5	(49.1)	(10.5)	419.4
Supplies	164.5	30.6	74.7	18.2	59.5	48.8
Furniture and equipment	969.3	437.3	392.2	(396.4)	(90.6)	40.9
Subtotal, 1	8 366.7	4 528.6	4 528.6	(1 888.9)	(41.7)	2 639.7

<i>Object of expenditure</i>	(1) 2022 actual expenditure	(2) 2023 approved budget	(3) January– December 2023 estimated expenditure	<i>Resource growth</i>		(6)=(2)-(4) 2024 estimated requirements ^a
				(4) Amount	(5)=(4)/(2) Percentage	
Funds available						
Pledges, contributions and other income	3 519.0	1 388.8	–	–	–	306.3 ^b
Previous year unspent balance	–	–	–	–	–	–
Anticipated pledges	–	–	–	–	–	–
Amount of subvention used or authorized ^c	4 847.7	3 139.8	–	–	–	–
Subtotal, 2	8 366.7	4 528.6	–	–	–	306.3
Surplus/(shortfall)	–	–	–	–	–	(2 333.4)

^a The 2024 budget requirement is subject to review and approval by the group of interested States.

^b Comprising Austria: US\$ 21,898 (€20,000); Czechia: US\$ 9,143.69 (CZK 200,000); and a pledge from Germany: €250,000, revalued as at 1 August 2023.

^c The amount of subvention used in 2022 is reflected in the financial performance report on the programme budget for 2022. The estimated subvention used in 2023 is from the authorized commitment authority amount of \$3.8 million. The final expenditure for 2023 and related amount of subvention utilized will be reported in the context of the financial performance report on the regular budget for 2023.

Table 3
Post resources for the international component of the Extraordinary Chambers

<i>Category</i>	<i>Approved 2022</i>	<i>Approved 2023</i>	<i>Proposed^a 2024</i>
Professional and higher			
United Nations officials ^b	9	–	–
D-1	1	1	1
P-5	1	–	–
P-4	4	2	1
P-3	2	1	1
P-2	–	–	–
Subtotal	17	4	3
Other levels			
Field Service	4	1	–
National Professional Officer	8	3	4
Local level	24	3	4
Subtotal	36	7	8
Total	53	11	11

^a The 2024 budget requirement is subject to review and approval by the group of interested States.

^b Since the second quarter of 2023, all United Nations officials, including the international co-prosecutor, have been remunerated on a pro rata basis for remote work only. They are therefore not reflected in the staffing table.

39. In 2024, resource requirements in the amount of \$2,639,700, would provide for 11 positions (1 D-1, 1 P-4, 1 P-3, 4 National Professional Officers and 4 Local level staff) and non-post items, such as consultants and experts, travel of staff, contractual services, general operating expenses, supplies and furniture and equipment. The

budget proposal for 2024 reflects a decrease of \$1,888,900 compared with the 2023 approved resources, as follows:

(a) **Judicial offices.** The decrease of \$916,400 compared with \$957,800 approved in 2023 reflects the reduction of one P-4 Legal Officer (\$216,400), non-staff compensation (\$369,400), consultants and experts (\$318,600) and travel (\$12,000). The decrease is due to the reduced judicial requirement in 2024, including United Nations officials working remotely except when their presence is required at the seat of the Extraordinary Chambers. Such remote work will be paid on a pro rata basis.

(b) **Defence and victims' support.** With the judicial work of defence and victims' support completed in 2023, there is no resource requirement under this budget line in 2024 for the international component. This results in a decrease of \$620,300 compared with 2023. Non-judicial support related to civil parties and victims will continue through the national component under this budget line, and under *consultants and experts; contractual services; and general operating expenses* for the international component (see para. 39 (c) directly below).

(c) **Office of administration.** The net decrease of \$352,200 compared with \$2,950,500 approved in 2023 reflects the decrease of \$667,400 under non-post items such as contractual services (\$221,900), general operating expenses (\$49,100) and furniture and equipment (\$396,400), owing to the overall reduction of operational requirements, which is offset by an increase under posts (\$14,300), consultants and experts (\$229,600), in-country travel (\$53,100) and supplies (\$18,200), to cover the requirements for legal notification, domestic outreach and dissemination activities required following the completion of judicial proceedings as detailed in section III of the present report. The net increase of \$14,300 compared with the amount in the 2023 approved budget is due mainly to adjustments in standard salary costs and reclassification of two national posts, which is offset by the nationalization of one Field Service post in the Security and Safety Section.

40. In 2024, the total funding requirements for both the national and international components are estimated at \$5,131,400 (\$2,639,700 for the international component and \$2,491,700 for the national component). For the international component, at the time of reporting, the Secretariat had received three pledges for 2024 totalling \$306,300. Based on the pattern of contributions in the period 2017-2023, it is expected that resources in 2024 will be pledged in piecemeal and varied amounts, often late in the financial year, with insufficient fund balances available at any given time to ensure reasonable duration of staff contracts. The operational reserve of \$4.2 million which had accumulated since the inception of the Extraordinary Chambers was fully depleted in 2012 to meet staff payroll costs and remains at zero. With continuing shortfalls in voluntary contributions and owing to the terms of the use of the subvention from the regular budget since 2015, by which any unspent balance is to be returned to the United Nations, the Secretariat has been unable to reinstate any financial reserve and thus has no funding mechanism to address ongoing operational requirements.

41. To address the situation, the Secretary-General is proposing a subvention of \$2,333,400 for the international component for the year 2024. The level of the requested subvention takes into account the proposed budget for 2024 of \$2,639,700, the confirmed voluntary contributions of \$306,300 in 2024 and the shortfall against overall budgetary needs of voluntary funds raised from Member States. The level of the requested subvention reflects the financial resources necessary to secure the continued operation of the Extraordinary Chambers during 2024, with the assumption that the budget for 2024 would be approved by the group of interested States. Should the proposed budget be approved at a different level, updated information on any adjustments to the budget or the consequent adjustment to the proposed level of

subvention will be provided to the General Assembly. The proposed subvention would allow the uninterrupted continuation of the operations of the Extraordinary Chambers pending the receipt of additional voluntary contributions necessary for the operation throughout the year. The Secretary-General proposes that the subvention be available to be drawn upon, should the extra-budgetary funds on hand be insufficient to meet salary and operational costs of the international component. Given the financial situation of the Extraordinary Chambers, the Secretary-General proposes a subvention to be appropriated in order not to negatively affect the cash flow of the Organization. Cognizant of the difficulties of securing funds through voluntary contributions and the need to ensure the expeditious completion of the remaining work at the same time, the Secretary-General will continue his intensive fundraising efforts. As has been seen in previous years, any funding shortfall is likely to seriously affect the activities of the Extraordinary Chambers.

42. The Government of Cambodia has continuously provided significant contributions in support of the Extraordinary Chambers, with contributions of \$4.1 million in 2015, \$4.2 million each in 2016 and 2017, \$4.0 million in 2018, \$3.9 million in 2019, \$3.8 million in 2020, \$3.6 million in 2021, \$3.4 million in 2022 and \$1.5 million in 2023. The Government of Cambodia has reiterated its strong commitment to the Extraordinary Chambers and to addressing its funding challenges. Noteworthy in this regard is the 2023 contribution of the Government of Cambodia, constituting 100 per cent of the national component requirements for the year. The United Nations will continue to support the Royal Government of Cambodia in seeking to obtain voluntary contributions from the international community for the national component to enable programme activities that complement core budgeted activities.

VI. End-of-service liabilities

43. If full funding were not available in 2024, the extension of contracts for continuing staff would not be possible. Existing contracts would be allowed to expire under their terms and conditions, which would result in additional liabilities not provided for in the proposed 2024 budget. Those liabilities would include entitlements and benefits payable upon separation, such as relocation travel and shipment and repatriation grant and commutation of unused annual leave. For the international component, these liabilities are currently estimated at \$216,900. This amount does not include any costs required for the proper and orderly closure of operations, should the need arise during 2024.

44. As previously indicated, the operational reserve was depleted in 2012 to meet payroll expenses at that time owing to shortfalls in voluntary contributions. The terms of the use of the subvention have not allowed the rebuilding of any reserves to meet end-of-service liabilities. The Secretariat has been taking the estimated end-of-service liabilities into account when considering the duration of contract extensions for personnel of the international component of the Extraordinary Chambers. In the past, this has resulted in contracts of shorter duration.

VII. Operational, budgetary and financial interactions with the United Nations Assistance to the Khmer Rouge Trials

45. In section XII of its resolution [76/246](#), the General Assembly, recalling paragraph 26 of the report of the Advisory Committee on Administrative and Budgetary Questions ([A/76/7/Add.12](#)), requested the Secretary-General to explore and present the feasibility of, and options for, a single entity of the Secretariat

overseeing the operational, budgetary and financial interactions with the United Nations Assistance to the Khmer Rouge Trials on the basis of the lessons learned from similar consolidations of functions.

46. Currently, the international component is administered by four different entities. The Office of the Controller provides strategic guidance on management decisions that involve a financial risk; the Office of Legal Affairs provides guidance to the United Nations Assistance to the Khmer Rouge Trials on issues of a legal nature; the Capacity Development Programme Management Office in the Department of Economic and Social Affairs manages the trust fund for the international component; and the United Nations Assistance to the Khmer Rouge Trials provides technical and operational assistance to the Extraordinary Chambers.

47. In 2023, consultations on the transfer of functions previously performed by the Department of Economic and Social Affairs to the United Nations Assistance to the Khmer Rouge Trials was undertaken in the first and second quarters of 2023 with relevant stakeholders, including the principal donors group, reflecting the lean management structure corresponding to the much smaller scale of the residual functions phase. The Department of Economic and Social Affairs and the United Nations Assistance to the Khmer Rouge Trials have worked closely and continue to do so on the transfer of functions, including, inter alia, donor support and trust fund management, to ensure continuity of operations in 2024, when the United Nations Assistance to the Khmer Rouge Trials assumes these functions. The Office of Legal Affairs will continue to provide guidance to the United Nations Assistance to the Khmer Rouge Trials on issues of a legal nature and the Office of the Controller will continue to provide strategic guidance on management decisions that involve a financial risk.

VIII. Conclusions

48. **The Secretary-General welcomes the completion of the judicial proceedings in all cases before the Extraordinary Chambers in the year since the issuance of his last report.**

49. **The Secretary-General commends the judicial officials and staff of both components of the Extraordinary Chambers for their sustained commitment and dedication in fulfilling the Chambers' challenging mandate.**

50. **The Secretary-General welcomes the provision of the majority of the funding of the national component by the Royal Government of Cambodia in in the period from 2015 through 2022, particularly full funding of the national budget in 2023, and acknowledges the commitment to the success of the Chambers shown by the Royal Government of Cambodia. At the same time, the Secretary-General is concerned that the Extraordinary Chambers face persisting financial challenges, and that voluntary funds raised from Governments have continued to fall short of overall budgetary needs during past years. It remains clear that the current funding mechanisms of the Extraordinary Chambers are not sustainable without additional assistance.**

51. **It remains critical for the international community to ensure that the Extraordinary Chambers have the necessary financial means to ensure completion of their residual functions, including dissemination of information and management of their archives in line with international standards. A financial failure of the Extraordinary Chambers at this late stage would constitute a serious setback to the promotion of accountability for the grave**

crimes committed by the Khmer Rouge, as well as to the securing of the permanent legacy of the Extraordinary Chambers.

IX. Recommendations

52. The Secretary-General requests the General Assembly:

(a) To take note of the present report and the use of the commitment authority approved for 2023;

(b) To take note that the subvention utilized in 2022 in the amount of \$4,847,718 is reflected in the financial performance report on the programme budget for 2022;

(c) To take note of the resource requirements of the Extraordinary Chambers for the period from 1 January to 31 December 2024, estimated at \$2,639,700, for the international component of the Extraordinary Chambers to continue to fulfil their mandate;

(d) To appropriate an amount of \$2,333,400 under section 8, Legal affairs, by way of subvention for 2024 for the international component of the Extraordinary Chambers under the proposed programme budget for 2024, with the understanding that any additional voluntary contributions received would reduce the utilization of the funding provided by the United Nations, which would be reported in the financial performance report on the programme budget for 2024;

(e) To take note of the end-of-service liabilities for United Nations staff of the Extraordinary Chambers, currently estimated at \$216,900.

Annex I

Summary of follow-up action taken to implement relevant recommendations

Brief description of the recommendation

Action taken or to be taken to implement the recommendation

Report of the Advisory Committee on Administrative and Budgetary Questions ([A/77/7/Add.17](#))

The Advisory Committee notes the issuance of the judgments by Supreme Court Chamber in two cases in 2021, whereby the co-investigating judges did not adequately address the legal framework of the Extraordinary Chambers, leading to a termination of judicial proceedings. The Committee expresses its concern at the delays incurred in completing litigation and the resultant financial implications, and reiterates its previous requests to expedite case completion (see [A/76/7/Add.12](#), para. 9; [A/75/7/Add.19](#), para. 12; and [A/74/7/Add.16](#), para. 12). (para. 5)

The Advisory Committee notes the Extraordinary Chambers are entering the residual phase with an initial three-year assessment period. The Committee emphasizes that any agreements between the United Nations and the Royal Government of Cambodia should take into consideration the challenging financial situation faced by the international component of the Chambers in terms of voluntary contributions. All Member States should be made aware of any resultant financial implications for the international component of the Chambers from such agreements. The Committee trusts that the assessment of the residual functions and tasks will include the respective roles of the international and national components, with a view to enhancing the role of the national component. The Committee encourages the Chambers to use this opportunity to seek an orderly closure of all judicial activities, actively preserve the legacy of the Chambers and enhance national ownership. The Committee considers the archives of the Chambers an important component of international humanitarian law and that all efforts should be pursued to ensure accessibility for the general public. The Committee trusts that further clarity on the duration of the assessment period will be provided to the General Assembly at the time of its consideration of the present report and that the outcome of this assessment will be included in the report to the Assembly at its seventy-eighth session on the use of the commitment authority. (para. 9)

Since the issuance of the previous report of the Secretary-General, the Extraordinary Chambers have completed judicial proceedings in all remaining cases (see paras. 6–12, above).

Since the issuance of the previous report of the Secretary-General, the Extraordinary Chambers have completed judicial proceedings in all remaining cases (see paras.6–12 above).

To facilitate the enhancement of national ownership, functions performed by international personnel have been shifted to the national component in relation to information technology and security.

Furthermore international personnel have facilitated local capacity development in the field of records, archives and security management. Extraordinary Chambers staff and institutional partners, including the governmental Legal Documentation Centre and National Archives of Cambodia, have benefited from in-house training sessions under International Council on Archives programmes in 2022. In 2023, the Extraordinary Chambers secured the sponsorship of the Swiss Development Council for their records staff and Legal Documentation Centre and Tuol Sleng museum archivists to undertake a week-long practical training course on public sector information management at the Haute école de gestion de Genève. In addition, the United Nations Assistance to the Khmer Rouge Trials has facilitated the initiation of a dialogue between archivists and archiving institutions in Cambodia, with regular informal meetings held at the residual premises of the Extraordinary Chambers and with a resource centre reflecting a joint venture with the Legal Documentation Centre to ensure ongoing access to the public archives of the Extraordinary Chambers.

The work on securing the archives of the Extraordinary Chambers is ongoing. In 2023, the Extraordinary Chambers commenced work on the

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

The Advisory Committee welcomes the contribution made by the Government of Germany for the residual functions. The Committee notes the steady decline in the levels of voluntary contributions, from 65 per cent of the approved 2015 budget to 41 per cent of the approved budget in 2022, and reiterates the ongoing need for intensified fundraising efforts to support the expeditious completion of the mandate of the Chambers, including by broadening the donor base and encouraging the members of the principal donors group and the group of interested States to renew their financial efforts (see also [A/76/7/Add.12](#), para. 12; [A/74/7/Add.16](#), para. 25; and [A/73/448](#), para. 25). (para. 11)

The Advisory Committee trusts that any unencumbered balance for 2022 will be returned to Member States as soon as possible (see also [A/76/7/Add.12](#), para. 16). (para. 15)

The Advisory Committee notes the efforts to implement cost-saving measures and trusts that updated information will be provided in the next report. In view of the persistent funding challenges facing the international component of the Extraordinary Chambers, the Committee reiterates the need for the United Nations Assistance to the Khmer Rouge Trials to redouble its efforts in terms of cost efficiency (see [A/76/7/Add.12](#), para. 17). (para. 16)

The Advisory Committee notes that the Chambers is transitioning to the residual phase and, as such, believes that greater national ownership will be needed during this critical period. The Committee trusts that due consideration will be given to incorporating the Associate Information Officer (National Professional Officer) position under the national component. (para. 23)

creation of an archive repository in accordance with international standards, for storage of records, including original case file documents. A resource centre, to be located at the residual premises and to provide the public with physical and assisted access to the records of the Extraordinary Chambers and a permanent legacy website are under development. Both are projected to be finalized in 2025 (see para. 17 above regarding the assessment of the duration of the residual phase).

See paragraphs 29–30 above.

See paragraph 33 above.

The United Nations Assistance to the Khmer Rouge Trials confirms its continued efforts to achieve optimal cost efficiency, including continuously assessing vacant positions against evolving programme requirements. Additional administrative functions were transferred to the Economic and Social Commission for Asia and the Pacific in 2022 and 2023 for purpose of economy of scale. As of 2023, all judges, co-prosecutor, defence counsels and civil party lead co-lawyers are working remotely and are remunerated pro rata for work performed. Moreover, two international posts are to be abolished in 2024, with functions being shifted in part to the national component.

The Extraordinary Chambers are established as a hybrid tribunal with an international and national component working hand in hand. This is the modality requested by the Royal Government of Cambodia and agreed to by the United Nations. Through yearly budget discussions, the hybrid model is contoured to meet actual requirements of the two components, including distribution of human resource skills. One of the responsibilities of the Associate

The Advisory Committee recalls the request of the General Assembly (see Assembly resolution [76/246 A](#), sect. XII, para. 8) to the Secretary-General to present options to ensure that a single entity of the Secretariat oversees the operational, budgetary and financial interactions with the United Nations Assistance to the Khmer Rouge Trials. The Committee trusts that updated information will be provided to the Assembly for its consideration at its seventy-eighth session. (para. 31)

Moreover, the Advisory Committee again notes that, after 10 consecutive requests for subventions to support the international component of the Extraordinary Chambers, the practice is in fact no longer exceptional in nature. Nevertheless, the Committee continues to stress that voluntary contributions should remain a major source of funding for the Chambers and that additional efforts should be made to avoid continued reliance on the subvention. (para. 33)

Information Officer is to ensure that the residual work of the Extraordinary Chambers draws on experiences and lessons learned from tribunals established by the United Nations and other internationalized courts more generally. It is thus determined that in 2024, the Associate Information Officer will offer an indispensable skill set within the international component. While the Associate Information Officer (National Professional Officer) in 2024 is budgeted under the international component, the post is encumbered by a national of Cambodia.

See section VII above.

See paragraphs 29–31 above for details on the trend whereby voluntary contributions cause increased reliance on the regular budget.

Annex II

Financial status of the Extraordinary Chambers in the Courts of Cambodia

International component: United Nations Assistance to the Khmer Rouge Trials

Table A.1

Financial status of the international component as at 31 December 2022

(Thousands of United States dollars)

A. Income	
Contributions received from 2005 to 2022	233 809.6
Interest earned from 2005 to 2022 and other adjustments	5 328.2
Subtotal	239 137.8
B. Expenditure^a	(302 430.0)
Fund balance (shortfall)^b	(63 292.2)

^a Figures include a grant of \$3,255,000 in 2013 and loans of \$780,000 in 2014 to the national component to cover salary costs. Those costs are also reflected in the national component tables.

^b The amount of shortfall was covered by the regular budget subvention for 2015 (\$10,678,400), 2016 (\$10,407,700), 2017 (\$10,619,000), 2018 (6,856,200), 2019 (\$6,780,900), 2020 (\$6,419,900), 2021 (6,682,400) and 2022 (\$4,847,700).

Table A.2

Financial status of the international component for 2023 and projection for 2024

(Thousands of United States dollars)

A. Income for 2023	
Contributions received for 2023	1 388.8
Outstanding pledges for 2023	0.0
Anticipated pledges for 2023	0.0
Subtotal	1 388.8
B. Approved budget for 2023	(4 528.6)
C. Estimated surplus/(shortfall) for 2023	(3 139.8)
D. Income for 2024	
Contributions received for 2024 ^a	31.0
Outstanding pledges for 2024 ^b	275.3
Anticipated pledges for 2024	0.0
Subtotal	306.3
E. Estimated budget requirement for 2024^c	(2 639.7)
F. Estimated shortfall for 2024	(2 333.4)

^a Austria: US\$ 21,898 (€20,000); Czechia: US\$ 9,143.69 (CZK 200,000).

^b Pledge from Germany: €250,000, revalued as at 1 August 2023.

^c The budget for 2024 is subject to review and approval by the group of interested States.

National component: Cambodia

Table A.3

Financial status of the national component as at 31 December 2022

(Thousands of United States dollars)

A. Income	
Contributions received from 2005 to 2022	98 600.2
B. Expenditure	(98 060.3)
Fund balance	539.9

Table A.4

Financial status of the national component for 2023 and the projection for 2024

(Thousands of United States dollars)

A. Income for 2023	
Cash balance brought forward as at 1 January 2023	539.9
Contributions received for 2023	1 520.0
Outstanding pledges for 2023	–
Anticipated pledges for 2023	–
Subtotal	2 059.9
B. Approved budget for 2023	(1 519.3)
C. Estimated surplus/(shortfall) for 2023	540.6
D. Income for 2024	
Outstanding pledges for 2024	–
Anticipated pledges for 2024	–
Subtotal	–
E. Estimated requirements for 2024	2 491.7
F. Estimated surplus/(shortfall) for 2024	(2 491.7)

Indicative resource requirements for the national component

Table A.5.1

Requirements by component and funding availability

(Thousands of United States dollars)

Component	(1) 2022 actual expenditure	(2) 2023 approved budget	(3) January– December 2023 estimated expenditure	Resource growth		(6)=(2)-(4) 2024 estimated requirements ^a
				(4) Amount	(5)=(4)/(2) Percentage	
Expenditure/requirements						
1. Judicial offices	484.8	226.1	95.8	(121.5)	(53.7)	104.6
2. Defence and Victims Support Sections	269.4	194.9	156.2	(7.6)	(3.9)	187.3
3. Office of Administration	3 564.6	1 098.3	1 547.2	1 101.5	100.3	2 199.8
Subtotal, 1	4 318.8	1 519.3	1 799.2	972.4	64.0	2 491.7

<i>Component</i>	(1) 2022 actual expenditure	(2) 2023 approved budget	(3) January– December 2023 estimated expenditure	Resource growth		(6)=(2)-(4) 2024 estimated requirements ^a
				(4) Amount	(5)=(4)/(2) Percentage	
Funds available						
Pledges, contributions and other income	3 871.5	1 520.0	–	–	–	–
Previous year unspent balance	987.2	539.9	–	–	–	540.6
Anticipated pledges	–	–	–	–	–	–
Amount of subvention used or authorized	–	–	–	–	–	–
Subtotal, 2	4 858.7	2 059.9	–	–	–	540.6
Surplus/(shortfall)	539.9	540.6	–	–	–	(1 951.1)

^a The budget for 2024 is subject to review and approval by the group of interested states.

Table A.5.2
Requirements by object of expenditure and funding availability
(Thousands of United States dollars)

<i>Object of expenditure</i>	(1) 2022 actual expenditure	(2) 2023 approved budget ^a	(3) January– December 2023 estimated expenditure	Resource growth		(6)=(2)-(4) 2024 estimated requirements ^a
				(4) Amount	(5) Percentage	
Expenditure/requirements						
Posts	1 965.1	631.6	529.6	205.6	32.6	837.2
Non-staff compensation	339.8	157.9	47.9	(109.1)	(69.1)	48.8
Other staff costs	99.5	–	–	–	–	–
Consultants and experts	141.6	209.8	247.5	179.8	85.7	389.6
Travel of staff	0.3	6.9	3.4	10.1	146.4	17.0
Contractual services	1 086.0	350.9	723.6	165.8	47.2	516.7
General operating expenses	380.4	70.9	61.4	82.3	116.1	153.2
Hospitality	20.2	9.3	12.4	39.0	419.4	48.3
Premises alternation	251.6	53.4	105.0	370.6	694.0	424.0
Training and meeting	34.3	28.6	14.3	28.3	99.0	56.9
Vehicles	–	–	54.2	–	–	–
Total expenditure	4 318.8	1 519.3	1 799.2	972.4	64.0	2 491.7
Funds available						
Pledges, contributions	3 871.5	1 520.0	–	–	–	–
Previous year unspent balance	987.2	539.9	–	–	–	540.6
Anticipated pledges	–	–	–	–	–	–
Total income	4 858.7	2 059.9	–	–	–	540.6
Surplus/(shortfall)	539.9	540.6	–	–	–	(1 951.1)

^a The budget for 2024 is subject to review and approval by the group of interested States.

Table A.5.3
Post requirements: national

<i>Category</i>	<i>Approved 2022</i>	<i>Revised 2023</i>	<i>Proposed^a 2024</i>
Professional and higher			
D-1	11	1	1
P-5	1	–	–
National Professional Officer, level D	13	5	5
National Professional Officer, level C	8	1	2
National Professional Officer/levels A and B	11	3	5
Subtotal	44	10	13
Other levels			
Local level	76	20	22
Subtotal	76	20	22
Total	120	30	35

^a The 2024 budget requirement is subject to review and approval by the group of interested States.

Annex III

Approved budget and actual expenditure – international and national components, 2011–2023

Table A.6

Approved budget and actual expenditure – international component, 2011–2023

(Thousands of United States dollars)

Year	Funding available for the year										
	(1) Approved budget	(2) Balance brought forward	(3) Contributions of the Government of Cambodia	(4) International voluntary contributions	(5) Interest earned and other adjustments	(6) Commitment authority authorized by the General Assembly	(7) Commitment authority used	(8)=(2)+(3)+(4)+(5)+(7) Total funding available for the year	(9) Actual full-year expenditure	(10)=(8)-(9) Unspent balance	(11)=(8)-(9) Commitment authority returned
2011	30 834.7	9 472.5	–	21 458.7	193.8	–	–	31 125.0	22 912.9	8 212.1	–
2012	25 011.7	8 212.2	–	16 576.1	30.2	–	–	24 818.5	23 340.3	1 478.2	–
2013	26 005.1	1 478.2	–	22 903.4	20.4	–	–	24 402.0	23 746.2	655.8	–
2014	23 421.9	655.7	–	16 785.3	–	15 540.0	15 540.0	32 981.0	21 728.1	11 252.9	11 252.9
2015 ^a	27 096.6	(4 287.1)	–	17 760.1	(112.9)	12 100.0	12 100.0	25 460.1	24 038.5	1 421.6	1 421.6
2016 ^a	25 697.7	–	–	13 234.2	(93.1)	12 100.0	12 100.0	25 241.1	23 548.9	1 692.2	1 692.2
2017 ^a	23 763.0	–	–	9 229.8	244.4	11 000.0	11 000.0	20 474.2	20 093.1	381.1	381.1
2018 ^a	17 713.7	–	–	8 411.2	100.9	8 000.0	8 000.0	16 512.1	15 368.3	1 143.8	1 143.8
2019 ^a	16 014.1	–	–	6 271.4	186.1	7 430.8	7 430.8	13 888.3	13 238.4	649.9	649.9 ^b
Annual budget period											
Year	(1) Approved budget	(2) Balance brought forward	(3) Contributions of the Government of Cambodia	(4) International voluntary contributions	(5) Interest earned and other adjustments	(6) Commitment authority authorized by the General Assembly	(7) Commitment authority used	(8)=(2)+(3)+(4)+(5)+(7) Total funding available for the year	(9) Actual full-year expenditure	(10)=(8)-(9) Unspent balance	(11)=(8)-(9) Commitment authority returned
2020 ^c	11 681.6	–	–	4 301.9	61.6	7 000.0	7 000.0	11 363.5	10 783.4	580.1	580.1
2021 ^d	12 874.8	–	–	3 624.5	–	7 000.0	6 682.4	10 306.9	10 306.9	–	–
2022 ^d	8 441.1	–	–	3 496.4	22.6	7 000.0	4 847.7	8 366.7	8 366.7	–	–
2023 ^e	4 528.6	–	–	1 388.8	–	3 809.9	3 139.8	4 528.6	4 528.6	–	–

^a Since 2015, any remaining balances at year-end are to be returned to the regular budget and cannot be carried forward to the next period, under the terms of use of the subvention from the regular budget.

^b The unencumbered balance for 2019 of \$649,900 was returned to Member States in the context of General Assembly resolution 75/254 C.

^c The unencumbered balance for 2020 of \$580,100 was returned to Member States in the context of General Assembly resolution 76/247 C.

^d The amount of subvention used in 2021 and 2022 are reflected in the financial statements for 2021 and 2022, and the financial performance report on the programme budget for 2021 and 2022, respectively.

^e The final expenditures and related utilization of the subvention for 2023 will be reported in the context of the financial performance report on the regular budget for 2023.

Table A.7
Approved budget and actual expenditure – national component, 2011–2023

(Thousands of United States dollars)

Year	Funding available for the year										
	(1) Approved budget	(2) Balance brought forward	(3) Contributions of the Government of Cambodia	(4) International voluntary contributions	(5) Interest earned and other adjustments	(6) Commitment authority authorized by the General Assembly	(7) Commitment authority used	(8)=(2)+(3)+(4)+(5)+(7) Total funding available for the year	(9) Actual full-year expenditure	(10)=(8)-(9) Unspent balance	(11) Commitment authority returned
2011	9 857.9	1 229.9	350.0	7 233.3	–	–	–	8 813.2	9 071.8	(258.6)	–
2012	9 240.5	(258.6)	1 700.0	7 168.7	–	–	–	8 610.1	8 926.6	(316.5)	–
2013	9 370.3	(316.6)	3 600.0	4 481.6	–	–	–	7 765.0	7 523.9	241.1	–
2014	6 380.7	241.2	3 959.0	2 021.5	–	–	–	6 221.7	6 063.3	158.4	–
2015	6 653.8	158.5	4 100.0	2 316.4	–	–	–	6 574.9	6 476.0	98.9	–
2016	6 643.5	98.9	4 150.0	2 350.9	–	–	–	6 599.8	6 561.1	38.7	–
2017	6 371.8	38.7	4 150.0	1 730.3	–	–	–	5 919.0	5 829.7	89.3	–
2018	5 697.8	89.3	4 000.0	1 487.0	–	–	–	5 576.3	5 278.7	297.6	–
2019	5 374.3	297.6	3 900.0	1 003.9	–	–	–	5 201.5	4 941.2	260.3	–
Annual budget period											
Year	(1) Approved budget	(2) Balance brought forward	(3) Contributions of the Government of Cambodia	(4) International voluntary contributions	(5) Interest earned and other adjustments	(6) Commitment authority authorized by the General Assembly	(7) Commitment authority used	(8)=(2)+(3)+(4)+(5)+(7) Total funding available for the year	(9) Actual full-year expenditure	(10)=(8)-(9) Unspent balance	(11) Commitment authority returned
2020	4 870.6	260.3	3 800.0	1 156.4	–	–	–	5 216.7	4 560.1	656.6	–
2021	4 940.1	656.6	3 600.0	1 172.1	–	–	–	5 428.7	4 441.5	987.2	–
2022	4 273.2	987.2	3 400.0	471.5	–	–	–	4 858.7	4 318.8	539.9	–
2023 ^a	1 519.3	539.9	1 520.0	–	–	–	–	2 059.9	1 519.3	540.6	–

^a Reflects the updated status of voluntary contributions and pledges as at 31 August 2023. The final figures will be reflected in the next report.