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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

Twenty-second report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for 2024

I. Introduction and background

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the use of the commitment authority and request for a subvention to the Extraordinary Chambers in the Courts of Cambodia (A/78/515). In his report, the Secretary-General outlines the judicial progress achieved by the Extraordinary Chambers, provides a projection regarding the anticipated use of the approved commitment authority for 2023 and seeks the approval by the General Assembly of an appropriation for a subvention for the international component of the Chambers in the amount of \$2,333,400 for 2024. During its consideration of the report, the Committee received additional information and clarification, concluding with written responses received on 9 November 2023.

2. The Extraordinary Chambers in the Courts of Cambodia were established by an Agreement between the United Nations and the Royal Government of Cambodia, which entered into force in April 2005. The Extraordinary Chambers comprise both national and international components, which are financed separately. The Government of Cambodia is responsible for the salaries and emoluments of the Cambodian judges and local personnel, while those of the international judges, the international co-prosecutor and personnel recruited by the United Nations are to be funded through voluntary contributions.

3. Owing to shortfalls in voluntary contributions, the General Assembly authorized the Secretary-General, as an exceptional measure, to enter into commitments to supplement the voluntary financial resources of the international component for the first time in 2014. Those funds were not drawn upon. Nevertheless, since then, the Assembly has authorized the Secretary-General to enter into commitments for the international component every year (\$12.1 million in 2015, \$12.1 million in 2016,



\$11 million in 2017, \$8 million in 2018, \$7.5 million in 2019, \$7 million each year in 2020, 2021 and 2022, and \$3.8 million in 2023). For 2024, the Secretary-General seeks the approval of the Assembly for a subvention for the international component amounting to \$2,333,400.

II. Completion of the case files

4. The completed judicial activities of the Extraordinary Chambers are set out in paragraphs 6 to 12 of the report of the Secretary-General:

(a) In case 001, against Kaing Guek Eav, alias “Duch”, he passed away in September 2020 while serving the life sentence imposed by the Supreme Court Chamber;

(b) With regard to case 002, against Nuon Chea and Khieu Samphan, it has been severed into two trials. In case 002/01, the Supreme Court Chamber delivered a judgment in November 2016, upholding the sentence of life imprisonment imposed on both of the accused. In case 002/02, against the same accused, a guilty judgment was issued in March 2019. Both accused were sentenced to life imprisonment. Nuon Chea died in August 2019. In 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. The Supreme Court Chamber issued the written judgment in 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 in case 002, thereby completing all judicial processes in the case;

(c) As for case 003, against Meas Muth, 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;

(d) With respect to case 004, against Im Chaem, Ao An and Yim Tith, it has been severed into three cases, one for each charged person:

(i) In case 004/1, against Im Chaem, in 2018 the Pre-Trial Chamber confirmed the dismissal of charges on the basis of a lack of personal jurisdiction, thereby concluding judicial proceedings in the case;

(ii) In case 004/2, against Ao An, the Supreme Court Chamber terminated the case against Ao An in August 2020, when the co-investigating judges sealed and archived case 004/02, thereby concluding judicial proceedings in the case;

(iii) In case 004/3, against Yim Tith, the Supreme Court Chamber terminated the proceedings against Yim Tith in October 2021. On 29 December 2021, the co-investigating judges sealed and archived case 004/3, thereby concluding judicial proceedings in the case.

5. **The Advisory Committee notes that the Extraordinary Chambers have concluded the judicial caseload.**

III. Completion plan and residual road map

6. The Secretary-General provides an update on the completion plan in paragraphs 13 to 26 of his report. The Secretary-General indicates that the Extraordinary Chambers commenced its residual phase in 2023 for an initial period of three years, in line with

the Addendum to the Agreement between the United Nations and the Royal Government of Cambodia.

7. According to the Secretary General and in accordance with 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 the provision of false testimony; supervise the enforcement of sentences and 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 (*ibid.*, para. 16).

8. Upon enquiry, the Advisory Committee was informed that the United Nations and the Royal Government of Cambodia would review the progress on those residual functions to determine whether the Extraordinary Chambers would 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 presently serving a life sentence 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 United Nations and the Government of Cambodia will begin consultations on the above matters in 2024. It is expected that the structure and funding of the international component will be similar to that of 2024 in order to ensure the continuity of these residual activities.

9. Upon enquiry, the Advisory Committee was informed that the Extraordinary Chambers was a hybrid tribunal with both international and national components working hand-in-hand. The Addendum to the Agreement, as approved by the General Assembly, foresees that the residual functions are to be carried out by the same hybrid tribunal. In the residual phase, the international component comprises 27 per cent of the staffing of the Extraordinary Chambers (11 posts). This is the minimum required United Nations staffing to perform the current mandated tasks under the Agreement during the residual phase. However, as operations scale down, tasks and responsibilities are being transferred progressively to the national component, where feasible, allowing for a reduced budget for the international component in line with the aim of facilitating an eventual phase-out of the international component and subsequent closure of the Extraordinary Chambers when the residual functions have been completed. **The Advisory Committee notes that the Extraordinary Chambers have entered into the residual phase, which is envisaged to initially last three years, and trusts that the consultations between the United Nations and the Government of Cambodia will achieve increased national ownership and acceleration of transfer of responsibilities from the international component to the national component, while at the same time ensuring a tailored approach in terms of matching staffing and operational requirements to the reduced scope of activities. The Committee trusts that updates in this regard, with the planning details and possible future scenarios, will be included in future reports of the Secretary-General.**

10. The Advisory Committee was informed, upon enquiry, that expenditure-generating assets of the United Nations had been contoured to the operational requirements of the Extraordinary Chambers over the past few years as judicial operations drew down. Those assets that are no longer required have been written off and disposed of in accordance with the Financial Regulations and Rules of the United Nations. In preparation for the residual period, at the end of 2022 approximately 6,946

assets were disposed of under the United Nations framework, including 8 vehicles, 4,758 items of office furniture and machinery and 2,180 information and communications technology equipment items. In 2023, 275 information and communications technology equipment items are expected to be disposed of, while 31 weapons and additional non-required security equipment items are in the process of being disposed of. The agreed framework of the Extraordinary Chambers requires that specific undertakings shall be implemented by the United Nations (e.g., safety and security and information technology). Although such assets remain the property of the United Nations until the end of the residual functions, their volume is scaled strictly to the daily operational requirements of the Extraordinary Chambers. **The Advisory Committee notes that the asset holdings of the Extraordinary Chambers should be commensurate with the reduced scope of activities as it proceeds into its residual phase. The Committee trusts that the Secretary-General, in future reports, will provide disaggregated information on the disposition of all assets, including the nominal and depreciated value of all assets and those gifted/donated and written off, as well as the revenue generated by and the costs recovered from the assets transferred to other entities, if any.**

11. Upon enquiry, the Advisory Committee was informed that enforcement of Extraordinary Chambers-imposed sentences fell to the Government of Cambodia to administer, in line with rule 113 of the internal rules of the Extraordinary Chambers and Cambodian law. Cost associated with such enforcement is not included in the Extraordinary Chambers budget but rather in the budget of the Department of Prisons of the Ministry of Interior. The last person convicted, namely, Khieu Samphan, was transferred to national custody in January 2023 to serve the remainder of his life sentence at National Correction Centre #1 (Kandal Provincial Prison), operated by the Department. Given that the Extraordinary Chambers no longer holds any person in detention, there is, in 2024, no budgetary funding relating to such activity except for medical expenses, which fall under the national component. The responsibility of the Extraordinary Chambers is limited to supervising the enforcement of the sentence. This activity is conducted as required by (and funded under) the Office of the Co-Prosecutors in accordance with rule 115 of the internal rules.

12. The Advisory Committee was also informed that, through the Victims Support Section and Witness and Expert Support Unit, the Extraordinary Chambers actively maintained direct and indirect contact (through regional focal points and mental health organizations) with all witnesses and civil parties, many of whom continued to reside in close proximity to alleged perpetrators of Khmer Rouge atrocities. This sustained dialogue canvasses individual welfare and security concerns, including addressing those concerns not capable of being addressed by local authorities. The judges of the Extraordinary Chambers have not been formally seized of any witness or victim protection matters recently.

13. In the context of document management, the Advisory Committee was informed, upon enquiry, that, under article 3 (3) of the Addendum to the Agreement between the United Nations and the Royal Government of Cambodia, both the United Nations and the Government shall each have a complete set of the archives of the Extraordinary Chambers, including all documents and materials. Since its inception, the Extraordinary Chambers has digitized all case file documents, and there is no backlog of documents requiring digitization. The Extraordinary Chambers is undertaking work on an online archive and legacy website to secure a lasting legacy for the case records of the Extraordinary Chambers and information on its operations. The United Nations and the Government will discuss the issue of the legacy of the archives and their dissemination as part of their review of the residual functions of the Extraordinary Chambers under article 2 (2) of the Addendum. The Secretariat has not considered establishing a global arrangement for the management of archives of

all the existing residual tribunals because the disposition of the archives of each tribunal will depend on the outcome of discussions between the United Nations and the relevant States. Running costs relating to keeping digitized case file documents accessible to the judiciary, the parties and the public are included in the overall Extraordinary Chambers budget under the budget classes of contractual services (\$263,805) and general operating costs (\$125,751).

14. **The Advisory Committee reiterates its view that the archives of the Extraordinary Chambers serve as an important component of international humanitarian law and that all efforts should be pursued to ensure accessibility for the general public. The Committee calls upon all Member States to support the historic preservation and conservation of the archives as a shared global responsibility to advance the cause of international justice (see also [A/77/7/Add.17](#), para. 9).**

IV. Financial situation of the Extraordinary Chambers in the Courts of Cambodia

Voluntary contributions

15. The Secretary-General provides an update on the major fundraising activities in paragraphs 29 to 31 of his report. He indicates that voluntary contributions for the international component continued to decline, falling from \$17.7 million in 2015 (65 per cent of the approved budget) to \$13.1 million in 2016 (51 per cent of the approved budget), to \$9.4 million in 2017 (30 per cent of the approved budget), to \$8.4 million in 2018 (47 per cent of the approved budget), to \$6.2 million in 2019 (39 per cent of the budget), to \$4.4 million in 2020 (38 per cent of the approved budget), to \$3.6 million in 2021 (28 per cent of the approved budget) and to \$3.5 million in 2022 (42 per cent of the approved budget). For 2023, the levels of voluntary contributions are estimated at \$1.4 million (31 per cent of the approved budget).

16. **The Advisory Committee notes the steady decline in the levels of voluntary contributions from 65 per cent of the approved 2015 budget to 31 per cent of the approved budget in 2023 and reiterates the ongoing need for intensified fundraising efforts to support the residual activities of the Extraordinary 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/77/7/Add.17](#), para. 11, [A/76/7/Add.12](#), para. 12, [A/74/7/Add.16](#), para. 25, and [A/73/448](#), para. 25).**

17. Upon enquiry, the Advisory Committee was informed that it had been a long-standing position of the Secretariat that the core activities of United Nations ad hoc and hybrid courts should not be funded by private sources in order to avoid undermining their appearance of impartiality and independence. The acceptance of such contributions could lead to the impartiality and independence of judges, prosecutors or defence counsel being questioned through motions before the Extraordinary Chambers or put in question the independence and impartiality of the institution as such. Nevertheless, funding from private sources could be envisaged for non-core activities. This potential funding avenue would, however, not address the issue of funding for the core activities of the Extraordinary Chambers. Some limited funding was received by the Extraordinary Chambers in the past for non-core activity.¹ These contributions include foundations and private entities. The Extraordinary

¹ See "Summary of contribution to date by donors as at 30 September 2023". Available at www.eccc.gov.kh/en/about-eccc/finances/summary-contributions-date-donors-30-september-2023.

Chambers is reaching out to national private sector entities to support its non-core outreach activities. **The Advisory Committee emphasizes the importance of maintaining the impartiality of the Extraordinary Chambers and further recalls the General Assembly's request (resolution 77/263, part IV, para. 8) for all Member States to provide continuing and additional voluntary support for both the international and national components of the Chambers in support of the expeditious completion of the mandate of the Chambers.**

18. The Secretary-General notes that, 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 Government is responsible for defraying the costs of the national component, including the salaries of national personnel, utilities and service expenses of the Chambers (A/78/515, para. 28). **The Advisory Committee notes with appreciation the sustained level of national commitment and responsibility of the Government of Cambodia for the work of the Extraordinary Chambers and acknowledges its continuing contributions to the functioning of the Chambers (see also A/77/7/Add.17, para. 12, and A/76/7/Add.12, para. 13).**

Use of the commitment authority

19. In its resolution 76/246, the General Assembly authorized the Secretary-General to enter into commitments in an amount not to exceed \$7,000,000 to supplement the voluntary financial resources of the Extraordinary Chambers in 2022. As at 31 December 2022, total expenditure amounted to \$8,366,700, which was covered by voluntary contributions and other income (\$3,519,000) and resources drawn from the subvention (\$4,847,700).

20. In its resolution 77/263, the General Assembly also authorized the Secretary-General to enter into commitments in an amount not to exceed \$3,809,900 to supplement the voluntary financial resources of the Extraordinary Chambers in 2023. Upon enquiry, the Advisory Committee was informed that expenditure had amounted to \$2,914,400 (76.5 per cent of the 2023 approved commitments) as at 30 September 2023. Total Extraordinary Chambers expenditure at the end of 2023 is estimated to be \$4,528,600. The Extraordinary Chambers intends to cover the expenditure by using the anticipated pledges, contributions and other income (\$1,388,800) and drawing an amount of \$3,139,800 from the commitment authority (A/78/515, para. 35 and table 1).

21. Upon enquiry, the Advisory Committee was provided with a table (see annex to the present report) showing the requirements by component and funding availability as at 30 September 2023 and projected from 1 October to 31 December 2023. **The Advisory Committee trusts that the commitment authority will be used only as a spending ceiling to supplement shortages in voluntary funding and that any unencumbered balance for 2023 will be returned to Member States as soon as possible (see also A/77/7/Add.17, para. 15, and A/76/7/Add.12, para. 16).**

V. Requirements and subvention request for 2024

Budget requirements

22. The Secretary-General indicates that proposed resource requirements for 2024 amount to \$2,639,700, representing a decrease of \$1,888,900 (or 41.7 per cent) compared with the projected expenditure of \$4,528,600 for 2023 (A/78/515, table 2). The table in the annex to the present report provides an account of the financial

performance for the international component of the Extraordinary Chambers for 2022 and 2023 to date and a comparison with the estimated 2024 requirements.

23. The proposed post resources of \$1,292,400, which represent a decrease of \$202,100 (or 13.5 per cent) compared with the estimated expenditure of \$1,547,500 for 2023, would provide for the continuation of 11 posts (1 D-1, 1 P-4, 1 P-3, 4 National Professional Officer and 4 Local level) (ibid., para. 39 and table 3). According to the Secretary-General (ibid., para. 39) and the supplementary information provided to the Advisory Committee, the following post changes are proposed for 2024:

(a) With the significant reduction in judicial work projected for 2024, it is proposed that one post of Legal Officer (P-4) be abolished in the Supreme Court Chamber, reflecting a decrease of \$216,400 compared with the 2023 approved budget;

(b) The net increase of \$14,300 compared with the 2023 approved budget is due mainly to adjustments in standard salary costs and the reclassification of two national posts, which is offset by the nationalization of one Field Service post in the Security and Safety Section:

(i) Reclassification of one post in the Budget and Finance Section (\$9,400) and one post in the Court Management Section (\$11,500);

(ii) Nationalization of one international Field Service post to a National Professional Officer post in the Security and Safety Section;

(iii) Establishment of one post of Security Assistant (Local level) to support international personnel implementing residual functions in the field.

24. Upon enquiry, the Advisory Committee was informed that the reclassification of the two national posts was on account of the increased complexity of the functions due to the transfer of specific support previously provided from the Department of Economic and Social Affairs to the United Nations Assistance to the Khmer Rouge Trials (see para. 30 below) and the drawdown of assets and gradual handover of functions to the national authorities. This is amplified further by the need to maintain separate roles to comply with the segregation of responsibilities pertaining to property management functions and certifying authority, under the Financial Regulations and Rules of the United Nations. The Committee was also informed, upon enquiry, that the annual cost of the establishment of the post of Security Assistant (Local level) would be \$58,100. The savings from the nationalization of the international Field Service post would be \$112,300, which would result in net savings of \$54,200. The Committee was further informed that post actions were not mentioned in the recommendations of the Secretary-General made in his report to the General Assembly because the subvention was presented as a grant that contributed to the overall international budget of the Extraordinary Chambers. **The Advisory Committee, while noting the explanations provided, considers that the grant modality of the subvention has an impact on oversight and reduces the transparency of the requests for resources. The Committee is of the view that staffing changes in the international component may have a bearing on the level of the resources requested under subvention from the Member States and, accordingly, should be routinely supported by full and consistent information, including justifications for changes and cost implications (see also A/77/7, para. 22).**

25. The proposed non-post resources amount to \$1,347,300, which represent a decrease of \$1,633,800 (or 54.8 per cent) compared with projected expenditure for 2023. The overall decrease vis-à-vis projected expenditure reflects decreases under non-staff compensation (\$253,500), consultants and experts (\$423,600), furniture and equipment (\$351,300), general operating expenses (\$676,100) and contractual services (\$73,600) (see also A/78/515, table 2).

26. Upon enquiry, the Advisory Committee was informed that, in the context of travel-related resources, the amount of \$14,400 in 2024 was requested for travel to United Nations Headquarters for budget meetings and deliberations with the principal donors' group. The amount of \$50,000 is required for in-country information dissemination activities, a core residual function. Aside from dissemination activities conducted centrally from its residual premises, the Extraordinary Chambers will, in 2024, undertake community visits to civil parties and victims of the Khmer Rouge regime nationwide. These outreach activities will implement 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. The cost of travel covers a total of 750 in-country travel days (daily substance allowance at Cambodian rates (\$62) and incidentals), allowing for outreach activities across all 25 provinces of Cambodia. **The Advisory Committee is of the view that, in the context of a persistent funding shortfall, the Extraordinary Chambers should limit strictly travel requirements and increase the use of hybrid or virtual modalities, whenever possible. The Committee also trusts that efforts will be made, in close cooperation with the host country, to enhance national ownership for in-country dissemination activities during the residual phase.**

Subvention request

27. The Secretary-General indicates that, the fundraising efforts notwithstanding, minimal contributions have been received for the 2023 fiscal year and that there are limited prospects for more pledges to be made. Consequently, the Secretary-General is seeking the approval of the General Assembly for a subvention from the regular budget in the amount of \$2,333,400 (against a proposed budget of \$2,639,700 and taking into account estimated voluntary contributions of \$306,300) to cover the major international component requirements of the Extraordinary Chambers ([A/78/515](#), paras. 41 and 52 (a)–(e)).

28. **The Advisory Committee recalls that the Extraordinary Chambers have been established on the basis of voluntary funding, while the subventions were to serve as exceptional measures, and notes that, instead, the subvention has become the main modality for financial support to the international component of the Chambers. The Committee maintains its view that the subvention to the Extraordinary Chambers should remain a commitment authority so as not to disincentivize voluntary contributions (see also [A/77/7/Add.17](#), para. 27, and [A/76/7/Add.12](#), para. 25).**

VI. Other matters

End-of-service liabilities

29. The Secretary-General indicates that end-of-service liabilities for staff in the international component would amount to \$216,900 ([A/78/515](#), para. 43). **Bearing in mind that the General Assembly decided to establish the Extraordinary Chambers on the basis of voluntary funding, the Advisory Committee still considers that it would be for the Assembly to decide, as a matter of policy, the appropriate source and modality of funding for the end-of-service liabilities of the judges and staff members (see [A/77/7/Add.17](#), para. 29, [A/76/7/Add.12](#), para. 28, [A/75/7/Add.19](#), para. 29, and [A/74/7/Add.16](#), para. 27).**

Operational, budgetary and financial interaction with the United Nations Assistance to the Khmer Rouge Trials

30. The Secretary-General indicates that efforts to seek a single entity of the Secretariat overseeing the operational, budgetary and financial interactions with the United Nations Assistance to the Khmer Rouge Trials are ongoing. In 2024, the United Nations Assistance to the Khmer Rouge Trials will assume the functions of donor support and trust fund management, previously handled by the Department of Economic and Social Affairs. The Secretary-General indicates in his report that the Office of Legal Affairs, the Department and the Office of the Controller continue to provide guidance and assistance to the United Nations Assistance to the Khmer Rouge Trials on operational and administrative matters (*ibid.*, paras. 45–47). **The Advisory Committee notes the planned transfer of trust fund management functions from Department of Economic and Social Affairs to the United Nations Assistance to the Khmer Rouge Trials. The Committee trusts that more significant functions will undergo a transition in the future and that updated information will be provided to the General Assembly for its consideration at its seventy-ninth session.**

VII. Conclusion and recommendations

31. Subject to its observations and recommendations above, the Advisory Committee recommends that the General Assembly authorize the Secretary-General to enter into commitments in an amount not to exceed \$2,100,100 to supplement the voluntary financial resources of the international component for the period from 1 January to 31 December 2024 as a bridging mechanism, in lieu of appropriation. This reflects a 10 per cent reduction from the requested subvention of \$2,333,400 based on the actual amounts drawn from the commitment authority in 2022 and the projections provided for 2023.

32. The Advisory Committee reiterates that the final use of the commitment authority will depend upon the receipt of voluntary contributions from donors and continues to stress that its recommendations are made on the basis that:

- (a) The Secretary-General engages in all efforts to increase the level of voluntary contributions;
- (b) Should voluntary contributions be received in excess of the remaining requirements for the Extraordinary Chambers for 2024, any regular budget funds provided to the Chambers for this period would be refunded to the United Nations;
- (c) Appropriate measures for achieving operational savings and efficiencies in the Extraordinary Chambers are in place;
- (d) The Extraordinary Chambers engage in all efforts to actively preserve the legacy of the Chambers and enhance national ownership;
- (e) Appropriate monitoring and reporting arrangements are in place to ensure an incremental release of funds to the Extraordinary Chambers, based on their monthly cash position;
- (f) The Secretary-General continues his efforts to ensure that the terms of the Agreement between the United Nations and the Royal Government of Cambodia are observed.

Annex

Financial resources for the international component of the Extraordinary Chambers

(Thousands of United States dollars)

	(1) 2022 actual expenditure	(2) 2023 approved budget	(3) 2023 January– September expenditure	(4) 2023 October– December estimated expenditure	(5)=(3)+(4) 2023 January– December estimated expenditure	Resource growth		(8)=(2)+(6) 2024 estimated requirement ^a
						(6) Amount	(7)=(6)/(2) Percentage	
Judicial offices	2 048.9	957.8	555.8	170.5	726.3	(916.4)	(95.7)	41.4
Defence and Victims Support Sections	255.2	620.3	349.0	71.2	420.2	(620.3)	(100.0)	–
Office of Administration	6 062.6	2 950.5	2 009.6	1 372.5	3 382.1	(352.2)	(11.9)	2 598.3
Subtotal (1)	8 366.7	4 528.6	2 914.4	1 614.2	4 528.6	(1 888.9)	(41.7)	2 639.7
Pledges, contributions and other income	3 519.0	1 388.8	–	–	–	–	–	306.3
Previous year's unspent balance	–	–	–	–	–	–	–	–
Anticipated pledges	–	–	–	–	–	–	–	–
Amount of subvention used or authorized ^b	4 847.7	3 139.8	–	–	–	–	–	–
Subtotal (2)	8 366.7	4 528.6	–	–	–	–	–	306.3
Surplus/(shortfall)								(2 333.4)

^a The 2024 and 2023 budgets are subject to review and approval by the group of interested States.^b The amount of subvention used in 2022 is reflected in the financial performance report on the programme budget for 2022. The final expenditure for 2023 and related amount of subvention used will be reported in the context of the financial performance report on the regular budget for 2023.