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Agenda item 139

### Proposed programme budget for 2025

## **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 the Extraordinary Chambers in the Courts of Cambodia ([A/78/515](#)), the Secretary-General identified progress made in the residual work of the Extraordinary Chambers. The Secretary-General also highlighted the continuing financial challenges facing both the international and the national components of the Extraordinary Chambers and requested the approval of a subvention of up to \$2.3 million for 2024.

By its resolution [78/253](#), the General Assembly authorized the Secretary-General, as an exceptional measure, to enter into commitments in an amount not to exceed \$2.2 million to supplement the voluntary financial resources of the international component of the Extraordinary Chambers for the period from 1 January to 31 December 2024 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 progress made by the Extraordinary Chambers since the previous report, provides a projection regarding the anticipated use of the commitment authority for 2024, presents information on the proposed budget of the Extraordinary Chambers for 2025 and seeks approval by the General Assembly of an appropriation for a subvention for the international component of the Extraordinary Chambers in the amount of \$2.0 million for 2025.



## I. Introduction

1. Since its 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 [A/59/432/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](#), [A/77/513](#) and [A/78/515](#)), the Extraordinary Chambers have achieved substantial progress towards fulfilling their mandate. Since the previous report of the Secretary-General, the Extraordinary Chambers continued their residual functions in line 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 was approved by the General Assembly in its resolution [75/257](#) B and entered into force on 22 December 2021.

2. Considerable financial challenges continue to exist with regard to the Extraordinary Chambers. It has proved to be difficult to attract the requisite voluntary funding to cover fully the costs of the international component for 2024. 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 \$1.8 million of the \$2.2 million commitment authority by the end of 2024. Regarding the national component, the financial contributions from the Government of Cambodia have stabilized the funding situation of that component for 2024.

3. For 2025, the estimated budget for the international component amounts to \$2.4 million. To date, the Extraordinary Chambers have received voluntary contributions and pledges in the amount of \$0.4 million for the international component for 2025. The international component therefore seeks a subvention in the amount of \$2.0 million that would enable the Extraordinary 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.

## II. Completion of the case files<sup>1</sup>

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

4. 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 and Ieng Thirith

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

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<sup>1</sup> For additional details regarding the history of these cases, see the report of the Secretary-General on the residual functions of the Extraordinary Chambers ([A/77/789](#)) and the Secretary-General's 2022 request for a subvention to the Extraordinary Chambers ([A/77/513](#)).

6. 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 handed down by the Trial Chamber.<sup>2</sup> 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. The Trial 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 their sentences in cases 002/01 and 002/02 being merged 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 Supreme Court 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.

7. Following the issuance of the appeal judgment in case 002/02, on 28 April 2023 the Supreme Court Chamber, as part of the judicial process, ordered the reclassification of more than 24,000 documents (comprising over 260,000 pages) in the case and on 14 June 2024 it released the final batch of the reclassified documents (see para. 16 below).

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

8. 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.

9. In respect of case 004/02, against Ao An, in accordance with the Pre-Trial Chamber's unanimous consideration that the issuance of two conflicting 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. The Supreme Court Chamber is engaged in the reclassification of case file documents in case 004/02 at the time of writing the present report (see para. 17 below).

10. In respect of case 003, against Meas Muth, in accordance with the Pre-Trial Chamber's unanimous consideration 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

<sup>2</sup> 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 terminated upon his death in March 2013.

20 December 2021, the co-investigating judges sealed and archived case 003, thereby concluding judicial proceedings in the case.

11. In respect of case 004, against Yim Tith, in accordance with the Pre-Trial Chamber's unanimous consideration 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

12. By its resolution [75/257](#) B, the General Assembly approved an addendum to the Agreement between the United Nations and the Royal Government of Cambodia, which was focused on transitional measures and the residual functions of the Extraordinary Chambers. The addendum was signed by the United Nations and the Government of Cambodia in August 2021 and entered into force in December 2021.

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

14. As set out in the Addendum, the United Nations and the Government of Cambodia will 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 began consultations on this matter in 2024 and, pursuant to General Assembly resolution [77/299](#), the Secretary-General will submit a report to the Assembly at its seventy-ninth session on the implementation of the Addendum.

15. As part of their residual functions in 2024, the Extraordinary Chambers continued to supervise the enforcement of the sentence of Khieu Samphan with respect to the remainder of his life sentence and monitor his treatment in accordance with the Addendum. Individual notification of civil parties living throughout Cambodia and abroad commenced in 2024 and will continue in 2025 until completed.

16. The Extraordinary Chambers have completed their review of more than 24,000 documents in case 002, comprising over 260,000 pages, the vast majority of which have required review and redaction to protect sensitive information about victim-survivors and witnesses, many of whom reside in close proximity to former members of the Khmer Rouge. As of writing, the reclassification order in case 002 (see para. 7

above) has been fully implemented with regard to all electronic records, while work will continue to update the paper collection in 2025.

17. The Extraordinary Chambers are engaged in the review of documents related to case 004/02 for declassification pursuant to a request by the international co-prosecutor. In May 2023, the Supreme Court Chamber adopted a standardized review methodology to ensure consistency between all case files and on 22 August 2024 issued an order for the review and possible reclassification of 35,461 records comprising over 422,267 pages. Owing to the large volume of physical records to be updated in case 002 and reviewed in case 004/02, the reclassification and permanent archiving of the documents are projected to continue throughout 2025. In addition, the Supreme Court Chamber continues to consider the request by the international co-prosecutor for the Chamber to formulate a policy that would govern access to all records that remain classified as confidential or strictly confidential after all requests for declassification have been resolved. Furthermore, on 30 August 2024 the Chamber invited the parties in case 003 to submit their observations on the possible review and reclassification of 24,447 records comprising 388,954 pages filed in that case. Additional requests by the parties or decisions of the Supreme Court Chamber may follow throughout the residual mandate.

18. Following their relocation to premises identified for the residual functions in central Phnom Penh, the Extraordinary Chambers took steps to address environmental, structural and spatial requirements at the new premises to ensure the longer-term preservation of the archives. Refurbishment and outfitting of a permanent archive repository were completed in April 2024 with the delivery and assembly of compact shelves, and all case files were transferred to the secure, climate- and humidity-controlled environment for storage. In addition, in a joint venture with the governmental Legal Documentation Centre, a Resource Centre to provide a free and public access point to the archives of the Extraordinary Chambers was opened in 2024, including a multifunction space for information dissemination, outreach and learning and a public consultation space for civil parties and their representatives and associations and for civil society partners and non-governmental organizations working with the Extraordinary Chambers. Work continues on the remaining components of the Resource Centre, which will include information and exhibition areas, space for memorialization and remembrance for the victims of the Khmer Rouge regime and workspace for outreach activities and victims. It is expected that these components will be completed and available to the public in late 2025.

19. The Extraordinary Chambers continue to disseminate information to the public regarding the Extraordinary Chambers pursuant to article 2 (1) of the Addendum, including: production of informational booklets for civil parties detailing judicial developments in cases 001 and 002; updated outreach materials about the Extraordinary Chambers, including flash cards, videos, informational booklets and social media content for the general public; a children's guide to the Extraordinary Chambers; a factual guide on the establishment, operation and caseload of the Extraordinary Chambers for the general public; commencement of work on a comprehensive catalogue of the Extraordinary Chambers's jurisprudence for practitioners and students; and 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.

20. In 2024, the Extraordinary Chambers launched their nationwide outreach campaign, covering all 25 provinces of Cambodia, with 33 locations in eight provinces outside Phnom Penh visited to date. An intercity bus acts as a mobile extension of the Resource Centre and is outfitted with physical and digital resources of the Extraordinary Chambers, actively disseminates information, engages with civil parties, witnesses and victims and raises awareness about the Extraordinary Chambers

and their work among youth, while engaging in intergenerational dialogue with communities. This outreach directly addresses the preponderance of requests from victim-survivors and stakeholders of the Extraordinary Chambers, as described in the advisory report on residual activities related to victims<sup>3</sup> and the subsequent report on the three-day stakeholder workshop on work related to victims during the residual phase.<sup>4</sup>

21. In 2025, public outreach will include implementation, in whole or in part, of the recommendations made by the workshop in May 2022 for broader engagement and cooperation with civil society organizations outside Phnom Penh by the Extraordinary Chambers; 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 denialism, misinformation and political revisionism with regard to the heinous crimes of the Khmer Rouge regime, in particular the genocides against the minority Vietnamese and Cham populations.

22. The Extraordinary Chambers will continue to maintain, preserve and manage the archives in 2025, 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 the archives, the Extraordinary Chambers will continue their ongoing work related to reclassification and permanent archiving of reclassified documents. Server upgrades have enabled 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 will be accessible to the public upon the launch of the new legacy website in early 2025.

23. In terms of legacy, a reconceived public website is expected to be launched initially later in 2024, incorporating key information about the establishment, operations and legal contributions of the Extraordinary Chambers. Following a period to solicit feedback from the public, it will be finalized in 2025 after having addressed the comments and suggestions of those users, to ensure its usability within the Cambodian population. 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 young population predominantly reliant on smartphones, laptops and interactive content for information. In addition to general information, the new website will feature a lexicon comprising more than 1,600 legal terms and subject matter phrases used, developed and refined by the Extraordinary Chambers during their judicial phase in English, French and Khmer, a factual guide on the Extraordinary Chambers, a 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 other things. The website will be launched alongside a portal with direct public access to the judicial database of declassified records, which will prevent the need for documents to be manually uploaded to the website.

<sup>3</sup> Ottara You and Claudia Fenz, Co-Rapporteurs on Residual Functions related to Victims, “Victim-related activities of the ECCC during the residual phase: advisory report”, 1 December 2021, available at <https://eccc.gov.kh/en/publication/co-rapporteurs-victims-advisory-report>. The submissions received in response to a call for contributions to the report by the Co-Rapporteurs are available at [www.eccc.gov.kh/en/publication/annex-2-co-rapporteurs-call-contribution-ideas-and-submissions-received](http://www.eccc.gov.kh/en/publication/annex-2-co-rapporteurs-call-contribution-ideas-and-submissions-received).

<sup>4</sup> 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”, 15 July 2022.

24. Other tasks in 2025 under article 2 (1) of the Addendum will include the monitoring 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, implementing partners have expressed difficulty in maintaining a public record of their initiatives going forward. The Extraordinary Chambers took stock of all endorsed judicial reparations in 2024, memorializing these and disseminating them in the form of a mobile exhibition during field outreach. In 2025, space will be made available at the Resource Centre in Phnom Penh for implementing partners to exhibit their projects and activities related to the Extraordinary Chambers. The Extraordinary Chambers will partner with implementing organizations to showcase select endorsed reparations across the country, particularly those with creative and performing arts elements relating to the Extraordinary Chambers, bringing these to the public where possible. Such action will continue to fulfil the declared desire of civil parties and civil society organizations to maintain, build upon and memorialize established initiatives during the phase of the residual functions of the Extraordinary Chambers,<sup>5</sup> while also preserving them for future generations through a permanent exhibition at the Resource Centre.

25. In addition, the Extraordinary Chambers will continue to monitor the effectiveness of ongoing protective measures that have been ordered related to all cases, identify any related actual or suspected interference with administration of justice issues and report to the chambers, as required. In 2024, outreach commenced to the 196 witnesses who testified at trial and reside in Cambodia and will continue in 2025 so as to take stock of protective measures and security or safety concerns, and to disseminate information about the finalization of related cases.

#### **IV. Current financial position and fundraising efforts**

26. Previous reports of the Secretary-General have highlighted to Member States the financial challenges faced by the Extraordinary Chambers. These challenges have continued in 2024. While the contributions from the Government of Cambodia for the national component have been steady since 2014, the financial situation of the international component remains uncertain.

27. 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 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 resolution [78/253](#), the General Assembly encouraged all Member States to provide continuing and additional voluntary support for the Extraordinary 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 2024**

28. The Extraordinary Chambers continued to pursue the fundraising strategy developed during 2016 to broaden the donor base and to maintain the support of

<sup>5</sup> Ottara You and Claudia Fenz, “Victim-related activities of the ECCC”.



traditional donors. Senior officials of the Government of Cambodia continue their fundraising efforts with donors in the capital on a regular basis.

29. The Secretariat has continued to pursue fundraising efforts through communication with diplomatic missions. To broaden and maintain the existing donor base, the Secretary-General sent a letter to the permanent missions of all Member States on 26 August 2024, seeking their financial support for the Extraordinary Chambers. In addition, the Coordinator of 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. In February and March of 2024, the Coordinator wrote to 131 accredited diplomatic missions to Cambodia inviting their engagement with the Extraordinary Chambers.<sup>6</sup> Furthermore, in July 2024, the United Nations Legal Counsel met with members of the Friends of the Extraordinary Chambers in Phnom Penh and appealed for their continued financial support. Regular consultations between the Secretariat and the members of the principal donors group in New York have taken place throughout the reporting period in order to maintain their contributions.

30. 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 approved budget), \$4.4 million in 2020 (38 per cent of the approved budget), \$3.6 million in 2021 (28 per cent of the approved budget) and \$3.5 million in 2022 (42 per cent of the approved budget), and further declined to \$1.5 million in 2023 (33 per cent of the approved budget). For 2024, the level of voluntary contributions is estimated at \$0.8 million (31 per cent of the approved budget).

#### **Financial situation and use of the commitment authority**

31. The General Assembly approved a commitment authority of \$15.5 million for the international component 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, \$7.0 million for 2022, \$3.8 million for 2023 and \$2.2 million for 2024, 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.

32. The General Assembly, in section IV of its resolution [77/263](#) A, authorized the Secretary-General 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. Based on the final expenditures for 2023, and after accounting for voluntary financial resources received, the Secretary-General utilized an amount of \$2,977,296 from the subvention to supplement the voluntary financial resources. The expenditure is reported in the audited financial statements and the financial performance report on the programme budget for 2023 ([A/79/83](#)).

<sup>6</sup> By 31 August 2024, seven missions had visited the Extraordinary Chambers and were encouraged to support its mandate.



33. The commitment authority has functioned as a bridging financing mechanism, permitting the United Nations to extend the contracts of 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 was able to extend staff contracts for the international component of the Extraordinary Chambers for the complete year in both 2023 and 2024, thereby stabilizing its workforce.

34. The group of interested States approved the budget for 2024, amounting to \$2.6 million for the international component and \$2.5 million for the national component. To date, voluntary contributions of \$0.8 million have been received for the international component. Based on projected expenditures, it is anticipated that \$1.8 million will be utilized from the approved commitment authority of \$2.2 million by the end of 2024. For the national component, contributions of \$2.5 million have been received from the Government of Cambodia, which together with \$0.3 million carried forward from 2023, is sufficient to secure the operations of the national component of the Extraordinary Chambers until the end of 2024.

## **V. Funding requirements of the Extraordinary Chambers for 2025**

35. 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 Government of Cambodia being responsible for funding the national component, including through contributions from the international community for this purpose. The budget proposal for 2025 is aligned with the resource requirements to support mandated judicial and non-judicial work plans.

36. The budget proposal, which is subject to review by the principal donors group and the Steering Committee and 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/78/7/Add.21](#)), as endorsed by the General Assembly in its resolution [78/253](#). Details of the recommendations and actions taken by the Extraordinary Chambers are provided in annex I to the present report.

37. The budget proposal for 2025, as indicated in tables 1 to 3 below, reflects the resources for the international component, including staff resources, for the operation of the Extraordinary Chambers throughout the year. Additional 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)

<i>Component</i>	<i>Actual expenditure (2023)</i>	<i>Approved budget (2024)</i>	<i>Estimated expenditure (January–December 2024)</i>	<i>Resource change</i>		<i>Estimated requirements (2025)<sup>a</sup></i>
				<i>Amount</i>	<i>Percentage</i>	
	(1)	(2)	(3)	(4)=(6)-(2)	(5)=(4)÷(2)	(6)
<b>Expenditure/requirements</b>						
Judicial offices	865.3	41.4	26.4	(20.9)	(50.5)	20.5
Defence and Victims Support Sections	493.9	–	–	–	–	–
Office of Administration	3 102.4	2 598.3	2 613.3	(264.0)	(10.2)	2 334.3
<b>Subtotal 1</b>	<b>4 461.6</b>	<b>2 639.7</b>	<b>2 639.7</b>	<b>(284.9)</b>	<b>(10.8)</b>	<b>2 354.8</b>
<b>Funds available</b>						
Pledges, contributions and other income	1 484.3	810.6	–	–	–	400.4 <sup>b</sup>
Previous year unspent balance	–	–	–	–	–	–
Anticipated pledges	–	–	–	–	–	–
Amount of subvention used or authorized	2 977.3 <sup>c</sup>	1 829.1 <sup>d</sup>	–	–	–	–
<b>Subtotal 2</b>	<b>4 461.6</b>	<b>2 639.7</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>400.4</b>
<b>Surplus/(shortfall)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(1 954.4)</b>

<sup>a</sup> The 2025 budget requirement is subject to review and approval by the group of interested states.

<sup>b</sup> Comprising pledges from Germany (\$273,823 (€250,000)) and Norway (\$92,764 (Nkr 1 million)), revalued as at 15 August 2024, and received contributions from Austria (\$27,358 (€25,000)) and Czechia (\$6,428 (CZK 150,000)).

<sup>c</sup> Amount of subvention actually used in 2023, as reflected in the financial performance report on the programme budget for 2023.

<sup>d</sup> Amount of subvention projected to be used in 2024 from the authorized commitment authority of \$2.2 million. The final expenditure for 2024 and related actual amount of subvention utilized will be reported in the context of the financial performance report on the regular budget for 2024.

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

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>Actual expenditure (2023)</i>	<i>Approved budget (2024)</i>	<i>Estimated expenditure (January–December 2024)</i>	<i>Resource change</i>		<i>Estimated requirements (2025)<sup>a</sup></i>
				<i>Amount</i>	<i>Percentage</i>	
	(1)	(2)	(3)	(4)=(6)-(2)	(5)=(4)÷(2)	(6)
Posts	1 462.4	1 292.4	1 159.8	141.2	10.9	1 433.6
Non-staff compensation	300.2	41.4	26.4	(20.9)	(50.5)	20.5
Consultants and experts	786.3	229.6	454.2	–	–	229.6
Travel of staff	21.6	64.4	64.3	–	–	64.4
Contractual services	421.7	502.8	453.9	(218.8)	(43.5)	284.0
General operating expenses	1 046.3	419.4	333.7	(175.7)	(41.9)	243.7

Object of expenditure	Actual expenditure (2023)	Approved budget (2024)	Estimated expenditure (January–December 2024)	Resource change		Estimated requirements (2025) <sup>a</sup>
				Amount	Percentage	
	(1)	(2)	(3)	(4)=(6)-(2)	(5)=(4)÷(2)	(6)
Supplies	66.2	48.8	12.7	(10.7)	(22.0)	38.1
Furniture and equipment	357.0	40.9	134.7	–	–	40.9
<b>Subtotal 1</b>	<b>4 461.6</b>	<b>2 639.7</b>	<b>2 639.7</b>	<b>(284.9)</b>	<b>(10.8)</b>	<b>2 354.8</b>
Pledges, contributions and other income	1 484.3	810.6	–	–	–	400.4 <sup>b</sup>
Previous year unspent balance	–	–	–	–	–	–
Anticipated pledges	–	–	–	–	–	–
Amount of subvention used or authorized	2 977.3 <sup>c</sup>	1 829.1 <sup>d</sup>	–	–	–	–
<b>Subtotal 2</b>	<b>4 461.6</b>	<b>2 639.7</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>400.4</b>
<b>Surplus/(shortfall)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(1 954.4)</b>

<sup>a</sup> The 2025 budget requirement is subject to review and approval by the group of interested States.

<sup>b</sup> Comprising pledges from Germany (\$273,823 (€250,000)) and Norway (\$92,764 (Nkr 1 million)) revalued as at 15 August 2024, and received contributions from Austria (\$27,358 (€25,000)) and Czechia (\$6,428 (CZK 150,000)).

<sup>c</sup> The amount of subvention actually used in 2023, as reflected in the financial performance report on the programme budget for 2023.

<sup>d</sup> The amount of subvention projected to be used in 2024 from the authorized commitment authority of \$2.2 million. The final expenditure for 2024 and related actual amount of subvention utilized will be reported in the context of the financial performance report on the regular budget for 2024.

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

Category	Approved 2023	Approved 2024	Proposed 2025 <sup>a</sup>
<b>Professional and higher</b>			
United Nations officials <sup>b</sup>	–	–	–
D-1	1	1	1
P-4	2	1	1
P-3	1	1	1
<b>Subtotal</b>	<b>4</b>	<b>3</b>	<b>3</b>
<b>Other levels</b>			
Field Service	1	–	–
National Professional Officer	3	4	4
Local level	3	4	4
<b>Subtotal</b>	<b>7</b>	<b>8</b>	<b>8</b>
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>

<sup>a</sup> The 2025 budget requirement is subject to review and approval by the group of interested States.

<sup>b</sup> All United Nations officials, including the international co-prosecutor, are remunerated on a pro rata basis for remote work only. They are therefore not reflected in the staffing table.

38. In 2025, resource requirements in the amount of \$2,354,800 would provide for 11 positions (1 D-1, 1 P-4, 1 P-3, 4 National Professional Officer and 4 Local Level) 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 2025 reflects a decrease of \$284,900 (10.8 per cent) compared with the 2024 approved resources, as follows:

(a) **Judicial offices.** The decrease of \$20,900 compared with \$41,400 approved in 2024 reflects the reduced requirement for judicial work in 2025. All judges and the co-prosecutor will continue to work remotely and be paid on a pro rata basis, except when their presence is required at the seat of the Extraordinary Chambers;

(b) **Defence and victims support.** There is no resource requirement under this budget line for the international component in 2025. Non-judicial support related to civil parties and victims continues to be budgeted by the national component. The cost of ad hoc judicial work related to defence and civil parties estimated for 2025 is budgeted under the consultants and experts budget line of the Office of Administration;

(c) **Office of Administration.** A net decrease of \$264,000 compared with the approved budget for 2024 reflects the decrease of \$405,200 under non-post items (\$218,800 under contractual services, \$175,700 under general operating expenses and \$10,700 under supplies) attributable mainly to reduced work requirements in the third residual year. The decrease is partially offset by an increase of \$141,200 under posts attributable to an increase in the amount of the post adjustment in Cambodia effective March 2024 and the annual adjustments in United Nations standard salary costs.

39. In 2025, the total funding requirements for both the national and international components are estimated at \$4,616,600 (\$2,354,800 for the international component and \$2,261,800 for the national component). For the international component, the Secretariat has to date received voluntary contributions and confirmed pledges of \$400,400 for 2025. Based on the pattern of contributions over the period 2017–2024, it is expected that any additional resources would be pledged in piecemeal and varied amounts, late in the financial year, with insufficient fund balances available at any given time to ensure that staff contracts are for a reasonable duration. The operational reserve of \$4.2 million that 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 use of the subvention from the regular budget since 2015, by which any unspent balance is to be returned to the United Nations, the Extraordinary Chambers has been unable to reinstate any financial reserve and thus has no funding mechanism to address ongoing operational requirements.

40. To address the situation, the Secretary-General is proposing a subvention of \$1,954,400 for the international component for 2025. The level of the requested subvention takes into account the proposed budget for 2025 of \$2,354,800 and confirmed voluntary contributions for 2025 of \$400,400. The level of the requested subvention reflects the financial resources necessary to secure the continued operation of the Extraordinary Chambers during 2025, as proposed in the 2025 budget to be approved by the group of interested States.<sup>7</sup> 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

<sup>7</sup> Should the proposed 2025 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.

throughout the year. The Secretary-General proposes that the subvention be available to be drawn upon should the extrabudgetary funds on hand be insufficient to meet the 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 at the same time to ensure the expeditious completion of the remaining work, 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.

41. 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, \$1.5 million in 2023 and \$2.5 million in 2024. The Government of Cambodia has reiterated its strong commitment to the Extraordinary Chambers and to addressing its funding challenges. Noteworthy in this regard are the contributions by the Government for 2023 and 2024, constituting 100 per cent of the requirements for the national component for those years. The United Nations will continue to support the Government of Cambodia in seeking to obtain voluntary contributions for the national component from the international community to support programme activities that complement the core budgeted activities.

## **VI. End-of-service liabilities**

42. If full funding is not available in 2025, the extension of contracts for staff would not be possible. Existing contracts would be allowed to expire on their terms and conditions, which would result in additional liabilities not provided for in the proposed 2025 budget. These liabilities would include entitlements and benefits payable upon separation, such as relocation travel and shipment, and payment of repatriation grant and commutation of unused annual leave. For the international component, these liabilities are currently estimated at \$218,200, based on the May 2024 payroll. This amount does not include any costs required for the proper and orderly closure of operations, should the need arise during 2025.

43. 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**

44. In section XII of resolution [76/246](#) A, the General Assembly, recalling paragraph 26 of the report of the Advisory Committee ([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.

45. Since the beginning of 2024, the functions previously performed by the Department of Economic and Social Affairs, including donor support and trust fund management, have been fully transferred to the United Nations Assistance to the Khmer Rouge Trials, which accordingly administers the international component of the Extraordinary Chambers and which, in addition to the functions previously performed by the Department of Economic and Social Affairs, continues to provide technical and operational assistance to the Extraordinary Chambers. The Office of the Controller provides strategic guidance to the United Nations Assistance to the Khmer Rouge Trials on management decisions that involve a financial risk and the Office of Legal Affairs provides guidance on issues of a legal nature.

## **VIII. Conclusions**

46. **The Secretary-General welcomes the timely implementation of the residual functions of the Extraordinary Chambers and commends the officials and staff of the Extraordinary Chambers for their sustained commitment and dedication in fulfilling the mandate of the Chambers.**

47. **The Secretary-General welcomes the provision of funding for the national component by the Government of Cambodia, particularly its full funding of the budget of the national component in 2023 and 2024, and acknowledges the commitment to the success of the Chambers shown by the Government. At the same time, the Secretary-General is concerned that the Extraordinary Chambers face persisting financial challenges for the international component, and that voluntary funds raised from Member States 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.**

48. **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 reclassification of case file documents to provide for the broadest possible access to and dissemination of information and management of their archives in line with international standards. A financial failure of the Extraordinary Chambers at this late stage of their implementation would constitute a serious setback to promoting accountability for the grave crimes committed by the Khmer Rouge, as well as to securing the permanent legacy of the Extraordinary Chambers.**

## **IX. Recommendations**

49. **The Secretary-General requests the General Assembly:**

(a) **To take note of the present report and the use of the commitment authority approved for 2024;**

(b) **To take note of the subvention utilized in 2023 in the amount of \$2,977,296, which is reflected in the financial performance report on the programme budget for 2023;**

(c) **To take note of the resource requirements of the Extraordinary Chambers for the period 1 January to 31 December 2025, estimated at \$2,354,800 for the international component of the Extraordinary Chambers, to continue to fulfil their mandate;**

(d) To appropriate an amount of \$1,954,400 under section 8, Legal affairs, by way of subvention for 2025 for the international component of the Extraordinary Chambers under the proposed programme budget for 2025, 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 2025;

(e) To take note of the end-of-service liabilities for United Nations staff of the Extraordinary Chambers, currently estimated at \$218,200.



## Annex I

### Summary of follow-up action taken to implement relevant recommendations

*Recommendation*

*Action taken or to be taken to implement the recommendation*

#### Report of the Advisory Committee on Administrative and Budgetary Questions (A/78/7/Add.21)

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 (para. 9).

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 (para. 10).

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 (para. 14).

The United Nations and the Government of Cambodia began their consultations on this topic in 2024. In July 2024, the United Nations Legal Counsel met with the Prime Minister of Cambodia to discuss the matter. Pursuant to General Assembly resolution 77/299, the Secretary-General will submit a report to the Assembly at its seventy-ninth session on the implementation of 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 will provide information to the Assembly regarding the outcome of these consultations.

In late 2023, a comprehensive physical examination was conducted of all United Nations Assistance to the Khmer Rouge Trials items, including serialized items, non-serialized items and fixed assets. Subsequently, in 2024, a total of 293 records, including serialized items, non-serialized items and fixed assets, acquired between 2008 and 2022, were written off:

(a) A total of 275 serialized and non-serialized items, with zero net book value, related to information technology and communication equipment, general services machinery and office equipment, all not required for the residual phase, were written off through a donation disposal method to the Government of Cambodia;

(b) A total of 18 fixed assets, which had outlived their useful life by four to seven years, with zero net book value, were disposed of through a destruction disposal method compliant with applicable United Nations rules and regulations.

The work to secure the archives of the Extraordinary Chambers is ongoing. In 2024, the Extraordinary Chambers completed their work on the creation of an archive repository in accordance with international standards for the storage of records, including original case file documents. A Resource Centre at the location of the residual premises, providing physical and assisted access to the records of the Extraordinary Chambers is open to the public in part and a permanent legacy website is under development, both of which are projected to be finalized in 2025.

*Recommendation**Action taken or to be taken to implement the recommendation*

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 (para. 16).

Please refer to paragraphs 27 and 28 above.

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 (para. 21).

Please refer to paragraph 31 above.

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 (para. 24).

Staffing of the international component, including remuneration levels, is approved by the group of interested States as part of its annual budget processes and approval.

There are no changes to the staffing levels of the international component in 2025, compared with the approved staffing in 2024. An increase in the budget estimates for posts in 2025 is due to an increase in post adjustment in Cambodia effective March 2024 and the annual adjustments in United Nations standard salary costs.

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 (para. 26).

Travel by the staff of the Extraordinary Chambers in 2024 was limited to national travel, with no international travel. All domestic travel is reviewed and approved by senior management of the United Nations Assistance to the Khmer Rouge Trials and must respond to essential and necessary parts of the core mandate of the Extraordinary Chambers.

The United Nations Assistance to the Khmer Rouge Trials facilitated the travel of the United Nations Legal Counsel to meet with the Prime Minister of Cambodia and other Cambodian officials in July 2024, which was necessary for the consultations between the United Nations and the Government of Cambodia on the implementation of the Addendum and the residual functions of the Extraordinary Chambers.

The Advisory Committee notes the planned transfer of trust fund management functions from the 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 (para. 30).

Please refer to paragraph 44 above.

The Secretary-General has provided the Coordinator of the United Nations Assistance to the Khmer Rouge Trials with a delegation as head of entity, thus the Coordinator is its sole manager.

## Annex II

### Financial status of the Extraordinary Chambers

#### International component: United Nations Assistance to the Khmer Rouge Trials

Table A.1

##### Financial status of the international component as at 31 December 2023

(Thousands of United States dollars)

<b>A. Income</b>	
Contributions received from 2005 to 2023	235 292.3
Interest earned from 2005 to 2023 and other adjustments	5 329.9
<b>Subtotal</b>	<b>240 622.2</b>
<b>B. Expenditure<sup>a</sup></b>	<b>(306 891.6)</b>
<b>Fund balance (shortfall)<sup>b</sup></b>	<b>(66 269.4)</b>

<sup>a</sup> 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.

<sup>b</sup> 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), 2022 (\$4,847,700) and 2023 (\$2,977,300).

Table A.2

##### Financial status of the international component for 2024 and projection for 2025

(Thousands of United States dollars)

<b>A. Income for 2024</b>	
Contributions received for 2024	717.8
Outstanding pledges for 2024	92.8
Anticipated pledges for 2024	0.0
<b>Subtotal</b>	<b>810.6</b>
<b>B. Approved budget for 2024</b>	<b>2 639.7</b>
<b>C. Estimated surplus/(shortfall) for 2024</b>	<b>(1 829.1)</b>
<b>D. Income for 2025</b>	
Contributions received for 2025 <sup>a</sup>	33.8
Outstanding pledges for 2025 <sup>b</sup>	366.6
Anticipated pledges for 2025	0.0
<b>Subtotal</b>	<b>400.4</b>
<b>E. Estimated budget requirement for 2025<sup>c</sup></b>	<b>(2 354.8)</b>
<b>F. Estimated shortfall for 2025</b>	<b>(1 954.4)</b>

<sup>a</sup> Austria: \$27,358 (€25,000); and Czechia: \$6,428 (CZK 150,000).

<sup>b</sup> Germany: \$273,823 (€250,000); and Norway: \$92,764 (Nkr 1 million), revalued as at 15 August 2024.

<sup>c</sup> The budget for 2025 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 2023

(Thousands of United States dollars)

<b>A. Income</b>	
Contributions received from 2005 to 2023	100 120.2
<b>B. Expenditure</b>	99 856.1
<b>Fund balance</b>	<b>264.1</b>

Table A.4

### Financial status of the national component for 2024 and projection for 2025

(Thousands of United States dollars)

<b>A. Income for 2024</b>	
Cash balance brought forward as at 1 January 2024	264.1
Contributions received for 2024	2 491.6
Outstanding pledges for 2024	—
Anticipated pledges for 2024	—
<b>Subtotal</b>	<b>2 755.7</b>
<b>B. Approved budget for 2024</b>	<b>2 491.7</b>
<b>C. Estimated surplus/(shortfall) for 2024</b>	<b>264.0</b>
<b>D. Income for 2025</b>	
Outstanding pledges for 2025	—
Anticipated pledges for 2025	—
<b>Subtotal</b>	<b>—</b>
<b>E. Estimated requirements for 2025</b>	<b>2 261.8</b>
<b>F. Estimated surplus/(shortfall) for 2025</b>	<b>(2 261.8)</b>

## Indicative resource requirements for the national component

Table A.5.1

### Requirements by component and funding availability

(Thousands of United States dollars)

<i>Component</i>	<i>Actual expenditure (2023)</i>	<i>Approved budget (2024)</i>	<i>Estimated expenditure (January–December 2024)</i>	<i>Resource change</i>		<i>Estimated requirements (2025)<sup>a</sup></i>
				<i>Amount</i>	<i>Percentage</i>	
	(1)	(2)	(3)	(4)=(6)-(2)	(5)=(4)÷(2)	(6)
1. Judicial offices	94.8	104.6	82.8	(8.5)	(8.1)	96.1
2. Defence and Victims Support Sections	147.4	187.3	154.5	(3.4)	(1.8)	183.9
3. Office of Administration	1 553.6	2 199.8	2 254.4	(218.0)	(9.9)	1 981.8
<b>Subtotal 1</b>	<b>1 795.8</b>	<b>2 491.7</b>	<b>2 491.7</b>	<b>(229.9)</b>	<b>(9.2)</b>	<b>2 261.8</b>
Pledges, contributions and other income	1 520.0	2 491.6	–	–	–	–
Previous year unspent balance	539.9	264.1	–	–	–	264.0
Anticipated pledges	–	–	–	–	–	–
Amount of subvention used or authorized	–	–	–	–	–	–
<b>Subtotal 2</b>	<b>2 059.9</b>	<b>2 755.7</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>264.0</b>
<b>Surplus/(shortfall)</b>	<b>264.1</b>	<b>264.0</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(1 997.8)</b>

<sup>a</sup> The budget for 2025 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>	<i>Actual expenditure (2023)</i>	<i>Approved budget (2024)</i>	<i>Estimated expenditure (January–December 2024)</i>	<i>Resource change</i>		<i>Estimated requirements (2025)<sup>a</sup></i>
				<i>Amount</i>	<i>Percentage</i>	
<b>Expenditure/requirements</b>						
Posts	530.1	837.2	682.1	(15.3)	(1.8)	821.9
Non-staff compensation	45.1	48.8	42.9	(8.5)	(17.4)	40.3
Consultants and experts	252.1	389.6	265.5	–	–	389.6
Travel of staff	0.4	17.0	17.0	–	–	17.0
Contractual services	727.3	516.7	747.2	(34.7)	(6.7)	482.0
General operating expenses	80.3	153.2	153.2	(20.0)	(13.1)	133.2
Hospitality	13.1	48.3	48.3	–	–	48.3
Premises alternation	89.7	424.0	478.6	(151.4)	(35.7)	272.6
Training and meeting	3.5	56.9	56.9	–	–	56.9
Vehicles	54.2	–	–	–	–	–
<b>Total expenditure</b>	<b>1 795.8</b>	<b>2 491.7</b>	<b>2 491.7</b>	<b>(229.9)</b>	<b>(9.2)</b>	<b>2 261.8</b>

<i>Object of expenditure</i>	<i>Actual expenditure (2023)</i>	<i>Approved budget (2024)</i>	<i>Estimated expenditure (January–December 2024)</i>	<i>Resource change</i>		<i>Estimated requirements (2025)<sup>a</sup></i>
				<i>Amount</i>	<i>Percentage</i>	
<b>Funds available</b>						
Pledges, contributions	1 520.0	2 491.6	–	–	–	–
Previous year unspent balance	539.9	264.1	–	–	–	264.0
Anticipated pledges	–	–	–	–	–	–
<b>Total income</b>	<b>2 059.9</b>	<b>2 755.7</b>				<b>264.0</b>
<b>Surplus/(shortfall)</b>	<b>264.1</b>	<b>264.0</b>				<b>(1 997.8)</b>

<sup>a</sup> The budget for 2025 is subject to review and approval by the group of interested States.

Table A.5.3  
**Post requirements: national**

<i>Category</i>	<i>Approved</i>		<i>Proposed<sup>a</sup></i>
	<i>2023</i>	<i>2024</i>	<i>2025</i>
<b>Professional and above</b>			
D-1	1	1	1
National Professional Officer, level D	5	5	3
National Professional Officer, level C	1	2	4
National Professional Officer, levels A and B	3	5	5
<b>Subtotal</b>	<b>10</b>	<b>13</b>	<b>13</b>
<b>Other levels</b>			
Local level	20	22	22
<b>Subtotal</b>	<b>20</b>	<b>22</b>	<b>22</b>
<b>Total</b>	<b>30</b>	<b>35</b>	<b>35</b>

<sup>a</sup> The 2025 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, 2011–2024

Table A.6

### Approved budget and actual expenditure, international component, 2011–2024

(Thousands of United States dollars)

Year	Funding available for the year										Commitment authority returned
	Approved budget	Balance brought forward	Contributions of the Government of Cambodia	International voluntary contributions	Interest earned and other adjustments	Commitment authority authorized by the General Assembly	Commitment authority used	Total funding available for the year	Actual full-year expenditure	Unspent balance	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(2)+(3)+(4)+(5)+(7)	(9)	(10)=(8)-(9)	(11)=(8)-(9)
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 <sup>a</sup>	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 <sup>a</sup>	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 <sup>a</sup>	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 <sup>a</sup>	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 <sup>a</sup>	16 014.1	–	–	6 271.4	186.1	7 430.8	7 430.8	13 888.3	13 238.4	649.9	649.9 <sup>b</sup>

### Annual budget period

Year	Funding available for the year										Commitment authority returned
	Approved budget	Balance brought forward	Contributions of the Government of Cambodia	International voluntary contributions	Interest earned and other adjustments	Commitment authority authorized by the General Assembly	Commitment authority used	Total funding available for the year	Actual full-year expenditure	Unspent balance	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(2)+(3)+(4)+(5)+(7)	(9)	(10)=(8)-(9)	(11)=(8)-(9)
2020 <sup>c</sup>	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 <sup>d</sup>	12 874.8	–	–	3 624.5	–	7 000.0	6 682.4	10 306.9	10 306.9	–	–
2022 <sup>d</sup>	8 441.1	–	–	3 496.4	22.6	7 000.0	4 847.7	8 366.7	8 366.7	–	–



	<i>Approved budget</i>	<i>Balance brought forward</i>	<i>Contributions of the Government of Cambodia</i>	<i>International voluntary contributions</i>	<i>Interest earned and other adjustments</i>	<i>Commitment authority authorized by the General Assembly</i>	<i>Commitment authority used</i>	<i>Total funding available for the year</i>	<i>Actual full-year expenditure</i>	<i>Unspent balance</i>	<i>Commitment authority returned</i>
<i>Year</i>	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)=(2)+(3)+(4)+(5)+(7)</i>	<i>(9)</i>	<i>(10)=(8)-(9)</i>	<i>(11)=(8)-(9)</i>
2023 <sup>d</sup>	4 528.6	–	–	1 482.7	1.7	3 809.9	3 140.0	4 624.3	4 461.6	162.7	162.7
2024 <sup>e</sup>	2 639.7	–	–	810.6	–	2 216.7	1 829.1	2 639.7	2 639.7	–	–

<sup>a</sup> 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.

<sup>b</sup> The unencumbered balance for 2019 of \$649,900 was returned to Member States in the context of General Assembly resolution [75/254 C](#).

<sup>c</sup> The unencumbered balance for 2020 of \$580,100 was returned to Member States in the context of General Assembly resolution [76/247 C](#).

<sup>d</sup> The amounts of subvention used in 2021, 2022 and 2023 are reflected in the financial statements for 2021, 2022 and 2023 and the financial performance reports on the programme budget for 2021, 2022 and 2023, respectively.

<sup>e</sup> The final expenditures and related utilization of the subvention for 2024 will be reported in the context of the financial performance report on the regular budget for 2024.

Table A.7

### Approved budget and actual expenditure, national component, 2011–2024

(Thousands of United States dollars)

<i>Funding available for the year</i>											
	<i>Approved budget</i>	<i>Balance brought forward</i>	<i>Contributions of the Government of Cambodia</i>	<i>International voluntary contributions</i>	<i>Interest earned and other adjustments</i>	<i>Commitment authority authorized by the General Assembly</i>	<i>Commitment authority used</i>	<i>Total funding available for the year</i>	<i>Actual full-year expenditure</i>	<i>Unspent balance</i>	<i>Commitment authority returned</i>
<i>Year</i>	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)=(2)+(3)+(4)+(5)+(7)</i>	<i>(9)</i>	<i>(10)=(8)-(9)</i>	<i>(11)</i>
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

	<i>Approved budget</i>	<i>Balance brought forward</i>	<i>Contributions of the Government of Cambodia</i>	<i>International voluntary contributions</i>	<i>Interest earned and other adjustments</i>	<i>Commitment authority authorized by the General Assembly</i>	<i>Commitment authority used</i>	<i>Total funding available for the year</i>	<i>Actual full-year expenditure</i>	<i>Unspent balance</i>	<i>Commitment authority returned</i>
<i>Year</i>	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)=(2)+(3)+(4)+(5)+(7)</i>	<i>(9)</i>	<i>(10)=(8)-(9)</i>	<i>(11)</i>
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	1 799.0	539.9	1 520.0	—	—	—	—	2 059.9	1 795.8	264.1	—
2024 <sup>a</sup>	2 491.7	264.1	2 491.6	—	—	—	—	2 755.7	2 491.7	264.0	—

<sup>a</sup> Reflects the updated status of voluntary contributions and pledges as at 15 August 2024. The final figures will be reflected in the next report.