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Proposed programme budget for 2020

Request for a subvention to the Extraordinary Chambers in the Courts of Cambodia

Seventeenth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for 2020

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on a request for a subvention to the Extraordinary Chambers in the Courts of Cambodia ([A/74/359](#)), in which he provides details on the progress achieved by the Extraordinary Chambers and a projection regarding the anticipated use of the approved commitment authority for 2019, 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 \$8.5 million for 2020. During its consideration of the report, the Committee held meetings with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 12 November 2019.

II. Background

2. In its resolution [57/228 A](#) on the Khmer Rouge trials, the General Assembly welcomed the efforts of the Secretary-General and the Government of Cambodia towards the establishment of Extraordinary Chambers within the existing court structure of Cambodia, with international assistance, for the prosecution of crimes committed during the period of Democratic Kampuchea. Subsequently, the Assembly, in its resolution [57/228 B](#), approved an agreement that regulated the cooperation between the United Nations and the Government of Cambodia in bringing to trial senior leaders of Democratic Kampuchea and those who were most responsible for the crimes and serious violations of Cambodian penal law, international humanitarian law and custom, and international conventions recognized by Cambodia, that had been committed during the period from 17 April 1975 to 6 January 1979. In paragraph 3 of the resolution, the Assembly decided that the expenses of the Chambers, to be defrayed by the United Nations in accordance with the relevant provisions of the



Agreement, would be borne by voluntary contributions from the international community and appealed to the international community to provide assistance, including financial and personnel support to the Extraordinary Chambers.

3. The above-mentioned Agreement between the United Nations and the Government of Cambodia entered into force on 29 April 2005, the day after both parties had notified each other in writing that the legal requirements for entry into force had been complied with, in accordance with its article 32 (see [A/60/565](#), paras. 3–4). Since then, the Secretary-General has issued nine reports on the Khmer Rouge trials,¹ in which he has provided updates on the progress achieved towards establishing and operating the Chambers.

4. 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, pursuant to articles 15 and 16 of the above-mentioned Agreement.

5. In his report of 2012 on the Khmer Rouge trials, the Secretary-General first alerted Member States to the adverse cash position and steadily worsening financial position of the Extraordinary Chambers. At that time, he indicated that the international component faced an acute funding shortfall that could jeopardize the future operations of the Chambers ([A/67/380](#), para. 66). In 2013, the Secretary-General informed the General Assembly that the national component was also experiencing a serious shortfall in pledges for that year, creating a funding crisis of greater severity than that of the international component ([A/68/532](#), para. 31).

6. Subsequently, following its consideration of the report of the Secretary-General ([A/68/532](#)) and the conclusions and recommendations of the Advisory Committee thereon (see [A/68/7/Add.12](#)), the General Assembly, in its resolution [68/247 B](#), authorized the Secretary-General, as an exceptional measure, to enter into commitments in an amount not to exceed \$15.54 million to supplement the voluntary financial resources of the international component for the period from 1 January to 31 December 2014. Those funds, however, were never drawn upon, as voluntary funding eventually covered in full the obligations of the international component during 2014.

7. In each of his subsequent reports, the Secretary-General has continued to highlight the significant and persistent financial insecurity faced by the international component of the Extraordinary Chambers. Owing to the ongoing trend of declining voluntary contributions, the Secretary-General has requested the approval of successive subventions to supplement the voluntary resources for the international component and enable the continuation of the operations of the Chambers. Following its consideration of the reports of the Secretary-General and the conclusions and recommendations of the Advisory Committee thereon (see [A/69/652](#), [A/70/7/Add.20](#), [A/71/550](#) and [A/72/7/Add.7](#)), the General Assembly authorized the Secretary-General, as an exceptional measure, to enter into commitments for the international component in an amount not to exceed \$12.1 million for 2015 (see resolution [69/274 A](#)), \$12.1 million for 2016 (see resolution [70/248 A](#)), \$11 million for 2017 (see resolution [71/272 A](#)) and \$8 million for 2018 (see resolution [72/262 A](#)). In its resolution [73/279](#), the General Assembly authorized the Secretary-General to enter into commitments in an amount not exceeding \$7.5 million to supplement the voluntary financial resources of the international component of the Extraordinary Chambers for the period from 1 January to 31 December 2019.

¹ [A/62/304](#), [A/67/380](#), [A/68/532](#), [A/69/536](#), [A/70/403](#), [A/71/338](#), [A/72/341](#), [A/73/331](#) and [A/74/359](#).

III. Case progress and completion plan

8. Periodic reports of the Secretary-General have contained details concerning the progress of cases before the Extraordinary Chambers.² In sections I and II of his most recent report (A/74/359), the Secretary-General provides information on the progress made since his last report on the judicial proceedings of the four outstanding cases (cases 002, 004/02, 003 and 004) (see table 1 below). The remaining procedural milestones and projected timelines for the judicial completion of the cases are provided in section III of the same report.

9. In case 002/02, the trial proceedings were concluded with the notification of the trial judgment in March 2019 (*ibid.*, para. 1). Subsequently, notices of appeal were filed in mid-2019, to be followed by submissions on appeal. In his report, the Secretary-General indicates that the final conclusion of the judicial proceedings in this case would depend on the complexity of the submissions on appeal, and the delivery of a judgment thereon is projected by the second quarter of 2021 (*ibid.*, para. 25).

10. In cases 004/02, 003 and 004, the co-investigating judges, on completion of investigations, issued closing orders in August 2018, November 2018 and June 2019, respectively. Subsequently, against the closing orders for cases 004/02 and 003, submissions on appeal were filed by the co-lawyers, the national co-prosecutor and the international co-prosecutor (*ibid.*, paras. 21–22). The disposal of appeals by the Pre-Trial Chamber against the closing orders for case 004/02 is expected by the fourth quarter of 2019 and a decision of the Pre-Trial Chamber on any appeal in case 003 is expected by the first quarter of 2020 (*ibid.*, para. 26). The closing orders for case 004, issued on 28 June 2019, were subject to appeal (*ibid.*, para. 23). A decision of the Pre-Trial Chamber on any appeal against the closing orders for case 004 is expected by the third quarter of 2020 (*ibid.*, para. 26). In his report, the Secretary-General further indicates that, should cases 004/02, 003 and/or 004 go to trial in whole or in part, projections for trial timelines would depend upon the number of cases going to trial, the number of accused and the scope and complexity of the charges against the accused (*ibid.*, para. 26).

11. Upon request, the Advisory Committee was provided with a summary of the expenditure incurred in each of the cases handled by the Extraordinary Chambers since their inception, along with projected expenditure for the period 2020–2021, as reflected in table 1 below.

Table 1
Case expenditure^a

(Thousands of United States dollars)

Case	Expenditure 2007–2018	Approved budget 2019	Proposed budget		Total 2007–2021
			2020	2021	
Case 001: Kaing Guek Eav	1 426.7	–	–	–	1 426.7
Case 002: Nuon Chea ^b	5 290.4	564.4	–	–	5 854.7
Case 002: Ieng Sary ^b	2 361.7	–	–	–	2 361.7
Case 002: Ieng Thirith ^b	1 699.6	–	–	–	1 699.6
Case 002: Khieu Samphan	5 708.3	564.4	413.5	166.7	6 852.9
Case 003: Meas Muth	2 834.1	470.3	130.2	–	3 434.6

² See A/58/617, A/59/432, 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 and A/73/331.

Case	Expenditure 2007–2018	Approved budget 2019	Proposed budget		Total 2007–2021
			2020	2021	
Case 004: Yim Tith	2 129.3	564.4	369	–	3 062.7
Case 004/01: Im Chaem ^c	1 562.8	–	–	–	1 562.8
Case 004/02: Ao An	2 835.2	329.2	32.6	–	3 197.0
Travel of defence lawyers, all cases	270.9	21.5	21.5	21.5	335.4
Total	26 119.1	2 514.2	966.8	188.2	29 788.2

^a Includes actual and budgeted expenditure relating to legal assistance schemes and excludes expenditure pertaining to judicial offices and the Office of Administration.

^b Owing to the death of the accused, the judicial process was terminated prior to completion.

^c The case was dismissed during the pretrial phase.

12. **The Advisory Committee notes the completion of investigations and issuance of closing orders in specific cases. The Committee emphasizes the importance of regular updates to the comprehensive case completion plan and reiterates the need to take all necessary measures to expedite case completion, including more effective planning, while fully respecting the requirements of the judicial process (see also A/73/448, para. 13). Considering the length of the proceedings to date, uncertainty over the timelines for the remaining cases and the likelihood of continued judicial activity for several years beyond the current financial period, the Committee again reiterates its concern regarding the related potential financial implications (see also paras. 23–25 below).**

13. In his report, the Secretary-General also provides an account of the steps taken pursuant to resolution General Assembly 73/279 A, in which the Assembly requested the Secretary-General to undertake consultations with the Extraordinary Chambers and the Government of Cambodia in order to begin developing a framework for the completion of the work of the Chambers, including with regard to the drawdown of activities, and to identify residual functions, if any, which would need to be performed following the completion of the mandate. On the basis of the consultations between representatives of the Office of Legal Affairs of the Secretariat, the Chambers and the Government of Cambodia, held in early 2019, the Office provided a report on the identification of residual functions and a possible framework for the performance of those functions to the Chair of the steering committee on the United Nations Assistance to the Khmer Rouge Trials. Further consultations between the Office of Legal Affairs and the Government would take into account any feedback provided by the steering committee (A/74/359, para. 27). Upon enquiry, the Advisory Committee was informed that, on the basis of examples of the previous international and hybrid criminal tribunals, possible residual functions may include revision of judgments, protection of victims and witnesses, enforcement of sentences and the management, preservation and security of archives.

14. **The Advisory Committee recommends that the General Assembly request the Secretary-General to expedite the finalization of the framework for completion of the work of the Chambers and the identification of possible residual functions.**

IV. Current financial position

15. Information on the financial status of both the international and national components of the Extraordinary Chambers is contained in annex II to the report of the Secretary-General. In its consideration of that document, the Advisory Committee

was provided, upon request, with detailed information, broken down by year, regarding the amounts of voluntary contributions received from international donors and the Government of Cambodia, the amounts of subventions received from the regular budget, total requirements and expenditure, unspent balances and other relevant data, with respect to both the international and national components of the Chambers since 2011 (see the annex to the present report).

International component

16. The Advisory Committee recalls that the General Assembly authorized the Secretary-General to enter into commitments in an amount not exceeding \$8 million for 2018. In his report, the Secretary-General indicates that, by the end of 2018, expenditure of \$6.9 million had been incurred and that the unused amount of \$1.1 million will be returned to the United Nations (A/74/359, para. 37). Upon enquiry, the Committee was informed that the unused amount of \$1,143,800 would be included in the second performance report for the biennium 2018–2019 and credited to Member States accordingly (see tables 1 and 3 in the annex to the present report). **The Advisory Committee trusts that the unused amount of \$1,143,800 for 2018 will be returned to Member States as soon as possible in 2020.**

17. In his report, the Secretary-General indicates that the group of interested States approved a revised budget for 2019 amounting to \$16 million for the international component (*ibid.*, para. 39). The Secretary-General also indicates that efforts continue to pursue fundraising in accordance with the strategy developed in 2016 with the objective of broadening the donor base and maintaining the support of traditional donors. In 2019, fundraising activities included the holding of an awareness-raising event in New York and continued communication with Member States to seek support for the Extraordinary Chambers (*ibid.*, paras. 32–34). Voluntary contributions for 2019 are estimated at \$6.3 million, comprising \$4.8 million in contributions received, \$1 million in confirmed pledges and \$500,000 in anticipated contributions from members of the principal donors group (*ibid.*, para. 35). According to the Secretary-General, the anticipated level of voluntary contributions to the international component will require the full use of the approved commitment authority of \$7.5 million by the end of 2019 (*ibid.*, para. 10). Upon enquiry, the Advisory Committee was informed that, as at 30 September 2019, total expenditure against the commitment authority amounted to \$5.8 million.

18. The Secretary-General also indicates that cost-saving measures have been put in place during 2019 for the international component, including through continued coordination with the Economic and Social Commission for Asia and the Pacific for a range of administrative services, the freezing of recruitment against vacant posts unless hiring was absolutely necessary, and cost-mitigating measures in areas such as travel, operating expenses and contractual services (*ibid.*, para. 40). The Advisory Committee was informed upon enquiry that 20 posts (1 P-5, 1 P-4, 4 P-3, 5 P-2, 3 Field Service, 1 National Professional Officer, 1 General Service (Principal level) and 4 General Service (Other level)) were held vacant as at 31 October 2019. **The Advisory Committee notes the cost-saving measures taken by the Extraordinary Chambers and trusts that the impact of such measures will be kept under review to avoid any detrimental effect on the expeditious completion of cases.**

National component

19. The Secretary-General indicates in his report that, in the first years of operation of the Extraordinary Chambers, the national component was funded largely by voluntary contributions covering 80 per cent of the budget, with the remainder paid by the Government of Cambodia, which also provided in-kind contributions of buildings, facilities and local services. The contribution of the Government has

increased significantly over the years and, since 2014, it has covered over 60 per cent of the national component's resource requirements, with assistance from international donors to meet the remaining portion of its financial obligations pursuant to the Agreement with the United Nations (*ibid.*, para. 31). The Secretary-General also indicates that the contributions from the Government of Cambodia and other voluntary contributions, combined with the austerity measures undertaken, will be sufficient for the uninterrupted operations of the national component until the end of 2019 (*ibid.*, para. 39).

20. **The Advisory Committee notes with appreciation the sustained contributions made by the Government of Cambodia.**

V. Resource requirements for 2020 and request for a subvention to the Extraordinary Chambers

21. For 2020, the proposed resource requirements for the international component amount to \$13,459,300 for posts and non-post resources, representing a decrease of \$2,554,800 (or 16 per cent) compared with the revised budget for 2019 (*ibid.*, table 1).

22. Resource requirements in the amount of \$8.9 million, comprising \$7 million for posts and \$1.9 million for non-staff compensation, would provide for the continuation of 94 posts (10 D-2, 1 D-1, 4 P-5, 9 P-4, 9 P-3, 5 P-2, 9 Field Service, 10 National Professional Officer and 37 Local level), representing a reduction of 21 posts compared with the staffing requirements for 2019 (*ibid.*, tables 2 and A.3.2). As required by the General Assembly in its resolution [69/274 A](#), detailed justification is provided for the resource requirements without prejudice to the voluntary nature of the current funding arrangements. **While welcoming the proposed reductions, the Advisory Committee reiterates its call for efficiency and expeditiousness in case completion, in full respect for the requirements of the judicial process.**

23. On the basis of the pattern of contributions in the period 2017–2019, the Secretary-General indicates that it is expected that resources will be pledged in piecemeal and varied amounts, with insufficient fund balances available at any given time to ensure the reasonable duration of staff contracts (*ibid.*, para. 45). To address the funding shortfall, the Secretary-General is seeking the approval by the General Assembly of an appropriation for a subvention for the international component of the Extraordinary Chambers in the amount of \$8.5 million for 2020, which, when combined with the estimated voluntary contributions amounting to \$5.0 million in 2020, would provide the funding necessary to secure the operations of the Chambers during 2020 (*ibid.*, para. 46).

24. The Secretary-General indicates in his report that he will continue his intensive fundraising efforts. The requested subvention would allow for the continued operations of the Extraordinary Chambers, pending the receipt of additional voluntary contributions necessary for their operations 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 (*ibid.*, para. 46).

25. **In view of the persistent funding challenges faced by the Extraordinary Chambers, the Advisory Committee reiterates the ongoing need for intensified fundraising efforts, in support of the expeditious completion of the mandate of the Chambers, including by broadening the donor base ([A/73/448](#), para. 25).**

VI. Other matters

End-of-service liabilities

26. The Secretary-General indicates that the proposed budget for 2020 includes the estimated end-of-service payments due to staff and international judges expected to separate in 2020. Nevertheless, should full funding not be available for 2020, additional liabilities not included in the proposed budget for 2020 would accrue from the early termination of existing contracts and appointments. These additional liabilities are estimated at \$1,740,200 for the international component. The Secretary-General also indicates that the operational reserve of \$4.2 million, accumulated since the inception of the Extraordinary Chambers, was fully depleted in 2012 owing to shortfalls in voluntary contributions, and that the terms applying to the use of the subvention have not allowed the rebuilding of reserves to meet end-of-service liabilities (A/74/359, paras. 45 and 48–49). Upon request, the Advisory Committee was provided with further details concerning the breakdown of estimated liabilities, as reflected in table 2 below.

Table 2

Estimated end-of-service liabilities by personnel and entitlement type

Category	Number of personnel	Payment in lieu of estimated annual leave balance (Thousands of United States dollars)	Travel costs (Thousands of United States dollars)	Relocation grant (Thousands of United States dollars)	Repatriation grant (Thousands of United States dollars)	Total end-of-service liabilities ^a (Thousands of United States dollars)
Judges ^b	6	–	41.9	96.8	191.2	329.8
Staff members	67	738.5	174.7	494.6	–	1 407.8
Temporary staff	1	2.5	–	–	–	2.5
Total	74	741.0	216.6	591.4	191.2	1 740.2

^a Includes only those end-of-service liabilities that are not included in the 2020 budget.

^b Includes the international judges and the international co-prosecutor appointed to the Extraordinary Chambers in the Courts of Cambodia.

27. **Bearing in mind that the General Assembly decided to establish the Extraordinary Chambers on the basis of voluntary funding, the Advisory Committee 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.**

Remuneration of international judges and the international co-prosecutor

28. The Advisory Committee recalls its recommendation, endorsed by the General Assembly in its resolution 73/279 A, to discontinue without further delay the current practice of providing the international judges with a net remuneration in the amount of a gross remuneration. In his report, the Secretary-General indicates that the proposed revisions to the compensation and other terms and conditions of the appointments of the international judges and the international co-prosecutor were approved by the group of interested States in September 2019. Based on the revisions, starting 1 October 2019, the annual net base salary is designated as a fixed fee, rather than one that is benchmarked against the gross remuneration of staff (see *ibid.*, annex I). Upon request, the Committee was provided with details concerning the take-home pay of the international judges and the international co-prosecutor, along with the salary amounts for the United Nations staff members at senior levels at the same duty station, for comparison purposes, as set out in table 3 below. The Committee notes

that in the approved staffing table, the judges are reflected at the D-2 level (see para. 22 above).

Table 3

Take-home pay of international judges, international co-prosecutor and senior staff

(United States dollars)

	<i>International judges and international co-prosecutor</i>	<i>Under- Secretary-General</i>	<i>Assistant Secretary-General</i>	<i>D-2, step IV</i>
Net base salary ^a	158 459	146 388	134 266	116 745
Post adjustment (Oct 2019)	44 527	41 135	37 729	32 805
Take-home pay	202 986	187 523	171 995	149 550

^a Net base salary as reflected in [ST/IC/2019/10](#).

29. The Advisory Committee was further informed that the terms and conditions of the service of the international judges and the international co-prosecutor are derived from the Agreement between the United Nations and the Government of Cambodia, based on which the international judges and the international co-prosecutor are not eligible to participate in either the United Nations Joint Staff Pension Fund or in health insurance schemes under the United Nations. **The Advisory Committee trusts that the Secretary-General will provide further justification for the remuneration level of the international judges and the international prosecutor and the differences with the remuneration levels of other senior level officials of the Organization to the General Assembly at the time of its consideration of the request for a subvention to the Extraordinary Chambers for 2020.**

Audit by the Office of Internal Oversight Services of the Secretariat

30. In his report, the Secretary-General indicates that, pursuant to General Assembly resolution [73/279 A](#), the Office of Internal Oversight Services of the Secretariat conducted an audit of the international component of the Extraordinary Chambers that covered the period from January 2017 to March 2019. The final results of the audit will be presented to the General Assembly during the main part of the seventy-fourth session (see [A/74/359](#), annex I). **The Advisory Committee trusts that the status of implementation of the recommendations of the Office of Internal Oversight Services will be included in the next report of the Secretary-General.**

Cost recovery

31. Upon enquiry, the Advisory Committee was informed that, in the management of the international component of the Extraordinary Chambers, the Department of Economic and Social Affairs of the Secretariat provided administrative support to the office of the Controller, including on financial reporting and the preparation of fundraising documents, for which costs were recovered in accordance with the established guidelines of the Controller. **The Advisory Committee trusts that further details about the cost-recovery mechanism in use by the United Nations Secretariat in relation to the work of the Extraordinary Chambers will be included in the next report of the Secretary-General.**

VII. Conclusions and recommendations

32. The Advisory Committee recalls that the General Assembly, in its resolution [57/228 B](#), decided that the expenses of the international component of the Extraordinary Chambers should be borne by voluntary contributions from the international community. Once again, the Committee notes the adverse funding situation of the Chambers, the persisting financial difficulties and the increasing reliance on the commitment authorized by the Assembly. In this regard, the Committee recalls General Assembly resolutions [69/274 A](#), [70/248 A](#), [71/272 A](#), [72/262 A](#) and [73/279 A](#), in which the Assembly encouraged all Member States to provide voluntary support for both the international and national components of the Chambers.

33. Furthermore, the Advisory Committee again notes that, after seven consecutive requests for subventions since 2013 to support the international component of the Extraordinary Chambers, the practice is in fact no longer exceptional in nature. Nevertheless, the Committee continues to stress that voluntary contributions should remain a major source of funding for the Chambers and that additional efforts should be made to avoid continued reliance on the subvention.

34. The Advisory Committee therefore again reaffirms its view that a decision to appropriate an amount of the budget of the international component for 2020 would undermine the voluntary nature of the current funding arrangements and related fundraising efforts. Nonetheless, in view of the projected funding shortfall in the international component for 2020, the fluid nature of outstanding pledges and commitments and the need to ensure the continued operations of the Extraordinary Chambers, the Committee recommends that the General Assembly authorize the Secretary-General to enter into commitments in an amount not to exceed \$7 million to supplement the voluntary financial resources of the international component for the period from 1 January to 31 December 2020 as a bridging financing mechanism, in lieu of an appropriation. The Committee also recommends that the Assembly request the Secretary-General to report on the use of the commitment authority to the Assembly during the main part of its seventy-fifth session.

35. The Advisory Committee 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 (see paras. 24–25 above);

(b) Should voluntary contributions be received in excess of the remaining requirements for the Extraordinary Chambers for 2020, 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 expeditiously complete their judicial mandate;

(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 Government of Cambodia are observed.

Annex

Table 1
Approved budget and actual expenditure – international component, 2011–2019

(Thousands of United States dollars)

Year	Funding available for the year						Total funding available for the year	Commitment authority used	Actual full-year expenditure	Unspent balance	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					
2011	30 834.7	9 472.5	–	21 458.7	193.8	–	31 125.0	–	22 912.9	8 212.2	–
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	–	24 401.9	–	23 746.2	655.7	–
2014	23 421.9	655.7	–	16 785.3	0.0	15 540.0	32 981.0	–	21 728.1	11 252.9	15 540.0
2015 ^a	27 096.6	(4 287.1)	–	17 760.1	(112.9)	12 100.0	25 460.1	10 678.4	24 038.5	1 421.6	1 421.6
2016 ^a	25 697.7	–	–	13 234.2	(93.1)	12 100.0	25 241.2	10 407.7	23 548.9	1 692.3	1 692.3
2017 ^a	23 763.0	–	–	9 229.8	244.4	11 000.0	20 474.1	10 619.0	20 093.1	381.0	381.0
2018 ^a	17 713.7	–	–	8 411.2	100.9	8 000.0	16 512.1	6 856.2	15 368.3	1 143.8	1 143.8 ^b
2019 ^a	16 014.1	–	–	6 324.2	9.6	7 500.0	13 833.8	5 831.3	^c	^c	^c

^a Since 2015, any remaining balances at year-end are to be returned to the regular budget and cannot be carried forward to the next period, under the terms of use of the subvention from the regular budget. In 2016, the General Assembly approved a commitment authority of \$12.1 million. However, \$10.9 million was appropriated and \$0.5 million was returned.

^b The unspent balance for 2018 will be presented in the forthcoming second performance report for the biennium 2018–2019 as part of the estimated level of final expenditure for the biennium.

^c Represents the status as at 30 September 2019. Actual full-year expenditure, total utilization of commitment authority and unspent balance will be available at year-end.

Table 2
Approved budget and actual expenditure – national component, 2011–2019

(Thousands of United States dollars)

Year	Funding available for the year						Total funding available for the year	Commitment authority used	Actual full-year expenditure	Unspent balance	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					
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	–	–	8 610.0	–	8 926.6	(316.6)	–
2013	9 370.3	(316.6)	3 600.0	4 481.6	–	–	7 765.1	–	7 523.9	241.2	–
2014	6 380.7	241.2	3 959.0	2 021.5	–	–	6 221.8	–	6 063.3	158.5	–
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 ^a	5 374.3	297.6	3 900.0	1 004.8	–	–	5 202.4	–	^a	^a	–

^a Represents the status as at 30 September 2019. Actual full-year expenditure and unspent balance will be available at year-end.

Table 3
Total funding and actual expenditure – both components, 2011–2019

(Thousands of United States dollars)

Year	Funding available for the year						Total funding available for the year (7) = (2)+(3)+(4)+(5)+(6)	Commitment authority used (8)	Actual full-year expenditure (9)	Unspent balance (10)=(7)-(9)	Commitment authority returned (11)
	Approved budget (1)	Balance brought forward (2) ^a	Contributions of the Government of Cambodia (3)	International voluntary contributions (4)	Interest earned and other adjustments (5)	Commitment authority authorized by the General Assembly (6)					
2011	40 692.6	10 702.4	350.0	28 692.0	193.8	–	39 938.2	–	31 984.7	7 953.5	–
2012	34 252.2	7 953.5	1 700.0	23 744.8	30.2	–	33 428.5	–	32 266.9	1 161.6	–
2013	35 375.4	1 161.6	3 600.0	27 385.0	20.4	–	32 167.0	–	31 270.1	896.9	–
2014	29 802.6	896.9	3 959.0	18 806.8	–	15 540.0	39 202.7	–	27 791.4	11 411.4	15 540.0
2015	33 750.4	(4 128.6)	4 100.0	20 076.5	(112.9)	12 100.0	32 034.9	10 678.4	30 514.5	1 520.4	1 421.6
2016	32 341.2	98.8	4 150.0	15 585.1	(93.1)	12 100.0	31 840.9	10 407.7	30 110.0	1 730.9	1 692.3
2017	30 134.8	38.7	4 150.0	10 960.1	244.4	11 000.0	26 393.1	10 619.0	25 922.8	470.3	381.0
2018	23 411.5	89.3	4 000.0	9 898.2	100.9	8 000.0	22 088.4	6 856.2	20 647.0	1 441.4	1 143.8 ^b
2019 ^c	21 388.4	297.6	3 900.0	7 329.0	9.6	7 500.0	19 036.2	5 831.3	–	–	–

^a Reflects the unspent balance for the previous year less the amount of commitment authority returned for that year.

^b The unspent balance for 2018 will be presented in the forthcoming second performance report for biennium 2018–2019 as part of the estimated level of final expenditure for the biennium.

^c Represents the status as at 30 September 2019. Actual full-year expenditure and unspent balance will be available at year-end.