



General Assembly

Distr.: General
7 October 2022

Original: English

Seventy-seventh session

Agenda item 138

Proposed programme budget for 2023

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/76/331](#)), the Secretary-General identified progress made in the judicial work across all sets of proceedings before the Extraordinary Chambers in the Courts of Cambodia. The Secretary-General also highlighted the continuing financial challenges facing both the international and national components of the Extraordinary Chambers and requested the approval of a subvention of up to \$7.5 million for the year 2022.

By its resolution [76/246 A](#), the General Assembly authorized the Secretary-General, as an exceptional measure, to enter into commitments in an amount not exceeding \$7 million to supplement the voluntary financial resources of the international component of the Extraordinary Chambers for the period from 1 January to 31 December 2022 and requested the Secretary-General to report on the use of the commitment authority in the context of his next report.

In the present report, the Secretary-General outlines the judicial progress of the Extraordinary Chambers since the issuance of the previous report, provides a projection regarding the anticipated use of the commitment authority for 2022, presents information on the proposed budget of the Chambers for 2023 and seeks the approval by the General Assembly of an appropriation for a subvention for the international component of the Chambers in the amount of \$4 million for 2023.



I. Introduction

1. Since their establishment, and as detailed in the previous requests of the Secretary-General for a subvention to the Extraordinary Chambers in the Courts of Cambodia (A/58/617, A/59/432 and Add.1, A/60/565, A/62/304, A/67/380, A/68/532, A/69/536, A/70/403, A/71/338, A/72/341, A/73/331, A/74/359, A/75/242 and A/76/331), the Extraordinary Chambers have achieved substantial progress towards fulfilling their mandate. Since the issuance of the previous report of the Secretary-General, cases 003 and 004 have been concluded before the Extraordinary Chambers, while appeal proceedings in case 002/02 are coming to a close.

2. Pursuant to the request for a completion strategy made by the General Assembly in its resolution 68/247 B, the Extraordinary Chambers continue to prepare a completion plan on a quarterly basis, highlighting a number of remaining procedural milestones and estimating the time required for judicial completion of the current caseload.¹ On 22 September 2022, the Supreme Court Chamber pronounced the judgment in case 002/02, with the full written judgment to come thereafter. According to the completion plan, appeal proceedings in case 002/02 will be completed in the fourth quarter of 2022, thereby concluding the judicial cases before the Extraordinary Chambers.

3. Further to General Assembly resolutions 73/279 A, 74/263 and 75/257 A, the Secretary-General submitted his report on the residual functions of the Extraordinary Chambers on 19 March 2021 (A/75/809), which provided details on the consultations undertaken on the completion of the work and the residual functions of the Extraordinary Chambers, as well as an explanation of the outcome of the consultations conducted, which resulted in a set of provisions for a draft addendum to the Agreement between the United Nations and the Royal Government of Cambodia concerning the Prosecution under Cambodian Law of Crimes Committed during the Period of Democratic Kampuchea. By its resolution 75/257 B, the Assembly approved the draft addendum, which entered into force in December 2021, after both parties notified each other in writing that the legal requirements for the entry into force had been complied with.

4. The Extraordinary Chambers continue to face considerable financial challenges. It has proved difficult to attract the requisite voluntary funding to fully cover costs for 2022. 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 Chambers. At present, the anticipated level of voluntary contributions to the international component would require the use of \$4.9 million of \$7 million commitment authority by the end of 2022. Regarding the national component, the financial contributions from the Royal Government of Cambodia, coupled with pledges from the international community, have stabilized the funding situation of that component for 2022.

5. With the upcoming completion of the appeal in case 002/02, the Extraordinary Chambers will commence in 2023 the performance of its residual phase to carry out necessary ongoing functions related to the cases that are before it. The performance of these residual functions is essential to allowing the Extraordinary Chambers to continue to promote accountability for the crimes committed by the Khmer Rouge, as well as to ensuring the legacy of the Chambers.

¹ See the most recent completion plan, revision 33 of 30 June 2022, available at <https://eccc.gov.kh/en/about-eccc/finances>.

II. Progress made in the case files

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

6. On 2 September 2020, Kaing Guek Eav died after having been admitted to hospital. Before his death, he had been serving a life sentence imposed by the Supreme Court Chamber at Kandal provincial prison, Cambodia, for his conviction for crimes against humanity and grave breaches of the 1949 Geneva Conventions.

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

7. On 15 September 2010, the co-investigating judges of the Extraordinary Chambers issued a closing order indicting the former Chair of the Democratic Kampuchea People’s Representative Assembly and Deputy Secretary of the Communist Party of Kampuchea, Nuon Chea; the former Deputy Prime Minister for Foreign Affairs of Democratic Kampuchea, Ieng Sary; the former Head of State of Democratic Kampuchea, Khieu Samphan; and the former Minister of Social Affairs of Democratic Kampuchea, Ieng Thirith, for crimes against humanity, grave breaches of the Geneva Conventions relating to the protection of victims of international armed conflicts, and genocide against the Cham and Vietnamese ethnic groups. Ieng Thirith 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 were also terminated upon his death, in March 2013.

8. The charges in case 002 were severed into two separate cases (cases 002/01 and 002/02), each with a separate trial and judgment. Case 002/01 was focused on alleged crimes against humanity relating to the forced movement of the population from Phnom Penh (phase one) and later from the regions (phase two) and the alleged execution of former Khmer Republic soldiers at Tuol Po Chrey. The case also concerned the structure of Democratic Kampuchea, the history of the Communist Party of Kampuchea, the organizational structure of Democratic Kampuchea, and the roles of the accused in relation to the policies of the Democratic Kampuchea regime as relevant to all charges. Case 002/02 encompassed charges relating to genocide against the Muslim Cham and Vietnamese minorities, forced marriage and rape, the treatment of Buddhists and the targeting of former Khmer Republic officials, in addition to alleged crimes against humanity and war crimes committed at four security centres (including S-21) as part of internal purges, three worksites and a group of work cooperatives, a total of 11 crime scenarios.

9. In case 002/01, on 23 November 2016, the Supreme Court Chamber upheld, in large part, the Trial Chamber’s conviction of 7 August 2014 of Nuon Chea and Khieu Samphan for crimes against humanity and confirmed the sentences of life imprisonment. 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 against the Vietnamese ethnic, national and racial group. Both accused were also found to have aided and abetted the crime against humanity of murder at the Tram Kak cooperatives, the three worksites and the four security centres. The Chamber further convicted Nuon Chea under the doctrine of superior responsibility for genocide against the Cham ethnic and religious group. The reasoned judgment was issued in the three working languages of the Extraordinary Chambers on 28 March 2019. Both Nuon Chea and Khieu Samphan were sentenced to life imprisonment. The Chamber merged their sentences in cases 002/01 and 002/02 into a single life term. Following the death of Nuon Chea, on 4 August 2019, the Supreme Court Chamber terminated the appellate proceedings against him on

13 August 2019 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. In addition, the Chamber granted the appeal of the co-prosecutors and entered one additional conviction for crimes against humanity. The Supreme Court Chamber will finalize appeal proceedings with respect to Khieu Samphan with the issuance of the written judgment, which is expected by the end of 2022.

C. Cases 003 and 004

10. On 7 September 2009, the international co-prosecutor filed two introductory submissions (subsequently supplemented by further submissions) with the co-investigating judges, alleging the commission of further crimes falling under the jurisdiction of the Extraordinary Chambers by five additional suspects.

11. Pursuant to submissions filed by the international co-prosecutor, the co-investigating judges were seized of 10 crime scenarios in case 003 and 55 crime scenarios in case 004.

12. On 3 March 2015, the international co-investigating judge charged Meas Muth and Im Chaem in cases 003 and 004, respectively. Meas Muth was charged with crimes against humanity, war crimes and violations of the 1956 Penal Code of Cambodia, while Im Chaem was charged with crimes against humanity and violations of the 1956 Penal Code of Cambodia. On 27 March 2015, the international co-investigating judge charged Ao An in person in case 004 with crimes against humanity and violations of the 1956 Penal Code of Cambodia. On 2 June 2015, the co-investigating judges issued a decision dismissing the criminal allegations against Sou Met, until then a suspect in case 003, on account of his death, in 2014. On 9 December 2015, the last remaining suspect in case 004, Yim Tith, was charged with genocide, crimes against humanity, war crimes and violations of the 1956 Penal Code of Cambodia. On 14 December 2015, Meas Muth was notified of additional charges, including genocide. Proceedings against Im Chaem, Ao An, Meas Muth and Yim Tith were severed into separate case files (case 004/01, case 004/02, case 003 and case 004, respectively) and are now all concluded before the Extraordinary Chambers.

13. In respect of case 004/01, against Im Chaem, on 28 June 2018, the Pre-Trial Chamber disposed of the appeal made by the international co-prosecutor regarding personal jurisdiction by finding that the decision of the co-investigating judges to dismiss the case stood, thereby concluding the judicial proceedings in the case.

14. In respect of case 004/02, against Ao An, on 10 August 2020, the Supreme Court Chamber held that neither of the separately issued closing orders was valid after the Pre-Trial Chamber unanimously found that such issuance by the co-investigating judges was illegal, and the Supreme Court Chamber terminated the proceedings against Ao An before the Extraordinary Chambers.

15. In respect of case 003, against Meas Muth, on 28 November 2018, the co-investigating judges issued two separate closing orders. The international co-investigating judge indicted Meas Muth for genocide, crimes against humanity, war crimes and domestic crimes. The national co-investigating judge dismissed the case for lack of personal jurisdiction. On 7 April 2021, the Pre-Trial Chamber issued its considerations on the appeals against the closing orders, unanimously declaring that the co-investigating judges' issuance of the two conflicting closing orders had been illegal and that the Chamber had not attained the required majority of four

affirmative votes to reach a decision based on common reasoning on the merits. The national and international judges attached their respective opinions to the considerations. On 8 September 2021, the Pre-Trial Chamber found both the request to terminate and archive case 003 from Meas Muth's co-lawyers and the request from the international co-prosecutor to confirm the indictment of Meas Muth inadmissible. The co-lawyers for Meas Muth and the international co-prosecutor motioned the Supreme Court Chamber on 4 October 2021 and 8 October 2021, respectively, seeking the same relief. On 17 December 2021, the Supreme Court Chamber denied the international co-prosecutor's request, clarifying that, in the absence of a definitive and enforceable indictment, case 003 was terminated. On 20 December 2021, the co-investigating judges sealed and archived case 003, concluding judicial proceedings in the case.

16. In respect of case 004, against Yim Tith, on 28 June 2019, the co-investigating judges issued two separate closing orders. The international co-investigating judge indicted Yim Tith for genocide, crimes against humanity, war crimes and domestic crimes. The national co-investigating judge dismissed the case for lack of personal jurisdiction. On 17 September 2021, the Pre-Trial Chamber issued its considerations on the appeals against the closing orders, unanimously declaring that the co-investigating judges' issuance of the two conflicting closing orders had been illegal, violating the legal framework of the Extraordinary Chambers in the Courts of Cambodia, and that, upon deliberation, the Chamber had not attained the majority of four affirmative votes to reach a decision based on common reasoning on the merits. The national and international judges attached their respective opinions to the considerations. On 20 October 2021, the international co-prosecutor petitioned the Supreme Court Chamber to send the case to trial. The Supreme Court Chamber denied the request, clarifying that, in the absence of a definitive and enforceable indictment, proceedings in the case were terminated. On 29 December 2021, the co-investigating judges sealed and archived case 004, concluding judicial proceedings in the case.

III. Completion plan and road map: projected timelines

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

18. In cases 003 and 004, a milestone was reached in 2021 with the conclusion of proceedings in the cases against Meas Muth and Yim Tith. The last milestone in the remaining case before the Supreme Court Chamber, case 002/02, is expected to be reached by the end of 2022 with the issuance of the full written appeal judgment in the case, thereby concluding the entire judicial caseload before the Extraordinary Chambers.

19. In its resolutions [73/279 A](#) and [74/263](#), the General Assembly requested the Secretary-General to undertake consultations with the Extraordinary Chambers and the Government of Cambodia in order to begin to develop 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. In its resolution [75/257 A](#), the Assembly requested the Secretary-General to continue consultations with the Government of Cambodia while keeping relevant stakeholders informed, in order to finalize, for consideration by the Assembly, a proposed framework for the completion of the work

of the Chambers, including with regard to the drawdown of activities and the residual functions requiring performance. In the same resolution, the Assembly also requested the Secretary-General to report to it, at its resumed seventy-fifth session and by 15 May 2021, on the implementation of the resolution. The Secretary-General, in his report dated 19 March 2021 (A/75/809), detailed the consultations undertaken on the completion of the work and the residual functions of the Chambers, as well as the outcome of the consultations conducted, which resulted in a set of provisions for a draft addendum to the Agreement between the United Nations and the Royal Government of Cambodia concerning the Prosecution under Cambodian Law of Crimes Committed during the Period of Democratic Kampuchea. By its resolution 75/257 B, the Assembly approved the draft addendum, which, as mentioned previously, was signed by the United Nations and the Government of Cambodia in August 2021 and entered into force in December 2021, after both parties had notified each other in writing that the legal requirements for the entry into force had been complied with.

20. With the upcoming completion of the appeal in case 002/02, the Extraordinary Chambers will commence its residual phase in 2023. As reflected in the addendum to the Agreement, the Chambers will carry out the following essential residual functions for an initial period of three years: 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 Chambers; and monitor the enforcement of reparations awarded to civil parties, as required. As reflected in the addendum, at the end of the initial three-year period, the United Nations and the Government of Cambodia will review the progress of the residual functions and will determine whether the Chambers will continue to perform those functions, or some part thereof, and for how long.

IV. Current financial position and fundraising efforts

21. Previous reports of the Secretary-General have highlighted for Member States the financial challenges faced by the Extraordinary Chambers. The challenges have continued in 2022, and their impacts have included a recruitment freeze and the uncertainty of staff working on short-term contracts. While the contributions from the Royal Government of Cambodia for the national component have been steady since 2014, the financial situation of the international component remains uncertain.

22. Under the Agreement between the United Nations and the Royal Government of Cambodia, the United Nations is responsible for financing the costs of supporting the international component of the Extraordinary Chambers, while the Royal Government of Cambodia is responsible for defraying the costs of the national component, including salaries of national personnel, utilities and service expenses of the Chambers. In its resolution 76/246 A, the General Assembly encouraged all Member States to provide continuing and additional voluntary support for the Chambers and requested the Secretary-General to continue his efforts to seek voluntary contributions, including by broadening the donor base, for funding the future activities of the Chambers.

Fundraising efforts in 2022

23. Efforts continue to be made to pursue the fundraising strategy developed during 2016 to broaden the donor base and to maintain the support of traditional donors. Senior officials in the Government of Cambodia regularly continue their fundraising efforts in relation to donors in the capital.

24. The Secretariat has continued to pursue fundraising efforts through communications with diplomatic missions. To broaden and maintain the existing donor base, the Secretary-General sent a letter to all permanent missions of Member States in August 2022, seeking their financial support for the Extraordinary Chambers. In addition, the Coordinator for the United Nations Assistance to the Khmer Rouge Trials continues to hold meetings regularly with representatives of Member States to seek voluntary contributions for the international component of the Chambers. The Coordinator met with the Group of Friends of the Extraordinary Chambers in the Courts of Cambodia, consisting of representatives of diplomatic stations in Phnom Penh, in February, July and September 2022. Furthermore, regular consultations between the Secretariat and the members of the principal donors group have been held with a view to maintaining their contributions. In March 2022, the United Nations Assistance to the Khmer Rouge Trials circulated among donor States a non-paper aimed at fundraising for the residual phase.

25. In July 2022, a joint mission to Phnom Penh was organized by the Secretariat and the principal donors group, during which principal donors were able to meet with officials of the Extraordinary Chambers, staff, civil society and the Government of Cambodia to discuss the continuing work of the Chambers and their transition to residual functions, including related financial requirements.

26. On the occasion of the Supreme Court Chamber's pronouncement of its judgment in September 2022, the standing Deputy Prime Minister of the Royal Government of Cambodia and the Assistant Secretary-General for Legal Affairs, on mission to Cambodia, appealed to donor States and the international community to continue to support the Extraordinary Chambers during their residual phase.

27. Notwithstanding the ongoing fundraising efforts, voluntary contributions for the international component have continued to decline, decreasing from \$17.7 million in 2015 (65 per cent of the approved 2015 budget) to \$13.1 million in 2016 (51 per cent of the approved budget), \$9.4 million in 2017 (30 per cent of the approved budget), \$8.4 million in 2018 (47 per cent of the approved budget), \$6.2 million in 2019 (39 per cent of the budget), \$4.4 million in 2020 (38 per cent of the approved budget) and further decreasing to \$3.6 million in 2021 (28 per cent of the approved budget). For 2022, levels of voluntary contributions are estimated at \$3.5 million (41 per cent of the approved budget).

Financial situation and use of the commitment authority

28. The General Assembly approved a commitment authority of \$15.5 million for the international component of the Extraordinary Chambers for 2014; these funds, however, were never drawn upon because voluntary funding eventually covered the international component's obligations in full during 2014. The Assembly again approved commitment authorities for the international component amounting to \$12.1 million for 2015, \$12.1 million for 2016, \$11.0 million for 2017, \$8.0 million for 2018, \$7.5 million for 2019, \$7.0 million for 2020, \$7.0 million for 2021 and \$7.0 million for 2022, thus ensuring that the salaries and expenses of personnel could be paid on time and without any disruption to the work of the Chambers.

29. The General Assembly, in section XX of its resolution [75/253](#), authorized the Secretary-General to enter into commitments in an amount not exceeding \$7 million

to supplement the voluntary financial resources of the international component of the Extraordinary Chambers for the period from 1 January to 31 December 2021. On the basis of the final expenditure for 2021, and after accounting for voluntary financial resources received, the Secretary-General utilized an amount of \$6,682,373 from the approved subvention of \$7 million to supplement the voluntary financial resources. The expenditure of \$6,682,373 is reported in the audited financial statements and the financial performance report on the programme budget for 2021.

30. The commitment authority has functioned as a bridging financing mechanism, permitting the United Nations to extend the contracts for international officials and other personnel at the Extraordinary Chambers, and as a source of operating funds, should voluntary funding fall short. Taking into account the availability of voluntary contributions and the commitment authority, the United Nations extended staff contracts in four steps in 2021 and in three steps in 2022, covering a one-month, a seven-month and a four-month period, in line with available funding and the approved staffing table.

31. The group of interested States approved the budget for 2022, including a provision for cases 003 and 004, amounting to \$11.5 million for the international component and \$4.7 million for the national component. With the judicial proceedings in cases 003 and 004 subsequently terminated, the budget requirement for the international and national components in 2022 were adjusted to \$8.4 million and \$4.3 million, respectively. As at 31 August 2022, voluntary contributions of \$3.5 million had been received for the international component. On the basis of projected expenditure, it is anticipated that \$4.9 million will be utilized from the approved commitment authority of \$7 million by the end of 2022. For the national component, as at 31 August 2022, contributions of \$3.4 million had been received from the Royal Government of Cambodia, which, together with the remaining balance of \$1.0 million carried forward from 2021 and additional contributions received from international donors of \$0.47 million, in combination with the implemented cost-saving and cost avoidance measures, would be sufficient to secure the operations of the national component of the Extraordinary Chambers until the end of 2022.

V. Funding requirements of the Extraordinary Chambers for 2023

32. The international component and the national component are funded separately, with the Secretariat being responsible for the receipt and management of voluntary funds for the international component and the Royal Government of Cambodia being responsible for funding the national component, including through contributions from the international community for this purpose. The budget proposal for 2023 is aligned with the resource requirements for the year of operations, in line with the judicial and residual workplans.

33. The budget proposal, which is subject to review by the principal donors group and the steering committee, and to final approval by the group of interested States, takes into account the relevant recommendations of the Advisory Committee on Administrative and Budgetary Questions contained in its report ([A/76/7/Add.12](#)) and endorsed by the General Assembly in its resolution [76/246 A](#). Details on the recommendations and actions taken by the Extraordinary Chambers are provided in annex I.

34. The budget proposal for 2023, as indicated in tables 1 to 3, reflects the resources for the international component, including staff resources, for the operation of the Extraordinary Chambers throughout the year. Further details on the financial status of the Extraordinary Chambers are provided in annex II.

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

(Thousands of United States dollars)

<i>Component</i>	(1) 2021 expenditure	(2) 2022 revised budget	(3) January– December 2022 estimated expenditure	Resource growth		(6)=(2)-(4) 2023 estimated requirements ^a
				(4) Amount	(5)=(4)/(2) Percentage	
Expenditure/requirements						
A. Judicial offices	4 458.7	2 272.2	2 272.2	(1 314.4)	(57.8)	957.8
B. Defence and Victims Support Sections	1 452.6	317.4	317.4	302.9	95.4	620.3
C. Office of Administration	4 395.6	5 851.5	5 851.5	(2 901.0)	(49.6)	2 950.5
Subtotal, 1	10 306.9	8 441.1	8 441.1	(3 912.5)	(46.4)	4 528.6
Funds available						
Pledges, contributions and other income	3 624.5	–	3 496.4	–	–	–
Previous year's unspent balance	–	–	–	–	–	–
Anticipated pledges	–	–	–	–	–	518.2
Amount of subvention used or authorized ^b	6 682.4	–	4 944.7	–	–	–
Subtotal, 2	10 306.9	–	8 441.1	–	–	518.2
Surplus/(shortfall)	–	–	–	–	–	(4 010.4)

^a The 2022 revised and 2023 budget figures are subject to review and approval by the group of interested States.

^b The amount of subvention used in 2021 is reflected in the financial performance report on the programme budget for 2021. The final expenditure for 2022 and related amount of subvention used will be reported in the context of the financial performance report on the regular budget for 2022.

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

(Thousands of United States dollars)

<i>Object of expenditure</i>	(1) 2021 expenditure	(2) 2022 revised budget	(3) January– December 2022 estimated expenditure	Resource growth		(6)=(2)-(4) 2023 estimated requirements ^a
				(4) Amount	(5)=(4)/(2) Percentage	
Expenditure/requirements						
Posts	5 326.7	3 802.5	3 802.5	(2 308.0)	(60.7)	1 494.5
Non-staff compensation	1 346.7	1 001.3	1 001.3	(590.5)	(59.0)	410.8
Other staff costs	–	–	–	–	–	–
Consultants and experts	2 264.1	1 234.8	1 234.8	(311.9)	(25.3)	922.9
Travel of staff	14.0	24.4	24.4	14.9	61.1	39.3
Contractual services	264.1	1 018.0	1 018.0	(293.3)	(28.8)	724.7
General operating expenses	695.3	763.9	763.9	(295.4)	(38.7)	468.5
Supplies	23.0	73.7	73.7	(43.1)	(58.5)	30.6
Furniture and equipment	373.0	522.5	522.5	(85.2)	(16.3)	437.3
Subtotal, 1	10 306.9	8 441.1	8 441.1	(3 912.5)	(46.4)	4 528.6

Object of expenditure	(1) 2021 expenditure	(2) 2022 revised budget	(3) January– December 2022 estimated expenditure	Resource growth		(6)=(2)-(4) 2023 estimated requirements ^a
				(4) Amount	(5)=(4)/(2) Percentage	
Funds available						
Pledges, contributions and other income	3 624.5	–	3 496.4	–	–	–
Previous year's unspent balance	–	–	–	–	–	–
Anticipated pledges	–	–	–	–	–	518.2
Amount of subvention used or authorized ^b	6 682.4	–	4 944.7	–	–	–
Subtotal, 2	10 306.9	–	8 441.1	–	–	518.2
Surplus/(shortfall)	–	–	–	–	–	(4 010.4)

^a The 2022 revised and 2023 budget figures are subject to review and approval by the group of interested States.

^b The amount of subvention used in 2021 is reflected in the financial performance report on the programme budget for 2021. The final expenditure for 2022 and related amount of subvention used will be reported in the context of the financial performance report on the regular budget for 2022.

Table 3

Post resources for the international component of the Extraordinary Chambers

Category	Approved 2021	Revised ^a 2022	Proposed ^a 2023
Professional and higher			
United Nations officials ^b	12	9	–
D-1	1	1	1
P-5	4	1	–
P-4	6	4	2
P-3	9	2	1
P-2	5	–	–
Subtotal	37	17	4
Other levels			
Field Service	6	4	1
National Professional Officer	9	8	3
Local level	34	24	3
Subtotal	49	36	7
Total	86	53	11

^a The 2022 revised and 2023 proposed budget figures are subject to review and approval by the group of interested States.

^b For 2023, the judges and co-prosecutor are remunerated on a pro rata basis for remote work only. They are therefore not reflected in the table.

35. In 2023, resource requirements in the amount of \$4,528,600 would provide for 11 positions (1 D-1, 2 P-4, 1 P-3, 1 Field Service, 3 National Professional Officer and 3 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 2023 reflects a decrease of \$3,912,500 compared with the 2022 approved resources, as follows:

(a) **Judicial offices.** The net decrease of \$1,314,400 compared with \$2,272,200 approved in 2022 reflects the effect of a decrease under posts (\$416,500), non-staff compensation (\$590,500) and consultants and experts (\$319,400), which is offset in part by an increase under travel of staff owing to contractual repatriation travel in the amount of \$12,000. The decrease is attributable to the completion of appeal proceedings by the end of 2022. All the judges and the co-prosecutor will be deinstalled from the duty station, and any judicial work will be conducted remotely, except when physical presence is required at the seat of the Extraordinary Chambers. Such remote work will be paid on a pro rata basis for work performed only. One Legal Officer (P-4) will be required full-time in 2023 to oversee any judicial activity, including reclassification of case file documents and assisting in the permanent archiving of judicial records;

(b) **Defence and victims' support.** The increase of \$302,900 compared with \$317,400 approved in 2022 reflects the net effect of an increase under consultants and experts (\$385,200) and travel of staff (\$16,000) for defence and civil party representation, which is offset in part by a decrease of \$98,300 under posts with the Defence Support Section. It covers the parties' work related to the reclassification of case file documents as directed by the Supreme Court Chamber and any other judicial work that may arise under the statutory framework, in addition to mandated activities related to the dissemination of information on the judicial activities to their respective clients and the larger group of victims of the Khmer Rouge;

(c) **Office of Administration.** The decrease of \$2,901,000 compared with \$5,851,500 approved in 2022 reflects a decrease of \$1,793,200 under posts and of \$1,107,800 under non-post items (e.g. consultants and experts, travel of staff, contractual services, general operating expenses, supplies, and furniture and equipment) owing to the completion of appeal proceedings by the end of the year 2022 and subsequent commencement of residual functions. Ten posts (1 D-1, 1 P-4, 1 P-3, 1 Field Service, 3 National Professional Officer and 3 Local level) would be provided for 2023, compared with 36 posts in 2022.

36. In 2023, the total funding requirements for both the national and the international components are estimated at \$6,047,900 (\$4,528,600 for the international component and \$1,519,300 for the national component). For the international component, at the time of reporting, the Secretariat had received one confirmed pledge and one anticipated pledge for 2023 of \$259,100 each. On the basis of the pattern of contributions in the period 2017–2022, it is expected that resources in 2023 will be pledged in piecemeal and varied amounts, often late in the financial year, with insufficient fund balances available at any given time to ensure a reasonable duration of staff contracts. 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, under which any unspent balance is to be returned to the United Nations, the Secretariat has been unable to reinstate any financial reserve and thus has no funding mechanism to address ongoing operational requirements.

37. To address the situation, the Secretary-General is proposing a subvention of \$4,010,400 for the international component for the year 2023. The level of the requested subvention takes into account the proposed budget for 2023 of \$4,528,600, the estimated voluntary contributions of \$518,200 in 2023 and the shortfall against overall budgetary needs of voluntary funds raised from States. The level of the requested subvention reflects the financial resources necessary to secure the operation

of the Extraordinary Chambers during 2023, with the assumption that the budget for 2023 would be approved by the group of interested States. Should the proposed budget be approved at a different level, updated information on any adjustments to the budget or the consequent adjustment to the proposed level of subvention will be provided to the General Assembly. The proposed subvention would allow the uninterrupted continuation of the judicial operation of the Extraordinary Chambers, pending the receipt of additional voluntary contributions necessary for the operation throughout the year. The Secretary-General proposes that the subvention be available to be drawn upon, should the 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, at the same time, the need to ensure the expeditious completion of the remaining work, the Secretary-General will continue his intensive fundraising efforts.

38. 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 and \$3.4 million in 2022. Notwithstanding the improvement in the situation of the national component in recent years, the timing of voluntary contributions remains an important factor, and the overall funding remains uncertain in 2023 and thereafter. The Government of Cambodia has reiterated its strong commitment to the Extraordinary Chambers and to addressing its funding challenges. The United Nations will also continue to support the Government of Cambodia in seeking to obtain additional voluntary contributions from the international community for the national component. As has been seen in previous years, any funding shortfall on either side is likely to seriously affect the activities of the Extraordinary Chambers as a whole.

VI. End-of-service liabilities for judges, prosecutor and staff

39. The financial situation of the Extraordinary Chambers, including for the international component, remains precarious. In the proposed 2023 budget, it is assumed that the international component of the Extraordinary Chambers will continue to operate and provides for end-of-service payments due to international judges who are expected to separate during 2023, to the extent that full funding is made available.

40. Should full funding not be available in 2023, the extension of contracts for continuing staff would not be possible. Existing contracts would be allowed to expire under their terms and conditions, which would result in additional liabilities not provided for in the proposed 2023 budget. These liabilities would include entitlements and benefits payable upon separation, such as relocation travel and shipment and repatriation grant and commutation of unused annual leave. For the international component, these liabilities are currently estimated at \$311,777. This amount does not include any costs required for the proper and orderly closure of operations, should the need arise.

41. 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 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. This has resulted in contracts of shorter duration.

VII. Remuneration of international judges and international co-prosecutor

42. In its resolution [76/246 A](#), the General Assembly requested the Secretary-General to conduct a review of the proposed change in the terms and conditions of the international judges and co-prosecutor, with a particular focus on the conclusions and recommendations of the Advisory Committee, and to report thereon in his next report.

43. Pursuant to article 1 of the addendum to the Agreement between the United Nations and the Royal Government of Cambodia, all international judges, except the judges of the Supreme Court Chamber, have been deinstalled from Cambodia, are working remotely and are remunerated on a pro rata basis for any work performed. In addition, the international co-prosecutor was deinstalled from Cambodia in July 2022. Once the Supreme Court judges are deinstalled from Cambodia, early next year, after their work on case 002/02 has been completed, they will also work remotely and be remunerated on a pro rata basis for any work performed. Accordingly, the international judges and the international co-prosecutor will no longer receive an annual remuneration or other entitlements and will only receive a daily fee for work performed. In establishing the daily fee for the deinstalled international judges and the international co-prosecutor during the residual phase, the Secretariat has taken into account the current daily fee, which was established in 2019, and reviewed Secretariat remuneration policies and practices and the conclusions and recommendations of the Advisory Committee. The revised daily fee is similar to a prorated remuneration of a D-2 net salary. The proposed terms and conditions for the international judges and the international co-prosecutor for the residual phase, including the daily fee, have been endorsed by the principal donors group and are subject to further endorsement by the steering committee and the group of interested States.

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

44. In its resolution [76/246 A](#), the General Assembly, recalling paragraph 26 of the report of the Advisory Committee, 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. Currently, the international component is administered by the following four entities: (a) the Office of the Controller provides strategic guidance on management decisions that involve financial risk; (b) the Office of Legal Affairs provides guidance on issues of a legal nature; (c) the Capacity Development Programme Management Office, in the Department of Economic and Social Affairs, manages the trust fund for the international component; and (d) the United Nations Assistance to the Khmer Rouge Trials provides technical and operational assistance to the Extraordinary Chambers. In line with the General Assembly's request, and on the basis of planned commencement of the residual phase in 2023, a proposal to streamline the administration of the international component by transferring all functions currently performed by the Department of Economic and Social Affairs to the United Nations

Assistance to the Khmer Rouge Trials in 2024 is being reviewed. Consultation with relevant stakeholders will be undertaken to develop a more detailed implementation plan in 2023. The Office of Legal Affairs will continue to provide guidance on legal issues, and the Office of the Controller will continue to provide strategic guidance on management decisions that involve financial risk.

IX. Conclusions

46. **The Secretary-General welcomes the progress made by the Extraordinary Chambers across all sets of current proceedings in the year since the issuance of his previous report.**

47. **With the final judgments in cases 001 and 002/01, the landmark trial judgment in case 002/02, the dismissal of case 004/01, the completion of cases 004/02, 003 and 004, and the significant advancement of the appeal proceedings in case 002/02, the Extraordinary Chambers have made substantial progress in the completion of their mandate.**

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

49. **The Secretary-General welcomes the provision of the majority of the funding of the national component by the Government of Cambodia from 2015 to 2022 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 and that voluntary funds raised from Governments have continued to fall short of overall budgetary needs during the past eight years. It remains clear that the current funding mechanisms of the Chambers are not sustainable without additional assistance.**

50. **It remains critical for the international community to ensure that the Extraordinary Chambers have the financial means necessary to ensure completion of the judicial proceedings and management of their judicial archive, in line with international standards. A financial failure of the Chambers would constitute a serious setback to the international community's fight against impunity and the quest for justice of the people of Cambodia.**

X. Recommendations

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

(a) **To take note of the present report and the use of the commitment authority approved for 2022;**

(b) **To note that the subvention utilized in 2021 in the amount of \$6,682,373 is reflected in the financial performance report on the programme budget for 2021;**

(c) **To take note of the resource requirements of the Extraordinary Chambers for the period from 1 January to 31 December 2023, estimated at \$4,528,600 for the international component of the Chambers, to continue to fulfil its mandate;**

(d) **To appropriate an amount of \$4,010,400 under section 8, Legal affairs, by way of subvention for 2023 for the international component of the**

Extraordinary Chambers under the proposed programme budget for 2023, 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 2023;

(e) **To take note of the end-of-service liabilities for United Nations staff of the Extraordinary Chambers, currently estimated at \$311,777.**

Annex I

Summary of follow-up action taken to implement relevant recommendations

Brief description of the recommendation

Action taken or to be taken to implement the recommendation

Report of the Advisory Committee on Administrative and Budgetary Questions (A/76/7/Add.12)

The Advisory Committee notes the issuance of the considerations of the Pre-Trial Chamber in two cases in 2021. The Committee continues to emphasize the importance of regularly updating 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 [A/75/7/Add.19](#), para. 12, and [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 reiterates once again its concern regarding the related potential financial implications (see [A/75/7/Add.19](#), para. 12, and [A/74/7/Add.16](#), para. 12) (para. 9).

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 and encouraging the members of the principal donors group and the group of interested States to renew their efforts in terms of cost efficiency (see also [A/75/7/Add.19](#), para. 17, [A/74/7/Add.16](#), para. 25, and [A/73/448](#), para. 25) (para.12).

The Advisory Committee considers that the Secretary-General should only use the portion of the commitment authority required to supplement the voluntary contributions and recommends that the General Assembly request the Secretary-General to credit the unencumbered balance for 2020 of \$580,100 to Member States in January 2022 (see also [A/75/7/Add.19](#), para. 15) (para. 14).

The Advisory Committee trusts that any unencumbered balance for 2021 will be returned to Member States as soon as possible (see also [A/75/7/Add.19](#), para. 14) (para. 16).

The Extraordinary Chambers are taking all available measures to expedite completion of their mandate and manage available resources diligently to ensure cost-efficiency while respecting the independent nature of the judicial process and adhering to all statutory requirements. Besides the statutory framework, the work of the Chambers is also directed by the substantive developments in the cases before them often initiated by legally independent parties to the cases.

Since the issuance of the previous report of the Secretary-General ([A/76/331](#)), the Extraordinary Chambers have continued to make progress in all remaining cases. Judicial proceedings in cases 003 and 004 have been completed. In case 002/02, the Supreme Court Chamber held four days of appeal hearings, from 16 to 19 August 2021, and pronounced its judgment on the appeals on 22 September 2022. The completion of appeal proceedings in that case is expected in the fourth quarter of 2022 with the issuance of the written judgment.

See paras. 23–26 of the present report.

The surplus of \$580,100 for 2020 was returned to Member States in the context of General Assembly resolution [76/247 C](#) on the financing of appropriations for the year 2022.

See para. 29 of the present report.

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

The Advisory Committee notes the efforts to implement cost-saving measures. In view of the persistent funding challenges facing the Extraordinary Chambers, the Committee trusts that the United Nations Assistance to the Khmer Rouge Trials will redouble its efforts in terms of cost efficiency (para. 17).

The Advisory Committee notes that, while the proposed budget for 2022 reflects reduced requirements compared with the revised budget for 2021, it also represents a resource increase compared with the estimated total expenditure for 2021 (see para. 15 above). The Committee trusts that detailed information on the variances between the projected expenditures for 2021 and the proposed budget for 2022, by object of expenditure, will be provided to the General Assembly at the time of its consideration of the present report (see also [A/75/7/Add.19](#), para. 25) (para. 23).

The Advisory Committee recommends that the General Assembly request the Secretary-General to present options to ensure that a single entity of the Secretariat oversees the operational, budgetary and financial interactions with the United Nations Assistance to the Khmer Rouge Trials (para. 26).

The Advisory Committee notes that the net remuneration of a United Nations official of the Extraordinary Chambers (\$224,707) is still higher than the net remuneration of a staff member at the D-2 level (\$168,664) by the amount of the United Nations staff assessment. The Committee reaffirms its recommendation to discontinue this practice and considers that it is a matter for the General Assembly to decide (para. 32).

The Advisory Committee is of the view that an explanation should be given as to whether such a level of base salary results from the continuation of paying the judges and co-prosecutor a gross salary instead of a net salary, or the inclusion of provisions for pension and

The United Nations Assistance to the Khmer Rouge Trials confirms its continued efforts to achieve optimal cost-efficiency, including the continuous assessment of vacant positions against evolving programme requirements and, where possible, the imposition of a freeze on recruitment. Additional administrative functions were transferred to the Economic and Social Commission for Asia and the Pacific in 2022 for the purpose of economies of scale, and further functions will be transferred in 2023, reflecting operational changes regarding the United Nations Assistance to the Khmer Rouge Trials. Early transitional measures under the addendum were taken in 2022 wherever possible, resulting in judges, co-prosecutor, defence counsels and civil party lead co-lawyers working remotely and being remunerated on a pro rata basis for work performed.

Updated information on expenditure for 2021 and the revised budget for 2022 by object of expenditure for the international component is provided in table 2 of the present report.

See sect. VIII of the present report.

See sect. VII of the present report.

after-service health insurance contributions, or even a mix of both (para. 33).

The Advisory Committee wishes to clarify that its recommendation contained in [A/75/7/Add.19](#), paragraph 37, was made with a view to addressing the irregularities concerning the base salary for the international judges and co-prosecutor of the Extraordinary Chambers. The Committee considers that clarity should be provided with respect to the components of the base salary for the international judges and co-prosecutor of the Extraordinary Chambers and the computation thereof. The Committee reiterates that the base salary for the international judges and co-prosecutor of the Extraordinary Chambers should be the same as that for United Nations staff at the D-2 level (para. 35).

In view of the limited number of active cases before the Extraordinary Chambers and the proposed reduction of their workforce, the Advisory Committee considers that some flexibility should be introduced regarding the number of United Nations officials of the Extraordinary Chambers (para. 37).

Moreover, the Advisory Committee again notes that, after nine consecutive requests for subventions to support the international component of the Extraordinary Chambers, the practice is in fact no longer exceptional in nature. Nevertheless, the Committee continues to stress that voluntary contributions should remain a major source of funding for the Chambers and that additional efforts should be made to avoid continued reliance on the subvention (para. 39).

Pursuant to the addendum to the Agreement between the United Nations and Cambodia concerning transitional arrangements and the completion of work of the Extraordinary Chambers, all international judges, except the judges of the Supreme Court Chamber, were deinstalled from Cambodia upon completion of proceedings before their respective chambers, are working remotely and are remunerated on a pro rata basis for any work performed. Accordingly, the number of United Nations officials installed at the duty station in 2022 was reduced to two: two judges of the Supreme Court Chamber. One Supreme Court Chamber judge and the international co-prosecutor are currently working remotely and on a prorated basis. It is anticipated that the two remaining United Nations officials will be deinstalled from Cambodia upon completion of the judicial processes related to case 002/02, at the end of the first quarter of 2023, and will work remotely on a pro rata basis thereafter for any work done.

See paras. 23–27 for details on the trend of voluntary contributions causing increased reliance on the regular budget.

Annex II

Financial status of the Extraordinary Chambers in the Courts of Cambodia

International component: United Nations Assistance to the Khmer Rouge Trials

Table A.1

Financial status of the international component as at 31 December 2021

(Thousands of United States dollars)

A. Income	
Contributions received from 2005 to 2021	230 313.2
Interest earned from 2005 to 2021 and other adjustments	5 305.6
Subtotal	235 618.8
B. Expenditure^a	
	(294 063.3)
Fund balance (shortfall)^b	(58 444.5)

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

^b The 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) and 2021 (\$6,682,400).

Table A.2

Financial status of the international component for 2022 and projection for 2023

(Thousands of United States dollars)

A. Income	
Contributions received for 2022	3 496.4
Outstanding pledges for 2022	–
Anticipated pledges for 2022	–
Subtotal	3 496.4
B. Revised budget for 2022	
	(8 441.1)
C. Estimated surplus/(shortfall) for 2022	
	(4 944.7)
D. Income for 2023	
Outstanding pledges for 2023 ^a	259.1
Anticipated pledges for 2023 ^b	259.1
Subtotal	518.2
E. Estimated budget requirement for 2023^c	
	(4 528.6)
F. Estimated shortfall for 2023	
	(4 010.4)

^a Germany (€250,000) revalued as at 31 August 2022.

^b Germany (€250,000) revalued as at 31 August 2022.

^c The 2022–2023 budget figures are 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 2021

(Thousands of United States dollars)

A. Income	
Contributions received from 2005 to 2021	94 728.7
B. Expenditure	(93 741.5)
Fund balance	987.2

Table A.4

Financial status of the national component for 2022 and projection for 2023

(Thousands of United States dollars)

A. Income for 2022	
Cash balance brought forward as at 1 January 2022	987.2
Contributions received for 2022	3 866.0
Outstanding pledges for 2022	–
Anticipated pledges for 2022	–
Subtotal	4 853.2
B. Revised budget for 2022	(4 273.2)
C. Estimated surplus/(shortfall) for 2022	580.0
D. Income for 2023	
Outstanding pledges for 2023	–
Anticipated pledges for 2023	–
Subtotal	–
E. Estimated requirements for 2023	1 519.3
F. Estimated surplus/(shortfall) for 2023	(1 519.3)

Indicative resource requirements for the national component

Table A.5.1

Requirements by component and funding availability

(Thousands of United States dollars)

Component	(1) 2021 expenditure	(2) 2022 revised budget	(3) January– December 2022 estimated expenditure	Resource growth		(6)=(2)-(4) 2023 estimated requirements ^a
				(4) Amount	(5) Percentage	
Expenditure/requirements						
1. Judicial offices	872.9	508.0	508.0	(281.9)	(55.5)	226.1
2. Defence and Victims Support Sections	278.2	292.0	292.0	(97.1)	(33.3)	194.9

Component	(1) 2021 expenditure	(2) 2022 revised budget	(3) January– December 2022 estimated expenditure	Resource growth		(6)=(2)-(4) 2023 estimated requirements ^a
				(4) Amount	(5) Percentage	
3. Office of Administration	3 290.4	3 473.2	3 473.2	(2 374.9)	(68.4)	1 098.3
Subtotal, 1	4 441.5	4 273.2	4 273.2	(2 753.9)	(64.4)	1 519.3
Funds available						
Pledges and contributions	4 772.1	–	3 866.0	–	–	–
Previous year's unspent balance	656.6	–	987.2	–	–	580.0
Anticipated pledges	–	–	–	–	–	–
Subtotal, 2	5 428.7	–	4 853.2	–	–	580.0
Surplus/(shortfall)	987.2	–	580.0	–	–	(939.3)

^a The 2022–2023 budget figures are 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)

Object of expenditure	(1) 2021 expenditure	(2) 2022 revised budget ^a	(3) January– December 2022 estimated expenditure	Resource growth		(6)=(2)-(4) 2023 estimated requirements ^a
				(4) Amount	(5) Percentage	
Expenditure/requirements						
Posts	2 105.7	2 072.5	2 072.5	(1 440.9)	(69.5)	631.6
Non-staff compensation	564.1	343.9	343.9	(186.0)	(54.1)	157.9
Other staff costs	161.1	100.7	100.7	(100.7)	(100.0)	–
Consultants and experts	141.7	141.7	141.7	68.1	48.1	209.8
Travel of staff	–	11.1	11.1	(4.2)	(37.8)	6.9
Contractual services	921.0	1 001.5	1 001.5	(650.6)	(65.0)	350.9
General operating expenses	381.8	318.4	318.4	(247.5)	(77.7)	70.9
Hospitality	26.1	20.6	20.6	(11.3)	(54.9)	9.3
Premises alternation	137.8	252.4	252.4	(199.0)	(78.8)	53.4
Training and meetings	2.2	10.4	10.4	18.2	175	28.6
Subtotal, 1	4 441.5	4 273.2	4 273.2	(2 753.9)	(64.4)	1 519.3
Funds available						
Pledges and contributions	4 772.1	–	3 866.0	–	–	–
Previous year's unspent balance	656.6	–	987.2	–	–	580.0
Anticipated pledges	–	–	–	–	–	–
Subtotal, 2	5 428.7	–	4 853.2	–	–	580.0
Surplus/(shortfall)	987.2	–	580.0	–	–	(939.3)

^a The 2022–2023 budget figures are subject to review and approval by the group of interested States.

Table A.5.3
Post requirements

<i>Category</i>	<i>Approved 2021</i>	<i>Revised^a 2022</i>	<i>Proposed^a 2023</i>
Professional and higher			
D-1	14	11	1
P-5	1	1	-
NO-D	15	13	5
NO-C	8	8	1
NO-B/NO-A	12	11	3
Subtotal	50	44	10
Other levels			
Local level	79	76	20
Subtotal	79	76	20
Total	129	120	30

Abbreviations: NO-A, National Professional Officer, level A; NO-B, National Professional Officer, level B; NO-C, National Professional Officer, level C; NO-D, National Professional Officer, level D.

^a The 2022–2023 budget figures are subject to review and approval by the group of interested States.

Approved budget and actual expenditure, 2011–2022

Table A.6

Approved budget and actual expenditure – international component, 2011–2022

(Thousands of United States dollars)

Year	Funding available for the year										
	(1) Approved budget	(2) Balance brought forward	(3) Contributions of the Government of Cambodia	(4) International voluntary contributions	(5) Interest earned and other adjustments	(6) Commitment authority authorized by the General Assembly	(7) Commitment authority used	(8)=(2)+(3)+(4)+(5)+(7) Total funding available for the year	(9) Actual full-year expenditure	(10)=(8)-(9) Unspent balance	(11)=(8)-(9) Commitment authority returned
2011	30 834.7	9 472.5	–	21 458.7	193.8	–	–	31 125.0	22 912.9	8 212.1	–
2012	25 011.7	8 212.2	–	16 576.1	30.2	–	–	24 818.5	23 340.3	1 478.2	–
2013	26 005.1	1 478.2	–	22 903.4	20.4	–	–	24 402.0	23 746.2	655.8	–
2014	23 421.9	655.7	–	16 785.3	–	15 540.0	15 540.0	32 981.0	21 728.1	11 252.9	11 252.9
2015 ^a	27 096.6	(4 287.1)	–	17 760.1	(112.9)	12 100.0	12 100.0	25 460.1	24 038.5	1 421.6	1 421.6
2016 ^a	25 697.7	–	–	13 234.2	(93.1)	12 100.0	12 100.0	25 241.1	23 548.9	1 692.2	1 692.2
2017 ^a	23 763.0	–	–	9 229.8	244.4	11 000.0	11 000.0	20 474.2	20 093.1	381.1	381.1
2018 ^a	17 713.7	–	–	8 411.2	100.9	8 000.0	8 000.0	16 512.1	15 368.3	1 143.8	1 143.8
2019 ^a	16 014.1	–	–	6 271.4	186.1	7 430.8	7 430.8	13 888.3	13 238.4	649.9	649.9 ^b
Annual budget period											
Year	(1) Approved budget	(2) Balance brought forward	(3) Contributions of the Government of Cambodia	(4) International voluntary contributions	(5) Interest earned and other adjustments	(6) Commitment authority authorized by the General Assembly	(7) Commitment authority used	(8)=(2)+(3)+(4)+(5)+(7) Total funding available for the year	(9) Actual full-year expenditure	(10)=(8)-(9) Unspent balance	(11)=(8)-(9) Commitment authority returned
2020 ^c	11 681.6	–	–	4 301.9	61.6	7 000.0	7 000.0	11 363.5	10 783.4	580.1	580.1
2021 ^d	12 874.8	–	–	3 624.5	–	7 000.0	6 682.4	10 306.9	10 306.9	–	–
2022 ^e	8 441.1	–	–	3 496.4	–	7 000.0	4 944.7	8 441.1	8 441.1	–	–

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

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

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

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

^e The final expenditure and related utilization of the subvention for 2022 will be reported in the context of the financial performance report on the regular budget for 2022.

Table A.7
Approved budget and actual expenditure – national component, 2011–2022

(Thousands of United States dollars)

Year	Funding available for the year										
	(1) Approved budget	(2) Balance brought forward	(3) Contributions of the Government of Cambodia	(4) International voluntary contributions	(5) Interest earned and other adjustments	(6) Commitment authority authorized by the General Assembly	(7) Commitment authority used	(8)=(2)+(3)+(4)+(5)+(7) Total funding available for the year	(9) Actual full-year expenditure	(10)=(8)-(9) Unspent balance	(11) Commitment authority returned
2011	9 857.9	1 229.9	350.0	7 233.3	–	–	–	8 813.2	9 071.8	(258.6)	–
2012	9 240.5	(258.6)	1 700.0	7 168.7	–	–	–	8 610.1	8 926.6	(316.5)	–
2013	9 370.3	(316.6)	3 600.0	4 481.6	–	–	–	7 765.0	7 523.9	241.1	–
2014	6 380.7	241.2	3 959.0	2 021.5	–	–	–	6 221.7	6 063.3	158.4	–
2015	6 653.8	158.5	4 100.0	2 316.4	–	–	–	6 574.9	6 476.0	98.9	–
2016	6 643.5	98.9	4 150.0	2 350.9	–	–	–	6 599.8	6 561.1	38.7	–
2017	6 371.8	38.7	4 150.0	1 730.3	–	–	–	5 919.0	5 829.7	89.3	–
2018	5 697.8	89.3	4 000.0	1 487.0	–	–	–	5 576.3	5 278.7	297.6	–
2019	5 374.3	297.6	3 900.0	1 003.9	–	–	–	5 201.5	4 941.2	260.3	–
Annual budget period											
Year	(1) Approved budget	(2) Balance brought forward	(3) Contributions of the Government of Cambodia	(4) International voluntary contributions	(5) Interest earned and other adjustments	(6) Commitment authority authorized by the General Assembly	(7) Commitment authority used	(8)=(2)+(3)+(4)+(5)+(7) Total funding available for the year	(9) Actual full-year expenditure	(10)=(8)-(9) Unspent balance	(11) Commitment authority returned
2020	4 870.6	260.3	3 800.0	1 156.4	–	–	–	5 216.7	4 560.1	656.6	–
2021	4 940.1	656.6	3 600.0	1 172.1	–	–	–	5 428.7	4 441.5	987.2	–
2022 ^a	4 273.2	987.2	3 400.0	466.0	–	–	–	4 853.2	4 273.2	580.0	–

^a Reflects the updated status of voluntary contributions and pledges as at 31 August 2022. The final figures will be reflected in the next report.