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Proposed programme budget for 2025

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

Twenty-fourth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for 2025

I. Introduction and background

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the use of the commitment authority and request for a subvention to the Extraordinary Chambers in the Courts of Cambodia ([A/79/519](#) and [A/79/519/Corr.1](#)). In his report, the Secretary-General outlines the judicial progress achieved by the Extraordinary Chambers, provides a projection regarding the anticipated use of the approved commitment authority for 2024 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 \$1,954,400 for 2025. During its consideration of the report, the Committee received additional information and clarification, concluding with written responses received on 5 November 2024.

2. The Extraordinary Chambers in the Courts of Cambodia were established by an Agreement between the United Nations and the Royal Government of Cambodia, which entered into force in April 2005. The Extraordinary Chambers comprise both national and international components, which are financed separately. The Government of Cambodia is responsible for the salaries and emoluments of the Cambodian judges and local personnel, utilities and service expenses of the Chambers, while those of the international judges, the international co-prosecutor and personnel recruited by the United Nations are to be funded through voluntary contributions (*ibid.*, para. 27).

3. Due to shortfalls in voluntary contributions, the General Assembly authorized the Secretary-General, as an exceptional measure, to enter into commitments to supplement the voluntary financial resources of the international component for the first time in 2014. These funds were not drawn upon. Since then, however, the Assembly has authorized the Secretary-General to enter into commitments for the international component every year (\$12.1 million in 2015, \$12.1 million in 2016, \$11 million in



2017, \$8 million in 2018, \$7.5 million in 2019, \$7 million each year in 2020, 2021 and 2022, \$3.8 million in 2023 and \$2.2 million in 2024).

II. Completion of the case files

4. The completed judicial activities of the Extraordinary Chambers are set out in paragraphs 4 to 11 of the report of the Secretary-General. All judicial proceedings of the Court concluded in 2023.

III. Completion plan and residual road map

5. The Secretary-General provides an update on the completion plan in paragraphs 13 to 25 of his report. The Secretary-General indicates that the Extraordinary Chambers commenced their residual phase in 2023 for an initial period of three years, in line with the Addendum to the Agreement between the United Nations and the Royal Government of Cambodia.

6. Upon enquiry, the Advisory Committee was informed that the United Nations and the Government of Cambodia had undertaken several consultations regarding the progress of the residual functions and were assessing which functions would need to continue in whole or in part, and for how long, after 2025. The report of the Secretary-General would be considered at the resumed seventy-ninth session, and the report would provide information regarding these consultations. It is noted that important residual functions continue to be implemented, including the judicial declassification of documents, the supervision of the life sentence of Khieu Samphan, and the preservation and maintenance of the archives of the Extraordinary Chambers.

7. In his report, the Secretary-General indicates that a Resource Centre to provide a free and public access point to the archives of the Extraordinary Chambers was opened in 2024, including a multifunction space for information dissemination, outreach and learning and a public consultation space for civil parties and their representatives and associations and for civil society partners and non-governmental organizations working with the Extraordinary Chambers (*ibid.*, para. 18). It is also indicated in the report that the Extraordinary Chambers will continue their ongoing work related to reclassification and permanent archiving of reclassified documents. Server upgrades have enabled critical software updates to the judicial database, unlocking accessibility features, including an application programming interface permitting direct query through the website to public documents in the judicial archive; optical character recognition and therefore searchability in the Khmer language; and new generation technologies to enable meaningful online research. These updates will be accessible to the public upon the launch of the new legacy website in early 2025 (*ibid.*, para. 22).

8. Upon enquiry, the Advisory Committee was informed that, for the legacy of the Extraordinary Chambers to be firmly entrenched locally, their creation, operations and contributions must be genuinely understood by Cambodians, some 70 per cent of whom were born after the Khmer Rouge regime. The physical Resource Centre is located in the capital, Phnom Penh, and functions as a primary source of information for students of a diverse set of professions, such as law, history, anthropology and psychology, including mental health. At the Centre, both victim-survivors and students can meet for intergenerational exchanges; civil society organizations may promote their contributions to the accountability process through reparation projects; the public may ask questions and find answers through research, including by accessing the original material of the Chambers. The Resource Centre additionally includes a permanent physical exhibition of the historic accountability process implemented by the Chambers, and more generally promotes accountability for mass atrocities, the prevention of

genocide and reconciliation. The permanent legacy website will provide digitized access to the public judicial and non-judicial records of the Chambers and ensure that Cambodians will have secure and free access to accurate and verified information regarding the Chambers and their historic proceedings. Aside from such information being made available in a digital and easily searchable and visual manner, the website will reach a larger audience beyond the capital – in the provinces of Cambodia and beyond. Through the website, the Cambodian diaspora, foreign researchers, academia, the media and others will have seamless remote access, using their own devices, to all public information generated by the Chambers.

9. **The Advisory Committee notes that the Extraordinary Chambers are currently in the residual phase, which is envisaged to initially last until 2025, and trusts that the consultations between the Government of Cambodia and the United Nations will achieve increased national ownership and acceleration of transfer of responsibilities from the international component to the national component. The Committee trusts that updates in this regard will be provided to the General Assembly and in future reports of the Secretary-General.**

10. **The Advisory Committee reiterates its view that the archives of the Extraordinary Chambers serve as an important component of international humanitarian law and that all efforts should be pursued to ensure accessibility for the general public. The Committee calls upon all Member States to support the historic preservation and conservation of the archives as a shared global responsibility to advance the cause of international justice (see also [A/78/7/Add.21](#), para. 14, and [A/77/7/Add.17](#), para. 9).**

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

11. In his report, the Secretary-General seeks the approval by the General Assembly of an appropriation for a subvention for the international component of the Extraordinary Chambers in the amount of \$1,954,400 for 2025. This represents a reduction of \$262,700, or 12 per cent, compared with the approved subvention for 2024, which was in the amount of \$2,216,700. It is further indicated in the report of the Secretary-General that the level of voluntary contributions expected in 2025 is \$400,400, which represents a reduction of \$410,200, or 50.6 per cent, from the 2024 level of voluntary contributions, at \$810,600.

Voluntary contributions

12. The Secretary-General provides an update on the major fundraising activities in paragraphs 28 to 30 of his report. He indicates that voluntary contributions for the international component have continued to decline, falling from \$17.7 million in 2015 (65 per cent of the approved 2015 budget) to \$13.1 million in 2016 (51 per cent of the approved budget), \$9.4 million in 2017 (30 per cent of the approved budget), \$8.4 million in 2018 (47 per cent of the approved budget), \$6.2 million in 2019 (39 per cent of the approved budget), \$4.4 million in 2020 (38 per cent of the approved budget), \$3.6 million in 2021 (28 per cent of the approved budget) and \$3.5 million in 2022 (42 per cent of the approved budget), and further declined to \$1.5 million in 2023 (33 per cent of the approved budget). For 2024, the level of voluntary contributions is estimated at \$0.8 million (31 per cent of the approved budget). Upon enquiry, the Advisory Committee was provided with information on voluntary contributions to the Extraordinary Chambers by Member States received from 2022 to 2024 (see annex, table 2).

13. The Advisory Committee notes the steady decline in the levels of voluntary contributions from 65 per cent of the approved 2015 budget to 31 per cent of the approved budget in 2024. The Committee expresses its appreciation to the donors (see annex) for their contributions and reiterates its call for the Extraordinary Chambers to intensify fundraising efforts to support the residual activities, including by broadening the donor base and encouraging the members of the principal donors' group and the group of interested States to renew their financial efforts (see also [A/78/7/Add.21](#), para. 16, [A/77/7/Add.17](#), para. 11, [A/76/7/Add.12](#), para. 12, [A/74/7/Add.16](#), para. 25, and [A/73/448](#), para. 25).

14. The Advisory Committee recalls General Assembly resolution [78/253](#), in which the Assembly encouraged all Member States to provide continuing and additional voluntary support for the expeditious completion of the mandate of the Extraordinary Chambers. The Committee notes with appreciation the sustained level of national commitment and responsibility of the Government of Cambodia for the work of the Extraordinary Chambers and acknowledges its continuing contributions to the functioning of the Chambers (see also [A/78/7/Add.21](#), para. 18, [A/77/7/Add.17](#), para. 12, and [A/76/7/Add.12](#), para. 13).

Use of the commitment authority

15. In its resolution [77/263](#), the General Assembly authorized the Secretary-General to enter into commitments in an amount not to exceed \$3,809,900 to supplement the voluntary financial resources of the Extraordinary Chambers in 2023. As at 31 December 2023, total expenditure amounted to \$4,461,600, which was covered by voluntary contributions and other income (\$1,484,300) and resources drawn from the subvention (\$2,977,300).

16. In its resolution [78/253](#), the General Assembly authorized the Secretary-General to enter into commitments in an amount not to exceed \$2,216,700 to supplement the voluntary financial resources of the Extraordinary Chambers in 2024. Total expenditure of the Chambers at the end of 2024 is estimated at \$2,639,700. The Chambers intend to cover the expenditure by using the anticipated pledges, contributions and other income (\$810,600) and drawing an amount of \$1,829,100 from the commitment authority ([A/79/519](#) and [A/79/519/Corr.1](#), para. 34 and table 1).

17. Upon enquiry, the Advisory Committee was informed that the commitment authority is authority that is given by the General Assembly to the Secretary-General to incur expenditures without an appropriation, either through the unforeseen and extraordinary expenses mechanism pursuant to resolution [78/255](#) (the latest resolution), or separately in the context of the General Assembly's review of a proposal of the Secretary-General, in line with the current scenario for the Extraordinary Chambers. At the end of the budget period, the Secretary-General would, in the context of the financial performance report, include information on the use of the commitment authority, including whether the commitment authority can be covered from the already approved budget appropriation for the same budget period, or make a request for an additional appropriation, after accounting of the net surplus. Once the commitment authority is approved, an allotment is issued and cash made available to the Chambers based on their requirements and after accounting of the voluntary contributions received. As the commitment authority is not assessed, the difference between the commitment authority and the amount utilized by the Secretary-General cannot be returned to Member States, as there were no assessments. **The Advisory Committee trusts that the commitment authority will be used only as a spending ceiling to supplement shortages in voluntary funding** (see also [A/78/7/Add.21](#), para. 21, [A/77/7/Add.17](#), para. 15, and [A/76/7/Add.12](#), para. 16).

V. Requirements and subvention request for 2025

Budget requirements

18. The Secretary-General indicates that proposed resource requirements for 2025 amount to \$2,354,800, representing a decrease of \$284,900, or 10.8 per cent, compared with the projected expenditure of \$2,639,700 for 2024 (A/79/519 and A/79/519/Corr.1, table 2). Table 1 in the annex to the present report provides an account of the financial performance for the international component of the Extraordinary Chambers for 2023 and 2024 to date and a comparison with the estimated 2025 requirements.

19. The proposed post resources of \$1,433,600, which represent an increase of \$141,200 (or 10.9 per cent) compared with the estimated expenditure of \$1,159,800 for 2024, would provide for the continuation of 11 posts (1 D-1, 1 P-4, 1 P-3, 4 National Professional Officer and 4 Local level) (*ibid.*, para. 38 and table 3). In the supplementary information provided to the Advisory Committee, the net increase of \$141,200 is attributed to adjustments in the United Nations standard salary costs, including post adjustment.

20. The proposed non-post resources amount to \$921,200, which represent a decrease of \$556,700 (or 37.7 per cent) compared with projected expenditure for 2024. The overall decrease vis-à-vis projected expenditure reflects decreases under contractual services (\$218,800), general operating expenses (\$175,700) and non-staff compensation (\$20,900), (*ibid.*, table 3).

21. Upon enquiry, the Advisory Committee was informed that, with the commencement of the residual functions, the international component of the Extraordinary Chambers reconfigured its staffing in 2023 to contour the scope of the new mandate and tasks. With a core staff of 11, institutional memory, knowledge and professional portfolio management were ensured. A pool of non-post resources provided the required flexibility for the timely delivery of work during high-volume and time-bound peaks of work. This methodology has enabled cost-effective budgeting since the outset of the residual functions, as the permanent staffing was downsized from the outset. A planned reduced volume of work in 2025 will consequently have an impact on non-staff resources only. The core staff of 11 is required in 2025 to ensure adequate staffing and skills to perform the mandated residual functions. Taking into account the required segregation of duties, *inter alia*, under the Financial Regulations and Rules of the United Nations and the Chambers' legal framework, these are the minimum staffing levels required to ensure the capacity of the United Nations to deliver on its mandated functions under the Agreement between the United Nations and the Royal Government of Cambodia, its Addendum, and supplementary agreements. Of the 11 posts retained for the residual functions, 3 are internationally recruited and 8 are locally recruited.

22. The Advisory Committee was further informed that outreach activities implemented throughout the period of residual functions would continuously be augmented with updated informational packages, catering to various audiences within Cambodia and explaining the legal and societal contributions of the Extraordinary Chambers' findings and the accountability process more broadly. In 2025, the Chambers would continue provincial outreach activities, which would include community visits to civil parties and victims of the Khmer Rouge regime in non-urban areas throughout all 25 provinces of Cambodia. The cost of travel covers a total of 750 in-country travel days, allowing for outreach and dissemination activities across all provinces of Cambodia. The detailed breakdown of the travel requirements is as follows:

<i>Travel of staff</i>	<i>Number of trips</i>	<i>Number of persons</i>	<i>Number of nights per trip</i>	<i>Daily subsistence allowance rate for Cambodia</i>	<i>Total cost</i>
Provincial outreach and dissemination work (25 provinces; a team of five participants; six nights per province)	25	5	6	67	50 250

23. **The Advisory Committee is of the view that, in the context of a persistent funding shortfall, the Extraordinary Chambers should adopt appropriate measures to achieve operational savings and efficiencies. The Committee reiterates its view that the Chambers should limit travel requirements and increase the use of hybrid or virtual modalities, whenever possible. The Committee trusts that efforts will be made, in close cooperation with the host country, to enhance national ownership for in-country dissemination activities during the residual phase.**

Subvention request

24. The Secretary-General indicates that, despite the fundraising efforts, minimal contributions have been received for the 2024 fiscal year and there are limited prospects that more pledges will be made. Consequently, the Secretary-General is seeking the approval of the General Assembly for a subvention from the regular budget in the amount of \$1,954,400 (against a proposed budget of \$2,354,800 and taking into account estimated voluntary contributions of \$400,400) to cover the major requirements of the international component of the Extraordinary Chambers ([A/79/519](#) and [A/79/519/Corr.1](#), paras. 40 and 49 (a)–(e)).

25. **The Advisory Committee recalls that the Extraordinary Chambers have been established on the basis of voluntary funding, while the subventions were to serve as exceptional measures, and notes that, instead, the subvention has become the main modality for financial support to the international component of the Chambers. The Committee maintains its view that the subvention to the Extraordinary Chambers should remain a commitment authority so as not to disincentivize voluntary contributions (see also [A/78/7/Add.21](#), para. 28, [A/77/7/Add.17](#), para. 27, and [A/76/7/Add.12](#), para. 25).**

VI. Other matters

End-of-service liabilities

26. The Secretary-General indicates that end-of-service liabilities for staff in the international component would amount to \$218,200 ([A/79/519](#) and [A/79/519/Corr.1](#), para. 42). Upon enquiry, the Advisory Committee was informed that all 11 United Nations staff are employed under fixed-term contract modalities, their current contract end date being 31 December 2024. The end-of-service liability amount is not budgeted for in 2025 in any manner, including as a contingency, as the United Nations and the Government of Cambodia are currently undertaking negotiations regarding the Extraordinary Chambers' operations after 2025. It is intended that the liability will be budgeted for as part of the eventual closure of the Chambers. **Bearing in mind that the General Assembly decided to establish the Extraordinary Chambers on the basis of voluntary funding, the Advisory Committee still considers that it would be for the Assembly to decide, as a matter of policy, the appropriate source and modality of funding for the end-of-service liabilities of the staff members ([A/78/7/Add.21](#), para. 29, [A/77/7/Add.17](#), para. 29, [A/76/7/Add.12](#), para. 28, [A/75/7/Add.19](#), para. 29, and [A/74/7/Add.16](#), para. 27).**

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

27. The Secretary-General indicates that, since the beginning of 2024, the functions previously performed by the Department of Economic and Social Affairs, including donor support and trust fund management, have been fully transferred to the United Nations Assistance to the Khmer Rouge Trials. Accordingly, the international component of the Extraordinary Chambers is administered by the United Nations Assistance to the Khmer Rouge Trials, which, in addition to those functions previously performed by the Department of Economic and Social Affairs, continues to provide technical and operational assistance to the Extraordinary Chambers. It is indicated in the report of the Secretary-General that the Office of Legal Affairs and the Office of the Controller continue to provide guidance and assistance to the United Nations Assistance to the Khmer Rouge Trials on legal and financial matters (A/79/519 and A/79/519/Corr.1, paras. 44 and 45). **The Advisory Committee notes the transfer of functions from the Department of Economic and Social Affairs to the United Nations Assistance to the Khmer Rouge Trials. The Committee encourages the Extraordinary Chambers to explore further transitions of functions, as feasible and in accordance with their mandate.**

VII. Conclusion and recommendations

28. **Subject to its observations and recommendations above, the Advisory Committee recommends that the General Assembly authorize the Secretary-General to enter into commitments in an amount not to exceed \$1,856,000 to supplement the voluntary financial resources of the international component for the period from 1 January to 31 December 2025 as a bridging mechanism, in lieu of appropriation. This reflects a 5 per cent reduction from the requested subvention of \$1,954,000 based on the pattern of expenditures and the projections provided for 2024.**

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

(a) The Secretary-General engages in all efforts to increase the level of voluntary contributions;

(b) Should voluntary contributions be received in excess of the remaining requirements for the Extraordinary Chambers for 2025, any regular budget funds provided to the Chambers for this period would be refunded to the United Nations;

(c) Appropriate measures for achieving operational savings and efficiencies in the Extraordinary Chambers are in place;

(d) The Extraordinary Chambers engage in all efforts to actively preserve the legacy of the Chambers and enhance national ownership;

(e) Appropriate monitoring and reporting arrangements are in place to ensure an incremental release of funds to the Extraordinary Chambers, based on their monthly cash position;

(f) The Secretary-General continues his efforts to ensure that the terms of the Agreement between the United Nations and the Royal Government of Cambodia are observed.

Annex

Table 1

Financial resources for the international component of the Extraordinary Chambers

(Thousands of United States dollars)

Object of expenditure	2023		2024			Resource change		2025
	Expenditure (1)	Approved budget (2)	Actual expenditure (January–October) (3)	Estimated expenditure (November–December) (4)	Estimated expenditure (January–December) (5)	Amount (6)=(8)-(2)	Percentage (7)=(6)/(2)	Estimated requirements (8)
Posts	1 462.4	1 292.4	976.3	183.5	1 159.8	141.2	10.9	1 433.6
Non-staff compensation	300.2	41.4	0.4	26.0	26.4	(20.9)	(50.5)	20.5
Consultants and experts	786.3	229.6	410.1	44.1	454.2	–	–	229.6
Travel of staff	21.6	64.4	57.5	6.8	64.3	–	–	64.4
Contractual services	421.7	502.8	212.9	241.0	453.9	(218.8)	(43.5)	284.0
General operating expenses	1 046.3	419.4	221.4	112.3	333.7	(175.7)	(41.9)	243.7
Supplies	66.2	48.8	9.8	2.9	12.7	(10.7)	(22.0)	38.1
Furniture and equipment	357.0	40.9	109.6	25.1	134.7	–	–	40.9
Subtotal 1	4 461.6	2 639.7	1 998.0	641.7	2 639.7	(284.9)	(10.8)	2 354.8
Pledges, contributions and other income	1 484.3	810.6	–	–	810.6	–	–	400.4
Previous year unspent balance	–	–	–	–	–	–	–	–
Anticipated pledges	–	–	–	–	–	–	–	–
Amount of subvention used or authorized	2 977.2	1 829.1	–	–	1 829.1	–	–	–
Subtotal 2	4 461.6	2 639.7	–	–	2 639.7	–	–	400.4
Surplus/(shortfall)	–	–	–	–	–	–	–	(1 954.4)

Table 2
Information on voluntary contributions, 2022–2024

(United States dollars)

<i>Donor</i>	<i>2022</i>		<i>2023</i>		<i>2024</i>	
	<i>Projected^a</i>	<i>Actual received^b</i>	<i>Projected^a</i>	<i>Actual received^b</i>	<i>Projected^a</i>	<i>Actual received as at 26 October 2024</i>
Australia	756 500	750 689	–	–	–	–
Austria	10 000	11 874	–	21 014	21 898	21 898
Czechia	10 000	4 014	–	–	9 144	9 144
Finland	110 000	–	–	–	–	–
France	220 000	225 260	–	212 900	–	108 830
Germany	298 300	289 400	518 200	534 925	275 300	268 100
Ireland	–	–	–	–	–	9 833
Japan	–	220 000	–	220 000	–	–
Norway	300 000	102 605	–	93 855	–	92 764
Republic of Korea	400 000	500 000	–	400 000	–	300 000
Sweden	500 000	663 204	–	–	–	–
United Kingdom of Great Britain and Northern Ireland	300 000	–	–	–	–	–
European Union	1 100 000	729 358	–	–	–	–
Total	4 004 800	3 496 404	518 200	1 482 694^c	306 342	810 569^d

^a At the time of the report of the Secretary-General issued in 2021 for the 2022 subvention request; in 2022 for the 2023 subvention request; and in 2023 for the 2024 subvention request.

^b Actual received at year-end.

^c The total received in 2023 differs slightly from the current report of the Secretary-General due to an additional income of \$1,650 resulting from the exchange rate variations on contributions following the time of writing of the report.

^d The amount includes a pledge from Norway of \$92,764 (1 million krone).