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Proposed programme budget for 2021

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

Twentieth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for 2021

I. Introduction and background

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on a request for a subvention to the Extraordinary Chambers in the Courts of Cambodia ([A/75/242](#)), in which he provides details on the progress achieved by the Extraordinary Chambers and a projection regarding the anticipated use of the approved commitment authority for 2020, and seeks the approval by the General Assembly of an appropriation for a subvention for the international component of the Chambers in the amount of \$8.5 million for 2021. During its consideration of the report, the Advisory Committee interacted remotely with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 30 November 2020.

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



3. The above-mentioned Agreement between the United Nations and the Government of Cambodia entered into force on 29 April 2005, the day after both parties had notified each other in writing that the legal requirements for entry into force had been complied with, in accordance with its article 32 (A/60/565, paras. 3 and 4). Since then, the Secretary-General has issued 10 reports on the Khmer Rouge trials,¹ in which he has provided updates on the progress achieved towards establishing and operating the Chambers.

4. The Extraordinary Chambers comprise both national and international components, which are financed separately. The Government of Cambodia is responsible for the salaries and emoluments of the Cambodian judges and local personnel, while those of the international judges, the international co-prosecutor and personnel recruited by the United Nations are to be funded through voluntary contributions, pursuant to articles 15 and 16 of the above-mentioned Agreement.

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

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

7. In each of his subsequent reports, the Secretary-General has continued to highlight the significant and persistent financial insecurity faced by the international component of the Extraordinary Chambers. Owing to the ongoing trend of declining voluntary contributions, the Secretary-General has requested the approval of successive subventions to supplement the voluntary resources for the international component and enable the continuation of the operations of the Chambers. Following its consideration of the reports of the Secretary-General and the conclusions and recommendations of the Advisory Committee thereon (see A/69/652, A/70/7/Add.20, A/71/550, A/72/7/Add.7, A/73/446 and A/74/7/Add.16), the General Assembly authorized the Secretary-General, as an exceptional measure, to enter into commitments for the international component in an amount not to exceed \$12.1 million for 2015 (see resolution 69/274 A), \$12.1 million for 2016 (see resolution 70/248 A), \$11 million for 2017 (see resolution 71/272 A) and \$8 million for 2018 (see resolution 72/262 A). In its resolution 73/279, the Assembly authorized the Secretary-General to enter into commitments in an amount not exceeding \$7.5 million to supplement the voluntary financial resources of the international component of the Extraordinary Chambers for the period from 1 January to 31 December 2019.

¹ A/62/304, A/67/380, A/68/532, A/69/536, A/70/403, A/71/338, A/72/341, A/73/331, A/74/359 and A/75/242.

II. Case progress and completion plan

8. In his report, the Secretary-General indicates that case 002, against Nuon Chea and Khieu Samphan, was severed into two trials.² In case 002/01, the Supreme Court Chamber delivered, in November 2016, a judgment upholding the sentence of life imprisonment imposed on both accused. In case 002/02, against the same accused, a guilty judgment was issued in March 2019. Both accused were sentenced to life imprisonment. Nuon Chea died in August 2019. On the basis of current projections, the delivery of the appeal judgment in case 002/02 is expected by the fourth quarter of 2022. This appeal judgment would bring case 002 to a close (A/75/242, paras. 3, 12–17 and 27).

9. The Secretary-General also indicates that in case 003, Meas Muth was charged by the international co-investigating judge in March and December 2015 in absentia. In 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. In November 2019, the Pre-Trial Chamber held hearings on the appeals against the closing orders. According to the Secretary-General, projections for the timelines of case 003 can only be made when there is clarity regarding the outcome of the Pre-Trial Chamber's decision (*ibid.*, paras. 4, 7, 9, 20, 24 and 28).

10. The Secretary-General further indicates that case 004 against Im Chaem, Ao An and Yim Tith was severed into three cases, one for each charged person. In case 004/01 against Im Chaem, the co-investigating judges found that she was not subject to the personal jurisdiction of the Extraordinary Chambers and issued a closing order of dismissal. In June 2018, the Pre-Trial Chamber confirmed the dismissal of case 004/01. In case 004/02, the international co-investigating judge indicted Ao An for genocide, crimes against humanity and domestic crimes. The national co-investigating judge dismissed the case for lack of personal jurisdiction. Consequently, the Supreme Court Chamber terminated the case against Ao An in August 2020. Similarly, in case 004/03 against Yim Tith, the co-investigating judges issued two separate closing orders in June 2019. 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. Judgments by the Pre-Trial Chamber on the appeals against the closing orders are expected by the first quarter of 2021. According to the Secretary-General, projections for the timeline for case 004 can only be made when there is clarity regarding the outcome of the Pre-Trial Chamber's decision (*ibid.*, paras. 4–6, 8, 20–23, 25 and 28).

11. The Secretary-General indicates that, pursuant to the request of the General Assembly in its resolution 68/247 B for a completion strategy, the Extraordinary Chambers prepared a completion plan highlighting a number of remaining procedural milestones and projecting the timelines required for judicial completion of the current caseload. The plan is updated on a quarterly basis. However, the Secretary-General considers it premature to project an overall timeline for the judicial work of the Extraordinary Chambers (*ibid.*, para. 9).

12. The Advisory Committee notes again the completion of investigations and issuance of closing orders in specific cases. The Committee emphasizes 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

² The other two indicted in case 002, Ieng Sary and Ieng Thirith, died in March 2013 and August 2015, respectively.

judicial process (see also [A/73/448](#), para. 13). Considering the length of the proceedings to date, uncertainty over the timelines for the remaining cases and the likelihood of continued judicial activity for several years beyond the current financial period, the Committee reiterates once again its concern regarding the related potential financial implications (see also [A/74/7/Add.16](#), para. 12).

13. The Advisory Committee recalls that in its resolution [74/263](#), the General Assembly requested the Secretary-General to expedite the finalization of the framework for the completion of the work of the Extraordinary Chambers. The Committee reiterates its recommendation that the Assembly request the Secretary-General to identify possible residual functions (see also [A/74/7/Add.16](#), para. 14).

III. Current financial position and fundraising efforts

Use of the commitment authority

14. With regard to the current financial position of the Extraordinary Chambers, the Secretary-General indicates that as at 31 August 2020, voluntary contributions of \$3.7 million have been received for the international component for 2020, which, together with the drawdown of an amount of \$7 million from the commitment authority, was sufficient to cover the expenditures for the first 10 months of 2020. The Secretary-General also indicates that, on the basis of expenditure projections for 2020 to date, an amount of \$6,789,900 is anticipated to be utilized from the commitment authority of \$7 million received in 2020. However, the final amount will be determined at the end of the budget period ([A/75/242](#), paras. 40 and 57 (a)). Upon enquiry, the Advisory Committee was informed that as at 23 October 2020, the expenditure of the international component amounted to \$9,177,685 and the total expenditure for 2020 was projected to be \$11,499,607, which would represent a reduction of \$1,738,793, or 13.1 per cent, compared with the expenditure for 2019. **The Advisory Committee trusts that the unencumbered balance for 2020 will be returned to Member States as soon as possible.**

15. Upon request, the Advisory Committee was provided with information in the form of a table on the approved budget and actual expenditures of the international component for the period from 2011 to 2020. The information shows that total expenditures have been declining progressively over the past five years, from \$24,038,500 in 2015 to \$13,238,400 in 2019. It was stated in the information that, since 2015, any remaining balances at the year-end are to be returned to the regular budget and cannot be carried forward to the next period. Upon enquiry, the Committee was informed that the remaining unspent balance of \$649,900 for 2019 would be included in the financial performance report for 2020 and credited to Member States in that context. **The Advisory Committee recommends that the General Assembly request the Secretary-General to credit the unencumbered balance for 2019 of \$649,900 to Member States in January 2021.**

Fundraising efforts

16. The Secretary-General indicates that to meet the operational requirements of the international component for the final two months of 2020, additional voluntary contributions of \$1 million are required. He also indicates that he sent a letter to all the permanent missions of United Nations Member States in June 2020, seeking their financial support for the Extraordinary Chambers. In addition, the Coordinator for United Nations Assistance to the Khmer Rouge Trials held meetings with representatives of several Member States during 2019 and 2020 to seek voluntary contributions for the international component of the Chambers. Furthermore, regular

consultations between the Secretariat and the members of the principal donors group have taken place in order to maintain their contributions (A/75/242, paras. 35 and 40).

17. **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 financial efforts (see also A/74/7/Add.16, para. 25, and A/73/448, para. 25).**

18. With regard to the national component, the Secretary-General indicates that as at 30 June 2020, contributions of \$3.8 million have been received from the Government of Cambodia. In addition, the remaining balance of \$260,000 was carried forward from 2019. The budgetary shortfall of \$810,300 had not been secured at the time of writing of the report (A/75/242, para. 40). Upon enquiry, the Advisory Committee was informed that the Government of Cambodia was in the process of finalizing a grant agreement with an international donor, which was expected to be concluded in November 2020. This contribution would cover the shortfall of \$810,300. The Committee was also informed that the Government of Cambodia financed the study tours that provide information on the crimes committed by the Khmer Rouge regime and the work of the Extraordinary Chambers to the local population for the period from 2009 to 2020. **The Advisory Committee notes with appreciation the sustained contributions made by the Government of Cambodia.**

IV. Resource requirements and request for a subvention for 2021

Resource requirements

19. The revised budget proposal for 2021 for the international component of the Extraordinary Chambers amounts to \$12,874,800, which represents an increase of \$1,193,200, or 10.2 per cent, compared with the revised budget for 2020 (A/75/242, para. 45 and table 1).

20. With regard to the budgetary process, the Secretary-General indicates that the revised budget proposal, which is subject to review by the principal donors group and the steering committee, and to review and final approval by the group of interested States, takes into account the relevant recommendations of the Advisory Committee endorsed by the General Assembly in its resolution 74/263. The Secretary-General also indicates that the level of the requested subvention reflects the financial resources necessary to secure the operation of the Extraordinary Chambers during 2021, with the assumption that the budget for 2021 would be approved by the group of interested States (*ibid.*, paras. 43 and 47).

21. Upon enquiry, the Advisory Committee was informed that the revised budget for 2020–2021 was endorsed by the principal donors group on 8 September 2020 and subsequently submitted to the steering committee for review; the approval of the group of interested States being the final step of the process. The Committee was also informed that, while it was not possible to tell whether the steering committee or the group of interested States would make any adjustments to the revised budget proposal, it was worth noting that in past years no changes to the budget took place after it was endorsed by the principal donors group. The approval of the group of interested States was expected during November 2020.

22. With respect to the staffing resources for 2021, the Secretary-General indicates that the proposed post resources would amount to \$6,392,500, which represents an increase of \$264,100, or 4.3 per cent, compared with the revised budget for 2020.

This requirement would provide for 86 positions (12 United Nations officials, 1 D-1, 4 P-5, 6 P-4, 9 P-3, 5 P-2, 6 Field Service, 9 National Professional Officer and 34 Local level) which reflects a reduction of 8 positions compared with 2020 (*ibid.*, para. 45, table 2 and annex II, table A.3.2).

23. The proposed non-post resources for 2021 amount to \$6,482,300, representing an increase of \$929,100, or 16.7 per cent, compared with the revised budget for 2020. The overall proposed increase reflects mostly increases under non-staff compensation (\$557,700), other staff costs (\$848,900) and contractual services (\$73,000), which are offset in part by reductions under consultants and experts (\$507,500) and furniture and equipment (\$59,300) (*ibid.*, annex II, table A.3.2).

24. According to the Secretary-General, the overall increase in the requirements for 2021 is due mainly to the provision of resources to support the trial in cases 003 or 004, which is anticipated to commence in 2021 (*ibid.*, para. 45). The information provided to the Advisory Committee indicated that a provision of \$2,142,500 in the budget of the international component for cases 003 and 004 would cover the following requirements: (a) an amount of \$445,800 under non-staff compensation for the remuneration of three judges in the Trial Chamber; (b) an amount of \$848,900 under other staff costs to provide for eight general temporary assistance positions to service the trial process; and (c) an amount of \$847,800 under consultants and experts to provide mostly for a legal team and interpreting services for judicial hearings.

25. **The Advisory Committee trusts that detailed information on the variances between the projected expenditures for 2020 and the revised budget for 2021, by object of expenditure, will be provided to the General Assembly at the time of its consideration of the present report and that updated information will be included in the budget submission for 2022.**

Request for a subvention

26. The Secretary-General proposes a subvention of \$8.5 million for the international component for 2021, taking into account the proposed budget of \$12.9 million and the estimated voluntary contributions of \$4.4 million. The Secretary-General also proposes that an actual amount of \$8,496,400 be appropriated in order not to affect negatively the cash flow of the Organization and to enable the issuance of staff contracts of reasonable duration (*ibid.*, para. 47).

27. **The Advisory Committee recalls that the General Assembly decided to establish the Extraordinary Chambers on the basis of voluntary funding and has considered the subventions as exceptional measures authorizing the Secretary-General to enter into commitments to supplement the voluntary financial resources of the international component of the Chambers (see, e.g., resolution 74/263, section V, para. 10). The Committee notes that the commitment authority has functioned as a bridging mechanism, permitting contract extension for international officials and other personnel at the Chambers (A/75/242, para. 39). The Committee considers that appropriating the subvention would defeat the purpose of the decision to rely primarily on voluntary contributions to finance the Chambers by acting as a disincentive to potential contributions. The Committee, therefore, considers that the subvention to the Chambers should remain a commitment authority.**

28. **In view of declining expenditures, the Advisory Committee also considers that the amount of the subvention for the Extraordinary Chambers for 2021 should not exceed the subvention for 2020.**

V. Other matters

End-of-service liabilities

29. The Secretary-General indicates that the end-of-service liabilities for the international component are currently estimated at \$1,698,600, including \$387,100 for judges and \$1,311,500 for staff members (A/75/242, para. 50). **Bearing in mind that the General Assembly decided to establish the Extraordinary Chambers on the basis of voluntary funding, the Advisory Committee still considers that it would be for the Assembly to decide, as a matter of policy, the appropriate source and modality of funding for the end-of-service liabilities of the judges and staff members (see also A/74/7/Add.16, para. 27).**

Remuneration of international judges and the international co-prosecutor

30. In its resolution 74/263, the General Assembly requested the Secretary-General to inform the Assembly of the revised terms and conditions applying to the international judges and the international prosecutors, to provide further justification for their remuneration levels and to review the differences with the remuneration levels of other comparable senior level officials of the United Nations in his next report (see also A/74/7/Add.16, paras. 28 and 29).

31. The Secretary-General indicates that, prior to the adoption of General Assembly resolution 72/262, in which the Assembly endorsed the recommendation of the Advisory Committee that it request the Secretary-General to discontinue the practice of providing the international judges with a net remuneration in the amount of a gross remuneration, the amount of the net remuneration paid to the judges of the Extraordinary Chambers was benchmarked against the gross salary of a staff member at the D-2 level plus a post adjustment component applicable to Cambodia. As United Nations officials, the international judges are responsible for securing their social security, pension retirement plans and health insurance for the duration of their tenure with the Chambers. The Secretary-General also indicates that in revising the terms and conditions of service, he was mindful of the fact that the remuneration of the international judges and co-prosecutor of the Extraordinary Chambers could not be unilaterally modified to their disadvantage in compliance with the Basic Principles on the Independence of the Judiciary (endorsed by Assembly resolutions 40/32 and 40/146). The Secretary-General further indicates that the adjustment mechanism introduced to this net base salary is similar to that used for the members of the International Court of Justice and other international tribunals. The Secretary-General adds that the revised conditions of service of the international judges, by which their remuneration is no longer benchmarked against any salary level, but determined as a fixed fee, were approved by the group of interested States effective 1 October 2019. Correspondingly, the adjustment of 1.21 per cent approved by the Assembly in its resolution 74/255 B for staff in the Professional and higher categories was applied to the net base salary of the international judges effective 1 January 2020, resulting in the current amount of \$160,376 (A/75/242, annex I).

32. Upon enquiry, the Advisory Committee was provided with the table below, comparing the net salary of the international judges and prosecutors of the Extraordinary Chambers with the net salaries of senior United Nations staff members.

Net salary comparison

	<i>USG</i>	<i>ASG</i>	<i>D-2, step IV</i>	<i>ECCC United Nations officials</i>
Net base salary ^a	148 159	135 891	118 158	160 376
Post adjustment ^b	43 559	39 952	34 738	47 151
Net salary	191 718	175 843	152 896	207 527

Abbreviations: ASG, Assistant Secretary-General; ECCC, Extraordinary Chambers in the Courts of Cambodia; USG, Under-Secretary-General.

^a Net base salary for posts at the level of Under-Secretary-General, Assistant Secretary-General and D-2, step IV, as reflected in [ST/IC/2020/7](#).

^b Post adjustment for Cambodia for October 2020, as promulgated by the International Civil Service Commission.

33. The Advisory Committee recalls that the international judges of the Extraordinary Chambers are subject to the Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials and Experts on Mission. The Committee also recalls that in the context of the request for a subvention for 2018, it had been informed that, as indicated in paragraph 20 of their terms and conditions of service, the amount of the net remuneration paid to the judges was equal to the gross (rather than net) salary of a staff member at the D-2 level, including a post adjustment component applicable to Cambodia ([A/72/7/Add.7](#), para. 14).

34. Upon enquiry, the Advisory Committee had been informed by the Executive Secretary of the International Civil Service Commission that the common system operated in reverse fashion to the outside taxpaying world. Outside of the common system, salaries were set in gross terms and taxes were deducted from gross salaries. In the common system, net pay was the starting point and staff assessment was added to net salaries. Moreover, although it was recorded in payment slips as part of gross salary, staff assessment was not provided to staff as payment, but rather was a budgeting tool. It was the net salary (plus the applicable post adjustment) that was received by staff members as their take-home pay (*ibid.*, para. 15).

35. The response further indicated that United Nations salaries are set in net terms – in reference to after-tax salaries in the comparator civil service – because the officials of the Organization are exempt from national income taxation by virtue of the Convention on the Privileges and Immunities of the United Nations (sect. 18 (b)). Where staff do have to pay national taxes (e.g., when a Member State has not ratified the Convention or did so with a reservation with regard to section 18 (b)), their tax payments are reimbursed to them by the Organization. The purpose of the staff assessment is to generate budgetary resources for such reimbursements through the Tax Equalization Fund. Staff assessment is not a factor in salary comparisons or margin calculations. Accordingly, while it is an important budgetary tool that ensures pay equity among staff of different nationalities, staff assessment is irrelevant to the decisions of the General Assembly relating to setting and adjusting pay (*ibid.*, para. 16).

36. The Advisory Committee further recalls that the United Nations Secretariat had initiated, in early 2017, a review of the terms and conditions of the international judges. In this context, the Committee had recommended that the General Assembly request the Secretary-General to discontinue as soon as possible the practice of providing the international judges with a net remuneration in the amount of a gross remuneration (*ibid.*, paras. 16 and 17). In the view of the Committee, the review of the terms and conditions of international judges and its recommendation should have

ensured that the international judges of the Extraordinary Chambers received a net remuneration equal to the net salary of a staff member at the D-2 level.

37. With regard to remuneration adjustment, the Advisory Committee considers that there is no clear justification for applying the mechanism of the members of the International Court of Justice, the principal judicial organ of the United Nations, to the international judges of the Extraordinary Chambers, and for providing them with net salaries higher than those of Under-Secretaries-General. The Committee recommends that the General Assembly request the Secretary-General to review the terms of conditions of the international judges of the Extraordinary Chambers to realign them with those of staff members at the D-2 level.

Impact of the coronavirus disease pandemic

38. Upon enquiry regarding the impact of the coronavirus disease (COVID-19) pandemic on the work of the Extraordinary Chambers, the Advisory Committee was informed that the judicial activities have to date not been adversely affected. Following a recommendation of the United Nations Resident Coordinator in Cambodia, the Chambers implemented alternate work arrangements for its personnel in March 2020. Personnel were requested to work remotely from their residences at the duty station, while individual requests to work from locations outside the duty station were granted in line with applicable administrative guidelines. All digital services, including access to judicial databases, have been and continue to be accessible remotely.

39. The Advisory Committee was also informed that activities deemed non-essential for the continuation of judicial proceedings, including public visits and outreach, were suspended in March 2020. Moreover, pandemic-related logistical challenges, such as the delayed repatriation of personnel upon the completion of their contracts, owing to the cancellation of flights or travel restrictions, resulted in unforeseen extensions of those contracts, causing additional costs, which were offset in part by savings from vacant posts and budgeted travel not being undertaken. In addition, the pandemic had an adverse impact on the rate at which voluntary contributions were secured during 2020 compared with previous years.

VI. Conclusions and recommendations

40. The Advisory Committee recalls that the General Assembly, in its resolution [57/228 B](#), decided that the expenses of the international component of the Extraordinary Chambers should be borne by voluntary contributions from the international community. Once again, the Committee notes the adverse funding situation of the Chambers, the persisting financial difficulties and the increasing reliance on the commitment authorized by the Assembly. The Committee recalls Assembly resolutions [69/274 A](#), [70/248 A](#), [71/272 A](#), [72/262 A](#), [73/279 A](#) and [74/263](#), in which the Assembly encouraged all Member States to provide voluntary support for both the international and national components of the Chambers.

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

42. The Advisory Committee therefore reaffirms its view that a decision to appropriate an amount of the budget of the international component for 2021 would undermine the voluntary nature of the current funding arrangements and related fundraising efforts. Nonetheless, in view of the projected funding shortfall in the international component for 2021, the fluid nature of outstanding pledges and commitments and the need to ensure the continued operations of the Extraordinary Chambers, the Committee recommends that the General Assembly authorize the Secretary-General to enter into commitments in an amount not to exceed \$7 million to supplement the voluntary financial resources of the international component for the period from 1 January to 31 December 2021 as a bridging financing mechanism, in lieu of an appropriation. The Committee also recommends that the Assembly request the Secretary-General to report on the use of the commitment authority to the Assembly during the main part of its seventy-sixth session.

43. The Advisory Committee continues to stress that its recommendations are made on the basis that:

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

(b) Should voluntary contributions be received in excess of the remaining requirements for the Extraordinary Chambers for 2021, any regular budget funds provided to the Chambers for this period would be refunded to the United Nations;

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

(d) The Extraordinary Chambers engage in all efforts to expeditiously complete their judicial mandate;

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

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

Annex

Table 1
Approved budget and actual expenditure – international component, 2011–2020

(Thousands of United States dollars)

Year	Funding available for the year										
	Approved budget	Balance brought forward	Contributions of the Government of Cambodia	International voluntary contributions	Interest earned and other adjustments	Commitment authority authorized by the General Assembly	Total funding available for the year	Commitment authority used	Actual full-year expenditure	Unspent balance	Commitment authority returned
	(1)	(2)	(3)	(4)	(5)	(6)	(7) = (2)+(3)+(4)+(5)+(6)	(8)	(9)	(10)=(7)-(9)	(11)=(6)-(8)
2011	30 834.7	9 472.5	–	21 458.7	193.8	–	31 125.0	–	22 912.9	8 212.2	–
2012	25 011.7	8 212.2	–	16 576.1	30.2	–	24 818.5	–	23 340.3	1 478.2	–
2013	26 005.1	1 478.2	–	22 903.4	20.4	–	24 401.9	–	23 746.2	655.7	–
2014	23 421.9	655.7	–	16 785.3	–	15 540.0	32 981.0	–	21 728.1	11 252.9	15 540.0
2015 ^a	27 096.6	(4 287.1)	–	17 760.1	(112.9)	12 100.0	25 460.1	10 678.4	24 038.5	1 421.6	1 421.6
2016 ^a	25 697.7	–	–	13 234.2	(93.1)	12 100.0	25 241.2	10 407.7	23 548.9	1 692.3	1 692.3
2017 ^a	23 763.0	–	–	9 229.8	244.4	11 000.0	20 474.1	10 619.0	20 093.1	381.0	381.0
2018 ^a	17 713.7	–	–	8 411.2	100.9	8 000.0	16 512.1	6 856.2	15 368.3	1 143.8	1 143.8
2019 ^a	16 014.1	–	–	6 271.4	186.1	7 430.8	13 888.3	6 780.9	13 238.4	649.9	649.9 ^b
2020	11 681.6	–	–	4 398.0 ^c	(71.2)	7 000.0	11 326.8	5 606.1	^d	^d	^d

^a Since 2015, any remaining balances at year-end are to be returned to the regular budget and cannot be carried forward to the next period, under the terms of use of the subvention from the regular budget. In 2016, the General Assembly approved a commitment authority of \$12.1 million. However, \$10.9 million was appropriated and \$0.5 million was returned. In 2019, an amount of \$7.4 million was projected as expenditure against a commitment authority of \$7.5 million. The budget surplus of \$0.1 million in 2019 and \$1.1 million in 2018 resulted in a request for an appropriation of \$6.3 million against the full amount of the commitment authority of \$7.5 million, which was presented in the second performance report on the programme budget for the biennium 2018–2019 of the Secretary-General (A/74/570, para. 45).

^b The remaining unspent balance of \$649,900 for 2019 will be included in the financial performance report for 2020 and credited to Member States in that context.

^c Reflects the updated status of voluntary contributions and pledges as at 30 September 2020, which includes approximately \$4.0 million in received contributions and \$0.3 million in firm pledges.

^d Actual full-year expenditure, total utilization of commitment authority and unspent balance will be available at year-end and reported in the context of the financial performance report for 2020.

Table 2
Approved budget and actual expenditure – national component, 2011–2020

(Thousands of United States dollars)

Year	Funding available for the year						Commitment authority used (8)	Actual full-year expenditure (9)	Unspent balance (10)=(7)-(9)	Commitment authority returned (11)=(6)-(8)	
	Approved budget (1)	Balance brought forward (2)	Contributions of the Government of Cambodia (3)	International voluntary contributions (4)	Interest earned and other adjustments (5)	Commitment authority authorized by the General Assembly (6)					Total funding available for the year (7) = (2)+(3)+(4)+(5)+(6)
2011	9 857.9	1 229.9	350.0	7 233.3	–	–	8 813.2	–	9 071.8	(258.6)	–
2012	9 240.5	(258.6)	1 700.0	7 168.7	–	–	8 610.0	–	8 926.6	(316.6)	–
2013	9 370.3	(316.6)	3 600.0	4 481.6	–	–	7 765.1	–	7 523.9	241.2	–
2014	6 380.7	241.2	3 959.0	2 021.5	–	–	6 221.8	–	6 063.3	158.5	–
2015	6 653.8	158.5	4 100.0	2 316.4	–	–	6 574.9	–	6 476.0	98.9	–
2016	6 643.5	98.9	4 150.0	2 350.9	–	–	6 599.8	–	6 561.1	38.7	–
2017	6 371.8	38.7	4 150.0	1 730.3	–	–	5 919.0	–	5 829.7	89.3	–
2018	5 697.8	89.3	4 000.0	1 487.0	–	–	5 576.3	–	5 278.7	297.6	–
2019	5 374.3	297.6	3 900.0	1 003.9	–	–	5 201.5	–	4 941.2	260.3	–
2020	5 040.4	260.3	3 800.0 ^a	–	–	–	4 060.3	–	^b	^b	–

^a Status as at 30 September 2020.

^b Actual full-year expenditure and unspent balance will be available at year-end.

Table 3
Total funding and actual expenditure – both components, 2011–2020

(Thousands of United States dollars)

Year	Funding available for the year						Total funding available for the year (7) = (2)+(3)+(4)+(5)+(6)	Commitment authority used (8)	Actual full-year expenditure (9)	Unspent balance (10)=(7)-(9)	Commitment authority returned (11)=(6)-(8)
	Approved budget (1)	Balance brought forward (2)	Contributions of the Government of Cambodia (3)	International voluntary contributions (4)	Interest earned and other adjustments (5)	Commitment authority authorized by the General Assembly (6)					
2011	40 692.6	10 702.4	350.0	28 692.0	193.8	–	39 938.2	–	31 984.7	7 953.6	–
2012	34 252.2	7 953.6	1 700.0	23 744.8	30.2	–	33 428.5	–	32 266.9	1 161.6	–
2013	35 375.4	1 161.6	3 600.0	27 385.0	20.4	–	32 167.0	–	31 270.1	896.9	–
2014	29 802.6	896.9	3 959.0	18 806.8	–	15 540.0	39 202.8	–	27 791.4	11 411.4	15 540.0
2015	33 750.4	(4 128.6)	4 100.0	20 076.5	(112.9)	12 100.0	32 035.0	10 678.4	30 514.5	1 520.5	1 421.6
2016	32 341.2	98.9	4 150.0	15 585.1	(93.1)	12 100.0	31 841.0	10 407.7	30 110.0	1 731.0	1 692.3
2017	30 134.8	38.7	4 150.0	10 960.1	244.4	11 000.0	26 393.1	10 619.0	25 922.8	470.3	381.0
2018	23 411.5	89.3	4 000.0	9 898.2	100.9	8 000.0	22 088.4	6 856.2	20 647.0	1 441.4	1 143.8
2019	21 388.4	297.6	3 900.0	7 275.3	186.1	7 430.8	19 089.8	6 780.9	18 179.6	910.2	649.9 ^a
2020	16 722.0	260.3	3 800.0	4 398.0	(71.2)	7 000.0	15 387.1	5 606.1	^b	^b	^b

^a The remaining unspent balance of \$649,900 for 2019 will be included in the financial performance report for 2020 and credited to Member States in that context.

^b Actual full-year expenditure and unspent balance will be available at year-end and reported in the context of the financial performance report for 2020.