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Proposed programme budget for 2026

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

Twenty-sixth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for 2026

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/80/441](#)). In his report, the Secretary-General outlines the progress achieved in the residual work of the Extraordinary Chambers, provides a projection regarding the anticipated use of the approved commitment authority for 2025 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 \$1,955,300 for 2026. During its consideration of the report, the Committee received additional information and clarification, concluding with written responses received on 7 November 2025.

2. The Extraordinary Chambers were established by an Agreement between the United Nations and the Royal Government of Cambodia concerning the Prosecution under Cambodian Law of Crimes Committed during the Period of Democratic Kampuchea, which 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. 29).

3. Owing 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. Since then, the Assembly has authorized the Secretary-General to enter into commitments for the international component every year (\$12.1 million in 2015 and 2016, \$11 million in 2017, \$8 million in 2018, \$7.4 million in 2019,



\$7 million each year in 2020, 2021 and 2022, \$3.8 million in 2023, \$1.8 million in 2024 and \$1.9 million in 2025).

II. Completion of the case files

4. The completed judicial activities of the Extraordinary Chambers are set out in paragraphs 5 to 7 of the report of the Secretary-General. All judicial proceedings of the court concluded in 2023.

III. Implementation of residual functions and completion plan

5. The Secretary-General indicates that the Extraordinary Chambers began residual functions on 1 January 2023 to manage essential duties such as judgment revisions, witness protection, sentence enforcement, archive preservation and public information dissemination. Following consultations in 2024, the United Nations and the Government of Cambodia agreed, as noted in the report of the Secretary-General (A/79/827), to extend those functions, except reparations monitoring, until the end of 2027. The Government expressed its intention to preserve the legacy of the Extraordinary Chambers by establishing a permanent public institution, the Extraordinary Chambers resource centre, which will serve as a research hub and repository for information on atrocity accountability. The new institution will operate under Cambodian law with government funding and international collaboration. In its resolution 79/324, the General Assembly welcomed the plan, endorsed the two-year extension and urged both parties to ensure a smooth and timely transition to the new national institution while continuing consultations beyond 2027.

6. Upon enquiry, the Advisory Committee was informed that the Government of Cambodia had notified the United Nations that the extension of the residual period was its exit strategy towards a formal, orderly and timely closure of the Extraordinary Chambers and indicated that it would like to work towards the successful closure of the Chambers by the end of 2027, if possible, bridging the closure with the creation and operationalization of the new permanent public institution. In its resolution 79/324, the General Assembly welcomed the efforts of the Secretary-General and the Government towards completion of the work of the Extraordinary Chambers, including with regard to the drawdown of activities and the residual functions requiring performance. The Assembly took note of the determination by the United Nations and the Government that the Extraordinary Chambers would continue to implement residual functions for an additional period of two years, from 1 January 2026 to 31 December 2027. Some judicial functions are continuing, including the enforcement of the sentence of Khieu Samphan, final disposition of the judicial archives and requirements for continuing witness protection. These functions, as well as the establishment of the public institution, will need to be considered when the United Nations and the Government begin consultations late in 2026 regarding the future of the Extraordinary Chambers as called for by the Assembly in its resolution 79/324, wherein the Assembly requested the Secretary-General to undertake with the Government similar consultations, as envisaged under article 2, paragraph 2, of the Addendum to the Agreement between the United Nations and the Royal Government of Cambodia concerning the Prosecution under Cambodian Law of Crimes Committed during the Period of Democratic Kampuchea on the Transitional Arrangements and the Completion of Work of the Extraordinary Chambers, with respect to the period beyond 2027 or, in the event of the earlier completion of the judicial functions during the additional period from 1 January 2026 to 31 December 2027, to

assess whether there was any need for the remaining residual functions to be performed by the Chambers.

7. The Advisory Committee notes the extension of the residual phase until 31 December 2027, pursuant to General Assembly resolution [79/324](#), and reiterates its previous request for the Extraordinary Chambers to increase national ownership and acceleration of transfer of responsibilities from the international component to the national component (see also [A/79/7/Add.23](#), para. 9). The Committee commends the efforts of the Extraordinary Chambers to achieve the completion of its mandate. The Committee trusts that the Secretariat, within existing resources, will collate and share the lessons learned and best practices related to the experience of the Extraordinary Chambers, as well as financing other judicial mechanisms, and that information thereon will be included in future reports to the Assembly.

8. In 2025, the Extraordinary Chambers advanced its residual functions, including supervising the enforcement and monitoring of sentences, protecting victims and witnesses and declassifying case-related documents, with these activities continuing beyond 2025. It completed notification of most of the 3,867 civil parties in case 002, while extensive archival work saw more than 24,000 documents reviewed and large portions of cases 003 and 004 declassified. The Extraordinary Chambers launched a beta version of its new public website featuring an extensive lexicon, searchable archives and educational tools, supported by upgraded judicial databases with Khmer optical character recognition capabilities. A permanent archive repository and joint resource centre with the Government of Cambodia will be completed to provide public access and memorial spaces by 2026.

9. The Advisory Committee welcomes the intent to establish the joint Extraordinary Chambers resource centre by the Government of Cambodia and underscores its view that the archives of the 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/79/7/Add.23](#), para. 10, [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

10. 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 \$1,955,300 for 2026. This represents an increase of \$96,600, or 5.3 per cent, compared with the approved subvention for 2025 in the amount of \$1,856,700. It is further indicated in the report that the level of voluntary contributions expected in 2026 is \$4,600, which represents a reduction of \$479,200, or 99.0 per cent, of the 2025 level of voluntary contributions at \$483,800. Upon enquiry, the Advisory Committee was informed that, on account of the liquidity crisis, there was a financial ceiling of \$1.5 million against the total subvention of \$1.9 million for 2025, resulting in the postponement of non-judicial activities in the amount of \$362,000.

Voluntary contributions

11. The Secretary-General provides an update on the major fundraising activities in paragraphs 28 to 31 of his report. He indicates that voluntary contributions for the international component 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), \$3.5 million in 2022 (42 per cent of the approved budget), \$1.5 million in 2023 (33 per cent of the approved budget) and \$0.8 million in 2024 (30 per cent of the approved budget). For 2025, the level of voluntary contributions is estimated at \$0.5 million (20 per cent of the approved budget) ([A/80/441](#), annex III).

12. **The Advisory Committee notes the steady decline in the levels of voluntary contributions, from 65 per cent of the approved 2015 budget to 20 per cent of the approved budget in 2025. The Committee expresses its appreciation to the donors 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/79/7/Add.23](#), para. 13, [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).**

13. The Advisory Committee recalls General Assembly resolution [79/258](#), 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/79/7/Add.23](#), para. 14, [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

14. 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. As at 31 December 2024, total expenditure amounted to \$2,637,000, which was covered by voluntary contributions and other income (\$809,700) and resources drawn from the subvention (\$1,827,300).

15. In its resolution [79/258](#), the General Assembly authorized the Secretary-General to enter into commitments in an amount not to exceed \$1,856,700 to supplement the voluntary financial resources of the Extraordinary Chambers in 2025. Total expenditure of the Extraordinary Chambers at the end of 2025 is estimated at \$1,978,800. The Extraordinary Chambers intend to cover the expenditure by using the anticipated pledges, contributions and other income (\$483,800) and drawing an amount of \$1,495,000 from the commitment authority ([A/80/441](#), para. 35 and table 1).

16. **The Advisory Committee trusts that the commitment authority will be used only as a spending ceiling to supplement shortages in voluntary funding (see [A/79/7/Add.23](#), para. 17, [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 2026

Budget requirements

17. The Secretary-General indicates that proposed resource requirements for 2026 amount to \$1,955,300, representing a decrease of \$23,500 (or 1.2 per cent) compared with the projected expenditure of \$1,978,800 for 2025 ([A/80/441](#), table 2). The table in the annex to the present report provides an account of the financial performance for the international component of the Extraordinary Chambers for 2024 and for 2025 to date and a comparison with the estimated 2026 requirements.

18. The proposed post resources of \$1,149,100, which represent a decrease of \$1,100 (or 0.1 per cent) compared with the estimated expenditure of \$1,150,200 for 2025, would provide for the continuation of 10 posts (1 D-1, 1 P-4, 5 National Professional Officer and 3 Local level) (*ibid.*, para. 39 and table 3). In the supplementary information provided to the Advisory Committee, the reduced resources for posts are attributable to the abolishment of one post of Security Assistant (Local level), the nationalization of one P-3 position to a National Professional Officer position and adjustments in the United Nations standard salary costs, including post adjustment.

19. The proposed non-post resources amount to \$810,800, which represent a decrease of \$17,800 (or 2.1 per cent) compared with projected expenditure for 2025. The overall decrease vis-à-vis projected expenditure reflects the result of increases under travel of staff (\$42,700) and contractual services (\$104,500), offset by reduced requirements under general operating expenses (\$82,600), furniture and equipment (\$51,400) and consultants (\$27,500), (*ibid.*, table 2).

20. The Advisory Committee notes that the Extraordinary Chambers has reached the final stage of its residual phase and is of the view that, in the context of a persistent funding shortfall, it should limit travel requirements and increase the use of hybrid or virtual modalities, whenever possible. The Committee encourages the Extraordinary Chambers, in close cooperation with the host country, to enhance national ownership for in-country dissemination activities. The Committee trusts that further information on in-country travel and related activities will be provided to the General Assembly at the time of its consideration of the present report (see also [A/79/7/Add.23](#), para. 23).

Efficiency measures undertaken by the Extraordinary Chambers

21. Upon enquiry, the Advisory Committee was informed that the international component implemented cost-efficiency measures on a continuous basis, as follows:

- (a) Reviewing all positions against evolving programme requirements that justify yearly reduced budgets;
- (b) Continuous functions are transferred to the national component, where possible, enabling reduced budgets for the international component;
- (c) Functions transferred to ESCAP in 2022 and 2023 enabled savings in subsequent years, including 2024 through 2026;
- (d) Aligning fees payable to ESCAP from fixed yearly lump sums to transaction-based catalogue prices;
- (e) Continuous remote workings concept for judges, the co-prosecutor, defence counsels and civil party lead-co-lawyers enables savings throughout the period of the residual functions;

(f) Two international posts were abolished in 2024 and, for 2026, one international post is nationalized and one Local level post is abolished;

(g) Any necessary surge support for the judiciary is provided for by short-term personnel.

22. The Advisory Committee was informed that, as a result of the overall reduction in workload and the implementation of efficiency measures, the budget for the international component of the Extraordinary Chambers was reduced from \$4,528,600 in 2023 to \$1,959,900 in 2026, representing a reduction of 56.7 per cent over the period of residual functions.

23. Upon enquiry, the Advisory Committee was also informed that the workload of the Extraordinary Chambers was substantively reduced at the outset of residual functions. The mandated workload during the period of residual functions remains unchanged, with exception of the function of monitoring the enforcement of reparations awarded to civil parties, which will be completed at the end of 2025. Within this continuing mandate and with a goal of reducing the scope of work for the international component, workloads have progressively been shifted to the national component, where possible. In 2026, this culminated in the nationalization of one international P-3 post and the abolishment of one Local level post.

24. The Advisory Committee was further informed that there were no savings from previous years that could be carried forward. Voluntary funds in 2025 are all fully utilized prior to using any subvention funds (approved commitment authority from the regular budget). Given that the commitment authority is not assessed, the amount used represents the difference required to cover expenditure for the international component of the Extraordinary Chambers, after first utilizing voluntary funds.

25. The Advisory Committee notes that the UN80 Initiative has launched a comprehensive review exercise, which, in accordance with General Assembly resolution 79/318, should be aimed at strengthening the impact of the United Nations and enhancing its agility, responsiveness and resilience while addressing the issue of duplicative efforts and ensuring effective and efficient mandate delivery across all three pillars of the work of the Organization. The Committee is of the view that, given the scale of the UN80 Initiative and of the target reductions set to be achieved by most budget sections and Secretariat entities in the revised estimates of the proposed programme budget for 2026, the proposed level of resources for 2026 for the Extraordinary Chambers should have reflected further reductions. The Committee therefore encourages the Extraordinary Chambers to explore further cost-efficient measures in the area of administrative services to leverage synergies and economies of scale and the further nationalization of posts, as feasible and in accordance with the mandate.

Subvention request

26. The Secretary-General indicates that, notwithstanding the fundraising efforts, minimal contributions have been received for the 2025 fiscal year and that 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 \$1,955,300 (against a proposed budget of \$1,959,900 and taking into account estimated voluntary contributions of \$4,638) to cover the major requirements of the international component of the Extraordinary Chambers (A/80/441, paras. 47–49).

27. 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, while noting the anticipated closure of the Extraordinary Chambers in 2027, nevertheless retains its view that the subvention should remain a commitment authority so as not to disincentivize voluntary contributions (see also [A/79/7/Add.23](#), para. 25, [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

28. The Secretary-General indicates that end-of-service liabilities for staff in the international component would amount to \$185,600 ([A/80/441](#), para. 44). Upon enquiry, the Advisory Committee was informed that if full funding were not available in 2026, staff contract extensions would not be possible. Existing contracts would be allowed to expire on their terms and conditions, which would result in additional liabilities not provided for in the proposed programme budget for 2026. These liabilities would include entitlements and benefits payable upon separation, such as relocation travel and shipment, and payment of repatriation grants and the commutation of unused annual leave. **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** (see [A/79/7/Add.23](#), para. 26, [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

29. The Secretary-General indicates that one Coordinator (D-1) simultaneously performs the functions of the head of entity of the United Nations Assistance to the Khmer Rouge Trials and the statutory position of Deputy Director of Administration of the Extraordinary Chambers, as well as the statutory functions of the Chief and Deputy Chief of the Security and Safety Section. In addition, the Office of the Controller continues to oversee management decisions that involve a financial risk, while the Office of Legal Affairs continues to provide legal advice. (ibid, para. 40 and annex I).

VII. Conclusion and recommendations

30. 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 \$1,856,700 to supplement the voluntary financial resources of the international component for the period from 1 January to 31 December 2026 as a bridging mechanism, in lieu of appropriation. This reflects a 5 per cent reduction from the requested subvention of \$1,955,300 and no change from the 2025 commitment authority level authorized by the Assembly.

31. The Advisory Committee reiterates that the final use of the commitment authority will depend on 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) Appropriate measures for achieving operational savings and efficiencies in the Extraordinary Chambers are in place;
- (c) The Extraordinary Chambers engages in all efforts to actively preserve the legacy of the Chambers and enhance national ownership;
- (d) Appropriate monitoring and reporting arrangements are in place to ensure an incremental release of funds to the Extraordinary Chambers on the basis of their monthly cash position;
- (e) 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

Financial resources for the international component of the Extraordinary Chambers

(Thousands of United States dollars)

Object of expenditure	2024 expenditure	2025 approved	2025 expenditure (January– October)	2025 estimated expenditure (November– December)	2025 estimated expenditure (January– December)	Resource change		Estimated requirements for 2026 ^a
						Amount	Percentage	
	(1)	(2)	(3)	(4)	(5)=(3)+(4)	(6)=(8)-(2)	(7)=(6)÷(2)	(8)
Posts	1 073.5	1 433.6	853.9	285.6	1 139.4	(284.5)	(19.8)	1 149.1
Non-staff compensation	3.7	20.5	7.4	13.0	20.5	–	–	20.5
Consultants and experts	501.1	229.6	201.9	60.5	262.3	(12.9)	(5.6)	216.7
Travel of staff	85.0	64.4	15.2	1.8	17.0	(0.0)	(0.0)	64.4
Contractual services	394.7	284.0	105.9	37.6	143.5	(29.5)	(10.4)	254.5
General operating expenses	268.0	243.7	268.7	38.6	307.3	(92.2)	(37.8)	151.5
Supplies	50.6	38.1	10.1	3.2	13.3	(16.2)	(42.4)	21.9
Furniture and equipment	260.4	40.9	70.0	5.4	75.5	40.4	98.7	81.3
Subtotal	2 637.0	2 354.8	1 533.0	445.8	1 978.8	(394.9)	(16.8)	1 959.9
Pledges, contributions and other income	809.7	483.8	–	–	483.8	–	–	4.6 ^b
Previous year unspent balance	–	–	–	–	–	–	–	–
Anticipated pledges	–	–	–	–	–	–	–	–
Amount of subvention used or authorized	1 827.3 ^c	1 856.7	–	–	1 495.0 ^d	–	–	–
Subtotal	2 637.0	2 340.5	–	–	1 978.8	–	–	4.6
Surplus/(shortfall)	–	(14.3)	–	–	–	–	–	(1 955.3)

^a Approved by the group of interested States on 1 October 2025.^b Received contributions from Czechia in the amount of \$4,637.8.^c Amount of subvention used in 2024, as reflected in the 2024 financial performance report on the programme budget.^d Amount of subvention projected to be used in 2025 from the authorized commitment authority of \$1.9 million, capped because of liquidity issues faced by the United Nations. The final expenditure for 2025 and related actual amount of subvention utilized will be reported in the context of the 2025 financial performance report on the programme budget.