



Sixteenth session

New York, 4-14 December 2017

Report of the Committee on Budget and Finance on the work of its twenty-ninth session

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Executive Summary

1. During its twenty-ninth session, which was held from 18 to 29 September 2017 in The Hague, the Committee on Budget and Finance (“the Committee”) considered the 2018 proposed programme budget of the International Criminal Court (“the Court”) as well as other matters, such as legal aid, the maintenance and operating costs of the Court’s premises, capital investments and a judgement of the International Labour Organisation Administrative Tribunal (ILO-AT).
2. The Committee noted with concern the large amount of *outstanding contributions* in the amount of €9.7 million (13.9 per cent) for the 2017 approved budget. Total outstanding contributions, including the regular budgets from prior years, the Contingency Fund (CF) and the instalments for the host State loan, thus stood at €33.6 million as at 15 September 2017. The Committee recalled States Parties’ obligations to pay their contributions promptly and in full, as failure to do so may seriously jeopardize the day-to-day operations of the Court.
3. The Committee noted that the *2018 proposed programme budget* submitted by the Court, of a total amount of €147.89 million, excluding the interest and the principal repayment (instalments) for the host State loan of €3.56 million, represented an increase of €6.29 million (4.4 per cent) over the 2017 approved budget of €141.6 million without host State loan’s interest. The total amount requested when adding the instalments for the host State loan would amount to €151.48 million.
4. While acknowledging the improvements made by the Court in relation to the *budget process*, the Committee observed again that the assumptions were mostly shown as “snapshots” for 2018 without references to previous periods. Therefore, the Committee recalled its earlier recommendation that the Court include in future budgets five-year time-series of key budget indicators to allow for context-setting and to facilitate trend analysis.
5. The Committee welcomed the Court’s efforts to present an annex to the budget document with savings and efficiencies achieved in 2017 and estimations for 2018 as requested by the Assembly. Bearing in mind the complexity of this exercise and the need for a clear definition and distinction between i) efficiencies; ii) savings; iii) non-recurrent cost reductions; and iv) additional cost reductions and their effect on the baseline, the Committee recommended a series of changes to the annex to be included in future budget documents. Furthermore, the Committee was of the view that the search for *savings, efficiencies and synergies* was a continuous exercise and that future opportunities for their identification would arise as the Court’s activities and policies evolve. The Committee decided to extend its efforts by targeting selected thematic areas for review at its future sessions.
6. As part of its *macro-analysis* the resource requests for each major programme, the forecast expenditures for 2017 and the average implementation rates, as well as the increases in approved budgets over the time-period from 2013-2017 were analysed. The Committee believed that the cost drivers, as presented in the 2018 proposed programme budget, did not support the need for the full amount of the additional €6.3 million requested. The Committee noted that this increase overwhelmingly resulted from staff and other staff costs and observed that the effect of the increase in the overall workload, invoked by the Court, was difficult to verify. In light of the recent major reforms, the Committee was of the view that the Court should enter into a more stable development phase, particularly as regards human resources. The Committee believed that the Court was maturing as an organisation and constantly needed to identify room for the optimization of processes.
7. After carefully scrutinizing the 2018 proposed programme budget and the justifications provided, the Committee recommended *reductions to the proposed increases for 2018* in the amount of €3.46 million, subject to the decision by the Assembly on the requested increase of compensation for judges. Thus, the adjusted 2018 proposed budget amounts to €144.43 million, which represents an increase of €2.83 million (or two per cent) compared to the 2017 approved budget, including the request for the increase in judges’ salaries in the amount of €80.9 thousand pending the decision by the Assembly, and excluding the instalments for the host State loan in the amount of €3.6 million.

8. As regards the *requests for reclassification*, the Committee recommended not to approve any reclassifications awaiting a Court-wide review of the policy on reclassifications. As for *conversions*, the Committee recommended two positions in OTP and one in Judiciary only, with a view to maintaining the necessary flexibility, particularly in OTP.

9. The Committee noted that the management of *information and communication technology (ICT)* had been in the background for a number of years and, as a result, resources had been scattered over various sections creating duplications. The Committee took note of the measures taken by the Court to address this situation and the improvements made in the management of IT projects and IT governance. While supporting the general concept of the IT/IM strategy, the Committee recommended a cautious approach to its funding and recommended proceeding with its implementation on an annual basis until the development of a comprehensive plan with detailed costs and savings.

10. Bearing in mind the specifics of Major Programme VI, *Secretariat of the Trust Fund for Victims (STFV)*, the Committee reiterated its recommendation to defer the consideration of the full implementation and funding of the proposed STFV structure until the costs resulting from the implementation of reparations had been sufficiently established. While recognizing the work done by the STFV in terms of fund-raising, the Committee noted the existing legal obstacles for private donations and stressed the need to find ways for the financial self-sustainability of this major programme.

11. In the absence of substantive information on the envisaged *reform of the legal aid system*, the Committee was only in a position to recommend that the proposed new system be more respectful of the budgetary limits approved by the Assembly. The Committee looked forward to specific proposals for an in-depth financial assessment at its forthcoming sessions. Without pre-empting the discussion, the Committee recommended that the Court make every effort to present a reform that aims at limiting the administrative burden without compromising accountability and that can be achieved within existing resources.

12. As regards the *maintenance and operating costs of the Court's premises*, the Committee noted that costs are spread over more than one major programme and budget lines. To facilitate cost monitoring and transparency, the Committee recommended that the relevant cost elements be summarized in an overview table in future budgets. Furthermore, the Committee requested to be informed about the terms of reference and the measurement of performance criteria of the future maintenance contract. After a holistic assessment, the Committee believed that *capital investments* should be considered, if their urgency can be established based on updated information.

13. Concerning the *judgement of the ILO-AT* of 28 June 2017, the Committee recommended in a forward looking approach that the Court closely assess litigation risks in order to ensure, to the extent possible, that potential liabilities are identified as early as possible. The Committee will follow-up on this issue and carry out an assessment of all potential and associated costs at its thirtieth session in April 2018.

I. Introduction

A. Opening of the twenty-ninth session

1. The twenty-ninth session of the Committee on Budget and Finance (“the Committee”), comprising 20 meetings, was held from 18-29 September 2017 in The Hague, in accordance with the decision of the Assembly of States Parties (“the Assembly”) taken at its fifteenth session.¹
2. The President of the International Criminal Court (“the Court”), Judge Silvia Fernández de Gurmendi, delivered the welcoming remarks at the opening of the meeting.
3. The Committee appointed Mr. Urmet Lee (Estonia) as Rapporteur in accordance with Rule 13 of its Rules of Procedure. The Committee extended its appreciation and thanks to the outgoing Rapporteur, Mr. Hugh Adsett (Canada), for his dedicated work.
4. The Executive Secretary to the Committee on Budget and Finance, Mr. Fakhri Dajani, acted as the Secretary of the Committee, and staff of the Secretariat of the Committee together with staff of the Secretariat of the Assembly of States Parties (“the Secretariat”), assisted in providing the necessary substantive and logistical support to the Committee.
5. The following members attended the twenty-ninth session of the Committee:
 1. Hugh Adsett (Canada);
 2. Carolina María Fernández Opazo (Mexico);
 3. Fawzi A. Gharaibeh (Jordan);
 4. Hitoshi Kozaki (Japan);
 5. Urmet Lee (Estonia);
 6. Rivomanantsoa Orlando Robimanana (Madagascar);
 7. Mónica Sánchez (Ecuador);
 8. Gerd Saupe (Germany);
 9. Elena Sopková (Slovakia);
 10. Richard Veneau (France); and
 11. François Marie Didier Zoundi (Burkina Faso).

B. Adoption of the agenda and organization of work

6. At its first meeting of the session, the Committee adopted the following agenda² for the twenty-ninth session:
 1. Opening of the session
 - (a) Welcoming remarks of the President of the Court
 - (b) Adoption of the agenda and organization of work
 - (c) Participation of observers
 2. 2018 proposed programme budget
 - (a) Consideration of the 2018 proposed programme budget
 - (b) Synergies, savings and efficiencies within the 2018 proposed programme budget

¹ *Official Records of the Assembly of States Parties of the Rome Statute of the International Criminal Court, Fifteenth session, The Hague, 16-24 November 2016* (ICC-ASP/15/20), vol. I, part I, para. 53.

² CBF/29/1.

3. Financial and budgetary matters:
 - (a) Status of contributions
 - (b) States in arrears
 - (c) Financial performance data as of 30 June 2017
 - (d) Unliquidated purchase orders
 - (e) Precautionary reserves
4. Human resources
 - (a) Reclassification and conversion of posts
5. Maintenance costs for the premises of the Court
6. Projects and activities of the Board of Directors of the Trust Fund for Victims (1 July 2016 to 30 June 2017)
7. Legal aid
8. Audit matters
 - (a) Annual report by the Audit Committee including amendments to the Charter of the Audit Committee
 - (b) External Auditors reports
9. Other matters
 - (a) ILO-AT judgement
 - (b) Working methods of the Committee

C. Participation of officials and observers

7. In accordance with the Rules of Procedure of the Assembly,³ the principals of the Court and representatives of the following organs of the Court were invited to participate in the meetings of the Committee: the Presidency, the Office of the Prosecutor and the Registry. In addition, the budget facilitator of The Hague Working Group of the Bureau of the Assembly, Ambassador Per Holmström (Sweden), and the Chair of the Board of the Trust Fund for Victims (“the TFV”), Mr. Motoo Noguchi, made presentations to the Committee. The Committee accepted the request by the Coalition for the International Criminal Court, as well as the International Criminal Court Bar Association, to make presentations to the Committee. The Committee expressed its appreciation for the presentations.

II. Consideration of issues on the agenda of the Committee at its twenty-ninth session

A. Consideration of the 2018 proposed programme budget

1. Budget process and budget document

8. The role of the Committee, as a subsidiary body of the Assembly, is to examine the budgetary, financial and administrative matters of the Court and to make recommendations to States Parties. To this end, the Committee requires reliable, consistent and clear information from the Court.

9. Thus, at its previous sessions, the Committee recommended a series of changes to improve the budgetary process, such as a better and more efficient use of the Coordination Council; the submission, in principle, of documents in both English and French 45 days before the Committee’s session; and a different presentation of costs in the budget

³ Rules 42, 92 and 93 of the Rules of Procedure of the Assembly concerning observers and other participants are applicable to the session. Upon invitation by the Chairperson and subject to the approval of the Committee, observers may participate in meetings of the Committee.

document. Furthermore, the Committee expressed the view that there should be a clear distinction between one-time and recurrent expenditures in the budget document. Without such information, a year-to-year budget comparison would be extremely difficult, leading to a budgeting practice where one-time costs are automatically incorporated into future budget baselines, which lacks transparency.

10. While acknowledging the improvements made by the Court in relation to budgetary process, in particular as regards the Court's commitment to the "One-Court" principle applied through the Coordination Council, at its last sessions the Committee had discussed the process and documentation further with the Court with a view to continue improving the budget process and document.

11. The Committee observed again that the budget assumptions are mostly shown as "snapshots", indicating the expectations for 2018 but with only occasional references to 2017 or to earlier periods. The Committee recalled that, at its twenty-eighth session in May 2017, it had invited the Court to include, in future budgets, five-year time-series of key budget indicators, which would put the figures in context and facilitate the analysis of budgetary trends. **As the design of a suitable template, which extracts the essential indicators from the wealth of data and presents them in a readable form, may require some input from the Committee, the Court was invited to propose a draft template with five-year time-series for consideration at the Committee's thirtieth session in April 2018.**

12. **In addition to the time-series of key budget indicators, the Committee requested that the Court consider producing an overview of cost ratios between the administrative (operating) costs and the costs of the core functions (e.g. trials, investigations, legal aid, reparations etc.) of the Court as a whole and for the main major programmes (MP I, MP II, MP III and MP VI) for submission at the Committee's thirty-first session.**

13. The large number of queries submitted to the Court by the Committee before and during the session indicated that important information was still missing from the 2018 proposed programme budget and/or from supplementary documentation. **Keeping in mind both the need of the Committee to have information on time and the need to reduce the administrative burden created by such *ad hoc* queries, the Committee expressed its willingness to engage with the Court in a joint analysis of the Committee's budget-related queries over the past three years, with the aim of determining which queries are regularly recurring, in order to agree on a standard set of information to be provided to the Committee at its autumn sessions.**

2. Synergies, savings and efficiencies within the 2018 proposed programme budget

14. The Committee recalled that the Assembly at its fifteenth session had requested the Court to present an annex to the 2018 proposed programme budget that would provide detailed information about the savings and efficiencies achieved in 2017, and estimations for 2018,⁴ which may cover various areas (e.g. streamlining of services, possible redeployment of existing staff for new activities, consultancy, documentation and duration of meetings, printing and publication, travel policy, communication, premises management and other possible areas identified by the Court).

15. The Committee welcomed the Court's efforts to capture and present this complex information in the relevant Annex X of the 2018 proposed programme budget. **The Committee noted that a clear definition and distinction of the various elements forming part of the new annex on savings and efficiencies had to be made and, therefore, recommended a further clarification on the definitions of i) efficiencies; ii) savings; iii) non-recurrent cost reductions; and iv) additional cost reductions.**

(a) Efficiencies

16. The Committee noted that many of the examples in Annex X provided evidence of management efforts to reduce cost increases and to identify efficiencies, for example the reduced number of meetings staff have to attend, and the improved resource utilization.

⁴ ICC-ASP/15/Res.1, section L, para. 2.

However, the Committee also noted that it was difficult to quantify the efficiencies achieved and to identify potential effects on the baseline.

17. Thus, instead of producing a list with a detailed description of efficiencies, the Committee suggested that the Court set Court-wide annual efficiency targets and report to the Committee and the Assembly on the achievement of those targets within the 2019 proposed programme budget.

(b) *Savings*

18. Regarding savings, the Committee noted that the information currently presented does not differentiate between savings as a result of activities that may or may not be incurred in the coming budget year⁵ and real savings, which have been found during the previous financial year and under normal circumstances would also appear in the next years' budget but as a result of the Court's conscious decisions, will not.⁶

(c) *Non-recurrent cost reductions*

19. In addition to savings, there are also non-recurrent cost reductions,⁷ which need to be accounted for, but cannot be considered as savings per se, but rather as the side-effects of decisions not directly controlled by the Court for cost reduction.

(d) *Additional cost reductions*

20. As regards the cost reductions achieved through efficient implementation in 2017, the Committee requested that these be carried forward to future budget years. The Committee further noted that these cost reductions should not be understood as 2018 budget savings but rather be considered as additional cost reductions identified and implemented in 2018 and referred to in future budget documents under the category "*new or additional cost reductions*".

21. The Committee recommended that the Court should continue providing information in the annex of its proposed programme budget on the "real savings" (with a separation between "one-off savings" and "structural savings"), as well as "non-recurring costs" projected for the next fiscal year by major programme whenever appropriate.

22. In order to improve comparability and usability of the information provided, the Committee further recommended a different approach to presenting the "efficiencies", "savings" and "non-recurring costs" against the budget increases. The current presentation lacks clarity about the true baseline of the budget and the real budgetary needs of the Court, which in turn may lead to incorrect interpretations and budgetary decisions. The Committee underlined that the objective of the annex was to obtain a statistically sound method for accounting of certain indicators, so that time-series can be created to show the dynamics of savings, non-recurrent costs, as well as budget baseline changes.

23. The Committee was of the view that new opportunities for savings, efficiencies and synergies will arise as the Court's activities and policies evolve. The Committee decided to extend its efforts by targeting, one by one, selected areas for a review at its future sessions.⁸

24. As regards the Registry, the Committee had already noted at its twenty-eighth session the "spare capacity, apparently emerging at the Registry, which should help offset the budget impact of additional activities."⁹ In fact, the Registry, following its

⁵ E.g. ICC-ASP/16/10 annex X programme III (3290) Security and Safety Section, "It is expected that the implementation of the new approach to vetting will result in savings of 25 per cent", estimated saving €11.5 thousand.

⁶ E.g. ICC-ASP/16/10 annex X programme III (3240) Finance Section, Price reduction negotiated with the partner bank. The Court was able to negotiate a reduced rate of €4 per International transfer compared to the standard bank rate of €12.50. This avoided a cost increase of €27,000.

⁷ E.g. ICC-ASP/16/10 annex X programme III (3325) Information Management Services Section, "No equipment rental expenditures for Nairobi Field Office. €22.4 thousand." This results from the closing down of the office.

⁸ Cf. paras. 26-30 of this report.

⁹ ICC-ASP/16/5, para. 25.

reorganization, ranked its capacity to absorb future workload increases as “high” for 13 sections and offices, representing no less than 231 staff members or 42 per cent of the final staffing. At its twenty-eighth session,¹⁰ the Committee had further noted with appreciation the organizational development plans established by the Registry for its sections and offices, which should help with realizing its full efficiency potential.

3. Thematic focus areas for future sessions of the Committee

25. As a starting point of a thematic approach for future sessions¹¹ and bearing in mind that staff costs account for more than 70 per cent of the total budget, and around 90 per cent in OTP, the Committee decided to focus in future sessions on the opportunities for flexible deployment of staff capacity to areas of urgent need. The Committee believed that it would be worth-while addressing, amongst others, the following issues: (i) availability of up-to-date skills databases; (ii) policies, practice and experience with job mobility; (iii) identification of areas most suitable for rotation, based on available skills and needs of the Court; (iv) measures to broaden the professional experience and skills; and (v) role of trainings and peer-trainings, as well as opportunities for staff in this regard.

26. In order to adequately address the need for flexible deployment of staff, the Committee invited the Court to provide a progress report at its thirtieth session in April 2018 on the opportunities for flexible deployment of staff capacity to areas of urgent need, by including the above-identified issues.

27. The investigation into financial assets of accused and convicted persons is another topic for technical review by the Committee within the context of the 2019 proposed programme budget. This issue moved to the forefront, as regards (i) payment advances for legal aid to suspects whose assets are not immediately accessible resulting in significant budgetary expenses; (ii) convicted persons have to use funds of their own to pay for reparation orders, and (iii) the Chambers may eventually order fines and forfeiture measures. While the Committee acknowledged that identifying available assets would always remain a challenge, success can be achieved. One of such cases is the *Bemba* case, where the accused reimbursed legal aid costs in the amount of over €2 million in 2014.¹² The Committee stressed that the seizure and forfeiture of additional funds may allow those funds to become accessible for reimbursement.

28. In relation to the investigation of financial assets, the Committee believed that the following areas merit review and analysis: (i) amounts spent to date on legal aid; (ii) amounts spent on reparations; (iii) criteria for establishing indigence of the recipients of legal aid, in particular what amounts have been recovered or might still be recovered; (iv) costs to the Court for its financial investigations; (v) investigation strategies, as well as synergies from cooperation with national authorities and/or international organizations; (vi) legal framework for the Court’s investigations; and (vii) lessons learned.

29. The Committee recommended that the Court provide a progress report on the above-mentioned areas related to financial investigations in the context of the budget proposal for 2019. The Committee also expressed its intention to identify further activities or policies that are suitable for a technical financial review at its thirty-first session in September 2018.

4. General observations and macro-analysis

30. The Committee considered the “Proposed programme budget for 2018 of the International Criminal Court”¹³ and the resource requests for each major programme. The Committee conducted its examination of the requested budget resources on the basis of the general principle of budgetary integrity.

31. The Committee recalled that for the 2017 budget year the Assembly had approved appropriations totalling €144.59 million at its fifteenth session. These were reduced by the

¹⁰ *Ibid.*

¹¹ Cf. para. 24 of this report.

¹² ICC-ASP/13/Res.1, section A, para. 5 and section D.

¹³ ICC-ASP/16/10.

instalments for the host State loan of €2.99 million, which was payable only by those States that have opted not to make a “one time” payment. Therefore the 2017 budget approved by the Assembly, excluding interest and the principal repayment (instalments) for the host State loan, was €41.6 million.

32. The Committee noted that the 2018 proposed programme budget submitted by the Court of a total amount of €47.89 million, excluding the instalments for the host State loan of €3.59 million, represented an increase of €6.3 million (4.4 per cent) over the 2017 approved budget of €41.6 million. The total amount requested, after adding the instalments for the host State loan, amounts to €51.48 million.

33. The main increase in absolute numbers was requested by the Registry, namely €2.55 million (or a 3.3 per cent increase), followed by the Office of the Prosecutor (“the OTP”) with a requested increase of €2.2 million (or 4.9 per cent), the Judiciary with a requested increase of €785.6 thousand (or 6.3 per cent) and the STFV with a requested increase of €67 thousand (or 26.1 per cent). The requested increase for the remaining major programmes is below €0.8 million and can be broken down as follows: requested increase of €99.4 thousand (or 3.8 per cent) for the Secretariat of the Assembly; €43.6 thousand (or 3 per cent) for Premises; €39.7 thousand (or 7.7 per cent) for the Independent Oversight Mechanism (“the IOM”); €13.1 thousand (or 1.9 per cent) for the Office of Internal Audit (“the OIA”). In addition, an increase of €597.9 thousand (or 20 per cent) is required for the interest and capital repayments under the host State loan.

(a) *Time-series of budget*

34. In order to put the requested increases in context, the Committee compared the yearly increases in approved budgets of the Judiciary, the Office of the Prosecutor, the Registry and the Secretariat of the Trust Fund for Victims from 2013 to 2017.

Table 1: Yearly increases in approved programme budgets 2013-2017 (thousands of euros)

<i>Major Programme</i>		<i>Approved Budget 2013</i>	<i>Approved Budget 2014</i>	<i>Approved Budget 2015</i>	<i>Approved Budget 2016</i>	<i>Approved Budget 2017</i>	<i>2013-2017 increase</i>
MP I Judiciary	Total	10,697.9	10,045.8	12,034.2	12,430.6	12,536.0	
	Variance	413.9	-652.1	1,988.4	396.4	105.4	2,252.0
	Variance in %	4.0%	-6.1%	19.8%	3.3%	0.8%	21.1%
MP II Office of the Prosecutor	Total	28,265.7	33,220.0	39,612.6	43,233.7	44,974.2	
	Variance	542.0	4,954.3	6,392.6	3,621.1	1,740.5	17,250.5
	Variance in %	2.0%	17.5%	19.2%	9.1%	4.0%	61.0%
MP III Registry	Total	64,520.9	66,293.1	65,025.9	72,759.2	76,632.6	
	Variance	-520.8	1,772.2	-1,267.2	7,733.3	3,873.4	11,590.9
	Variance in %	-0.8%	2.7%	-1.9%	11.9%	5.3%	18.0%
MP VI Secretariat of the Trust Fund for Victims	Total	1,580.0	1,585.8	1,815.7	1,884.5	2,174.5	
	Variance	129.4	5.8	229.9	68.8	290.0	723.9
	Variance in %	8.9%	0.4%	14.5%	3.8%	15.4%	45.8%

35. As part of its macro-analysis, the Committee also considered the forecast expenditure for 2017 and the average implementation rates for all major programmes and thus analysed the proposed increases in light of such information. As for financial performance, the forecast expenditure for 2017 was estimated at €42.79 million, which represented 98.8 per cent of the 2017 approved budget of €44.59 million including interest payments and capital repayments on the premises.¹⁴ The Committee noted that, when comparing this with the resources requested within the 2018 proposed programme budget of €51.48 million, resource growth would be €8.7 million (or 6 per cent).

¹⁴ ICC-ASP/16/11, table 2.

5. Budget assumptions and cost drivers

36. The Committee believed that the cost drivers, as presented in the 2018 proposed programme budget, did not support the need for the full amount of the additional €6.3 million requested. In this regard the Committee observed that the requested increase overwhelmingly resulted from staff costs and other staff costs (3.9 per cent¹⁵). The salaries component, in turn, is predominantly related to the filling of vacant positions in 2017, which would be fully costed in 2018. This alone resulted in an additional request for OTP and Registry in the amount of €2.6 million - an effect of the so-called restoration of vacancy rates and of GTA capacity. Another increase resulted from the application of the UN Common System in the amount of €400 thousand, whereby the increase was lower than in previous years in light of the recent reform of the UN Common System cost.¹⁶

37. In particular, the effect of the increase in the overall workload, invoked by the Court, was difficult to verify. As regards the Court's three strategic priorities, the assumptions appeared to be essentially unchanged with respect to 2017:

(a) six active investigations;

(b) three trials, whereby one trial is expected to run for only half a year. Thus, the full-year assumption would be for no more than two-and-a-half trials; and

(c) As regards the third priority, i.e. the five-year IT investment programme launched in 2017 and costed at €1.6 million for 2018, the Committee noted that the 2017 budget envelope already allocated a substantial amount to such activities, namely €0.9 million (€1.5 million Court-wide) of investments for the Information Management and Services Section ("the IMSS") only, which will be freed up in 2018 for new investments.

6. Budget adjustments recommended by the Committee

38. After reviewing the 2018 proposed programme budget and the justifications provided, the Committee concluded that total reductions could be achieved in the amount of €3,463.3 thousand, subject to the decision of the Assembly on the requested increase of the judges' compensation. If such increase was approved by the Assembly, the adjusted 2018 proposed programme budget amount would thus amount to €148.01 million (€151.47 million - €3.46 million). This represents a €3.43 million¹⁷ (2.4 per cent¹⁸) increase with instalments for the host State loan, or a €2.83 million¹⁹ (2 per cent²⁰) increase without instalments for the host State loan, compared to the 2017 approved budget. The assessment of contributions for 2018 (without instalments for host State loan) would be €144.43 million.

7. Reclassifications and conversions

39. As regards the requests for reclassification, the Committee believed that the reclassification requests (both upward and downward) should be examined Court-wide and not for certain posts in isolation. **Awaiting a Court-wide review of the current policy on reclassifications, the Committee recommended that the Assembly not approve any requested reclassifications. In the meantime, the Committee supported a downward reclassification for one GTA position from GS-PL to GS-OL in Major Programme IV.**

40. **As for the conversion of posts, the Committee recommended to the Assembly to approve only two positions in OTP and one in Judiciary, as the Committee believed that the existing GTA positions were necessary to maintain flexibility within the Court's major programmes, in particular in OTP.**

¹⁵ 3.9 per cent = (Staff and other staff for 2018 - Staff and other staff for 2017)/Staff and other staff for 2017 = (€105,687 - €101,693.7)/€101,693.7.

¹⁶ ICC-ASP/16/10, table 2.

¹⁷ €3.43 million = 2018 adjusted proposed budget with instalments for the host State loan of €148.01 million - 2017 approved budget with instalments for the host State loan of €144.59 million.

¹⁸ 2.4 per cent = €3.43 million increase divided by 2017 approved budget with instalments for the host State loan of €144.59 million.

¹⁹ €2.83 million = 2018 adjusted proposed budget without instalments for the host State loan of €144.43 million - 2017 approved budget without instalments for the host State loan of €141.60 million.

²⁰ Two per cent = €2.83 million increase without instalments for the host State loan divided by 2017 approved budget without instalments for the host State loan of €141.60 million.

8. Major Programme I: Judiciary

(a) General observations and analysis

41. The 2018 proposed budget for Major Programme I amounts to €13,321.6 thousand, representing an increase of €785.6 thousand (or 6.3 per cent), against the 2017 approved budget of €12,536 thousand. As for financial performance, the forecast expenditure for 2017 for the Judiciary was estimated at €1,926.9 thousand, which represents 95.1 per cent of the approved 2017 budget of € 12,536.0 thousand. The Committee noted when comparing this level of implementation with the 2018 proposed budget, that resource growth would be €1,394.7 thousand (or 11.7 per cent).

(b) Salaries of judges

42. The Committee noted that in the 2018 proposed budget for the Judiciary there was an increase of €732,900 related to:

(a) The arrival of six newly elected judges; and

(b) A recurrent request in the amount of €580.9 thousand due to revision of the costs of salary entitlements for the 18 judges. The proposed increase in the yearly base salary for one judge amounts to €6,270 (from €180,000 to €206,270), with the consequence that the pension payment would also have to be increased.²¹

43. The Committee observed that the Assembly at its fifteenth session requested the Bureau “to consider a revision of the judges’ remuneration and to report to the Assembly at its sixteenth session.”²² The Committee noted that no outcome on this matter was available at the time of the twenty-ninth session of the Committee, and reiterated its previous conclusion that the annual remuneration of judges would have to be considered by the Assembly as a policy matter.

44. In this regard, the Committee pointed out that:

(a) According to Resolution ICC-ASP/3/Res.3, the conditions of service and compensation of judges of the Court “shall be reviewed by the Assembly, as soon as practicable following the review of the conditions of service of the judges of the International Court of Justice by the General Assembly of the United Nations.”²³

(b) Since January 2007, the salaries of the members of the International Court of Justice (“the ICJ”) and the judges of other international tribunals have comprised an annual base salary with a corresponding post adjustment multiplier for the Netherlands. Whereas “base salary” means net salary, the term “post adjustment” reflects differences in the cost of living for each duty station and is updated monthly on the basis of prevailing local conditions. As a result, judges’ salaries vary on a monthly basis and could either increase or decrease depending on the post adjustment multiplier.

(c) In paragraph 47 of the report from the Secretary-General of the United Nations A/68/188, no change was proposed to be effected to the current system of remuneration for members of the ICJ and judges and *ad litem* judges of the International Tribunal for the Former Yugoslavia, the International Criminal Tribunal for Rwanda and the International Residual Mechanism for Criminal Tribunals. United Nations General Assembly Resolution 70/244 set the annual base salary applicable to the judges of international tribunals at US\$172,978 (€154,815), with a post adjustment multiplier for The Netherlands, totalling US\$226,601 (€202,808²⁴).

(d) In the case of the Court, the salary scheme for judges is based on a fixed amount of €180 thousand per year, and there is no distinction between the base salary and post adjustment multiplier.

²¹ *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.2, para. 34.

²² ICC-ASP/15/Res.1, section O, para. 1.

²³ ICC-ASP/3/Res.3, annex, XIII.

²⁴ Based on calculations from 2016. United Nations exchange rate as at 15 August 2016. The Committee recognized that the amount requested by the Judiciary is aligned with the 2016 annual remuneration of other international tribunals.

(e) Taking into consideration the different methodologies used to calculate the annual remuneration of judges, it is not possible to fully align the salaries of judges of the Court with those of the judges at the ICJ and other international courts and tribunals, since the base salary of the judges of the Court is higher by €25,185 than the base salary of the judges at the ICJ. Aligning the base salary of the Court's judges with the salary of ICJ judges would imply a decrease in salary.

45. Thus, the Committee was of the view that the Assembly might wish to consider two possible options:

- (a) Annual salary adjustment, determined by the Assembly; and
- (b) Periodical review of the salary scheme, establishing a timeline for such a review.

46. Any changes would also require a thorough review of all the judges' conditions of service, bearing in mind that any decision will have a budget implication.

(c) *Extension of terms of office of judges*

47. The Committee observed that the terms of two trial judges will be extended beyond their mandate pursuant to articles 36(10) and 39(3) of the Rome Statute in order to complete the pending trials.²⁵ It is expected that the costs associated with this extension would be offset by delaying the call into office of some of the judges elected in December 2017.

(d) *Staff costs*

48. **The Committee noted that a modified structure is proposed for the Presidency team, resulting in a request for the reclassification of the current post of External Relations Adviser (P-3) as Senior Special Assistant to the President (P-4). The Committee recommended that the existing post of External Relations Adviser (P-3) remain at its current level pending the review of the Court-wide reclassification policy.**

49. The Court submitted a request for conversion of one GTA position (P-3) in the Legal and Enforcement Unit to an established post. The Committee observed that this position was approved in 2010 and covers long-term functions of the Unit, the workload of which is projected to grow. **As the need for this position is expected to continue in the future, the Committee recommended the Assembly to approve conversion of one GTA (P-3) to an established post at the same level.**

(e) *Non-staff and travel costs*

50. The Committee noted that the requested amount of €157.2 thousand for travel represented an increase of 33.4 per cent against €117.8 thousand in 2017 and was mainly composed of:

- (a) €95.7 thousand required for official travel by judges and staff in Judiciary; and
- (b) €54.7 thousand earmarked for travel of newly-elected judges to the Court for their Solemn Undertaking ceremony. These costs arise every three years following the election of new judges to the Court.

51. The Committee further noted that Major Programme I had established a practice of requesting that any party inviting a judge to attend an event on behalf of the Court covers the costs of the trip. **The Committee observed that the 2018 proposed budget included €10 thousand for "invitation to speak/present at a conference" and, therefore, recommended that such requested resources be decreased by €5.0 thousand. Therefore, the Committee recommended that the Assembly approve the travel budget for Major Programme I in the amount of €152.2 thousand.**

52. **Furthermore, the Committee noted the costs (hospitality, travel, relocation etc.) connected with the appointment of newly elected judges to the Court were needed only for 2018 and should be excluded from the baseline for the 2019 proposed budget.**

²⁵ ICC-ASP/16/10, para 154.

(f) *Recommended budget for MP I*

53. **The Committee, therefore, recommended total reductions in the amount of €28.7 thousand for Major Programme I from its original proposed budget. The Committee thus recommended that the Assembly approve a total of €13,292.9 thousand for Major Programme I.**

9. **Major Programme II: Office of the Prosecutor**(a) *General observation and analysis*

54. The 2018 proposed budget for Major Programme II amounted to €47,169.8 thousand, representing an increase of €2,195.6 thousand (or 4.9 per cent) against the 2017 approved budget of €44,974.2 thousand.

55. As for financial performance, the forecast expenditure for 2017 for the OTP was estimated at €44,225 thousand, which represents 98.3 per cent of the approved 2017 budget of €44,974.2 thousand.²⁶ The Committee noted when comparing this implementation with the 2018 proposed budget, that resource growth would be €2,944.8 thousand (or 6.5 per cent).

56. For 2018, the OTP budget based its resource requirements on the following assumptions: eight to ten preliminary examinations, ten situations, six active investigations (Central African Republic II (a), Central African Republic II (b), Côte d'Ivoire, Georgia, Libya and Mali), three trial teams, and two final appeals.

57. The Committee recognized that the underlying workload for 2018 was largely identical to or smaller than that for the 2017 budget proposal, noting that the number of preliminary examinations decreased from ten to nine, and that one of the trials was expected to conclude in the middle of 2018.

58. The 2018 proposed budget contained the estimated resource requirements for investigations, namely:

<i>Situation</i>	<i>2018 Estimated costs</i> ²⁷	<i>Resources requested for 2017</i> ²⁸
Central African Republic II (a)	€2.9 million	€2.8 million
Central African Republic II (b)	€3.5 million	€3.5 million
Cote D'Ivoire II	€3.3 million	€4.0 million
Georgia	€4.0 million	€4.5 million
Libya	€1.9 million	€2.3 million
Darfur	€1.4 million	€2.9 million
Mali II	€2.2 million	€0.2 million

59. In the light of the large percentage increase in resources in the recent years (see table 1), which had provided a certain level of flexibility for the reallocation of available resources, and noting the restoration of the historic vacancy rate, as well as bearing in mind the level of activities anticipated for 2018, which was largely identical to the 2017 level, the Committee was of the view that it would be appropriate to contain resource requirements for 2018 at a level close to 2017 level.

(b) *Conversion of posts*

60. The Committee noted that the proposed 19 GTA conversions corresponded to the requirements for conversion set by the Committee (e.g. continuously needed, existence for three years or more, and positions actually being filled). However, the Committee noted the significant increase in established posts, which came in addition to 78 GTA positions converted in 2017. **After further analysis, the Committee also noted that there was sufficient built-in capacity and that the expected level of activities in 2018 did not fully**

²⁶ ICC-ASP/16/11, table 2.

²⁷ Based on information provided by the Court.

²⁸ *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.2, para. 54.

justify the conversion of all the posts, and thus recommended, after careful review of each request, only the Legal Assistant (GS-OL) in the Jurisdiction, Complementarity and Cooperation Division and the Witness Management Assistant (GS-OL) in the Investigation Division for conversion.

(c) *Newly requested General Temporary Assistance*

61. The Committee noted the following requests for new GTA positions that were budgeted for eight months each are largely offset by discontinuation of existing GTA positions, and therefore recommended the approval of those newly proposed positions for eight months each:

(a) Learning Officer (P-2) in the Knowledge-Base Unit, offset by the proposed discontinuation of Data Coordinator (P-1);

(b) Evidence Assistant (GS-OL) in the Information and Evidence Unit, offset by the proposed discontinuation of Data Processing Assistant-Transcriber (GS-OL) in Language Services Unit;

(c) Translation Officer (P-3) and Transcription Assistant (GS-OL) under Language Services Unit, offset by the proposed discontinuation of Translator (P-3) and Data Processing Assistant-Transcriber (GS-OL);

(d) Two Situation-Specific Investigation Assistants (GS-OL) to be placed in the investigation team for CAR and CIV teams in the Investigation Division, offset by the proposed discontinuation of Associate Investigator (P-2);

(e) Two Associate Protection Officers (P-2) under the Protection Strategies Unit, and one Field Operations Officer (P-3) under the Operational Risk Support Unit, partially offset by discontinuation of three Protection Strategies Assistants (GS-OL); and

(f) Assistant Legal Officer (P-1) in the Prosecution Division, offset by discontinuation of Assistant Trial Lawyer (P-1).

62. The Committee noted a request for a new Trial Lawyer (P-4) and a new Assistant Trial Officer (P-2) for eight months each within the Prosecution Division. The Committee was of the view that all efforts should be continued to accommodate additional needs through the re-deployment of available capacities within the OTP and, therefore, recommended that the Assembly not approve both posts, leading to reductions in the amount of €164.4 thousand for the above -mentioned two posts.

63. The Committee recommended that the functions of two Administrative Assistants (GS-OL) for 16 months in the Immediate Office of the Prosecutor and Legal Advisory Section be filled through the redeployment of existing staff member(s) and/or the re-allocation of tasks among relevant officers. Therefore, the reduction in the proposed budget would be €97.2 thousand for the two above-mentioned posts.

(d) *Reclassification*

64. The Committee reviewed the 11 requests for reclassification by OTP and noted that these requests were made in view of additional functionalities attached to these posts. However, the Committee recommended that no reclassification be approved pending a Court-wide review of the current policy on reclassifications. Therefore, the reduction in the proposed budget would be €58.7 thousand for the 11 above-mentioned posts.

(e) *Full costing (restoration) of GTA*

65. In light of the available level of staff and other staff costs within the Major Programme II to continue its current operations, the Committee was of the view that the increased costs related to the “restoration of GTA capacity” not be recommended. Accordingly, a reduction in the amount of €674.1 thousand for GTA would be achieved.

(f) Non-staff costs and travel costs

66. The travel budget proposed for the Investigation Division grew by €298.9 thousand. The Committee noted that this increase was proposed with the intention of rectifying an over-expenditure pattern in the past, and reaching a normalized travel budget over a two-year period. The Committee noted that this was a step in the right direction and, in this connection, emphasized the need to make further efforts to contain the travel budget by seeking to obtain efficiencies and savings in line with the Court-wide practice. The Committee recommended that the travel budget for Major Programme II be approved at the 2017 level, with an adjusted increase of 50 per cent of the requested additional amount. Thus, the total recommended reduction for travel is €164.9 thousand.

(g) Information Technology

67. As outlined below in paragraphs 80 to 93 of this report, the Committee reviewed the costs associated with the implementation of the Court-wide five-year IT/IM Strategy along with the changes to the ICT baseline costs. **The Committee recommended that a cautious approach be taken to funding the strategy and managing increases in the ICT baseline of the Court. Furthermore, the Committee recommended that the majority of the reduction of the requested increase for ICT be assigned to the budget of Major Programme III (IMSS) but, in recognition of the proposed benefits of the Court wide five-year IT/IM Strategy's implementation to the OTP, the Committee also recommended that a portion of the reduction (€45,000) be assigned to Major Programme II.**

(h) Recommended budget for MP II

68. The Committee accordingly recommended total reductions in the amount of €1,178 thousand in Major Programme II from its original proposed budget. The Committee thus recommended that the Assembly approve a total of €45,991.8 thousand for Major Programme II.

10. Major Programme III: Registry*(a) General observation and analysis*

69. The Committee noted that the Registry had requested a budget of €79,179.1 thousand for its activities in 2018. This compares to the approved budget for 2017 of €76,632,600, which represents an increase of €2,546.5 thousand (3.3 per cent). As for financial performance, the forecast expenditure for 2017 for the Registry was estimated at €76,726.0 thousand, which represents 100.1 per cent of the approved 2017 budget of €76,632.6 thousand. The Committee noted when comparing this with the 2018 proposed budget, that resource growth would be €2,453.1 thousand (or 3.2 per cent).

70. Against this background, the Committee considered each proposal for a new established post and all GTA positions on their own merit, taking into account workload and the assumptions of the 2018 proposed budget.

71. **The Committee was of the view that, in light of the recent conclusion of the reorganization of the Registry and the need to await the functioning of the fully implemented structure, there was no immediate need for new posts or reclassifications.**

(b) New resource requirements under established posts

72. **The Registry requested one Associate External Affairs Coordinator for eight months, as a new established post at the P-2 level. After reviewing the current staff resources and recalling the "Comprehensive Report on the Reorganisation of the Registry of the International Criminal Court"²⁹, the Committee did not recommend**

²⁹ CBF27/13P01.

the approval of this post. As the Division of External Operations is predominantly strategic and has an oversight role, the Committee was of the view that increases in the workload can be adequately absorbed within existing resources. Accordingly, a reduction in the amount of €60 thousand could be achieved.

(c) *New resource requirements under GTA*

73. The Committee considered the request for 13.78 new FTE GTA. After thorough examination and cross-referencing these requests with existing structures, the Committee was of the view that only five FTE GTA were justified, and thus recommended that the Assembly approve the following positions:

- (a) Language Assistant (Acholi) (GS- PL) for 12 months;
- (b) Two Field Assistants (GS-OL) (CAR) for 12 months;
- (c) Local Security Assistant (GS-OL) (MAL) for 12 months; and
- (d) Web Developer Assistant (GS-OL) for 12 months.

74. As regards the request for one Financial Investigator (P-3) GTA for eight months, the Committee recommended that the Assembly not approve this post. Therefore, the total reduced amount from the proposed budget is €81.1 thousand. The Committee requested that the Court submit a policy report on the seizure and freezing of financial assets and decided to re-consider the request during the next budget cycle.

75. The Court noted the requests for one Senior Driver (GS-OL) (CAR) for twelve months and two Drivers (GS-OL) (CIV) for 12 months each. The Committee recommended that the Assembly not approve these positions. Therefore, the total reduction of the requested budget is €63.3 thousand.

76. The Committee noted the request for one 12-month GTA Driver (GS-OL) at Headquarters for the transport of witnesses appearing before the Court. The Committee believed that following the reorganisation, such increased activities could be managed within existing resources. Therefore, it recommended not to approve the request, leading to a reduction of € 72.9 thousand.

77. As for the remaining 4.1 FTE of newly requested GTA, the Committee was informed, upon inquiry, that these GTA positions at the GS-PL level are freelance interpreters within the Language Service Section necessary to support judicial activities and field operations, and that a similar level of GTA FTE was requested in previous years. The Committee noted with concern that the budget narrative did not provide justification for these positions. While the Committee did not recommend a reduction in these resources at this time, it requested the Registry to improve budget presentation and transparency in the next budget cycle.

(d) *General Temporary Assistance (GTA)*

78. The Committee recommended the approval of the continuation of the existing GTA positions as requested in the proposed budget.

(e) *Reclassification of posts*

79. The Committee considered the request for reclassification of the post of an Online Communication Assistant (GS-OL) to Senior Online Platforms Manager (GS-PL). The Committee was not convinced that changes in the online communications area in 2016 completely justified the reclassification of the post, and thus the Committee recommended that the Assembly not approve this reclassification pending a Court-wide review of the current policy on reclassification. Therefore, the reduction in the proposed budget would amount to €14.3 thousand.

(f) *Information and Communication Technology*(i) *IT/IM Architecture*

80. The Committee took note of the Court's efforts to consolidate its information and communication technology (ICT) costs and to improve the management of IT projects in line with the "One-Court" principle. **The Committee recommended that these efforts should be continued and implemented with a view to (i) setting clear efficiency targets for further optimisation of the Court's still technically diverse IT architecture; (ii) redesigning processes to take full advantage of solutions provided by ICT; and (iii) optimising the use of the overall IT resources available, which in total amount to more than €10 million per year.**

(ii) *Five-year IT/IM Strategy*

81. At its twenty-seventh session in September 2016, the Committee had recommended that the ICT budget (non-staff elements) for the Registry be reduced by €300 thousand from the proposed additional IT cost of €1.8 million for 2017, pending a comprehensive IT/IM strategy and roadmap, with detailed cost estimates to be provided in advance of the Committee's review of the 2018 proposed budget for the Court. In May 2017, the Court had introduced a Court-wide five-year Information Technology/Information Management Strategy (IT/IM Strategy) to the Committee, in addition to the optimisation of the IT architecture and management.

82. The Committee noted that the objectives of the five-year IT/IM Strategy were described in the 2018 proposed programme budget. However, the Committee also noted that only the costs related to 2018 were presented in more detail. During the session, the Committee was informed by the Registrar and the Chief of the IMSS that the first costs regarding the implementation of the IT/IM strategy had already materialized in the amount of approximately €370 thousand in 2017. **The Committee requested the Court to clarify the time frame for implementation of the five-year IT/IM Strategy, which based on the initial presentation by the Court would be implemented in the period from 2017-2021, whereas table 2 below suggested the period 2018-2022.**

(iii) *Overview of the anticipated costs for IMSS*

83. While no Court-wide overview of the IT/IM costs over the five-year period was provided, an overview of the costs anticipated for IMSS only was presented. In addition, the baseline costs for IMSS, which constitute the bulk of the required costs for keeping the Court's current and to-be-developed IT/IM systems operational, was presented. The information provided can be summarized as follows:

Table 2: IMSS IT/IM strategy Costs 2017-2022 and ICT baseline costs dynamics (in thousands)

	2017	2018	2019	2020	2021	2022
Non-recurrent non-staff costs						
IT/IM strategy investments	€99.4**	€1,005	€1,944	€2,115	€2,014	€600
Total IMSS ICT baseline*	€8,851	€9,403.2	€9,649.2	€9,672.2	€9,681.7	€9,905.2

* Based on the information currently available, both DMS and OTP do not foresee an increase in their baseline IT/IM operating costs. The variance for baseline operating costs in this table is foreseen for IMSS only.

** The 2017 Strategy included €28.5 thousand in non-recurrent investment that was not part of the 5 year IT/IM Strategy.

(iv) *Overview of the anticipated Court-wide costs and savings of the IT/IM Strategy*

84. According to additional information provided by the Court, the total Court-wide ICT related costs (including both staff and non-staff costs) in 2017 are approximately €9.2 million. The Committee noted that, in addition to IMSS, other ICT cost centres contribute to the overall Court ICT baseline cost. The Committee further noted the total Court-wide ICT budget in 2017 amounted to €10.3 million (including non-recurring ICT costs in an amount of €1.05 million).

85. Bearing in mind that the Court requested to use the €1.05 million of non-recurring costs also in 2018, the Court-wide ICT baseline remained affected. During the session, the Court stated that the total baseline costs of Court-wide IT costs in 2021 would not exceed the 2017 level.³⁰ The Committee noted that from table 2 above, it is evident that this would not be the case, even if only the IMSS share of the ICT baseline costs was considered.

86. The total estimated savings over the five-year-period as indicated by the Court are expected to amount to about €2.9 million, together with an additional €1.23 million that the Court would have had to spend in the absence of the centralized IT management.³¹

(v) *Recommended ICT budget for 2018*

87. **Considering the need to control the increases in the baseline costs of ICT, as well as not having clear savings and efficiency gains yet presented by the Court, the Committee recommended to proceed with the implementation of the IT/IM Strategy on an annual basis and to exercise a cautious approach to funding the strategy. Before approving any multi-year commitments, the Committee, therefore, reiterated its previous recommendation³² to the Court to provide a comprehensive plan of the IT/IM Strategy at its thirtieth session, by presenting in more detail both the estimated costs, as well as expected savings both in staff and non-staff costs by sections, as well as Court-wide figures.**

88. **Bearing in mind the amount of non-recurring IT costs, the Court's average annual budget implementation rate and the early stage of the strategy, which still requires work planning, the Committee recommended reducing the 2018 Court-wide ICT costs by €450 thousand (€405 thousand from Major Programme III and €45 thousand from Major Programme II). The necessary funding could be achieved under the lead of the Information Management Governance Board through the identification of savings and efficiencies among the baseline ICT costs and through reprioritization, without jeopardizing the implementation of the Court-wide five-year IT/IM Strategy.**

(vi) *IT Capital replacements*

89. The Committee noted that it is unclear whether and to what extent ICT costs included in Annex XII 'Capital investments' of the 2018 proposed programme budget for virtual infrastructure and storage replacement³³ (i.e. €600 thousand between 2019-2021) are included within the projected costs of the IT/IM Strategy. In addition, the Committee noted that there are additional costs included in the capital replacement plan (e.g. €150 thousand for ICT hardware and AV technology of courtrooms and conference cluster replacements), which are not included in the baseline IT costs and the IT/IM Strategy costs.³⁴

90. **The Committee therefore requested that the Court further clarify the relationship between the Court-wide five-year IT/IM Strategy and the Capital Replacement Plan at its thirtieth session. In this regard, the Committee recommended that the Court include replacement costs for obsolete systems in its baseline ICT budget, and unavoidable substantial system replacements (i.e. hardware and software) in the Capital Replacement Plan.**

(vii) *Multi-year funding as of 2019*

91. In light of the current lack of financial transparency and clear targets for efficiency gains to be achieved through the planned investments, the Committee resolved to pay special attention to the implementation of the IT/IM strategy in the medium-term. By the time of preparation of the 2019 proposed programme budget the Court is expected to have

³⁰ In a reply to a query by the Committee, the Court stated that IMSS and the Court are using governance and the IMGB controlling and reducing the technical diversity so that new systems can be implemented without adding unnecessary overhead to the infrastructure, and that the staff and non-staff resources required annually to maintain the lights on requirements either remained static or reduced over time.

³¹ ICC-ASP/16/10, annex IX, paras. 14-16.

³² ICC-ASP/16/5, para. 84.

³³ ICC-ASP/16/10, annex XII.

³⁴ ICC-ASP/16/26.

addressed the identified shortcomings and to have linked the IT/IM strategy with clear savings targets, as well as developed a business case for the major component of the strategy, the Judicial Workflow Platform.

92. **Therefore the Committee recommended that the Court apply from the 2019 budget onwards a financing model for IT/IM costs, with fixed project costs that allows for the transfer of unused funds of the project to the following financial year, should the implementation of the project fall behind.³⁵ To this end, the Committee recommended that the IT/IM Strategy implementation be subject to an annual progress report to the Committee, with a view to obtaining approval of the Assembly for the transfer of unused funds from the current year to the following year and to determine the adjusted funds available.**

93. **In light of complexities involved in the implementation of large-scale multi-year projects, the Committee further recommended that the Court and the Information Management Governance Board provide safeguards for the potential cost overruns resulting from the implementation of the IT/IM strategy implementation, which should be absorbed within the Court's annual budget.**

(g) *Victims and Witnesses Section*

94. The Committee noted the forecast under-implementation of €2,154.3 thousand for 2017 under general operational expenses for the Victims and Witnesses Section of the Division of External Operations.

95. Upon inquiry, the Committee was informed by the Court that costs estimated and utilized for the witness protection support amounted to €3 million budgeted and €2.2 million utilized in 2015, €3.7 million budgeted and €2.4 million utilized in 2016, and €3.7 million budgeted and €1.5 million anticipated to be utilized in 2017, due to a substantially lower actual number of witnesses, for which the Registry provided protection support, than assumed.

96. The Committee recognized that the Registry, as the service provider, prepared its budget based on the assumptions made by the OTP and provided support based on the actual requests made.

97. The Committee noted the 2018 proposed budget in the amount of €2.9 million. **While the Committee was fully cognizant that the protection of witnesses was a key requirement for the Court, the Committee recommended a reduction of €1 million from the 2018 proposed budget in the light of the past expenditure pattern.**

(h) *Legal aid*

98. **As outlined below in paragraphs 183 to 187 of this report, the Committee reviewed the legal aid requirements for 2018 and as a result recommended that the proposed budget for legal aid in Major Programme III be reduced by €340 thousand.**

(i) *Recommended budget for MP III*

99. **The Committee recommended total reductions in the amount of €2,036.6 thousand in Major Programme III from its original proposed budget. The Committee thus recommended that the Assembly approve a total of €77,142.5 thousand for Major Programme III.**

³⁵ This model had been previously used when the Court developed and implemented the IPSAS accounting standards in 2011-2015. Cf., for example, *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.1, para. 28.

11. Major Programme IV: Secretariat of the Assembly of States Parties

(a) General observations and analysis

100. The Committee noted that the Secretariat had requested a budget of €2,718.2 thousand for its activities in 2018. Compared to the approved budget for 2017 of €2,618.8 thousand, this represents an increase of €99.4 thousand (or 3.8 per cent).

101. The Committee reviewed the expected workload of the Secretariat, taking into account States Parties' requirements and the financial resources requested to meet those needs, including those necessary to hold the seventeenth session of the Assembly in The Hague.

102. The Committee noted that the Secretariat had returned two (P-2) GTA positions. The Committee also noted that one (GS-OL) position was redeployed from the Secretariat to the IMSS under the assumption that the latter will provide the Secretariat, as a priority, with the required IT services, such as maintaining its website and the various Extranets.

103. In addition, the Committee noted one request for reclassification (downward) of (GS-PL) to (GS-OL). The Committee recommended that the Assembly approve this reclassification.

(b) Recommended budget for MP IV

104. The Committee accordingly recommended that the Assembly approve a total of €2,718.2 thousand for Major Programme IV.

12. Major Programme V: Premises

(a) General observations and analysis

105. The 2018 proposed budget for Major Programme V amounted to €1,498.5 thousand, representing an increase of €43.6 thousand (3.0 per cent) against the 2017 approved budget of €1,454.9 thousand.

106. The Committee noted that this major programme provides for preventive and corrective maintenance of the Court's headquarters in The Hague. It was also noted that the current contract with the construction company *Courtys* had been extended to 31 March 2018, and that a competitive procurement process was currently underway. It was expected that a new contractor would take over on 1 April 2018. The increase of three per cent is an estimate based on the prevailing price index increase for service contracts in The Netherlands. The final price would be subject to the outcome of the ongoing competitive procurement process.

(b) Recommended budget for MP V

107. The Committee recommended that the Assembly approve a total amount of €1,498.5 thousand for Major Programme V.

13. Major Programme VI: Secretariat of the Trust Fund for Victims

(a) General observations and analysis

108. The Committee noted that the STFV had requested a budget of €2,741.5 thousand for its activities in 2018. Compared to the approved budget for 2017 of €2,174.5 thousand, this represents an increase of €567 thousand (26.1 per cent).

109. The Committee noted that the budget assumptions for 2018 are in fact a resubmission of the 2017 proposed budget with some adaptations resulting from the ongoing reclassification process and from the evolving reparations. Bearing in mind that no reparation procedures have actually taken place and the recruitment process was still ongoing, the Committee was of the view that the request for additional resources must be appropriately justified.

110. Furthermore, the Committee noted with concern the under-implementation of Major Programme VI in the financial year 2017 and in the past, as well as the persistent lack of workload indicators for this major programme.

111. The Committee reiterated its request made at its twenty-sixth session to receive a report providing detailed information on the administrative and operational cost implications resulting from the implementation of reparations, once these can be determined. Since this information had not been formally introduced, the Committee reiterated its recommendation to defer the consideration of the full implementation and funding of the proposed STFV structure until its review of the report at its thirtieth session.

(b) Conversions

112. The Committee was of the view that any conversion could only be approved whenever justified by an overall increase in the workload in the Secretariat during the implementation phase of reparations and as far as the criteria for conversion were met.

113. The Committee considered the request for the conversion of one Associate Executive Officer (P-2) in The Hague. After having applied the criteria for conversion and considered the workload implications, the Committee recommended that the Assembly approve this post as GTA in 2018 instead.

114. The Committee noted the request for the conversion of one Associate Programme Officer (P-2) in The Hague. The Committee recalled its recommendation from its twenty-seventh session that the Assembly approve this post on a GTA basis without funding, until there has been greater experience with the new structure and it has been determined whether the needs can be met through redeployment. The Committee was of the view that there was no justification to convert this post and recommended that it be approved on a GTA basis for nine months. Accordingly, the amount requested was reduced by €15 thousand.

115. The Committee recalled that during its twenty-sixth session, the requests for seven Associate Field Programme Officers (P-2) based in Bunia, DRC (2), Kampala, Abidjan, Bangui and Nairobi, for reparations and assistance mandates, including appropriate monitoring and evaluation activities and financial control, had been recommended to the Assembly for approval on a GTA basis with a total budget allocation of €12,250, thereby allowing for flexible allocation of working months for each position, and decided to continue reviewing such allocation in the future. **The Committee noted the request for the conversion of two of these Associated Field Officers (P-2) in DRC. The Committee was of the view that it had not been sufficiently demonstrated that the criteria for conversions were met and therefore recommended that the Assembly approve these posts on a GTA basis for twelve months each.**

(c) General temporary assistance

116. The Committee noted that there are three unfunded GTA Associate Field Programme Officers (P-2) and that no resources had been requested for the 2018 budget. The Committee recommended approving these posts without funding.

117. The Committee noted the request for a Fundraising and Visibility Officer (P-3, recurrent). The Committee reiterated its recommendation that the position be evaluated in light of the results achieved in raising awareness and attracting additional resources. The Committee recognized the work done by the TFV in terms of fundraising, but also pointed to the need to find ways to include the concept of financial self-sustainability in the future financial planning of the TFV in order to limit the impact on the assessed contributions of States Parties.

118. The Committee noted that a new GTA Legal Officer (P-3) had been requested for nine months and recommended that the Court provide this service to the STFV within its existing resources. Therefore, the Committee recommended the Assembly not to approve this request leading to reductions in the amount of €91.2 thousand.

119. **The Committee noted a repeated request for one Administrative Assistant (GS-OL) in The Hague. The Committee considered that this position was not properly justified and recommended that the Assembly not approve this position leading to the reductions of €72.9 thousand.**

120. **In the light of the low implementation rate of Major Programme VI and the need for streamlining activities in a flexible manner, the Committee recommended an additional reduction to the requested resources in the amount of €60.9 thousand on GTA.**

(d) *Recommended budget for MP VI*

121. **The Committee accordingly recommended total reductions in the amount of €200.0 thousand in Major Programme VI from its originally proposed budget. The Committee thus recommended that a total of €2,541.5 thousand be approved for Major Programme VI.**

(e) *Activities of the Board of Directors of the TFV*

122. The Committee considered the “Report to the Assembly of States Parties on the projects and the activities of the Board of Directors of the Trust Fund for Victims for the period 1 July 2016 to 30 June 2017³⁶” and was further briefed by the Chair of the Board of the Trust Fund for Victims on the activities performed by the STFV and its challenges. The report gives a summary of the activities of the TFV in relation to its mandate and provides an update of the financial situation of the TFV.

123. Under the assistance mandate, the TFV continued its programme in northern Uganda. In the Democratic Republic of the Congo (“DRC”), all projects came to their end and closed in May 2017. To continue the assistance programme in the DRC, an open tender was launched in 2016 and a new assistance programme will commence in 2017 after the procurement process is finalized.

124. With respect to its reparations mandate, the TFV’s draft implementation plan in the *Lubanga* case for symbolic and service-based collective reparations was approved by the Court and the procurement process was on-going. In the *Katanga* case, the Court issued an order for reparations in March 2017 and tasked the TFV to submit a draft implementation plan by 25 July 2017. The TFV also submitted observations in the pre-order for reparations stage of proceedings in the *Bemba* and *Al Mahdi* cases.

(f) *Voluntary contributions and fund-raising*

125. The Committee took note that the total value for non-obligated TFV resources originating from voluntary contributions and donations available in the TFV bank accounts amounted to approximately €12.7 million.

126. The Committee noted the crucial importance of voluntary donations for implementing the TFV’s assistance mandate. However, upon request, the Executive Director of the TFV confirmed that there are indeed certain legal obstacles, which in a number of countries inhibit the TFV’s access to voluntary donations.

127. The Executive Director explained that the difficulty arises because the TFV as a subsidiary organ of the Assembly has no separate legal identity from the Court. This brings significant advantages in terms of achieving synergies and avoiding duplications of operational costs. However, it also has implications for the TFV’s engagement with donors, both public and private. Under the current arrangements, the TFV is part of the Court as an international organisation, which cannot automatically offer the prospect of tax deductibility to private donors. Especially in the large United States philanthropic market place - but also in European and Asian markets - this constitutes a significant disadvantage.

128. In 2014, the TFV commissioned research, which was carried out on a *pro bono* basis by a US based law firm, into two options:

³⁶ ICC-ASP/16/14.

(a) Establishment of a “Friends of the Trust Fund for Victims” foundation in the United States to obtain the so-called 501(c)3 status allowing it to receive tax-deductible donations; and

(b) Engagement of a Fiscal Sponsor possessing 501(c)3 status to act as a proxy recipient of tax deductible donations to the TFV (fee-based agreement).

129. Both options, the Executive Director explained, are viable, each having their advantages and disadvantages. Upon weighing the alternatives, the STFV found that option (b) would constitute a more swift solution, thereby avoiding a potentially complex management relationship with the TFV Board of Directors, start-up and operational costs and considerable staff time involvement. Therefore, the TFV opted to further explore option (b) as it appeared to be the least complex and most efficient. A fundraising consultant was engaged in 2015 to explore and advise on options for suitable fiscal sponsors. Consequently, the TFV developed a preference for one prospective fiscal sponsor offering more flexibility, lower service fees, as well as the possibility to offer services in both the United States and European markets.

130. The Committee noted the efforts of the TFV to explore possible ways to expand its donor base and invited the TFV to provide a progress report at its thirtieth session in April 2018 on the filling of vacant positions and the efforts to increase the visibility of the TFV and its fund-raising capacity.

14. Major Programme VII-2: Permanent Premises Project – Host State Loan

(a) General observations and analysis

131. The Committee recalled that, in 2008, the Assembly accepted the host State’s offer of a loan for the permanent premises of up to a maximum of €200 million to be repaid over a period of 30 years at an interest rate of 2.5 per cent. The Committee also recalled that the financial implications of MP VII-2 are applicable only to those States Parties that did not opt to make a one-time payment for the costs of constructing the permanent premises, or did not fully complete their one-time payments.

132. The 2018 proposed budget for MP VII-2 amounts to €3,585.2 thousand reflecting the terms of host State loan as agreed in 2008. Compared to the approved budget for 2017 of €2,987.3 thousand, this represents an increase of €597.9 thousand (20 per cent).

133. The Committee recalled that the Court has a legal obligation to pay the instalments by the first day of February of each year. **The Committee urged those States Parties that have to contribute to the payment of the host State loan to make their instalments in full and no later than by the end of January of each year, as otherwise the Court would have to make use of its operating funds in order to cover these payments.**

(b) Recommended budget for MP VII-2

134. The Committee accordingly recommended that the Assembly approve a total of €3,585.2 thousand for Major Programme VII-2.

15. Major Programme VII-5: Independent Oversight Mechanism

(a) General observations and analysis

135. The 2018 proposed budget for Major Programme VII-5 amounted to €54.5 thousand, representing an increase of €39.7 thousand (7.7 per cent), against the 2017 approved budget of €14.8 thousand.

136. The Committee noted that the request for funds for consultants was the same as last year, amounting to €40 thousand. In light of the fact that the IOM now has full human resources in place, the Committee recommended that the budget for consultants be reduced by €20 thousand and that the IOM avail itself, as appropriate and possible, of in-house resources to meet its needs.

(b) Recommended budget for MP VII-5

137. **The Committee, therefore, recommended that the requested amount be reduced by €20 thousand, and thus recommended that the Assembly approve a total of €534.5 thousand for Major Programme VII-5.**

16. Major Programme VII-6: Office of Internal Audit*(a) General observations and analysis*

138. The 2018 proposed budget for Major Programme VII-6 amounted to €707.3 thousand, representing an increase of €13.1 thousand (1.9 per cent) against the 2017 approved budget of €694.2 thousand.

139. The Committee noted that the increase was mainly linked to costs for an external quality assessment of the office, which according to audit standards is due at least once every five years at an expected cost of €20 thousand.

(b) Recommended budget for MP VII-6

140. **The Committee recommended that the requested amount be approved and thus recommended that the Assembly approve a total of €707.3 thousand for Major Programme VII-6.**

B. Other financial and budgetary matters**1. Status of contributions**

141. The Committee reviewed the status of contributions as at 15 September 2017 (annex II) towards:

(a) the assessed contributions for the 2017 approved budget of €141,600 thousand; and

(b) instalments of €2,987.3 thousand for the loan for the permanent premises.

142. The Committee recalled that all States Parties were required to contribute to the regular budget of the Court, the Working Capital Fund (“the WCF”) and to the Contingency Fund (“the CF”), and that those States Parties that have not opted to make a “one-time” payment towards the premises of the Court are required to contribute to the instalments for the host State loan.

(a) Regular budget:

143. The Committee noted that €19,706.75 thousand (13.92 per cent) in contributions remained outstanding for the 2017 assessed regular contributions of €141,600 thousand. Outstanding contributions from previous years stood at €13,435.3 thousand.

(b) Contingency Fund:

144. Outstanding contributions for the replenishment of the Contingency Fund (“the CF”) from previous years stood at €5,384.

(c) Premises host State loan:

145. The Committee recalled that each State Party could choose whether to finance its share of the costs of the construction of the premises through either a one-time payment or by contributing to the host State loan. 62 States Parties had made their one-time payments towards the construction of the premises, either in full or partially, by the specified deadline.

146. The outstanding instalments for the host State loan as at 15 September 2017 stood at €57.6 thousand (€9 thousand for the previous year and €462.6 thousand for 2017). The Committee noted with concern that 32 States Parties had not yet paid their contributions to the host State loan. As the Court has a legal obligation to pay instalments in full by the first day of February of each year, it had to use operating funds in order to cover instalments due from those States Parties. This had the effect of widening the gap between the financial needs and resources for the functioning of the Court.

147. Total outstanding contributions, including for the regular budget, the CF and instalments for the host State loan, thus stood at €33,610 thousand as at 15 September 2017. The Committee stressed the importance of contributions being paid in full and in a timely manner. Not meeting obligations in relation to the payment of contributions may seriously jeopardize the daily operations of the Court. If contributions remain unpaid at the end of the year, the Court may need to resort to the WCF, while its available amount may not be sufficient to cater for liquidity shortfalls.³⁷

148. The Committee urged all States Parties to make their payments on time, in order to ensure that the Court has sufficient funds throughout the year, in accordance with regulations 5.6 of the Financial Regulations and Rules (FRR). The Committee requested that the Court notify once again those States Parties that had not paid their contribution in full of their payment obligations prior to the sixteenth session the Assembly in December 2017. Furthermore, the Committee recalled its previous recommendation that the President of the Assembly and Court officials take up this issue with States that have outstanding dues to the Court whenever they have bilateral meetings.

149. The Committee noted that in a letter dated 21 September 2017, the President of the Assembly of States Parties informed States about the status of contributions to the budget of the Court and urged all States Parties concerned to transfer their outstanding assessed contributions, in order to endow the Court with the necessary financial resources, and also urged those States Parties concerned to take all necessary steps to avoid the loss of voting rights pursuant to article 112, paragraph 8, of the Rome Statute.

2. States in arrears

150. The Committee observed that, as at 15 September 2017, 13 States Parties were in arrears, and would therefore not be able to vote in accordance with article 112, paragraph 8.³⁸ The Committee noted that the Secretariat had informed States Parties on 10 July 2017 of the minimum payment required to avoid the application of article 112, paragraph 8, of the Statute, and of the procedure for requesting a waiver of the loss of voting rights.

151. The Committee recommended that all States Parties in arrears settle their accounts with the Court as soon as possible. The Committee requested that the Secretariat notify States Parties in arrears once again prior to the sixteenth session of the Assembly, highlighting the importance of their contributions for the budget and the financial stability of the Court.

3. Financial performance data as at 30 June 2017

152. The Committee had before it the “Report on Budget Performance of the International Criminal Court as at 30 June 2017³⁹”, as well as the forecast performance as at 31 December 2017. The Committee noted that the implementation rate at mid-year was 53.4 per cent (€77.25 million), against the 2017 approved budget of €144.59 million, which represents an increase of six per cent compared to last year's implementation rate of 47.4 per cent as at 30 June 2016.

³⁷ Cf. para. 167.

³⁸ According to article 112, paragraph 8 of the Rome Statute, “[a] State Party which is in arrears in the payment of its financial contributions toward the costs of the Court shall have no vote in the Assembly and in the Bureau if the amount of its arrears equals or exceeds the amount of the contributions due from it for the preceding two full years.”

³⁹ ICC-ASP/16/11.

153. The Court forecast an implementation rate of 98.8 per cent (€142.79 million) for 2017, which includes the interest and capital repayments for the premises, against the approved budget of €144.59 million, which represents an increase of 1.5 per cent compared to last year's implementation rate of 97.3 per cent as at 31 December 2016.

154. On 1 August 2017, the Registrar sent a letter to the Chairperson of the Committee informing him of unforeseen costs connected to legal aid and reparations in the case of *The Prosecutor v. Jean-Pierre Bemba Gombo* (situation in the Central African Republic) and the relocation of the Field Office in Côte d'Ivoire. The Committee encouraged the Court to make every effort to absorb all unforeseen expenditures within the regular budget.

155. In recent years, the consolidated implementation rate for both regular budget and the CF notifications against approved budgets was 100⁴⁰ per cent in 2016, 97.1 per cent in 2015, 96.6 per cent in 2014, 95.8 per cent in 2013, and 96.6 per cent in 2012.⁴¹

156. The Court's forecast implementation of 98.8 per cent against the 2017 approved budget could create room to absorb additional expenditures arising from potential CF notifications. **The Committee requested that the Court provide an updated forecast to the Assembly for its sixteenth session, through the Committee, that would include actual expenditures in respect of both the regular budget and the CF notifications until the end of October 2017.**

157. The Committee had received two CF notifications by mid-September 2017 in the total amount of €1,532.5 thousand:

(a) The first notification related to the *Bemba* case with regard to a Trial Chamber decision appointing experts on reparations (€226.9 thousand); and

(b) The second notification in relation to legal aid amounted to €1,305.6 thousand for four cases: *Bemba et al.* of an amount of €52 thousand for five defence teams; *Al Mahdi* for the defence and for victims for 12 months amounting to €356.2 thousand; *Ongwen* for the legal representatives of victims for 12 months during the trial phase amounting to €196.5 thousand; and *Ntaganda* in the amount of €204.5 thousand for defence during the trial.

158. **The Committee recommended that the Court make all efforts to absorb all expenditures in relation to unforeseen needs within the regular budget.**

4. Unliquidated purchase orders

159. At its twenty-eighth session in May 2017, the Committee noted with concern the large increase in the amount of unliquidated purchase orders, which had increased from €3.3 million at the end of 2015 to €7.3 million (an increase of 121 per cent) at the end of 2016, and further noted that the number of unliquidated purchase orders had increased from 370 at the end of 2015 to 627 at the end of 2016.⁴²

160. Based on the Committee's request for further information on the root causes of this development, the Court submitted the "Report of the Court on Unliquidated Purchase Orders for 2016"⁴³. The report includes explanations of the main reasons for the increase in unliquidated purchase orders, which the Court mainly attributes to operational requirements, contract management and timelines for procurement. Furthermore, the report includes a break-down of unliquidated purchase orders per section. Whereas unliquidated purchase orders amounted to €7.3 million as at 31 December 2016, they have been gradually liquidated in the course of 2017 and stood at €2.8 million as at 30 June 2017.

161. **The Committee requested receiving an update on the remaining balance in the amount of €2.8 million of unliquidated purchase orders at its thirtieth session and decided to continue monitoring the situation.**

⁴⁰ As at 31 December 2016, the implementation rate was 97.3 per cent. However, following the absorption of the overrun on the premises and the ILO-AT judgement, the implementation rate for 2016 amounted to 100 per cent.

⁴¹ ICC-ASP/16/11, table 1.

⁴² ICC-ASP/16/5, para. 64.

⁴³ CBF/29/3.

5. Precautionary reserves

162. The Committee reviewed the level of the WCF and of the CF, as well as the level of the Employee Benefit Liability fund. The Court holds and manages a number of precautionary reserves to allow it to cope with liquidity shortages, unforeseen events and staff liabilities.

(a) Working Capital Fund

163. The WCF was established to ensure capital for the Court to meet short-term liquidity problems pending receipt of assessed contributions.⁴⁴ As recommended by the Committee, the Assembly resolved at its fifteenth session that the WCF for 2017 shall be established in the amount of €1.6 million and authorized the Registrar to make advances from the Fund in accordance with the relevant provisions of the FRR.⁴⁵ Furthermore, the Assembly decided that the Court may only use the surplus fund and outstanding contributions to reach the established level of the WCF.⁴⁶

164. The Committee noted that as at 30 June 2017, the actual level of the WCF stood at €3.6 million. As regards the replenishment of the WCF, the Committee noted that at the end of 2017, once the financial statements are approved by the Assembly, the 2015 cash surplus in the amount of €5.4 million will be moved to the WCF. Hence the WCF at the end of 2017 will amount to €9 million. The Committee observed that the final cash surplus of 2016 would only be known after the finalization of the 2017 financial statements.

(b) Contingency Fund

165. The CF was established to ensure that the Court can meet unforeseen and unavoidable expenses.⁴⁷ The level of the CF was originally set at €10 million by the Assembly in 2004 and set at €7 million in 2009.⁴⁸ In 2015, the Court drew €1.71 million from the fund. The Assembly decided in the same year, while not replenishing the Fund, to maintain it at the notional level of €7 million for 2016, and further requested the Bureau to keep the €7 million threshold under review in light of further experience on the functioning of the CF. The CF now stands at €5.79 million and thus requires replenishment of €1.21 million in order to meet the level of €7 million set by the Assembly at its fourteenth session.

(c) Employee Benefit Liability Fund

166. The Employee Benefit Liability Fund (EBL-fund) covers costs resulting from liabilities payable for salaries and other entitlements, annual leave accrual and other long-term benefits and post-employment benefits. The Committee noted that the level of the EBL-fund stood at €172 thousand at the end of 2016. In 2017, accruals of €307 thousand were added to the fund, leading to a balance of €479 thousand as at 15 September 2017.

167. The Committee noted that the Court did not anticipate the need to resort to a credit line at the end of 2017 and the first quarter of 2018 to cover potential temporary liquidity shortfalls.⁴⁹

C. Human resources

1. Geographical distribution

168. Recalling that “[...]the selection of staff in the Professional category shall be guided in principle by a system of desirable ranges based on that of the United Nations” and further recalling that “[n]ationals from States Parties and from those States having engaged

⁴⁴ Regulation 6.2 of the FRR.

⁴⁵ ICC-ASP/15/Res.1, section B, para. 3.

⁴⁶ *Ibid.*, para. 4.

⁴⁷ Regulation 6.6 of the FRR.

⁴⁸ ICC-ASP/3/Res.4, section B, para. 1.

⁴⁹ ICC-ASP/15/Res.1, section C.

in the process of ratification of or accession to the Statute should have adequate representation on the staff of the Court; however, applications from nationals from non-States Parties may also be considered”,⁵⁰ **the Committee noted that the number of nationals of States that are not States Parties to the Rome Statute remained significant. The Committee reiterated its previous recommendation⁵¹ and requested the Court to address this issue within a reasonable time frame.**

169. **The Committee resolved to continue analysing the persisting disequilibria in relation to geographical distribution and the relevant benchmarks, as well as to keep monitoring the desirable ranges per country at its thirtieth session in April 2018.**

2. Gender balance

170. When reporting on gender balance, all professional staff, also language staff, are included. The increase in the total number of professional staff and elected officials from 2016 to 2017, from 367 to 494, is due to conversions in the Office of the Prosecutor and recruitments, mainly in Registry.

171. As regards the gender balance of the professional and language staff, the Committee observed that in 2016, 47.3 per cent were female and 52.7 per cent were male;⁵² whereas in 2017 the respective percentages were 49.2 per cent for female and 50.8 for male.⁵³ Therefore, the Committee concluded that there had been some improvement in the gender balance of the Court.

172. With respect to the gender distribution at the professional level, the Committee noted imbalances at the upper echelons in favour of male staff. In general, male staff significantly outnumber female staff in Major Programmes II and III; Major Program I has achieved gender parity.

173. The Committee noted that at the P-5, P-4 and P-3 levels the balance remains tilted towards male staff, whereas female staff far outnumber males at the P-2 and P-1 levels. **The Committee, therefore, recommended that the Court continue its efforts to narrow the gender gap.**

D. Reparations

174. The Committee did not receive any written reports from the Court on reparations. Upon request of the Committee, the STFV provided a written overview on the developments with regard to reparations in the *Lubanga*, *Katanga*, *Al Mahdi* and *Bemba* proceedings.

(a) *Lubanga*: It is the Committee’s understanding, based on the information provided by the TFV, that the value of the payment of reparations awards currently stands at €1 million and, after victims’ representatives had suggested an amount of €6 million and also the expansion of the scope of the draft implementation plan, the Chamber still needs to decide on the liability. Thus, the implementation of the reparations plan is pending.

(b) *Katanga*: the Board of Directors of the TFV decided to complement the total value of Mr Katanga’s liability of €0.9 million, including collective and individual awards. Implementation of the reparations plan is pending. The Committee noted that the government of The Netherlands had pledged an amount of €0.2 million for individual reparations awards in the *Katanga* case.

(c) *Al Mahdi*: The Trial Chamber invited the TFV to complement the full value of €2.7 million of Mr. Al Mahdi’s liability for reparations. This request is under consideration and will be addressed in the draft implementation plan that is due in February 2018.

(d) *Bemba*: the reparations order is forthcoming and is expected for the first quarter of 2018. The Committee was informed that the amount that the TFV needs to complement to the payment of reparations would depend on the success in the recovery of Mr Bemba’s assets for the purpose of reparations.

⁵⁰ ICC-ASP/1/Res.10, annex, para. 4.

⁵¹ ICC/ASP/16/5, para. 98.

⁵² CBF/27/11P01.

⁵³ CBF/29/11P01.

175. **The Committee recalled its earlier assessment that the issue of reparations had a potentially significant impact on the reputation and operations of the Court. Furthermore, the Committee was cognizant of the fact that the final pattern of reparations would depend on decisions by Chambers and reiterated its request to be informed on the administrative and operational cost implications resulting from their implementation at its thirtieth session and further agreed to closely monitor the situation at its forthcoming sessions.**

E. Legal aid

1. Reform of the legal aid system

176. The Committee recalled that the Assembly at its fifteenth session⁵⁴ had requested the Court to reassess the functioning of the legal aid system and to present, as appropriate, proposals for adjustments to the legal aid remuneration policy for consideration at its sixteenth session in December 2017.

177. The Committee had before it the Court's "Report on the progress of the development of proposals for adjustments to the legal aid remuneration system as of 2019"⁵⁵ and reviewed the other documentation available on legal aid.⁵⁶ The Committee, in accordance with the Rules of Procedure of the Assembly concerning observers and other participants, invited the International Criminal Court Bar Association (ICCBA) to make a presentation on the basis of their request.

178. The Registry observed that any proposals to adjust the Court's legal aid system required ensuring that the principles of equality of arms, objectivity, transparency, continuity and economy were met in a balanced and appropriate manner. The report further noted that concrete proposals for adjustments require thorough consultations with experts, civil society, counsel and bar associations. While such consultations are in line with the Court's established practice and allow external parties to voice their views, the Committee emphasized that they cannot pre-empt decision-making.

179. The Committee stressed the importance of an irreproachable and unquestionable legal aid system. In particular, the Committee noted the importance of ensuring an unbiased legal aid mechanism that would be in conformity with (i) the principles of the Court and (ii) budgetary limits.

180. The Committee noted that the proposal for reform of the legal aid system would be prepared on the basis of reports commissioned by the Registry and that there had been discussions on the functioning of the Court's legal aid system with different external parties. The Committee also noted that, from a procedural point of view, the choice of the consultant in charge of these reports had been subject to market-splitting allowing for a direct selection of a unique service provider. The Committee further observed that the Registrar's proposals were not submitted and therefore, the Committee did not have the opportunity to express its opinion thereon in advance of the sixteenth session of the Assembly.

181. In the absence of any other information on the envisaged reform of the legal aid system, the Committee was only in a position to recommend that the proposed new system be more respectful of the budgetary limits approved by the Assembly. In this context, the Committee noted that last year it had recommended an adjustment of the requested resources for legal aid. Acknowledging that any change in the terms or length of the different phases of judicial process had an impact on the amount of financial resources required for legal aid, the Committee observed that in 2017 unforeseen developments in four cases had taken place, which resulted in a growing slippage of implementation rates.

⁵⁴ ICC-ASP/15/Res. 5, annex I, para. 8.

⁵⁵ CBF/29/7.

⁵⁶ Including ICC-ASP/16/11.

Table 3: Legal Aid for defence and victims (in thousands of Euros)

	Approved 2016 Budget	Actual Expenditure as at 31 December 2016	Implemen- tation rate	Approved 2017 budget	Actual Expenditure as at 30 June 2017	Contingency Fund notification	Total Forecast expenditures 2017	Forecast Implemen- tation rate 2017
Legal aid for the defence	€4,521	€4,950	109.5%	€3,528	€2,696	€26	€4,634	131.3%
Legal aid for victims	€1,963	€1,345	68.5%	€1,003	€798	€379	€1,292	128.1%
Total Legal aid	€6,484	€6,295	97.1%	€4,531	€3,494	€1,306	€5,926	130.8%

182. **The Committee looked forward to specific proposals for an in-depth financial assessment of the legal aid system and further recommended that the Court make every effort to present a reform that can be achieved within existing resources by exploring opportunities to contain the administrative burden without jeopardizing the need for accountability and by setting priorities accordingly.**

183. **Moreover, the Committee underlined that any document submitted to the Assembly that could have financial or budgetary implications has to be submitted to the Committee for consideration and further stressed that no decision on any amendment to the legal aid system could be taken without approval by the Assembly.**

2. 2018 budget for legal aid

184. The Committee scrutinized the proposed budget for legal aid in the amount of €4,888 thousand and noted that, in view of ongoing and expected judicial proceedings, €3,723 thousand was allocated for the defence and €1,165 thousand for victims.

185. The Committee observed the amount of €230 thousand foreseen for legal aid in the *Lubanga* case and €120 thousand for legal aid for *Katanga* during the implementation plan of reparations.

186. The Committee recalled its earlier observation made at its twenty-seventh session, that the “Court’s Single Policy Document on the Court’s Legal Aid System⁵⁷” “describes the principles governing the current legal aid system, including a description of the composition of teams for defence and victims” and that “a clear distinction appeared to have been drawn in the Single Policy Document between the length of time that defence teams would play a role (ending after a decision on appeal) and the length of time that victims teams would play a role (ending after the reparations phase). In particular, the Committee noted that the reparations phase takes place only after the final conviction of the accused, whereby the amount of legal aid for defence teams during that phase has not yet been sufficiently clarified.⁵⁸ **Therefore, the Committee wished to draw the attention of States Parties to the fact that there is a need to clarify the scope of legal aid fees for defence within the reparations phase, in particular during the implementation of the reparations plan.**

187. For 2018, resources are requested in the amount of €840 thousand for legal aid in the *Ntaganda* case, while only six months had been assumed for trial activities in that case,⁵⁹ followed by a period of reduced activities, with the drafting and delivery of the final judgement and sentencing. **As a result of the decrease in judicial activities, payment for legal aid should be in line with the legal aid remuneration scheme, and thus legal aid for the defence in the *Ntaganda* case should be reduced by €340 thousand against the requested amount.⁶⁰**

⁵⁷ CBF/20/5/Rev.1.

⁵⁸ *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.2, para. 184.

⁵⁹ ICC-ASP/16/10, para. 5.

⁶⁰ Legal aid costs for *Ntaganda*: January – June 2017: €356,000 + six months reduced activities 2018 (6x €24,000 for reduced activity= €144,000): €356,000 + €144,000 = €500,000.

188. The Committee further noted that once again resources had been allocated in 2018 for legal aid in the cases of *Gaddafi* and *Banda*, amounting to a total of €178 thousand. The Committee recalled that legal resources had been allocated to both cases in the past, but that this practice was discontinued in 2017. **The Committee therefore requested to be updated by the Court on developments at its thirtieth session in April 2018.**

F. Audit matters

1. Annual report by the Audit Committee

189. The Committee considered the “Annual Report of the Audit Committee for 2017⁶¹”. It covers the work carried out by the Audit Committee (“the AC”) during the reporting period from September 2016 to September 2017. The report is included in annex V of the present report and submitted for the attention of the Assembly.

190. Due to the short time between the last session of the Audit Committee (6 September 2017) and the Committee’s twenty-ninth session, the Committee was not able to consider in-depth all of the recommendations raised by the AC. The Committee understood that this situation would not be repeated in 2018, due to the earlier timing of the AC sessions in March and July, respectively.

191. Having two active members of the Committee in the AC and having the Executive Secretary to the Committee on Budget and Finance also act as Secretary to the Audit Committee, enables both committees to effectively coordinate their respective items for discussion and share the outcomes of their deliberations. Thus, it puts both committees in a position to effectively deliver on their respective mandates with a view to complementing each other.

192. **The Committee recommended that the AC draw areas of concern within its mandate to the attention of the Committee, and provide the Committee with all relevant documentation thereon.**

(a) Governance structure

193. As far as the Governance structure is concerned, the AC reiterated two recommendations from the previous reporting year: the preparation of an organisational manual as one of the Court’s priorities; and its recommendation to the Court to improve the collaboration with the OIA, as well as the cooperation between the Coordination Council and other inter-organ coordination mechanisms and the OIA.

194. **Given the fact that governance is a key element for the improvement of the Court’s efficiency, the Committee recommended that the AC recommendations be approved by the Assembly.**

(b) Risk management

195. With regard to risk management, the AC noted with satisfaction that risk management had been identified as one of the priority areas of the Court in 2017. Furthermore, the AC noted that the Administrative Instruction on risk management was promulgated on 31 March 2017, the Risk Management Committee (“RMC”) was established, the terms of reference for the RMC were under preparation and, upon request of the OTP, the OIA conducted training sessions on risk management for some of the OTP staff. The AC issued five new recommendations concerning risk management.

196. **The Committee welcomed the progress made by the Court in managing its risks and recommended that the Assembly approve all of the recommendations made in this regard by the AC. With respect to the role of the Court-wide risk coordinator, the Committee noted that this function would be handled, for the time being, by a staff member within the Office of the Director of the Division of Management Services, in addition to his other responsibilities, and resolved to come back to this matter in the**

⁶¹ AC/6/10 (included as annex V to this report).

context of its human resource policy review. Moreover, the Committee was of the view that, in light of the financial implications, risk management should be embedded in the Court’s managerial responsibilities.

(c) *Values and ethics*

197. Concerning values and ethics, the AC issued one recommendation inviting the Court to work on the Court’s general code of conduct applicable to all staff members. The Committee noted that the AC had requested the Court to fulfil this recommendation by availing itself of in-house capacity, such as the IOM, which would not lead to additional costs. **In line with the “One-Court” principle, the Committee recommended that the AC recommendation be approved by the Assembly.**

(d) *Oversight of internal audit matters*

198. With regard to oversight of internal audit matters, the AC approved the Audit plan of the OIA for 2017, the OIA 2017-2019 IT Audit Plan, the Provisional Audit plan for 2018 and the updated Charter of the OIA. The AC considered the audit reports submitted to its attention by the OIA and expressed its satisfaction on the quality of the audit reports.

199. The AC welcomed the progress made by the Court in implementing the outstanding recommendations in relation to internal audit matters during the reporting period and recommended an update in this regard at its seventh session.

200. The AC took note that, according to international standards, each internal audit service requires an internal quality assessment every five years by an independent reviewer. As the independent assessment of the OIA will take place in 2018, the AC issued one recommendation focused on the procurement and the selection process of the external assessor.

201. **The Committee took note of the above-mentioned AC recommendations in the field of oversight of internal audit and recommended that the AC follow up thereon.**⁶²

(e) *Other audit matters*

202. Concerning oversight of external audit matters, the AC supported the External Auditor’s intention to focus its 2018 performance audit on high-risk areas such as human resources and/or budget management.

203. In order to reduce travel costs, the Chairperson of the Committee was represented by one of the Committee members, who also serves as member in the AC, at an informal budget meeting of The Hague Working Group on Budget Management Oversight. The Committee noted with appreciation the interest of The Hague Working Group in the respective mandates of the Committee and the AC.

2. Reports of the External Auditor

204. The Committee had before it three reports of the External Auditor: the “Financial Statement of the International Criminal Court for the year ended 31 December 2016⁶³”; Financial Statement of the Trust Fund for Victims for the year ended 31 December 2016⁶⁴” and the “Performance audit report on the Implementation of a Division of External Operations.”⁶⁵

(a) *Financial Statement of the Court*

205. The AC considered the “Financial Statement of the International Criminal Court for the year ended 31 December 2016⁶⁶” and welcomed the clean opinion given by the External Auditors to the Court. The AC endorsed all three recommendations made by the External Auditors and proposed four additional recommendations connected with the External Auditors’ report.

⁶² AC/6/10, paras. 41-70.

⁶³ ICC-ASP/16/12.

⁶⁴ ICC-ASP/16/13.

⁶⁵ ICC-ASP/16/27.

⁶⁶ ICC-ASP/16/12.

206. The Committee noted the implementation rate for 2016, based on the report of the External Auditors, amounted to 100 per cent of the 2016 approved budget of €139.59 million, when the financial statements were issued. This high implementation rate resulted from the absorption of the overrun on the premises in the amount of €1,197 thousand and the implementation of the ILO-AT judgement in the cases of the pension for two former judges, which was charged in the amount of €1,581 thousand to the 2016 budget.

207. The Committee recommended that the Assembly approve the financial statements of the Court for the year ending 31 December 2016.

(b) *Financial Statement of the Trust Fund*

208. The AC considered the “Financial Statements of the Trust Fund for Victims for the year ended 31 December 2016⁶⁷” and welcomed the clean opinion given by the External Auditors to the TFV. The AC endorsed both recommendations of the External Auditors.

209. The Committee recommended that the Assembly approve the financial statements of the Trust Fund for Victims for the year ending 31 December 2016.

(c) *Performance audit report on the Implementation of a Division of External Operations*

210. The AC expressed its appreciation of the “Performance audit report on the Implementation of a Division of External Operations⁶⁸” and endorsed all six recommendations made by the External Auditors.

211. The Committee considered the performance audit report and discussed the outcomes of the audit with the Director of the Division of External Operations.

212. The Committee recommended that the Assembly approve the recommendations of the External Auditors and further requested the AC to follow up on their implementation.

3. Amendments to the Charter of the Audit Committee

213. At its twenty-eighth session, the Committee recognized the added value of active interactions with the AC, as well as the necessity of keeping the Charter of the AC as a living document reflecting the actual needs of the AC.

214. In this context, the Committee recommended the following changes to the AC Charter in relation to the AC composition and the number of AC sessions per year:

(a) **Paragraph 10 of the AC Charter shall read as follows: “The Audit Committee shall consist of three to five external members from States Parties to the Rome Statute. Members of the AC shall be independent of the Court and its organs, whereby two out of the five members shall be active members of the Committee on Budget and Finance. Where such conditions are no longer met during the mandate of an Audit Committee member, the Committee on Budget and Finance shall recommend a new member for approval by the Assembly.”**

(b) **Paragraph 40 of the AC Charter shall read as follows: “The Audit Committee shall meet at least two times annually.”**

215. The Committee recommended that the amendments in relation to paragraph 10 in the AC Charter become effective after the completion of the mandates of the current AC members.

G. Costs for the premises of the Court

1. Preventive and corrective maintenance costs

216. The Committee had before it the Court’s “Report on its mechanisms to monitor and control the maintenance costs of its premises.⁶⁹” The report responds to the Committee’s

⁶⁷ ICC-ASP/16/13.

⁶⁸ ICC-ASP/16/27.

recommendation from September 2016 that the Court should prudently control the preventive and corrective maintenance costs of its new premises, make every effort to ensure that the new long-term maintenance contract is as efficient and cost-effective as possible, and to report on the measures taken.

217. Based on the information contained in the report, the Court had originally extended the building maintenance contract with *Courtys* - the former general contractor for the construction of the new premises - until the end of 2017. This had been authorized by the Assembly “in order to allow the Court sufficient time to prepare its future long-term maintenance strategy and contracts”.⁷⁰

218. The current contract with *Courtys* is managed and controlled by the Court’s Facility Management Unit (FMU). Works to be carried out are clearly defined and payment is made against invoices that are (a) in line with the predefined scope of work; and (b) charged for documented and certified activities.

219. The selection of the future main contractor with a start date of 1 April 2018 is underway. In order to allow sufficient time for the selection, the Court will extend the existing contract with *Courtys* until the end of March 2018. The maintenance contract with the future contractor will run for a period of five to ten years, depending on performance, which will be measured, transparently, through performance indicators. The precondition for extension will be more than satisfactory service delivery, following industry standards and best practice models.

220. The Court is providing all necessary information on the capital replacement costs to States Parties in the context of The Hague Working Group (HWG) to facilitate them in their decision-making.

2. Total costs

221. The Court explained that the current “Major Programme V”, dedicated to the premises, was established to provide for the maintenance of the premises.

222. The Committee noted that the maintenance and operation of the premises involves various types of expenditure, whereby “Major Programme V - Premises” only shows selected items, i.e. the cost of the current (preventive and corrective) maintenance. The amount of €1.5 million allocated in the programme for 2018 covers the anticipated fees of the contractor. In the future, the cost of capital replacements will also be shown as the need for this type of investment arises.

223. In addition, the Committee noted that the maintenance and operation of the premises entails a range of other staff and non-staff costs such as those of the FMU, security personnel, utilities, insurance or supplies and materials. Based on the information provided by the Court, FMU is composed of 18 staff members with a requested budget for 2018 in the amount of €1.3 million. Total non-staff costs in 2018 are anticipated at €3.9 million - a decrease of 5.6 per cent due to the revised contracts for operations such as cleaning and utilities.

224. In relation to cost transparency, the Committee observed that the maintenance and operating costs of the Court’s premises will be a permanent, recurring item of the Court’s budgets, with some components increasing as the building ages. Currently, the various types of costs are spread over both the premises programme and a number of relevant budget lines of the Registry’s programme. To facilitate cost identification and monitoring, the Committee recommended that the Court summarize the cost elements in an overview table in future budget documents, showing at one glance what is financially at stake.

225. As regards the future maintenance contract, the Committee welcomed the envisaged inclusion of performance indicators in the new maintenance contract. It invited the Court, once the contract has been concluded, (i) to inform the Committee about the terms of reference agreed with the contractor, and (ii) to explain the types and the measurement of the performance criteria.

⁶⁹ ICC-ASP/16/25.

⁷⁰ ICC-ASP/15/Res. 2, para. 36 and ICC-ASP/13/Res. 2, para. 14.

226. **The Committee reiterated that it is fully prepared to assist States Parties and the Court by offering financial advice.⁷¹ In this context, it has suggested that it would be useful for the Committee to receive in due course a copy of the documentation that the Court provides to The HWG on the issue of the replacement of capital investments and replacements of assets.⁷²**

227. In addition, it is worth mentioning that under the former governance arrangement during the construction phase of the premises, the Oversight Committee used to send progress reports or other submissions with financial implications it had prepared for the Assembly to the Committee for prior advice. **While the former governance structure and the Oversight Committee had been discontinued and replaced by the new governance structure put in place by the Assembly at its fourteenth session, the Committee believed that the former reporting procedure worked well, and therefore suggested that a similar arrangement for reports emanating from The HWG/Bureau might be worth considering.** This would be in line with the Assembly's repeated request to ensure that the Committee is represented at all stages of the deliberations of the Assembly at which documents that contain financial or budgetary implications are considered.⁷³ In fact, the new governance structure adopted by the Assembly envisaged that the budget facilitation of The HWG could make use of the expertise of the Committee, as is already the case through the Committee's review of financial matters undertaken during its two sessions throughout the year.⁷⁴

3. Capital replacement

228. The Committee had before it the Court's report entitled "Capital replacements at the International Criminal Court's permanent premises."⁷⁵ The report provides a definition of capital replacements, which are investments in replacing building components that have a significant cost. Unlike the cost of current (preventive and corrective) maintenance, capital investments are not included in the yearly budget proposal.

229. In its report, the Court provided its first five-year plan (2018 to 2022) showing the projected costs for capital replacements at the premises. The total cost would be €2.23 million, the actual expenditure being spread over the years 2020 to 2022 at annual rates of €0.95 million, €0.40 million and €0.89 million.⁷⁶

230. The replacements, the Court argued, are necessary to preserve the value of the premises and their reliable operability. Considering that the premises were occupied in December 2015, the investment period refers to the years three to seven of the building's operation.

231. The plan uses the input of internal technical expertise and up-to-date information on the actual performance of the materials that make up the various building components. According to the Court, the replacements are in accordance with industry standards and strong recommendations of system suppliers considering the expected time of the systems' useful life. Failure to replace the technical components, the Court notes, could significantly increase the risk of disruption and result in higher costs for *ad-hoc* repairs.

232. In response to a query by the Committee, the Court explained that the ICT hardware and audio-visual items included in the capital replacement plan were separate from the new five-year IT/IM strategy.

233. The Committee recalled that the Assembly decided in 2015 that "no costs for capital replacements shall be factored in for the first ten years, until 2026"⁷⁷. While the Court's

⁷¹ *Official records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol.II, part B.2, para. 239.

⁷² ICC-ASP/16/5, para. 83.

⁷³ Most recently: ICC-ASP/15/Res.5.

⁷⁴ ICC-ASP/15/Res.2, para. 39 and annex II, para. 6.

⁷⁵ ICC-ASP/16/26.

⁷⁶ *Ibid.*, para. 11. The five-year capital replacement plan consist of eight components: (i) Building Management System (BMS); (ii) Security Management System (SMS); (iii) Security systems - indoor installation; (iv) Security systems - outdoor installation; (v) Floor finishings; (vi) Electro-mechanical installation; (vii) Central heating, ventilation and air conditioning - HVAC building technology; and (viii) ICT hardware and audio-visual technology of courtrooms and conference cluster.

⁷⁷ ICC-ASP/14/Res.5, paras. 67(c)(iv) and 72 in connection with Annex II, para 29, second sentence.

report⁷⁸ seems to suggest this moratorium was just a recommendation of the then existing Oversight Committee, the Assembly has, in fact, translated it into a decision of its own. However, it is worth mentioning that the Assembly has also stressed that “the ownership responsibilities of States Parties for the premises include the preservation of the asset value at an appropriate functional level throughout its lifetime⁷⁹”.

234. **The Committee was therefore of the view that altogether this suggests that the moratorium should not per se stand in the way of capital investments, if their urgency can be established based on updated information. Mindful of the Court’s explanations, the Committee believed that the projected replacements should, in principle, be considered.**

235. **Noting that the first expenses would occur only in 2020, the Committee believed that there should be sufficient time to further refine the cost estimates and explore opportunities for containing costs. In particular, the Committee recommended that the Court seek a second opinion from the incoming main contractor, bearing in mind the following factors: (i) urgency of replacements, taking into account actual usage; (ii) value for money, in particular whether alternative product brands offer better value for money in terms of reliability, durability, ease of repair etc.; (iii) pricing assumptions with surveys of most recent market trends; (iv) opportunities from (joint) procurement; and (v) lessons learned, for instance, from other institutions based in The Hague.**

III. Other matters

A. Working methods of the Committee

236. In April 2016, the Committee had a preliminary discussion on how to improve its working methods and set up an internal working group on this matter.

237. **According to the schedule approved at its twenty-eighth session in May 2017, the Committee would consider proposals for amendments of its rules of procedure. In this framework and on the basis of a proposal, the Executive Secretary of the Committee will synthesize a discussion paper, which will be submitted for consideration to the Committee well in advance of its thirtieth session.**

238. In addition to the envisaged reform of its rules of procedure, the Committee already decided to future-proof the new organization of its work by focal points, each of its members thus being entrusted with the responsibility to follow specific aspects of the Court more closely. Each focal point will thus act as catalyst for information on this matter and make a presentation to the Committee on the issues that deserve special attention.

239. Furthermore, the Committee recognized the advantage of interactions between the different oversight bodies of the Court. The Committee was of the view that active interaction with the External Auditors remains essential for the fulfilment of its mandate and, thus, would allocate time for his presentation during its autumn sessions.

B. Voluntary contributions

240. The Committee welcomed the information provided by the Court regarding the voluntary contribution from a State Party, to be used for outreach and information activities in Uganda. **The Committee was pleased to hear about the voluntary contribution and emphasized, at the same time, that clear detailed guidelines had to be set out for operational issues, and therefore decided to consider the matter during its thirty-second session.**

⁷⁸ ICC-ASP/16/26, para. 8.

⁷⁹ ICC-ASP/14/Res.5, paras. 60 and 72.

C. Financial obligations of States Parties withdrawing from the Rome Statute

241. The Committee received from the Court a letter concerning States Parties withdrawing from the Rome Statute, which was prepared in anticipation of the event that a State Party does not reverse its decision to withdraw from the Rome Statute with effect from 27 October 2017. The Court suggested the following course of action, unless the Committee and the Assembly would indicate otherwise:

(a) *Budget Assessment*: Prorate the assessed annual contribution (excluding the loan) for the withdrawing States on the basis of the number of days of membership in the year in which membership ends. The scale of assessment is to be adjusted accordingly and the resulting shortfall redistributed among other States Parties in 2018. The Court, in this connection, noted this option was in line with the method of assessing new States Parties.

(b) *Working Capital Fund*: Surrender any remaining amount of the advance received by the WCF to the withdrawing States Parties after the end of the fiscal year in which the withdrawal from the Rome Statute becomes effective.

(c) *Budget cash surplus*: The applicable share of any cash surplus in the budget for the years in which withdrawing States were still States Parties is to be surrendered after the amounts for those years' cash surplus are finalized and audited and provided that all outstanding contributions have been paid.

(d) *Contingency Fund*: Surrender the withdrawing States Parties' share of the balance of the reserve set aside to cover possible unforeseen expenses, after the end of the fiscal year in which the withdrawal from the Rome Statute becomes effective.

(e) *Host State loan*: Collect from the withdrawing States the full amount (capital and interest) payable to the host State loan. The Court will pay the instalments due for duration of the loan to the host State.

242. The Committee found no immediate objections to the suggestions made by the Court from the technical point of view; States Parties are obliged to pay their assessed contributions to the extent that Regulation 5.6 of the FRR applies to those States, and the Court is obliged to pay the full amount of the host State loan regardless the payments by States Parties to that account. The Committee, however, pointed out that, in accordance with the FRR,⁸⁰ appropriations shall remain available for 12 months following the end of the financial period to which they relate and only after 1 January following the year in which the audit of the account of the financial period is completed, the amount apportioned to a State Party shall be surrendered. As a result, the balance of the appropriations unobligated to the withdrawing States Parties from the date of withdrawal, would be apportioned to the current States Parties in 2019, rather than 2018.

243. The Committee stressed that the collection of assessed contributions from States Parties withdrawing from the Rome Statute would pose a different set of issues that would go beyond the technical competency of the Committee, as the Rome Statute and the FRR of the Court do not include provisions on the financial obligations of States Parties withdrawing from the Rome Statute.

244. The Committee noted that the effective date of withdrawal of any State Party had not yet arrived and that the amount of money involved with the State Party in question would not pose an immediate financial risk to the Court. The Committee was of the view that the issue would require careful consideration, including from legal and political points of views, by States Parties. The Committee would stand ready to analyze issues arising from the Assembly's discussion, from financial and administrative points of view, at the future session of the Committee.

D. Judgement of the ILO-Administrative Tribunal

245. The Committee recalled that the ILO-AT is the competent jurisdiction for administrative dispute resolution between the Court and its staff (or the judges).

⁸⁰ Regulations 4.5 and 4.7 of the FRR.

246. On 28 June 2017, ILO-AT delivered a judgement in an action brought by two former judges of the Court. In the specific cases, the two applicants had been elected by the Assembly at its sixth session in 2007, but, in the same session, the Assembly had adopted a new pension plan for judges of the Court and decided that this pension plan would apply to the new judges. On 28 June 2017, ILO-AT approved the appeal of the two complainants who challenged the decision of the Assembly to apply this new scheme to them.

247. This ILO-AT judgement has led to an unexpected financial burden for the Court amounting to €1,758 thousand. The Committee focused on this legal decision and drew the following conclusions:

(a) From an accounting point of view, recording all the financial burden to the 2016 accounts is compliant with the accounting standards (IPSAS 14) and the FRR (Regulation 4.6) since this event took place between the closing date of the financial year and the issuance of certification by the External Auditors;

(b) From a financial point of view, an amount of €1,421 thousand is essentially linked to an additional premium paid to the insurer *Allianz*, and an amount of €337 thousand is due directly to the judges. The Court decided to use a total amount of €1,581 thousand from the surplus budget from 2016 and informed that the remaining €177 thousand would be absorbed within the 2017 budget.

248. The Committee noted that the Court's practice, in preparing its financial statements, is to assess the potential liabilities that may arise in relation to legal cases, such as those before the ILO-AT, in terms of the probability that the Court will be unsuccessful and required to pay. If an adverse outcome is considered as "probable" and the amount is "estimatable", the liability is included in the financial statements as a provision and as an expense. If it is considered that an adverse outcome is not "probable" but is "possible", then a contingent liability is disclosed in the notes to the financial statements, but no provision is made for it.

249. In the case of the claims made by former Judge Cotte and former Judge Nsereko, the Court assumed that an adverse outcome was not "probable" but was only "possible". It was therefore disclosed in the notes of the 2016 financial statement as a contingent liability. Nevertheless, the Committee took note that, in an official document, the Court itself described "the Assembly's decision" as "inconsistent with the Court's statutory framework"⁸¹ inferring explicitly that the ILO-AT outcome would be a probable loss for the organisation, which would have implied to constitute a provision.

250. The Committee was informed that a total of €2,170 thousand was paid for six cases (of which €1,758 thousand related to two former judges) in the 2015-2017 period, and that 21 cases (all cases related to Major Programme III) were currently filed with the ILO-AT by current or former staff members of the Court, with an ongoing assessment by the Court of either provision or contingent liabilities for such claims.

251. The Committee noted that the Court has to pay a fee roughly between €17-20 thousand for each judgement delivered by the ILO-AT, even if the Court is successful, except for cases which are summarily dismissed as inadmissible or manifestly unfounded.

252. The Committee also noted that mediation and informal dispute resolution systems can be very important tools for both management and staff to resolve disputes, at a lower cost, both financial and personal, to those involved.

253. The Committee recommended that the Court keep its assessment of the risk of adverse outcome of cases before the ILO-AT under regular review, in order to ensure, to the extent possible, that potential liabilities are identified as early as possible. The Committee resolved to follow up on this issue and to review all potential and associated costs at its thirtieth session in April 2018.

E. Future meetings of the Committee

254. The Committee decided to tentatively hold its thirtieth session and thirty-first session in The Hague, from 16-20 April 2018 and from 3-14 September 2018, respectively.

⁸¹ ICC-ASP/10/17.

Annex I

List of documents

<i>CBF/ASP document symbol</i>	<i>Title</i>	<i>CBF document symbol (if converted to ASP document)</i>
CBF/29/1	Provisional agenda	
CBF/29/1/Add.1	Annotated provisional agenda	
CBF/29/3	Report of the Court on Unliquidated Purchase Orders for 2016	
CBF/29/5	Report on the progress of organizational development plans	
CBF/29/6/Rev.1	Clarification on the performance of the Court's legal aid system in 2016 (revised)	
AC/6/10	Annual Report of the Audit Committee for 2017	
ICC-ASP/16/10	Proposed programme budget for 2018 of the International Criminal Court	
ICC-ASP/16/11	Report on Budget Performance of the International Criminal Court as at 30 June 2017	
ICC-ASP/16/12	Financial statements of the International Criminal Court for the year ended 31 December 2016	
ICC-ASP/16/13	Financial statements of the Trust Fund for Victims for the year ended 31 December 2016	
ICC-ASP/16/14	Report to the Assembly of States Parties on the projects and the activities of the Board of Directors of the Trust Fund for Victims for the period 1 July 2016 to 30 June 2017	
ICC-ASP/16/21	Report on the progress of the development of proposals for adjustments to the legal aid remuneration system as of 2019	CBF/29/7
ICC-ASP/16/25	Report of the Court on its mechanisms to monitor and control the maintenance costs of its premises	CBF/29/4
ICC-ASP/16/26	Capital replacements at the International Criminal Court's permanent premises	CBF/29/2
ICC-ASP/16/27	Final Audit Report on the Implementation of a Division of External Operations	

Annex II

Status of contributions as at 15 September 2017 (in Euro)

State Party	Prior Years			Year 2017						Outstanding Contributions Contingency Fund	Grand Total Outstanding Contributions	State Party Account Status	Date of Latest Payment
	Outstanding Regular Contributions	Outstanding Host State Loan Contributions	Total Outstanding Contributions	Assessed Regular Contributions	Assessed Host State Loan Contributions	Total Assessed Contributions	Outstanding Regular Contributions	Outstanding Host State Loan Contributions	Total Outstanding Contributions				
1 Afghanistan	-	-	-	14,160	588	14,748	-	-	-	-	-	Fully settled	01/06/2017
2 Albania	-	-	-	19,258	-	19,258	-	-	-	-	-	Fully settled	09/02/2017
3 Andorra	-	-	-	14,443	-	14,443	-	-	-	-	-	Fully settled	07/03/2017
4 Antigua and Barbuda	6,874	-	6,874	4,814	155	4,969	4,814	-	4,814	-	11,688	In arrears	01/10/2016
5 Argentina	-	-	-	2,151,329	-	2,151,329	2,146,569	-	2,146,569	-	2,146,569	Outstanding	20/03/2017
6 Australia	-	-	-	5,636,246	-	5,636,246	-	-	-	-	-	Fully settled	09/01/2017
7 Austria	-	-	-	1,736,441	94,285	1,830,726	-	-	-	-	-	Fully settled	31/01/2017
8 Bangladesh	-	-	-	14,160	744	14,904	-	-	-	-	-	Fully settled	09/02/2017
9 Barbados	-	-	-	16,850	-	16,850	16,850	-	16,850	-	16,850	Outstanding	23/02/2016
10 Belgium	-	-	-	2,134,478	117,912	2,252,390	-	-	-	-	-	Fully settled	02/02/2017
11 Belize	-	-	-	2,407	119	2,526	115	-	115	-	115	Outstanding	26/06/2017
12 Benin	21,071	327	21,398	7,222	355	7,577	7,222	355	7,577	24	28,999	Ineligible to vote	22/09/2016
13 Bolivia (Plurinational State of)	-	-	-	28,886	-	28,886	-	-	-	-	-	Fully settled	10/07/2017
14 Bosnia and Herzegovina	-	-	-	31,294	-	31,294	-	-	-	-	-	Fully settled	23/02/2017
15 Botswana	-	-	-	33,701	1,888	35,589	-	-	-	-	-	Fully settled	08/02/2017
16 Brazil	6,973,575	-	6,973,575	9,220,142	346,652	9,566,794	9,220,142	346,652	9,566,794	-	16,540,369	In arrears	29/12/2016
17 Bulgaria	-	-	-	108,466	5,553	114,019	-	-	-	-	-	Fully settled	14/02/2017
18 Burkina Faso	-	-	-	9,629	137	9,766	8,939	-	8,939	-	8,939	Outstanding	09/08/2017
19 Burundi	2,695	81	2,776	2,407	119	2,526	2,407	119	2,526	-	5,302	In arrears	17/03/2015
20 Cabo Verde	-	-	-	2,407	119	2,526	1,277	-	1,277	-	1,277	Outstanding	02/08/2017
21 Cambodia	-	-	-	9,629	367	9,996	-	-	-	-	-	Fully settled	24/05/2017
22 Canada	-	-	-	7,044,742	-	7,044,742	-	-	-	-	-	Fully settled	11/01/2017
23 Central African Republic	3,117	81	3,198	2,407	119	2,526	2,407	119	2,526	-	5,724	In arrears	09/12/2014
24 Chad	12,307	87	12,394	12,036	128	12,164	12,036	128	12,164	-	24,558	In arrears	13/01/2015
25 Chile	-	-	-	962,314	-	962,314	-	-	-	-	-	Fully settled	09/06/2017
26 Colombia	-	-	-	776,534	-	776,534	776,534	-	776,534	-	776,534	Outstanding	28/08/2017
27 Comoros	16,732	109	16,841	2,407	119	2,526	2,407	119	2,526	46	19,413	Ineligible to vote	no payments
28 Congo	46,821	538	47,359	14,443	588	15,031	14,443	588	15,031	73	62,463	Ineligible to vote	01/06/2011
29 Cook Islands	-	-	-	2,407	119	2,526	-	-	-	-	-	Fully settled	10/02/2017
30 Costa Rica	-	-	-	113,422	-	113,422	-	-	-	-	-	Fully settled	02/02/2017
31 Côte d'Ivoire	-	-	-	21,665	1,302	22,967	-	-	-	-	-	Fully settled	10/04/2017
32 Croatia	-	-	-	238,738	14,883	253,621	-	-	-	-	-	Fully settled	13/02/2017
33 Cyprus	-	-	-	103,651	-	103,651	-	-	-	-	-	Fully settled	25/01/2017
34 Czechia	-	-	-	829,634	-	829,634	-	-	-	-	-	Fully settled	02/02/2017
35 Democratic Republic of the Congo	13,659	19	13,678	14,160	27	14,187	14,160	27	14,187	-	27,865	In arrears	29/10/2015
36 Denmark	-	-	-	1,408,495	-	1,408,495	-	-	-	-	-	Fully settled	02/03/2017
37 Djibouti	4,314	107	4,421	2,407	119	2,526	2,407	119	2,526	-	6,947	Ineligible to vote	05/12/2014
38 Dominica	8,012	109	8,121	2,407	119	2,526	2,407	119	2,526	8	10,655	Ineligible to vote	31/12/2015
39 Dominican Republic	259,540	4,764	264,304	110,873	5,314	116,187	110,873	5,314	116,187	-	380,491	Ineligible to vote	22/03/2016
40 Ecuador	-	-	-	161,566	-	161,566	-	-	-	-	-	Fully settled	07/06/2017
41 El Salvador	18,985	-	18,985	33,701	-	33,701	33,701	-	33,701	-	52,686	In arrears	no payments
42 Estonia	-	-	-	91,615	-	91,615	-	-	-	-	-	Fully settled	05/05/2017
43 Fiji	-	-	-	7,222	355	7,577	-	-	-	-	-	Fully settled	23/01/2017
44 Finland	-	-	-	1,099,807	-	1,099,807	-	-	-	-	-	Fully settled	09/01/2017
45 France	-	-	-	11,718,816	660,815	12,379,631	-	-	-	-	-	Fully settled	31/01/2017
46 Gabon	-	-	-	41,064	1,491	42,555	41,064	1,491	42,555	-	42,555	Outstanding	03/10/2016
47 Gambia	2,322	81	2,403	2,407	119	2,526	2,407	119	2,526	-	4,929	In arrears	02/12/2015
48 Georgia	-	-	-	19,258	-	19,258	-	-	-	-	-	Fully settled	27/01/2017
49 Germany	-	-	-	15,408,770	-	15,408,770	-	-	-	-	-	Fully settled	09/01/2017
50 Ghana	30,200	-	30,200	38,657	1,649	40,306	38,657	1,649	40,306	-	70,506	In arrears	09/04/2015
51 Greece	-	-	-	1,135,915	-	1,135,915	1,135,763	-	1,135,763	-	1,135,763	Outstanding	01/06/2016
52 Grenada	-	-	-	2,407	119	2,526	2,407	119	2,526	-	2,526	Outstanding	18/03/2016
53 Guatemala	-	-	-	67,543	3,190	70,733	-	-	-	-	-	Fully settled	23/11/2016
54 Guinea	14,464	109	14,573	4,814	119	4,933	4,814	119	4,933	84	19,590	Ineligible to vote	20/04/2015
55 Guyana	-	-	-	4,814	119	4,933	144	-	144	-	144	Outstanding	09/03/2017
56 Honduras	17,988	-	17,988	19,258	944	20,202	19,258	944	20,202	-	38,190	In arrears	01/03/2016
57 Hungary	-	-	-	388,267	4,648	392,915	-	-	-	-	-	Fully settled	20/02/2017
58 Iceland	-	-	-	55,507	-	55,507	-	-	-	-	-	Fully settled	06/02/2017
59 Ireland	-	-	-	807,970	-	807,970	-	-	-	-	-	Fully settled	20/01/2017
60 Italy	-	-	-	9,039,319	-	9,039,319	-	-	-	-	-	Fully settled	15/03/2017

State Party	Prior Years			Year 2017						Outstanding Contributions Contingency Fund	Grand Total Outstanding Contributions	State Party Account Status	Date of Latest Payment
	Outstanding Regular Contributions	Outstanding Host State Loan Contribution	Total Outstanding Contributions	Assessed Regular Contribution	Assessed Host State Loan Contribution	Total Assessed Contributions	Outstanding Regular Contributions	Outstanding Host State Loan Contribution	Total Outstanding Contributions				
61 Japan	-	-	-	23,345,875	1,279,688	24,625,563	-	-	-	-	-	Fully settled	01/06/2017
62 Jordan	-	-	-	48,286	-	48,286	-	-	-	-	-	Fully settled	23/02/2017
63 Kenya	-	-	-	43,471	1,538	45,009	-	-	-	-	-	Fully settled	14/02/2017
64 Latvia	-	-	-	120,643	-	120,643	-	-	-	-	-	Fully settled	11/01/2017
65 Lesotho	-	-	-	2,407	119	2,526	2,407	119	2,526	-	2,526	Outstanding	27/01/2017
66 Liberia	145	-	145	2,407	119	2,526	2,407	119	2,526	-	2,671	In arrears	30/05/2016
67 Liechtenstein	-	-	-	16,850	-	16,850	-	-	-	-	-	Fully settled	23/01/2017
68 Lithuania	-	-	-	173,602	-	173,602	-	-	-	-	-	Fully settled	16/12/2016
69 Luxembourg	-	-	-	154,344	-	154,344	-	-	-	-	-	Fully settled	08/02/2017
70 Madagascar	-	-	-	7,222	355	7,577	4,018	-	4,018	-	4,018	Outstanding	30/12/2015
71 Malawi	17,619	218	17,837	4,814	239	5,053	4,814	239	5,053	26	22,916	Ineligible to vote	28/09/2011
72 Maldives	4,782	81	4,863	4,814	119	4,933	4,814	119	4,933	-	9,796	In arrears	11/01/2016
73 Mali	-	-	-	7,222	475	7,697	-	-	-	-	-	Fully settled	15/09/2017
74 Malta	-	-	-	38,657	-	38,657	38,657	-	38,657	-	38,657	Outstanding	08/03/2016
75 Marshall Islands	3,356	81	3,437	2,407	119	2,526	2,407	119	2,526	-	5,963	In arrears	04/03/2015
76 Mauritius	-	-	-	28,886	-	28,886	-	-	-	-	-	Fully settled	16/01/2017
77 Mexico	-	-	-	3,460,846	-	3,460,846	3,460,846	-	3,460,846	-	3,460,846	Outstanding	23/01/2017
78 Mongolia	-	-	-	12,036	-	12,036	-	-	-	-	-	Fully settled	29/06/2017
79 Montenegro	-	-	-	9,629	-	9,629	4	-	4	-	4	Outstanding	18/04/2017
80 Namibia	-	-	-	24,072	-	24,072	-	-	-	-	-	Fully settled	24/03/2017
81 Nauru	-	-	-	2,407	119	2,526	-	-	-	-	-	Fully settled	14/06/2017
82 Netherlands	-	-	-	3,574,267	-	3,574,267	-	-	-	-	-	Fully settled	30/01/2017
83 New Zealand	-	-	-	646,404	29,894	676,298	-	-	-	-	-	Fully settled	16/12/2016
84 Niger	26,513	218	26,731	4,814	239	5,053	4,814	239	5,053	92	31,876	Ineligible to vote	23/11/2009
85 Nigeria	762,370	9,530	771,900	504,096	10,632	514,728	504,096	10,632	514,728	-	1,286,628	Ineligible to vote	25/10/2013
86 Norway	-	-	-	2,047,536	100,547	2,148,083	-	-	-	-	-	Fully settled	13/01/2017
87 Panama	-	-	-	81,986	621	82,607	63,151	-	63,151	-	63,151	Outstanding	30/08/2017
88 Paraguay	-	-	-	33,701	1,183	34,884	29,756	-	29,756	-	29,756	Outstanding	12/07/2017
89 Peru	316,468	9,374	325,842	327,946	13,822	341,768	327,946	13,822	341,768	-	667,610	In arrears	02/08/2016
90 Philippines	-	-	-	397,896	-	397,896	-	-	-	-	-	Fully settled	30/03/2017
91 Poland	-	-	-	2,028,278	-	2,028,278	-	-	-	-	-	Fully settled	20/12/2016
92 Portugal	-	-	-	945,463	-	945,463	-	-	-	-	-	Fully settled	20/04/2017
93 Republic of Korea	-	-	-	4,917,626	191,776	5,109,402	-	-	-	-	-	Fully settled	24/07/2017
94 Republic of Moldova	-	-	-	9,629	-	9,629	-	-	-	-	-	Fully settled	24/05/2017
95 Romania	-	-	-	443,774	-	443,774	-	-	-	-	-	Fully settled	13/02/2017
96 Saint Kitts and Nevis	-	-	-	2,407	119	2,526	-	-	-	-	-	Fully settled	11/07/2017
97 Saint Lucia	-	-	-	2,407	119	2,526	-	-	-	-	-	Fully settled	26/05/2017
98 Saint Vincent and the Grenadines	196	-	196	2,407	119	2,526	2,407	119	2,526	-	2,722	In arrears	14/09/2016
99 Samoa	-	-	-	2,407	-	2,407	-	-	-	-	-	Fully settled	04/05/2017
100 San Marino	-	-	-	7,222	-	7,222	-	-	-	-	-	Fully settled	07/03/2017
101 Senegal	-	-	-	12,036	705	12,741	326	-	326	-	326	Outstanding	12/05/2017
102 Serbia	-	-	-	77,172	-	77,172	-	-	-	-	-	Fully settled	17/02/2017
103 Seychelles	-	-	-	2,407	119	2,526	-	-	-	-	-	Fully settled	24/05/2017
104 Sierra Leone	-	-	-	2,407	119	2,526	-	-	-	-	-	Fully settled	11/11/2015
105 Slovakia	-	-	-	385,860	-	385,860	-	-	-	-	-	Fully settled	20/02/2017
106 Slovenia	-	-	-	202,630	-	202,630	-	-	-	-	-	Fully settled	19/01/2017
107 South Africa	-	-	-	877,920	-	877,920	-	-	-	-	-	Fully settled	08/03/2017
108 Spain	-	-	-	5,891,976	-	5,891,976	-	-	-	-	-	Fully settled	18/04/2017
109 State of Palestine	-	-	-	16,850	588	17,438	-	-	-	-	-	Fully settled	01/08/2017
110 Suriname	-	-	-	14,443	367	14,810	-	-	-	-	-	Fully settled	24/04/2017
111 Sweden	-	-	-	2,305,673	-	2,305,673	-	-	-	-	-	Fully settled	22/05/2017
112 Switzerland	-	-	-	2,749,447	-	2,749,447	-	-	-	-	-	Fully settled	02/02/2017
113 Tajikistan	-	-	-	9,629	355	9,984	1,934	-	1,934	-	1,934	Outstanding	07/03/2017
114 The former Yugoslav Republic of Macedonia	-	-	-	16,850	944	17,794	16,850	944	17,794	-	17,794	Outstanding	28/12/2016
115 Timor-Leste	68	-	68	7,222	-	7,222	7,222	-	7,222	-	7,290	In arrears	15/03/2017
116 Trinidad and Tobago	-	-	-	81,986	-	81,986	-	-	-	-	-	Fully settled	16/02/2017
117 Tunisia	-	-	-	67,543	4,254	71,797	4,254	-	4,254	-	4,254	Outstanding	16/05/2017
118 Uganda	47,349	647	47,996	14,160	705	14,865	14,160	705	14,865	48	62,909	Ineligible to vote	05/12/2012
119 United Kingdom	-	-	-	10,763,724	-	10,763,724	-	-	-	-	-	Fully settled	25/05/2017
120 United Republic of Tanzania	-	-	-	14,160	744	14,904	1,012	-	1,012	-	1,012	Outstanding	05/07/2017
121 Uruguay	-	-	-	190,594	2,449	193,043	190,594	2,449	193,043	-	193,043	Outstanding	22/09/2016
122 Vanuatu	6,212	108	6,320	2,407	119	2,526	2,407	119	2,526	-	8,846	Ineligible to vote	15/11/2016
123 Venezuela (Bolivarian Republic of)	4,688,898	67,865	4,756,763	1,377,060	74,079	1,451,139	1,377,060	74,079	1,451,139	4,983	6,212,885	Ineligible to vote	04/09/2012
124 Zambia	13,659	480	14,139	14,160	705	14,865	14,160	705	14,865	-	29,004	In arrears	29/06/2015
<i>Rounding difference</i>				713	3,695	4,408							
Total	13,340,311	95,014	13,435,325	141,600,000	2,987,306	144,587,306	19,706,747	462,628	20,169,375	5,384	33,610,084		

Annex III

Budgetary implications of the recommendations of the Committee (in thousands of Euro)

Table 1: Total of all Major Programmes for 2018

Total ICC	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Judges	5,369.1	732.9	6,102.0	6,102.0	-
Professional staff	60,656.3	3,410.4	64,066.7	61,684.6	(2,382.1)
General service staff	24,431.2	940.5	25,371.7	25,357.4	(14.3)
<i>Subtotal staff</i>	<i>85,087.5</i>	<i>4,350.9</i>	<i>89,438.4</i>	<i>87,042.0</i>	<i>(2,396.4)</i>
General temporary assistance	15,074.4	(489.2)	14,585.1	15,498.1	913.0
Temporary assistance for meetings	1,168.4	134.3	1,302.7	1,302.7	-
Overtime	363.5	(2.7)	360.8	360.8	-
<i>Subtotal other staff</i>	<i>16,606.2</i>	<i>(357.6)</i>	<i>16,248.6</i>	<i>17,161.6</i>	<i>913.0</i>
Travel	5,838.3	182.1	6,020.4	5,850.5	(169.9)
Hospitality	29.0	4.0	33.0	33.0	-
Contractual services	3,355.9	204.1	3,560.0	3,560.0	-
Training	890.0	123.0	1,013.0	1,013.0	-
Consultants	695.3	(44.9)	650.4	630.4	(20.0)
Council for defence	3,528.2	194.8	3,723.0	3,383.0	(340.0)
Council for victims	1,002.8	162.2	1,165.0	1,165.0	-
General operating expenses	19,925.9	992.2	20,918.1	19,618.1	(1,300.0)
Supplies and materials	962.7	65.3	1,028.0	1,028.0	-
Furniture and equipment	1,296.3	279.5	1,575.8	1,425.8	(150.0)
<i>Subtotal non-staff</i>	<i>37,524.4</i>	<i>2,162.3</i>	<i>39,686.7</i>	<i>37,706.8</i>	<i>(1,979.9)</i>
Total	144,587.3	6,888.4	151,475.7	148,012.4	(3,463.3)

Table 2: Major Programme I: Judiciary

Major Programme I Judiciary	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Judges	5,369.1	732.9	6,102.0	6,102.0	-
Professional staff	4,577.6	113.8	4,691.4	4,667.7	(23.7)
General service staff	917.9	9.3	927.2	927.2	-
<i>Subtotal staff</i>	<i>5,495.5</i>	<i>123.1</i>	<i>5,618.6</i>	<i>5,594.9</i>	<i>(23.7)</i>
General temporary assistance	1,411.2	(124.8)	1,286.4	1,286.4	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>1,411.2</i>	<i>(124.8)</i>	<i>1,286.4</i>	<i>1,286.4</i>	-
Travel	117.8	39.4	157.2	152.2	(5.0)
Hospitality	12.0	4.0	16.0	16.0	-
Contractual services	5.0	-	5.0	5.0	-
Training	22.0	-	22.0	22.0	-
Consultants	1.0	4.0	5.0	5.0	-
General operating expenses	97.4	7.0	104.4	104.4	-
Supplies and materials	5.0	-	5.0	5.0	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>260.2</i>	<i>54.4</i>	<i>314.6</i>	<i>309.6</i>	<i>(5.0)</i>
Total	12,536.0	785.6	13,321.6	13,292.9	(28.7)

Table 3: Programme 1100: The Presidency

1100 The Presidency	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Judges	28.0	-	28.0	28.0	-
Professional staff	721.7	135.4	857.1	833.4	(23.7)
General service staff	292.0	0.3	292.3	292.3	-
<i>Subtotal staff</i>	<i>1,013.8</i>	<i>135.6</i>	<i>1,149.4</i>	<i>1,125.7</i>	<i>(23.7)</i>
General temporary assistance	122.8	(122.8)	-	-	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>122.8</i>	<i>(122.8)</i>	-	-	-
Travel	113.7	36.7	150.4	145.4	(5.0)
Hospitality	10.0	4.0	14.0	14.0	-
Contractual services	-	-	-	-	-
Training	6.0	-	6.0	6.0	-
Consultants	1.0	4.0	5.0	5.0	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>130.7</i>	<i>44.7</i>	<i>175.4</i>	<i>170.4</i>	<i>(5.0)</i>
Total	1,295.3	57.5	1,352.8	1,324.1	(28.7)

Table 4: Programme 1200: Chambers

1200 Chambers	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Judges	5,341.1	732.9	6,074.0	6,074.0	-
Professional staff	3,644.8	(22.0)	3,622.8	3,622.8	-
General service staff	549.1	5.3	554.4	554.4	-
<i>Subtotal staff</i>	<i>4,193.9</i>	<i>(16.7)</i>	<i>4,177.2</i>	<i>4,177.2</i>	-
General temporary assistance	1,288.4	(2.0)	1,286.4	1,286.4	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>1,288.4</i>	<i>(2.0)</i>	<i>1,286.4</i>	<i>1,286.4</i>	-
Travel	-	-	-	-	-
Hospitality	1.0	-	1.0	1.0	-
Contractual services	-	-	-	-	-
Training	16.0	-	16.0	16.0	-
Consultants	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>17.0</i>	-	<i>17.0</i>	<i>17.0</i>	-
Total	10,840.4	714.2	11,554.6	11,554.6	-

Table 5: Programme 1300: Liaison Offices

1300 Liaison Offices	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	211.1	0.4	211.5	211.5	-
General service staff	76.7	3.8	80.5	80.5	-
<i>Subtotal staff</i>	<i>287.8</i>	<i>4.2</i>	<i>292.0</i>	<i>292.0</i>	-
General temporary assistance	-	-	-	-	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	-
Travel	4.1	2.7	6.8	6.8	-
Hospitality	1.0	-	1.0	1.0	-
Contractual services	5.0	-	5.0	5.0	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
General operating expenses	97.4	7.0	104.4	104.4	-
Supplies and materials	5.0	-	5.0	5.0	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>112.5</i>	<i>9.7</i>	<i>122.2</i>	<i>122.2</i>	-
Total	400.3	13.9	414.2	414.2	-

Table 6: Major Programme II: Office of the Prosecutor

Programme II Office of The Prosecutor	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	26,153.1	2,361.6	28,514.6	26,666.0	(1,848.6)
General service staff	4,926.5	304.6	5,231.1	5,231.1	-
<i>Subtotal staff</i>	<i>31,079.5</i>	<i>2,666.2</i>	<i>33,745.7</i>	<i>31,897.1</i>	<i>(1,848.6)</i>
General temporary assistance	9,386.1	(820.3)	8,565.8	9,446.3	880.5
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>9,386.1</i>	<i>(820.3)</i>	<i>8,565.8</i>	<i>9,446.3</i>	<i>880.5</i>
Travel	2,764.0	329.8	3,093.8	2,928.9	(164.9)
Hospitality	5.0	-	5.0	5.0	-
Contractual services	579.5	-	579.5	579.5	-
Training	290.0	-	290.0	290.0	-
Consultants	100.0	(30.0)	70.0	70.0	-
General operating expenses	480.0	50.0	530.0	530.0	-
Supplies and materials	110.0	-	110.0	110.0	-
Furniture and equipment	180.0	-	180.0	135.0	(45.0)
<i>Subtotal non-staff</i>	<i>4,508.5</i>	<i>349.8</i>	<i>4,858.3</i>	<i>4,648.4</i>	<i>(209.9)</i>
Total	44,974.2	2,195.6	47,169.8	45,991.8	(1,178.0)

Table 7: Sub-programme 2110: Immediate Office of the Prosecutor

2110 Immediate Office of the Prosecutor	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	1,421.1	194.2	1,615.3	1,444.7	(170.6)
General service staff	276.7	6.3	283.0	283.0	-
<i>Subtotal staff</i>	<i>1,697.8</i>	<i>200.5</i>	<i>1,898.3</i>	<i>1,727.7</i>	<i>(170.6)</i>
General temporary assistance	278.6	(59.8)	218.8	259.3	40.5
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>278.6</i>	<i>(59.8)</i>	<i>218.8</i>	<i>259.3</i>	<i>40.5</i>
Travel	184.4	0.2	184.6	184.6	-
Hospitality	5.0	-	5.0	5.0	-
Contractual services	30.0	-	30.0	30.0	-
Training	290.0	-	290.0	290.0	-
Consultants	100.0	(30.0)	70.0	70.0	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>609.4</i>	<i>(29.8)</i>	<i>579.6</i>	<i>579.6</i>	<i>-</i>
Total	2,585.8	110.9	2,696.7	2,566.6	(130.1)

Table 8: Sub-programme 2120: Services Section

2120 Services Section	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	2,321.0	146.3	2,467.3	2,375.3	(92.0)
General service staff	1,495.6	47.7	1,543.3	1,543.3	-
<i>Subtotal staff</i>	<i>3,816.6</i>	<i>194.0</i>	<i>4,010.6</i>	<i>3,918.6</i>	<i>(92.0)</i>
General temporary assistance	2,759.4	169.3	2,928.7	2,794.6	(134.1)
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>2,759.4</i>	<i>169.3</i>	<i>2,928.7</i>	<i>2,794.6</i>	<i>(134.1)</i>
Travel	355.6	30.1	385.6	385.6	-
Hospitality	-	-	-	-	-
Contractual services	549.5	-	549.5	549.5	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	110.0	-	110.0	110.0	-
Furniture and equipment	180.0	-	180.0	135.0	(45.0)
<i>Subtotal non-staff</i>	<i>1,195.1</i>	<i>30.0</i>	<i>1,225.1</i>	<i>1,180.1</i>	<i>(45.0)</i>
Total	7,771.1	393.3	8,164.4	7,893.3	(271.1)

Table 9: Programme 2200: Jurisdiction, Complementarity and Cooperation Division

2200 Jurisdiction, Complementarity and Cooperation Division	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	2,786.4	175.6	2,961.9	2,832.1	(129.8)
General service staff	260.1	75.4	335.5	335.5	-
<i>Subtotal staff</i>	<i>3,046.5</i>	<i>250.9</i>	<i>3,297.4</i>	<i>3,167.6</i>	<i>(129.8)</i>
General temporary assistance	470.0	(166.0)	304.0	392.6	88.6
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>470.0</i>	<i>(166.0)</i>	<i>304.0</i>	<i>392.6</i>	<i>88.6</i>
Travel	440.4	0.6	441.0	441.0	-
Hospitality	-	-	-	-	-
Contractual services	-	-	-	-	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>440.4</i>	<i>0.6</i>	<i>441.0</i>	<i>441.0</i>	<i>-</i>
Total	3,956.9	85.6	4,042.4	4,001.2	(41.2)

Table 10: Programme 2300: Investigation Division

2300 Investigation Division	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	10,733.3	1,036.8	11,770.1	10,951.5	(818.6)
General service staff	2,373.9	158.6	2,532.5	2,532.5	-
<i>Subtotal staff</i>	<i>13,107.2</i>	<i>1,195.4</i>	<i>14,302.6</i>	<i>13,484.0</i>	<i>(818.6)</i>
General temporary assistance	4,094.2	(284.0)	3,810.2	4,302.2	492.0
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>4,094.2</i>	<i>(284.0)</i>	<i>3,810.2</i>	<i>4,302.2</i>	<i>492.0</i>
Travel	1,409.6	298.9	1,708.5	1,543.6	(164.9)
Hospitality	-	-	-	-	-
Contractual services	-	-	-	-	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
General operating expenses	480.0	50.0	530.0	530.0	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>1,889.6</i>	<i>348.9</i>	<i>2,238.5</i>	<i>2,073.6</i>	<i>(164.9)</i>
Total	19,091.0	1,260.3	20,351.3	19,859.8	(491.5)

Table 11: Programme 2400: Prosecution Division

2400 Prosecution Division	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	8,891.3	808.7	9,700.0	9,062.4	(637.6)
General service staff	520.2	16.6	536.8	536.8	-
<i>Subtotal staff</i>	<i>9,411.5</i>	<i>825.3</i>	<i>10,236.8</i>	<i>9,599.2</i>	<i>(637.6)</i>
General temporary assistance	1,783.9	(479.8)	1,304.1	1,697.6	393.5
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>1,783.9</i>	<i>(479.8)</i>	<i>1,304.1</i>	<i>1,697.6</i>	<i>393.5</i>
Travel	374.1	-	374.1	374.1	-
Hospitality	-	-	-	-	-
Contractual services	-	-	-	-	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>374.1</i>	<i>-</i>	<i>374.1</i>	<i>374.1</i>	<i>-</i>
Total	11,569.5	345.5	11,915.0	11,670.9	(244.1)

Table 12: Major Programme III: Registry

Programme III Registry	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	27,526.5	368.3	27,894.8	27,834.8	(60.0)
General service staff	18,017.5	627.9	18,645.4	18,631.1	(14.3)
<i>Subtotal staff</i>	<i>45,543.9</i>	<i>996.3</i>	<i>46,540.2</i>	<i>46,465.9</i>	<i>(74.3)</i>
General temporary assistance	3,181.9	322.9	3,504.8	3,287.5	(217.3)
Temporary assistance for meetings	1,028.4	134.3	1,162.7	1,162.7	-
Overtime	325.5	(2.7)	322.8	322.8	-
<i>Subtotal other staff</i>	<i>4,535.8</i>	<i>454.5</i>	<i>4,990.3</i>	<i>4,773.0</i>	<i>(217.3)</i>
Travel	2,106.5	(90.0)	2,016.5	2,016.5	-
Hospitality	4.0	-	4.0	4.0	-
Contractual services	2,192.4	94.4	2,286.8	2,286.8	-
Training	498.4	124.8	623.2	623.2	-
Consultants	434.3	(38.9)	395.4	395.4	-
Council for defence	3,528.2	194.8	3,723.0	3,383.0	(340.0)
Council for victims	1,002.8	162.2	1,165.0	1,165.0	-
General operating expenses	14,859.9	293.7	15,153.6	13,853.6	(1,300.0)
Supplies and materials	830.0	65.3	895.3	895.3	-
Furniture and equipment	1,096.3	289.5	1,385.8	1,280.8	(105.0)
<i>Subtotal non-staff</i>	<i>26,552.9</i>	<i>1,095.7</i>	<i>27,648.6</i>	<i>25,903.6</i>	<i>(1,745.0)</i>
Total	76,632.6	2,546.5	79,179.1	77,142.5	(2,036.6)

Table 13: Programme 3100: Office of the Registrar

3100 Office of the Registrar	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	1,474.1	18.4	1,492.5	1,492.5	-
General service staff	143.4	2.1	145.5	145.5	-
<i>Subtotal staff</i>	<i>1,617.4</i>	<i>20.6</i>	<i>1,638.0</i>	<i>1,638.0</i>	<i>-</i>
General temporary assistance	-	-	-	-	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Travel	73.6	(15.4)	58.2	58.2	-
Hospitality	4.0	-	4.0	4.0	-
Contractual services	-	-	-	-	-
Training	6.4	15.0	21.4	21.4	-
Consultants	5.0	-	5.0	5.0	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>89.0</i>	<i>(0.4)</i>	<i>88.6</i>	<i>88.6</i>	<i>-</i>
Total	1,706.4	20.2	1,726.6	1,726.6	-

Table 14: Programme 3200: Division of Management Services

3200 Division of Management Services	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	3,761.3	65.2	3,826.5	3,826.5	-
General service staff	8,972.9	255.9	9,228.8	9,228.8	-
<i>Subtotal staff</i>	<i>12,734.1</i>	<i>321.2</i>	<i>13,055.3</i>	<i>13,055.3</i>	-
General temporary assistance	481.9	123.7	605.6	532.7	(72.9)
Temporary assistance for meetings	-	20.0	20.0	20.0	-
Overtime	310.5	(2.7)	307.8	307.8	-
<i>Subtotal other staff</i>	<i>792.4</i>	<i>141.0</i>	<i>933.4</i>	<i>860.5</i>	<i>(72.9)</i>
Travel	170.1	-	170.1	170.1	-
Hospitality	-	-	-	-	-
Contractual services	643.5	-	643.5	643.5	-
Training	332.8	29.9	362.7	362.7	-
Consultants	38.0	(26.0)	12.0	12.0	-
General operating expenses	3,475.1	(215.2)	3,259.9	3,259.9	-
Supplies and materials	278.0	26.9	304.8	304.8	-
Furniture and equipment	334.5	31.5	366.0	366.0	-
<i>Subtotal non-staff</i>	<i>5,272.0</i>	<i>(153.0)</i>	<i>5,119.0</i>	<i>5,119.0</i>	-
Total	18,798.5	309.2	19,107.7	19,034.8	(72.9)

Table 15: Programme 3300: Division of Judicial Services

3300 Division of Judiciary Services	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	11,950.4	140.8	12,091.2	12,091.2	-
General service staff	4,928.2	151.6	5,079.8	5,079.8	-
<i>Subtotal staff</i>	<i>16,878.6</i>	<i>292.4</i>	<i>17,171.0</i>	<i>17,171.0</i>	-
General temporary assistance	1,689.7	111.1	1,800.8	1,800.8	-
Temporary assistance for meetings	800.2	26.7	826.9	826.9	-
Overtime	15.0	-	15.0	15.0	-
<i>Subtotal other staff</i>	<i>2,504.9</i>	<i>137.8</i>	<i>2,642.7</i>	<i>2,642.7</i>	-
Travel	414.5	(16.8)	397.7	397.7	-
Hospitality	-	-	-	-	-
Contractual services	328.0	112.4	440.4	440.4	-
Training	93.0	(1.9)	91.1	91.1	-
Consultants	391.3	(12.9)	378.4	378.4	-
Council for defence	3,528.2	194.8	3,723.0	3,383.0	(340.0)
Council for victims	1,002.8	162.2	1,165.0	1,165.0	-
General operating expenses	5,953.6	336.1	6,289.7	5,989.7	(300.0)
Supplies and materials	262.4	4.0	266.4	266.4	-
Furniture and equipment	715.5	294.5	1,010.0	905.0	(105.0)
<i>Subtotal non-staff</i>	<i>12,689.3</i>	<i>1,072.4</i>	<i>13,761.7</i>	<i>13,016.7</i>	<i>(745.0)</i>
Total	32,072.9	1,502.5	33,575.4	32,830.4	(745.0)

Table 16: Programme 3800: Division of External Operations

3800 Division of External Operations	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	10,340.7	143.9	10,484.6	10,424.6	(60.0)
General service staff	3,973.1	218.2	4,191.3	4,177.0	(14.3)
<i>Subtotal staff</i>	<i>14,313.8</i>	<i>362.1</i>	<i>14,675.9</i>	<i>14,601.6</i>	<i>(74.3)</i>
General temporary assistance	1,010.3	88.1	1,098.4	954.0	(144.4)
Temporary assistance for meetings	228.1	87.7	315.8	315.8	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>1,238.4</i>	<i>175.8</i>	<i>1,414.2</i>	<i>1,269.8</i>	<i>(144.4)</i>
Travel	1,448.2	(57.7)	1,390.5	1,390.5	-
Hospitality	-	-	-	-	-
Contractual services	1,220.9	(18.0)	1,202.9	1,202.9	-
Training	66.2	81.8	148.0	148.0	-
Consultants	-	-	-	-	-
General operating expenses	5,431.2	172.8	5,604.0	4,604.0	(1,000.0)
Supplies and materials	289.7	34.4	324.1	324.1	-
Furniture and equipment	46.3	(36.5)	9.8	9.8	-
<i>Subtotal non-staff</i>	<i>8,502.5</i>	<i>176.8</i>	<i>8,679.3</i>	<i>7,679.3</i>	<i>(1,000.0)</i>
Total	24,054.7	714.7	24,769.4	23,550.7	(1,218.7)

Table 17: Major Programme IV: Secretariat of the Assembly of States Parties

Programme IV Secretariat of the Assembly of States Parties	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	661.5	(9.3)	652.2	652.2	-
General service staff	309.8	(18.8)	291.0	291.0	-
<i>Subtotal staff</i>	<i>971.3</i>	<i>(28.1)</i>	<i>943.2</i>	<i>943.2</i>	<i>-</i>
General temporary assistance	493.3	110.7	604.0	604.0	-
Temporary assistance for meetings	140.0	-	140.0	140.0	-
Overtime	38.0	-	38.0	38.0	-
<i>Subtotal other staff</i>	<i>671.3</i>	<i>110.7</i>	<i>782.0</i>	<i>782.0</i>	<i>-</i>
Travel	528.1	(96.0)	432.1	432.1	-
Hospitality	5.0	-	5.0	5.0	-
Contractual services	389.0	112.7	501.7	501.7	-
Training	10.1	-	10.1	10.1	-
Consultants	-	-	-	-	-
General operating expenses	24.4	-	24.4	24.4	-
Supplies and materials	14.7	-	14.7	14.7	-
Furniture and equipment	5.0	-	5.0	5.0	-
<i>Subtotal non-staff</i>	<i>976.3</i>	<i>16.7</i>	<i>993.0</i>	<i>993.0</i>	<i>-</i>
Total	2,618.8	99.4	2,718.2	2,718.2	-

Table 18: Programme 4100: Conference

4100 Conference	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	-	-	-	-	-
General service staff	-	-	-	-	-
<i>Subtotal staff</i>	-	-	-	-	-
General temporary assistance	236.5	114.3	350.8	350.8	-
Temporary assistance for meetings	80.0	-	80.0	80.0	-
Overtime	20.0	-	20.0	20.0	-
<i>Subtotal other staff</i>	<i>336.5</i>	<i>114.3</i>	<i>450.8</i>	<i>450.8</i>	-
Travel	63.7	(63.7)	-	-	-
Hospitality	-	-	-	-	-
Contractual services	313.0	100.0	413.0	413.0	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
General operating expenses	11.0	-	11.0	11.0	-
Supplies and materials	10.0	-	10.0	10.0	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>397.7</i>	<i>36.3</i>	<i>434.0</i>	<i>434.0</i>	-
Total	734.2	150.6	884.8	884.8	-

Table 19: Programme 4200: Secretariat of the Assembly

4200 Secretariat of the Assembly	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	507.5	(4.7)	502.8	502.8	-
General service staff	228.2	(17.1)	211.1	211.1	-
<i>Subtotal staff</i>	<i>735.7</i>	<i>(21.8)</i>	<i>713.9</i>	<i>713.9</i>	-
General temporary assistance	84.6	(84.6)	-	-	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	18.0	-	18.0	18.0	-
<i>Subtotal other staff</i>	<i>102.6</i>	<i>(84.6)</i>	<i>18.0</i>	<i>18.0</i>	-
Travel	59.7	(43.2)	16.5	16.5	-
Hospitality	1.0	-	1.0	1.0	-
Contractual services	-	-	-	-	-
Training	5.4	0.1	5.5	5.5	-
Consultants	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	4.7	-	4.7	4.7	-
Furniture and equipment	5.0	-	5.0	5.0	-
<i>Subtotal non-staff</i>	<i>75.8</i>	<i>(43.1)</i>	<i>32.7</i>	<i>32.7</i>	-
Total	914.0	(149.4)	764.6	764.6	-

Table 20: Programme 4400: Office of the President of the Assembly

4400 Office of the President of the Assembly	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	-	-	-	-	-
General service staff	-	-	-	-	-
<i>Subtotal staff</i>	-	-	-	-	-
General temporary assistance	121.0	0.5	121.5	121.5	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>121.0</i>	<i>0.5</i>	<i>121.5</i>	<i>121.5</i>	-
Travel	86.7	13.2	99.9	99.9	-
Hospitality	-	-	-	-	-
Contractual services	-	12.0	12.0	12.0	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>86.7</i>	<i>25.2</i>	<i>111.9</i>	<i>111.9</i>	-
Total	207.7	25.7	233.4	233.4	-

Table 21: Programme 4500: Committee on Budget and Finance

4500 Committee on Budget and Finance	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	154.0	(4.6)	149.4	149.4	-
General service staff	81.6	(1.7)	79.9	79.9	-
<i>Subtotal staff</i>	<i>235.6</i>	<i>(6.3)</i>	<i>229.3</i>	<i>229.3</i>	-
General temporary assistance	51.2	80.5	131.7	131.7	-
Temporary assistance for meetings	60.0	-	60.0	60.0	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>111.2</i>	<i>80.5</i>	<i>191.7</i>	<i>191.7</i>	-
Travel	317.9	(2.2)	315.7	315.7	-
Hospitality	4.0	-	4.0	4.0	-
Contractual services	76.0	0.7	76.7	76.7	-
Training	4.7	(0.1)	4.6	4.6	-
Consultants	-	-	-	-	-
General operating expenses	13.4	-	13.4	13.4	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>416.0</i>	<i>(1.6)</i>	<i>414.4</i>	<i>414.4</i>	-
Total	762.8	72.6	835.4	835.4	-

Table 22: Major Programme V: Premises

5100 Premises	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	-	-	-	-	-
General service staff	-	-	-	-	-
<i>Subtotal staff</i>	-	-	-	-	-
General temporary assistance	-	-	-	-	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	-	-	-	-	-
Travel	-	-	-	-	-
Hospitality	-	-	-	-	-
contractual services	-	-	-	-	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
General operating expenses	1,454.9	43.6	1,498.5	1,498.5	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>1,454.9</i>	<i>43.6</i>	<i>1,498.5</i>	<i>1,498.5</i>	-
Total	1,454.9	43.6	1,498.5	1,498.5	-

Table 23: Major Programme VI: Secretariat of the Trust Fund for Victims

6100 Secretariat of the Trust Fund for Victims	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	884.1	558.6	1,442.6	992.8	(449.8)
General service staff	130.1	1.1	131.2	131.2	-
<i>Subtotal staff</i>	<i>1,014.1</i>	<i>559.7</i>	<i>1,573.8</i>	<i>1,124.0</i>	<i>(449.8)</i>
General temporary assistance	479.1	23.5	502.5	752.3	249.8
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>479.1</i>	<i>23.5</i>	<i>502.5</i>	<i>752.3</i>	<i>249.8</i>
Travel	300.4	(0.4)	300.0	300.0	-
Hospitality	3.0	-	3.0	3.0	-
Contractual services	190.0	(3.0)	187.0	187.0	-
Training	34.9	(2.7)	32.2	32.2	-
Consultants	120.0	-	120.0	120.0	-
General operating expenses	20.0	-	20.0	20.0	-
Supplies and materials	3.0	-	3.0	3.0	-
Furniture and equipment	10.0	(10.0)	-	-	-
<i>Subtotal non-staff</i>	<i>681.3</i>	<i>(16.1)</i>	<i>665.2</i>	<i>665.2</i>	-
Total	2,174.5	567.0	2,741.5	2,541.5	(200.0)

Table 24: Major Programme VII-2: Host State Loan

7200 Host State Loan	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	-	-	-	-	-
General service staff	-	-	-	-	-
<i>Subtotal staff</i>	-	-	-	-	-
General temporary assistance	-	-	-	-	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	-	-	-	-	-
Travel	-	-	-	-	-
Hospitality	-	-	-	-	-
Contractual services	-	-	-	-	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
General operating expenses	2,987.3	597.9	3,585.2	3,585.2	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	2,987.3	597.9	3,585.2	3,585.2	-
Total	2,987.3	597.9	3,585.2	3,585.2	-

Table 25: Major Programme VII-5: Independent Oversight Mechanism

7500 Independent Oversight Mechanism	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	389.4	23.1	412.5	412.5	-
General service staff	57.3	15.7	72.9	72.9	-
<i>Subtotal staff</i>	446.7	38.7	485.4	485.4	-
General temporary assistance	-	-	-	-	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	-	-	-	-	-
Travel	10.0	0.6	10.6	10.6	-
Hospitality	-	-	-	-	-
Contractual services	-	-	-	-	-
Training	11.1	0.4	11.5	11.5	-
Consultants	40.0	-	40.0	20.0	(20.0)
General operating expenses	2.0	-	2.0	2.0	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	5.0	-	5.0	5.0	-
<i>Subtotal non-staff</i>	68.1	1.0	69.1	49.1	(20.0)
Total	514.8	39.7	554.5	534.5	(20.0)

Table 26: Major Programme VII-6: Office of Internal Audit

7600 Office Of Internal Audit	<i>2017 Approved Budget</i>	<i>Resource changes</i>	<i>Proposed 2018 Budget Before CBF recommendations</i>	<i>Proposed 2018 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
Professional staff	464.2	(5.6)	458.6	458.6	-
General service staff	72.3	0.7	72.9	72.9	-
<i>Subtotal staff</i>	<i>536.5</i>	<i>(5.0)</i>	<i>531.5</i>	<i>531.5</i>	-
General temporary assistance	122.8	(1.2)	121.6	121.6	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>122.8</i>	<i>(1.2)</i>	<i>121.6</i>	<i>121.6</i>	-
Travel	11.5	(1.3)	10.2	10.2	-
Hospitality	-	-	-	-	-
Contractual services	-	-	-	-	-
Training	23.5	0.5	24.0	24.0	-
Consultants	-	20.0	20.0	20.0	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>35.0</i>	<i>19.3</i>	<i>54.2</i>	<i>54.2</i>	-
Total	694.2	13.1	707.3	707.3	-

Annex IV

Requests to access the Contingency Fund (as at 15 September 2017)

<i>Number</i>	<i>Date</i>	<i>Justification</i>	<i>Amount requested</i>
1	11/09/2017	Unforeseen and unavoidable costs with regards to a Trial Chamber decision appointing experts on reparations in the case of <i>The Prosecutor v. Jean-Pierre Bemba Gombo in the situation in the Central African Republic</i> .	€226,900.00
2	11/09/2017	Unforeseen and unavoidable costs in Legal Aid in the cases of <i>Jean-Pierre Bemba et al.</i> (Article 70) in the situation in the Central African Republic, <i>The Prosecutor v. Al Mahdi</i> in the situation in Mali and <i>The Prosecutor v. Dominic Ongwen</i> in the situation in Uganda. In addition, the Court has to meet unforeseen and unavoidable costs in Legal Aid in the case of <i>The Prosecutor v. Bosco Ntaganda</i> in the situation in the Democratic Republic of the Congo.	€1,305,600.00
Total amount of notifications			€1,532,500.00

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Executive Summary

1. In accordance with its Charter,¹ the Audit Committee (“the AC”) submits the present “Annual Report of the Audit Committee for 2017” to the Assembly of States Parties (“the Assembly”) through the Committee on Budget and Finance (“the CBF”). This report covers the four sessions of the AC, which were held during the reporting period from September 2016 to September 2017. The annual report provides a summary of the work performed and the recommendations made by the AC in its interim reports of the third,² fourth,³ fifth⁴ and sixth⁵ session.
2. At its *third session*, which was held remotely through exchange of e-mails in November 2016, the AC focused on internal audit matters. Following the recent move into the permanent premises and after suggesting an additional audit on the modifications made to the physical inventory, the AC approved the 2017 Internal Audit Plan submitted by the Office of Internal Audit (“the OIA”). In addition, the AC approved the OIA 2017-2019 IT Audit Plan.
3. At its *fourth session*, the AC focused on the values and ethics of the International Criminal Court (“the Court”), the internal control framework and the implementation of previous recommendations made by the OIA, the External Auditors and the AC.
4. The AC scrutinized the comprehensive regulatory framework on Court-wide and organ-specific values and ethical standards. In this regard the AC emphasized the need to unite all staff working for the Court around the same values, while acknowledging at the same time the reasonability of having organ-specific texts to describe the professional conduct expected from staff members in the exercise of specific activities. Therefore, the AC requested the Court, by using in-house capacity, for example the Independent Oversight Mechanism (“the IOM”), to submit a revised values and ethics framework, based on the Court’s values and general code of conduct applicable for all staff members and setting out the professional conduct expected from each staff member in the performance of activities in advance of its eighth session in 2018.
5. In relation to the governance structure, the AC noted at its fourth session the progress made by the Court in collaborating more closely with the OIA and reiterated its previous recommendation on the participation of the Director of the Office of Internal Audit, as appropriate, in inter-organ coordination mechanisms.
6. Concerning the management of risks, the AC recalled its previous recommendation to the Court to conduct specific training sessions for different line managers with the aim to cultivate a culture of risk management. Furthermore, the AC noted with satisfaction that under the lead of the Court in close consultation with the OIA, there has been an effort to exchange and to consolidate the identified risks with the aim to maintain a register of the Court’s key risks.
7. In the context of the AC’s assessment of the adequacy of the Court’s internal control framework, the representative of the External Auditors provided assurance to the AC that the internal financial control in place is sufficient and working effectively, in particular, as regards the production of the financial statements of the Court and the TFV.
8. With a view to putting an effective mechanism for the implementation of recommendations in place, the AC welcomed the elaboration of a Standard Operating Procedure on Participation in Audits and Follow-up of Audit Recommendations. While noting the progress made in implementing outstanding recommendations, the AC recommended the Court to review, in consultation with the OIA, all recommendations that have remained unimplemented and to establish for accepted recommendations an action plan with a deadline for implementation, as well as to provide a justification for those recommendations that the Court is not willing to accept in order to reduce the considerable backlog of unimplemented recommendations.

¹ § 64 AC Charter.

² Interim Report of the Audit Committee on the work at its third session (AC/3/5).

³ Interim Report of the Audit Committee on the work at its fourth session (AC/4/10).

⁴ Interim Report of the Audit Committee on the work at its fifth session (AC/5/5).

⁵ Interim Report of the Audit Committee on the work at its sixth session (AC/6/5).

9. At its *fifth session*, the AC focused on the Court's governance structure, risk management and external audit matters. In relation to the governance structure of the Court, the AC stressed that an organizational manual is a key tool for the description of the entire organizational structure and the general framework that highlights organizational relations between all organs, units, outlines key processes and procedures and, as such, contributes to the efficient management of the Court. In light of the need for further clarification of mandates, roles and responsibilities, the AC reiterated that the Court include within its priorities the preparation of an organizational manual and provide a status update at its eighth session.

10. As regards risk management, the AC was looking forward to the outcomes of the activities performed by the Risk Management Committee and requested a progress update at its seventh session. The AC further requested that the Court provide a status report on the conduct of risk management trainings and recommended that the Court and the Secretariat of Trust Fund for Victims with the assistance of the OIA explore possibilities for organizing additional trainings on risk management. The AC further requested that the Court include in its risk register a concise description of risk mitigating measures. In addition, the AC recommended that the Court, in close cooperation with the External Auditors and the OIA, formulate the risk appetite of the organization, while keeping in mind the remaining areas requiring improvement for an appropriate risk management framework at the Court.

11. The AC recommended that the Assembly approve the financial statements of the Court for the year ending 31 December 2016. The AC endorsed the three recommendations of the External Auditors, made several observations in relation to the establishment of a fund for capital replacements, internal controls for the payment of benefits and salaries and the clarity of the presentation of the financial statements by the Court. The AC took note of the explanations provided by the Court on the implications of the judgement of the International Labour Organization Administrative Tribunal. The AC further recommended that the Assembly approve the financial statements of the TFV for the year ending 31 December 2016 and endorsed the two recommendations of the External Auditors.

12. The AC considered at its fifth session the performance audit report on the Division of External Operations noting that it includes a positive assessment of the two key points related to the establishment of the division; i.e., consolidation of reporting lines and strengthening of the position of the heads of the field offices. The AC was of the view that further work on the clarification of roles was required to ensure efficient and effective operations and requested a status update on the implementation of the six recommendations made by the External Auditors.

13. The AC participated at its fifth session in an informal budget meeting convened by the focal point on Budget Management Oversight of The Hague Working Group. The meeting was attended by States Parties, the CBF, the IOM, the representative of the External Auditors, the OIA and the Court. The Chairperson of the AC delivered a statement providing an overview of the function of audit committees, as well as the specific mandate of the AC and its achievements so far. The AC wished to thank The Hague Working Group for its interest and will continue working towards the effective fulfilment of its comprehensive mandate and stands available to deliver on any specific requests of the Assembly.

14. The AC focused at its *sixth session* on internal audit matters and its internal governance. In the context of its follow-up on outstanding recommendations made by the OIA, the Court provided an overview on the status of the procurement process for the health insurance plan. The AC requested another update on the outcome of the procurement process and expressed its expectation that, following the conclusion of the process, the unimplemented recommendations would be effectively addressed.

15. The AC took note of the quality of the audit reports presented and the relevance of the recommendations in terms of risks addressed. The AC looked forward to discussing the outcomes of the future IT audits at its forthcoming sessions and encouraged the Court to reflect the outcome of all IT audits in the implementation of its five-year IT/IM Strategy for the Court (2017-2021). The AC further approved the Provisional Audit Plan of the OIA for 2018 and further approved the revised OIA Charter.

16. With regard to the external quality assessment of the OIA, the AC resolved that in the interest of transparency and independence the selection of the assessor should be conducted by the AC. To this end, the AC recommended that the Executive Secretary to the Audit Committee be tasked with the analysis of bids and preparation of the assessment matrix. It is envisaged that the AC would receive the results of the independent assessment of the OIA with the aim of considering and discussing the outcome of the quality assessment with the external assessor and the OIA at its eighth session.

17. At its sixth session, the AC agreed on the amendment of paragraphs 10 and 40 of the AC Charter proposed by the CBF. The AC further invited the CBF to complement these amendments by regulating cases, where the conditions in paragraph 10 of its amended version are no longer met during the mandate of an Audit Committee member.

18. The AC discussed its working methods and explored possibilities for further increasing its efficiency and effectiveness.

19. The AC thanked the Court representatives and the OIA and for their availability and input in the discussion, as well as the Secretary to the Audit Committee and his team for servicing the sessions.

I. Introduction

1. The “Annual Report of the Audit Committee for 2017” covers the time period from September 2016 until September 2017 and provides a summary of the activities and recommendations of the AC at its third, fourth, fifth and sixth session with a view to fully discharging the AC of its responsibilities.

2. In accordance with its Charter,⁶ the AC submits its annual report to the Assembly through the CBF, following the conclusion of its sixth session. Furthermore, the annual report will be shared with the Court’s management, the IOM, the External Auditors and the OIA for the purpose of information and follow-up and made publicly available on the AC’s webpage.⁷

II. Consideration of issues during the reporting period

A. Governance structure of the Court

3. Part L.2 of the AC Charter specifies the AC’s role with regard to providing advice on the issue of governance. In particular, the AC shall review and provide advice on the governance arrangements established and maintained within the Court and the procedures in place to ensure that they are operating as intended.⁸

1. Governance aspects related to public information and outreach, human resources and translation services

4. At its fourth session, the AC received the Report of the Court on posts directly relevant to public information, outreach, human resources and translation services,⁹ as requested by the AC at its second session.¹⁰ The AC enquired about the rationale and justifications for having the same functions in the areas of public information, outreach, human resources and translation services, all services which, *a priori*, could be shared.

5. The AC took note of the explanations provided by the Court for having more than one section/unit dealing with responsibilities related to public information, outreach, human resources and translation services, such as guaranteeing the protection of the independence of various organs. The AC expressed its concern that this practice may affect the optimal utilization of resources and lead to a fragmentation of responsibilities and policies among the organs, and decided to continue monitoring the situation as appropriate.

2. Manual of the International Criminal Court

6. In its annual report for 2016, the AC, while taking due account of the need to guarantee the independence of the organs of the Court and cognizant of its complex governance structure deriving from the Rome Statute, and the progress recently made with regard to the Court’s governance arrangements, stressed the need for a clearer definition of roles and responsibilities of the three main organs within the framework of the Court as a whole, in particular, in all key areas where the Court needs to have one voice when addressing its stakeholders or public audience (e.g. external communication, public information, outreach), ensure equality of treatment (e.g. human resources) or optimize the use of resources (e.g. translation services). In this regard, the AC recommended the Court to prepare an organization’s manual, as it is found in most international organizations, at the AC’s fifth session.¹¹

⁶ § 64 AC Charter.

⁷ https://asp.icc-cpi.int/en_menus/asp/AuditCommittee/Pages/default.aspx.

⁸ § 54 AC Charter.

⁹ AC/4/17.

¹⁰ *Official Records of the Assembly of States Parties of the Rome Statute of the International Criminal Court, Fifteenth Session, The Hague, 16-24 November 2016* (ICC-ASP/15/20), vol. II, part B.2, annex VII, para. 10.

¹¹ Annual Report of the Audit Committee (AC/2/15), para. 10.

7. The Court submitted the “Report of the Court on its organizational manual”¹² to the attention of the AC. Therein, while recognizing the importance of formalizing a fully fleshed organizational manual, the Court explained that the current level of resources did not permit it at this time to embark on the preparation of an organizational manual. However, the Court stressed that relevant information, such as information on policies, regulations and rules, objectives, processes and procedures of the Court, had been developed over the years and was available from different sources. In this regard, the Court provided the relevant links to the Court’s website and Intranet.

Findings and recommendations

8. The AC took note of the information provided in the Court’s report and stressed that the organizational manual is one of the key tools that describes the entire organizational structure of any organization in a holistic manner. An organizational manual is the general framework that highlights organizational relations between all organs and, units, outlines key processes and procedures in a concise manner and, as such, contributes to the effective and efficient management and functioning of the organization. In addition, it contributes to identifying duplications and fragmentations, as well as shortcomings.

9. The AC noted with satisfaction that the Court concurred with the AC on the importance of an organisational manual. The AC observed once more that in many areas of the Court’s structure there is an unclear division of responsibilities, as evidenced in the reports of the OIA¹³ and the External Auditors.¹⁴ Such lack of clarity constitutes a risk to the operation and, in part, to personal security.¹⁵ The AC further noted that the interplay amongst the various functions is frequently unclear and sometimes left to the initiative of the staff involved. The AC also stressed that the primary beneficiary of an organizational manual would be the Court management and the staff themselves.

10. In this context, the AC observed that although it was provided with the requested list of posts and job descriptions at its fourth session, the mandate and responsibility of functions listed should be reviewed in order to clarify functional reporting and the communication lines.¹⁶ Therefore, the AC reiterated its request made at its second session and recommended that the Court include within its priorities the preparation of an organizational manual. Therefore, the AC resolved to follow-up on this pending recommendation and requested to be kept informed by the Court of the progress in the preparation of the manual and to receive a status update at its eighth session.

3. Inter-organ coordination mechanisms

11. In its annual report for 2016, the AC had welcomed the strengthening of the role of the Coordination Council and other inter-organ coordination mechanisms in the budgetary process, with a view to pursuing a greater top-down approach and strategic guidance, in line with the recommendations of the CBF and the resolution¹⁷ of the Assembly adopted at its fourteenth session. In this regard, the AC had recommended the Court to work on terms of reference for the Coordination Council and for all other existing coordinating bodies and to submit them to the attention of the AC at its fourth session”.¹⁸

12. At its fourth session in March 2017, the AC took note that the Coordination Council of the Court, which is composed of the three Principals of the Court; the President, the Prosecutor and the Registrar, meets once a month, or whenever necessary, to tackle issues of strategic importance, as well as of other *ad-hoc* inter-organ coordination mechanisms on specific topics, such as the annual budget, the lessons learnt exercise and synergies.

¹² AC/5/3.

¹³ AC/6/8.

¹⁴ AC/5/7, para. 30.

¹⁵ *Ibid.*, para. 30 and 42.

¹⁶ AC/5/7, page 19.

¹⁷ ICC-ASP/14/Res.1, section J, para. 4(a).

¹⁸ *Official Records ... Fifteenth Session ... 2016* (ICC-ASP/15/20), vol. II, part B.2, annex VII, para. 12.

Findings and recommendations

13. The AC noted that the Court did not consider it necessary to provide for terms of reference for the Coordination Council.¹⁹

14. At its fourth session, the AC further noted the progress made by the Court in collaborating more closely with the OIA, and reiterated its recommendation to the Court to invite the Director of the OIA, as appropriate, to attend the meetings of the Coordination Council and other inter-organ coordination mechanisms, especially when risk management and internal control matters are discussed, and by sharing minutes of such meetings in relation to matters that are relevant to the work of the OIA, with a view to ensuring better cooperation.²⁰

B. Risk management of the Court

1. Administrative Instruction on Risk Management and Risk Management Committee

15. At its second session in August 2016, the AC had encouraged the Court to establish the envisaged Risk Management Committee (RMC) and to explore the appropriateness of entrusting a staff member from existing human resources as a Court-wide Risk Coordinator, and requested to be updated on the progress made at its fourth session.²¹

Findings and recommendations

16. At its fourth session in March 2017, the AC noted with satisfaction that risk management had been identified as one of the priority areas of the Court in 2017 and expressed its expectations that the ongoing efforts would continue to be strengthened once the newly established RMC becomes operational.

17. At its fourth session, the AC noted that the Administrative Instruction on risk management was promulgated on 31 March 2017²² and that the terms of reference for the RMC were under preparation, whereby the Court was in the process of appointing the Risk Coordinator and the members of the RMC. The AC welcomed the inclusion of the Director of the OIA in the RMC, as well as the mechanism in place for sharing the outcomes of the risk management exercise with the OIA and the three Principals of the Court. The AC also clarified that internal audit be involved in the progress of risk management to the maturity of the organization in this area, and that contributing to the establishment of the Court's new risk management process would definitely not impair its independence.

18. At its fourth session, the AC noted with satisfaction that the Court was planning to provide training sessions to managers and other staff members on the identification and management of risks. **In this context, the AC reiterated its previous recommendation to the Court to conduct training sessions on risk management for different line managers with the aim to cultivate a culture of risk management throughout the Court and the TFV, to embedding risk management in its existing processes and to avail itself in this respect, as far as possible, of in-house expertise, in particular of the OIA, and to report on such training sessions to the AC at its seventh session.**²³

2. Annual review of the Court's risk profile in 2017

19. At its fifth session, the AC undertook its annual review of the Court's risk profile in accordance with its Charter²⁴. In this context, the Court submitted a report entitled "The Court's corporate risk profile"²⁵ for consideration by the AC, which provides an update on the Court's initiatives on risk management, including the modification of the Risk Management Roadmap 2017-2018. The Court announced its plans to embark on

¹⁹ AC/4/10, para. 21.

²⁰ AC/4/10, para. 22.

²¹ *Ibid.*, para. 21.

²² Administrative Instruction, ICC/AI/2007/003 of 31 March 2017.

²³ AC/4/10, para. 28.

²⁴ § 55(c) AC Charter.

²⁵ AC/5/4.

the gradual implementation of risk management (phase-in approach). In an annex to the Report,²⁶ the major risks have been prioritized and owners for major risks have been identified.

20. The AC took note with appreciation that the Court made significant progress in the area of risk management, in particular with regard to maintaining a corporate risk register and by organizing training workshops on risk management for the OTP with the assistance of the OIA. The AC further took note of the promulgation of the Information Circular on the Composition of the Risk Management Committee,²⁷ issued on 30 August 2017, while also noting that no risk management coordinator had been appointed yet.²⁸

21. The AC noted the limited resources allocated to implementing the Administrative Instruction on risk management, whereby one P-3 staff member within the Office of the Director of the Division of Management Services is entrusted with this task, in addition to his other responsibilities.²⁹

22. The AC welcomed the intention of the Court to organize a training session on basic risk management awareness for the identified owners of major risks during the last quarter of 2017, which would enable the Court to operationalize major risks at a strategic level.³⁰

23. The AC discussed what had been identified by the Court as a risk on “Budget constraints adversely affect the Court’s ability to carry out its investigative, prosecutorial and judicial mandates”.³¹ The AC was of the view that this factor constituted a constraint rather than a risk, bearing in mind that the element of uncertainty, which defines the risk,³² is not present.

Findings and recommendations

24. **The AC was looking forward to the operability of the RMC and the outcomes of its activities and requested a progress update on the work performed, as well as on the appointment of a Court-wide risk coordinator at its seventh session.**

25. **The AC requested that the Court provide a status report on the planned trainings to be organized for the owners of major risks in the last quarter of 2017 at its seventh session. Furthermore, the AC recommended that the Court and the TFV with the assistance of the OIA explore possibilities for organizing additional training workshops on risk management and requested an update thereon at its seventh session.**

26. **The AC requested that the Court include in its risk register a concise description of risk mitigating measures that it has put in place in order to address the risks identified.**

27. **The AC invited the Court to review its risk register with a view to reformulating the risk “Budget constraints adversely affect the Court’s ability to carry out its investigative, prosecutorial or judicial mandates” as well as to better capturing other financial risks, such as the failure or late payment of contributions. Furthermore, the AC recommended that the Court assess whether the referral of a situation by the United Nations Security Council without appropriate funding, should be included in the risk register and report on this at its eighth session as part of the risk profile discussion.**

²⁶ AC/5/4, annex 1.

²⁷ Information Circular on the Composition of the Risk Management Committee (ICC/INF/2017/005), dated 30 August 2017.

²⁸ *Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, Fifteenth Session, The Hague, 16-24 November 2016* (ICC-ASP/15/20), vol. II, part B.2, annex VII, para. 21.

²⁹ AC/6/6, para. 10.

³⁰ AC/5/4, para. 7.

³¹ AC/5/4/ annex 1.

³² Administrative Instruction on Risk Management (ICC/AI/2017/003), para. 2.2.

3. Maintenance of an appropriate integrated risk management process

28. In accordance with its Charter,³³ the AC considered the annual report of the OIA entitled “Report on risk management by the International Criminal Court”³⁴ dated 30 June 2017. Therein, the OIA stressed the areas where the Court has recently made progress, including in relation to establishing a strategic framework through the promulgation of the Administrative Instruction on risk management in March 2017, which remains to be implemented at an operational level. This exercise is expected to take place in the second half of 2017 starting with some pilot projects.³⁵

29. The AC noted that the OIA considered that certain aspects, which following the applicable standards should be part of the risk management framework, have been implemented by the Court. However, at the same time the OIA also identified some fields, which have not yet been implemented by the Court and where additional efforts are needed, including:

- (a) A statement by the organisation on its risk appetite broken down into risk tolerance at each operational level;
- (b) Financial and human resources allocated to the project;
- (c) Structured and consistent communication;
- (d) Analysis of the internal and external environment;
- (e) Guidance and regular examination of the risk management framework;
- (f) Integration of risk management in strategy and operational processes; and
- (g) Appropriate management of high risk by senior management.³⁶

Findings and recommendations

30. **As a starting point, the AC requested that the Court, in close cooperation with the External Auditors and the OIA, formulate the risk appetite of the organization by considering the recommendations rejected by the Court’s management and report thereon at the AC’s ninth session in March 2019, while keeping in mind the remaining areas requiring improvement for an appropriate risk management framework, as identified by the OIA.**

C. Values and ethics

31. At its fourth session, the AC focused, *inter alia*, on the values and ethics of the Court.

32. The Head of the IOM delivered a presentation on the Court’s values and ethics and explained the derivation of these values from sources such as the Rome Statute. Furthermore, the UN Common System and the UN International Civil Service Commission have set standards of conduct for international civil servants, which the Court has in part integrated into its own legal framework. The presentation also underlined organ-specific core values and ethics as well as various regulatory instruments promulgated by the Registrar, such as Rules and Regulations, Administrative Instructions and Information Circulars etc.

33. On the implementation of these core values and ethics, it was stressed that the Court tries to build the core competencies in its recruitment procedures, and is introducing them through its on-boarding sessions for new staff members, as well as through the future development of specific ethics and values training sessions. Such formalised sessions have already been introduced by the Office of the Prosecutor (“the OTP”).

34. The Head of IOM underlined the preventive, as well as the investigatory aspect of the work of the IOM. He expressed his willingness, in the absence of a formally designated

³³ § 55(d) AC Charter.

³⁴ AC/6/6.

³⁵ AC/6/6, para. 34.

³⁶ AC/6/6, para. 8 and para. 4.

Ethics Office or Ombudsman function, to act, subject to its resource and other constraints, as an independent body that would formally assume a Court-wide Ombudsman or Ethics Office role, if this was considered appropriate and requested by the Assembly.

Findings and recommendations

35. The AC scrutinized the comprehensive framework on Court-wide values and ethical standards applicable across the Court and examined organ-specific texts in place. While acknowledging the considerable efforts invested by various organs of the Court in establishing and promoting organ-specific values and ethics, including through specific training sessions, the AC stressed that such efforts should be aimed at complementing the Court-wide values and ethics in place.

36. In line with the “One-Court principle”, the AC emphasized the need to unite all staff working for the Court around the same values, while acknowledging at the same time the reasonability of having organ-specific texts to describe the professional conduct expected from staff members in the exercise of specific activities. **Therefore, the AC requested that the Court, by using in-house capacity, for example the IOM, submit a revised values and ethics framework for the consideration of the AC, based on the Court’s values and general code of conduct applicable for all staff members³⁷ and set out the professional conduct expected from each staff member in the performance of activities in advance of its eight session in 2018. The AC further invited the organs of the Court, and their services, wherever appropriate, to draft specific code of conduct for specific activities,³⁸ which would articulate with and make reference to the Court’s values and code of conduct. In this regard, the AC requested that the Court ensure homogeneity and the consistent application of rules relating to values and ethics, in particular by avoiding incoherence or conflict between the Court-wide framework and organ-specific approaches.³⁹**

D. Internal financial control framework

37. Internal control is the process by which management structures an organization to provide assurance that an entity operates effectively and efficiently, has a reliable financial reporting system and complies with applicable laws and regulations.

38. At the fourth session, the AC, in the presence of the representative of the External Auditors, assessed the adequacy of the financial internal control framework that is in place at the Court, specifically in relation to the financial statements of the Court. The External Auditor confirmed his overall view that the internal financial control in place is working effectively, as outlined in the unqualified opinion issued on the financial statements of the Court and the Trust Fund for Victims. However, he mentioned that there was some room for improvements in internal control effectiveness, as outlined in the recommendations issued in his last audit reports. The External Auditor mentioned that the system used; i.e. SAP (Systems, Applications & Products), has effective control embedded in the processes.⁴⁰

39. At the fourth session of the AC, the External Auditors stressed the need for capacity building in the production of the financial statements by emphasizing that only very few staff members in the Finance Section of the Court are acquainted with the production of the financial statements based on IPSAS. Thus, according to the External Auditors, there is a risk of having adverse impacts on the quality of the financial statements and potentially the risk of having a qualified opinion, should one or more staff members involved in the production of the financial statements decide to leave the Court or be unexpectedly unavailable.⁴¹

40. At the fourth session, the External Auditors emphasized the need for training in relation to the internal financial control and highlighted, in particular, the necessity to make such training available to field officers.⁴²

³⁷ Cf. Administrative Instruction, ICC/AI/2011 of 4 April 2011.

³⁸ For example, the AC was provided with the Code of Conduct for Investigators.

³⁹ AC/4/11.

⁴⁰ AC/4/10, para. 38.

⁴¹ *Ibid.*, para. 35.

⁴² *Ibid.*, para. 36.

E. Oversight of internal audit matters

1. External quality assessment of the Office of Internal Audit

41. According to the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors, each internal audit service requires an external quality assessment every five years by an independent reviewer.

42. At its fourth session in March 2017, the AC recommended to the OIA to conduct a full external assessment, where a qualified company, auditor or a team from another organization performs the quality assessment, following the recommended methodology.

43. In advance of its sixth session, the AC requested the Director of the Office of Internal Audit to conduct a procurement process with a view to obtaining various bids and identifying an adequate external assessor.

44. During its sixth session, the AC was informed by the Director of the Office of Internal Audit about the status of the procurement process and the estimated budget for an external quality assessment.

Findings and recommendations

45. At its sixth session, the AC took note that the procurement process has been launched, and all of the bids will be received by the end of September 2017. The AC resolved to include the external quality assessment of the OIA as an agenda item at its seventh session in order to finalize the selection of the assessor.

46. The AC resolved at its sixth session that in the interest of transparency and independence the process of selecting the assessor should be conducted by the AC with a view to identifying the assessor at its seventh session. To this end, the AC recommended that the Executive Secretary to the Audit Committee be tasked with the analysis of bids and preparation of the assessment matrix and further requested the Procurement Unit to provide the Executive Secretary with all relevant information to perform this task.

47. As to the way forward, it is envisaged that the AC would receive the results of the independent assessment of the OIA with the aim of considering and discussing the outcome of the quality assessment with the external assessor and the OIA at its eighth session.

2. Amendments to the Charter of the Office of Internal Audit

48. At its fourth session, the AC considered the Draft Charter of the Office of Internal Audit, which incorporated recent changes related to professional standards for internal auditors. The AC took note of the changes proposed and recommended the OIA to resubmit its draft Charter to the AC at its fifth session by taking into consideration the amendments discussed during the session and to provide the AC with the new Auditing Standards issued by the Institute of Internal Auditors in this regard.⁴³

49. During its sixth session, the AC considered again the proposed amendments to the OIA Charter and made several recommendations, such as with respect to the access of information to the OIA.

Findings and recommendations

50. The AC approved the revised version of the OIA Charter submitted to its attention by the OIA.

⁴³ *Ibid.*, para. 86.

3. Audit plan of the OIA for 2017

51. At its third session, the AC considered the OIA 2017 Internal Audit Plan, which in addition to an advisory service⁴⁴ foresees for the following eight audits in 2017:

- (a) Temporary personnel of the Language Services Section;
- (b) Victims and Witnesses Section;
- (c) Travel management;
- (d) Management of the contracts of consultants, sub-contractors, as well as short-term appointments;
- (e) IT Projects management;
- (f) Outsourced IT Environments;
- (g) Incidents response; and
- (h) Risk assessment facilitation / OTP Services Section.⁴⁵

52. **At its third session in November 2016, the AC had approved the OIA 2017 Internal Audit Plan⁴⁶ with the amendment that the annual audit plan should not be regarded as a rigid plan and after suggesting an additional audit on the modifications made to the physical inventory list in light of the Court's recent move to the permanent premises, which involved the purchase of a large number of new asset items, the transferal of certain items from the interim premises, as well as the discontinuation of use of certain other asset items.⁴⁷**

53. At its fourth session in March 2017, the AC took note of the revised OIA 2017 Internal Audit Plan,⁴⁸ which reflected the comments made by the AC at its third session. The AC further observed that, as requested, the revised OIA 2017 Internal Audit Plan had been changed to include the audit of the quality and integrity of the physical inventory of registered assets amounting to 70 days in the second semester of 2017.⁴⁹ In order to avoid that the OIA embark on a full scale audit of registered inventory, the AC decided at its fourth session to limit the scope of the additional audit as follows: "Audit of the modifications to the registry of physical assets related to the move to the new permanent premises and the integrity of these assets".⁵⁰

54. At its fourth session, the AC received a "Report on the activities of the Office of Internal Audit⁵¹" and was briefed by the Director of the Office of Internal Audit on the status of work performed so far in 2017.⁵² The AC took note of the OIA's reassurance that the AC would be informed of any situation that would require changing the Office's work plan.

4. OIA 2017-2019 IT Audit Plan

55. At its third session, the AC considered the OIA 2017-2019 IT Audit Plan, according to which the OIA is planning to undertake a total of 12 audits amounting to 180 working days.

56. In 2017, the following IT audits will be carried out:

- (a) Systems Development and Project Management;
- (b) Outsourced IT Environments;
- (c) Incidents Response; and
- (d) Ad hoc requests from management and sections.

⁴⁴ This advisory service covers a risk assessment facilitation /OTP Services Section.

⁴⁵ AC/3/5, para. 14.

⁴⁶ AC/3/2.

⁴⁷ AC/3/5, para. 15.

⁴⁸ AC/3/2/Rev.1.

⁴⁹ *Ibid.*, page 3 and 13.

⁵⁰ AC/4/10, para. 52.

⁵¹ AC/4/11.

⁵² AC/4/10, para. 49.

57. In 2018, the following IT audits will be carried out:
- (a) IT Risk Management;
 - (b) Logical access controls;
 - (c) Physical and Environmental Protection; and
 - (d) Information Security – Awareness and Training.
58. In 2019, the following IT audits will be carried out:
- (a) Change management;
 - (b) Disaster Recovery;
 - (c) Social Media Protection; and
 - (d) Ad hoc requests from management and sections.⁵³

Findings and recommendations

59. **At its third session, the AC approved the OIA 2017-2019 IT Audit Plan⁵⁴ with the amendment that the audit plan should not be considered as a rigid plan, as the work plan must be able to adapt to changing risk situations over the considered time period.⁵⁵**

60. At its fourth session, the AC took note of the revised OIA 2017-2019 IT Audit Plan,⁵⁶ which was submitted to its attention on 19 December 2016 and reflected the comments made by the AC at its third session. The AC took note of the OIA's reassurance that the AC would be informed of any situation that would require changing the office's work plan.

5. Audit reports of the Office of Internal Audit and progress on the 2016 and 2017 audit plans

61. At its fourth session in March 2017, the AC considered the following audit reports submitted to its attention by the OIA: the Audit of the Field Security,⁵⁷ the Audit on Crisis Management⁵⁸ and the Audit on IT Governance.⁵⁹ The AC considered the risks identified in the audit report on field security and discussed with the OIA and the representatives of the Court in particular the issue of reporting lines between the field and the Headquarters.⁶⁰ At its fourth session, the AC further took note of the OIA's conclusion that the Court's crisis management framework is weak and is not effective, and that detailed procedures are absent. The AC further noted that the Court is in the process of developing a Court-wide Crisis Management Framework.⁶¹

62. At its fourth session, the AC further took note of the OIA's recommendations in relation to the IT Governance, of which seven are rated as high risk, twelve are rated as medium risk and one is rated as low risk. It further noted that six recommendations had not been accepted and asked for assurance that rejections of these risks mitigation measures had been decided at the appropriate level of the Court's management.⁶² At its fourth session, the AC also welcomed the inclusion of examples of best practices in the audit reports.⁶³

63. At its sixth session, the AC had before it the "Final Report of the Audit on the Systems Development and Project Management⁶⁴", the "Final Audit Report on the Audit of

⁵³ AC/3/3. paras. 16-19.

⁵⁴ *Ibid.*

⁵⁵ AC/3/5, para. 20.

⁵⁶ AC/3/3/Rev.1.

⁵⁷ AC/4/4.

⁵⁸ AC/4/5.

⁵⁹ AC/4/6.

⁶⁰ AC/4/10, para. 44.

⁶¹ *Ibid.*, para. 45.

⁶² *Ibid.*, para. 46.

⁶³ *Ibid.*, para. 47.

⁶⁴ AC/5/2.

the Victims and Witnesses Section⁶⁵” and the “Final Audit Report on the Audit on IT Outsourced Environments⁶⁶”.

64. The AC observed that most audit reports displayed great clarity in the formulation of recommendations, specifically the Final Audit Report on the Audit on IT Outsourced Environments, while in other audit reports there was room for improvement, in particular as regards the formulation of recommendations in a way to facilitate the assignment of responsibilities and follow-up.

65. At its fourth session, the AC recommended the Director of the Office of Internal Audit to submit in the future quarterly reports on the status of the approved internal audit plan showing the audit assignments that have been completed, those in process, and those not executed by specifying the reasons for not conducting them.⁶⁷ In this regard, the AC considered the “Implementation Status of the 2017 Audit Plan (30 June 2017)⁶⁸” at its sixth session.

Findings and recommendations

66. At its sixth session, the AC took note of the quality of the audit reports presented and the relevance of the recommendations formulated in terms of risks addressed. **The AC recommended that the formulation of audit recommendations should follow and reflect the S.M.A.R.T. approach, i.e., specific, measurable, assignable, realistic and time-related.**

67. **At its sixth session, the AC was looking forward to discussing the outcomes of the future IT audits at its forthcoming sessions and encouraged the Court to reflect the outcome of all IT audits in its five-year IT/IM Strategy for the Court (2017-2021).**

6. Provisional audit plan of the Office of Internal Audit for 2018

68. At its fourth session in March 2017, the AC recommended the OIA to submit the OIA Audit Plan for 2018 in advance of the AC’s fifth session for its consideration.⁶⁹

69. The AC considered the “OIA 2018 Internal Audit Plan⁷⁰”, as requested at its fourth session.⁷¹ It noted that in 2018 the OIA is expecting to conduct the following eight audits:

- (a) Classification and dissemination of information;
- (b) Travel management;
- (c) Field Offices operations: administrative and financial controls;
- (d) Training program of investigators: Investigation Division;
- (e) Information Security – Awareness and Training;
- (f) Logical access controls;
- (g) Physical and Environmental Protection; and
- (h) IT Risk management.⁷²

Findings and recommendations

70. **The AC took note of the risk-based approach in identifying the audits, and approved the Provisional Audit Plan of the OIA for 2018, as submitted to its attention by the OIA.**

⁶⁵ AC/6/8.

⁶⁶ AC/6/9.

⁶⁷ AC/4/10, para. 68.

⁶⁸ AC/6/3.

⁶⁹ AC/4/10, para. 69.

⁷⁰ AC/6/4.

⁷¹ AC/4/10, para. 69.

⁷² AC/6/4, 4.

F. Oversight of external audit matters

71. The Charter of the AC⁷³ sets out the comprehensive oversight role of the AC in relation to external audit matters. The AC is tasked to meet with external assurance providers, such as the External Auditors, during the planning of the audit, the presentation of the audited financial statements, and the discussion of the letter to management on recommendations⁷⁴ and, further, to examine and monitor the independence of the External Auditors and of their recommendations, as well as of any other questions raised by him or by any other external assurance provider.⁷⁵

1. Audit Plan of the External Auditors for 2017

72. At its fourth session in March 2017, the AC took note of the External Auditors' audit plan for 2017, which includes three audits:

- (a) audit of the financial statements of the Court;
- (b) audit of the financial statement of the Trust Fund for Victims; and
- (c) performance audit of the External Operations Division.

73. At its fourth session in March 2017, the representative of the External Auditor made a comprehensive presentation to the AC on the audit assignments conducted in 2016, namely the auditing of the financial statements of the Court and of the Trust Fund for Victims, in addition to the audit report on the ReVision project, as requested by the Assembly. The AC appreciated the work performed by the External Auditors.

2. Provisional audit plan of the External Auditors for 2018

74. At the AC's fifth session, the representative of the External Auditors discussed with the AC the subjects of the audit plan for 2018. The representative of the External Auditors presented the focus areas of the audit of the financial statements of the Court for next year, which included ASHI liabilities.

75. The AC provided input and discussed with the representative of the External Auditors possible subjects for the External Auditors' performance audit to be carried out in 2018.

Findings and recommendations

76. The AC looked forward to obtaining the finalized audit plan for 2018, after internal discussion within the Cour des Comptes, and supported the plans of the External Auditors to focus in its performance audit on high-risk areas, such as human resources and/or budget management.

G. Financial statements and public accountability reporting

1. Financial statements of the Court

77. In accordance with its mandate, the AC considered at its fifth session the "Financial Statements of the International Criminal Court for the year ended 31 December 2016".⁷⁶

78. The AC took note of the clean opinion that was given by the External Auditors to the Court for the financial year ended 31 December 2016. Based on their audit, the External Auditors concluded that the financial statements gave a fair view of the financial position of the Court as at 31 December 2016, as well as the financial performance, the changes in net assets, the cash flow and the comparison of budget and actual amounts for the 12 month

⁷³ Part M.2 AC Charter.

⁷⁴ § 58 AC Charter.

⁷⁵ § 59 AC Charter.

⁷⁶ ICC-ASP/16/12.

period ending 31 December 2016 in conformity with the International Public Sector Accounting Standards (IPSAS).

79. The External Auditors recommended that:

(a) the Court, in order to strengthen the internal control dedicated to the administration of salaries and benefits, incorporate the risk associated (missing supporting documents, non-compliance with the staff rules, creation of fictitious staff, discrepancy between staff paid and real staff, parameter setting error, miscalculation...), the control to be performed in relation to the identified risk and the control owner, into each step of the current monthly payroll calculation procedure.⁷⁷

(b) the Human Resources Section formalise all the verifications and controls carried out during the preparation of the monthly payroll and retain them for documentation purposes.⁷⁸

(c) for easier monitoring of *ex gratia* payments, to create a specific general ledger account in the trial balance and respectively classifying the related expenses.⁷⁹

Findings and recommendations

Establishment of a fund for capital replacements

80. **The AC noted that a fund for capital replacements, as originally foreseen by Resolution ICC-ASP/14/Res. 5, had not yet been established and recommended that the Assembly remain seized of this matter.**

General Temporary Assistance

81. **The AC noted with surprise when analyzing the External Auditors report that, contrary to past assurances by the Court, conversions of GTA contracts to established posts led to an increase in costs related to entitlements and requested that the Court provide further explanation at its seventh session.**⁸⁰

The International Labour Organisation Administrative Tribunal

82. The AC was informed that a total of €2.6 million in contingent liabilities was foreseen for a total of 15 cases pending before the International Labour Organisation Administrative Tribunal (ILO-AT). The AC noted that out of the €2.6 million, €362 thousand was highlighted in a note 30 to the financial statement as contingent liabilities for potential claims of two former judges. During its session the AC obtained assurances from the representative of the External Auditors and the Court that liabilities in the amount of €1.8 million resulting from the judgement of the ILO-AT had been recorded in the financial year 2016, of which €1.5 million would be charged to the 2016 budget, while the remaining €177 thousand is expected to be absorbed within the 2017 budget. The AC requested and obtained assurance from the Court that no other litigations are pending in relation to judges pensions before the ILO-AT.

83. **The AC recommended that the Court should avail itself of other alternatives, such as mediation and other forms of settlements to avoid disputes ending-up as litigation before the ILO-AT in the future.**

Internal control on payroll

84. **Bearing in mind that salaries and benefits constitute a significant part of the resources (more than 70 per cent of its revenues) available to the Court, the AC stressed the importance of having a strong and effective internal control in place for the monthly payrolls. In this regard, the AC requested an update from the Court at its eighth session on the measures taken by the Court to strengthen the internal control for the payroll system.**

⁷⁷ *Ibid.*, para. 37.

⁷⁸ *Ibid.*, para. 39.

⁷⁹ *Ibid.*, para. 52.

⁸⁰ *Ibid.*, para. 32.

Financial statements of the Court

85. The AC observed that there are differences between the financial statements⁸¹ prepared under IPSAS 24 and the “Report on activities and programme performance of the International Criminal Court for the 2016⁸²”, when comparing the appropriations approved and the actual expenditures. Despite the different formats and submission timelines of the above-mentioned documents, information about appropriations approved and actual total expenditure shall be consistent. **Therefore, the AC recommended that in the future a table with information on the approved budget against total expenditure be included in the financial statements of the Court with a view to ensuring consistency of the same information presented in different documents, taking into account the timeline of issuance.**

86. **The AC endorsed the three recommendations of the External Auditors and recommended that the Assembly approve the Financial Statements of the Court for the year ending 31 December 2016.**

2. Financial statements of the Trust Fund for Victims

87. In accordance with its mandate, the AC considered the “Financial Statements of the Trust Fund for Victims for the year ended 31 December 2016⁸³” at its fifth session.

88. The AC examined the clean opinion that was given to the TFV by the External Auditors for the financial year ended 31 December 2016. Based on their audit, the External Auditors concluded that the financial statements give a fair view of the financial position of the TFV as at 31 December 2016, as well as the financial performance, the changes in net assets, the cash flow and the comparison of budget and actual amounts for the 12 month period ending 31 December 2016 in conformity with IPSAS.

89. The External Auditors made two recommendations to the Secretariat of the TFV, namely:

(a) to add an extra note to the financial statements giving a fair view of each project’s status, detailing the following information:

- (i) the annual budget allocated to each project;
- (ii) the advances paid, including those justified and those yet to be justified;
- (iii) the actual expenditure over the period; and
- (iv) with a view to reconciling actual amounts paid out during the year with those included in the financial statements;⁸⁴ and

(b) to systematically require its local partners to provide audit reports, and to conduct methodical formalised monitoring of recommendations set out in these reports, in order to continually improve the quality of action taken by the implementing partners.⁸⁵

Findings and recommendations

90. **The AC endorsed the two recommendations of the External Auditors and recommended that the Court implement them entirely. Therefore, the AC recommended that the Assembly approve the Financial Statements of the TFV for the year ending 31 December 2016.**

3. Performance audit report

91. Following best practices of international organizations, the Assembly decided at its fourteenth session in 2015 to expand the scope of the External Auditors’ mandate by including performance audits.⁸⁶

⁸¹ ICC-ASP/16/12, para. 10, Statement V.

⁸² ICC-ASP/16/2.

⁸³ ICC-ASP/16/13.

⁸⁴ *Ibid.*, para. 22.

⁸⁵ *Ibid.*, para. 29.

92. The “Final Audit Report on the Implementation of a Division of External Operations”⁸⁷ was submitted for the attention of the AC. The AC noted that the audit report includes a positive assessment of the two key points related to the establishment of the DEO, namely the clarification and consolidation of reporting lines and the strengthening of the position and authority of the heads of the field offices.⁸⁸ In addition, the audit report includes six recommendations made to the Registry with a view to assisting the DEO in achieving its priority objectives:

(a) when the effects of the ReVision project are stabilized, further reflection should be undertaken in order to deepen the synergies between the various organs of the Court in relation to external operations and relations, while at the same time ensuring that basic legal rules are respected, which would, presuppose a more pragmatic and rational, and therefore less dogmatic, approach to the principles of neutrality, independence and confidentiality, approach which currently seems to prevail, even if synergies between different bodies already happened;

(b) to deepen the reflection on the role of the central Coordinator of field security and to ensure that he gets the means to fulfil his mission, despite a complex, and uneasy to define, positioning between DEO, Division of Management Services and heads of field offices. On a more ad hoc basis, re-evaluate the subject and format of the Weekly Security Reports required from field offices;

(c) if the suggested interchangeability or even merger of the Outreach and VPR field teams is a complete success, and it will be confirmed at Headquarters level, the External auditor recommends that the current official organisational structure should be reviewed by organizing, with precise arrangements defined jointly by DEO and DJS, a functional reporting or communication line between Heads of field offices on the one hand and the VPR section on the other hand, which is currently non-existent and its practical content should be clearly defined;

(d) to formalise and rationalise the coordination procedures initially set up being “improvised” by the new Heads of offices (various levels may be envisaged: Standard Operational Procedure, Services Level Agreements, Book of Best Practices...). They should be defined in the framework of bilateral agreements between the Heads of field offices and the other VWS, OTP and TFV, TFV and field offices, in order to institutionalise the access of Heads of field offices to all information in a timely manner regarding the mobilisation of local resources without breaching confidentiality or transgressing the principles of neutrality of the Registry or of independence of the Office of the Prosecutor and of the Trust Fund for Victims;

(e) to adopt an interim rule applicable in absence of the P-5 Head of a field office; and

(f) when, by the end of the first half of 2017, the Office of the Registry sets up procedures for the adjustment of staff, and opening/closing of offices, a strategic field workforce planning be implemented, defining clearly the responsibilities, not only of the Registry, but also of all the organs of the ICC resorting to field office services, in particular OTP and TFV.

Findings and recommendations

93. **Despite some positive outcomes of the implementation of the ReVision project, the AC was of the opinion that only the reporting lines between the field and headquarters were clarified, while further work on the clarification of roles and responsibilities was needed and constituted work in progress. In this context, the AC requested a status update on the implementation of the recommendations made by the External Auditors at the AC’s ninth session in March 2019. Furthermore, the AC was of the view that the preparation of the organizational manual would equally constitute an opportunity for the Court to further clarify the respective functions, reporting lines and interplays between the actors involved in order to ensure efficient and effective operations.**

⁸⁶ ICC-ASP/14/Res.1, section K, para. 2.

⁸⁷ AC/5/7.

⁸⁸ *Ibid.*, para. 118.

H. Follow-up on the implementation of previous recommendations

1. Mechanism for the implementation of recommendations

94. At previous sessions, the AC had explored different ways to ensure the timely implementation of recommendations. At its second session, the AC had recommended that the implementation of recommendations process should start with a clear acceptance or rejection of recommendations and the identification of an owner with a specific timeline for the implementation of each recommendation, to be included in the final audit report.

95. In its Annual Report for 2016, the AC had urged the Court to further expand the efforts for a reduction of the backlog of recommendations, in close consultation with the OIA, and to put an effective mechanism for the implementation of recommendations in place.⁸⁹

96. As laid down in its Charter,⁹⁰ the AC is mandated to oversee the Court's management practices in key governance areas, including in relation to action plans of management. The Court is expected to respond in written action plans to significant comments and recommendations contained in audit reports. The AC is tasked to review regularly reports on the progress of implementing approved management action plans and audit recommendations resulting from completed audits.⁹¹

Findings and recommendations

97. At its fourth session the elaboration of an SOP on Participation in Audits and Follow-up of Audit Recommendations by the Office of the Director of the Division of Management Services ("the DMS"), as described in the Report on the mechanisms for the implementation of audit recommendations.⁹² **The AC further encouraged the consolidation of the efforts aimed at familiarizing the Court's management with this SOP and requested the Court to provide training on the monitoring of implementation and follow-up of audit recommendations to all section chiefs and to provide an update thereon at the AC's seventh session.**⁹³

2. Follow-up on the recommendations of the OIA

98. In its Annual Report in 2016, the AC was looking forward to receiving information by the OIA about the status of the implementation of recommendations for the time period 2012-2014 at its fourth session.⁹⁴

99. At its fourth session in March 2017, the OIA submitted the Annual Report of the Office of Internal Audit: Implementation of audit recommendations (Situation as at 23/02/2017),⁹⁵ the OIA Recommendations with status in progress as at 23 February 2017⁹⁶ and the OIA Recommendations for which the status was changed from in progress to 'implemented', 'closed', 'risk accepted' or 'not accepted'⁹⁷ to the AC.

Findings and recommendations

100. At its fourth session, the Director of the Office of Internal Audit informed the AC that there has been progress in implementing the outstanding recommendations. However, the overall rate of implementation is around 50 per cent, i.e. about 100 recommendations are still not implemented.

101. With a view to reducing the considerable backlog of unimplemented recommendations and with the aim to closing recommendations that are no longer

⁸⁹ *Official Records ... Fifteenth Session ... 2016* (ICC-ASP/15/20), vol. II, part B.2, annex VII, para. 36.

⁹⁰ § 5(g) AC Charter.

⁹¹ § 61 AC Charter.

⁹² AC/4/9.

⁹³ AC/4/10, para. 60.

⁹⁴ *Official Records... Fifteenth Session... 2016* (ICC-ASP/15/20), vol. II, part B.2, annex VII, para. 34.

⁹⁵ AC/4/13.

⁹⁶ AC/4/15.

⁹⁷ AC/4/14.

relevant, have become outdated or for which the context may have changed, the AC recommended the Court at its fourth session in March 2017, to review, in consultation with the OIA, in advance of the AC's seventh session, all recommendations that have remained unimplemented to date and to establish for accepted recommendations an action plan with a deadline for implementation, as well as to provide a justification for those recommendations that the Court is not willing to accept. Bearing in mind that numerous pending recommendations were linked to the same few audits, the AC was confident that an efficient review of pending recommendations could be made.

102. At its fourth session, the AC considered the report of the OIA: Audit on IT Governance – Planning & Organisation.⁹⁸ The AC enquired about whether the recommendations raised by the OIA have been all accepted by the Registry's Management, and in case of rejecting any recommendation whether Management has accepted the risk for non-implementation. The Registry informed the AC that the SOP issued by the Court in February 2017 aimed to formalize the responsibilities of various managers in the process of accepting and implementing the recommendations raised by the auditors. According to the SOP the chief of section under audit seeks endorsement by his/her director and informs the Director of DMS on any rejected recommendation, and then the Director of DMS informs the Registrar, who then decides on taking the risk in case a recommendation is rejected.

103. At its fourth session, the AC recommended that the OIA add a column to the register of recommendations stating who the owner of a recommendation is and whether the owner has accepted or rejected the recommendation. In addition, the AC recommended that a deadline should be communicated to the auditee on the response to recommendations and when issuing the final audit report, in order to obtain a clear response (endorsement or rejection) within a reasonable time frame of maximum two weeks after issuance of the report.

104. At its fourth session, the AC received and considered the report: OIA Recommendations with status in progress at 23 February 2017.⁹⁹ The AC focused on the recommendations related to the group health insurance plan for the Court, their status of progress, the development of a risk-based strategic approach to the administration of the group health insurance plan, as well as a comparative review of the health insurance benefits and premiums to other United Nation's organizations and examination of different models. The AC noticed that since 2013, no concrete progress has been made on this matter and was informed that the procurement process is ongoing. Therefore, the AC recommended that the Court provide an update on the status of procurement for the health insurance plan at its sixth session.¹⁰⁰

105. At its sixth session, the AC took note of a report entitled "Report on the Procurement Process for the Group Health and Service-Incurred Death and Disability Insurance Plans of the Court¹⁰¹". In accordance with Staff Rule 106.2 concerning Medical Insurance, the Court has, since October 2002, provided staff members with a group health insurance plan subsidised at a rate of 50 per cent. The Court has also secured insurance to cover medical and disability benefits in case of death, injury or illness in the performance of official duties on behalf of the Court. Both plans have been provided by the insurance provider (*Cigna*), in a single policy, which has been tacitly renewed over the years, with coverage levels and premiums having been regularly negotiated. Since the adoption of Staff Rule 106.2, a number of negotiated and endorsed health plans have been extended to the staff of the Court.

106. The Court put the insurance plans out to tender with the objective to improve the current insurance coverage. The AC noted that the tendering process is expected to be completed by the end of September 2017, following the approval by the Procurement Review Committee.

⁹⁸ AC/4/6.

⁹⁹ AC/4/15.

¹⁰⁰ AC/4/10, paras. 70-71.

¹⁰¹ AC/6/7.

Findings and recommendations

107. **The AC requested the Court to provide an update on the outcome of the procurement process for the health insurance plan at its seventh session in March 2018 and expected that, following the conclusion of the process, the unimplemented recommendations in relation to the health insurance plan would be effectively addressed.**

3. Follow-up on the recommendations of the External Auditor

108. At its fourth session, the External Auditor submitted upon request of the AC a report entitled “External Auditor – Follow-up on recommendations of previous reports¹⁰²”, which contains a list of all external audit recommendations that have remained unimplemented.

Findings and recommendations

109. The AC noted with appreciation that the External Auditors is in a continuous dialogue and cooperation with the OIA as regards the assessment of the effectiveness of internal control and planning for performance audits.

110. **At its fourth session, the AC requested the External Auditors to be informed in a timely manner on any matter of relevance that could potentially lead to the issuance of a qualified opinion before the issuance of the audit reports on the financial statements of the Court and the Trust Fund for Victims.**¹⁰³

111. **At its fourth session, the AC further recommended that the External Auditors also consult with the IOM as regards its appreciation of the internal control environment and the risks linked to fraud or other breaches of the code of conduct.**¹⁰⁴

4. Follow-up on the recommendations of the Audit Committee

112. At the fourth AC session in March 2017, the Secretary of the Audit Committee submitted a report entitled “Follow-up on the recommendations of the Audit Committee¹⁰⁵”, which represents a register of all recommendations that have been issued so far by the AC with an indication of the recommendation holder, the deadline for implementation and the implementation status for each recommendation.

113. At the fifth session, the Secretary to the Audit Committee submitted a follow-up report¹⁰⁶ on the implementation of AC recommendations with an update recommendation log. According to the report, out of the 40 recommendations made so far by the AC, 21 recommendations (or 53 per cent) have been implemented, whereas four recommendations (or 10 per cent) have not been implemented. The implementation of the remaining recommendations was pending at the time of the drafting of the report, as the deadline for their implementation had not yet expired.¹⁰⁷

Findings and recommendations

114. At its fourth session, the AC took note of the report on the follow-up on the recommendations of the AC with appreciation indicating that such document would be used as a reference material for all recommendations issued by the AC and would facilitate following-up on their implementation.

115. **At its fourth session, the AC recommended the Secretary to the Audit Committee to add a column in the register of recommendations of the AC to indicate whether the Court’s management has accepted or rejected the recommendation.**¹⁰⁸

¹⁰² AC/4/8.

¹⁰³ AC/4/10, para. 79.

¹⁰⁴ *Ibid.*, para. 80.

¹⁰⁵ AC/4/12.

¹⁰⁶ AC/5/6.

¹⁰⁷ *Ibid.*, para. 2.

¹⁰⁸ AC/4/10, para. 83.

116. At its fifth session, the AC noted that the column on the acceptance/rejection of recommendations, which had been added, could contribute to providing greater clarity on the risk appetite of the Court to be formulated.

I. Internal governance, working methods of the Committee and other internal matters

1. Amendments to the Charter of the Audit Committee

117. At its twenty-eight session in May 2017, the CBF recognized the added value of active interactions with the AC, as well as the necessity of keeping the AC Charter as a living document reflecting the actual needs of the AC. In this context, the CBF proposed the following amendments to paragraphs 10 and 40 of the AC Charter:

(a) Composition of the AC: Paragraph 10 of the AC Charter should read: “The Audit Committee shall consist of three to five external members from States Parties to the Rome Statute. Members of the AC shall be independent of the Court and its organs, whereby two out of the five members shall be active members of the Committee on Budget and Finance.”

(b) Number of meetings: Paragraph 40 of the AC Charter should reduce the minimum number of meetings from three to two, and read as follows: “The Audit Committee shall meet at least two times annually, or more frequently, as the Audit Committee deems necessary.”¹⁰⁹

118. The CBF invited the AC to consider these proposals in order to enable the CBF to submit these amendments to the AC Charter to the Assembly for approval at its sixteenth session.

Findings and recommendations

119. **At its sixth session, the AC agreed on the amendment of paragraphs 10 and 40 of the AC Charter proposed by the CBF. The Committee further invited the CBF to complement these amendments to regulate the cases, where the conditions in paragraph 10 of its amended version are no longer met during the mandate of an Audit Committee member.**

2. Working methods of the Audit Committee

120. At its sixth session, the Committee discussed its working methods and explored possibilities for further increasing its efficiency and effectiveness.

3. Formal orientation and training

121. As foreseen in the AC Charter,¹¹⁰ the AC members shall receive formal orientation on the purpose and mandate of the AC and the Court’s objectives. At its second session, the AC requested the Secretary to the Audit Committee to identify training possibilities on the Court’s operation and structure. At its fourth session, the AC welcomed the session that was organized in the presence of Court representatives on the values and ethics of the Court, as well as on organ-specific approaches in relation to values and ethics. The AC expressed its appreciation to the Head of the IOM, for conducting the session and to the representatives of the Court for their contributions.

III. Other matters

A. Documentation

122. The AC regretted having received some documents only shortly before the beginning of the session. **In light of the need for careful preparation of the session and**

¹⁰⁹ ICC-ASP/16/5, paras. 136-137.

¹¹⁰ § 39 AC Charter.

informed decision-making, the AC recommended that, in principle, all documentation shall be submitted no later than six weeks before the beginning of the session, in accordance with the AC Charter.¹¹¹ The AC further requested that audit reports of the OIA, which follow the schedule determined by the audit plans, be sent to the AC members upon their release.

B. Informal meeting of the Hague Working Group on Budget Management Oversight

123. The AC members participated in an informal budget meeting convened by Ambassador Eduardo Rodríguez Veltzé (Bolivia), focal point for the topic of Budget Management Oversight. The Chairperson of the AC gave an overview to States Parties and the Court on the functions of audit committees in general, as well as the specific mandate of the AC of the Court and its achievements since its re-establishment.

124. The AC wished to thank The Hague Working Group for its interest. The AC will continue to work towards the effective and efficient fulfilment of its comprehensive mandate and stands available to assume additional tasks or focus on specific matters, if so requested by the Assembly.

C. Future sessions of the Audit Committee

125. At its sixth session, the AC determined the work plan and the priorities for 2018. It set up a draft provisional agenda for its seventh session.

126. The AC decided to tentatively hold its seventh session from 22 to 23 March 2018 and its eighth session from 30 July to 1 August 2018 in The Hague, taking into consideration the Court calendar.

¹¹¹ § 34 AC Charter.

Appendix I

Opening of the session, election of officers, adoption of the agenda and participation of observers

A. Opening of the sessions

1. In accordance with its Charter, the AC shall meet at least three times annually, or more frequently as the AC deems necessary. The AC held a total of four sessions in the reporting period: the third session of the AC, which was organized remotely through exchange of e-mails, took place in November 2016; the fourth session of the AC was held from 30-31 March 2017; the fifth session of the AC took place from 4-5 September 2017; and the sixth session was conducted on 6 September 2017.

2. During the reporting period, the AC considered the documentation as listed in annex I of this report.

B. Election of officers

3. At its fourth session, on 30 March 2017, the AC elected Mr. Samir Abu Lughod (Jordan) as Chairperson and Ms. Elena Sopková (Slovakia) as Vice-Chairperson, by consensus, in accordance with its Charter. The AC further appointed Ms. Laure Esteveny (France) as Rapporteur.

4. The Executive Secretary to the Committee on Budget and Finance, Mr. Fakhri Dajani, acted as the Secretary to the Audit Committee and the Secretariat provided the logistical servicing to all sessions.

C. Adoption of the agenda

5. At its third session, the AC adopted the following agenda:

1. Internal audit matters
 - a) OIA 2017 Internal Audit Plan
 - b) OIA 2017-2019 IT Audit Plan
2. External audit matters
3. Proposed agenda items for the fourth session of the AC
4. Other matters.¹

6. At its fourth session, the AC adopted the following agenda:

1. Opening of the session
 - (a) Election of officers
 - (b) Adoption of the agenda and organization of work
 - (c) Participation of observers
2. Values and Ethics
 - (a) Court-wide values and ethics
 - (b) Organ-specific values and ethics
 - (c) Performance management in relation to values and ethics
3. Follow up on previous recommendations
 - (a) Recommendations of the Office of Internal Audit
 - (b) Recommendations of the External Auditor

¹ AC/3/1/Rev.1.

- (c) Recommendations of the Audit Committee
 - 4. Action plans of management
 - 5. Governance structure of the Court
 - (a) The governance structure in three focus areas
 - (b) Terms of reference of inter-organ coordination mechanisms
 - 6. Risk management
 - (a) Update on risk management
 - (b) Internal control framework
 - 7. Other matters
 - (a) Work plan of the AC for 2017.²
- 7. At its fifth session, the AC adopted the following agenda:
 - 1. Opening of the session
 - (a) Adoption of the agenda and organization of work
 - (b) Participation of observers
 - 2. Governance structure of the Court
 - (a) Consideration of the Organizational Manual of the International Criminal Court
 - 3. Risk management
 - (a) Annual review of the Court's corporate risk profile
 - (b) Annual report of the OIA on management's implementation and maintenance of an appropriate integrated risk management process
 - 4. External audit matters
 - (a) Financial Statements of the Court
 - (b) Financial statements of the Trust Fund for Victims
 - (c) Performance audit of the External Auditor
 - (d) External Auditor's 2018 provisional audit plan
 - 5. Other matters
 - (a) HWG on budget: Budget management oversight
 - (b) Follow-up on recommendations of the Audit Committee.³
- 8. At its sixth session, the AC adopted the following agenda:
 - 1. Internal Audit matters:
 - (a) Update on the status of procurement for the health insurance plan
 - (b) Audit reports of the Office of Internal Audit and progress on 2016 and 2017 audit plans
 - (c) Approval of the Charter of the Office of Internal Audit
 - (d) External quality assessment of the Office of Internal Audit
 - (e) Office of Internal Audit 2018 provisional audit plan
 - 2. Internal governance matters:
 - (a) Amendments to the Charter of the Audit Committee
 - 3. Other matters
 - (a) Work plan of the Audit Committee for 2018.⁴

² AC/4/1.

³ AC/5/1/Rev.2.

9. The following members attended the sessions held in the reporting period:
- (a) Mr. Samir Abu Lughod (Jordan);
 - (b) Mr. David Banyanka (Burundi);
 - (c) Mr. Jorge Duhalt (Mexico);
 - (d) Ms. Laure Esteveny (France); and
 - (e) Ms. Elena Sopková (Slovakia).

D. Participation of observers

10. The AC wished to thank all Court representatives, the External Auditor, the Head of the Independent Oversight Mechanism (“the IOM”) and the Director of the OIA for their participation in the sessions held during the reporting period and their input into the discussion.

⁴ AC/6/1/Rev.1.

Appendix II

List of documents

<i>Document symbol</i>	<i>Title</i>
AC/3/1/Rev.1	Provisional agenda and annotated agenda for the third session of the Audit Committee
AC/3/2	Office of the Internal Audit (OIA) 2017 Internal Audit Plan
AC/3/3	Office of the Internal Audit (OIA) 2017-2019 IT Audit Plan
AC/3/4	OIA Draft Audit Plan for 2018
AC/3/5	Interim Report of the Audit Committee on the work at its third session
AC/3/2/Rev.1	Office of Internal Audit (OIA) 2017 Internal Audit Plan
AC/3/3/Rev. 1	Office of Internal Audit (OIA) 2017-2019 IT Audit Plan
AC/4/1	Provisional agenda for the fourth session of the Audit Committee
AC/4/1/Add.1	Annotated agenda for the fourth session of the Audit Committee
AC/4/2	Code of conduct for staff members
AC/4/3	Code of conduct for investigators
AC/4/4	Audit of the Field Security
AC/4/5	Audit on Crisis Management
AC/4/6	Audit on IT Governance
AC/4/7/	List of internal audit recommendations in progress as at 31 January 2017
AC/4/8	External Auditor - Follow-up on recommendations of previous reports
AC/4/9	Report on the mechanisms for the implementation of audit recommendations
AC/4/10	Interim Report of the Audit Committee on the work at its fourth session
AC/4/11	Report on the activities of the Office of Internal Audit
AC/4/12	Follow-up on the recommendations of the Audit Committee
AC/4/13	Annual Report of the Office of Internal Audit: Implementation of audit recommendations: Situation as at 23 February 2017
AC/4/14	OIA Recommendations for which the status was changed from in progress to implemented, closed, risk accepted or not accepted
AC/4/15	OIA Recommendations with status in progress as at 23 February 2017
AC/4/16	Report of the Court on its governance structure
AC/4/17	Report of the Court on posts directly relevant to public information, outreach, human resources and translation services
AC/4/18	Report of the Court on risk management
AC/5/1/Rev.2	Provisional agenda for the fifth session of the Audit Committee
AC/5/1/Add.1	Annotated provisional agenda for the fifth session of the Audit Committee
AC/5/2	Final Report of the Audit on the Systems Development & Project Management
AC/5/3	Report of the Court on its organizational manual
AC/5/4	The Court's corporate risk profile
AC/5/5	Interim Report of the Audit Committee on the work at its fifth session
AC/5/6	Follow-up on the recommendations for the Audit Committee
AC/5/7	Final Audit Report on the Implementation of a Division of External Operations
AC/6/1/Rev.2	Provisional agenda for the sixth session of the Audit Committee
AC/6/1/Add.1	Annotated provisional agenda for the sixth session of the Audit Committee
AC/6/2	Office of Internal Audit: Status of implementation of the 2016 Audit Plan (May 2017)
AC/6/3	Office of Internal Audit: Status of implementation of the 2017 Audit Plan (30 June 2017)
AC/6/4	Office of Internal Audit: 2018 Internal Audit Plan
AC/6/5	Interim Report of the Audit Committee on the work at its sixth session
AC/6/6	Office of Internal Audit: Report on risk management by the International Criminal Court (30 June 2017)
AC/6/7	Report on the Procurement Process for the Group Health and Service-Incurred Death and Disability Insurance Plans of the Court
AC/6/8	Final Audit Report on the Audit of the Victims and Witnesses Section
AC/6/9	Final Audit Report on the Audit on IT Outsourced Environments
ICC-ASP/16/5	Report of the Committee on Budget and Finance of the work at its twenty-eight session
ICC-ASP/16/12	Financial statements of the International Criminal Court for the year ended 31 December 2016
ICC-ASP/16/13	Financial statements of the Trust Fund for Victims for the year ended 31 December 2016