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**Financial statements for the period
1 January to 31 December 2012**

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Letter of transmittal

5 July 2013

In accordance with Financial Regulation 11.1, I have the honour to submit the financial statements of the International Criminal Court for the financial period 1 January to 31 December 2012.

(Signed) Herman von Hebel
Registrar

M. Hervé-Adrien Metzger
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Statement on Internal Financial Control

Scope of responsibilities

In accordance with Financial Rule 101.1(b), the Registrar in his capacity as principal administrative officer of the Court is “*responsible and accountable for ensuring that these Rules are administered in a coherent manner by all organs of the Court, including through appropriate institutional arrangements with the Office of the Prosecutor with regard to management and administrative functions falling under the authority of that Office by virtue of article 42, paragraph 2, of the Rome Statute*”. Based on Financial Regulation 11 and, inter alia, Rule 111.1, responsibility for the accounts is assigned to me. Compliant with this Financial Regulation and Rule, I have prescribed and maintained financial and subsidiary records; established accounting procedures for the Court; and designated the officials responsible for performing accounting functions.

In line with the Court’s Financial Regulation 1.4, these “*Regulations shall be implemented in a manner consistent with the responsibilities of the Prosecutor and the Registrar as set out in articles 42, paragraph 2, and 43, paragraph 1, of the Rome Statute. The Prosecutor and the Registrar shall cooperate, taking into account the independent exercise by the Prosecutor of his or her functions under the Statute*”.

Furthermore, following Financial Regulation 10.1, as Registrar I have the responsibility for maintaining “*an internal financial control which shall provide for effective current examination and/or review of financial transactions in order to ensure:*

- (a) *The regularity of the receipt, custody and disposal of all funds and other financial resources of the Court;*
- (a) *The conformity of obligations and expenditures with the appropriations or other financial provisions voted by the Assembly of States Parties, or with the purposes and rules relating to trust funds and special accounts; and*
- (c) *The economic use of resources of the Court”.*

Having made appropriate institutional arrangements in cooperation with the Office of the Prosecutor as provided for in Rule 101.1(b), I am satisfied, that appropriate systems of internal financial control have been in place throughout the financial period of 2012.

Review of effectiveness of the system of internal financial control

The effectiveness of the system of internal financial control and of compliance with the Court’s Financial Regulations and Rules relies on operational managers (certifying officers) within the Court. To strengthen the internal financial control within the Court, comprehensive training for certifying officers has been implemented. A new training curriculum was developed and launched in February 2012; this training is mandatory for all certifying officers.

My review of the effectiveness of the system of internal control and of compliance with the Court's Financial Rules and Regulations is informed by the work of the internal auditors to date; the work of the operational managers within the Registry who have responsibility for the maintenance of the internal control framework; and comments made to date by the external auditors in their management letter and other reports.

I am satisfied that I have received the necessary assurances to confirm that an adequate framework of internal financial control was in place during the year 2012.

During 2012 the Registrar of the Court was Ms Silvana Arbia. I was elected as the Registrar of the Court on 8 March 2013.

Herman von Hebel
Registrar

5 July 2013

Independent auditor's opinion and report to the Assembly of States Parties

We have audited the Financial Statements of the International Criminal Court (ICC), for the 12 month period ended 31 December 2012. These Financial Statements include a statement of income and expenditure and changes in fund balances, a statement of assets, liabilities, reserves and fund balances, a cash flow statement, a statement of appropriations and a statement of Contingency Fund Applications and other information and notes for the financial year ending at that date.

By virtue of Article 11 of the Financial Regulations, the Registrar of the International Criminal Court is responsible for preparing and presenting the financial statements. These statements are in conformity with the United Nations System Accounting Standards (UNSAS). This responsibility includes the design, implementation and monitoring of internal control procedures to ensure the preparation and the fair presentation of financial statements, free of significant misstatements, resulting either from frauds or errors. This responsibility also includes the determination of fair accounting estimates adapted to the circumstances.

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the International Standards on Auditing (ISA). These Standards require us to comply with the ethical rules and to plan and perform our audit in order to obtain a reasonable assurance that the financial statements are free from material misstatements.

An audit consists in implementing audit procedures in order to collect audit evidence regarding the amounts and the information presented in the financial statements. The design of the audit procedures is based on the external auditor's professional judgment, as well as the risk evaluation that the financial statements include significant misstatements, resulting either from frauds or errors. In the context of this risk evaluation, the auditor considers the internal control in place for the preparation and presentation of the financial statements, in order to design appropriate audit procedures and not in order to express any opinion on the internal control. An audit also consists in evaluating that the accounting method applied and the presentation of the financial statements are appropriate and that the significant accounting estimates are reasonable.

We believe that the audit evidence collected is sufficient and appropriate to constitute a reasonable basis for our opinion.

Based on our audit, the financial statements give a fair view of the income and expenditure and changes in fund balances as well as the assets, liabilities, reserves and fund balances, cash flow, appropriations and contingency fund applications of the International Criminal Court as at 31 December 2012, for the 12 month period ended 31 December 2012 in conformity with the UNSAS.

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Report on the 2012 Financial Statement audit

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Audit objective, scope and approach

1. We have audited the financial statements of the International Criminal Court (ICC) in accordance with International Standards on Auditing (ISA) and in accordance with Regulation 12 of its Financial Regulations and Rules, including the additional terms of reference governing the audit.
2. The overall objective of an audit of financial statements is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, thereby enabling the auditor to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with the applicable financial framework.
3. The additional terms of reference governing the audit of the International Criminal Court, disclosed in the annex 6.(c) to the Financial Regulations and Rules lists other matters, which the Auditor considers should be brought to the notice of the Assembly of States Parties, such as wasteful or improper expenditure of the Court's money and other assets, and expenditure not in accordance with the intention of the Assembly of States Parties.
4. The audit mission comprised three phases:
 - (a) A risk analysis phase carried out in the first year of the external audit mandate, from 01 to 05 October 2012;
 - (b) An interim audit, focusing on internal controls, budgeting and governance issues, from 03 to 14 December 2012; and
 - (c) A final audit, focusing on the financial statements and disclosure requirements in general, from 03 to 21 June 2013.
5. Findings and recommendations arising from the audit are set out in the summary below and further developed in the report. We noted that a significant number of recommendations resulting from the previous audit carried out by the United Kingdom National Audit Office were either implemented or in the process of being implemented. These are disclosed in the annex to this report.
6. The Auditor has received a Letter of representation, signed by the three signatories to the letter of engagement on 14 January 2013.
7. Findings and recommendations have been discussed with the Registrar and his team.

The final meeting with the Registrar, the Director of Common Administrative Services Division, the Chief of Budget and Finance Section relating to recommendations included in the draft audit report took place on 20 June 2013.

8. The draft observations have been reviewed, taking into account the written comments sent by the International Criminal Court.

Summary of 2012 recommendations

Recommendation n°1: The External Auditor recommends improving the organization of the budget and finance section to ensure that the accounting function is able to respond in a timely manner to reasonable demands from the External Auditor. This should also put meeting the requirements of the upcoming implementation of IPSAS standards, as a key priority for the accounting function.

Recommendation n°2: The External Auditor recommends reinforcing and clarifying the roles of the Prosecutor and the Registrar and amending where necessary the Financial Rules and Regulations (FRR) as follows:

(a) taking a service orientated standpoint, prepare in a collegial manner a detailed administrative manual (currently missing), which sets out the complete set of rules to be abided by all organs of the Court. These rules should specifically aim to limit duplications and address situations where compliance to the rules may be subject to diverging interpretations, in particular between the Registrar and the Prosecutor. These may cover security, IT equipment, telecommunications, translations, recruitment procedures, field operational practices, office rental in the field, specific rules for miscellaneous obligating documents (MOD);

(b) reaffirm the Registrar's role and responsibility over the regularity and compliance with ICC's Financial Rules and Regulations and administrative manual rules for all expenditure incurred within ICC, including expenditure incurred by the Office of the Prosecutor. As part of the processing of payments and liquidation of MOD's, the Finance Section at the Registrar should carry out a regularity and compliance check of all expenditure items and MOD liquidations;

(c) make reference in the FRR to a list of the key reasons, which could support the Registrar's decisions to reject an expenditure item (examples given as an illustration: not compliant with rules, inaccuracy of certifications delivered by Certifying Officers, wrong budgetary postings...);

(d) the Registrar should be in a position to reject this expenditure, if he/she deems that these are not compliant with ICC's Financial Rules and Regulations and administrative rules detailed in the manual. The Prosecutor, in turn should be able to override the Registrar's decision if she/he disagrees with the Registrar interpretation of the rules. In this case, when the Prosecutor's overrides the Registrar's decision to reject an expenditure item, it will in effect transfer the overall responsibility over to the Prosecutor and discharge the Registrar's own; and

(e) every 'exception' should be recorded and presented in an annual report to the States Parties, which will be reviewed by the External Auditor in the view to express an opinion on the interpretations made by the relevant parties.

Recommendation n°3: The External Auditor recommends putting a halt to the funding of annual leave and repatriation grants liabilities, until an appropriate funding mechanism is set up and funds are invested according to a medium-to-long term strategy. Moreover, amounts accumulated to date of €10.9 million currently deposited in ICC bank accounts, should be reconsidered by States Parties, given that there is no legal requirement for such benefits to be totally funded.

Recommendation n°4: Given the highly 1.7 Million Euro surplus balance between budgeted and actual 2012 common staff costs, the External Auditor recommends improving the transparency of the budgeting process of staff costs by ensuring that the surplus balance and how this has been spent, is clearly reported to States Parties.

Recommendation n°5: The External Auditor recommends that ICC internal procedures relating to access rights to the SAP IT accounting system be implemented and in particular that access rights be granted according to staff function and in compliance with appropriate segregation of duties. ICC must also modify its SAP configuration, to align the system for setting passwords and traceability in accordance with ICC security policy.

Recommendation n°6: The External Auditor recommends that ICC improve its monitoring of outstanding unliquidated obligations (ULOs) in order to reduce the level of cancellations of prior period's obligations. Every unliquidated obligation should be supported by a valid obligating document, the validity of which should be reviewed on a regular basis by the certifying officers and at the time of the financial reporting by the Budget and Finance Section. The External Auditor recommends to increase the monitoring of ULOs of the sections with high levels of cancellations such as Counsel Support, IT, Human Resources and Detention.

Main findings and recommendations

General issues relating to the accounting function and the conduct of the audit

9. The International Criminal Court has provided the Auditor and its staff free access to all books and records and other documentation which are, in the opinion of the Auditor, necessary for the performance of the audit.

10. However, access to books and records such as a trial balance which reconciles to the financial statements was provided with considerable delay after repeated requests from the Auditor.

11. Part of the explanation provided by the Court to justify these delays relates to the fact that the audit mission took place during a work intensive budget preparation phase and that at ICC, both budget and accounting fall under the same section. However it is worth noting that the audit mission had been announced with sufficient anticipation for the ICC to get prepared to face its obligations regarding the provision of documents and data.

12. More substantially, the difficulties encountered and considerable delays demonstrate that the current organizational structure of the finance section, with both budgeting and accounting falling within a single section is not optimal to ensure timely and efficient support to the audit process.

13. Furthermore, ICC is currently in a transition phase to present its financial statements under International Public Sector Accounting Standards (IPSAS). Compliance with IPSAS standards will require a significant reorganization of ways of working and increased pressure over the accounting function.

Recommendation n°1

The External Auditor recommends improving the organization of the budget and finance section to ensure that the accounting function is able to respond in a timely manner to reasonable demands from the External Auditor. This should also put meeting the requirements of the upcoming implementation of IPSAS standards, as a key priority for the accounting function.

Reinforcing and clarifying the roles of the Prosecutor and the Registrar

14. The Registrar is the principal administrative officer and the overall budget holder of the Court but the Prosecutor is given by Statute a high level of independence. This in itself can be the cause of considerable disagreements, and in extreme cases possibly generate tensions, particularly if the current regulatory framework is not sufficiently detailed and clear.

15. The Registrar is also in charge of setting up and implementing appropriate internal controls over the entire Court. This could be seen at a first glance as being in conflict with the independence of the Office of the Prosecutor.

16. One matter that the States Parties and all three organs of the Court seem to agree upon is the question of the ‘one court system’. Even though the Prosecutor should be allowed to operate independently as established by statute, this does not imply that the Office of the Prosecutor should literally operate as an independent entity. Indeed, the Office of the Prosecutor forms part of the one court system, just as the Registrar, the Presidency and the Chambers. This implies that all organs of the Court fall under a unique internal control framework.

17. A number of support costs such as IT equipment and translation costs relating to services provided to the Office of the Prosecutor are part of the Registrar’s Major Programme’s budget. This means that the Registrar approves the expenditure incurred to ensure the provision of services that directly support the prosecution activities.

18. The Registrar’s internal control mandate implies that he/she shall ensure that all expenditure incurred by all organs of the Court are legal and in compliance with ICC rules and regulations.

19. The Prosecutor’s independent mandate implies that she/he is able to approve all expenditure within her/his budget, which she/he deems necessary and appropriate to meet ICC Office of the Prosecutor’s objectives.

20. The question therefore lies when an established rule is unclear or that there is no rule altogether. This creates a situation when both heads of organs may end up making a diverging interpretation. On one hand the Registrar may consider that the expenditure is not compliant with ICC rules and on the other, the Prosecutor may consider that this expenditure is necessary and appropriate in line with her/his activities.

21. Budget implementation should always result from, on one hand a decision to incur an expenditure item, and on the other hand an operation of control. It is essential for the Prosecutor to be given the freedom of appreciation and choice because she/he is the only officer capable of judging the necessity and expediency of an expense in her/his Office. However this is only acceptable if it is applied within a control framework in compliance with the rules, a responsibility which falls with the Registrar.

22. ICC should in theory therefore only incur expenditure if the following two rules are met:

(a) The Prosecutor, as a budget holder, should be responsible for decision-making over expenditure in her/his Office directly relating to prosecution activities; and

(b) The Registrar, with overall responsibility over internal controls, should be responsible for ensuring that all expenditure incurred by the Court is legal and compliant with the rules.

Recommendation n°2

The External Auditor recommends reinforcing and clarifying the roles of the Prosecutor and the Registrar and amending where necessary the Financial Rules and Regulations (FRR) as follows:

(a) prepare in a collegial manner a detailed administrative manual (currently missing), which sets out the complete set of rules to be abided by all organs of the Court. These rules should specifically aim to limit duplications and address situations where compliance to the rules may be subject to diverging interpretations, in particular between the Registrar and the Prosecutor. These may cover security, IT equipment, telecommunications, translations, recruitment procedures, field operational practices, office rental in the field, specific rules for miscellaneous obligating documents (MOD);

(b) reaffirm the Registrar’s role and responsibility over the regularity and compliance with ICC’s Financial Rules and Regulations and administrative manual rules for all expenditure incurred within ICC, including expenditure incurred by the Office of the Prosecutor. As part of the processing of payments and liquidation of MOD’s, the Finance Section at the Registrar should carry out a regularity and compliance check of all expenditure items and MOD liquidations;

(c) make reference in the FRR to a list the key reasons, which could support the Registrar’s decisions to reject an expenditure item (examples given as an illustration: not compliant with rules, inaccuracy of certifications delivered by Certifying Officers, wrong budgetary postings...);

(d) the Registrar should be in a position to reject this expenditure, if he/she deems that these are not compliant with ICC's Financial Rules and Regulations and administrative rules detailed in the manual. The Prosecutor, in turn should be able to override the Registrar's decision if she/he disagrees with the Registrar interpretation of the rules. In this case, when the Prosecutor's overrides the Registrar's decision to reject an expenditure item, it will in effect transfer the overall responsibility over to the Prosecutor and discharge the Registrar's own; and

(e) every 'exception' should be recorded and presented in an annual report to the States Parties, which will be reviewed by the External Auditor in the view to express an opinion on the interpretations made by the relevant parties.

Funding of annual leave and repatriation grants accruals

23. ICC accounts for its employee benefit liabilities related to annual leave and repatriation grants as a liability in the Statement of assets, liabilities, reserves and fund balances valued at €5.8 million for repatriation grant accrual and €5.1 million for annual leave accrual as at 31 December 2012.

24. According to UNSAS¹, a liability is a present obligation of an organization arising from past events, the settlement of which is expected to result in an outflow of resources from the organization. It is therefore appropriate to account for annual leave and repatriation obligations.

25. UNSAS standards however do not require that these accounting obligations are budgeted for and thus deducted from the cash surplus credited to States Parties.

26. The annual charges relating to this accounting liability is deducted from the cash surplus credited to States Parties. In total, through this mechanism, ICC has raised €10.9 million of cash at 31 December 2012.

27. The decision to fund these accounting obligations is based on the decision to apply an accruals budgeting method, rather than cash budgeting.

28. These funds aim to cover the total liability arising in the situation where the entire ICC staff would leave the organization at the year end. Under the going concern principle, such an event is unlikely to happen.

29. Currently these funds are deposited in accordance with ICC's minimal risk short term deposit accounts. They have not been allocated to a special account in order to earmark this asset and apply specific governance rules and a longer term investment strategy.

30. In total, cash term deposits of ICC amounting to €55.7 million include €10.9 million, which relate to the accumulation of funds to cover for staff benefits accounting liabilities.

Recommendation n°3

The External Auditor recommends putting a halt to the funding of annual leave and repatriation grants liabilities, until an appropriate funding mechanism is set up and funds are invested according to a medium-to-long term strategy. Moreover, amounts accumulated to date of €10.9 million currently deposited in ICC bank accounts, should be reconsidered by States Parties, given that there is no legal requirement for such benefits to be totally funded.

Improvement of transparency of budget preparation process

31. Budgeted salaries include actual salary costs and common staff costs calculated at a rate of 47.5% of salary costs, for all categories of personnel (Professional and General Service Staff and General Temporary Assistance) except judges

32. Actual average common staff costs in 2010, that should have been used as a basis for the preparation of the budget for 2012, represented 43.8% of salary costs.

¹ *United Nations System Accounting Standards*

33. The decision to apply a 47.5% common staff costs ratio rather than the 2010 ratio of 43.8%, has generated an across the board surplus balance of 1.7 Million Euro for 2012.

34. It is understood that budgets are prepared based on estimates and estimated ratios, however the difference between budgeted and actual common staff costs is highly significant and this has not been disclosed in budget performance reports to States Parties.

Recommendation n°4

Given the highly €1.7 million surplus balance between budgeted and actual 2012 common staff costs, the External Auditor recommends improving the transparency of the budgeting process of staff costs by ensuring that the surplus balance and how this has been spent, is clearly reported to States Parties.

Access to and control over the SAP IT accounting system

35. ICC internal procedures are well designed and take into account best practices. They specifically recommend reducing and monitoring privileged access right, logging access, performing an access rights review on a regular basis. They also define user identification and authentication processes and the creation, modification and withdrawal of access rights. Specific SAP procedures were developed following recommendations made as part of an internal audit carried out in 2009.

36. Despite the existence of internal procedures, significant internal control weaknesses have been noted.

37. Privileged unlimited active rights are currently granted to five members of the SAP team (ITC) for troubleshooting purposes, in order to provide operational, technical and functional support to the SAP system.

38. This explains how 154 account postings have been made by an IT staff in 2012 and although these postings may have been made on behalf of the Finance Team, there is no written evidence to support this.

39. Moreover, no review of access rights has been completed in 2012. As a result, access has not been cancelled for 20 users, who have now left ICC. This is a significant internal control weakness given that access to the SAP system should only be restricted to authorized personnel.

40. Finally, there are no logs made in terms of authentication and traceability. This means that it is not possible to apply ICC's security policy and monitor, for instance, who has opened or closed a posting period and when did this occur.

Recommendation n°5

The External Auditor recommends that ICC internal procedures relating to access rights to the SAP IT accounting system be implemented and in particular that access rights be granted according to staff function and in compliance with appropriate segregation of duties. ICC must also modify its SAP configuration, to align the system for setting passwords and traceability in accordance with ICC security policy.

Reducing future cancellation of orders

41. Unliquidated obligations (ULO) are commitments entered into that have not been disbursed during the financial period. Obligations are based on a formal contract, agreement, purchase order or other form of undertaking, or on a liability recognized by the Court. Regulation 4.5 of ICC's Financial Regulations and Rules states that *"appropriations shall remain available for twelve months following the end of the financial period to which they relate to the extent that they are required to liquidate any outstanding legal obligations of the financial period"*.

42. Each year a significant amount of prior commitments are cancelled and recorded as savings on prior period's obligations in net assets. For instance, out of €6 million included as commitments at 31 December 2011, €1.2 million were cancelled and recorded as a saving in 2012.

43. A detailed analysis of commitments accounted for in 2012, shows that only a few ICC sections account for a majority of these: Counsel Support (€1.7 million), IT (€0.7 million), Human Resources (€0.6 million) and Detention (€0.5 million). This represents nearly half of unliquidated obligations accounted for.

44. Commitments are cancelled by various ICC sections and the reasons and justification to support these cancellations are not systematically communicated to the Finance section responsible for their monitoring.

45. The External Auditor noted the efforts made by the Finance section in the past four years to reduce the number of commitments that will be cancelled in the future. Despite these efforts, there remains a considerable amount of commitments cancelled each year as illustrated in paragraph 42.

46. Although there is nothing to indicate that unliquidated commitments recorded at year end are not valid, monitoring of these outstanding commitments, particularly for the sections who account for a majority of these, remains insufficient.

Recommendation n°6

The External Auditor recommends that ICC improve its monitoring of outstanding unliquidated obligations (ULOs) in order to reduce the level of cancellations of prior period's obligations. Every unliquidated obligation should be supported by a valid obligating document, the validity of which should be reviewed on a regular basis by the certifying officers and at the time of the financial reporting by the Budget and Finance Section. The External Auditor recommends to increase the monitoring of ULOs of the sections with high levels of cancellations such as Counsel Support, IT, Human Resources and Detention.

Acknowledgements

47. The External Auditor wishes to thank the ICC staff, namely the members of the Office of the Registrar, for the cooperation and general support provided to the audit teams during the audit.

Annex

Follow-up of previous recommendations raised by the United Kingdom National Audit Office

<i>N°</i>	<i>Subject</i>	<i>Recommendations</i>	<i>Completed</i>	<i>Partially completed</i>	<i>Not yet completed</i>	<i>No longer applicable</i>
1	Working Capital Fund	We recommend that the Court reviews its working capital requirements and exposures and consider whether the current level of its Working Capital Fund remains sufficient.	X			
2	Permanent premises - budget and risk management	We recommend clarifying the working procedures for governance of the contingency monies before the construction phase commences.	X			
3	Permanent premises - budget and risk management	We recommend refreshing the risk register and associated contingency allowances when the prices for the main construction work are known.	X			
4	Permanent premises - budget and risk management	We recommend obtaining specialist funding input, to inform the asset management strategy.		X		
5	Permanent premises - project management and controls	We recommend that the project team prioritizes all outstanding design issues by their costs, and deals with all of them before the award of the main contract.	X			
6	Permanent premises - project management and controls	We recommend that the Oversight Committee should clearly state and enforce the mandate to perform continuous assurance with immediate effect, ensuring such work is appropriately funded.	X			
7	Permanent premises - project management and controls	We recommend, with construction about to start, that the Project Director reviews the change controls, updates them if necessary, and in any event reminds users about them	X			
8	Permanent premises - readiness for operations	We recommend that the Court / Registrar establishes a group to develop the new ways of working in the new building, and then to establish a transition plan.	X			
9	Permanent premises - project resources	We recommend that there are appropriate mechanisms in place to ensure that the Project Director can procure, reward and manage skilled resources in line with the demands of this commercial, fast-moving, high value and iconic project.	X			
10	Internal audit charter	We recommend that the Internal Audit Charter should be periodically reviewed by the Head of Internal Audit and updated where necessary. The review should be presented to senior management and the Audit Committee as soon as practicable.		X		
11	Audit planning and reporting	We recommend that: a) the internal audit planning and reporting periods are aligned to the financial year, this may necessitate the production of an interim report covering only six months before starting an annual cycle; b) the Internal Audit annual report should be prepared shortly after the conclusion of the annual cycle and provide an overview of its key findings; c) OIA should report the outputs delivered compared to those set out in the agreed plan including resource utilization; and d) internal audit should provide an objective evaluation of, and opinion on, the overall adequacy and effectiveness of the organization's framework of governance, risk management and control.		X		
12	Internal audit findings	We recommend that OIA consider adopting consistent definitions for high, medium and low risk linked to the Court's risk management framework.		X		
13	OIA - engagement supervision	We recommend that the new audit manual should be applied to all future OIA assignments and evidence of management review should be clearly documented on all audit files.	X			
14	OIA - training	We recommend that the Office of Internal Audit develop structured training plan identifying needs and skills gaps and use this to support its training budget.	X			
15	OIA - external quality review	We recommend that an external quality review is scheduled and the results should be presented to senior management and the Audit Committee.	X			
16	IPSAS - Financial Rules and Regulations	We recommend that the Court develop the processes and procedures required for a full cost accruals budget to be implemented within two years of preparing IPSAS financial statements.				X
17	IPSAS – implementation plan	We recommend that the Court prepare a detailed project plan to support the implementation of IPSAS. This plan should be agreed by the coordination committee and shared with the new external auditors as soon as is practicable.	X			
Total number of recommendations: 17			12	4	0	1

1. After careful review over the implementation status of recommendations raised by the United Kingdom National Audit Office, it was noted that out of a total of 17 recommendations, 12 have been implemented, four have been partially implemented and one is deemed no longer applicable.
2. Implementation of recommendation n°4 requesting ICC to obtain specialist funding input, to inform the asset management strategy of the permanent premises project is on-going. Several working groups have been scheduled during the course of the year, aiming to present a formal proposal to the Oversight Committee and Committee on Budget and Finance (CBF) to the Assembly of States Parties in November 2013.
3. Recommendations n° 10, 11 and 12 relate to internal audit activities. These recommendations have been partially met. The External Auditor will carry out a complete review of questions relating to the governance of the internal audit function and its activities as part of audit procedures carried out in 2013 and 2014.
4. Recommendation n°16 requests ICC to develop the processes and procedures required for a full cost accruals budget to be implemented within two years of preparing IPSAS financial statements. The United Nations system is currently considering whether or not to adopt accrual budgeting and this is still subject to debate. Until the concept of accrual budgeting is widely adopted by the International Community, including by the United Nations, the External Auditor considers that this recommendation should no longer be applicable for ICC.

External audit report on financial reporting and management in respect of the permanent premises project – Financial year 2012

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Audit objectives and scope

1. A team of three external auditors conducted an examination of the financial reporting and management of the Permanent Premises project of the International Criminal Court (“ICC” or “the Court”) for the 2012 financial year. The objective of this audit was to verify the appropriateness, validity and completeness of the financial reporting pertaining to the Permanent Premises project and to conduct an audit of the management of the project. The management audit focused on verifying the legal framework, the financing arrangements, the governance, the time-frame for the implementation of the project, the scope of risks and disputes and compliance with the decisions of the States Parties.
2. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI), including ISSAI 3000 pertaining to performance audits and ISSAI 4000 pertaining to compliance audits, with Regulation 12 of the Financial Regulations and Rules of the International Criminal Court and with the letter of engagement dated 14 January 2013.
3. All observations and recommendations were discussed with the relevant personnel. The audit closure meeting was held on 30 May 2013. This report fully takes into account the comments and replies expressed by such personnel.

Context

4. In 2005, the Assembly of States Parties decided to provide the International Criminal Court with permanent premises, in view of the fact that it is a permanent judicial institution, as opposed to existing international criminal tribunals (Yugoslavia, Lebanon), whose headquarters are also located in or near The Hague.
5. In 2007, the Assembly of States Parties gave its consent to the site proposed by the Dutch authorities. The Assembly authorized a maximum budget of €190 million for the construction and scheduled the installation of the Court in the new premises for 2014. In 2009, the Assembly postponed the completion of the work to 2015 and the relocation to the new premises to 2016.
6. On 16 April 2013, the International Criminal Court laid the first stone of its future permanent premises in The Hague. The buildings will contain 1,200 workstations and three courtrooms occupying a total gross floor area of 52,450 square meters.

7. The permanent seat of the Court will be built to the north of The Hague, near Scheveningen, on land provided by the Dutch State, which will remain the owner of the land. This land was previously occupied by the Alexanderkazerne barracks, the demolition of which, financed by the Dutch government, is now complete.

8. Out of the 171 applications, the selection board chose the design submitted by the Danish architect firm Schmidt Hammer Lassen. This consists of six connected buildings occupying a total gross floor area of 52,450 square meters, comprising three courtrooms with the possibility of a fourth and 1,200 workstations, which may be increased to 1,500. The plans do not include a detention center and the ICC will continue to use the Dutch prison located 1 km from its future headquarters.

9. Further to the tender launched at the end of 2011, the role of general contractor was entrusted to the Dutch firm Visser & Smit / Boele Van Eesteren, which signed an agreement with the Court on 1 October 2012. The Court submitted the building permit application to the City of The Hague authorities a few weeks later than planned. The architect's plans were slightly modified to take local residents' requirements into account. The revised version of the permit application was subject to a further period for the filing of appeals. Delivery of the buildings to the Court is scheduled for December 2015. The Court is due to take up occupancy of its new premises in January 2016.

10. The architect tender procedure was financed by the Dutch State. The building project is financed by the States Parties, which may choose between two methods of payment and must notify their choices before 31 December 2014:

(a) Either: payment of a single lump-sum contribution in one installment, in full and final settlement,

(b) Or: contribute, in proportion to their contribution to the Court's regular budget, to the repayment of the loan granted by the Dutch State to the Court to enable construction to commence.

11. The ad hoc institutional system set up to monitor the project seeks to reconcile two requirements:

(a) efficiency, through the appointment of a small project owner team responsible for the daily monitoring of the project in liaison with the architect and the general contractor; and

(b) sufficient involvement of all the stakeholders: the States Parties, the Court's organs and services, the Host State and the City of The Hague.

12. To this end, the Assembly of States Parties has appointed a Project Director, who chairs a Project Board and reports, in principle on a monthly basis, to an Oversight Committee established in 2005 and comprising ten representatives of the States Parties and one representative of the Host State. The Registrar and Deputy Registrar (but not the Presidency or Office of the Prosecutor) attend the Oversight Committee meetings in the capacity of observers. The Oversight Committee reports to the Committee on Budget and Finance, which in turn reports to the Assembly of States Parties.

13. The Registrar does not take part in the Oversight Committee's decision-making but executes (signs) the contracts.

List of recommendations

Recommendation n°1: the External Auditor recommends that the Court prepare a financial report, in respect of all furniture and equipment not integrated in the design ("2gv"), showing the annual amounts to be included in the Court's annual operating budgets. This financial report will improve project management by providing the States Parties with an overview of these costs.

Recommendation n°2: the External Auditor recommends that, from 2013, the Committee on Budget and Finance (CBF) endorse the preparation, from the first euro, of a three-year budget for the period 2014-2016. This action will:

- (a) facilitate forward-looking assessment of the budget in view of the incorporation of the headquarters within the Court’s assets; and
- (b) allow the Court to identify its financing requirements with great precision, especially with regard to the Court’s new *modus operandi* in comparison with previous years.

Recommendation n°3: the External Auditor recommends to the Court and to the Oversight Committee that, as of summer 2013, the Permanent Premises project under construction be pronounced as final, apart from modifications which the constructor is already committed to carrying out. The survey of new adaptation requests from Court users should be closed, unless the impact on human resources and the budget is zero, subject to the Project Director’s approval.

Recommendation n°4: the External Auditor recommends to the Court and to the Assembly of States Parties that a Steering Committee consisting of the Project Director, one representative of the Oversight Committee, one representative of the Committee on Budget and Finance and one representative of the Internal Audit Committee be set up. The President of the Court, the Prosecutor and the Registrar may also be represented on this committee. The External Auditor recommends that:

- (a) All decisions concerning the transition to the new premises and all proposals concerning the strategic organization of the permanent premises and new *modus operandi* of the ICC be submitted to this Committee; and that
- (b) The secretarial function pertaining to this Committee be assigned to the Project Director.

Recommendation n°5: the External Auditor recommends to the Court and to the Oversight Committee that the roles and responsibilities of the Project Director and the Registrar be enhanced and clarified. This entails:

- (a) Delegating to the Project Director the authority to incur expenses pertaining to the predetermined portion of the Permanent Premises project budget to be funded from the Court’s operating budget. This authority shall apply in particular to furniture and equipment not integrated in the design (“2gv”), relocation costs and computer equipment;
- (b) Establishing an administrative procedure setting out the internal rules in precise detail. These rules must enable a clear distinction to be made between the Project Director’s scope of authority and the scope of the Registrar’s role in verifying the validity of items of expenditure, particularly in respect of expenditure funded from the Registrar’s budget;
- (c) Where the rule is not sufficiently clear, the Registrar may refuse the expenditure on the grounds that the incurral or payment of the expense is unauthorized. The Project Director may require that the expense be incurred or paid in view of the project’s requirements; and
- (d) Each of these exceptions shall be detailed in a report to be submitted to the Oversight Committee for ex-post facto approval.

Financial reporting in respect of the permanent premises project

Two observations arose from our verification of the appropriateness, validity and completeness of the financial reporting pertaining to the Permanent Premises project: one pertaining to the furniture and equipment not integrated in the design (“2gv”) and the other concerning the need to draw up an operating budget for the Court, from the first euro, for the period up to 2016.

Furniture and equipment not integrated in the design (“2gv”)

14. The creation of the Oversight Committee and the quality of its work and steering are proof of the considerable attention paid by the Assembly, which entrusted the Committee with the oversight of the project, to the construction of its new headquarters. The regular and frequent meetings of the Committee, the assiduity of its questioning, and the number

and magnitude of its discussions on the most important issues prove that its members faithfully express the desire of the States Parties to control expenditure and enhance the transparency of the Court's operation.

15. The extensive involvement of the Committee on Budget and Finance (CBF) in the decision-making process is another aspect of this approach and demand for rigor.

16. All real estate projects carried out in the Netherlands consist of three component features:

- (a) Buildings and structural work;
- (b) Furniture and equipment not integrated in the design ("2gv"); and
- (c) Interior finishing and other fixtures and fittings integrated in the design ("3gv").

17. The total project cost authorized by the Assembly of States Parties is €190 million. The interior finishing and other fixtures and fittings integrated in the design ("3gv"), estimated at €22.1 million, are classified under construction costs and are therefore included in the initial amount of €190 million.

18. Furniture and equipment not integrated in the design ("2gv") will be financed from the Court's annual budget. The Assembly of States Parties has agreed that the cost of these items not integrated in the design ("2gv") be added to the amount of €190 million and be capped at €19.8 million. However, the Project Director estimates the required budget for these items at €25.3 million, an amount now reduced to around €157 million, which has not been approved by the States Parties and is not a valid cap.

Recommendation n°1

The External Auditor recommends to the Court that it prepares a financial report, in respect of all furniture and equipment not integrated in the design ("2gv"), showing the annual amounts to be included in the Court's annual operating budgets. This financial report will improve project management by providing the States Parties with an overview of these costs.

The Court's operating budget until the year 2016

19. The Court's relocation to new premises will have numerous repercussions on its operating budget, which will have to be thoroughly surveyed in order to improve financial visibility and facilitate decision-making by the States Parties.

20. The inauguration of the new headquarters will mark the end of an exceptional period during which the Host State hosted the International Criminal Court on its territory free of charge, and then financed the renting of premises in 2012 at an amount of €6.02 million, including €0.9 million of maintenance and administration costs. This lease, borne by the Court but entirely free of charge for it, was terminated in 2012.

21. The Host State agreed to finance 50% of the rent for an additional three-year period, i.e. €2.95 million in 2013. Consequently, from 2013 to the end of 2015, the Court was obliged to include rent costs in its operating budget for the first time. By the end of 2016, without relocation, the Court would have been faced with total expenditure of around €6 million.

22. The decision to become the owner of its premises modifies the cost compared to the operating lease scenario, with regard to both real estate and movable items, and, whilst it confers a number of advantages, it also requires the allocation of new items to its budget. The financing costs of the headquarters construction loan (around €7 million, i.e. 49%), maintenance costs (around €3 million, i.e. 18%) and depreciation charges (around €5 million, i.e. 33%) will amount to an annual total of around €15 million.

23. The project team has not yet proposed a period of depreciation for the capital expenditure relating to preliminary studies, architect's fees, project management support services, preparation fees and other technical studies carried out in connection with the project. These depreciation periods should be determined before the end of the 2014 financial year so as to facilitate the preparation of the Court's budget for 2016. These depreciation charges will represent new and material amounts.

24. Additional expenses will be incurred in connection with relocation management, staff support, new signs, communication concerning the inauguration of the ICC's permanent headquarters, reception and visiting of the new premises, including during the construction work. It is difficult to calculate this expenditure without an in-depth analysis. However, it is without doubt essential, to different extents, to the success of the operation.

25. All expenditure on furniture and equipment will raise questions of expediency in the meantime, as there is no known schedule or set of rules regarding customary replacement. In this respect, the External Auditor noted a degree of ambivalence concerning the status of the current furniture and equipment as to that which was purchased by the Host State (the transfer and future use of which remains to be decided) and that which belongs to the Court.

26. In January 2013, the decision was made to carry out a physical inventory of all furniture and equipment, irrespective of its value, allowing breakdown as per organ and service. The inventory must describe in detail the condition and quality of the equipment, as office furniture is vulnerable during relocation and the applicable environmental or ergonomic standards, which continue to evolve over time, may already have rendered it obsolete.

Recommendation n° 2

The External Auditor recommends that, from 2013, the Committee on Budget and Finance (CBF) endorse the preparation, from the first euro, of a three-year budget for the period 2014-2016. This action will:

- (a) facilitate forward-looking assessment of the budget in view of the incorporation of the headquarters within the Court's assets; and
- (b) allow the Court to identify its financing requirements with great precision, especially with regard to the Court's new *modus operandi* in comparison with previous years.

Observations and recommendations concerning the management of the permanent premises project

Closure of the Court user requirements survey

27. The recognition by the Assembly of States Parties and the Court of a material risk relating to the financing arrangements up until 2012 mostly applies to the period prior to the tender for general contractor. The chosen general contractor is under a contractual obligation to construct the headquarters at a guaranteed maximum price of €147 million, with regard to the predetermined budget envelope of €153 million. Moreover, the initial cap, in accordance with the technical definition, has allowed the interior finishing and other integrated fixtures and fittings ("3gv") to be included. The Assembly has given its consent for the €6 million thus saved to be used to cover the few marginal financial adjustments that will be necessary and which arise as a matter of course in a project of this scale.

28. However, requests from the Court and its staff, submitted after the work has been defined by the general contractor and the contract with the contractor has been signed, for additions, modifications or cancellations should henceforth be limited to minor functional adaptations or technical improvements acceptable to the general contractor.

29. The Court user requirements survey should therefore be closed and the project considered as final and unalterable from the users' point of view.

Recommendation n° 3

The External Auditor recommends to the Court and to the Oversight Committee that, as of summer 2013, the Permanent Premises project under construction be pronounced as final, apart from modifications which the constructor is already committed to carrying out. The survey of new adaptation requests from Court users should be closed, unless the impact on human resources and the budget is zero, subject to the Project Director's approval.

Governance

Management of the Permanent Premises project by the ICC

30. The construction of new headquarters is always an onerous undertaking for an institution, its internal organization and its functional departments, which are frequently faced with difficult choices. Therefore, the obligation of transparency and consultation with end users and, in the case of the ICC, the States Parties, is all the more important.

31. The International Criminal Court has existed for less than 12 years and is growing rapidly. This state of affairs has two inevitable repercussions: lack of technical and administrative experience with a view to managing a Permanent Premises project, which is a unique and exceptional project; and enhanced vigilance on the part of the Assembly of States Parties regarding the Court's requests.

32. The work performed to date by the Project Director's Office and the parties involved in the construction work and the ongoing requests for information made by the States Parties' representatives via the Oversight Committee have ensured compliance with the resolutions adopted by the Assembly of States Parties and renewed annually since 2005. The new phase of the work will require even more intensive, dynamic and reactive involvement on the part of the Project Director's Office.

33. The Oversight Committee must be able to ascertain with considerable accuracy the cost of the transition in terms of content and decide on the most appropriate form of governance in order to foster efficient interaction over time between the right parties concerning the right issues, so as to ensure optimal deployment of financial and technical measures regarding the construction of the headquarters.

34. Concurrently, there will be a growing need for inter-departmental meetings to discuss new work arrangements and ways of operating and to face the new challenges generated by the relocation programme. This entails a full and tight schedule, the execution of which should not be disrupted by over-lengthy decision-making. The organization must be able to evolve so as to simultaneously integrate the construction, operational discussion on new arrangements and the transition, the relocation and adaptation to the new premises.

35. From the point of view of project management, the Project Director must therefore be able to rely on the support of all stakeholders of the Court. He must be protected by the institution, which must make decisions collectively and calmly organize major choices in line with a global, strategic vision.

36. At present, however, there is no steering body within the Court responsible for the transition phase on which all stakeholders are represented.

Recommendation n° 4

The External Auditor recommends to the Court and to the Assembly of States Parties that:

(a) A Steering Committee consisting of the Project Director, one representative of the Oversight Committee, one representative of the Committee on Budget and Finance and one representative of the Internal Audit Committee be set up. The President of the Court, the Prosecutor and the Registrar may also be represented on this committee;

(b) All decisions concerning the transition to the new premises and all proposals concerning the strategic organization of the permanent premises and new *modus operandi* of the ICC be submitted to this Committee; and

(c) The secretarial function pertaining to this Committee be assigned to the Project Director.

Enhancement and clarification of the roles of the Project Director and the Registrar

37. The delivery of the headquarters requires an ad hoc governance model, as this will impact future regular operations and the optimal use of the new buildings.

38. The construction phase will continue to require centralized decision-making, a proactive approach and full accountability regarding content, deadlines and costs. The governance model must be meticulously defined, even though the transition itself will last only a few years: from 2013 to 2017 at the latest.

39. The work carried out under the Permanent Premises project requires the time organization, forward-looking capability, accountability and rigor that only a single “executive organ” can provide: the Project Director’s Office.

40. The Registrar is the Court’s authorizing officer. However, in connection with the present project, the Registrar delegates responsibility for approving the expediency of expenditure to the Project Director, under the supervision of the Oversight Committee composed of representatives of the States Parties.

41. Thus the Registrar has two duties with regard to the Permanent Premises project: providing support for the project and verifying the validity of expenditure incurred in relation to the project.

42. To ensure the efficacy of his reporting to the Assembly of States Parties, the Project Director must have the authority to decide upon the expediency of his financial commitments whilst adhering to the applicable administrative rules and regulations. During this combined construction and transition preparation phase, the powers of the Project Director must be enhanced and optimized and his relationship with the Registrar must be clarified and formalized through clear administrative rules.

Recommendation n° 5

The External Auditor recommends to the Court and to the Oversight Committee that the roles and responsibilities of the Project Director and the Registrar be enhanced and clarified. This entails:

(a) Delegating to the Project Director the authority to incur expenses pertaining to the predetermined portion of the Permanent Premises project budget to be funded from the Court’s operating budget. This authority shall apply in particular to furniture and equipment not integrated in the design (“2gv”), relocation costs and computer equipment;

(b) Establishing an administrative procedure setting out the internal rules in precise detail. These rules must enable a clear distinction to be made between matters subject to the Project Director’s authority to assess the expediency and those subject to the Registrar’s duty to verify the validity of an item of expenditure;

(c) Pursuant to these new regulations, the Financial Regulations and Rules and any other applicable procedure, the Registrar may refuse an unauthorized expense. In the event of disagreement, the Project Director may overrule the Registrar’s refusal and require the Registrar to pay on the grounds of the requirements of the project. The Registrar shall be discharged of his liability; and

(d) All such requirements on the part of the Project Director shall be detailed in a report to be submitted to the Oversight Committee for *ex-post facto* approval.

Acknowledgements

43. The External Auditor’s team would like to express its earnest gratitude to all members of the International Criminal Court’s staff who assisted it in its assignment, and in particular to the highest officials of the Court. Particular thanks are due to Mr Neil Bradley, the Director of the Permanent Premises project, and to his assistant Ms Ann Janssens, for their warm welcome, readiness to assist and the invaluable support they gave to ensure the smooth conduct of our assignment. The External Auditor also wishes to thank the Court Registrar, initially Ms Silvia Arbia and subsequently Mr Herman von Hebel, and the entire Registry staff for their co-operation and pertinent responses.

End of audit observations.

Statement I

International Criminal Court

Statement of income and expenditure and changes in fund balances for the period ending 31 December 2012 (in thousands of euro)

	<i>General Fund & Working Capital Fund</i>		<i>Notes ref.</i>	<i>Trust Funds</i>		<i>Notes ref.</i>	<i>Permanent Premises</i>		<i>Notes ref.</i>	<i>Total</i>	
	<i>2012</i>	<i>2011</i>		<i>2012</i>	<i>2011</i>		<i>2012</i>	<i>2011</i>		<i>2012</i>	<i>2011</i>
Income											
Assessed contributions	108,800	103,608	2.12/4.1	-	-		8,706	11,327	15.4	117,506	114,935
Voluntary contributions	-	-		1,505	2,697	5.2	1,500	-	15.11	3,005	2,697
Interest income	411	484	4.2	4	15	5.3	195	206		610	705
Other/miscellaneous income	351	382	4.3	-	-		-	-		351	382
<i>Total income</i>	<i>109,562</i>	<i>104,474</i>		<i>1,509</i>	<i>2,712</i>		<i>10,401</i>	<i>11,533</i>		<i>121,472</i>	<i>118,719</i>
Expenditure											
Disbursed expenditures	97,841	100,198	2.17/4.4	642	1,552	5.4	8,475	6,596	15.5	106,958	108,346
Unliquidated obligations	7,151	5,536	2.18/4.4	164	101	5.4	107	320	15.5	7,422	5,957
Annual Leave Accrual	338	850	2.24/4.5	-	-		-	-		338	850
Provision for US tax liability	50	76	4.6	-	-		-	-		50	76
Provision for ILO cases	174	-	4.6	-	-		-	-		174	-
Provision for doubtful debt	602	589	4.6	-	-		-	-		602	589
Repatriation Grant Accrual	1,143	677	2.4/4.5	-	-	5.4	-	-		1,143	677
Other Provisions	162	-		-	-		-	-		162	-
<i>Total expenditure</i>	<i>107,461</i>	<i>107,926</i>		<i>806</i>	<i>1,653</i>		<i>8,582</i>	<i>6,916</i>		<i>116,849</i>	<i>116,495</i>
Excess/(shortfall) of income over expenditure	2,101	(3,452)		703	1,059		1,819	4,617		4,623	2,224
Savings on, or cancellation of, prior periods' obligations	1,178	1,614	4.7	10	14		42	-	15.6	1,230	1,628
Credits to States Parties	(1,689)	(2,825)	4.8	-	-		-	-		(1,689)	(2,825)
Refund to donors	-	-		(17)	(28)	5.5	-	-		(17)	(28)
Net increase in Contingency Fund	2,562	-	4.17	-	-		-	-		2,562	-
Fund balances at beginning of financial period	14,806	19,469		1,365	374	5.9	15,895	11,278		32,066	31,121
Fund balances as at 31 December	18,958	14,806		2,061	1,419		17,756	15,895		38,775	32,120

Date:

Signed: Chief of Budget and Finance Section.....

Statement II

International Criminal Court Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (in thousands of euro)

	<i>General Fund & Working Capital Fund</i>		<i>Notes ref.</i>	<i>Trust Funds</i>		<i>Notes ref.</i>	<i>Permanent Premises</i>		<i>Notes ref.</i>	<i>Total</i>	
	<i>2012</i>	<i>2011</i>		<i>2012</i>	<i>2011</i>		<i>2012</i>	<i>2011</i>		<i>2012</i>	<i>2011</i>
Assets											
Cash and term deposits	34,425	28,218	2.20	2,316	1,827		18,909	17,314		55,650	47,359
Assessed contributions receivable	6,569	2,792	4.10	-	-		-	-		6,569	2,792
Voluntary contributions receivable	-	-		-	41		-	-		-	41
Other contributions receivable	25	9	4.11	-	-		-	-		25	9
Interfund balances receivable	57	131	4.12	-	-		-	21		57	152
Other accounts receivable	2,638	1,998	4.13	1	3	5.6	433	394	15.7	3,072	2,395
Prepaid expenses – education grants	1,238	1,043	2.22/4.14	-	-		-	-		1,238	1,043
<i>Total assets</i>	<i>44,952</i>	<i>34,191</i>		<i>2,317</i>	<i>1,871</i>		<i>19,342</i>	<i>17,729</i>		<i>66,611</i>	<i>53,791</i>
Liabilities											
Contributions received in advance	739	488	2.15/4.15	-	200	2.21/ 5.7	-	-	15.9	739	688
Unliquidated obligations	7,151	5,536	2.18	164	101		107	320	15.5	7,422	5,957
Other accounts payable	6,652	2,980	4.16	-	-		1,479	1,514	15.8	8,131	4,494
Interfund balances payable	29	64		72	152	5.8	-	-		101	216
Provision for US Tax Liability	50	85	4.6	-	-		-	-		50	85
Provision for ILO cases	174	98	4.6	-	-		-	-		174	98
Other Provision	162	-	4.6	-	-		-	-		162	-
Repatriation Grant Accrual	5,780	5,219	2.23/4.5	-	(1)		-	-		5,780	5,218
Annual leave accrual	5,127	4,915	2.24/4.5	-	-		-	-		5,127	4,915
Deferred voluntary contribution	130	-		20	-		-	-		150	-
<i>Total liabilities</i>	<i>25,994</i>	<i>19,385</i>		<i>256</i>	<i>452</i>		<i>1,586</i>	<i>1,834</i>		<i>27,836</i>	<i>21,671</i>
Reserves and fund balances											
Working Capital Fund	7,406	7,406	2.8/4.9	-	-		-	-		7,406	7,406
Contingency Fund	7,000	4,438	2.9/4.17	-	-		-	-		7,000	4,438
Reserve for unpaid contributions	409	406	2.14/ 4.18	-	-		-	-		409	406
Cumulative surplus	4,143	2,556	2.13/S4	2,061	1,419		17,756	15,895		23,960	19,870
<i>Total reserves and fund balances</i>	<i>18,958</i>	<i>14,806</i>		<i>2,061</i>	<i>1,419</i>		<i>17,756</i>	<i>15,895</i>		<i>38,775</i>	<i>32,120</i>
Total liabilities, reserves and fund balances	44,952	34,191		2,317	1,871		19,342	17,729		66,611	53,791

Date:

Signed: Chief of Budget and Finance Section.....

Statement III

International Criminal Court Cash flow as at 31 December 2012 (in thousands of euro)

	<i>General Fund & Working Capital Fund</i>		<i>Trust Funds</i>		<i>Permanent Premises</i>		<i>Total</i>	
	<i>2012</i>	<i>2011</i>	<i>2012</i>	<i>2011</i>	<i>2012</i>	<i>2011</i>	<i>2012</i>	<i>2011</i>
Cash flows from operating activities								
Net excess/(shortfall) of income over expenditure (Statement I)	2,101	(3,452)	703	1,059	1,819	4,617	4,623	2,224
Contributions receivable (increase)/decrease	(3,793)	3,474	41	(71)	-	-	(3,752)	3,403
Interfund balances receivable (increase)/decrease	74	88	-	-	21	(21)	95	67
Other accounts receivable (increase)/decrease	(640)	1,092	3	(3)	(39)	(283)	(676)	806
Prepaid expenses (increase)/decrease	(195)	(56)	-	-	-	-	(195)	(56)
Contributions received in advance increase/(decrease)	251	447	(200)	(818)	-	-	51	(371)
Unliquidated obligations increase/(decrease)	1,615	(187)	63	(24)	(213)	(1)	1,465	(212)
Interfund balances payable increase/(decrease)	(35)	(36)	(80)	(67)	-	-	(115)	(103)
Deferred voluntary contribution	130	-	20	-	-	-	150	-
Annual leave accrual increase/(decrease)	212	850	-	-	-	-	212	850
Provision for US Tax liability increase/(decrease)	(35)	32	-	-	-	-	(35)	32
Provision for ILO cases increase/(decrease)	76	(280)	-	-	-	-	76	(280)
Repatriation Grant Accrual	561	560	1	1	-	-	562	561
Other Provision	162	-	-	-	-	-	162	-
Accounts payable increase/(decrease)	3,672	30	-	-	(35)	1,455	3,637	1,485
Less: interest income	(411)	(484)	(4)	(15)	(195)	(206)	(610)	(705)
<i>Net cash from operating activities</i>	<i>3,745</i>	<i>2,078</i>	<i>547</i>	<i>62</i>	<i>1,358</i>	<i>5,561</i>	<i>5,650</i>	<i>7,701</i>
Cash flows from investing and financing activities								
Plus: interest income	411	484	4	15	195	206	610	705
<i>Net cash from investing and financing activities</i>	<i>411</i>	<i>484</i>	<i>4</i>	<i>15</i>	<i>195</i>	<i>206</i>	<i>610</i>	<i>705</i>
Cash flows from other sources								
Net increase/(decrease) in Contingency Fund	2,562	-	-	-	-	-	2,562	-
Savings on, or cancellation of, prior periods' obligations	1,178	1,614	10	14	42	-	1,230	1,628
Fund balance adjustment	-	-	(55)	-	-	-	(55)	-
Credits to States Parties	(1,689)	(2,825)	-	-	-	-	(1,689)	(2,825)
Refund to donors	-	-	(17)	(28)	-	-	(17)	(28)
<i>Net cash from other resources</i>	<i>2,051</i>	<i>(1,211)</i>	<i>(62)</i>	<i>(14)</i>	<i>42</i>	<i>-</i>	<i>2,031</i>	<i>(1,225)</i>
Net increase/(decrease) in cash and term deposits	6,207	1,351	489	63	1,595	5,767	8,291	7,181
Cash and term deposits at beginning of financial period	28,218	26,867	1,827	1,764	17,314	11,547	47,359	40,178
Cash and term deposits at 31 December (Statement II)	34,425	28,218	2,316	1,827	18,909	17,314	55,650	47,359

Statement IV

International Criminal Court

Statement of appropriations for the period 1 January to 31 December 2012 (in thousands of euro)

<i>Major Programme</i>	<i>Appropriation approved</i>	<i>Disbursements</i>	<i>Accruals, Provisions</i>	<i>Unliquidated obligations</i>	<i>Total expenditures charged against General Fund and Contingency Fund (Statement I)</i>	<i>Unencumbered balance of General Fund/charges against Contingency Fund</i>
	<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>	<i>V=II+III+IV</i>	<i>VI=I-V</i>
Judiciary	10,284	9,538	241	92	9,871	413
Office of the Prosecutor	27,724	25,895	707	832	27,434	290
Registry	65,042	56,359	1,393	5,361	63,113	1,929
Secretariat of the Assembly of States Parties	2,777	2,342	42	252	2,636	141
Secretariat of the Trust Fund for Victims	1,451	1,121	30	177	1,328	123
Permanent Premises Project Office	1,337	481	28	78	587	750
Independent Oversight Mechanism	185	114	-	25	139	46
Total Approved Programme Budget	108,800	95,850	2,441	6,817	105,108	3,692
Total Contingency Fund Application	-	1,991	28	334	2,353	(2,353)
Total	108,800	97,841	2,469	7,151	107,461	1,339

International Criminal Court

Statement of Contingency Fund Applications for the period 1 January to 31 December 2012 (in thousands of euro)

<i>Major Programme</i>	<i>Applications / Notifications</i>	<i>Disbursements</i>	<i>Accruals, Provisions</i>	<i>Unliquidated obligations</i>	<i>Total expenditures</i>	<i>Unencumbered balance</i>
Judiciary	879	608	8	1	617	262
Registry	2,926	1,383	20	333	1,736	1,190
Total	3,805	1,991	28	334	2,353	1,452

Schedule 1

International Criminal Court Status of contributions as at 31 December 2012 (in euros)

States Parties	Outstanding as at 1 January 2012			Assessed	Credits from 2011	Collections		Total outstanding	Credit on 2012 receipts	Receipts relating to 2013
	Collections a/	Outstanding	b/			Outstanding				
	Prior years					2012				
Afghanistan	-	-	-	6,452	-	-	6,452	6,452	-	-
Albania	-	-	-	16,124	-	16,118	6	6	-	-
Andorra	-	-	-	11,283	-	11,282	1	1	-	-
Antigua and Barbuda	5,497	51	5,446	3,220	-	-	3,220	8,666	-	-
Argentina	-	-	-	462,639	-	462,639	-	-	-	189
Australia	-	-	-	3,115,945	-	3,115,945	-	-	-	1,304
Austria	-	-	-	1,371,794	-	1,371,794	-	-	-	568
Bangladesh	24,350	1	24,349	16,124	-	-	16,124	40,473	-	-
Barbados	-	-	-	12,893	-	12,893	-	-	-	16 16
Belgium	-	-	-	1,732,868	-	1,732,868	-	-	-	726
Belize	-	-	-	1,610	-	1,608	2	2	-	-
Benin	3,986	3,986	-	4,831	-	-	4,831	4,831	-	-
Bolivia	-	-	-	11,283	-	11,283	-	-	-	4 4
Bosnia & Herzegovina	-	-	-	22,565	-	22,565	-	-	-	15 15
Botswana	-	-	-	29,017	-	-	29,017	29,017	-	-
Brazil	-	-	-	2,596,893	-	2,596,893	-	-	-	775
Bulgaria	-	-	-	61,254	-	61,254	-	-	-	26 26
Burkina Faso	4,479	4,479	-	4,831	-	-	4,831	4,831	-	-
Burundi	2,062	2,062	-	1,610	-	1,610	-	-	-	3 3
Cambodia	4,571	78	4,493	4,831	-	-	4,831	9,324	-	-
Canada	-	-	-	5,169,599	-	5,169,599	-	-	-	2,169
Cape Verde	-	-	-	1,610	-	-	1,610	1,610	-	-
Central African Republic	456	26	430	1,610	-	-	1,610	2,040	-	-
Chad	8,884	8,884	-	3,220	-	3,220	-	-	-	3 3
Chile	-	-	-	380,430	348,258	32,172	-	-	-	152 152
Colombia	4,835	4,835	-	232,125	-	232,125	-	-	-	100 100
Comoros	7,164	25	7,139	1,610	-	-	1,610	8,749	-	-
Congo	-	-	-	4,831	-	-	4,831	4,831	-	-
Cook Islands	1,555	26	1,529	1,610	-	-	1,610	3,139	-	-
Costa Rica	-	-	-	54,803	-	54,799	4	4	-	-
Croatia	-	-	-	156,356	-	156,354	2	2	-	-
Cyprus	-	-	-	74,147	-	74,147	-	-	-	40
Czech Republic	-	-	-	562,583	-	562,583	-	-	-	233
Democratic Republic of the Congo	-	-	-	4,831	400	4,431	-	-	-	-
Denmark	-	-	-	1,186,410	-	1,186,410	-	-	-	500
Djibouti	6,757	24	6,733	1,610	-	-	1,610	8,343	-	-
Dominica	2,832	26	2,806	1,610	-	-	1,610	4,416	-	-
Dominican Republic	129,194	68,310	60,884	67,706	-	-	67,706	128,590	-	-
Ecuador	-	-	-	64,475	-	64,475	-	-	-	3
Estonia	-	-	-	64,475	-	64,475	-	-	-	35

States Parties	Outstanding as at 1 January 2012			Collections a/ Outstanding	Assessed	Credits from 2011	Collections b/ Outstanding		Total outstanding	Credit on 2012 receipts	Receipts relating to 2013
	Prior years		2012								
Fiji	1,273	1,273	-	6,452	-	3,836	2,616	2,616	-	-	
Finland	-	-	-	912,375	-	912,375	-	-	-	392	
France	-	-	-	9,870,108	-	9,870,108	-	-	-	4,153	
Gabon	72,509	22,984	49,525	22,565	-	-	22,565	72,090	-	-	
Gambia	-	-	-	1,610	-	-	1,610	1,610	-	-	
Georgia	-	-	-	9,672	-	9,672	-	-	-	4	
Germany	-	-	-	12,924,798	-	12,924,791	7	7	-	-	
Ghana	-	-	-	9,672	-	-	9,672	9,672	-	-	
Greece	1,037,220	1,037,220	-	1,113,873	-	-	1,113,873	1,113,873	-	-	
Grenada	641	-	641	1,610	-	-	1,610	2,251	-	-	
Guatemala	-	-	-	22,565	-	-	22,565	22,565	-	-	
Guinea	3,033	54	2,979	3,220	-	-	3,220	6,199	-	-	
Guyana	-	-	-	1,610	1,610	-	-	-	-	3,911	
Honduras	29,308	29,308	-	12,893	-	12,893	-	-	-	586	
Hungary	-	-	-	469,080	-	469,080	-	-	-	206	
Iceland	-	-	-	67,706	-	67,706	-	-	-	26	
Ireland	-	-	-	802,759	-	802,759	-	-	-	347	
Italy	-	-	-	8,058,250	-	8,058,250	-	-	-	3,389	
Japan	-	-	-	20,198,024	-	20,198,024	-	-	-	8,498	
Jordan	-	-	-	22,565	-	22,565	-	-	-	13	
Kenya	-	-	-	19,345	-	19,052	293	293	-	-	
Latvia	-	-	-	61,254	-	61,254	-	-	-	25	
Lesotho	22	22	-	1,610	-	-	1,610	1,610	-	-	
Liberia	4,048	25	4,023	1,610	-	-	1,610	5,633	-	-	
Liechtenstein	-	-	-	14,503	-	14,503	-	-	-	14	
Lithuania	-	-	-	104,774	-	104,774	-	-	-	46	
Luxembourg	-	-	-	145,074	-	145,074	-	-	-	62 62	
Madagascar	2,633	75	2,558	4,831	-	-	4,831	7,389	-	-	
Malawi	-	-	-	1,610	-	-	1,610	1,610	-	-	
Maldives	128	128	-	1,610	-	1,610	-	-	-	-	
Mali	2,613	79	2,534	4,831	-	-	4,831	7,365	-	-	
Malta	-	-	-	27,407	-	27,407	-	-	-	7	
Marshall Islands	3,754	25	3,729	1,610	-	-	1,610	5,339	-	-	
Mauritius	-	-	-	17,734	-	17,734	-	-	-	4	
Mexico	-	-	-	3,797,805	-	3,797,800	5	5	-	-	
Mongolia	-	-	-	3,220	-	3,220	-	-	-	3	
Montenegro	14	14	-	6,452	-	-	6,452	6,452	-	-	
Namibia	-	-	-	12,893	-	12,893	-	-	-	13	
Nauru	-	-	-	1,610	1,146	464	-	-	-	2	
Netherlands	-	-	-	2,990,216	-	2,990,216	-	-	-	1,247	
New Zealand	-	-	-	440,063	-	440,063	-	-	-	447,526	
Niger	7,284	-	7,284	3,220	-	-	3,220	10,504	-	-	
Nigeria	119,834	119,834	-	125,729	-	125,729	-	-	-	42,344	
Norway	-	-	-	1,404,031	-	1,404,031	-	-	-	590	
Panama	-	-	-	35,469	-	35,469	-	-	-	3,127	

States Parties	Outstanding as at 1 January 2012	Collections a/	Outstanding	Assessed	Credits from 2011	Collections b/	Outstanding	Total outstanding	Credit on 2012 receipts	Receipts relating to 2013
	Prior years			2012						
Paraguay	10,557	175	10,382	11,283	-	-	11,283	21,665	-	-
Peru	355,855	195,609	160,246	145,074	-	-	145,074	305,320	-	-
Philippines	-	-	-	145,074	-	145,074	-	-	-	-
Poland	-	-	-	1,334,715	-	1,334,715	-	-	-	561
Portugal	-	-	-	823,714	-	823,714	-	-	-	352
Republic of Korea	353,340	353,340	-	3,643,059	-	3,643,059	-	-	-	1,535
Republic of Moldova	3,075	3,075	-	3,220	-	3,220	-	-	-	-
Romania	-	-	-	285,317	-	285,317	-	-	-	122
Saint Kitts and Nevis	1,498	1,498	-	1,610	-	1,610	-	-	-	3
Saint Lucia	1,794	-	1,794	1,610	-	-	1,610	3,404	-	-
Saint Vincent and the Grenadines	12	12	-	1,610	-	-	1,610	1,610	-	-
Samoa	-	-	-	1,610	-	1,610	-	-	-	2
San Marino	-	-	-	4,831	-	4,831	-	-	-	12
Senegal	-	-	-	9,672	-	-	9,672	9,672	-	-
Serbia	-	-	-	59,644	-	59,644	-	-	-	28
Seychelles	-	-	-	3,220	-	3,220	-	-	-	-
Sierra Leone	2,834	27	2,807	1,610	-	-	1,610	4,417	-	-
Slovakia	-	-	-	228,904	-	228,904	-	-	-	90
Slovenia	-	-	-	166,029	-	-	166,029	166,029	-	-
South Africa	-	-	-	620,606	-	620,606	-	-	-	266
Spain	-	-	-	5,121,238	-	771,395	4,349,843	4,349,843	-	-
Suriname	-	-	-	4,831	-	4,831	-	-	-	14
Sweden	-	-	-	1,715,145	-	1,715,145	-	-	-	710
Switzerland	-	-	-	1,821,530	-	1,821,530	-	-	-	765
Tajikistan	-	-	-	3,220	81	3,139	-	-	-	2
The Former Yugoslav Rep. of Macedonia	20,114	175	19,939	11,283	-	-	11,283	31,222	-	-
Timor-Leste	-	-	-	1,610	25	1,544	41	41	-	-
Trinidad and Tobago	-	-	-	70,927	-	70,927	-	-	-	30
Tunisia	15,376	-	15,376	48,362	-	-	48,362	63,738	-	-
Uganda	122	122	-	9,672	-	9,587	85	85	-	-
United Kingdom	-	-	-	10,645,471	-	10,645,471	-	-	-	4,472
United Republic of Tanzania	12,126	205	11,921	12,893	-	-	12,893	24,814	-	-
Uruguay	40,376	40,376	-	43,520	-	-	43,520	43,520	-	-
Vanuatu	-	-	-	1,480	-	-	1,480	1,480	-	-
Venezuela	471,286	471,286	-	506,159	-	506,159	-	-	-	206,554
Zambia	12,303	12,303	-	6,452	-	6,452	-	-	-	4
Total (121 States Parties)	2,791,604	2,382,057	409,547	108,799,841	351,520	102,288,598	6,159,723	6,569,270	-	738,918

Schedule 2

International Criminal Court Status of Working Capital Fund and Contingency Fund as at 31 December 2012 (in euro)

<i>Status of Working Capital Fund</i>	2012	2011
Balance at beginning of financial period	7,396,957	7,386,394
Receipts/(refunds)		
Receipts from States Parties	1,223	10,563
Withdrawals	-	-
Balance as at 31 December	7,398,180	7,396,957
Established level	7,405,983	7,405,983
Less: due from States Parties (Schedule 3)	7,803	9,026
Balance as at 31 December	7,398,180	7,396,957
<i>Status of Contingency Fund</i>	2012	2011
Balance at beginning of financial period	4,438,291	8,756,567
Receipts/(refunds)	-	-
Receipts from States Parties	2,544,278	-
Withdrawals	-	(4,318,276)
Balance as at 31 December	6,982,569	4,438,291
Established threshold level	7,000,000	7,000,000
due from States Parties (if below threshold)	17,431	2,561,709

Schedule 3

International Criminal Court Status of advances to the Working Capital Fund as at 31 December 2012 (in euro)

<i>States Parties</i>	<i>2012 Scale of assessment</i>	<i>Working Capital Fund</i>	<i>Cumulative payments</i>	<i>Outstanding</i>
Afghanistan	0.00593	439	439	-
Albania	0.01481	1,097	1,097	-
Andorra	0.01037	768	768	-
Antigua and Barbuda	0.00296	219	219	-
Argentina	0.42513	31,485	31,485	-
Australia	2.86332	212,057	212,057	-
Austria	1.26057	93,358	93,358	-
Bangladesh	0.01481	1,097	146	951
Barbados	0.01185	878	878	-
Belgium	1.59238	117,931	117,931	-
Belize	0.00148	110	110	-
Benin	0.00444	329	329	-
Bolivia	0.01037	768	768	-
Bosnia & Herzegovina	0.02074	1,536	1,536	-
Botswana	0.02666	1,974	1,974	-
Brazil	2.38635	176,733	176,733	-
Bulgaria	0.05629	4,169	4,169	-
Burkina Faso	0.00444	329	329	-
Burundi	0.00148	110	110	-
Cambodia	0.00444	329	329	-

<i>States Parties</i>	<i>2012 Scale of assessment</i>	<i>Working Capital Fund</i>	<i>Cumulative payments</i>	<i>Outstanding</i>
Canada	4.75048	351,820	351,820	-
Cape Verde	0.00148	110	-	110
Central African Republic	0.00148	110	110	-
Chad	0.00296	219	219	-
Chile	0.34958	25,890	25,890	-
Colombia	0.21330	15,797	15,797	-
Comoros	0.00148	110	110	-
Congo	0.00444	329	329	-
Cook Islands	0.00148	110	110	-
Costa Rica	0.05036	3,730	3,730	-
Croatia	0.14368	10,641	10,641	-
Cyprus	0.06814	5,046	5,046	-
Czech Republic	0.51697	38,287	38,287	-
Democratic Republic of the Congo	0.00444	329	329	-
Denmark	1.09023	80,742	80,742	-
Djibouti	0.00148	110	110	-
Dominica	0.00148	110	110	-
Dominican Republic	0.06221	4,607	4,607	-
Ecuador	0.05925	4,388	4,388	-
Estonia	0.05925	4,388	4,388	-
Fiji	0.00593	439	439	-
Finland	0.83841	62,093	62,093	-
France	9.06990	671,715	671,715	-
Gabon	0.02074	1,536	1,536	-
Gambia	0.00148	110	110	-
Georgia	0.00889	658	658	-
Germany	11.87693	879,603	879,603	-
Ghana	0.00889	658	658	-
Greece	1.02357	75,805	75,805	-
Grenada	0.00148	110	-	110
Guatemala	0.04148	3,072	-	3,072
Guinea	0.00296	219	219	-
Guyana	0.00148	110	110	-
Honduras	0.01185	878	878	-
Hungary	0.43105	31,923	31,923	-
Iceland	0.06221	4,607	4,607	-
Ireland	0.73768	54,632	54,632	-
Italy	7.40494	548,409	548,409	-
Japan	18.56049	1,374,587	1,374,587	-
Jordan	0.02074	1,536	1,536	-
Kenya	0.01778	1,317	1,317	-
Latvia	0.05629	4,169	4,169	-
Lesotho	0.00148	110	110	-
Liberia	0.00148	110	110	-
Liechtenstein	0.01333	987	987	-
Lithuania	0.09628	7,130	7,130	-
Luxembourg	0.13332	9,874	9,874	-
Madagascar	0.00444	329	329	-
Malawi	0.00148	110	110	-
Maldives	0.00148	110	110	-

<i>States Parties</i>	<i>2012 Scale of assessment</i>	<i>Working Capital Fund</i>	<i>Cumulative payments</i>	<i>Outstanding</i>
Mali	0.00444	329	329	-
Malta	0.02518	1,865	1,865	-
Marshall Islands	0.00148	110	110	-
Mauritius	0.01629	1,206	1,206	-
Mexico	3.48991	258,462	258,462	-
Mongolia	0.00296	219	219	-
Montenegro	0.00593	439	439	-
Namibia	0.01185	878	878	-
Nauru	0.00148	110	110	-
Netherlands	2.74778	203,500	203,500	-
New Zealand	0.40439	29,949	29,949	-
Niger	0.00296	219	161	58
Nigeria	0.11554	8,557	8,557	-
Norway	1.29020	95,552	95,552	-
Panama	0.03259	2,414	2,414	-
Paraguay	0.01037	768	768	-
Peru	0.13332	9,874	9,874	-
Philippines	0.13332	9,874	9,874	-
Poland	1.22650	90,834	90,834	-
Portugal	0.75694	56,059	56,059	-
Republic of Korea	3.34770	247,930	247,930	-
Republic of Moldova	0.00296	219	219	-
Romania	0.26219	19,418	19,418	-
Saint Kitts and Nevis	0.00148	110	110	-
Saint Lucia	0.00148	110	4	106
Saint Vincent and the Grenadines	0.00148	110	110	-
Samoa	0.00148	110	110	-
San Marino	0.00444	329	329	-
Senegal	0.00889	658	658	-
Serbia	0.05481	4,059	4,059	-
Seychelles	0.00296	219	219	-
Sierra Leone	0.00148	110	110	-
Slovakia	0.21034	15,578	15,578	-
Slovenia	0.15257	11,299	11,299	-
South Africa	0.57029	42,236	42,236	-
Spain	4.70604	348,529	348,529	-
Suriname	0.00444	329	329	-
Sweden	1.57609	116,725	116,725	-
Switzerland	1.67385	123,965	123,965	-
Tajikistan	0.00296	219	219	-
The F.Y.R. of Macedonia	0.01037	768	768	-
Timor-Leste	0.00148	110	110	-
Trinidad and Tobago	0.06518	4,827	4,827	-
Tunisia	0.04444	3,291	-	3,291
Uganda	0.00889	658	658	-
United Kingdom	9.78240	724,483	724,483	-
United Republic of Tanzania	0.01185	878	878	-
Uruguay	0.03999	2,962	2,962	-
Vanuatu	0.00148	110	-	110
Venezuela	0.46512	34,447	34,447	-
Zambia	0.00593	439	439	-
<i>Rounding</i>		<i>(5)</i>		<i>(5)</i>
Total (121 States Parties)	100.00	7,405,983	7,398,180	7,803

Schedule 4

International Criminal Court Status of cash surplus as at 31 December 2012 (in euro)

<i>Current year</i>	<i>2012</i>	<i>2011</i>
Credits		
Receipts of assessed contributions	102,640,277	101,222,279
Miscellaneous income	761,990	866,422
	103,402,267	102,088,701
Charges		
Disbursed expenditures	97,841,508	100,197,641
Unliquidated obligations	7,151,234	5,535,656
Provision for US Tax liability	50,000	76,510
Provision for doubtful debt	601,623	589,465
Provision for ILO cases	173,681	-
Annual Leave Accrual	338,081	850,038
Repatriation Grant Accrual	1,142,945	676,866
Other provisions	161,880	-
	107,460,952	107,926,176
Charges against Contingency Fund (Statement IV)	-	4,318,276
Provisional cash surplus/(deficit)	(4,058,685)	(1,519,199)
Contributions receivable	6,159,723	2,385,621
Provisional cash surplus/ (deficit) adjusted by contributions receivable	2,101,038	866,422
Disposition of prior year's provisional surplus/(deficit)		
Prior year's provisional surplus/(deficit)	(1,519,199)	(6,185,795)
Plus: Receipt of prior periods' assessed contributions	2,382,056	5,848,888
Savings on, or cancellation of, prior periods' obligations	1,178,622	1,613,997
Release of temporary reserve (note 4.17)	-	412,000
Prior year's cash surplus/(deficit)	2,041,479	1,689,090
Total cumulative surplus (Statement II)	4,142,517	2,555,512

Schedule 5

International Criminal Court Shares of States Parties in the 2011 cash surplus (in euros)

<i>States Parties</i>	<i>States Parties to the Rome Statute since</i>	<i>2011 Scale of assessment</i>	<i>Surplus</i>
Afghanistan	May-03	0.00594	121
Albania	May-03	0.01484	303
Andorra	Jul-02	0.01039	212
Antigua and Barbuda	Jul-02	0.00297	61
Argentina	Jul-02	0.42593	8,695
Australia	Sep-02	2.86870	58,564
Austria	Jul-02	1.26294	25,783
Bangladesh	Jun-10	0.01484	303
Barbados	Mar-03	0.01187	242
Belgium	Jul-02	1.59537	32,569
Belize	Jul-02	0.00148	30
Benin	Jul-02	0.00445	91
Bolivia	Sep-02	0.01039	212
Bosnia & Herzegovina	Jul-02	0.02078	424
Botswana	Jul-02	0.02671	545
Brazil	Sep-02	2.39083	48,808
Bulgaria	Jul-02	0.05639	1,151
Burkina Faso	Jul-04	0.00445	91
Burundi	Dec-04	0.00148	30
Cambodia	Jul-02	0.00445	91
Canada	Jul-02	4.75940	97,162
Cape Verde	Jan-12	0.00000	-
Central African Republic	Jul-02	0.00148	30
Chad	Jan-07	0.00297	61
Chile	Sep-09	0.35024	7,150
Colombia	Nov-02	0.21371	4,363
Comoros	Nov-06	0.00148	30
Congo	Aug-04	0.00445	91
Cook Islands	Oct-08	0.00148	30
Costa Rica	Jul-02	0.05046	1,030
Croatia	Jul-02	0.14395	2,939
Cyprus	Jul-02	0.06827	1,394
Czech Republic	Oct-09	0.51794	10,574
Democratic Republic of the Congo	Jul-02	0.00445	91
Denmark	Jul-02	1.09227	22,298
Djibouti	Feb-03	0.00148	30
Dominica	Jul-02	0.00148	30
Dominican Republic	Aug-05	0.06233	1,272
Ecuador	Jul-02	0.05936	1,212
Estonia	Jul-02	0.05936	1,212

<i>States Parties</i>	<i>States Parties to the Rome Statute since</i>	<i>2011 Scale of assessment</i>	<i>Surplus</i>
Fiji	Jul-02	0.00594	121
Finland	Jul-02	0.83998	17,148
France	Jul-02	9.08693	185,508
Gabon	Jul-02	0.02078	424
Gambia	Sep-02	0.00148	30
Georgia	Dec-03	0.00890	182
Germany	Jul-02	11.89923	242,920
Ghana	Jul-02	0.00890	182
Greece	Aug-02	1.02549	20,935
Grenada	Aug-11	0.00062	13
Guatemala	Jul-12	0.00000	-
Guinea	Oct-03	0.00297	61
Guyana	Dec-04	0.00148	30
Honduras	Sep-02	0.01187	242
Hungary	Jul-02	0.43186	8,816
Iceland	Jul-02	0.06233	1,272
Ireland	Jul-02	0.73906	15,088
Italy	Jul-02	7.41884	151,454
Japan	Oct-07	18.59533	379,620
Jordan	Jul-02	0.02078	424
Kenya	Jun-05	0.01781	364
Latvia	Sep-02	0.05639	1,151
Lesotho	Jul-02	0.00148	30
Liberia	Dec-04	0.00148	30
Liechtenstein	Jul-02	0.01336	273
Lithuania	Aug-03	0.09646	1,969
Luxembourg	Jul-02	0.13357	2,727
Madagascar	Jun-08	0.00445	91
Malawi	Dec-02	0.00148	30
Maldives	Dec-11	0.00012	2
Mali	Jul-02	0.00445	91
Malta	Feb-03	0.02523	515
Marshall Islands	Jul-02	0.00148	30
Mauritius	Jul-02	0.01632	333
Mexico	Jan-06	3.49646	71,379
Mongolia	Jul-02	0.00297	61
Montenegro	Jun-06	0.00594	121
Namibia	Sep-02	0.01187	242
Nauru	Jul-02	0.00148	30
Netherlands	Jul-02	2.75294	56,201
New Zealand	Jul-02	0.40515	8,271
Niger	Jul-02	0.00297	61
Nigeria	Jul-02	0.11576	2,363
Norway	Jul-02	1.29262	26,389
Panama	Jul-02	0.03265	667

<i>States Parties</i>	<i>States Parties to the Rome Statute since</i>	<i>2011 Scale of assessment</i>	<i>Surplus</i>
Paraguay	Jul-02	0.01039	212
Peru	Jul-02	0.13357	2,727
Philippines	Nov-11	0.02226	454
Poland	Jul-02	1.22881	25,086
Portugal	Jul-02	0.75836	15,482
Republic of Korea	Feb-03	3.35399	68,471
Republic of Moldova	Jan-11	0.00297	61
Romania	Jul-02	0.26268	5,363
Saint Kitts and Nevis	Nov-06	0.00148	30
Saint Lucia	Nov-10	0.00148	30
Saint Vincent and the Grenadines	Mar-03	0.00148	30
Samoa	Dec-02	0.00148	30
San Marino	Jul-02	0.00445	91
Senegal	Jul-02	0.00890	182
Serbia	Jul-02	0.05491	1,121
Seychelles	Nov-10	0.00297	61
Sierra Leone	Jul-02	0.00148	30
Slovakia	Jul-02	0.21074	4,302
Slovenia	Jul-02	0.15286	3,121
South Africa	Jul-02	0.57136	11,664
Spain	Jul-02	4.71487	96,253
Suriname	Oct-08	0.00445	91
Sweden	Jul-02	1.57905	32,236
Switzerland	Jul-02	1.67699	34,235
Tajikistan	Jul-02	0.00297	61
The F.Y.R. of Macedonia	Jul-02	0.01039	212
Timor-Leste	Dec-02	0.00148	30
Trinidad and Tobago	Jul-02	0.06530	1,333
Tunisia	Sep-11	0.01484	303
Uganda	Sep-02	0.00890	182
United Kingdom	Jul-02	9.80076	200,080
United Republic of Tanzania	Nov-02	0.01187	242
Uruguay	Sep-02	0.04007	818
Vanuatu	Feb-12	0.00000	-
Venezuela	Jul-02	0.46600	9,513
Zambia	Feb-03	0.00594	121
<i>Rounding difference</i>			5
Total (121 States Parties)		100.00	2,041,479

Schedule 6

International Criminal Court Status of voluntary contributions as at 31 December 2012 (in euro)

<i>Project</i>	<i>Contributor</i>	<i>Received</i>	<i>Receipts for future periods</i>	<i>Refund to donors</i>
General Trust Fund	Gemeente Den Haag	4,500	-	-
European Commission Contracts	European Commission	1,049,694	-	-
	Finland	40,000	-	-
	Korea	30,000	-	-
	Australia	10,000	-	-
	MFA Netherlands	50,000	-	-
	Denmark	22,709	-	-
	Switzerland	35,000	-	-
<i>Sub-total</i>		<i>1,237,403</i>	-	-
Least Developed Countries	Australia	50,000	-	-
	Ireland	5,000	-	-
	Poland	5,000	-	-
<i>Sub-total</i>		<i>60,000</i>	-	-
Joint Regional Seminar with African Union (Ethiopia)	Australia	5,000	-	-
	MFA Netherlands	10,000	-	-
	Organisation Internationale de la Francophonie	17,949	-	17,063
<i>Sub-total</i>		<i>32,949</i>	-	-
Legal Tools Project	European Commission	150,031	-	-
<i>Sub-total</i>		<i>150,031</i>	-	-
Special Fund for Relocations of Witnesses	Luxembourg	20,000	-	-
<i>Sub-total</i>		<i>20,000</i>	-	-
Family visit for indigent detainees		-	-	-
Regional Seminar in Cambodge	France	-	20,000	-
<i>Sub-total</i>		-	<i>20,000</i>	-
Total voluntary contributions		1,504,883	20,000	17,063

Schedule 7

International Criminal Court Status of trust funds as at 31 December 2012 (in euro)

<i>Trust Fund</i>	<i>Balances brought forward as at 1 January</i>	<i>Receipts</i>	<i>Disbursements</i>	<i>Unliquidated obligations</i>	<i>Provisions Accruals</i>	<i>Total expenditures</i>	<i>Interest Earned</i>	<i>Savings on, or cancellation of, prior periods' obligations</i>	<i>Refunds to donors</i>	<i>Unencumbered balances</i>
General trust fund	47,332	4,500	2,420	-	-	2,420	327	-	-	49,739
European Commission										
Contracts	48,353	1,237,403	478,886	63,732	-	542,618	3,979	2,934	-	750,051
Least Developed Countries	251,120	60,000	10,677	99,255	-	109,932	822	3,462	-	205,472
Legal Tools Project	(88,126)	150,031	87,726	-	-	87,726	(578)	2,967	-	(23,432)
Judicial Capacity										
Strengthening Programme	2,727	-	-	-	-	-	6	-	-	2,733
Dakar Seminar	2,358	-	-	-	-	-	6	-	-	2,364
Regional Seminar in Yaoundé	11,939	-	-	-	-	-	(3,613)	-	-	8,326
Regional Seminar in Tunis	20,541	-	-	-	-	-	24	-	(14,823)	5,742
Joint Regional Seminar with African Union	2,313	32,949	12,858	-	-	12,858	2	-	(2,240)	20,166
Special Fund for Relocations	921,073	20,000	-	-	-	-	2,862	454	-	944,389
Family visit for indigent detainees	144,573	-	49,493	736	-	50,229	377	-	-	94,721
Total	1,364,203	1,504,883	642,060	163,723	-	805,783	4,214	9,817	(17,063)	2,060,271

Schedule 8

International Criminal Court Shares of States Parties in the Replenishment of the Contingency Fund for 2012 (in euros)

<i>States Parties</i>	<i>States Parties to the Rome Statute since</i>	<i>2011 Scale of assessment</i>	<i>Replenishment of Contingency Fund</i>	<i>Collections</i>	<i>Outstanding</i>
Afghanistan	May-03	0.00594	152	110	42
Albania	May-03	0.01484	380	380	-
Andorra	Jul-02	0.01039	266	266	-
Antigua and Barbuda	Jul-02	0.00297	76	-	76
Argentina	Jul-02	0.42593	10,911	10,911	-
Australia	Sep-02	2.86870	73,488	73,488	-
Austria	Jul-02	1.26294	32,353	32,353	-
Bangladesh	Jun-10	0.01484	380	-	380
Barbados	Mar-03	0.01187	304	304	-
Belgium	Jul-02	1.59537	40,869	40,869	-
Belize	Jul-02	0.00148	38	38	-
Benin	Jul-02	0.00445	114	83	31
Bolivia	Sep-02	0.01039	266	266	-
Bosnia & Herzegovina	Jul-02	0.02078	532	532	-
Botswana	Jul-02	0.02671	684	492	192
Brazil	Sep-02	2.39083	61,246	61,246	-
Bulgaria	Jul-02	0.05639	1,445	1,445	-
Burkina Faso	Jul-04	0.00445	114	17	97
Burundi	Dec-04	0.00148	38	38	-
Cambodia	Jul-02	0.00445	114	-	114

<i>States Parties</i>	<i>States Parties to the Rome Statute since</i>	<i>2011 Scale of assessment</i>	<i>Replenishment of Contingency Fund</i>	<i>Collections</i>	<i>Outstanding</i>
Canada	Jul-02	4.75940	121,922	121,922	-
Cape Verde	Jan-12	0.00000	-	-	-
Central African Republic	Jul-02	0.00148	38	-	38
Chad	Jan-07	0.00297	76	76	-
Chile	Sep-09	0.35024	8,972	8,972	-
Colombia	Nov-02	0.21371	5,475	5,475	-
Comoros	Nov-06	0.00148	38	-	38
Congo	Aug-04	0.00445	114	81	33
Cook Islands	Oct-08	0.00148	38	-	38
Costa Rica	Jul-02	0.05046	1,293	1,293	-
Croatia	Jul-02	0.14395	3,688	3,688	-
Cyprus	Jul-02	0.06827	1,749	1,749	-
Czech Republic	Oct-09	0.51794	13,268	13,268	-
Democratic Republic of the Congo	Jul-02	0.00445	114	114	-
Denmark	Jul-02	1.09227	27,981	27,981	-
Djibouti	Feb-03	0.00148	38	-	38
Dominica	Jul-02	0.00148	38	-	38
Dominican Republic	Aug-05	0.06233	1,597	-	1,597
Ecuador	Jul-02	0.05936	1,521	1,521	-
Estonia	Jul-02	0.05936	1,521	1,521	-
Fiji	Jul-02	0.00594	152	152	-
Finland	Jul-02	0.83998	21,518	21,518	-
France	Jul-02	9.08693	232,781	232,781	-
Gabon	Jul-02	0.02078	532	-	532
Gambia	Sep-02	0.00148	38	26	12
Georgia	Dec-03	0.00890	228	228	-
Germany	Jul-02	11.89923	304,824	304,824	-
Ghana	Jul-02	0.00890	228	162	66
Greece	Aug-02	1.02549	26,270	18,945	7,325
Grenada	Aug-11	0.00062	16	-	16
Guatemala	Jul-12	0.00000	-	-	-
Guinea	Oct-03	0.00297	76	-	76
Guyana	Dec-04	0.00148	38	38	-
Honduras	Sep-02	0.01187	304	304	-
Hungary	Jul-02	0.43186	11,063	11,063	-
Iceland	Jul-02	0.06233	1,597	1,597	-
Ireland	Jul-02	0.73906	18,933	18,933	-
Italy	Jul-02	7.41884	190,049	190,049	-
Japan	Oct-07	18.59533	476,357	476,357	-
Jordan	Jul-02	0.02078	532	532	-
Kenya	Jun-05	0.01781	456	456	-
Latvia	Sep-02	0.05639	1,445	1,445	-
Lesotho	Jul-02	0.00148	38	5	33
Liberia	Dec-04	0.00148	38	-	38
Liechtenstein	Jul-02	0.01336	342	342	-
Lithuania	Aug-03	0.09646	2,471	2,471	-
Luxembourg	Jul-02	0.13357	3,422	3,422	-
Madagascar	Jun-08	0.00445	114	-	114
Malawi	Dec-02	0.00148	38	28	10
Maldives	Dec-11	0.00012	3	3	-

<i>States Parties</i>	<i>States Parties to the Rome Statute since</i>	<i>2011 Scale of assessment</i>	<i>Replenishment of Contingency Fund</i>	<i>Collections</i>	<i>Outstanding</i>
Mali	Jul-02	0.00445	114	-	114
Malta	Feb-03	0.02523	646	646	-
Marshall Islands	Jul-02	0.00148	38	-	38
Mauritius	Jul-02	0.01632	418	418	-
Mexico	Jan-06	3.49646	89,569	89,569	-
Mongolia	Jul-02	0.00297	76	76	-
Montenegro	Jun-06	0.00594	152	87	65
Namibia	Sep-02	0.01187	304	304	-
Nauru	Jul-02	0.00148	38	38	-
Netherlands	Jul-02	2.75294	70,522	70,522	-
New Zealand	Jul-02	0.40515	10,379	10,379	-
Niger	Jul-02	0.00297	76	-	76
Nigeria	Jul-02	0.11576	2,965	2,965	-
Norway	Jul-02	1.29262	33,113	33,113	-
Panama	Jul-02	0.03265	836	836	-
Paraguay	Jul-02	0.01039	266	-	266
Peru	Jul-02	0.13357	3,422	-	3,422
Philippines	Nov-11	0.02226	570	570	-
Poland	Jul-02	1.22881	31,479	31,479	-
Portugal	Jul-02	0.75836	19,427	19,427	-
Republic of Korea	Feb-03	3.35399	85,919	85,919	-
Republic of Moldova	Jan-11	0.00297	76	76	-
Romania	Jul-02	0.26268	6,729	6,729	-
Saint Kitts and Nevis	Nov-06	0.00148	38	38	-
Saint Lucia	Nov-10	0.00148	38	-	38
Saint Vincent and the Grenadines	Mar-03	0.00148	38	13	25
Samoa	Dec-02	0.00148	38	38	-
San Marino	Jul-02	0.00445	114	114	-
Senegal	Jul-02	0.00890	228	160	68
Serbia	Jul-02	0.05491	1,407	1,407	-
Seychelles	Nov-10	0.00297	76	76	-
Sierra Leone	Jul-02	0.00148	38	-	38
Slovakia	Jul-02	0.21074	5,399	5,399	-
Slovenia	Jul-02	0.15286	3,916	2,837	1,079
South Africa	Jul-02	0.57136	14,637	14,637	-
Spain	Jul-02	4.71487	120,781	120,781	-
Suriname	Oct-08	0.00445	114	114	-
Sweden	Jul-02	1.57905	40,451	40,451	-
Switzerland	Jul-02	1.67699	42,960	42,960	-
Tajikistan	Jul-02	0.00297	76	76	-
The F.Y.R. of Macedonia	Jul-02	0.01039	266	-	266
Timor-Leste	Dec-02	0.00148	38	38	-
Trinidad and Tobago	Jul-02	0.06530	1,673	1,673	-
Tunisia	Sep-11	0.01484	380	-	380
Uganda	Sep-02	0.00890	228	228	-
United Kingdom	Jul-02	9.80076	251,067	251,067	-
United Republic of Tanzania	Nov-02	0.01187	304	-	304
Uruguay	Sep-02	0.04007	1,026	748	278
Vanuatu	Feb-12	0.00000	-	-	-
Venezuela	Jul-02	0.46600	11,938	11,938	-
Zambia	Feb-03	0.00594	152	152	-
Total (121 States Parties)		100.00	2,561,709	2,544,278	17,431

Notes to the financial statements

1. The International Criminal Court and its objectives

1.1 The International Criminal Court (ICC) was established by the Rome Statute of the International Criminal Court on 17 July 1998, when 120 States participating in the "United Nations Diplomatic Conference of Plenipotentiaries on the Establishment of an International Criminal Court" adopted the Statute. The Court is an independent permanent judicial institution with the power to exercise jurisdiction over perpetrators of the most serious crimes of international concern (genocide, crimes against humanity, war crimes and crimes of aggression once formally defined). The Court has four organs: the Presidency, Chambers (consisting of an Appeals Division, a Trial Division and a Pre-Trial Division), the Office of the Prosecutor and the Registry. In undertaking their tasks, the organs of the Court are guided by the framework set out in the Rome Statute, the Rules of Procedure and Evidence, and other relevant instruments.

The seat of the Court has been established at The Hague in the Netherlands in accordance with article 3 of the Rome Statute. The Court has also established six field offices to enable it to conduct its field operations. These field offices are operational in Uganda, Democratic Republic of the Congo (2), Central African Republic (2) and Kenya since December 2011. A small administrative field presence has been established in Cote d'Ivoire in 2012.

For the purposes of the 2012 financial period, the appropriations were divided into seven major programmes: the Judiciary (Presidency and Chambers), the Office of the Prosecutor, the Registry, the Secretariat of the Assembly of States Parties, the Secretariat of the Trust Fund for Victims, the Permanent Premises Project Office and the Independent Oversight Mechanism. The composition and objectives pursued by each major programme of the Court are as follows:

(a) *Presidency*

(i) The Presidency, comprising the President and the First and Second Vice-Presidents;

(ii) To ensure the proper administration of the Court through means of managerial oversight, coordination and cooperation;

(iii) To oversee and support the fair, open and effective conduct of proceedings and to fulfill all exclusive judicial functions assigned to the Presidency; and

(iv) To broaden global understanding of and support for the work of the Court by representing it in the international arena.

(b) *Chambers*

(i) The Chambers, comprising an Appeals Division, a Trial Division and a Pre-Trial Division, the Appeals Division is composed of the President and four other judges; the Trial Division is composed of not less than six judges, as is the Pre-Trial Division; and

(ii) To ensure the conduct of fair, effective and open proceedings, safeguarding the rights of all parties.

(c) *Office of the Prosecutor*

(i) The Office of the Prosecutor, which acts independently as a separate organ of the Court, is responsible for the investigation and prosecution of crimes within the jurisdiction of the Court;

(ii) To promote national efforts and international cooperation to prevent and punish genocide, crimes against humanity and war crimes; and

(iii) To build universal consensus on the principles and purposes of the Rome Statute.

(d) *Registry*

(i) To provide efficient, effective and high-quality judicial and administrative support services to the Presidency and Chambers, the Office of the Prosecutor, the defence, and victims and witnesses;

(ii) Management of the internal security of the Court; and

(iii) The implementation of mechanisms to assist and safeguard the rights of victims, witnesses and defence.

(e) *Secretariat of the Assembly of States Parties*

In its resolution ICC-ASP/2/Res.3 adopted in September 2003, the Assembly of States Parties established the Secretariat of the Assembly of States Parties (the Secretariat), to begin its operations on 1 January 2004. The Secretariat, which provides the Assembly and its Bureau, the Credentials Committee, the Committee on Budget and Finance, the Special Group on the Crime of Aggression, as well as, upon explicit decision by the Assembly, any subsidiary body that may be established by the Assembly, with independent substantive servicing as well as administrative and technical assistance.

(i) To organize conferences of the Assembly and meetings of the subsidiary bodies of the Assembly, including the Bureau and the Committee on Budget and Finance;

(ii) To assist the Assembly, including its Bureau and subsidiary bodies in all matters relating to their work, with particular emphasis on the effective scheduling and procedurally correct conduct of meetings as well as consultations; and

(iii) To enable the Assembly and its subsidiary bodies to carry out their mandate more effectively by providing them with high-quality substantive Secretariat servicing and support, including technical Secretariat services.

(f) *Secretariat of the Trust Fund for Victims*

The Secretariat of the Trust Fund for Victims administers the Trust Fund for Victims and offers administrative support to the Board and its meetings. The Trust Fund for Victims was established by the Assembly of States Parties in its resolution ICC-ASP/1/Res.6. For more information regarding the Trust Fund for Victims please refer to the Financial Statements of the Trust Fund for Victims for 2012.

(g) *Permanent Premises Project Office*

In annex IV and V of resolution ICC-ASP/6/Res.1, the Assembly of States Parties decided to establish the Project Director's Office within the annual proposed programme budget of the Court to cover the Staff costs and other operational costs related to the Permanent Premises Project. The Project Director's Office operates under the full authority of the Assembly of State Parties and reports directly and is accountable to the Assembly through the Oversight Committee. For more information regarding the Permanent Premises Project, please refer to note 15 of these financial statements.

(h) *Independent Oversight Mechanism*

By resolution ICC-ASP/8/Res.1 the Assembly of State Parties has established the independent oversight mechanism (IOM) as a major programme. This independent oversight mechanism shall be co-located (but not integrated or subordinated to) with the Office of Internal Audit at the seat of the Court in The Hague. The scope of the independent oversight mechanism, as envisaged under article 112, paragraph 4, of the Rome Statute includes investigation, evaluation and inspection.

2. Summary of significant accounting and financial reporting policies

2.1 The financial statements of the International Criminal Court are maintained in accordance with the Financial Regulations and Rules of the Court, as adopted by the Assembly of States Parties at its first session in September 2002, and amendments thereto. The accounts of the ICC are currently in conformity with the United Nations System Accounting Standards. These notes form an integral part of the ICC's financial statements.

2.2 *Fund accounting*: the Organization's accounts are maintained on a fund accounting basis. Separate funds for general or special purposes may be established by the Assembly of States Parties, trust funds and special accounts funded wholly by voluntary contributions may be established and closed by the Registrar.

2.3 *Financial period*: the financial period of this account is a calendar year.

2.4 *Accrual basis*: with the exception of voluntary contributions, as defined in subparagraph 2.16(b) below, income, expenditure, assets and liabilities are recognized on an accrual basis.

2.5 *Historical cost basis*: the accounts are prepared on the historical cost basis of accounting and are not adjusted to reflect the effects of changing prices for goods and services.

2.6 *Currency of accounts and treatment of exchange rate movements*: the accounts of the Organization are presented in euro. Balances held in other currencies are converted into euro at the United Nations operational rate of exchange in effect at the date of the financial statements. Transactions in other currencies are converted into euro at the United Nations operational rate of exchange in effect at the date of transaction.

2.7 Exchange rate gains and losses are treated as follows:

- (a) Realized gains and losses resulting from the purchase of other currencies are recorded as miscellaneous income;
- (b) Realized losses on transactions are reflected in the expenditures of the main programme; and
- (c) Unrealized gains and losses resulting from the revaluation of cash and other assets and liabilities are recorded as expenditure and adjusted in the corresponding programme budgets. At year-end, a cumulative net gain is recorded as other income, whereas a net loss is specifically provided for and recorded as expenditure;

2.8 *The General Fund* was established for the purpose of accounting for the expenditures of the Court. The General Fund includes assessed contributions, funds provided by the United Nations, voluntary contributions, miscellaneous income and advances made from the Working Capital Fund to finance expenditures.

2.9 *The Working Capital Fund* is the fund established to ensure capital for the Court to meet short-term liquidity problems pending receipt of assessed contributions. The amount of the Working Capital Fund is determined by the Assembly of States Parties for each financial period and is assessed in accordance with the scale of assessments used for the appropriations of the Court, in accordance with financial regulation 6.2.

2.10 *The Contingency Fund* in the maximum amount of €10,000,000 was established by the Assembly of States Parties in September 2004 to be effective 1 January 2005, to ensure that the Court can meet:

- (a) Costs associated with an unforeseen situation following a decision by the Prosecutor to open an investigation; or
- (b) Unavoidable expenses for developments in existing situations that could not be foreseen or could not be accurately estimated at the time of adoption of the budget; or
- (c) Costs associated with an unforeseen meeting of the Assembly of States Parties.

The level of the Contingency Fund is determined by the Assembly of States Parties and is financed by assessed contributions or by applying cash surpluses, as determined by the Assembly of States Parties.

In its resolution ICC-ASP/10/Res.4, the Assembly of States Parties, decided to maintain the contingency fund at the level of €7 million for 2012 and decided to replenish the fund in the amount of €2,2 million in 2012. The exact amount of replenishment was communicated by the Court after the closure of the accounts of the financial period for an amount of €2,561,709 (Schedule 8).

2.11 *The Trust Funds and special accounts* are established and closed by the Registrar, and are reported to the Presidency and, through the Committee on Budget and Finance, to the Assembly of States Parties. They are funded wholly by voluntary contributions in accordance with specific terms and agreements with the donors.

Reserve accounts and special accounts funded wholly or in part by assessed contributions may be established by the Assembly of States Parties.

2.12 *The Permanent Premises Project is funded by:*

(a) Ministry of Foreign Affairs of the Host State Netherlands: through the provision to the Court of a loan 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, on the basis of annex II to Resolution ICC-ASP/7/Res.1. The interest is to be paid annually, as of the first utilization of the host State loan. Repayment of the loan, through regular annual installments, will commence after expiration of the existing or future leases of the interim premises. In the event of the €200 million not being fully utilized at the end of the project, the host State will reduce the amount of the loan to be repaid by an amount that corresponds to 17.5 per cent of the difference between loan utilized and €200 million;

(b) Assessed Contributions based on the principles laid out in Resolution ICC-ASP/7/Res.1 Annex III for one-time payments of the assessed share. The Resolution ICC-ASP/11/Res.3 has extended the date for State Parties to inform the Registrar and the Project Director's Office of their decision to select the option of a one-time payment of their assessed share to 31 December 2014. The one-time payments may be made in one to three installments. All one-time payments are to be received in full by 31 December 2014. A one-time payment shall be subject to an adjustment once the final cost of the project and the amount of the host State subsidy are known;

(c) Voluntary contributions from governments, international organizations, individuals, corporations and other entities, in accordance with annex VI of ICC-ASP/6/Res.1 adopted by the Assembly of States Parties on the establishment of a permanent premises construction trust fund; and

(d) Alternative resources as the Assembly of States Parties may decide to allocate.

2.13 *Assessed contributions:*

In accordance with financial regulation 5.2, the appropriations are assessed to States Parties in accordance with the scale of assessments adopted by the United Nations for its regular budget, adjusted to reflect differences in membership between the United Nations and the Court;

In accordance with financial regulation 5.8, payments made by a State Party are credited first to the Working Capital Fund and then to the contributions due to the General Fund, and then to the Contingency Fund, in the order in which the State Party was assessed;

Contributions paid in other currencies are converted into euro at the rate of exchange in effect at the date of payment; and

New States Parties to the Rome Statute are assessed for the year in which they became States Parties for the Working Capital Fund and the regular budget, in accordance with financial regulation 5.10.

2.14 *Surpluses due to States Parties* for a given financial period are funds arising from:

(a) Unencumbered balances of appropriations;

- (b) Savings on, or cancellation of, prior periods' obligations;
- (c) Contributions resulting from the assessment of new States Parties;
- (d) Revisions to the scale of assessments taking effect during the financial year; and
- (e) Miscellaneous income as defined in subparagraph 2.16(e) below.

Unless otherwise determined by the Assembly of States Parties, surpluses at the end of the financial period, after deducting any assessed contributions for that financial period which remain unpaid, are apportioned to the States Parties based on the scale of assessments applicable for the financial period to which the surplus relates. As of 1 January following the year in which the audit of the accounts of the financial period is completed, the amount of surplus apportioned to a State Party is surrendered if its contribution for that financial period has been paid in full. In such cases, the credit is used to offset, in whole or in part, contributions due to the Working Capital Fund and assessed contributions due for the calendar year following the financial period to which the surplus relates.

2.15 *Reserve for unpaid assessed contributions*: a reserve in the amount of assessed contributions remaining unpaid for prior financial periods is shown on the balance sheet as a deduction from the cumulative surplus.

2.16 *Contributions received in advance*: contributions received in advance are shown on the balance sheet as a liability. Contributions received in advance are applied in the following financial period, first against any advances due to the Working Capital Fund and second, to the assessed contributions.

2.17 *Income*: the organization's income consists of:

(a) Assessed contributions: for the purposes of the financial statements, income is recognized when the assessments to the States Parties of the adopted programme budget have been approved by the Assembly of States Parties;

(b) Voluntary contributions are recorded as income on the basis of a written commitment to pay monetary contributions during the current financial year, except where contributions are not preceded by a pledge. For these funds, income is recorded at the time that the actual contributions are received from the donors;

(c) Permanent Premises Project contributions received as one-time payments contributions are recorded as income at the time that the actual contributions are received from the States Parties;

(d) Funds provided by the United Nations in accordance with article 115, subparagraph (b), of the Rome Statute; and

(e) Miscellaneous income includes:

(i) Refunds of actual expenditures incurred in prior financial periods;

(ii) Interest income includes all interest earned on deposits in interest-bearing bank accounts and time deposits;

(iii) Income derived from investments of the General Fund, the Working Capital Fund and the Contingency Fund;

(iv) At the end of the financial period, a net positive balance of the account for loss or gain on exchange resulting from currency exchange, or revaluation and devaluation of currency is credited to miscellaneous income, a net negative balance is charged to the relevant expenditure account;

(v) Proceeds from the sale of property; and

(vi) Voluntary contributions for which no purpose is specified.

2.18 *Expenditure*:

(a) Expenditures are incurred against authorized allotments in accordance with financial rule 104.1. Total expenditures reported include disbursement expenditures and unliquidated obligations;

(b) Expenditures incurred for non-expendable property are charged to the budget of the period when acquired and are not capitalized, inventory of such non-expendable property is maintained at the historical cost; and

(c) Obligations pertaining to future financial periods are recorded against a deferred charge account, in accordance with financial rule 111.7.

2.19 *Unliquidated obligations* are commitments entered into that have not been disbursed during the financial period. Obligations are based on a formal contract, agreement, purchase order or other form of undertaking, or on a liability recognized by the Court. Current period obligations remain valid for 12 months after the end of the financial year to which they relate.

2.20 *Provision for pension liabilities for judges*. During its seventh session held from 9 to 13 October 2006, the CBF recommended that the Court should accept the tender of Allianz/NL to provide the judges' pension scheme. The CBF recommendation was accepted by the ASP during its fifth session (See ICC-ASP/5/32, Page 16, paragraph 31). Allianz have been appointed as the Judges Pension Scheme Administrators and the commencement date for the contract is 31 December 2008.

In 2012, the ICC paid Allianz an annual premium of €1,522,301. The scheme is a defined benefit scheme which provides the following benefits for scheme members: a defined retirement pension for judges after the completion of the 9-year term (pro-rated if 9-year term is not completed); the surviving spouse pension of 50% of the judge's entitlement and a disability pension for judges aged 65 and under.

2.21 *Cash and term deposits* comprise funds held in current accounts, interest-bearing bank accounts and time deposits with a maturity lower than 3 months.

2.22 *Deferred income* includes pledged contributions for future financial periods and other income received but not yet earned.

2.23 *Prepaid expenses comprise*: That portion of the education grant advance which is assumed to pertain to the scholastic year completed at the date of the financial statement is reported as prepaid expenses for the purposes of the balance sheet statement only. The full amount of the advance is maintained in the accounts receivable of staff members and officials of the Court until the required evidence of entitlement is produced, at which time the budgetary account is charged and the advance settled.

The following methods of estimating the liability are in line with International Standards for employee benefits, where the underlying principle is that the cost of providing employee benefits should be recognized in the period in which the benefit is earned by the employee, rather than when it is paid or payable.

2.24 *Repatriation grant liability*: internationally recruited staff members who separate become entitled to repatriation grants after one year of service. Similarly, judges become entitled to receive a relocation allowance after five years of service, upon termination of duty.

2.25 *Annual Leave Accrual*: the Court recognized the costs of untaken annual leaves by court employees.

2.26 The Court's accounting policy with respect to recognition of end-of-service employee liabilities is to recognize full liabilities at the end of financial period.

2.27 *Contingent liabilities*, if any, are disclosed in the notes to the financial statements.

2.28 *United Nations Joint Staff Pension Fund (UNJSPF)*: in accordance with decision ICC-ASP/1/Decision 3 of the Assembly of States Parties and United Nations General Assembly resolution 58/262 adopted on 23 December 2003, the ICC became a member organization of the UNJSPF with effect from 1 January 2004. The UNJSPF provides retirement, death, disability and related benefits to ICC staff. The Pension Fund is a funded defined benefit plan. The financial obligation of the organization to the Fund consists of its mandated contribution at the rate established by the United Nations General Assembly of 15.8 per cent of pensionable remuneration, together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of

the valuation date. At the time of this report, the United Nations General Assembly has not invoked this provision.

3. The International Criminal Court (statements I-IV)

3.1 *Statement I* reports the income and expenditure and changes in reserve and fund balances during the financial period. It includes the excess or shortfall of income over expenditure for the current period and prior period adjustments of income or expenditure.

3.2 *Statement II* shows the assets, liabilities, reserves and fund balances as at 31 December 2012, the value of non-expendable property is excluded from the assets (see note 6).

3.3 *Statement III* is the cash flow summary statement prepared using the indirect method.

3.4 *Statement IV* reports on expenditures against the appropriations approved for the financial period.

4. General Fund, Working Capital Fund and Contingency Fund

4.1 *Assessed contributions*: the Assembly of States Parties, in its resolution ICC-ASP/10/Res.4, approved the funding of the appropriations of the Court for the financial period 1 January to 31 December 2012 in the total amount of €108,800 thousand. As at 31 December 2012, there were 121 States Parties to the Rome Statute.

4.2 *Interest income*: interest in the amount of €410,956 represents interest accrued on the Court's bank accounts for the General Fund, the Working Capital Fund and the Contingency Fund.

4.3 *Miscellaneous income*: the total miscellaneous income of €351,034 represents the following:

Table 1: Details of miscellaneous income (in euro)

<i>Miscellaneous income</i>	<i>Amount (euro)</i>
Refund of expenditures incurred in prior financial periods	351,034
Total	351,034

4.4 *Expenditures*: the total amount of expenditures, €107,461 thousand comprises total disbursements of €97,842 thousand, outstanding obligations of €7,151 thousand and accruals or provisions of €2,468 thousand. Total amount of expenditure consists of €105,108 thousand charged against General Fund (detailed in table 2 below), €2,353 thousand charged against Contingency Fund (detailed in table 3 below).

Table 2: Details of expenditures for the approved programme budget (in euro)

<i>Category of expenditure</i>	<i>Appropriation Amount</i>	<i>Disbursed expenditures</i>	<i>Unliquidated Obligations</i>	<i>Accruals, Provisions a)</i>	<i>Total Expenditures</i>
Salaries & other staff costs	78,128,900	74,860,164	1,037,207	1,677,471	77,574,842
Travel & hospitality	4,595,200	3,142,027	755,676	-	3,897,703
Contractual services	11,364,900	6,817,694	3,191,447	552,836	10,561,977
Operating expenses	12,559,900	9,169,947	1,682,076	210,668	11,062,691
Acquisitions	2,151,100	1,860,414	150,612	-	2,011,026
Total	108,800,000	95,850,246	6,817,018	2,440,975	105,108,239

Table 3: Details of expenditures for the Contingency Fund (in euro)

<i>Category of expenditure</i>	<i>Notified Amount</i>	<i>Disbursed expenditures</i>	<i>Unliquidated Obligations</i>	<i>Accruals, Provisions</i>	<i>Total Expenditures</i>
Salaries & other staff costs	1,533,130	1,094,708	6,832	27,235	1,128,775
Travel & hospitality	147,736	44,733	7,431	-	52,164
Contractual services	1,656,000	653,804	249,975	-	903,779
Operating expenses	289,683	133,764	69,978	-	203,742
Acquisitions	178,230	64,253	-	-	64,253
Total	3,804,779	1,991,262	334,216	27,235	2,352,713
Grand total		97,841,508	7,151,234	2,468,210	107,460,952

Pension expenditures: the premium for 2012 was paid to Allianz and recorded as disbursed expenditure for €1,522,301.

4.5 *Accruals:*

(a) *Repatriation Grant Accrual:* The Repatriation Grant Liability has been subdivided into a Repatriation Grant accrual of €5,780,297 and Repatriation Grant Liability of €396,458 under Other Accounts Payable. The distinction being that the Repatriation Grant Liability refers to amounts owed to staff as of 31 December 2012 who have already left the Court and the amounts are therefore due and payable. The Repatriation Grant Accrual refers to amounts earned by eligible employees as at 31 December 2012 but are not payable as at 31 December as the staff are still employed by the Court. The amount charged to the budget in 2012 for Repatriation Grant accrual was €1,142,945.

(b) *Annual Leave Accrual:* At 31 December 2012 €5,126,842 represents the accumulated annual leave accrual for all Staff members of the Court. The costs related to untaken annual leave incurred in 2012 has been recognized as an expenditure of €338,080 in the income statement of 2012.

4.6 *Provisions:*

(a) *Provisions for ILO cases:* In 2012 eight cases are filed with the International Labour Organization Administrative Tribunal (ILOAT) by current-former staff members of the ICC. Out of those eight cases, three cases are provided as provision in 2012 accounts for a total of €173,681. Three other cases are still open at 31 December 2012 and disclosed as contingent liabilities. Compared to similar cases, the last two cases are not considered likely to result in a liability for the Court and are not provided for.

(b) *Provisions for US Tax Liability:* According to the practice and fundamental principles of the International Civil Service, as adjudicated upon by the International Labour Organization Administrative Tribunal (ILOAT), all employees of the Court are entitled to exemption from taxation on Court salaries, emoluments and allowances paid by the Court. The calculated tax liability is €50,000, estimated for the year 2012 for 7 United States taxpayers on the payroll of the Court during this period.

(c) *Provision for doubtful debt:* Under other accounts receivable based on a judicial decision dated 20 October 2011 (Trial chamber III, number ICC-01/05-01/08-568),

the Court advanced an amount of €552,836 for legal costs to cover the legal representation of an accused person in 2012 whose assets have been frozen. This amount of €552,836 has been charged to the legal aid costs because recovery of this amount is uncertain.

The Court has provided for €48,787 of VAT receivable from Uganda government recovery of which is considered uncertain. The Court has also provided for €6,347 as irrecoverable other accounts receivable.

The Court does not provide any provision for doubtful assessed contributions however article 112 of the Rome Statute stipulates that a State Party which is in arrears in the payment of its assessed contributions for more than 2 full years shall have no vote in the Assembly of States Parties. The Assembly may, nevertheless, permit such a State Party to vote in the Assembly and in the Bureau if it is satisfied that the failure to pay is due to conditions beyond the control of the State Party.

(d) *Other Provisions:* An amount of €161,880 has been provided in 2012 accounts for services provided by a third party from 2008 to 2011 for which likelihood to be paid by the Court is still uncertain.

4.7 *Savings on, or cancellation of, prior periods' obligations:* actual disbursements in 2012 of prior periods' obligations of €5,535,656 amounted to €4,357,034 resulting in savings on or cancellation of obligations totalling €1,178,622.

4.8 *Credits to States Parties:* cash surplus of €1,689,090 from 2011 eligible to States Parties has been apportioned in accordance with their respective assessments for that financial period.

4.9 *Working Capital Fund:* the Assembly of States Parties, in its resolution ICC-ASP/10/Res,4, established the Working Capital Fund for the financial period 1 January to 31 December 2012 at €7,405,983, the same level as in the previous financial period.

4.10 *Assessed contributions receivable:* the outstanding balance of contributions of €6,569,270 comprises €409,547 due for prior financial periods and €6,159,723 due for 2012 (Schedule 1). Contributions received from States Parties in excess of contributions due in the amount of €738,918 are reported as contributions received in advance (see note 4.15 below).

4.11 *Other contributions receivable* relate to the outstanding balance due to the Working Capital Fund of €7,808 at 31 December 2012 (Schedules 2 and 3) and €17,431 relate to the outstanding balance due to the Contingency Fund at 31 December 2012 (Schedule 2 and 8).

4.12 *Interfund balances receivable* of €56,813 were to the general fund from the other trust funds.

4.13 *Other accounts receivable* in the total of €2,637,581 are detailed in table 4 below.

Table 4: Details of other accounts receivable (in euro)

<i>Accounts receivable</i>	2012	2011
Governments (value-added tax) a)	707,331	377,798
Staff	456,368	194,068
Vendors	2,293	7,081
Interest accrued	148,249	144,883
Travel advances (other than cash advances) b)	463,827	537,729
Advances to vendors for travel-related expenses c)	729,088	633,605
Others d)	130,425	103,321
Total	2,637,581	1,998,485

a) *Value-added tax* of €707,331 recorded in the accounts as receivable from government for value-added tax (VAT) paid on goods and services doesn't include €154,383 representing VAT for purchases in Uganda. This amount is still a receivable from the Ugandan Government, but the Court hasn't been able to retrieve it to date. The law granting VAT exemption status to ICC in Uganda was signed on 18 October 2008 and entered into force on 1st July 2008. Efforts were made for retroactively VAT reimbursement on the basis that the ICC was entitled to VAT exemption status from the beginning of its operations in Uganda and that the delays in formally recognizing that status were not caused by ICC. In 2011, an amount of €84,204 was provided as provision for doubtful debt on 2010 VAT Uganda of which €21,393 has been retrieved in 2012. In 2012 an amount of €48,787 has been provided as provision for doubtful debt for 2011 and 2012 VAT Uganda.

b) *Travel advances (other than cash advances)*: represent travel advances for which the travellers had not submitted travel expense claims. Those travel advances don't include those paid in the form of cash. Cash advances are recorded as receivables from the travellers and are included as "Staff", "Vendors", or "Others" receivables.

c) *Advances to vendors for travel-related expenses*: represent the amounts paid to vendors for travel-related expenses such as tickets and shipments for which the travel claims had not been submitted by the travellers to be recorded as expenditure in the accounts as at 31 December 2012.

d) *Within the other accounts receivable* €552,836 is related to the Defence Counsel Costs of an accused. As a result of a judicial decision dated 20 October 2011 (Trial chamber III, number ICC-01/05-01/08-568), the Court advanced €552,836 for legal costs to cover the legal representation of an accused person whose assets have been frozen. It is doubtful that a full recovery of the amount will be possible when the Court applies for all the assets to be released; therefore a provision for doubtful debt of €552,836 was booked in 2012.

4.14 *Education grant advances*: prepaid expenses of €1,238,088 relate to the education grant for the scholastic years completed as at 31 December 2012 and 2013.

4.15 *Contributions or payments received in advance*: €738,918 was received from States Parties to be applied to the next financial period.

4.16 *Other accounts payable* in the total of €6,652,150 are detailed in table 5 below.

Table 5: Details of other accounts payable (in euro)

<i>Accounts payable</i>	2012	2011
Staff	103,688	172,396
Vendors ^{b)}	5,751,409	1,810,760
Deferred payment from Special Court for Sierra Leone ^{c)}	53,825	85,469
Repatriation grant liability ^{a)}	396,458	288,725
Others ^{b)}	346,770	623,050
Total	6,652,150	2,980,400

a) *Repatriation grant liability*: The Repatriation Grant Liability has been subdivided into a Repatriation Grant accrual of €5,780,797 and Repatriation Grant Liability of €396,458 under Other Accounts Payable. The distinction being that the Repatriation Grant Liability refers to amounts owed to staff as of 31 December 2012 who have already left the Court and the amounts are therefore due and payable. The Repatriation Grant Accrual refers to amounts earned by eligible employees as at 31 December 2012 but are not payable as at 31 December as the staff are still employed by the Court.

b) *Vendors and other accounts payable*: Based on the principle of accrual based accounting, all invoices dated until 31 December 2012 represent an account payable of the Court and were booked in the accounting system in 2012, those invoices were paid in January and February 2012.

c) *Deferred payment from the Special Court of Sierra Leone*: on 29 March 2006, the ICC received a request from the President of the Special Court of Sierra Leone (Special Court) to provide temporary assistance with regard to the provision of courtroom and detention services and facilities and support for the conduct of the trial of Charles Taylor. After consultations with the Bureau of the Assembly of States Parties, the ICC agreed to provide the services and facilities on condition that full payment in advance would be made before services are rendered. Based on this decision, the ICC and the Special Court signed a Memorandum of Understanding (MOU) on 13 April 2006 regarding the administrative arrangements between the two Courts. The amount of €53,825 is the balance of the advance payment received at 31 December 2012 from the Special Court less the expenditures incurred by the Special Court as at 31 December 2012.

4.17 *Contingency Fund*: the amount of €9,168,567 representing the cash surplus for 2002-2003 financial periods had been credited to establish the Contingency Fund in accordance with resolution ICC-ASP/ICC/Res.4 (b). In 2010, the Contingency Fund was reduced by the shortfall of income over expenditure of €412,000. In 2011, additional €4,318,276 has been charged to Contingency Fund representing excess of expenditure over appropriations approved (Statement IV). In 2012, the fund has been replenished in accordance with Assembly of States Parties resolution ICC-ASP/10/Res.4, in the amount of €2,561,709 to reach the threshold level of €7 million.

<i>Balance at 1 January 2012 (amounts in euro)</i>	4,438,291
Replenishment of the contingency fund	2,561,709
Balance at 31 December 2012	7,000,000

4.18 *Reserve for unpaid assessed contributions*: an amount of €409,547, being the amount of outstanding assessed contributions for prior financial periods (Schedule 1), is deducted from the cumulative surplus to derive the cash surplus for 2011 for distribution to States Parties (Schedule 4).

4.19 *Deferred voluntary contribution*: an amount of €130,000 has been received from Mexico as voluntary contribution to the rent costs of the interim premises of the Court for 2013. Please refer to Major Programme V- Interim Premises of 2013 Programme Budget (section C of ICC-ASP/11/Res.1).

5. Trust Funds

5.1 *General description and purpose* of the different trust funds disclosed in Schedules 6 and 7:

Internship and Visiting Professionals Programme supports interns and visiting professional in Judiciary, Office of the Prosecutor and Registry at the Court. This programme runs from April through March of the period for 2 years. As from 1st April 2010, the full name of the Internship and Visiting Professionals Programme is Strengthening the International Criminal Court - reinforcing the principle of complementarity and universality and building a high quality defense.

Seminar of Counsel is run by the Registry to finance the consultations between the Court and the legal professional represented by the counsels on the Court's list of counsel.

Those two trust funds are part of the European Commission Contracts and their figures are presented together

Least Developed Countries is run by the Secretariat of the Assembly of State Parties and covers travel costs related to the participation of representatives of least developed countries and other developing states at the Assembly of States Parties meeting. This is an on-going programme.

Regional Seminar in Yaounde is run by the Registry to support the organization of local seminars for local experts including judges, layers, politicians, NGOs to raise awareness and knowledge of the Court around the world.

Regional Seminar in Tunis (Tunisia) was organized by the Court in September 2012 to provide interactive training on the Rome Statute to leading law professionals of the Maghreb countries and some countries of Middle East (Egypt, Jordan Lebanon and Syria) with a view to enhancing States' cooperation with the Court. This seminar is part of a series of regional seminars. The first was conducted in Dakar (Senegal) in December 2010 and the second in Yaounde (Cameroon) in October 2011.

Joint Seminar with African Union in Ethiopia was run by the 3 organs to improve the participants' knowledge on the technical aspects of the Rome Statute and the Court's work. The seminar took place in Addis Ababa in July 2012. The participants were the staff members from the African Union Commission, legal advisors from delegation African States to the African Union, Coordinator of the African Group of States Parties at the United Nations, ICC officials and donors contributing to the seminar.

Regional Seminar in Cambodia will take place during the first quarter of 2013 and the purpose is to improve the cooperation between the experts in national law and the International Criminal Court in order to reinforce the fight against impunity of worst crimes.

Legal Tools Project is run by the Office of the Prosecutor to facilitate and coordinate the introduction, implementation and use of the Legal tools project, in particular the Case matrix, by users outside the Court.

General Trust Fund is used for Victims and Witnesses Unit to organize a one day seminar on protection in November 2011.

Special Fund for Relocations is established to assist States which are willing but do not have the capacity to enter into relocation agreements with the Court with cost neutral solutions, aimed at increasing the number of effective relocations and building local capacity to protect witnesses. This Special Fund will be resourced by voluntary donations from willing States Parties.

Family visit for indigent detainees was established within the Registry by the Assembly of States Parties in its resolution ICC-ASP/8/Res.4. The purpose is to fund family visits for indigent detainees entirely through voluntary donations, with contributions from States Parties, other States, non-governmental organizations, civil society, or individuals.

5.2 *Voluntary contributions*: contributions in the amount of €1,504,883 have been pledged and/or received for 2012 projects.

5.3 *Interest income*: interest in the amount of €4,214 represents interest earned on the Court's bank account for the Trust Funds.

5.4 *Expenditure*: the total amount of €805,783 comprises total disbursements of €642,060 and outstanding obligations of €163,723.

5.5 *Refund to donors*: the amount of €17,063 was refunded to donors, being the amount in excess of the requirements of the specific projects completed (Schedules 6 and 7).

5.6 *Other accounts receivable*: the amount of €634 is the interest earned but not received yet with regard to the bank account of the Trust Funds.

5.7 *Contributions or payments received in advance*: the ICC received voluntary contributions in the total amount of €20,000 for projects starting after 31 December 2012 (Schedule 6).

5.8 *Interfund balances payable*: as at 31 December 2012, interfund balances between the Trust Fund and the General Fund amounted to a payable of €72,622.

5.9 *Prior period adjustment*: the opening fund balance has been adjusted by an amount of €54,741 as prior period adjustment.

6. Non-expendable property

6.1 A summary of non-expendable property, at historical cost, as at 31 December 2012 is provided in table 5 below. In accordance with the current ICC accounting policies, non-expendable property is not included in the fixed assets of the organization, but is directly charged to the budget upon acquisition.

Table 6: Summary of non-expendable property (in euro)

<i>Asset management category</i>	<i>Opening balance as at 1 January 2012</i>	<i>Acquisitions/ adjustments</i>	<i>Written-off items^{a/}</i>	<i>Closing balance as at 31 December 2012</i>
Information, technology and communications equipment	8,286,086	701,554	598,517	8,389,123
Security and safety equipment	821,366	5,713	4,047	823,032
General services equipment	1,106,666	167,545	36,215	1,237,996
Vehicles and transportation equipment	979,859	120,119	32,380	1,067,598
Office of the Prosecutor equipment	1,401,930	10,431	52,126	1,360,235
Other equipment	1,596,282	172,964	25,858	1,743,388
Courtrooms and Pre-Trial Chamber*	1,362,918	-	-	1,362,918
Total	15,555,107	1,178,326	749,143	15,984,290

* Courtrooms and Pre-Trial chamber – Courtroom elements constituting an integral part of the installation.

In addition to the above, the ICC's records include the following non-expendable property acquired from voluntary contributions:

Table 7: Summary of non-expendable property funded by other sources (in euro)

<i>Asset management category</i>	<i>Opening balance as at 1 January 2012</i>	<i>Written-off items^{a/}</i>	<i>Closing balance as at 31 December 2012</i>
Advance team budget	8,420	1,387	7,033
Donations to the ICC	272,158	3,360	268,798
Total	280,578	4,747	275,831

a/ During 2012, items with historical cost of €753,890 had been written off.

7. Write-off losses of cash, receivables and property

7.1 In addition to the items written off during 2012 as stated in 6.1 above, a total amount of €320 was written off as loss from the Petty Cash account.

8. Ex-gratia payments

8.1 No *ex-gratia* payment was made by the Court during the financial period.

9. Gratis personnel

9.1 No services of gratis personnel were received during the financial period.

10. Contingent liabilities

10.1 During 2012, 3 cases have been identified where staff members of the ICC have filed actions with the International Labour Organization Administrative Tribunal (ILOAT) for a total of €660,214.

11. Service-incurred injury

11.1 The ICC entered into an agreement with an insurance company to offer coverage for service-incurred injuries for ICC staff, judges, consultants and temporary assistants. The insurance premium, calculated as a percentage of the pensionable remuneration for the staff members and a comparable percentage for judges, consultants and temporary assistants, is charged to the organization's budget and is reflected in the accounts under expenditures. The total premium paid during 2012 for this insurance was €993,123.

12. Contributions in kind

12.1 The following are the significant (higher than €25,000) contributions in kind received by the Court during the financial period:

(a) As reported in the financial statements for the prior financial periods, the Court continues to receive the following contributions from the host State:

(i) Premises to the Court free of rent for a period of 10 years, starting 1 July 2002. In 2012 the Court received the invoices for the rent from the Rijks Gebouwen Dienst and was reimbursed in full by the Ministry of Foreign Affairs. As the rental contract is still partly under negotiation an amount of €175,051 is still outstanding to be paid as well as to be reimbursed; and

(ii) Costs associated with the interim premises of the Court to a maximum of €33 million, including the costs of building a courtroom.

(b) In 2012 the Court hired a number of short term pro-bono personnel, representing receipt of services in kind at a value of €586,000.

13. Contributions to the Trust Fund for Victims

13.1 In its resolution ICC-ASP/1/Res.6, the Assembly of States Parties established the Trust Fund for Victims for the benefit of victims of crimes within the jurisdiction of the ICC, and the families of such victims.

In the annex to that resolution, the Assembly established a Board of Directors, which is responsible for the management of the Trust Fund, and decided that the Registrar of the Court should be responsible for providing such assistance as is necessary for the proper functioning of the Board in carrying out its tasks and should participate in the meetings of the Board in an advisory capacity.

In 2012, the ASP approved an appropriation of €1,450,600 for the Secretariat of the Trust Fund for Victims which administers the Trust Fund and offers administrative support to the Board and its meetings. Expenditures recorded in the accounts for the Secretariat during the financial period are €1,327,725.

14. The Permanent Premises Project: General description

14.1 The Permanent Premises Project was established by the Assembly of States Parties (ASP), in its resolution ICC-ASP/4/Res.2, which emphasized that “the Court is a permanent judicial institution and as such requires functional permanent premises to enable the Court to discharge its duties effectively and to reflect the significance of the Court for the fight against impunity”, and reiterating the importance of permanent premises to the future of the Court.

14.2 In its Resolution ICC-ASP/6/Res.1 the ASP further recalled that the overall construction costs, which include a contingency reserve, fees for the consultants and contractors, pre-tender and post-tender inflation, any fees for permits and dues and a fund for integrated, specialized representational features were estimated to be no more than €190 million at the 2014 price level. In the annex II to Resolution ICC-ASP/6/Res.1, the Assembly of States Parties established an Oversight Committee of States Parties which is established as a subsidiary body of the Assembly of States Parties pursuant to article 112, paragraph 4, of the Rome Statute.

14.3 The mandate of the Oversight Committee is to provide a standing body to act on behalf of the Assembly in the construction of the permanent premises of the International Criminal Court. The role of the Oversight Committee will be strategic oversight, with routine management of the project resting with the Project Director. The Oversight Committee is a body consisting of 10 States Parties, with at least one member from each regional group.

14.4 In its Resolution ICC-ASP/10/Res.6, the Assembly of States Parties noted that the Court initially quantified on 1 March 2012 the amount of €42.2 million as the other costs

related to the project but not directly related to the construction. Noting that such costs concern elements that are user specific and include two components:

(a) 3 gv, estimated at €22.1 million, for integrated user equipment, that is fixed elements integrated in the design; and

(b) 2 gv and other related costs, originally estimated at €20.1 million and later reduced to €19.8 million, for non-integrated user equipment, that is loose elements, and other costs such as moving, additional staff and consultancy fees.

The Assembly approved that non-integrated elements (2gv) and other related costs shall not exceed €19,8 million, and will be approved upon submission year by year in the Court's budget;

The Assembly further approved that the integrated elements (3gv) are construction costs and, as such incorporated in the overall budget of €190 million, and also approved that such elements and their costs be entirely absorbed within the overall budget, so that the same is not exceeded.

In its Resolution ICC-ASP/11/Res.3, the Assembly of States Parties welcomed that the project continues to remain within the approved budget of €190 million at 2014 prices, and, in this regard, noted with satisfaction that the integrated elements ("3gv") have been entirely absorbed within the overall budget and that, at the present stage, the projected construction costs are estimated at €183.7 million, i.e. €6.3 million below the maximum amount allocated to the project.

The ASP welcomed that the completion date for the permanent premises continues to be September 2015, and stresses the need for the project to comply with that deadline in order to prevent future cost overruns and to allow the Court to progressively move into the premises up to December 2015.

15. The Permanent Premises Project: Notes to Statements (I-III)

15.1 *Statement I* reports the income and expenditure and changes in reserve and fund balances during the financial period. It includes the calculation of the excess of income over expenditure for the current period and prior-period adjustments of income or expenditure.

15.2 *Statement II* shows the assets, liabilities, reserves and fund balances as at 31 December 2012.

15.3 *Statement III* is the cash flow summary statement prepared using the indirect method.

15.4 *Assessed Contributions* in 2012 the total amount of €8,705,660 was received from States Parties as one-time payments and is detailed in the table 8 below (in euro).

Table 8: One-time payments received by States Parties (in euro)

<i>States Parties</i>	<i>2012</i>	<i>Prior years</i>	<i>Total</i>
Albania	-	6,865	6,865
Andorra	-	18,305	18,305
Argentina	-	743,641	743,641
Australia	-	4,088,881	4,088,881
Benin	-	-	-
Bolivia	-	13,729	13,729
Burkina Faso	4,576	-	4,576
Cambodia	-	2,288	2,288
Canada	-	6,811,751	6,811,751
Chile	367,498	-	367,498
Costa Rica	49,477	-	49,477
Czech Republic	321,481	321,482	642,963
Dem. Rep. of Congo	-	6,864	6,864
Djibouti	-	-	-
Finland	-	1,290,503	1,290,503

<i>States Parties</i>	<i>2012</i>	<i>Prior years</i>	<i>Total</i>
Georgia	6,864		6,864
Hungary	372,202	186,101	558,303
Iceland	84,661	-	84,661
Italy	3,873,798	7,747,594	11,621,392
Jordan	9,153	18,305	27,458
Korea	234,406	-	234,406
Liechtenstein	-	22,881	22,881
Lithuania	-	47,288	47,288
Luxembourg	-	194,491	194,491
Mauritius	-	25,169	25,169
Mexico	-	3,442,867	3,442,867
Montenegro	-	2,288	2,288
Portugal	401,947	803,895	1,205,842
Samoa	-	2,288	2,288
San Marino	-	6,864	6,864
Serbia	-	48,051	48,051
Slovakia	143,804	-	143,804
South Africa	-	663,557	663,557
Sweden	-	2,450,583	2,450,583
Switzerland	2,774,014	-	2,774,014
Trinidad and Tobago	61,779	-	61,779
Total one-time payments received	8,705,660	28,966,531	37,672,191

15.5 *Expenditures*: the total amount of expenditures of €8,582,075 comprises disbursements of €8,475,209 and outstanding obligations of €106,866. The expenditures include construction costs, permits and dues and fees (design related, project management and other consultants). During 2012 the project concluded the tendering stage with the appointment of the general contractor in October 2012 and the start of the construction activities.

15.6 *Savings on, or cancellation of, prior periods' obligations*: actual disbursements of prior periods' obligations of €319,993 resulted in savings of €42,446.

15.7 *Other accounts receivable* in the amount of €51,921 represent interest earned but not yet received as at 31 December 2012, €365,365 represent Value-added tax paid on goods and services to be received from the Dutch government and €15,810 an interfund balance receivable from the general fund.

15.8 *Other accounts payable* in the amount of €1,479,497 represent invoices booked in the accounts but not yet paid as at 31 December 2012. Those invoices were paid in January and February 2013.

15.9 *Contributions received in advance* all contributions received in 2012 for the Permanent Premises Project in relation to one-time payments option (as referred to resolution ICC-ASP/7/Res.1) were recognized as income in 2012.

15.10 *Host State Loan* was not used in 2012 as sufficient one-time payments were received.

15.11 *Voluntary Contribution* of €1,500,000 was received from the Dutch Ministry of Foreign Affairs in order to partially finance the building permit fees of approx. €2,500,000 paid to the Municipality of the Hague.

15.12 *Project Director's Office*: in annex IV and V of resolution ICC-ASP/6/Res.1, the Assembly of States Parties decided to establish the Project Director's Office within the

annual proposed programme budget of the Court under major programme VII to cover the staff costs and other operational costs related to the premises project. The Project Director's Office operates under the full authority of the Assembly of States Parties and reports directly and be accountable to the Assembly through the Oversight Committee.

Without prejudice to the paragraph above, the Project Director's Office is an integral part of the International Criminal Court; for administrative and staff purposes, the Project Director's Office and its staff are attached to the Registry of the Court.

In 2012, the Assembly of States Parties approved an appropriation of €1,337,200 for the Project Director's Office which is responsible for the management of the Permanent Premises Project; Expenditures recorded in the accounts for the Project Director's Office during the financial period are €586,663.

In its Resolution ICC-ASP/10/Res.6, the Assembly reiterates the important role of the Project Director in providing strategic leadership and overall management of the project, and his responsibility for meeting the project's goals, timelines and costs, and quality requirements, as provided in resolution ICCASP/6/Res.1, and invites the Registrar to delegate authority to the Project Director where necessary and at an appropriate level, in accordance with the Financial Regulations and Rules, with respect to engaging funds for the permanent premises project.
