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**Financial statements for the period
1 January to 31 December 2013**

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Letter of transmittal

26 May 2014

In accordance with Financial Regulation 11.1, I have the honour of submitting the financial statements of the International Criminal Court for the financial period 1 January to 31 December 2013.

(Signed) Herman von Hebel
Registrar

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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. In accordance 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, in accordance with Financial Regulation 10.1, as Registrar I have 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 2013.

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 which 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 2013.

Herman von Hebel
Registrar

26 May 2014

External auditor's opinion

We have audited the Financial Statements of the International Criminal Court (ICC), for the 12 month period ended 31 December 2013. 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 Regulation 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 2013, for the 12 month period ended 31 December 2013 in conformity with the UNSAS.

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Audit report on the International Criminal Court financial statements for year ended 31 December 2013

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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 two phases:
 - (a) An interim audit, focusing on internal controls, budgeting and governance issues, from 02 to 13 December 2013.
 - (b) A final audit, focusing on the financial statements and disclosure requirements in general, from 26 May to 13 June 2014. Work initiated on internal controls, budgeting and governance issues during the interim audit was also finalised during the final audit.
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 number of recommendations resulting from the audit carried out by the United Kingdom National Audit Office in 2012 were either in the process of being implemented or deemed no longer applicable. These are disclosed in the annex to this report.
6. Findings and recommendations have been discussed with the Registrar and his team. The final meeting with the Registrar and the Director of Common Administrative Services Division, relating to recommendations included in the draft audit report took place on 11 June 2014. The final meeting with the Director of Common Administrative Services

Division, the Chief of Budget and Finance Section and all the Heads of sections relating to technical points raised during the audit, took place on 12 June 2014.

7. The draft observations have been reviewed, taking into account the written comments sent by the International Criminal Court on 27 June 2014.

8. We issue an unqualified opinion on the financial statements of the International Criminal Court for the year ended December 31st 2013.

Summary of 2013 recommendations

Recommendation n°1

In order to clarify the decision-making process over the treatment of monies received as part of seized assets, the External Auditor recommends that the Court set a formal guideline, which details the process for handling the funds received along the different phases of the judicial process, setting out roles and responsibilities within the Court system. This guideline will form the basis for an appropriate accounting and budgeting treatment.

Recommendation n°2

The External Auditor recommends terminating the existing Audit Committee and establishing a new committee in line with best professional practice, assisting the Assembly of State Parties (ASP) in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, and the internal and external audit process. This committee must therefore be established as a subsidiary body of the ASP. It could be set up as a sub-committee of the Committee on Budget and Finance (CBF).

To ensure that the Office of Internal Audit is in line with best professional practice, the External Auditor recommends that OIA be accountable to the heads of organs for administrative matters and to the Audit Committee for the appointment, dismissal and performance appraisal of the OIA Director. The Committee shall approve the Internal Audit Charter and the Internal Audit Office's annual audit plan and review the effectiveness of the internal audit activities. To reflect this independence in the Court's budget, the Office of Internal Audits' budget should be taken out of Major Programme III (Registry), established as a separate Major Programme and executed under the sole responsibility, authority and accountability of the OIA Director.

Recommendation n°3

The External Auditor recommends strengthening the analytical review capacity of the Budget Unit to implement a more challenging budget preparation method, which includes the preparation of counterproposals to challenge all budget requests originating from each unit.

Recommendation n°4

To ensure that the budget is presented in a way that allows States Parties to approve temporary positions that have been renewed over long periods of time and that are therefore of a more long term nature, whilst respecting the flexibility required by the nature of the Court's operations, the External Auditor recommends modifying the way General Temporary Assistance (GTA) is budgeted, by establishing two separate budget headings, one related to temporary positions of a long-term nature (Long-term Assistance - LTAs); the other relating to short-term temporary assistance (STAs).

The LTA budget heading would be estimated by listing the required positions detailed in the narrative of the approved budgets. The STA budget, of a highly flexible nature, would be estimated on a lump-sum basis, calculated as a percentage of staff costs, and compared to previous actual expenditure on an annual basis.

Furthermore, the External Auditor recommends that the Court summarise in a table all long-term assistance (LTA) positions currently described narratively throughout the approved budget as it is done for the staff under established post. Thereby States Parties could approve a total of core staff members, made up of established posts and long-term assistance positions.

Finally, given that Consultants are deemed not to carry out activities similar to that of a staff member, the External Auditor recommends removing the Consultants budget heading from the “other staff” category and include it within the “non-staff” category.

Recommendation n°5

The External auditor recommends establishing a policy with a set of rules for all the short-term contracts. These should cover short-term appointments and individuals with Special services agreements (SSA) who carry out duties similar to a staff member.

These rules should allow for minimal agreement by the Human Resources Section, in order to minimize the potential risk of nepotism and avoid any favouritism in the recruitment process.

Recommendation n°6

The External Auditor recommends the Court to ensure that all items of equipment, including those attractive in nature, are safeguarded and correctly reported in the financial statements by reinforcing the controls over assets tracking and compliance with the administrative instruction defining the framework of the property and assets management.

In the case where items are missing, a reasonable time limit should be set after which point if not located, they should be written-off.

Follow-up of 2012 recommendations

9. After a review over the implementation status of prior year recommendations, it was noted that out of a total of six recommendations, two, have been implemented, two are partially implemented and two have not as yet been implemented. This has been detailed in the following table:

<i>N°</i>	<i>Subject</i>	<i>Recommendations</i>	<i>Completed</i>	<i>Partially completed</i>	<i>Not yet completed</i>
1	General issues relating to the accounting function and the conduct of the audit	The External Auditor recommends improving the organisation 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.			X
2	Reinforcing and clarifying the roles of the Prosecutor and the Registrar	<p>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:</p> <ul style="list-style-type: none"> - 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). - 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 			X

<i>N° Subject</i>	<i>Recommendations</i>	<i>Completed</i>	<i>Partially completed</i>	<i>Not yet completed</i>
	<p>and MOD liquidations.</p> <ul style="list-style-type: none"> - 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...). - 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. - 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. 			
3	<p>Funding of annual leave and repatriation grants accruals</p> <p>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 Euros 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.</p>	X		
4	<p>Improvement of transparency of budget preparation process</p> <p>Given the highly significant 1.7 Million Euros 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.</p>	X		
5	<p>Access to and control over the SAP IT accounting system</p> <p>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.</p>		X	
6	<p>Reducing future cancellation of orders</p> <p>The External Auditor recommends that ICC improve its monitoring of outstanding unliquidated obligations (ULO) 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.</p>			X
Total number of recommendations		2	2	2

10. The first recommendation has not been implemented given that the organisation of the Budget and Finance Section has not been modified since. The External Auditor therefore reiterates this recommendation.

11. The second recommendation asked for reinforcement and a clarification of the roles of the Prosecutor and the Registrar and amending where necessary the Financial Rules and Regulations (FRR) and detailed the content of this reinforcement and clarification. The Registrar agrees with this recommendation and will implement it in line with ASP Resolution ASP/12/Res.1 of 27 November 2013 "authorising the Registrar to reorganize and streamline the Registry's organisational structure and welcoming the Registrar's commitment to engage in an inter-organ strategic dialogue." This recommendation is deemed not to have been implemented, given that the clarification of the roles of the Prosecutor and the Registrar has as yet not been formalised and that the necessary amendments to the Financial Rules and Regulations (FRR) detailing the content of this reinforcement and clarification has not been completed. The External Auditor therefore reiterates this recommendation.

12. The fifth recommendation is deemed to have been partially implemented given that access rights have been defined according to staff function and in compliance with appropriate segregation of duties. But the SAP configuration has not as yet been modified.

13. The sixth recommendation is deemed to have been partially implemented, because, although the External Auditor acknowledges that the Court improved the monitoring procedure over unliquidated obligations (ULOs), their validity could be verified more frequently. The External Auditor therefore encourages the Court to continue strengthening the review of unpaid obligations by certifying officers particularly through their performance appraisals.

Main Findings and recommendations

Provision for doubtful debt and monies received from accused

14. The judgment, detention and reparation functions of the ICC court system generate financial obligations between the Court and the accused, which may as well be in the advantage of the former (seizure of assets) as of the latter (legal assistance fees, fees related to families). Handling those revenues and liabilities or advances for the Organization requires detailed, consistent procedures.

15. The Court initiated in May 2008 the tracking and seizure of the assets of an accused person believed to have substantial means. In October 2009, the Trial Chamber III ordered the Registrar to advance monies to the accused to cover for the legal assistance fees, considering that the seizure of the funds was not completed yet and that the accused did not match the indigence conditions to have his fees paid by the Organization. Doing so, the Trial Chamber also had a legally enforceable document signed in order to be repaid out of the funds of the accused. The advanced monies by the Court amounted to €2,046,000 on December 31st 2013.

16. Nonetheless, given the uncertainty and length of the seizure procedure, the Court anticipated the non-reimbursement of the fees through annual provisions between 2010 and 2013. In June 2014, the Court eventually received a payment of €2,068,000 made out of the accused seized assets.

17. Yet, in the absence of a formal procedure for such a situation, the ICC had not decided at the moment of the audit how to allocate the funds, particularly in terms of whether to reimburse the legal assistance fees or use them for another purpose (reparations, etc.). This has accounting and budgeting implications in 2014.

Recommendation n°1

In order to clarify the decision-making process over the treatment of monies received as part of seized assets, the External Auditor recommends that the Court sets a formal guideline, which details the process for handling the funds received along the different phases of the judicial process, setting out roles and responsibilities within the Court system. This guideline will form the basis for an appropriate accounting and budgeting treatment.

Reinforcing the independence of the internal audit office

18. The Office of Internal Audit (OIA), established by rule 110.1 of the Financial Regulations and Rules, “shall conduct independent audits of the financial transactions and the administrative system underlying such transactions, in conformity with generally accepted common auditing standards and notably evaluating compliance of all transactions with established regulations, rules, policies, procedures and administrative instructions. As a result of its audit, the OIA shall provide comments and recommendations to the Registrar and, in areas falling under the authority of the Prosecutor, by virtue of article 42, paragraph 2, of the Rome Statute, also to the Prosecutor.”

19. The OIA is under the administrative authority of the Registrar. Its budget is a sub-programme within the major Programme III of the Registry, executed under the ultimate authority and approval of the Registrar. The head of the OIA is a staff member with a fixed term appointment, recruited by the Registrar in accordance with article 44 of the Rome Statute.

20. A draft internal audit charter defining the purpose, authority, and responsibility of the internal audit activity has been developed by the head of OIA in 2008 and reviewed in 2011, but has not been approved so far.

21. According to auditing standards of best professional practice, such as those published by the Institute of Internal Auditors (IIA), the internal audit office activity must be independent: “to achieve the degree of independence necessary to effectively carry out the responsibilities of the internal audit activity, the chief audit executive has direct and unrestricted access to senior management and the board” (i.e. the governing body).

22. Furthermore, IIA standard 1000 states that “the purpose, authority, and responsibility of the internal audit activity must be formally defined in an internal audit charter, consistent with the Definition of Internal Auditing, the Code of Ethics, and the Standards. The Chief Audit Executive must periodically review the internal audit charter and present it to senior management and the board for approval.”

23. Rule 110.1 of the Financial Regulations and Rules further details that “the CBF shall receive the reports of the Internal Auditor annually and on an ad-hoc basis where appropriate, through the Chair of the Audit Committee.”

24. An Audit Committee has been established by Presidential Directive ICC/PRES/D/G/2009/1, to “provide advice on organisational matters to the heads of organs and assist them in fulfilling their oversight responsibilities for the financial reporting process; the system of internal control; the risk management system; the internal and external audit processes; and the Court’s process for monitoring compliance with regulations and rules approved by the Assembly of States Parties.” It comprises the President, Prosecutor and Registrar, together with four external members appointed by the President in consultation with the Prosecutor and with the advice of the Registrar.

25. Given that the Audit Committee has been established by a Presidential Directive and not by an ASP Resolution it is not a subsidiary body of the ASP and is therefore not accountable to it. Nor can it be considered an independent committee, since it includes, in addition to the heads of organs, four members appointed by the latter. This committee in fact operates as an internal advisory committee and has not met since June 2012, which reflects its current weak status and probable absence of added value.

26. An Audit Committee that complies with best professional practice, should be composed of independent members with no connection to the Court management, at least three of which and no more than six members are appointed by the governing body. Each member must be both independent and financially literate. The committee should meet at least twice a year with a responsibility to provide oversight upon financial reporting and budgetary process, internal control system, risk management system and internal and external audit processes. It should approve the Internal Audit Charter, internal audit plan and decisions regarding the appointment, replacement and removal of the chief audit executive.

27. The internal audit office will be unable to improve the effectiveness of the Court’s operations and processes unless its independence is strengthened and the Internal Audit Charter is approved. Furthermore, an Audit Committee operating as an internal advisory committee is unable to assist the governing body (i.e. ASP) in fulfilling its oversight responsibilities.

Recommendation n°2

The External Auditor recommends terminating the existing Audit Committee and establishing a new committee in line with best professional practice, assisting the Assembly of State Parties (ASP) in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, and the internal and external audit process. This committee must therefore be established as a subsidiary body of the ASP. It could be set up as a sub-committee of the Committee on Budget and Finance (CBF).

To ensure that the Office of Internal Audit is in line with best professional practice, the External Auditor recommends that OIA be accountable to the heads of organs for administrative matters and to the Audit Committee for the appointment, dismissal and appraisal of the OIA Director. The Committee shall approve the Internal Audit Charter and the Internal Audit Office’s annual audit plan and review the effectiveness of the internal

audit activities. To reflect this independence in the Court's budget, the Office of Internal Audits' budget should be taken out of Major Programme III (Registry), established as a separate Major Programme and executed under the sole responsibility, authority and accountability of the OIA Director.

Reinforcing the Budget Unit's capacity to challenge budget assumptions

28. The Committee on Budget and Finance asks ICC to reduce budget slack and to improve efficiency through budget prioritization. The best method to achieve these goals is through a high level of analytical review capacity of the Budget Unit, so that it can question all budgetary requests (called narratives) originating from each unit and perform its own counterproposals.

29. The Budget Unit is not currently able to perform counterproposals to challenge these budget requests. The necessary resources to implement actions decided by the judicial organs (temporary staff, cost and number of the journeys, the overheads, the supplies, the costs of the trainings) would have to be the object of two contradictory assessments, the first prepared by the Budget Unit, the second by the service which has prepared the request. To do this, the Budget Unit section has to use management control and cost accounting tools (for example specific analyses of the costs, monthly record of transfers between sections, comparison between expense items) to improve the monitoring of budgetary expenditure all year round, which allows to criticise on solid grounds the budget proposals submitted by other units.

30. Without this analytical review capacity of the Budget Unit, the budgeting process does not allow avoiding:

- (a) The "ratchet effect" for the former expenses (the expenses decided before cannot be questioned); and
- (b) Non- prioritization of objectives or strategic projects, which could be translated by a growth of the budget of a section and the decrease of the resources granted to another one. For example, the conventional budgeting system won't be able to limit the cost effect of the Office of the Prosecutor (OTP) new request for an important increase of resources over a period of four years.

31. The only disadvantage of challenging the budget through counterproposals is that it is a more complicated, resource-intensive and time consuming process, which would require more staff, time and effort.

32. Considering the size of ICC and ratios observed in other comparable organizations, the implementation of this method may require a strengthening of the Budget Unit staff. However, based on the auditor's experience and judgment the advantages of this will largely outweigh the costs.

Recommendation n°3

The External Auditor recommends strengthening the analytical review capacity of the Budget Unit to implement a more challenging budget preparation method, which includes the preparation of counterproposals to challenge all budget requests originating from each unit.

Budgeting for temporary assistance of a long-term and short-term nature

33. Staff costs are not disclosed in the budget in a way that allows States Parties to approve temporary positions that have been renewed over long periods of time and that are therefore of a more long term nature.

34. Budgeted staff costs are presented under two headings: "staff" and "other staff." "Staff" relates to Professional staff and General Service staff. "Other staff" includes General temporary assistance (GTA), Temporary assistance for meetings, Overtime and Consultants. The GTA budget heading is used to fund the costs of temporary assistance in a flexible manner, as required by the nature of the Court's operations.

35. Personnel included in the budget heading “Professional staff” and “General Service staff” are also included in the Annex V to the Approved Court staffing; they are only established posts with fixed-terms appointments.

36. Personnel included in the budget heading “other staff” can have three types of contracts: fixed-term appointments, short-term appointments or special service agreement (SSA).

37. Personnel with fixed-term appointments or short-term appointments are employees of the Organisation and the staff regulations and rules apply to them.

38. Individual contractors with SSA contracts are not employees of the organisation, but carry out duties similar to that of an employee and are therefore budgeted for as part of GTAs. On the other hand, Consultants with SSA contracts do not perform functions of staff members, given that they are service providers, and are therefore incorrectly included in the “other staff” category in the budget.

39. Personnel funded under the GTA budget heading are described narratively throughout the budget on a programme by programme basis, specifying whether it is a creation or renewed position; however, no summary table is given. This information does not disclose the total period over which the position has been opened which would enable the decision-makers identify which position has become of a long term nature. Therefore positions of a long term nature funded under the GTA budget heading are not disclosed in the budget and monitored in the same way as established posts are.

40. Due to the way the budget is constructed, by disclosing established staff members separately from other staff, the General temporary assistance (GTA) sub-heading under “other staff” includes both staff members with temporary positions of long-term nature and personnel with a short term temporary assistance.

41. The Financial Regulations and Rules specify in rule 103.3 that the programme budget shall contain “relevant tables and figures on budget estimates and posts.” Although this information is disclosed for established positions, details relating to recurring positions funded under the GTA budget heading do not appear clearly in the budget.

Recommendation n°4

To ensure that the budget is presented in a way that allows States Parties to approve temporary positions that have been renewed over long periods of time and that are therefore of a more long term nature, whilst respecting the flexibility required by the nature of the Court’s operations, the External Auditor recommends modifying the way General Temporary Assistance (GTA) is budgeted, by establishing two separate budget headings, one related to temporary positions of a long-term nature (Long-term Assistance - LTAs); the other relating to short-term temporary assistance (STAs).

The LTA budget heading would be estimated by listing the required positions detailed in the narrative of the approved budgets. The STA budget, of a highly flexible nature, would be estimated on a lump-sum basis, calculated as a percentage of staff costs, and compared to previous actual expenditure on an annual basis.

Furthermore, the External Auditor recommends that the Court summarise in a table all long-term assistance (LTA) positions currently described narratively throughout the approved budget as it is done for the staff under established post. Thereby States Parties could approve a core “establishment” of staff members, made up of established posts and long-term assistance positions.

Finally, given that Consultants are deemed not to carry out activities similar to that of a staff member, the External Auditor recommends removing the Consultants budget heading from the “other staff” category and include it within the “non-staff” category.

Establishing rules for staff and individual contractors under contracts of a short-term nature

42. ICC does not currently have a separate set of rules for the recruitment of staff and individual contractors under contracts of a short-term nature. It is noted, as conveyed to the

Committee on Budget and Finance at its 22nd session that proposals are currently being prepared by the Human Resources Section on temporary appointments and the engagement of individual contractors to carry out tasks of a temporary nature. If supported, Administrative Instructions are scheduled to be prepared in the course of 2014.

43. Staff Rules detail in its Scope and Purpose that short-term appointments shall be governed by separate rules drawn up by the Registrar. With similar intent, it is best practice that a set of rules is established for individual contractors under Special services agreement (SSA).

44. Rules for appointments and contracts of a short-term nature are necessary, in particular to address instances of favouritism or even nepotism in the recruitment process.

Recommendation n°5

The External auditor recommends establishing a policy with a set of rules for all the short-term contracts. These should cover short-term appointments and individuals with Special services agreements (SSA) who carry out duties similar to a staff member.

These rules should allow for minimal agreement by the Human Resources Section, in order to minimize the potential risk of nepotism and avoid any favouritism in the recruitment process.

Reinforcing the controls over assets tracking

45. An inventory list produced by the logistics and transport unit (LTU) includes 330 items of equipment that could not be located during the last physical inventory and 98% of these were not found for considerable time.

46. These items, with a purchase price of €380,000, mainly relate to IT and communication equipment of which some are attractive in nature, such as laptops, personal digital assistants, mobile and satellite telephones.

47. These items of equipment have not been removed from the inventory report and therefore remain in note 7 Expendable Items in the Financial Statements, because the write-off has not yet been proposed by the Certifying Officers and authorised by the Registrar.

48. Firstly, an effective asset tracking process ensures that every physical asset movement (receipts, transfers between organisational units, disposals) are recorded in order to define the physical location where an asset can be found.

49. Secondly, a complete chain-of-custody reporting system for all assets is fully respected when each item of equipment is individually assigned to an end user who becomes responsible for its safeguard. This information is recorded in a common database and shared among the concerned units.

50. Finally, when an item cannot be located during the annual physical inventory, the shortage shall be investigated and afterwards the materials shall eventually be written off.

51. The respect of the above internal control should help minimize the risk of fraud or misappropriation of assets and give a fair view of the financial statements.

52. The shortage of 330 items of equipment, which has been accumulated over the years and still remain in the inventory report as at 31 December 2013 demonstrates that the procedures are not sufficiently effective.

53. Since 1 January 2014, and the adoption of the International Public Sector Accounting Standard (IPSAS), the Court has implemented specific procedures to ensure adequate control over its property; these procedures are handled by SAP (its Enterprise Resource Planning software) that provides a common database for the organisational units.

Recommendation n°6

The External Auditor recommends that the Court ensure that all items of equipment, including those attractive in nature, are safeguarded and correctly reported in the financial statements by reinforcing the controls over assets tracking and compliance with the administrative instruction defining the framework of the property and assets management.

In the case where items are missing, a reasonable time limit should be set after which point if not located, they should be written-off.

Acknowledgements

54. The External Auditor wishes to thank the International Criminal Court 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

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 four outstanding recommendations, one has been partially implemented and three are deemed no longer applicable. This has been detailed in the following table:

<i>N° Subject</i>	<i>Recommendations</i>	<i>Completed</i>	<i>Partially completed</i>	<i>Not yet completed</i>	<i>No longer applicable</i>
4	Permanent premises - budget and risk management We recommend obtaining specialist funding input, to inform the asset management strategy.		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 utilisation; and d) internal audit should provide an objective evaluation of, and opinion on, the overall adequacy and effectiveness of the organisation'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
Total number of recommendations		0	1	0	3

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 ongoing. The working group has been established and terms of reference and timescale agreed. Several working group meetings have taken place. The aim is to present an agreed proposal via the Oversight Committee and the Committee on Budget and Finance (CBF) to the Assembly of States Parties in December 2014.

3. Recommendations n° 10, 11 and 12 relate to internal audit activities. These recommendations are deemed no longer applicable, given that the Internal Audit function does not currently comply with International Internal Audit Standards and this matter is being addressed as part of the External Audit review relating to the governance of the internal audit function and its activities (2013 Financial Year recommendation n° 2).

Report on the financial reporting and management of the permanent premises project (2013 financial year)

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Purpose and scope of the audit

1. A team of three auditors conducted the yearly review of the financial reporting and management of the Permanent Premises Project of the International Criminal Court (ICC) for the 2013 financial year. The purpose of the audit was to check the appropriateness, validity and completeness of the financial reporting pertaining to the permanent premises project, and to audit the management of the project. The management audit verified in particular the legal framework, financing arrangements, governance, implementation of the project, types of risks and scope for disputes, and compliance with State Party decisions.
2. The audit team includes a building project management expert, whose work has been carried out in compliance with Standard ISA 620 (Using the work of an Auditor's Expert).
3. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI¹), including ISSAI 3000 on performance audits and ISSAI 4000 on compliance audits, Regulation 12 of the Financial Regulations and Rules of the International Criminal Court and with the letter of engagement of 14 January 2014.
4. All observations and recommendations were discussed with the appropriate Court personnel or oversight bodies. The audit closure meeting was held on 9 May 2014 with the project officials. A draft of the report was the subject of formal discussions with the auditors by those concerned. The final version of this report fully reflects the latter's comments.

Background

5. The Assembly of States Parties (ASP) decided in 2005 to provide the International Criminal Court with permanent premises. In 2007, the ASP approved the site proposed by the Dutch authorities. It approved the construction within a budget of maximum €190 million and scheduled the Court to move into its new premises in 2014. In 2009, it postponed the completion of the construction to 2015 and the move to the new premises to 2016. In 2013, the cost of construction was estimated at €184.4 million. In addition to the construction budget, the transition budget (furniture and other non-integrated user equipment; support and oversight) in the amount of €1.3 million brings the total cost of the unified project to €195.7 million.

¹ International Standards of Supreme Audit Institutions (ISSAI).

6. The future permanent seat of the ICC, the first stone of which was laid on 16 April 2013, is being built in the north of The Hague, near Scheveningen, 2 km from the sea along a dune area, on land provided by the Dutch State which the latter will continue to own. This land previously housed military barracks, the demolition of which, financed by the Netherlands, has now been completed.

7. The project, designed by Danish architects Schmidt Hammer Lassen (selected by competition) consists of six connected buildings occupying a total floor surface area of 52,450 m², comprising three courtrooms with the possibility of a fourth and 1,200 workstations, with the possibility of an increase to 1,500. The project does not provide for a detention centre, and the ICC will continue to use the local prison situated 1 km from the future headquarters.

8. Following a tender in late 2011, the construction was awarded to the Dutch consortium Courtys, which signed a contract with the ICC on 1 October 2012. The building permit application was submitted to the city of the Hague a few weeks later than planned. The architect's plans were slightly modified to take local residents' comments into account. The revised permit application resulted in an extension of the time-limit for objections. Delivery of the Court's buildings is now scheduled for the summer of 2015, and the Court is due to take up occupancy of its new premises before the end of 2015.

9. The Dutch State financed the architectural design competition. The building project is financed by the States Parties, which may choose one of two methods of payment, and must notify their choices by 31 December 2014:

- (a) Either the payment of a lump-sum contribution (one-time payment) in one or several yearly payments by 15 June 2015; and
- (b) Or to contribute, in the same proportion as their contribution to the Court's regular budget, to the repayment of the loan granted to the ICC by the Dutch State to enable the work to begin.

10. The institutional framework established to monitor the project seeks to reconcile two requirements:

- (a) efficiency, by designating a small project management team, responsible for day-to-day supervision of the project, which liaises with the architect and the general contractor; and
- (b) sufficient involvement of all stakeholders: States Parties, the Court's organs and sections, the Host State and the City of The Hague.

11. To this end, the ASP designated a Project Director (PDO), who regularly reports to an Oversight Committee created by the ASP². The Court, the host State and other States Parties have the right to be present during the open sessions of the Oversight Committee. The Oversight Committee reports to the Assembly of States Parties every year and also provide progress reports to the Committee on Budget and Finance prior to its meetings.

12. Currently, the construction project management is the responsibility of the PDO, with the help of a company specialised in project management support (Brink Group). The ICC has also delegated to the Project Director the management of the Transition Project. The contracting and building work have been awarded to general contractor Courtys, which has secured the services of the architect who designed the winning project.

List of recommendations

Recommendation No. 1

The External Auditor recommends that the Court and Oversight Committee fix the reference date for the liquidation of States Parties' contributions as the day the Court takes possession of the premises, even if it is earlier than the date of final discharge of the construction project the rental agreement of the Court concerning its present temporary housing, so that the liquidation of contributions can be based on the scale applicable for 2011, 2012 and 2013.

² This Committee was set up as a subsidiary body in 2005 and comprises ten States Parties' representatives.

Recommendation No. 2

The external auditor recommends (i) without calling into question the responsibility delegated to the Project Director in the commitment of funds, that the latter should be required to specify in greater detail the information on budget utilization provided by him retrospectively to the Oversight Committee, effectively limiting the use of the project reserve to finance minor technical adjustments; (ii) if necessary, envisaging the creation, in an appropriate amount, of an additional special reserve to finance any substantial modifications of the construction programme, the adoption and financing of which will first have to be formally submitted to the Oversight Committee for approval (see recommendation No. 6).

Recommendation No. 3

The external auditor recommends that, between now and the end of 2014, the Court and Oversight Committee examine the possibility of fully or partially sub-contracting the management of the buildings, which will become its property, , provide in the 2015 budget for the expenditure in respect of the sub-contractor chosen, and prepare to implement that choice with effect from September 2015.

Recommendation No. 4

In order to minimize risks in the management of the project, the external auditor recommends that the distribution of responsibilities as between the Oversight Committee and the Project Director be strictly observed, namely: (i) the Project Director's reports to the Oversight Committee should contain more detailed and precise information on strategic and financial matters (including risks), enabling it to fully exercise its responsibilities in terms of retrospective oversight; (ii) the Project Director's discretion in technical managerial matters should be respected.

Recommendation No. 5

The external auditor recommends that the Court prepare and implement an action plan with a view to encouraging each section of the Registry, and in particular the Human Resources Section, to participate proactively at all levels of responsibility in ensuring that the transition project is carried out successfully.

Recommendation No. 6

The External Auditor recommends: (i) that the initial mandate, providing for a transfer of ownership in the second half of 2015, be maintained in terms of costs, time-frame and overall programme; (ii) that the Court, if necessary, establish an additional mandate for extension of the original programme, having first defined it in terms of cost (budget, financing), legal arrangements (obtaining a new building permit; addition of a rider to the construction contract) and content (functional and technical specifications).

Recommendation No. 7

The External Auditor recommends that the Court identify and quantify the risks relating to recurring operating costs, and in particular the known risks associated with the mirror ponds, the green façade over the "architectural steel grid" and a possible future requirement for compliance with HEQ (High Environmental Quality) standards.

Follow-up on previous recommendations

13. After a review over the implementation status of prior year recommendations, it was noted that out of a total of five recommendations, one, has been implemented and four are partially implemented. This has been detailed in the following table:

<i>Recommendations</i>	<i>Implemented</i>	<i>Partially implemented</i>
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.	X	
2 The External Auditor recommends that, from 2013, the Committee on Budget and Finance (CBF) endorse the preparation, , of a zero-based three-year budget for the period 2014-2016. This action : (a) will facilitate forward-looking assessment of the budget in view of the incorporation of the headquarters within the Court’s assets; and (b) will 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.		X
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.		X
4 The External Auditor recommends to the Court and to the Assembly of States Parties (ASP) that: <ul style="list-style-type: none"> - 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: - All decisions concerning the transition to the new premises and all proposals concerning the strategic organisation of the permanent premises and new modi operandi of the ICC be submitted to this Committee; and that: - The secretarial function pertaining to this Committee be assigned to the Project Director. 		X
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: <ul style="list-style-type: none"> - 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; and - 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 subject to financial audit , particularly in respect of expenditure funded from the Registrar’s budget. - 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 unauthorised. The Project Director may require that the expense be incurred or paid in view of the project’s requirements. - Each of these exceptions shall be detailed in a report to be submitted to the Oversight Committee for ex-post facto approval. 		X
Total number of recommendations	1	4

14. Recommendation No. 1 has been fully implemented: the financial report on all furniture and equipment not integrated in the design (“2gv” items) is included in the report on the transition project and is supported by particulars of the items in question.

15. Recommendation No. 2, which the Committee on Budget and Finance supports, has only been partially implemented: the comprehensive triennial budget for the period 2014-2016 has not been prepared, even though a study on the total cost of ownership of the new buildings has been carried out. The External Auditor therefore repeats his recommendation that a comprehensive triennial budget for the period 2015-2017 be prepared, so as to enable the Court to identify the operating, maintenance and capital renewal costs for the new premises and to request the necessary appropriations from States Parties.

16. Recommendation N°3 has been only partially implemented: while there has been no significant overall modification of the project, individual changes have been paid for out of the project reserve budget. The recommendation is therefore as relevant as ever: any modification of the project during the construction will cost significantly more than if the item in question had

been provided for in the original specification, and will also result in additional delays in construction, and hence delayed completion and significantly higher costs.

17. Recommendation No. 4 has been only partially implemented: a direction committee has been set up (the “Joint Premises Project Board”), and met for the first time in September 2013, but did not prepare any minutes or records of decisions, so that it looks more like an informational agency, rather than a decision-making body. There is no record of the participants, discussions or decisions.

18. Recommendation No. 5 has been only partially implemented: the roles and responsibilities of the Project Director and of the Registrar have been clarified and the powers of the Project Director have been enhanced in order to enable him to take rapid decisions and to incur the corresponding expenditure. The scope of his responsibilities has been broadened to include direction of the transition project. But his reports to the Oversight Committee on the commitment of expenditure are not sufficiently detailed to enable the latter to conduct effective retrospective oversight.

19. Moreover, although this is essential to the success of the project, no steps have been taken to ensure that the project management team remains in place until “completion of the project.” The “completion of the project”, whether it be the end of construction (July 2015 +/- three months), final completion of the financing plan (probably end of 2015/early 2016) or final discharge (during the second half of 2016), is a notion that remains particularly vague.

Financial reporting on the permanent premises project

1. Financing the construction project

20. The construction project is financed by a host State loan to a maximum of €200 million, spread over a 30-year term, at a yearly interest rate of 2.5 %, with the principal and interest payable by the Court out of States Parties’ contributions. Should the €200 million loan be only partially used by the end of the construction period, the host State undertakes to reduce the amount of the loan to be repaid by an amount equal to 17.5 % of the unused funds.

21. States Parties have until 31 December 2014 to opt for a one-time payment. These payments may be made in one or more yearly instalments, as long as all one-time payments are received by 15 June 2015. Payments will be adjusted once the final cost of the project and amount of the host State subsidy are known. States may also choose either a full one-time payment or a partial one-time payment and a share in the loan.

22. Under the terms and conditions of the host State loan, as soon as the first amount is drawn down, interest becomes payable yearly, while the principal will become repayable, by regular yearly instalments, once existing or future leases on the interim premises have expired. There appears to be no provision for early repayment.

23. The loan was drawn on for the first time in 2013. Funds drawn from the loan have provided the necessary cash-flow to pay suppliers until one-time payments are received from the Member States that have chosen that option. If Member States’ payments are received late, drawings on the loan may exceed financing needs, which would raise the issue of a possible early repayment of the loan to the host State.

24. Repayment of the loan and accrued interest (only by States that have not opted for a full one-time payment of their assessed contribution) will amount to approximately €6.1 million per year from 2017 to 2047. The final cost will depend on the number of States Parties that opt for a one-time payment. The more States do so, the lower the amount that will need to be drawn from the host-State loan, and the larger the host State subsidy will be.

25. Handover of the permanent premises is scheduled for September 2015. The date of effective handover will constitute the reference date on which the ICC takes possession of the premises. Final discharge of the project will be scheduled for a later date, during the financial year 2016. This will enable the final cost of the project and amount of the host State subsidy to be determined.

26. The United Nations General Assembly will adopt a new scale of assessment for Member States' contributions, which will be applicable to the ICC budget for 2016, 2017 and 2018. However, final discharge of the construction project, irrespective of the liquidation date, will relate back to an event, namely the date on which the ICC took possession of the premises, when contributions were governed by the previously applicable scale. This creates ambiguity. It is preferable for the assessment of contributions to be determined retrospectively, based on the date of the event (construction) to which they relate.

Recommendation No. 1

The External Auditor recommends that the Court and Oversight Committee fix the reference date for the liquidation of States Parties' contributions as the day the Court takes possession of the premises, even if it is earlier than the end of the rental agreement of the Court concerning its present temporary housing, so that the liquidation of contributions can be based on the scale applicable for 2011, 2012 and 2013.

2. Use of the project reserve

27. Following the tender and project risk assessment, a project reserve was created within the construction budget in the amount of €12.89 million, namely 8.7 % of the value of the contract with the general contractor (Courtys).

28. By late March 2014, 49 %, or €6.28 million of the project reserve, had been used. Recourse to the reserve rose steeply between February and March 2014, increasing from 23 % to 49 %. Based on similar case studies, the project team estimates that to complete the construction, approximately €4.5 million more would be required. By the end of the project, according to current estimates, the balance of the reserve is likely to be approximately €2 million.

29. However, there are several risks which could still fall within the scope of the reserve, so a sufficient balance needs to be maintained:

- (a) The outcome of an ongoing dispute with the general contractor (Courtys) concerning the payment of additional costs related to the design of the construction modules. It is claimed that the delay incurred in commencing the work on the prestressed concrete was due to the fact that the difficulty in producing sufficiently fine steel reinforcing rods was underestimated (although the contractor and the architect disagree on this), as well as to failures by the consulting engineers in this regard. The problem has been resolved at the cost of several million euros, at present borne by Courtys. The dispute is currently under adjudication; and
- (b) The risks involved in implementation of the transition programme (move, staff support and purchase of furniture and other non-integrated equipment); to date, there is no project reserve in the budget for this part of the project (€1.3 million). In the future, recourse may therefore need to be had to the project reserve in the construction budget in order to cover unexpected expenditure, under arrangements as yet to be determined.

30. The project reserve does not include any provision for major adjustments to the initial basic construction programme, such as, for example, an extension of the building or additional floors. In any event, the project reserve cannot be used to finance such changes, which are beyond the scope of both its purpose and its financial capacity.

31. The arrangements for recourse to the project reserve are not sufficiently clear and have led to a number of "demarcation disputes", in particular in regard to the following:

- (a) The cost of the building's representational features (works of art, garden, reception area, etc...): due to the symbolic and sensitive nature of these expenses, a €1.2 million budget has been ring-fenced within the project reserve and placed under the direct control of the Oversight Committee; and
- (b) Changes to the design of the building : the Project Director decided on minor changes to the basic project without referring them to the Oversight Committee, and they were financed out of the project reserve, despite the fact that these were not technical adjustments, thereby reducing the available funds to finance new contingencies.

Recommendation No. 2

The external auditor recommends: (i) without calling into question the responsibility delegated to the Project Director in the commitment of funds, that the latter should be required to specify in greater detail the information on budget utilization provided by him retrospectively to the Oversight Committee, effectively limiting the use of the project reserve to finance minor technical adjustments; (ii) if necessary, envisaging the creation, in an appropriate amount, of an additional special reserve to finance any substantial modifications of the construction programme, the adoption and financing of which will first have to be formally submitted to the Oversight Committee for approval (see recommendation No. 6).

3. Operating, maintenance and capital replacement costs

32. Pursuant to IPSAS³, once it takes over the building, the Court must record the depreciation of each component of the property individually. The project management support team has conducted a study showing the necessary operating, maintenance and capital replacement costs required to operate the building and maintain its value.

33. The operating and maintenance costs include maintenance, energy, services and insurance costs. To date these expenses for the new premises have been estimated at approximately €0.73 million for 2015, €2.22 million for 2016, and €2.98 million for 2017 and the following years. These costs will be paid for by all States Parties from 2015 through the annual budget of the Court.

34. In 2014, by comparison, operating and maintenance cost of the current interim premises is approximately €2.47 million. A similar charge will be included in the 2015 budget, but it will be reduced to €0.62 million in the 2016 budget, the year in which the leases on all the buildings and associated land comprising the interim premises will expire. The maintenance costs of the future permanent premises may have been underestimated (see recommendation No. 7).

35. The provisions for capital replacement represent the investment that is required to replace assets, that is to say to replace the components that wear out over time, so as to prevent the functional ageing of the buildings. As the owner of the building, the Court must include this expenditure in its budget from 2016.

36. In total, according to current available estimates, the operational, maintenance and capital replacement costs are expected to amount to €5.687 million in 2016, €5.852 million in 2017 and €6.12 million in 2018. Including repayment of the host State loan and the interest payable by those Member States that did not fully opt for the one-time payment, ownership costs are estimated at €8.697 million in 2016, €11.952 million in 2017 and €12.22 million in 2018.

37. Management of the building, which covers its operation, maintenance and capital replacements, may be conducted in one of two ways: internal management or full outsourcing.

38. Given the change in the size and nature of the buildings to be managed, if the first option is chosen, the current building management and operation team would need to be enlarged, and a dedicated fund would have to be created and replenished each year through a specific contribution by States Parties, in order to finance investments and capital replacements as and when they become necessary.

39. The second approach would assign the entire management of the building to a specialised company, which would be responsible for operation, maintenance and capital replacements. To implement this solution, the Court would need to know exactly what its needs are, in which case it would be justified in providing for a settling-in or adjustment period. In that case, management of the buildings could be assigned for the first year to the company responsible for their construction.

40. The Court will need to have decided which type of building management it prefers, and to have prepared for the operational implementation of that decision, before taking possession of the building, which is scheduled for September 2015.

³ International Public Sector Accounting Standards.

Recommendation No. 3

The external auditor recommends that, between now and the end of 2014, the Court and Oversight Committee examine the possibility of fully or partially sub-contracting the management of the buildings, which will become its property, provide in the 2015 budget for the expenditure in respect of the sub-contractor chosen, and prepare to implement that choice with effect from September 2015.

Observations and recommendations on the management of the project**1. Project governance**

41. The arrangements for governance of the project were established by the Assembly of States Parties through a number of resolutions⁴. It is mainly entrusted to the Oversight Committee, a subsidiary organ of the ASP responsible for strategic oversight, and to the Project Director, responsible for the day-to-day management of the project.

42. While the manner in which it is organised has been fixed since 2007, the project has now reached a sufficiently advanced stage to allow for a practical assessment of governance arrangements in terms of how competencies are divided between these two essential actors: on the one hand, strategic and financial direction, and on the other operational direction, allowing for flexibility and reactivity. Although competencies are now correctly distributed, the practical implementation of the project, the large number of operational decisions to be taken, the increasing need for reactivity and the focus on key completion milestones have sometimes resulted in procedural and information-sharing requirements being overlooked.

43. Thus, while the construction project database (entitled “4-project”) was correctly populated for the financial year 2013, there have been delays in updating data for the first quarter of 2014, thereby weakening the usefulness of this tool. Moreover, there are some shortcomings with regard to the recording of decisions: the decisions taken by the various working groups and decision-making bodies (in particular the Joint Premises Board) are not correctly recorded in the meeting transcripts available to the various actors.

Recommendation No. 4

In order to minimize risks in the management of the project, the external auditor recommends that the distribution of responsibilities as between the Oversight Committee and the Project Director be strictly observed, namely: (i) the Project Director’s reports to the Oversight Committee should contain more detailed and precise information on strategic and financial matters (including risks), enabling it to fully exercise its responsibilities in terms of retrospective oversight; (ii) the Project Director’s discretion in technical managerial matters should be respected.

2. The Transition Project

44. The main development in the 2013 financial year was placing both construction and transition projects under a unified management. The technical responsibilities of the Project Director’s team were extended to include management of the transition project. This has meant that the Project Director’s team, whose numbers remain limited, has had to have recourse to outside assistance provided by the company responsible for project management support. However, the work required for the transition is mainly a matter for the Court, Registry sections and other organs, and requires in-depth knowledge of the working practices of its staff, an area with which the project team is not sufficiently familiar. The team thus has difficulty in involving Court staff in the transition project. Two risks have thus been identified:

⁴ ICC-ASP/6/Res.1 et seq.

- (a) The risk of the transition project becoming merely a technical process, without any supporting human involvement, insufficiently focused on the strategic dimension, and with limited scope for enhancing staff performance; and
- (b) The risk, as soon as the consultants leave, that staff reject or fail to implement, the transition project.

45. There is thus a risk that certain behavioural changes—which are necessary to eliminate the difficulties inherent in many organisations (record-keeping, enhanced recourse to electronic tools, joint workspace management)—may be difficult to address at basic level.

46. The transition lacks a clearly defined objective. The current budget under-estimates the cost of the work involved in the staff settling-in process, and the time it will take to adjust the project to meet the expectations of the Court’s organs and its staff.

47. Decisions on Technical subjects must be placed in context and perspective. They must be explained, justified and appropriate. Technical measures must be supported by a major sustained effort to “inform, raise awareness, train.” Human resources managers should already be involved, and play a more proactive role in this process.

Recommendation No. 5

The external auditor recommends that the Court prepare and implement an action plan with a view to encouraging each section of the Registry, and in particular the Human Resources Section, to participate proactively at all levels of responsibility in ensuring that the transition project is carried out successfully.

3. Analysis of demand

48. The difficulty in defining the precise terms of the project, given the Court’s changing circumstances, has been recognised from the outset. The difficulty in formulating a strategic vision shared by the organs of the Court and the Assembly of States Parties regularly results in new functional requirements demands.

49. The Assembly of States Parties, noting the favourable opinion of the Committee on Budget and Finance, recognised the need for the Office of the Prosecutor to strengthen its investigative capacities and consequently its human resources in the medium term.

50. The impact of staff increases on the number of workstations required in addition to those already provided for must be taken into account, while at the same time consideration needs to be given to possible improvements in working methods and alternative ways in which the space could be used.

51. The institution must therefore prepare projections addressing two questions:

- (a) What are the true consequences for the requirements of Chambers and Registry in terms of staff, specific areas and appropriate technology, and thus in square metres?
- (b) How can a framework be created for the evolution of judicial activity: is it governed solely by the constraints resulting from the number of pending cases, or is it primarily determined by the available human and financial resources, or by a mix of the two?

52. Should this analysis result in a demand for additional space, then, rather than modifying the project in mid-construction, the Court will need, in collaboration with the architect responsible for the design of the permanent premises, to seek solutions.

53. Experience tends to show that modifications mid-construction are often difficult to manage and very disruptive for the original project. Given that for technical, legal and financial reasons it is impossible to obtain an answer to the question by December 2015, it would be make sense to terminate the current works before considering any extension.

Recommendation No. 6.

The External Auditor recommends: (i) that the initial mandate, providing for a transfer of ownership in the second half of 2015, be maintained in terms of costs, time-frame and

overall programme; (ii) that the Court, if necessary, establish an additional mandate for extension of the original programme, having first defined it in terms of cost (budget, financing), legal arrangements (obtaining a new building permit; addition of a rider to the construction contract) and content (functional and technical specifications).

4. Keeping operating costs of the new building under control

54. Three technical decisions could have a significant impact on the recurring operating costs of the new building. The risks have been identified, but their financial consequences have not always been studied with care.

55. First, the decision to surround the buildings with a mirror pond could entail considerable costs; such ponds are largely being abandoned in Europe because of water leaks, anti-social behaviour and the high cost of constant cleaning. Moreover, the location of the site close to the dunes raises the possibility of the pond and the water supply and filter system becoming clogged with sand.

56. Secondly, the choice of a green façade over an “architectural steel grid” could entail considerable costs, because of the difficulty of maintenance with no guarantees as to the quality of workmanship and protection against corrosion (steel, paintwork, joints, etc.).

57. Finally, the fact that environmental ambitions have been put on the back-burner and that the aspiration to a high environmental classification has completely disappeared means that the Court could in the medium term find itself facing considerable costs, once new regulations in this area are adopted, requiring measures to be taken by the Court. However, technical improvements are still possible, and some of the new improvements to the project are of great importance for end users, as can be seen in the choice of LED⁵ lighting.

58. To enabling the operating costs of the new premises to be kept under control, the risks affecting recurrent operating costs must be identified and evaluated.

Recommendation No. 7

The External Auditor recommends that the Court identify and quantify the risks relating to recurring operating costs, and in particular the known risks associated with the mirror pond, the green façade over the “architectural steel grid” and a possible future requirement for compliance with HEQ (High Environmental Quality) standards.

Acknowledgement

59. The external auditor thanks all the representatives of the International Criminal Court for their welcome, their availability and the very efficient support that they provided to the smooth conduct of the mission.

End of audit observations.

⁵ Light-Emitting Diode.

Statement I

International Criminal Court

Statement of income and expenditure and changes in fund balances for the period ending 31 December 2013 (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>2013</i>	<i>2012</i>		<i>2013</i>	<i>2012</i>		<i>2013</i>	<i>2012</i>		<i>2013</i>	<i>2012</i>
Income											
Assessed contributions	112,040	108,800	5.1	-	-	-	14,139	8,706	15.4	126,179	117,506
Voluntary contributions	3,343	-	5.2	1,178	1,505	6.2	-	1,500	-	4,521	3,005
Interest income	302	411	5.3	11	4	6.3	66	195	-	379	610
Other/miscellaneous income	859	351	5.4	-	-	-	-	-	-	859	351
<i>Total income</i>	<i>116,544</i>	<i>109,562</i>		<i>1,189</i>	<i>1,509</i>		<i>14,205</i>	<i>10,401</i>		<i>131,938</i>	<i>121,472</i>
Expenditure											
Disbursed expenditures	106,409	97,841	5.5	1,454	642	6.4	37,140	8,475	15.5	145,003	106,958
Unliquidated obligations	5,879	7,151	5.5	199	164	6.4	715	107	15.5	6,793	7,422
Annual Leave Accrual	173	338	5.6	-	-	-	-	-	-	173	338
Provision for US tax liability	56	50	5.7	-	-	-	-	-	-	56	50
Provision for ILO cases	69	174	5.7	-	-	-	-	-	-	69	174
Provision for doubtful debt	477	602	5.14	-	-	-	-	-	-	477	602
Repatriation Grant Accrual	953	1,143	5.6	-	-	-	-	-	-	953	1,143
Other Provisions	-	162	-	-	-	-	-	-	-	-	162
<i>Total expenditure</i>	<i>114,016</i>	<i>107,461</i>		<i>1,653</i>	<i>806</i>		<i>37,855</i>	<i>8,582</i>		<i>153,524</i>	<i>116,849</i>
Excess/(shortfall) of income over expenditure	2,528	2,101		(464)	703		(23,650)	1,819		(21,586)	4,623
Savings on, or cancellation of, prior period obligations	2,278	1,178	5.8	14	10	-	15	42	15.6	2,307	1,230
Credits to States Parties	(2,042)	(1,689)	5.9	-	-	-	-	-	-	(2,042)	(1,689)
Refunds to donors	-	-	-	(281)	(17)	6.5	-	-	-	(281)	(17)
Net increase in Contingency Fund	500	2,562	5.18	-	-	-	-	-	-	500	2,562
Fund balances at beginning of financial period	18,958	14,806	-	2,061	1,365	-	17,756	15,895	-	38,775	32,066
Fund balances as at 31 December	22,222	18,958		1,330	2,061		(5,879)	17,756		17,673	38,775

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 2013 (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>2013</i>	<i>2012</i>		<i>2013</i>	<i>2012</i>		<i>2013</i>	<i>2012</i>		<i>2013</i>	<i>2012</i>
Assets											
Cash and term deposits	41,063	34,425	3.21	1,977	2,316		15,901	18,909		58,941	55,650
Assessed contributions receivable	6,980	6,569	5.10	-	-		-	-		6,980	6,569
Voluntary contributions receivable	321	-		141	-	6.9	-	-		462	-
Other contributions receivable	158	25	5.12	-	-		-	-		158	25
Interfund balances receivable	439	57	5.13	-	-		34	-		473	57
Other accounts receivable	3,899	2,638	5.14	92	1	6.6	34	433	15.7	4,025	3,072
Prepaid expenses – education grants	683	1,238	5.15	-	-		-	-		683	1,238
Total assets	53,543	44,952		2,210	2,317		15,969	19,342		71,722	66,611
Liabilities											
Contributions received in advance	5,256	739	5.16	-	-		-	-		5,256	739
Unliquidated obligations	5,879	7,151	3.19	199	164		715	107	15.5	6,793	7,422
Other accounts payable	8,097	6,652	5.17	242	-	6.7	633	1,479	15.8	8,972	8,131
Host State Loan	-	-		-	-		20,500	-	15.10	20,500	-
Interfund balances payable	135	29		439	72	6.8	-	-		574	101
Provision for US Tax Liability	66	50	5.7	-	-		-	-		66	50
Provision for ILO cases	242	174	5.7	-	-		-	-		242	174
Other Provision	-	162	5.7	-	-		-	-		-	162
Repatriation Grant Accrual	6,343	5,780	5.6	-	-		-	-		6,343	5,780
Annual leave accrual	5,303	5,127	5.6	-	-		-	-		5,303	5,127
Deferred voluntary contribution	-	130		-	20		-	-		-	150
<i>Total liabilities</i>	<i>31,321</i>	<i>25,994</i>		<i>880</i>	<i>256</i>		<i>21,848</i>	<i>1,586</i>		<i>54,049</i>	<i>27,836</i>
Reserves and fund balances											
Working Capital Fund	7,406	7,406	5.10	-	-		-	-		7,406	7,406
Contingency Fund	7,500	7,000	5.18	-	-		-	-		7,500	7,000
Reserve for unpaid contributions	321	409	5.19	-	-		-	-		321	409
Cumulative surplus	6,995	4,143	5.4	1,330	2,061		(5,879)	17,756		2,446	23,960
<i>Total reserves and fund balances</i>	<i>22,222</i>	<i>18,958</i>		<i>1,330</i>	<i>2,061</i>		<i>(5,879)</i>	<i>17,756</i>		<i>17,673</i>	<i>38,775</i>
Total liabilities, reserves and fund balances	53,543	44,952		2,210	2,317		15,969	19,342		71,722	66,611

Date:

Signed: Chief of Budget and Finance Section

Statement III

International Criminal Court Cash flow as at 31 December 2013 (in thousands of euro)

	<i>General Fund & Working Capital Fund</i>		<i>Trust Funds</i>		<i>Permanent Premises</i>		<i>Total</i>	
	<i>2013</i>	<i>2012</i>	<i>2013</i>	<i>2012</i>	<i>2013</i>	<i>2012</i>	<i>2013</i>	<i>2012</i>
Cash flows from operating activities								
Net excess/(shortfall) of income over expenditure (Statement I)	2,528	2,101	(464)	703	(23,650)	1,819	(21,586)	4,623
Contributions receivable (increase)/decrease	(865)	(3,793)	(141)	41	-	-	(1,006)	(3,752)
Interfund balances receivable (increase)/decrease	(382)	74	-	-	(34)	21	(416)	95
Other accounts receivable (increase)/decrease	(1,261)	(640)	(92)	3	399	(39)	(954)	(676)
Prepaid expenses (increase)/decrease	555	(195)	-	-	-	-	555	(195)
Contributions received in advance increase/(decrease)	4,517	251	-	(200)	-	-	4,517	51
Unliquidated obligations increase/(decrease)	(1,272)	1,615	35	63	608	(213)	(629)	1,465
Interfund balances payable increase/(decrease)	106	(35)	367	(80)	-	-	473	(115)
Deferred voluntary contribution	(130)	130	(20)	20	-	-	(150)	150
Annual leave accrual increase/(decrease)	176	212	-	-	-	-	176	212
Provision for US Tax liability increase/(decrease)	16	(35)	-	-	-	-	16	(35)
Provision for ILO cases increase/(decrease)	68	76	-	-	-	-	68	76
Repatriation Grant Accrual	563	561	-	1	-	-	563	562
Other Provision	(162)	162	-	-	-	-	(162)	162
Accounts payable increase/(decrease)	1,445	3,672	242	-	(846)	(35)	841	3,637
Less: interest income	(302)	(411)	(11)	(4)	(66)	(195)	(379)	(610)
<i>Net cash from operating activities</i>	<i>5,600</i>	<i>3,745</i>	<i>(84)</i>	<i>547</i>	<i>(23,589)</i>	<i>1,358</i>	<i>(18,073)</i>	<i>5,650</i>
Cash flows from investing and financing activities								
Plus: interest income	302	411	11	4	66	195	379	610
Host State loan increase/(decrease)	-	-	-	-	20,500	-	20,500	-
<i>Net cash from investing and financing activities</i>	<i>302</i>	<i>411</i>	<i>11</i>	<i>4</i>	<i>20,566</i>	<i>195</i>	<i>20,879</i>	<i>610</i>
Cash flows from other sources								
Net increase/(decrease) in Contingency Fund	500	2,562	-	-	-	-	500	2,562
Savings on, or cancellation of, prior period obligations	2,278	1,178	14	10	15	42	2,307	1,230
Fund balance adjustment	-	-	-	(55)	-	-	-	(55)
Credits to States Parties	(2,042)	(1,689)	-	-	-	-	(2,042)	(1,689)
Refund to donors	-	-	(281)	(17)	-	-	(281)	(17)
<i>Net cash from other resources</i>	<i>737</i>	<i>2,051</i>	<i>(267)</i>	<i>(62)</i>	<i>15</i>	<i>42</i>	<i>484</i>	<i>2,031</i>
Net increase/(decrease) in cash and term deposits	6,638	6,207	(340)	489	(3,008)	1,595	3,290	8,291
Cash and term deposits at beginning of financial period	34,425	28,218	2,316	1,827	18,909	17,314	55,650	47,359
Cash and term deposits at 31 December (Statement II)	41,063	34,425	1,977	2,316	15,901	18,909	58,941	55,650

Statement IV

International Criminal Court Statement of appropriations for the period 1 January to 31 December 2013 (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	10,698	8,952	276	193	9,421	1,277
Office of the Prosecutor	28,265	25,926	439	738	27,103	1,162
Registry	64,521	57,845	964	3,909	62,718	1,803
Secretariat of the Assembly of States Parties	2,952	2,566	22	303	2,891	61
Interim Premises	5,901	5,774	-	127	5,901	-
Secretariat of the Trust Fund for Victims	1,580	1,288	22	122	1,432	148
Permanent Premises Project Office	997	594	5	75	674	323
Independent Oversight Mechanism	206	123	-	10	133	73
Total Approved Programme Budget	115,120	103,068	1,728	5,477	110,273	4,847
Total Contingency Fund Application	-	3,341	-	402	3,743	(3,743)
Total	115,120	106,409	1,728	5,879	114,016	1,104

International Criminal Court Statement of Contingency Fund Applications for the period 1 January to 31 December 2013 (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	614	453	-	-	453	161
Office of the Prosecutor	3,893	1,558	-	264	1,822	2,071
Registry	2,704	1,330	-	138	1,468	1,236
Total	7,211	3,341	-	402	3,743	3,468

Schedule 1

International Criminal Court Status of contributions as at 31 December 2013 (in euros)

States Parties	Outstanding as at 1 January 2013	Collections ^{a)}		Assessed	Credits from 2012	Collections ^{b)}		Total outstanding	Receipts relating to 2014
		Prior years	Outstanding			2013	Outstanding		
Afghanistan	6,452	6,452	-	8,851	-	8,851	-	-	11
Albania	6	6	-	17,814	-	17,814	-	-	17
Andorra	1	1	-	14,229	-	14,229	-	-	19
Antigua and Barbuda	8,666	8,666	-	3,585	-	3,585	-	-	-
Argentina	-	-	-	769,264	-	769,264	-	-	902
Australia	-	-	-	3,693,161	-	3,693,161	-	-	3,924,166
Austria	-	-	-	1,420,998	3	1,420,995	-	-	2,421
Bangladesh	40,473	40,473	-	11,204	-	11,204	-	-	5,785
Barbados	-	-	-	14,229	-	14,229	-	-	-
Belgium	-	-	-	1,777,060	726	1,776,334	-	-	3,145
Belize	2	2	-	1,793	-	1,679	114	114	-
Benin	4,831	34	4,797	5,378	-	-	5,378	10,175	-
Bolivia	-	-	-	16,022	-	16,022	-	-	-
Bosnia & Herzegovina	-	-	-	30,251	-	30,251	-	-	38
Botswana	29,017	29,017	-	30,251	-	30,073	178	178	-
Brazil	-	-	-	5,224,519	-	-	5,224,519	5,224,519	-
Bulgaria	-	-	-	83,694	-	83,694	-	-	102
Burkina Faso	4,831	4,389	442	5,378	-	-	5,378	5,820	-
Burundi	-	-	-	1,793	-	1,684	109	109	-
Cambodia	9,324	9,324	-	7,171	-	7,171	-	-	-
Canada	-	-	-	5,313,478	2,169	5,311,309	-	-	18,257
Cape Verde	1,610	1,610	-	1,793	-	1,793	-	-	-
Central African Republic	2,040	22	2,018	1,793	-	-	1,793	3,811	-
Chad	-	-	-	3,585	-	46	3,539	3,539	-
Chile	-	-	-	594,706	-	594,706	-	-	-
Colombia	-	-	-	461,155	-	461,155	-	-	508
Comoros	8,749	22	8,727	1,793	-	-	1,793	10,520	-
Congo	4,831	-	4,831	8,851	-	-	8,851	13,682	-
Cook Islands	3,139	3,139	-	1,793	-	1,664	129	129	-
Costa Rica	4	4	-	67,672	-	67,672	-	-	157
Côte d'Ivoire	-	-	-	12,436	-	12,436	-	-	1,457
Croatia	2	2	-	224,415	-	224,415	-	-	269
Cyprus	-	-	-	83,694	-	83,694	-	-	124
Czech Republic	-	-	-	687,363	-	687,363	-	-	949
Democratic Republic of the Congo	-	-	-	5,378	-	65	5,313	5,313	-
Denmark	-	-	-	1,201,961	500	1,201,461	-	-	2,112
Djibouti	8,343	22	8,321	1,793	-	-	1,793	10,114	-
Dominica	4,416	1,269	3,147	1,793	-	-	1,793	4,940	-
Dominican Republic	128,590	584	128,006	80,108	-	-	80,108	208,114	-
Ecuador	-	-	-	78,316	-	77,761	555	555	-
Estonia	-	-	-	71,257	-	71,257	-	-	108
Fiji	2,616	2,616	-	5,378	-	5,363	15	15	-
Finland	-	-	-	924,215	392	923,823	-	-	-
France	-	-	-	9,959,312	4,153	9,955,159	-	-	17,753
Gabon	72,090	-	72,090	35,629	-	-	35,629	107,719	-
Gambia	1,610	1,610	-	1,793	-	1,793	-	-	2
Georgia	-	-	-	12,436	-	12,436	-	-	16
Germany	7	7	-	12,715,822	-	12,715,822	-	-	-
Ghana	9,672	-	9,672	24,985	-	-	24,985	34,657	-
Greece	1,113,873	1,113,873	-	1,136,082	-	1,136,082	-	-	-
Grenada	2,251	-	2,251	1,793	-	-	1,793	4,044	-
Guatemala	22,565	22,565	-	48,065	-	45,691	2,374	2,374	-
Guinea	6,199	162	6,037	1,793	-	-	1,793	7,830	-
Guyana	-	-	-	1,793	1,793	-	-	-	2,132
Honduras	-	-	-	14,229	523	8,965	4,741	4,741	-
Hungary	-	-	-	473,703	206	473,497	-	-	791
Iceland	-	-	-	48,065	26	48,039	-	-	113
Ireland	-	-	-	744,279	347	743,932	-	-	89,381
Italy	-	-	-	7,920,415	3,389	7,917,026	-	-	14,468
Japan	-	-	-	19,290,082	8,498	19,281,584	-	-	36,148
Jordan	-	-	-	39,214	-	39,214	-	-	-

States Parties	Outstanding as at 1 January 2013	Collections ^{a)}	Outstanding	Assessed	Credits from 2012	Collections ^{b)}	Outstanding	Total outstanding	Receipts relating to 2014
	Prior years				2013				
Kenya	293	293	-	23,192	-	23,192	-	-	33
Latvia	-	-	-	83,694	-	83,694	-	-	-
Lesotho	1,610	1,610	-	1,793	-	1,793	-	-	3,168
Liberia	5,633	3,928	1,705	1,793	-	-	1,793	3,498	-
Liechtenstein	-	-	-	16,022	-	16,022	-	-	25
Lithuania	-	-	-	129,966	-	129,966	-	-	175
Luxembourg	-	-	-	144,195	62	144,133	-	-	5,762
Madagascar	7,389	2,475	4,914	5,378	-	-	5,378	10,292	-
Malawi	1,610	-	1,610	3,585	-	-	3,585	5,195	-
Maldives	-	-	-	1,793	-	1,793	-	-	1,731
Mali	7,365	7,365	-	7,171	-	4,820	2,351	2,351	-
Malta	-	-	-	28,458	-	28,458	-	-	46
Marshall Islands	5,339	22	5,317	1,793	-	-	1,793	7,110	-
Mauritius	-	-	-	23,192	-	18,045	5,147	5,147	-
Mexico	5	5	-	3,279,959	-	3,279,959	-	-	6,839
Mongolia	-	-	-	5,378	-	5,378	-	-	1
Montenegro	6,452	6,452	-	8,851	-	8,851	-	-	1
Namibia	-	-	-	17,814	-	17,814	-	-	-
Nauru	-	-	-	1,793	-	1,708	85	85	-
Netherlands	-	-	-	2,945,185	1,247	2,943,938	-	-	147,856
New Zealand	-	-	-	450,511	447,526	2,985	-	-	477,463
Niger	10,504	-	10,504	3,585	-	-	3,585	14,089	-
Nigeria	-	-	-	160,217	40,310	119,907	-	-	71,750
Norway	-	-	-	1,515,336	-	1,515,336	-	-	2,596
Panama	-	-	-	46,272	2,482	43,790	-	-	294
Paraguay	21,665	21,665	-	17,814	-	17,713	101	101	-
Peru	305,320	305,320	-	208,394	-	163,311	45,083	45,083	-
Philippines	-	-	-	274,273	-	274,273	-	-	-
Poland	-	-	-	1,640,036	-	1,640,036	-	-	2,361
Portugal	-	-	-	843,994	352	843,642	-	-	-
Republic of Korea	-	-	-	3,550,647	1,535	3,549,112	-	-	-
Republic of Moldova	-	-	-	5,378	-	5,378	-	-	6
Romania	-	-	-	402,446	-	319,742	82,704	82,704	-
Saint Kitts and Nevis	-	-	-	1,793	-	1,793	-	-	1,518
Saint Lucia	3,404	-	3,404	1,793	-	-	1,793	5,197	-
Saint Vincent and the Grenadines	1,610	-	1,610	1,793	-	-	1,793	3,403	-
Samoa	-	-	-	1,793	-	1,793	-	-	1,661
San Marino	-	-	-	5,378	-	5,378	-	-	8
Senegal	9,672	68	9,604	10,644	-	-	10,644	20,248	-
Serbia	-	-	-	71,257	-	71,257	-	-	100
Seychelles	-	-	-	1,793	-	1,793	-	-	6
Sierra Leone	4,417	22	4,395	1,793	-	-	1,793	6,188	-
Slovakia	-	-	-	304,524	-	304,524	-	-	322,604
Slovenia	166,029	166,029	-	178,031	-	178,031	-	-	398
South Africa	-	-	-	662,378	-	662,378	-	-	1,159
Spain	4,349,843	4,349,843	-	5,293,983	-	5,293,983	-	-	9,187
Suriname	-	-	-	7,171	-	7,171	-	-	-
Sweden	-	-	-	1,709,500	710	1,708,790	-	-	63,205
Switzerland	-	-	-	1,864,339	765	1,863,574	-	-	14,924
Tajikistan	-	-	-	5,378	-	3,213	2,165	2,165	-
The FYR of Macedonia	31,222	31,222	-	14,229	-	11,549	2,680	2,680	-
Timor-Leste	41	-	41	3,585	-	-	3,585	3,626	-
Trinidad and Tobago	-	-	-	78,316	-	78,316	-	-	119
Tunisia	63,738	63,738	-	64,087	-	49,602	14,485	14,485	-
Uganda	85	85	-	10,644	-	51	10,593	10,593	-
United Kingdom	-	-	-	9,222,092	4,472	9,217,620	-	-	-
United Republic of Tanzania	24,814	379	24,435	11,204	-	-	11,204	35,639	-
Uruguay	43,520	41,799	1,721	92,545	-	-	92,545	94,266	-
Vanuatu	1,480	-	1,480	1,793	-	-	1,793	3,273	-
Venezuela	-	-	-	1,116,475	167,208	9,513	939,754	939,754	-
Zambia	-	-	-	10,644	-	10,644	-	-	-
<i>Rounding</i>				<i>(124)</i>		<i>(124)</i>			
Total (122 States Parties)	6,569,270	6,248,191	321,079	112,039,600	689,394	104,691,225	6,659,105	6,980,184	5,256,347

Schedule 2

International Criminal Court Status of Working Capital Fund and Contingency Fund as at 31 December 2013 (in euro)

<i>Status of Working Capital Fund</i>	<i>2013</i>	<i>2012</i>
Balance at beginning of financial period	7,398,180	7,396,957
Receipts/(refunds)		
Receipts from States Parties	(113,087)	1,223
Withdrawals	-	-
Balance as at 31 December	7,285,093	7,398,180
Established level	7,405,983	7,405,983
Less: due from States Parties (Schedule 3)	120,890	7,803
Balance as at 31 December	7,285,093	7,398,180
<i>Status of Contingency Fund</i>	<i>2013</i>	<i>2012</i>
Balance at beginning of financial period	6,982,569	4,438,291
Receipts/(refunds)		
Receipts from States Parties	480,381	2,544,278
Withdrawals	-	-
Balance as at 31 December	7,462,950	6,982,569
Established level	7,500,000	7,000,000
Due from States Parties (Schedule 8)	37,050	17,431

Schedule 3

International Criminal Court Status of advances to the Working Capital Fund as at 31 December 2013 (in euro)

<i>States Parties</i>	<i>2013 Scale of assessment</i>	<i>Working Capital Fund</i>	<i>Cumulative payments</i>	<i>Outstanding</i>
Afghanistan	0.0079	585	585	-
Albania	0.0159	1,178	1,178	-
Andorra	0.0127	941	941	-
Antigua and Barbuda	0.0032	237	237	-
Argentina	0.6865	50,842	50,842	-
Australia	3.2961	244,109	244,109	-
Austria	1.2682	93,923	93,923	-
Bangladesh	0.0100	741	741	-
Barbados	0.0127	941	941	-
Belgium	1.5860	117,459	117,459	-
Belize	0.0016	118	118	-
Benin	0.0048	355	355	-
Bolivia	0.0143	1,059	1,059	-
Bosnia & Herzegovina	0.0270	2,000	2,000	-
Botswana	0.0270	2,000	2,000	-
Brazil	4.6628	345,326	226,316	119,010
Bulgaria	0.0747	5,532	5,532	-
Burkina Faso	0.0048	355	355	-
Burundi	0.0016	118	118	-
Cambodia	0.0064	474	474	-
Canada	4.7422	351,207	351,207	-
Cape Verde	0.0016	118	118	-
Central African Republic	0.0016	118	118	-
Chad	0.0032	237	237	-
Chile	0.5308	39,311	39,311	-
Colombia	0.4116	30,483	30,483	-
Comoros	0.0016	118	118	-
Congo	0.0079	585	420	165
Cook Islands	0.0016	118	118	-
Costa Rica	0.0604	4,473	4,473	-
Côte d'Ivoire	0.0175	1,296	1,296	-
Croatia	0.2002	14,827	14,827	-
Cyprus	0.0747	5,532	5,532	-
Czech Republic	0.6134	45,428	45,428	-
Democratic Republic of the Congo	0.0048	355	355	-
Denmark	1.0727	79,444	79,444	-
Djibouti	0.0016	118	118	-
Dominica	0.0016	118	118	-
Dominican Republic	0.0715	5,295	5,295	-
Ecuador	0.0699	5,177	5,177	-
Estonia	0.0636	4,710	4,710	-
Fiji	0.0048	355	355	-
Finland	0.8248	61,085	61,085	-
France	8.8885	658,281	658,281	-
Gabon	0.0318	2,355	1,960	395
Gambia	0.0016	118	118	-
Georgia	0.0111	822	822	-
Germany	11.3487	840,483	840,483	-
Ghana	0.0222	1,644	840	804
Greece	1.0139	75,089	75,089	-
Grenada	0.0016	118	13	105
Guatemala	0.0429	3,177	3,177	-
Guinea	0.0016	118	118	-
Guyana	0.0016	118	118	-
Honduras	0.0127	941	941	-
Hungary	0.4227	31,305	31,305	-
Iceland	0.0429	3,177	3,177	-
Ireland	0.6643	49,198	49,198	-

<i>States Parties</i>	<i>2013 Scale of assessment</i>	<i>Working Capital Fund</i>	<i>Cumulative payments</i>	<i>Outstanding</i>
Italy	7.0689	523,522	523,522	-
Japan	17.2161	1,275,021	1,275,021	-
Jordan	0.0350	2,592	2,592	-
Kenya	0.0207	1,533	1,533	-
Latvia	0.0747	5,532	5,532	-
Lesotho	0.0016	118	118	-
Liberia	0.0016	118	118	-
Liechtenstein	0.0143	1,059	1,059	-
Lithuania	0.1160	8,591	8,591	-
Luxembourg	0.1287	9,532	9,532	-
Madagascar	0.0048	355	355	-
Malawi	0.0032	237	140	97
Maldives	0.0016	118	118	-
Mali	0.0064	474	474	-
Malta	0.0254	1,881	1,881	-
Marshall Islands	0.0016	118	118	-
Mauritius	0.0207	1,533	1,533	-
Mexico	2.9274	216,803	216,803	-
Mongolia	0.0048	355	355	-
Montenegro	0.0079	585	585	-
Namibia	0.0159	1,178	1,178	-
Nauru	0.0016	118	118	-
Netherlands	2.6286	194,674	194,674	-
New Zealand	0.4021	29,779	29,779	-
Niger	0.0032	237	222	15
Nigeria	0.1430	10,591	10,591	-
Norway	1.3524	100,159	100,159	-
Panama	0.0413	3,059	3,059	-
Paraguay	0.0159	1,178	1,178	-
Peru	0.1859	13,768	13,768	-
Philippines	0.2447	18,122	18,122	-
Poland	1.4637	108,401	108,401	-
Portugal	0.7533	55,789	55,789	-
Republic of Korea	3.1689	234,688	234,688	-
Republic of Moldova	0.0048	355	355	-
Romania	0.3592	26,602	26,602	-
Saint Kitts and Nevis	0.0016	118	118	-
Saint Lucia	0.0016	118	34	84
Saint Vincent and the Grenadines	0.0016	118	118	-
Samoa	0.0016	118	118	-
San Marino	0.0048	355	355	-
Senegal	0.0095	704	704	-
Serbia	0.0636	4,710	4,710	-
Seychelles	0.0016	118	118	-
Sierra Leone	0.0016	118	118	-
Slovakia	0.2718	20,129	20,129	-
Slovenia	0.1589	11,768	11,768	-
South Africa	0.5912	43,784	43,784	-
Spain	4.7248	349,918	349,918	-
Suriname	0.0064	474	474	-
Sweden	1.5257	112,993	112,993	-
Switzerland	1.6639	123,228	123,228	-
Tajikistan	0.0048	355	355	-
The F.Y.R. of Macedonia	0.0127	941	941	-
Timor-Leste	0.0032	237	140	97
Trinidad and Tobago	0.0699	5,177	5,177	-
Tunisia	0.0572	4,236	4,236	-
Uganda	0.0095	704	704	-
United Kingdom	8.2306	609,557	609,557	-
United Republic of Tanzania	0.0100	741	741	-
Uruguay	0.0826	6,117	6,117	-
Vanuatu	0.0016	118	-	118
Venezuela	0.9964	73,793	73,793	-
Zambia	0.0095	704	704	-
<i>Rounding</i>		<i>12</i>	<i>12</i>	
Total (122 States Parties)	100.00	7,405,983	7,285,093	120,890

Schedule 4

International Criminal Court Status of cash surplus as at 31 December 2013 (in euro)

<i>Current year</i>	<i>2013</i>	<i>2012</i>
Credits		
Receipts of assessed contributions	105,380,495	102,640,277
Receipts of voluntary contributions	3,022,258	-
Receipts of miscellaneous income	968,497	761,990
	109,371,250	103,402,267
Charges		
Disbursed expenditures	106,408,909	97,841,508
Unliquidated obligations	5,879,406	7,151,234
Provision for US Tax liability	56,300	50,000
Provision for doubtful debt	477,173	601,623
Provision for ILO cases	68,779	173,681
Annual Leave Accrual	173,060	338,081
Repatriation Grant Accrual	952,347	1,142,945
Other provisions	-	161,880
	114,015,974	107,460,952
Provisional cash surplus/(deficit)	(4,644,724)	(4,058,685)
Assessed contributions receivables	6,659,105	6,159,723
Voluntary and miscellaneous income receivables	513,184	-
Provisional cash surplus/ (deficit) adjusted by receivables	2,527,565	2,101,038
<i>of which IPSAS project surplus carried forward</i>	<i>290,000</i>	-
Disposition of prior year's provisional surplus/(deficit)		
Prior year's provisional surplus/(deficit)	(4,058,685)	(1,519,199)
Prior year's provisional deficit adjustment	203	-
Plus: Receipt of prior periods' assessed contributions	6,248,191	2,382,056
Savings on, or cancellation of, prior periods' obligations	2,278,067	1,178,622
Prior year's cash surplus/(deficit)	4,467,776	2,041,479
Total cumulative surplus (Statement II)	6,995,341	4,142,517

Schedule 5

International Criminal Court Shares of States Parties in the 2012 cash surplus (in euros)

<i>States Parties</i>	<i>States Parties to the Rome Statute since</i>	<i>2012 Scale of assessment</i>	<i>Surplus</i>
Afghanistan	May-03	0.00593	265
Albania	May-03	0.01482	662
Andorra	Jul-02	0.01037	463
Antigua and Barbuda	Jul-02	0.00296	132
Argentina	Jul-02	0.42522	18,998
Australia	Sep-02	2.86392	127,954
Austria	Jul-02	1.26084	56,332
Bangladesh	Jun-10	0.01482	662
Barbados	Mar-03	0.01185	529
Belgium	Jul-02	1.59271	71,159
Belize	Jul-02	0.00148	66
Benin	Jul-02	0.00444	198
Bolivia	Sep-02	0.01037	463
Bosnia & Herzegovina	Jul-02	0.02074	927
Botswana	Jul-02	0.02667	1,192
Brazil	Sep-02	2.38685	106,639
Bulgaria	Jul-02	0.05630	2,515
Burkina Faso	Jul-04	0.00444	198
Burundi	Dec-04	0.00148	66
Cambodia	Jul-02	0.00444	198
Canada	Jul-02	4.75147	212,285
Cape Verde	Jan-12	0.00148	66
Central African Republic	Jul-02	0.00148	66
Chad	Jan-07	0.00296	132
Chile	Sep-09	0.34966	15,622
Colombia	Nov-02	0.21335	9,532
Comoros	Nov-06	0.00148	66
Congo	Aug-04	0.00444	198
Cook Islands	Oct-08	0.00148	66
Costa Rica	Jul-02	0.05037	2,250
Côte d'Ivoire	May-13	-	-
Croatia	Jul-02	0.14371	6,421
Cyprus	Jul-02	0.06815	3,045
Czech Republic	Oct-09	0.51708	23,102
Democratic Republic of the Congo	Jul-02	0.00444	198
Denmark	Jul-02	1.09045	48,719
Djibouti	Feb-03	0.00148	66
Dominica	Jul-02	0.00148	66
Dominican Republic	Aug-05	0.06223	2,780
Ecuador	Jul-02	0.05926	2,648
Estonia	Jul-02	0.05926	2,648
Fiji	Jul-02	0.00593	265
Finland	Jul-02	0.83858	37,466
France	Jul-02	9.07179	405,307
Gabon	Jul-02	0.02074	927
Gambia	Sep-02	0.00148	66
Georgia	Dec-03	0.00889	397
Germany	Jul-02	11.87941	530,745
Ghana	Jul-02	0.00889	397
Greece	Aug-02	1.02378	45,740
Grenada	Aug-11	0.00148	66
Guatemala	Jul-12	0.02074	927
Guinea	Oct-03	0.00296	132
Guyana	Dec-04	0.00148	66
Honduras	Sep-02	0.01185	529
Hungary	Jul-02	0.43114	19,262
Iceland	Jul-02	0.06223	2,780
Ireland	Jul-02	0.73783	32,965
Italy	Jul-02	7.40648	330,905

<i>States Parties</i>	<i>States Parties to the Rome Statute since</i>	<i>2012 Scale of assessment</i>	<i>Surplus</i>
Japan	Oct-07	18.56436	829,414
Jordan	Jul-02	0.02074	927
Kenya	Jun-05	0.01778	794
Latvia	Sep-02	0.05630	2,515
Lesotho	Jul-02	0.00148	66
Liberia	Dec-04	0.00148	66
Liechtenstein	Jul-02	0.01333	596
Lithuania	Aug-03	0.09630	4,302
Luxembourg	Jul-02	0.13334	5,957
Madagascar	Jun-08	0.00444	198
Malawi	Dec-02	0.00148	66
Maldives	Dec-11	0.00148	66
Mali	Jul-02	0.00444	198
Malta	Feb-03	0.02519	1,125
Marshall Islands	Jul-02	0.00148	66
Mauritius	Jul-02	0.01630	728
Mexico	Jan-06	3.49063	155,954
Mongolia	Jul-02	0.00296	132
Montenegro	Jun-06	0.00593	265
Namibia	Sep-02	0.01185	529
Nauru	Jul-02	0.00148	66
Netherlands	Jul-02	2.74836	122,791
New Zealand	Jul-02	0.40447	18,071
Niger	Jul-02	0.00296	132
Nigeria	Jul-02	0.11556	5,163
Norway	Jul-02	1.29047	57,655
Panama	Jul-02	0.03260	1,456
Paraguay	Jul-02	0.01037	463
Peru	Jul-02	0.13334	5,957
Philippines	Nov-11	0.13334	5,957
Poland	Jul-02	1.22676	54,809
Portugal	Jul-02	0.75709	33,825
Republic of Korea	Feb-03	3.34840	149,599
Republic of Moldova	Jan-11	0.00296	132
Romania	Jul-02	0.26224	11,716
Saint Kitts and Nevis	Nov-06	0.00148	66
Saint Lucia	Nov-10	0.00148	66
Saint Vincent and the Grenadines	Mar-03	0.00148	66
Samoa	Dec-02	0.00148	66
San Marino	Jul-02	0.00444	198
Senegal	Jul-02	0.00889	397
Serbia	Jul-02	0.05482	2,449
Seychelles	Nov-10	0.00296	132
Sierra Leone	Jul-02	0.00148	66
Slovakia	Jul-02	0.21039	9,400
Slovenia	Jul-02	0.15260	6,818
South Africa	Jul-02	0.57041	25,485
Spain	Jul-02	4.70702	210,299
Suriname	Oct-08	0.00444	198
Sweden	Jul-02	1.57642	70,431
Switzerland	Jul-02	1.67420	74,800
Tajikistan	Jul-02	0.00296	132
The F.Y.R. of Macedonia	Jul-02	0.01037	463
Timor-Leste	Dec-02	0.00148	66
Trinidad and Tobago	Jul-02	0.06519	2,913
Tunisia	Sep-11	0.04445	1,986
Uganda	Sep-02	0.00889	397
United Kingdom	Jul-02	9.78444	437,147
United Republic of Tanzania	Nov-02	0.01185	529
Uruguay	Sep-02	0.04000	1,787
Vanuatu	Feb-12	0.00136	61
Venezuela	Jul-02	0.46522	20,785
Zambia	Feb-03	0.00593	265
<i>Rounding difference</i>			<i>16</i>
Total (122 States Parties)		100.00	4,467,776

Schedule 6

International Criminal Court Status of voluntary contributions as at 31 December 2013 (in euro)

<i>Project</i>	<i>Contributor</i>	<i>Contributions</i>		<i>Refund to donors</i>
		<i>Received</i>	<i>Outstanding</i>	
General Trust Fund		-	-	(35,475)
<i>Sub-total</i>		-	-	(35,475)
Building legal expertise and fostering cooperation	European Commission	850,000	-	-
(2013 - 2014)	Municipality of the Hague	9,000	-	-
<i>Sub-total</i>		859,000	-	-
Building legal expertise and fostering cooperation	European Commission	-	138,386	-
(2012 - 2013)	The City of Nuremberg	76,000	-	-
	Organisation Internationale de la Francophonie	7,000	3,000	-
	Others	3,723	-	-
<i>Sub-total</i>		86,723	141,386	-
Strengthening the ICC	European Commission	-	-	(212,000)
	Finland	-	-	(7,049)
<i>Sub-total</i>		-	-	(219,049)
Least Developed Countries	Finland	24,935	-	-
	Ireland	5,000	-	-
	Poland	5,000	-	-
<i>Sub-total</i>		34,935	-	-
Legal Tools Project	European Commission	30,000	-	-
<i>Sub-total</i>		30,000	-	-
Regional Seminar in Tunis	France	-	-	(5,742)
<i>Sub-total</i>		-	-	(5,742)
Joint Regional Seminar with African Union	Organisation Internationale de la Francophonie	-	-	(14,387)
	MFA Netherlands	-	-	(3,853)
	MFA Austria	-	-	(1,926)
<i>Sub-total</i>		-	-	(20,166)
East-Asia and Pacific Regional Seminar	France	25,710	-	-
<i>Sub-total</i>		25,710	-	-
Total voluntary contributions		1,036,368	141,386	280,432

Schedule 7

International Criminal Court Status of trust funds as at 31 December 2013 (in euro)

<i>Trust Fund</i>	<i>Balances brought forward as at 1 January</i>	<i>Contributions</i>	<i>Disbursements</i>	<i>Unliquidated obligations</i>	<i>Total expenditures</i>	<i>Interest Earned</i>	<i>Savings on, or cancellation of prior period obligations</i>	<i>Refunds to donors</i>	<i>Unencumbered balances</i>
General trust fund	49,739	-	711	-	711	199	-	35,475	13,752
Building legal expertise and fostering cooperation (2013-2014)	-	859,000	404,271	97,352	501,623	2,714	-	-	360,091
Building legal expertise and fostering cooperation (2012-2013)	519,661	228,109	758,421	-	758,421	375	10,276	-	-
Strengthening the ICC	230,390	-	12,546	-	12,546	1,205	-	219,049	-
Least Developed Countries	205,472	34,935	21,769	98,262	120,031	1,192	2,584	-	124,152
Legal Tools Project	(23,432)	30,000	6,568	-	6,568	-	-	-	-
Judicial Capacity Strengthening Programme	2,733	-	-	-	-	21	-	-	2,754
Regional Seminar in Dakar	2,364	-	2,364	-	2,364	-	-	-	-
Regional Seminar in Yaoundé	8,326	-	-	-	-	65	-	-	8,391
Regional Seminar in Tunis	5,742	-	-	-	-	-	-	5,742	-
Joint Regional Seminar with African Union	20,166	-	-	-	-	-	-	20,166	-
East-Asian and Pacific regional seminar	-	25,710	-	-	-	146	-	-	25,856
Special Fund for Relocations	944,389	-	198,116	-	198,116	4,858	-	-	751,131
Family visits for indigent detainees	94,721	-	49,206	3,254	52,460	358	736	-	43,355
Total	2,060,271	1,177,754	1,453,972	198,868	1,652,840	11,133	13,596	280,432	1,329,482

Schedule 8

International Criminal Court Shares of States Parties in the Replenishment of the Contingency Fund for 2013 (in euros)

<i>States Parties</i>	<i>2013 Scale of assessment</i>	<i>Outstanding as at 01/01/2013</i>	<i>Replenishment of Contingency Fund</i>	<i>Collections</i>	<i>Outstanding as at 31/12/2013</i>
Afghanistan	0.0079	42	40	82	-
Albania	0.0159	-	80	80	-
Andorra	0.0127	-	64	64	-
Antigua and Barbuda	0.0032	76	16	92	-
Argentina	0.6866	-	3,433	3,433	-
Australia	3.2963	-	16,482	16,482	-
Austria	1.2683	-	6,342	6,342	-
Bangladesh	0.0100	380	50	430	-
Barbados	0.0127	-	64	64	-
Belgium	1.5861	-	7,931	7,931	-
Belize	0.0016	-	8	-	8
Benin	0.0048	31	24	31	24
Bolivia	0.0143	-	72	72	-
Bosnia & Herzegovina	0.0270	-	135	135	-
Botswana	0.0270	192	135	192	135
Brazil	4.6631	-	23,316	-	23,316
Bulgaria	0.0747	-	374	374	-
Burkina Faso	0.0048	97	24	97	24
Burundi	0.0016	-	8	-	8
Cambodia	0.0064	114	32	146	-
Canada	4.7425	-	23,713	23,713	-
Cape Verde	0.0016	-	8	8	-
Central African Republic	0.0016	38	8	-	46
Chad	0.0032	-	16	-	16
Chile	0.5308	-	2,654	2,654	-
Colombia	0.4116	-	2,058	2,058	-
Comoros	0.0016	38	8	-	46
Congo	0.0079	33	40	-	73
Cook Islands	0.0016	38	8	38	8
Costa Rica	0.0604	-	302	302	-
Côte d'Ivoire	0.0111	-	56	56	-
Croatia	0.2003	-	1,002	1,002	-
Cyprus	0.0747	-	374	374	-
Czech Republic	0.6135	-	3,068	3,068	-
Democratic Republic of the Congo	0.0048	-	24	-	24
Denmark	1.0728	-	5,364	5,364	-
Djibouti	0.0016	38	8	-	46
Dominica	0.0016	38	8	-	46
Dominican Republic	0.0715	1,597	358	-	1,955
Ecuador	0.0699	-	350	-	350
Estonia	0.0636	-	318	318	-
Fiji	0.0048	-	24	-	24
Finland	0.8249	-	4,125	4,125	-
France	8.8891	-	44,446	44,446	-
Gabon	0.0318	532	159	-	691
Gambia	0.0016	12	8	20	-
Georgia	0.0111	-	56	56	-
Germany	11.3494	-	56,747	56,747	-
Ghana	0.0223	66	112	-	178
Greece	1.0140	7,325	5,070	12,395	-
Grenada	0.0016	16	8	-	24
Guatemala	0.0429	-	215	-	215
Guinea	0.0016	76	8	-	84
Guyana	0.0016	-	8	8	-
Honduras	0.0127	-	64	-	64
Hungary	0.4228	-	2,114	2,114	-
Iceland	0.0429	-	215	215	-
Ireland	0.6643	-	3,322	3,322	-
Italy	7.0693	-	35,347	35,347	-

<i>States Parties</i>	<i>2013 Scale of assessment</i>	<i>Outstanding as at 01/01/2013</i>	<i>Replenishment of Contingency Fund</i>	<i>Collections</i>	<i>Outstanding as at 31/12/2013</i>
Japan	17.2172	-	86,086	86,086	-
Jordan	0.0350	-	175	175	-
Kenya	0.0207	-	104	104	-
Latvia	0.0747	-	374	374	-
Lesotho	0.0016	33	8	41	-
Liberia	0.0016	38	8	-	46
Liechtenstein	0.0143	-	72	72	-
Lithuania	0.1160	-	580	580	-
Luxembourg	0.1287	-	644	644	-
Madagascar	0.0048	114	24	-	138
Malawi	0.0032	10	16	-	26
Maldives	0.0016	-	8	8	-
Mali	0.0064	114	32	114	32
Malta	0.0254	-	127	127	-
Marshall Islands	0.0016	38	8	-	46
Mauritius	0.0207	-	104	-	104
Mexico	2.9275	-	14,638	14,638	-
Mongolia	0.0048	-	24	24	-
Montenegro	0.0079	65	40	105	-
Namibia	0.0159	-	80	80	-
Nauru	0.0016	-	8	-	8
Netherlands	2.6287	-	13,144	13,144	-
New Zealand	0.4021	-	2,011	2,011	-
Niger	0.0032	76	16	-	92
Nigeria	0.1430	-	715	715	-
Norway	1.3525	-	6,763	6,763	-
Panama	0.0413	-	207	207	-
Paraguay	0.0159	266	80	266	80
Peru	0.1860	3,422	930	3,422	930
Philippines	0.2448	-	1,224	1,224	-
Poland	1.4638	-	7,319	7,319	-
Portugal	0.7533	-	3,767	3,767	-
Republic of Korea	3.1691	-	15,846	15,846	-
Republic of Moldova	0.0048	-	24	24	-
Romania	0.3592	-	1,796	-	1,796
Saint Kitts and Nevis	0.0016	-	8	8	-
Saint Lucia	0.0016	38	8	-	46
Saint Vincent and the Grenadines	0.0016	25	8	22	11
Samoa	0.0016	-	8	8	-
San Marino	0.0048	-	24	24	-
Senegal	0.0095	68	48	68	48
Serbia	0.0636	-	318	318	-
Seychelles	0.0016	-	8	8	-
Sierra Leone	0.0016	38	8	-	46
Slovakia	0.2718	-	1,359	1,359	-
Slovenia	0.1589	1,079	795	1,874	-
South Africa	0.5912	-	2,956	2,956	-
Spain	4.7251	-	23,626	23,626	-
Suriname	0.0064	-	32	32	-
Sweden	1.5258	-	7,629	7,629	-
Switzerland	1.6640	-	8,320	8,320	-
Tajikistan	0.0048	-	24	-	24
The F.Y.R. of Macedonia	0.0127	266	64	266	64
Timor-Leste	0.0032	-	16	-	16
Trinidad and Tobago	0.0699	-	350	350	-
Tunisia	0.0572	380	286	380	286
Uganda	0.0095	-	48	-	48
United Kingdom	8.2311	-	41,156	41,156	-
United Republic of Tanzania	0.0100	304	50	-	354
Uruguay	0.0826	278	413	278	413
Vanuatu	0.0016	-	8	-	8
Venezuela	0.9965	-	4,983	-	4,983
Zambia	0.0095	-	48	48	-
<i>Rounding difference</i>			<i>(26)</i>	<i>(26)</i>	
Total (122 States Parties)	100.00	17,431	500,000	480,381	37,050

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

For the purposes of the 2013 financial period, the appropriations were divided into eight major programmes: the Judiciary (Presidency and Chambers), the Office of the Prosecutor, the Registry, the Secretariat of the Assembly of States Parties ("the Secretariat"), Interim Premises, the Secretariat of the Trust Fund for Victims, the Permanent Premises Project Office and the Independent Oversight Mechanism. The composition, role and objectives of 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 (“the Assembly”) established the Secretariat of the Assembly of States Parties, 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 and 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) *Interim Premises*

To provide stakeholders with an overview of the resources required by the Court for interim premises.

(g) *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 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 2013.

(h) *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 notes 14 and 15 of these financial statements.

(i) *Independent Oversight Mechanism*

By resolution ICC-ASP/8/Res.1 the Assembly has established the Independent Oversight Mechanism (IOM) as a major programme. This independent oversight mechanism is co-located with (but not integrated into or subordinate to) 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(4) of the Rome Statute includes investigation, evaluation and inspection.

2. Change in accounting policy

2.1 From 1 January 2013 the Court has changed its accounting policy in respect of recognition of education grant advance payments and related expenditures. The accounting policy was changed to be aligned with IPSAS requirements as well as budgetary treatment of other advance payments and it results in more appropriate presentation of financial statements.

2.2 In prior years, full amount of the advance payment for education grant was recognized until staff members and officials of the Court provided the required evidence of entitlement, at which time the full expenditure was recognized, the budgetary account was charged and the advance settled. In 2013 the Court changed accounting policy to recognize expenditure evenly over the school year.

2.3 The change in accounting policy is applied prospectively and comparative financial information is not restated. As a result of prospective application of accounting policy, assets reported in respect of prepaid expenses for education grants and the cumulative surplus at 31 December 2013 are lower by €680 thousand and reported disbursed expenditure for the period ending 31 December 2013 is higher by the same amount.

3. Summary of significant accounting and financial reporting policies

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

3.2 *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, and trust funds and special accounts funded wholly by voluntary contributions may be established and closed by the Registrar.

3.3 *Financial period*: the financial period is one calendar year.

3.4 *Accrual basis*: with the exception of voluntary contributions, as defined in subparagraph 3.17(b) below, non-expandable property as defined in subparagraph 3.18(b) below and interest expense on host state loan as defined in subparagraph 3.18(a) below, income, expenditure, assets and liabilities are recognized on an accrual basis.

3.5 *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.

3.6 *Currency of accounts and treatment of exchange rate movements*: the Court's accounts 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.

3.7 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.

3.8 *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.

3.9 *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 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.

3.10 *The Contingency Fund* in the maximum amount of €10,000,000 was established by the Assembly in September 2004 to be effective from 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 and is financed by assessed contributions or by applying cash surpluses, as determined by the Assembly.

In its resolution ICC-ASP/11/Res.1, the Assembly, decided to maintain the Contingency Fund at the level of €7 million for 2013 and to replenish the Fund in the amount of €500 thousand in 2013. The exact amount of replenishment was communicated by the Court after the closure of the accounts of the financial period, for an amount of €500,000 (Schedule 8).

3.11 *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. 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.

3.12 *The Permanent Premises Project is funded by:*

- (a) Ministry of Foreign Affairs of the Host State, the Netherlands: through 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. In resolution ICC-ASP/12/Res. 2 the Assembly requested States Parties electing by 31 December 2014 the option of a full or partial one-time payment of their assessed share in the project, to consult with the Project Director so as to determine the scheduling thereof, taking into account that said one-time payments may be made in one or more annual instalments and are to be received in full by no later than 15 June 2015 or any earlier date dependant on the expected cash-flow requirements. 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 on the establishment of a permanent premises construction trust fund; and
- (d) Alternative resources as the Assembly may decide to allocate.

3.13 *Assessed contributions:*

In accordance with financial regulation 5.2, the appropriations are assessed to States Parties in line 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.

3.14 *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 period 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 3.17(e) below.

Unless otherwise determined by the Assembly, 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. In accordance with ICC-ASP/12/Res2., any cash surplus pertaining to the financial year 2012 will be accounted for as a one-time payment for transition costs funding.

3.15 *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.

3.16 *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.

3.17 *Income*: the Court'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;
- (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(b), of the Rome Statute; and
- (e) Miscellaneous income includes:
 - (i) Refunds of actual expenditures incurred in prior financial periods;

- (ii) Interest income, which 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 foreign exchange loss or gain, or revaluation and devaluation of currency is credited to miscellaneous income, and 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.

3.18 *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.

3.19 *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.

3.20 *Provision for pension liabilities for judges.* During its seventh session held from 9 to 13 October 2006, the Committee on Budget and Finance recommended that the Court should accept the tender of Allianz/NL to provide the judges' pension scheme. The Committee's recommendation was accepted by the Assembly 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 2013, the Court paid Allianz an annual premium of €819 thousand. 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 nine year term (pro-rated if nine year term is not completed); the surviving spouse pension of 50 per cent of the judges' entitlement and a disability pension for judges aged 65 and under.

3.21 *Cash and term deposits* comprise funds held in current accounts, interest-bearing bank accounts and time deposits with a maturity under three months.

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

3.23 *Prepaid expenses* comprise that portion of the education grant advance which is assumed to pertain to the remainder of the school year after the date of the financial statement is reported as prepaid expenses in the balance sheet statement. Expenditure is recognized evenly over the school year and charged to the budgetary account. 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.

3.24 *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.

3.25 *Annual Leave Accrual:* the Court recognizes the costs of annual leave not taken by Court employees.

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

3.27 *United Nations Joint Staff Pension Fund (UNJSPF)*: in accordance with decision ICC-ASP/1/Decision 3 of the Assembly and United Nations General Assembly resolution 58/262 adopted on 23 December 2003, the Court became a member organization of the UNJSPF with effect from 1 January 2004. The UNJSPF provides retirement, death, disability and related benefits to the Court 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 provisions 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.

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

4.1 *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.

4.2 *Statement II* shows the assets, liabilities, reserves and fund balances as at 31 December 2013, the value of non-expendable property is excluded from the assets (see note 7).

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

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

5. General Fund, Working Capital Fund and Contingency Fund

5.1 *Assessed contributions*: the Assembly, in its resolution ICC-ASP/11/Res.1, approved the funding of the appropriations of the Court for the financial period 1 January to 31 December 2013 in the total amount of €12,040 thousand. As at 31 December 2013, there were 122 States Parties to the Rome Statute.

5.2 *Voluntary contributions*: voluntary contribution income comprises contributions of €30 thousand from Mexico and €2,936 thousand from Host State for the costs of interim permises as well as €77 thousand contribution from Host State for the costs of the Assembly session.

5.3 *Interest income*: interest in the amount of €302 thousand represents interest accrued on the Court's bank accounts for the General Fund, the Working Capital Fund and the Contingency Fund.

5.4 *Miscellaneous income*: the total miscellaneous income of €859 thousand represents the following:

Table 1: Details of miscellaneous income (in euro)

<i>Miscellaneous income</i>	<i>Amount (euro)</i>
Recoverable energy tax (note 5.14(a))	450,541
Other refunds of expenditure	151,607
Proceeds from the sale of property	58,667
Release of provisions	198,512
Total	859,327

5.5 *Expenditures*: the total amount of expenditures, €14,016 thousand comprises total disbursements of €106,409 thousand, outstanding obligations of €5,879 thousand and accruals or provisions of €1,728 thousand. Total expenditure consists of €10,273 thousand charged against the General Fund and €3,743 thousand charged against the Contingency Fund (detailed in Table 2 below).

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

<i>Category of Expenditure</i>	<i>Appropriation Amount</i>	<i>Disbursed expenditures</i>	<i>Unliquidated Obligations</i>	<i>Accruals, Provisions</i>	<i>Total Expenditures</i>
Approved programme budget					
Salaries & other staff costs	80,539,900	75,033,606	884,951	1,250,486	77,169,043
Travel & hospitality	4,425,100	3,880,987	858,606	-	4,739,593
Contractual services	11,172,000	7,220,048	1,929,657	477,173	9,626,878
Operating expenses	16,908,000	15,047,428	1,524,228	-	16,571,656
Acquisitions	2,075,300	1,886,395	279,669	-	2,166,064
Total	115,120,300	103,068,464	5,477,111	1,727,659	110,273,234
Contingency fund					
Salaries & other staff costs	4,172,800	1,887,544	125,622	-	2,013,166
Travel & hospitality	816,900	362,473	146,899	-	509,372
Contractual services	1,505,400	611,664	46,728	-	658,392
Operating expenses	468,200	98,956	69,601	-	168,557
Acquisitions	247,800	379,808	13,445	-	393,253
Total	7,211,100	3,340,445	402,295	-	3,742,740
Grand total	122,331,400	106,408,909	5,879,406	1,727,659	114,015,974

5.6 *Accruals:*

- (a) *Repatriation Grant Accrual:* The Repatriation Grant Liability has been subdivided into a Repatriation Grant accrual of €6,343 thousand and a Repatriation Grant Liability of €85 thousand under Other Accounts Payable. The Repatriation Grant Liability refers to amounts owed to staff as of 31 December 2013 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 2013 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 €953 thousand.
- (b) *Annual Leave Accrual:* At 31 December 2013 €5,303 thousand represents the accumulated annual leave accrual for all staff members of the Court. The costs related to untaken annual leave incurred in 2013 has been recognized as an expenditure of €173 thousand in the 2013 income statement.

5.7 *Provisions:*

- (a) *Provisions for ILO cases:* At the end of 2013 there were eleven cases filed with the International Labour Organization Administrative Tribunal (ILOAT) by current or former staff members of the Court. Of those eleven cases, six cases are provided for a total of €242 thousand. Three other cases are still open at 31 December 2013 and disclosed as contingent liabilities. Compared to similar cases, the two remaining cases are not considered likely to result in a liability for the Court and are not provided for. One of these cases was concluded during 2014 with no liability resulting for the Court.
- (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 €66 thousand estimated for the year 2013 for seven United States taxpayers on the payroll of the Court during this period.

5.8 *Savings on, or cancellation of, prior period obligations:* actual disbursements in 2013 of prior period obligations of €7,151 thousand amounted to €4,873 thousand resulting in savings on or cancellation of obligations totalling €2,278 thousand.

5.9 *Credits to States Parties:* cash surplus of €2,042 thousand from 2011 payable to States Parties has been apportioned in accordance with their respective assessments for that financial period.

5.10 *Working Capital Fund:* the Assembly, in its resolution ICC-ASP/11/Res.1, established the Working Capital Fund for the financial period 1 January to 31 December 2013 at €7,406 thousand, the same level as in the previous financial period.

5.11 *Assessed contributions receivable:* the outstanding balance of contributions of €6,980 thousand comprises €321 thousand due for prior financial periods and €6,659 thousand due for 2013 (Schedule 1). Contributions received from States Parties in excess of contributions due in the amount of €5,256 thousand are reported as contributions received in advance (see note 5.16 below).

5.12 *Other contributions receivable* relate to the outstanding balance due to the Working Capital Fund of €121 thousand at 31 December 2013 (Schedules 2 and 3) and €37 thousand relate to the outstanding balance due to the Contingency Fund at 31 December 2013 (Schedule 2 and 8).

5.13 *Interfund balances receivable* of €439 thousand were to the General Fund from the other trust funds.

5.14 *Other accounts receivable* amounting to €3,899 thousand are detailed in Table 3 below.

Table 3: Details of other accounts receivable (in euro)

<i>Accounts receivable</i>	<i>2013</i>	<i>2012</i>
Governments (value-added tax and energy tax) (a)	1,966,239	840,322
Staff	391,700	456,368
Vendors	118,572	2,293
Interest accrued	115,568	148,249
Travel advances (other than cash advances) (c)	597,950	463,827
Advances to vendors for travel-related expenses (d)	686,579	729,088
Others (b)	2,102,922	1,699,013
Total accounts receivable, gross	5,979,530	4,339,160
Provision for doubtful debts (b)	(2,080,762)	(1,701,579)
Total accounts receivable, net	3,898,768	2,637,581

(a) Receivables from governments in 2013 include €58 thousand of receivable for refundable energy tax. The Court has not utilized its entitlement according to Article 15(2)(h) and (3) of the Headquarters Agreement to claim back energy tax paid in vendors' invoices. In 2013, the Court submitted a retroactive claim on the basis of which €451 thousand was recognized as a refund of prior period expenditure, €102 thousand reduced 2013 expenditure and €105 thousand is recognized as a liability to Eurojust for their share of the energy tax refund.

(b) *Provision for doubtful debt:* Under other accounts receivable and on the basis of judicial decision dated 20 October 2011 (Trial chamber III, number ICC-01/05-01/08-568), the Court advanced an amount of €477 thousand for legal costs to cover the legal representation of an accused person in 2013 whose assets have been frozen. This amount has been charged to the legal aid costs because its recovery is uncertain. In total €2,045 thousand has been provided for advances made in the period from 2010 to 2013.

The Court also provided for a €35 thousand of VAT receivable from the government of Uganda, recovery of which is considered uncertain. The provision at year-end

2012 amounted to €133 thousand of which €62 thousand was written-off and €66 thousand released during 2013.

The Court does not recognize 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 two 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.

- (c) Travel advances (other than cash advances): represent travel advances for which the travellers had not submitted travel expense claims. Those travel advances do not include amounts paid in the form of cash. Cash advances are recorded as receivables from travellers and are included as “Staff”, “Vendors”, or “Others” receivables.
- (d) 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 have not been submitted by travellers to be recorded as expenditure in the accounts as at 31 December 2013.

5.15 *Education grant advances*: prepaid expenses of €83 thousand relate to the education grant for the portion of school year to be completed during 2014.

5.16 *Contributions or payments received in advance*: €2,256 thousand was received from States Parties to be applied to the next financial period.

5.17 *Other accounts payable* amounting to €8,097 thousand are detailed in Table 4 below.

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

<i>Accounts payable</i>	<i>2013</i>	<i>2012</i>
Staff	389,509	103,688
Vendors (c)	6,698,314	5,751,409
Deferred payment from Special Court for Sierra Leone (b)	-	53,825
Repatriation grant liability (a)	284,885	396,458
Others (c)	724,361	346,770
Total	8,097,069	6,652,150

- (a) *Repatriation grant liability*: The Repatriation Grant Liability has been subdivided into a Repatriation Grant accrual of €6,343 thousand and a Repatriation Grant Liability of €285 thousand under Other Accounts Payable. The Repatriation Grant Liability refers to amounts owed to staff as of 31 December 2013 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 2013 but are not payable as at 31 December as the staff are still employed by the Court.
- (b) *Deferred payment from the Special Court of Sierra Leone*: The Court and the Special Court signed a Memorandum of Understanding (MOU) on 13 April 2006 regarding the administrative arrangements 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. This MOU was terminated in 2013 when Mr Taylor departed the Court’s detention facilities.
- (c) *Vendors and other accounts payable*: Based on the principle of accrual based accounting, all invoices dated before 31 December 2013 represent an account payable of the Court and were booked in the accounting system in 2013. Those invoices were paid in January and February 2013.

5.18 *Contingency Fund*: the amount of €9,168,567 representing the cash surplus for 2002-2003 financial periods was credited to establish the Contingency Fund in accordance with resolution ICC-ASP/ICC/Res.4(b). The level of the Contingency Fund was subsequently reduced by the shortfall of income over expenditure. In 2013, the fund was

replenished in accordance with Assembly resolution ICC-ASP/11/Res.1, in the amount of €500 thousand as at the time it was expected that this amount would be necessary for the fund to reach the threshold level of €7 million.

<i>Balance at 1 January 2013 (amounts in euro)</i>	7,000,000
Replenishment of the contingency fund	500,000
Balance at 31 December 2013	7,500,000

5.19 *Reserve for unpaid assessed contributions*: an amount of €321 thousand, 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 2012 (Schedule 4).

6. Trust Funds

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

Contracts with the European Commission and other donors on *Building legal expertise and fostering cooperation* were used to enlarge the freely accessible legal tools database collection by incorporating documents from the United Nations War Crimes Commission; to organize two high-level seminars for cooperation in Nuremberg (Germany) which lead to the signing of three relocation agreements; and to hold a Counsel seminar with 250 participants to discuss, *inter alia*, new developments at the Court or modalities of victims' participation. The Counsel seminar was followed by three days of training which focused on procedural and practical issues facing counsel representing the defence or victims before the Court.

The Least Developed Countries trust fund was established by ICC-ASP/2/Res. 6 and amended by ICC-ASP/4/Res.4. It 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 sessions of the Assembly.

The Legal Tools Project under the responsibility of the Office of the Prosecutor provides immediate and free access to 538 different legal sources in international criminal law by use of 2,081 hyperlinks to the Court's legal tools database. Since 1 August 2012, the Legal Tools Project has been part of the *Building legal expertise and fostering cooperation* trust fund.

The *regional seminars in Dakar (Senegal), Yaoundé (Cameroun) and Tunis (Tunisia)* in recent years have provided training on the Rome Statute to leading law professionals and enhanced States' cooperation with the Court. The *East-Asian and Pacific Regional Seminar*, originally planned in Phnom Penh (Cambodia), has been re-scheduled for 2014 and might take place in another francophone country in the region. The *Joint Regional Seminar with the African Union in Addis Ababa (Ethiopia)* in 2012 improved the knowledge of the Rome Statute and the Court's work among staff of the African Union Commission, legal advisors from delegations to the African Union and others.

The 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. This Special Fund receives voluntary contributions from States Parties.

The Family visit for indigent detainees fund was established within the Registry by the Assembly in its resolution ICC-ASP/8/Res.4. The purpose is to fund family visits for indigent detainees through voluntary contributions.

6.2 *Voluntary contributions*: contributions in the amount of €1,178 thousand have been pledged and/or received for 2013 projects.

6.3 *Interest income*: interest in the amount of €1 thousand represents interest earned on the Court's bank account for the Trust Funds.

6.4 *Expenditure*: the total amount of €1,653 thousand comprises total disbursements of €1,454 thousand and outstanding obligations of €199 thousand.

6.5 *Refund to donors*: the amount of €281 thousand was refunded to donors, being the amount in excess of the requirements of the specific projects completed (Schedules 6 and 7).

6.6 *Other accounts receivable*: the amount of €2 thousand comprises the interest earned but not yet received with regard to the bank account of the Trust Funds in the amount of €10 thousand and travel related advance payments in the amount of €82 thousand.

6.7 *Other accounts payable*: the amount of €242 thousand comprises payables to donors in the amount of €210 thousand for completed projects in respect of which the Court is awaiting payment instructions and €32 thousand of payables to vendors.

6.8 *Interfund balances payable*: as at 31 December 2013, interfund balances between the Trust Fund and the General Fund amounted to a payable of €439 thousand.

6.9 *Voluntary contribution receivable*: the amount of €141 thousand represents outstanding amount receivable from donors for completed projects.

7. Non-expendable property

7.1 A summary of non-expendable property, at historical cost, as at 31 December 2013 is provided in Table 5 below. In accordance with the Court's current 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 5: Summary of non-expendable property (in euro)

<i>Asset management category</i>	<i>Opening balance as at 1 January 2013</i>	<i>Acquisitions/ adjustments</i>	<i>Written-off items^{a)}</i>	<i>Closing balance as at 31 December 2013</i>
Information, technology and communications equipment	8,389,123	859,583	(711,976)	8,536,730
Security and safety equipment	823,032	60,936	(4,674)	879,294
General services equipment	1,237,996	(15,335)	(11,254)	1,211,407
Vehicles and transportation equipment	1,067,598	(257)	-	1,067,341
Office of the Prosecutor equipment	1,360,235	166,453	(17,450)	1,509,238
Other equipment	1,743,388	162,947	(96,727)	1,809,608
Courtrooms and Pre-Trial Chamber*	1,362,918	-	-	1,362,918
Total	15,984,290	1,234,327	(842,081)	16,376,536

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

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

Table 6: Summary of non-expendable property funded by other sources (in euro)

<i>Asset management category</i>	<i>Opening balance as at 1 January 2013</i>	<i>Written-off items^{a)}</i>	<i>Closing balance as at 31 December 2013</i>
Advance team budget	7,033	-	7,033
Donations to the Court	268,798	(1,120)	267,678
Total	275,831	(1,120)	274,711

a) During 2013, items with historical cost of €843 thousand had been written off.

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

8.1 In addition to the items written off during 2013 as stated in 7.1 above, a total amount of €3 thousand was written off as loss from the Petty Cash account and an amount of €63 thousand was written off as value of receivables deemed to be irrecoverable (see note 5.14(a)).

9. Ex-gratia payments

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

10. Contingent liabilities

10.1 At the end of 2013, three cases where staff members of the Court have filed actions with the International Labour Organization Administrative Tribunal (ILOAT) have been identified for a total of €60,214 (see note 5.7 (a)).

11. Service-incurred injury

11.1 The Court entered into an agreement with an insurance company to offer coverage for service-incurred injuries for the Court's 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 2013 for this insurance was €29 thousand.

12. Contributions in kind

12.1 In 2013 the Court hired a number of short term pro-bono personnel, representing receipt of services in kind at a value of €31 thousand.

13. Contributions to the Trust Fund for Victims

13.1 In its resolution ICC-ASP/1/Res.6, the Assembly established the Trust Fund for Victims for the benefit of victims of crimes within the jurisdiction of the Court, 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 2013, the Assembly approved an appropriation of €1,580 thousand 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 €1,432 thousand.

14. The Permanent Premises Project: General description

14.1 The Permanent Premises Project was established by the Assembly, 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 reiterated the importance of permanent premises to the future of the Court.

14.2 In its resolution ICC-ASP/6/Res.1 the Assembly 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 established an Oversight Committee of States Parties as a subsidiary body of the Assembly pursuant to article 112(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 Court's permanent premises. 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 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.

14.5 In its resolution ICC-ASP/11/Res.3, the Assembly welcomed the fact 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) had been entirely absorbed within the overall budget and that, at the present stage, the projected construction costs are estimated at €83.7 million, i.e. €6.3 million below the maximum amount allocated to the project.

14.6 In its resolution ICC-ASP/12/Res.2, the Assembly welcomed the fact that the project continued to remain within the originally approved budget of €190 million at 2014 prices, and, in this regard, noted with satisfaction that savings of €6.3 million had been realized on construction costs. The Assembly also noted the current estimates of the aggregated construction (€184.4 million) and transition (€1.3 million) costs, with a total level of €195.7 million and the need to provide the Project Director with an overall unified financial envelope to manage these costs for the lifetime of the project, as well as the funding scheme proposed by the Oversight Committee and as endorsed by the Committee on Budget and Finance.

14.7 The Assembly welcomed the fact that the completion date for the permanent premises continues to be September 2015, and stressed 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 by 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 2013.

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

15.4 *Assessed Contributions* in 2013 the total amount of €4,139 thousand was received from States Parties as one-time payments and is detailed in the Table 7 below (in euro).

Table 7: One-time payments received by States Parties (in euro)

<i>States Parties</i>	<i>2013</i>	<i>Prior years</i>	<i>Total</i>
Albania	-	6,865	6,865
Andorra	-	18,305	18,305
Antigua and Barbuda	1,741	-	1,741
Argentina	-	743,641	743,641
Australia	-	4,088,881	4,088,881
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
Colombia	239,532	-	239,532
Costa Rica	24,512	49,477	73,989
Czech Republic	-	642,963	642,963
Dem. Rep. of Congo	-	6,864	6,864
Ecuador	47,857	-	47,857

Finland	-	1,290,503	1,290,503
Georgia	-	6,864	6,864
Hungary	-	558,303	558,303
Iceland	-	84,661	84,661
Italy	-	11,621,392	11,621,392
Jordan	-	27,458	27,458
Latvia	41,483	-	41,483
Liechtenstein	-	22,881	22,881
Lithuania	23,644	47,288	70,932
Luxembourg	-	194,491	194,491
Mauritius	-	25,169	25,169
Mexico	1,721,433	3,442,867	5,164,300
Montenegro	-	2,288	2,288
Netherlands	4,272,802	-	4,272,802
Panama	51,038	-	51,038
Philippines	177,938	-	177,938
Portugal	-	1,205,842	1,205,842
Republic of Korea	208,546	234,406	442,952
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
Spain	7,323,898	-	7,323,898
Suriname	2,281	-	2,281
Switzerland	-	2,774,014	2,774,014
Timor-Leste	2,226	-	2,226
Trinidad and Tobago	-	61,779	61,779
Total one-time payments received	14,138,931	37,672,191	51,811,122

15.5 *Expenditures*: the total amount of expenditures of €37,855 thousand comprises disbursements of €37,140 thousand and outstanding obligations of €15 thousand. The expenditures include construction costs and fees (project management and other consultants).

15.6 *Savings on, or cancellation of, prior periods' obligations*: actual disbursements of prior periods' obligations of €2 thousand resulted in savings of €15 thousand.

15.7 *Other accounts receivable* in the amount of €2 thousand represent interest earned but not yet received as at 31 December 2013, €32 thousand represent value-added tax paid on goods and services to be received from the Dutch government and €34 thousand is an interfund balance receivable from the General Fund.

15.8 *Other accounts payable* in the amount of €633 thousand represent invoices booked in the accounts but not yet paid as at 31 December 2013. Those invoices were paid in January and February 2014.

15.9 *Contributions received in advance* all contributions received in 2013 for the Permanent Premises Project in relation to the one-time payment option (as referred to in resolution ICC-ASP/7/Res.1) were recognized as income in 2013.

15.10 *Host State Loan* was utilized in 2013 in the amount of €20,500 thousand (note 3.12 (a)).

15.11 *Project Director's Office*: in annex IV and V of resolution ICC-ASP/6/Res.1, the Assembly 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 and reports directly and is 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 Court; for administrative and staff purposes, the Project Director's Office and its staff are attached to the Registry of the Court.

In 2013, the Assembly approved an appropriation of €97 thousand 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 €674 thousand.

In its resolution ICC-ASP/10/Res.6, the Assembly reiterated 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 invited 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.
