

**ASSEMBLY OF STATES PARTIES TO
THE ROME STATUTE OF THE
INTERNATIONAL CRIMINAL COURT**

**FIFTEENTH SESSION
THE HAGUE, 16-24 NOVEMBER 2016**

**OFFICIAL RECORDS
VOLUME I**

Note

Symbols of documents of the Assembly of States Parties to the Rome Statute of the International Criminal Court are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a document of the Assembly of States Parties to the Rome Statute of the International Criminal Court. Resolutions of the Assembly bear the letters “Res.”, while its decisions bear the letters “Decision”.

Pursuant to resolution ICC-ASP/7/Res.6, volume I of the Official Records is available in all languages of the Assembly, while volume II is available in Arabic, English, French and Spanish.

Secretariat, Assembly of States Parties
International Criminal Court
P.O. Box 19519
2500 CM The Hague
The Netherlands

asp@icc-cpi.int
www.icc-cpi.int

Tel: +31 (0)70 799 6500
Fax: +31 (0)70 515 8376

ICC-ASP/15/20
International Criminal Court publication
ISBN No. 92-9227-325-6

Copyright © International Criminal Court 2016
All rights reserved
Printed by Ipskamp, The Hague

Contents

Part I	
Proceedings.....	5
A. Introduction	5
B. Consideration of issues on the agenda of the Assembly at its fifteenth session	7
1. States in arrears	7
2. Credentials of representatives of States Parties at the fifteenth session	7
3. General debate	7
4. Report on the activities of the Bureau	7
5. Report on the activities of the Court	9
6. Report of the Board of Directors of the Trust Fund for Victims	9
7. Advisory Committee on the Nominations of Judges	9
8. Election of six members of the Committee on Budget and Finance	9
9. Consideration and adoption of the budget for the fifteenth financial year	9
10. Consideration of audit reports	10
11. Premises of the Court	11
12. Amendments to the Rome Statute and the Rules of Procedure and Evidence	11
13. Cooperation	11
14. Enhancing the efficiency and effectiveness of the Court	11
15. Review of the working methods of the subsidiary bodies of the Bureau and the Assembly.....	12
16. Pledging ceremony for the Agreement on the Privileges and Immunities of the International Criminal Court	12
17. Decision concerning the dates and venues of the next sessions of the Assembly of States Parties	12
18. Decisions concerning the dates and venue of the next sessions of the Committee on Budget and Finance	12
19. Other matters.....	12
(a) Open meeting of the Bureau	12
(b) Trust Fund for the participation of the least developed countries and other developing States in the work of the Assembly.....	12
Part II	
External audit, programme budget for 2017 and related documents	13
A. Introduction	13
B. External audit	13
C. Amount of appropriation	13
D. Contingency Fund	14
E. Working Capital Fund.....	14
F. Establishment of a credit line	14
G. Financing of appropriations for 2017	14

Part III	
Resolutions and decisions adopted by the Assembly of States Parties	15
ICC-ASP/15/Res.1. Resolution of the Assembly of States Parties on the proposed programme budget for 2017, the Working Capital Fund for 2017, the scale of assessment for the apportionment of expenses of the International Criminal Court, financing appropriations for 2017 and the Contingency Fund.....	15
ICC-ASP/15/Res.2. Resolution on permanent premises	24
ICC-ASP/15/Res.3. Resolution on cooperation	31
ICC-ASP/15/Res.4 Resolution on amendments to rule 101 and rule 144, paragraph 2(b), of the Rules of Procedure and Evidence.....	35
ICC-ASP/15/Res.5 Strengthening the International Criminal Court and the Assembly of States Parties	36
Annexes	58
I. Report of the Credentials Committee	58
II. Oral report on the activities of the Bureau, presented by the President of the Assembly at its first plenary meeting, on 16 November 2016	60
III. Statement by Japan concerning its contribution to the Trust Fund for Victims.....	65
IV. Statement of the Chair of the Committee on Budget and Finance to the Assembly at its sixth plenary meeting, on 21 November 2016	66
V. Statement by Kenya concerning the report of the Working Group on Amendments to the Assembly at its seventh plenary meeting, on 22 November 2016	69
VI. Statement by Belgium concerning the report of the Working Group on Amendments to the Assembly at its seventh plenary meeting, on 22 November 2016	70
VII. Statement by Brazil concerning the adoption of the budget resolution to the Assembly at its tenth plenary meeting, on 24 November 2016	71
VIII. Statement by Ghana on behalf of the African Group at the eleventh plenary meeting of the Assembly, on 24 November 2016	72
IX. Financial statements of the International Criminal Court for the year ended 31 December 2015	73
X. List of documents	141

Part I Proceedings

A. Introduction

1. In accordance with the decision of the Assembly of States Parties to the Rome Statute of the International Criminal Court (hereinafter “the Assembly”), taken at the 12th meeting of its fourteenth session, on 26 November 2015, the Assembly held its fifteenth session from 16 to 24 November 2016.
2. In accordance with the Rules of Procedure of the Assembly,¹ the President of the Assembly invited all States Parties to the Rome Statute to participate in the session. Other States that had signed the Statute or the Final Act were also invited to participate in the session as observers.
3. In accordance with rule 92 of the Rules of Procedure of the Assembly (hereinafter “the Rules of Procedure”), invitations to participate in the session as observers were also extended to representatives of intergovernmental organizations and other entities that had received a standing invitation from the General Assembly of the United Nations pursuant to its relevant resolutions,² as well as to representatives of regional intergovernmental organizations and other international bodies invited to the United Nations Diplomatic Conference of Plenipotentiaries on the Establishment of an International Criminal Court (Rome, June/July 1998), accredited to the Preparatory Commission for the International Criminal Court or invited by the Assembly.
4. Furthermore, in accordance with rule 93 of the Rules of Procedure, non-governmental organizations invited to the Rome Conference, registered to the Preparatory Commission for the International Criminal Court, or in consultative status with the Economic and Social Council of the United Nations, whose activities were relevant to the activities of the Court or that had been invited by the Assembly, attended and participated in the work of the Assembly.
5. In accordance with rule 94 of the Rules of Procedure, the following States were invited to be present during the work of the Assembly: Bhutan, Democratic People’s Republic of Korea, Equatorial Guinea, Lao People’s Democratic Republic, Lebanon, Mauritania, Micronesia (Federated States of), Myanmar, Niue, Palau, Papua New Guinea, Rwanda, Somalia, South Sudan, Swaziland, Tonga, Turkmenistan and Tuvalu.
6. The list of delegations to the session is contained in document ICC-ASP/15/INF.1.
7. The session was opened by the President of the Assembly of States Parties, Mr. Sidiki Kaba (Senegal), who had been elected for the thirteenth to sixteenth sessions.
8. In accordance with rule 25 of its Rules of Procedure, the following States were appointed to serve on the Credentials Committee: Czech Republic, Kenya, Panama, Peru, Republic of Korea, Senegal, Slovakia, Sweden and the United Kingdom of Great Britain and Northern Ireland.
9. At the 1st plenary meeting, on 16 November 2016, the Assembly elected Mr. Sergio Ugalde (Costa Rica) by acclamation as a Vice-President of the Assembly to complete the term of office of Mr. Álvaro Moerzinger (Uruguay) who had been elected Vice-President for the thirteenth to sixteenth sessions of the Assembly and who resigned from that post effective 20 September 2016.
10. Also at its 1st plenary, the Assembly appointed Mr. Marko Stucin (Slovenia) as Rapporteur.

¹ *Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, First session, New York, 3-10 September 2002* (ICC-ASP/1/3 and Corr.1), part II.C.

² General Assembly resolutions 253 (III), 477 (V), 2011 (XX), 3208 (XXIX), 3237 (XXIX), 3369 (XXX), 31/3, 33/18, 35/2, 35/3, 36/4, 42/10, 43/6, 44/6, 45/6, 46/8, 47/4, 48/2, 48/3, 48/4, 48/5, 48/237, 48/265, 49/1, 49/2, 50/2, 51/1, 51/6, 51/204, 52/6, 53/5, 53/6, 53/216, 54/5, 54/10, 54/195, 55/160, 55/161, 56/90, 56/91, 56/92, 57/29, 57/30, 57/31, 57/32, 58/83, 58/84, 58/85, 58/86, 59/48, 59/49, 59/50, 59/51, 59/52, 59/53, 61/43, 61/259, 63/131, 63/132, 64/3, 64/121, 64/122, 64/123, 64/124, and decision 56/475.

11. The Director of the Secretariat of the Assembly, Mr. Renan Villacis, acted as Secretary of the Assembly. The Assembly was serviced by the Secretariat.

12. At its 1st plenary meeting, on 16 November 2016, the Assembly observed one minute of silence dedicated to prayer or meditation, in accordance with rule 43 of the Rules of Procedure of the Assembly

13. At the same meeting, the Assembly adopted the following agenda (ICC-ASP/15/1/Rev.1):

1. Opening of the session by the President.
2. Silent prayer or meditation.
3. Adoption of the agenda.
4. Election of a Vice-President
5. States in arrears.
6. Credentials of representatives of States at the fifteenth session:
 - (a) Appointment of the Credentials Committee; and
 - (b) Report of the Credentials Committee.
7. Organization of work.
8. General debate.
9. Report on the activities of the Bureau.
10. Report on the activities of the Court.
11. Report of the Board of Directors of the Trust Fund for Victims.
12. Advisory Committee on the Nominations of Judges.
13. Election six members of the Committee on Budget and Finance.
14. Consideration and adoption of the budget for the fifteenth financial year.
15. Consideration of the audit reports.
16. Premises of the Court.
17. Amendments to the Rome Statute and the Rules of Procedure and Evidence.
18. Cooperation.
19. Enhancing the efficiency and effectiveness of Court proceedings.
20. Review of the working methods of the subsidiary bodies of the Bureau and the Assembly.
21. Pledging ceremony for the Agreement of the Privileges and Immunities of the International Criminal Court.
22. Decision concerning the date of the next session of the Assembly of States Parties.
23. Decisions concerning the dates and venue of the next sessions of the Committee on Budget and Finance.
24. Other matters.

14. The annotated list of items included in the provisional agenda was contained in a note by the Secretariat (ICC-ASP/15/1/Add.1).

15. Also at its 1st plenary meeting, the Assembly agreed on a programme of work and decided to meet in plenary session as well as in the working group format. The Assembly established a Working Group on the Programme Budget for 2017.

16. Mr. Werner Druml (Austria) was appointed Coordinator of the Working Group on the Programme Budget for 2017. Ms. May-Elin Stener (Norway) was appointed co-Coordinator of the Working Group on Amendments for the duration of the fifteenth session. Ms. Damaris Carnal (Switzerland) was appointed Coordinator for the consultations on the omnibus resolution.

B. Consideration of issues on the agenda of the Assembly at its fifteenth session

1. States in arrears

17. At the 1st plenary meeting, on 16 November 2016, the Assembly was informed that article 112, paragraph 8, first sentence, of the Rome Statute was applicable to 12 States Parties.

18. The President of the Assembly renewed the appeal to States Parties in arrears to settle their accounts with the Court as soon as possible. The President also appealed to all States Parties to pay their assessed contributions for 2017 in a timely manner.

2. Credentials of representatives of States Parties at the fifteenth session

19. At its 11th plenary meeting, on 24 November 2016, the Assembly adopted the report of the Credentials Committee (see annex I).

3. General debate

20. At the 2nd, 3rd and 4th plenary meetings, on 16 and 17 November 2016, statements were made by the representatives of Andorra; Argentina; Australia; Austria; Bangladesh; Bolivia (Plurinational State of); Bosnia and Herzegovina; Botswana; Brazil; Burkina Faso; Burundi; Canada; Chile; Colombia; Costa Rica; Côte d'Ivoire; Cyprus; Czech Republic; Democratic Republic of the Congo; Ecuador; El Salvador; Estonia; Finland; France; Germany; Ghana; Greece; Guatemala; Honduras; Hungary; Iceland; Ireland; Italy; Japan; Jordan; Kenya; Latvia; Lesotho; Liechtenstein; Luxembourg; Mali; Mexico; Namibia; the Netherlands; New Zealand; Nigeria; Norway; Panama; Paraguay; Peru; Philippines; Poland; Portugal; Republic of Korea; Romania; Slovakia (on behalf of the European Union); Slovenia; South Africa; Spain; State of Palestine; Sweden; Switzerland; Tanzania (United Republic of); Trinidad and Tobago; Tunisia; Uganda; United Kingdom of Great Britain and Northern Ireland; Uruguay; Vanuatu; and Venezuela (Bolivarian Republic of). Statements were also made by China; Iran (Islamic Republic of); and United States of America. The following regional organization made a statement: Organisation internationale de la Francophonie. A statement was made by a representative of the International Committee of the Red Cross. Representatives of the following civil society organizations also made statements: Amnesty International; Coalition for the International Criminal Court; Human Rights Watch; International Federation for Human Rights; Ivorian National Coalition for the International Criminal Court; Justice Without Frontiers; Kenyans for Peace with Truth & Justice; Nigeria National Coalition for the International Criminal Court; Parliamentarians for Global Action; and Uganda National Coalition for the International Criminal Court.

4. Report on the activities of the Bureau

21. At its 1st plenary meeting, on 16 November 2016, the Assembly took note of the oral report on the activities of the Bureau,³ presented by President H.E. Mr. Sidiki Kaba. The President noted that, since the fourteenth session, the Bureau had held eight formal meetings in order to assist the Assembly in the discharge of its responsibilities under the Rome Statute.

22. On behalf of the Bureau, the President expressed pleasure with the work conducted in 2016 by its Working Groups in The Hague and New York, and by the facilitators and the *ad country* focal points, as they had successfully carried out the mandates of the Assembly under the leadership of their respective Coordinators, Vice-President Ambassador Sebastiano Cardi (Italy) and Vice-President Ambassador Álvaro Moerzinger (Uruguay). He was also pleased with the work of the Study Group on Governance under the leadership of Ambassador María Teresa de Jesús Infante Caffi (Chile) and Ambassador Masaru Tsuji (Japan), succeeded by Ambassador Hiroshi Inomata (Japan), as well as the focal points for

³ See annex II of these Official Records.

Cluster I and Cluster II. This had enabled the Bureau to submit for the Assembly's consideration the respective reports and recommendations on the issues within its mandate.

23. In 2016, the Bureau had sought to continue to apply the pivotal recommendations on the evaluation and rationalization of its working methods, contained in the report to the Assembly at its twelfth session.⁴

24. Throughout 2016, the Bureau and the New York Working Group monitored with concern the issue of arrears.⁵ The President recalled the obligation of States Parties to fulfill their responsibility of paying in full and on time the assessed contributions approved by the Assembly, and recalled the recommendation by the Bureau to broaden and intensify the work on outstanding contributions and arrears.

25. In order to carry out the mandate of the Assembly on the application and implementation of article 97 of the Rome Statute,⁶ the Bureau established a working group. The recommendation of the working group, adopted by the Bureau, is contained in the report of the Chair of the working group of the Bureau on the implementation of article 97 of the Rome Statute of the International Criminal Court.⁷

26. The President indicated also that as a result of the work conducted by the Bureau on cooperation,⁸ as in past years the Assembly would hold a plenary session on cooperation.

27. In 2016, the Bureau also engaged extensively in implementing the Assembly procedures on non-cooperation and reviewing their effectiveness, and presented a report to the Assembly, which includes several important recommendations for the work to be conducted throughout 2017, as well as a Toolkit for the implementation of the informal dimension of the Assembly procedures relating to non-cooperation.⁹

28. During 2016, the Bureau also held extensive consultations and issued important recommendations, including on equitable geographical representation and gender balance in the recruitment of staff of the Court;¹⁰ on the organization of a pledging ceremony on ratification of the Agreement on the Privileges and Immunities of the Court; on the Strategic planning process of the Court;¹¹ and on the Plan of Action of the Assembly of States Parties for achieving universality and full implementation of the Rome Statute of the Court.¹²

29. In addition, the Bureau had monitored developments at the United Nations Security Council, and thanks to the engagement of the designated focal point on the International Criminal Court on behalf of the States Parties sitting on the Council (Spain), the Bureau had systematized and disseminated to all States Parties the decisions and other actions taken by the Council, during the inter-sessional period, in relation to the International Criminal Court.

30. The President noted that in his activities he had been focusing especially on complementarity, cooperation, universality and ratification of the Kampala amendments.

31. The President informed the Assembly that throughout the year, the Secretariat of the Assembly of States Parties had continued to carry out its mandate in assisting the Assembly and its subsidiary bodies, in accordance with resolution ICC-ASP/2/Res.3 and expressed gratitude to the staff of the Secretariat.

⁴ ICC-ASP/12/59.

⁵ ICC-ASP/15/28.

⁶ *Official Records... Fourteenth session.... 2015 (ICC-ASP/14/20)*, vol I, part I, para. 59.

⁷ ICC-ASP/15/35.

⁸ ICC-ASP/15/18.

⁹ ICC-ASP/15/31 and Add.1.

¹⁰ ICC-ASP/15/32.

¹¹ ICC-ASP/15/29.

¹² ICC-ASP/15/19.

5. Report on the activities of the Court

32. At its 1st plenary meeting, on 16 November 2016, the Assembly heard statements by Judge Silvia Fernández de Gurmendi, President of the Court, and by Ms. Fatou Bensouda, Prosecutor of the Court. At the same meeting, the Assembly took note of the report on the activities of the International Criminal Court.¹³

6. Report of the Board of Directors of the Trust Fund for Victims

33. At its 1st meeting, on 16 November 2016, the Assembly heard a statement by Mr. Motoo Noguchi, Chairperson of the Board of Directors of the Trust Fund for Victims. The Assembly considered and took note of the report on the projects and the activities of the Board of Directors of the Trust Fund for Victims for the period 1 July 2015 to 30 June 2016.¹⁴

7. Advisory Committee on the Nominations of Judges

34. The Assembly took note of the report of the Advisory Committee on Nominations of Judges on the work of its fifth meeting¹⁵ and, on this basis, decided to request the Registrar to establish a trust fund under the authority of the Secretariat to finance the travel of candidates from least developed countries to the venue of the interviews. The Assembly also called upon States, international organizations, individuals, corporations and other entities to contribute voluntarily to the fund.

8. Election of six members of the Committee on Budget and Finance

35. In a note dated 16 September 2016, the Secretariat informed States that it had received eight candidatures and submitted to the Assembly a list of eight candidates nominated by States Parties for election to the Committee on Budget and Finance.¹⁶ On 23 November 2016, the Government of Burundi announced the withdrawal of its candidature.

36. At its 1st and its 10th plenary meetings, on 16 November and 24 November 2016, respectively, the Assembly elected the following six members of the Committee on Budget and Finance, in accordance with resolution ICC-ASP/1/Res.5¹⁷ of 12 September 2003:

- (a) Fernández Opazo, Carolina María (Mexico);
- (b) Lee, Urmet (Estonia) ;
- (c) Saupe, Gerd (Germany);
- (d) Veneau, Richard (France);
- (e) Warren, Helen (United Kingdom of Great Britain and Northern Ireland); and
- (f) Zoundi, Francois Marie Didier (Burkina Faso).

37. In accordance with paragraph 11 of resolution ICC-ASP/1/Res.5, the Assembly dispensed with a secret ballot and elected the six members of the Committee on Budget and Finance by consensus. The term of office of the six members shall begin to run on 21 April 2017.¹⁸

9. Consideration and adoption of the budget for the fifteenth financial year

38. At its 6th meeting, on 21 November 2016, the Assembly heard statements by Mr. Herman von Hebel, Registrar of the Court, and Ms. Carolina María Fernández Opazo, Chair of the Committee on Budget and Finance.¹⁹

¹³ ICC-ASP/15/16.

¹⁴ ICC-ASP/15/14.

¹⁵ ICC-ASP/15/8.

¹⁶ ICC-ASP/15/6.

¹⁷ As amended by resolution ICC-ASP/2/Res.4.

¹⁸ See also ICC-ASP/15/37 and ICC-ASP/15/38.

¹⁹ See annex IV of these Official Records.

39. The Assembly, through its Working Group, considered the 2017 proposed programme budget, the reports of the Committee on Budget and Finance and the reports of the External Auditor. At its first meeting, on 21 November 2016, pursuant to the decision of the Bureau at its seventh meeting on 15 November 2016, the Working Group considered the Audit report of the *ReVision* Project of the International Criminal Court's Registry.²⁰

40. At its 10th meeting, on 24 November 2016, the Assembly adopted the report of the Working Group on the programme budget (ICC-ASP/15/WGPB/CRP.1), wherein it, inter alia, conveyed the recommendation of the Working Group that the Assembly endorse the recommendations of the Committee on Budget and Finance at its twenty-seventh session²¹ with the additional adjustments to the budget allocation reflected in resolution ICC-ASP/15/Res.1.

41. At the same meeting, the Assembly also considered and approved, by consensus, the programme budget for 2017.

42. At the same meeting, the Assembly adopted, by consensus, resolution ICC-ASP/15/Res.1, concerning the programme budget in relation to the following:

(a) Programme budget for 2017, including appropriations totalling €144,587,300 for the major programmes and staffing tables for each of the major programmes. This amount is reduced by the payments corresponding to Major Programme VII-2 Permanent Premises Project – Interest;

(b) Working Capital Fund for 2017;

(c) Establishment of a credit line;

(d) Contingency Fund;

(e) Scale of assessments for the apportionment of expenses of the Court;

(f) Financing of appropriations for 2017;

(g) Premises of the Court;

(h) Transfer of funds between major programmes under the 2016 approved programme budget;

(i) 2015 Financial Statements;

(j) Amendments to Financial Regulations and Rules;

(k) Audit;

(l) Development of budget proposals;

(m) A strategic approach to an improved budgetary process;

(n) Human Resources;

(o) Salaries of the judges of the International Criminal Court; and

(p) Referrals by the Security Council.

²⁰ ICC-ASP/15/27.

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

10. Consideration of the audit reports

43. At its 6th meeting, on 21 November 2016, the Assembly heard a statement by Mr. Lionel Vareille on behalf of the External Auditor. The Assembly took note with appreciation of the reports of the External Auditor on the audit of the financial statements of the Court for the period 1 January to 31 December 2015²² and of the Trust Fund for Victims for the same period,²³ the audit report on financial reporting and management of the permanent premises project - Financial year 2015,²⁴ the audit report on the budget performance of the permanent premises project,²⁵ and the Audit report of the *ReVision* project of the International Criminal Court's Registry.²⁶

11. Premises of the Court

44. At its 7th meeting, on 22 November 2016, the Assembly took note of the oral report of the Chairperson of the Oversight Committee on permanent premises, and of the report on the activities of the Oversight Committee.²⁷

45. At its 10th meeting, on 24 November 2016, the Assembly adopted, by consensus, resolution ICC-ASP/15/Res.2 on permanent premises.

12. Amendments to the Rome Statute and the Rules of Procedure and Evidence

46. The Assembly took note of the report of the Working Group on Amendments.²⁸ At its 10th meeting, on 24 November 2016, the Assembly adopted, by consensus, resolution ICC-ASP/15/Res.4, by which it amended rule 101 and rule 144 (2)(b) of the Rules of Procedure and Evidence. The amendments deal, respectively, with the commencement of time limits in relation to the notification of translations and the provision of partial translations of decisions of the Court.

13. Cooperation

47. At its 6th meeting, on 18 November 2016, the Assembly considered the topic of cooperation with the Court, in a panel discussion on "Effective cooperation and accountability for Rome Statute crimes: the contribution of national, regional and intergovernmental initiatives".

48. At its 10th plenary meeting, on 24 November 2016, the Assembly adopted, by consensus, resolution ICC-ASP/15/Res.3 on cooperation.

14. Enhancing the efficiency and effectiveness of the Court

49. At its 8th meeting, on 22 November 2016, the Assembly held a plenary panel discussion on the topic of performance indicators for the International Criminal Court.²⁹ The Assembly welcomed the presentation by the Court of its Second report on the development of performance indicators,³⁰ encouraged the Court to continue its efforts in this regard and recognized the role of States Parties and other stakeholders in this on-going process.

15. Review of the working methods of the subsidiary bodies of the Bureau and the Assembly

50. At its 11th meeting, on 24 November 2016, the Assembly adopted decisions regarding, inter alia, the general roadmap for facilitations, the duration and reporting of

²² Ibid., part C.1.

²³ Ibid., part C.2.

²⁴ Ibid., part C.1.

²⁵ ICC-ASP/15/4.

²⁶ ICC-ASP/15/27.

²⁷ ICC-ASP/15/17.

²⁸ ICC-ASP/15/24, Add.1 and Add.2.

²⁹ https://aspauthor.icc-cpi.int/en_menus/asp/sessions/documentation/15th-session/Pages/ASP15-Plenary.aspx.

³⁰ <https://www.icc-cpi.int/Pages/item.aspx?name=second-courts-report-of-performance-indicators>.

mandates of facilitators and focal points, evaluations of established mandates, the duration of its annual sessions and the inclusion of plenary segments on specific agenda items in such sessions.

16. Pledging ceremony for the Agreement on the Privileges and Immunities of the International Criminal Court

51. At its 7th meeting, on 22 November 2016, the Assembly held a Pledging Ceremony organized by the focal-point, Belgium, whereby States Parties, Australia and Peru, pledged to ratify the Agreement on Privileges and Immunities of the International Criminal Court before 1 July 2018, the 20th anniversary of the Rome Statute. El Salvador also pledged to ratify the Agreement on Privileges and Immunities of the International Criminal Court. At the 9th meeting, on 23 November 2016, Nigeria expressed its support for the privileges and immunities of the staff of the International Criminal Court.

17. Decision concerning the dates and venues of the next sessions of the Assembly of States Parties

52. At its 11th meeting, on 24 November 2016, the Assembly decided to hold its sixteenth session in New York from 4 to 14 December 2017, and its seventeenth session in The Hague.

18. Decisions concerning the dates and venue of the next sessions of the Committee on Budget and Finance

53. At its 11th meeting, on 24 November 2016, the Assembly decided that the Committee on Budget and Finance would hold its twenty-eighth and twenty-ninth sessions in The Hague, from 1 to 5 May 2017 and 18 to 29 September 2017, respectively.

19. Other matters

(a) Open meeting of the Bureau

54. At the 1st plenary meeting, on 16 November 2016, the President announced the convening of an open meeting of the Bureau on the “Relationship between Africa and the International Criminal Court”.³¹ The meeting, moderated by the President, took place on 18 November 2016 and featured two eminent speakers. A representative of the African Union Commission and 40 States Parties from all regional groups spoke in the debate, and two members of civil society organizations also participated. States highlighted the importance of the discussion and welcomed the opportunity that the President’s initiative provided for an open exchange of views on issues of importance to the Assembly. It was agreed that the dialogue was a positive way to address the concerns of African States, and that it should continue and develop further.

(b) Trust Fund for the participation of the least developed countries and other developing States in the work of the Assembly

55. The Assembly expressed its appreciation to Ireland for its contribution to the Trust Fund for the participation of the least developed countries and other developing States in the work of the Assembly.

56. The Assembly noted with satisfaction that two delegations had made use of the Trust Fund to attend the fifteenth session of the Assembly.

³¹ The informal summary by the President on the “Relationship between Africa and the International Criminal Court” is contained in document ICC-ASP/15/36.

Part II

External audit, programme budget for 2017 and related documents

A. Introduction

1. The Assembly of States Parties (the Assembly) had before it the 2017 proposed programme budget submitted by the Registrar of the International Criminal Court (the Court) on 17 August 2016,¹ the reports of the twenty-sixth,² and twenty-seventh sessions³ of the Committee on Budget and Finance (the Committee), the financial statements for the period 1 January to 31 December 2015,⁴ and the Trust Fund for Victims financial statements for the period 1 January to 31 December 2015.⁵ The Assembly also had before it annex III of the report of the Committee on the work of its twenty-seventh session, in which the Court outlined the budgetary implications of the Committee's recommendations on the budgets of major programmes.

2. At the sixth plenary meeting, the Assembly heard the statements made by the Registrar of the Court, Mr. Herman von Hebel, the Chair of the Committee, Ms. Carolina María Fernández Opazo,⁶ and the representative of the External Auditor (*la Cour des comptes* (France)), Mr. Lionel Vareille. The Working Group was further assisted by the Vice-Chair of the Committee, Mr. Hitoshi Kozaki and a member of the Committee, Ms. Elena Sopková.

3. The Working Group on the Programme Budget met on 21 and 23 November 2016. During the meetings the draft resolution was considered and finalized.

B. External audit

4. The Assembly noted with appreciation the reports of the External Auditor and related comments of the Committee contained in the report on the work of its twenty-seventh session.

5. The Assembly considered the Audit report of the *ReVision* Project of the International Criminal Court's Registry⁷ pursuant to the decision of the Bureau taken at its seventh meeting on 15 November 2016.

6. States welcomed the submission of the report. As regards the impact of the *ReVision* project on geographical representation and gender balance, some States stressed that much more needed to be done, and that there was a need for greater transparency in the recruitment process and for improvements in the representation in senior and management positions. Concerns were raised about the cases pending before the Administrative Tribunal of the International Labour Organization as a result of *ReVision*, and the possible associated costs. It was noted that while the budgetary impact of *ReVision* was so far limited, there had been greater operational impact and that the long-term effects could be ascertained in the coming years.

C. Amount of appropriation

7. The Court's 2017 proposed programme budget amounted to €150,238,000, which included Major Programme VII-2 Host State loan amounting to €2,987,300.

8. The Committee's first examination of the Court's 2017 proposed programme budget, at its twenty-seventh session, found a number of areas where, based on actual and forecast expenditure, as well as accumulated experience, a number of savings could be made. Accordingly, the Committee had recommended that the budget allocation be reduced

¹ *Official Records ... Fifteenth session ... 2016*, (ICC-ASP/15/20), vol. II, part A.

² *Ibid.*, part B.1.

³ *Ibid.*, part B.2.

⁴ *Ibid.*, part C.1.

⁵ *Ibid.*, part C.2.

⁶ See annex IV of these Official Records.

⁷ ICC-ASP/15/27.

to a total of €147,579,570, including Major Programme VII-2 Host State loan amounting to €2,987,300.

9. The Assembly endorsed the recommendations contained in the report of the Committee with the additional adjustments to the budget allocation reflected in resolution ICC-ASP/15/Res.1.

10. The Assembly approved a budget appropriation for 2017 of €144,587,300.

11. The Assembly noted that the reduction of the Major Programme VII-2 - Permanent Premises Project – Interest amounting to €2,987,300 brought down the total level of assessed contributions for the 2017 programme budget to €141,600,000.

12. States Parties expressed their appreciation for the work of the Committee in providing technical assistance to States. Some States noted that the final decision on a proposed budget was a prerogative of States Parties and that the recommendations of the Committee provided guidance in this regard.

D. Contingency Fund

13. The Assembly decided to keep the notional level of the Contingency Fund at €7 million.

14. The Assembly authorized the Court to transfer funds between major programmes at year end after the permanent premises overrun has been covered if the costs of unforeseen activities could not be absorbed within one major programme while a surplus existed in other major programmes, to ensure that all appropriations for 2016 were exhausted before accessing the Contingency Fund.

E. Working Capital Fund

15. The Assembly took note of recommendations of the Committee on Budget and Finance and decided that the Working Capital Fund for 2017 shall be established in the amount of €11.6 million. The Assembly further decided that the Court might only use the surplus funds and outstanding contributions to reach the established level of the Working Capital Fund.

F. Establishment of a credit line

16. The Assembly considered the request by the Registry for establishment of a credit line due to liquidity problems caused by high level of arrears and outstanding contributions and decided that the Court seek to establish a seasonal credit line in the amount of up to €7 million for the period of December 2016 to mid-February 2017 to cover liquidity shortfalls, and that it be used as last resort, after the full utilization of the Working Capital Fund and temporary, exceptional utilization of the Contingency Fund.

17. The Assembly further decided that the Court, as last resort and in amounts strictly necessary, may establish seasonal credit lines limited to the last quarter of 2017 and the first quarter of 2018 to cover future temporary liquidity shortfalls, subject to any relevant recommendations of the Committee on Budget and Finance and timely approval by the Bureau.

G. Financing of appropriations for 2017

18. The Assembly resolved that, for 2017, the total assessed contributions amounted to €141,600,000.

Part III

Resolutions adopted by the Assembly of States Parties

Resolution ICC-ASP/15/Res.1

Adopted at the 10th plenary meeting, on 24 November 2016, by consensus

ICC-ASP/15/Res.1

Resolution of the Assembly of States Parties on the proposed programme budget for 2017, the Working Capital Fund for 2017, the scale of assessment for the apportionment of expenses of the International Criminal Court, financing appropriations for 2017 and the Contingency Fund

The Assembly of States Parties,

Having considered the 2017 proposed programme budget of the International Criminal Court (“the Court”) and the related conclusions and recommendations contained in the reports of the Committee on Budget and Finance (“the Committee”) on the work of its twenty-sixth and twenty-seventh sessions,

A. Programme budget for 2017

1. *Approves* appropriations totalling €144,587,300 in the appropriation sections described in the following table:

<i>Appropriation section</i>	<i>Thousands of euros</i>
Major Programme I Judiciary	12,536.0
Major Programme II Office of the Prosecutor	44,974.2
Major Programme III Registry	76,632.6
Major Programme IV Secretariat of the Assembly of States Parties	2,618.8
Major Programme V Premises	1,454.9
Major Programme VI Secretariat of the Trust Fund for Victims	2,174.5
Major Programme VII-5 Independent Oversight Mechanism	514.8
Major Programme VII-6 Office of Internal Audit	694.2
<i>Sub-total</i>	<i>141,600.0</i>
Major Programme VII-2 Host State Loan	2,987.3
Total	144,587.3

2. *Notes* that those States Parties that have opted for the one-time payment in respect of the permanent premises, and have made such payments in full, will not be assessed for the contributions corresponding to Major Programme VII-2 Host State Loan amounting to €2,987,300;

3. *Further notes* that these contributions will bring down the level of the 2017 programme budget appropriations that need to be assessed for contributions by States Parties from €144,587,300 to €141,600,000 and that this amount will be assessed following the principles described in section E;

4. *Further approves* the following staffing tables for each of the above appropriation sections:

	Judiciary	Office of the Prosecutor	Registry	Secretariat Assembly of States Parties	Secretariat Trust Fund for Victims	Independent Oversight Mechanism	Office of Internal Audit	Total
USG		1						1
ASG		1	1					2
D-2								
D-1		3	3	1	1		1	9
P-5	4	17	22	1		1		45
P-4	3	36	43	1	4	1	1	89
P-3	20	77	85	1	2		1	186
P-2	12	71	89	1		1		174
P-1		33	5					38
<i>Subtotal</i>	<i>39</i>	<i>239</i>	<i>248</i>	<i>5</i>	<i>7</i>	<i>3</i>	<i>3</i>	<i>544</i>
GS-PL	1	1	15	3				20
GS-OL	12	77	311	2	2	1	1	406
<i>Subtotal</i>	<i>13</i>	<i>78</i>	<i>326</i>	<i>5</i>	<i>2</i>	<i>1</i>	<i>1</i>	<i>426</i>
Total	52	317	574	10	9	4	4	970

B. Working Capital Fund for 2017

The Assembly of States Parties,

Noting the recommendation of the Committee on Budget and Finance at its twenty-seventh session to reinstate the Working Capital Fund to represent approximately one month's expenditure of the Court's 2016 approved budget (€11.6 million)¹,

Further noting that the Committee recommended a consideration of a multi-year funding timetable²,

1. *Notes* that the Working Capital Fund for 2016 was established in the amount of €7,405,983;
2. *Further notes* that the current level of the Working Capital Fund is €3.5 million;
3. *Resolves* that the Working Capital Fund for 2017 shall be established in the amount of €11.6 million, and *authorizes* the Registrar to make advances from the Fund in accordance with the relevant provisions of the Financial Regulations and Rules of the Court;
4. *Decides* that the Court may only use the surplus funds and outstanding contributions to reach the established level of the Working Capital Fund.

C. Establishment of a credit line

The Assembly of States Parties,

1. *Recalls* the procedure stipulated in resolution ICC-ASP/14/Res.1 with regard to financing temporary liquidity shortfalls resulting from delayed assessed contributions;
2. *Notes* the recommendation of the Committee on Budget and Finance that the Court should be able to apply to banks for a seasonal credit;³

¹ *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.2., para. 144.

² *Ibid.*, para. 148.

³ *Ibid.*, para. 151.

3. *Decides* that the Court seek to establish a seasonal credit line in the amount of up to €7 million for the period of December 2016 to mid-February 2017 to cover liquidity shortfalls, and it be used as last resort, after the full utilization of the Working Capital Fund and temporary, exceptional utilization of the Contingency Fund, and further *decides* that any related fees shall be absorbed by the Court, taking all possible steps to minimize the cost of a credit line;

4. *Further decides* that the Court, as last resort and in amounts strictly necessary, may establish seasonal credit lines limited to the last quarter of 2017 and the first quarter of 2018 to cover future temporary liquidity shortfalls, subject to any relevant recommendations of the Committee on Budget and Finance and timely approval by the Bureau in a meeting open to States Parties, who will participate as observers;

5. *Requests* all States Parties to make timely payments of assessed contributions and *requests* the Court and States Parties to make serious efforts and take necessary steps to reduce the level of arrears and outstanding contributions as far as possible to avoid liquidity issues for the Court.

D. Contingency Fund

The Assembly of States Parties,

Recalling its resolutions ICC-ASP/3/Res.4 establishing the Contingency Fund in the amount of €10,000,000 and ICC-ASP/7/Res.4 requesting the Bureau to consider options for replenishing both the Contingency Fund and the Working Capital Fund,

Taking note of the advice of the Committee in the reports on the work of its eleventh, thirteenth, nineteenth and twenty-first sessions,

1. *Notes* that the current level of the Fund is €5.8 million;
2. *Decides* to maintain the Contingency Fund at the notional level of €7.0 million for 2017;
3. *Requests* the Bureau to keep the €7.0 million threshold under review in light of further experience on the functioning of the Contingency Fund.

E. Scale of assessment for the apportionment of expenses of the Court

The Assembly of States Parties,

1. *Decides* that for 2017, the contributions of States Parties shall be assessed in accordance with an agreed scale of assessment, based on the scale adopted by the United Nations for its regular budget applied for 2016-2018, and adjusted in accordance with the principles on which the scale is based;⁴ and

2. *Notes* that, in addition, any maximum assessment rate for the largest contributors and for the least developed countries applicable for the United Nations regular budget will apply to the Court's scale of assessment.

F. Financing of appropriations for 2017

The Assembly of States Parties,

1. *Notes* that the payments corresponding to Major Programme VII-2 Host State Loan will reduce the level of the budget appropriations to be assessed for contributions by States Parties to €2,987,300; and

2. *Resolves* that for 2017, assessed contributions for the budget amounting to €141,600,000, approved by the Assembly under section A, paragraph 1 of the present resolution, will be financed in accordance with regulations 5.1 and 5.2 of the Financial Regulations and Rules of the Court.

⁴ Rome Statute of the International Criminal Court, article 117.

G. Premises of the Court

The Assembly of States Parties,

1. *Notes* the draft agreement between the Project Director and the general contractor (*Courtys*) to settle outstanding financial issues, which would exceed the budget envelope authorized by the Assembly by €1.75 million, and *authorizes* an increase of the unified budget envelope in the amount of €1.75 million, bringing the total project budget to €205.75 million.

H. Transfer of funds between major programmes under the 2016 approved programme budget

The Assembly of States Parties,

Recognizing that under Financial Regulation 4.8 no transfer between appropriation sections may be made without authorization by the Assembly,

1. *Decides* that prior to the transfer of funds between major programmes at the conclusion of 2016, the cost overrun of the Permanent Premises should be covered by the interest accrued in the amount of €553,326 over the years on the funds of the permanent premises project and any surplus from unspent resources which exists under the major programmes of the Court's regular budget in 2016;
2. *Further decides* that, in line with established practice, the Court may transfer any remaining funds between major programmes at the conclusion of 2016 after the overrun has been covered should costs for activities which were unforeseen or could not be accurately estimated be unable to be absorbed within one major programme, whilst a surplus exists in other major programmes, in order to ensure that appropriations for each major programme are exhausted prior to accessing the Contingency Fund.

I. 2015 Financial Statements

The Assembly of States Parties,

Welcoming the presentation by the External Auditor in relation to the 2015 financial statements of the Court,

Acknowledging the External Auditor's qualified opinion that, with the exception of the effects related to the final cost of the permanent premises project, the financial statements give a fair view of the financial position of the Court as at 31 December 2015, in conformity with the International Public Sector Accounting Standards,

Noting that the External Auditor had informed the Committee on Budget and Finance that he would probably change his qualified opinion to an unqualified one on the permanent premises accounts as at 31 December 2015 if the following conditions were met during or right after the Assembly in November 2016:⁵

- (a) the Assembly authorizes the overrun for the permanent premises of €1.75 million;
- (b) the agreement between the Court and the general contractor (*Courtys*) is signed on the total amount of the premises; and
- (c) the Court amends and reissues the financial statements with explanatory notes reflecting the overrun part;

Noting paragraph 1 of section G of this resolution,

1. *Requests* the Registrar to finalize and sign, on behalf of the Court, the agreement, and to amend and reissue the financial statements.

⁵ *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.2., para. 217.

J. Amendments to Financial Regulations and Rules

The Assembly of States Parties,

Having regard to the Financial Regulations and Rules⁶ adopted at its first session on 9 September 2002, as amended,

Bearing in mind the recommendation of the Committee on Budget and Finance at its twenty-seventh session,⁷

1. *Decides* to amend Financial Regulations 3 and 6 as set forth in the annex to this resolution.

K. Audit

The Assembly of States Parties,

1. *Welcomes* the Annual Report of the Audit Committee⁸;

2. *Agrees* to extend the term of the External Auditor, the *Cour des comptes*, by two years so as to include the financial statements of the Court and the Trust Fund for Victims for 2018 and 2019.

L. Development of budget proposals

The Assembly of States Parties,

1. *Requests* the Court to present a sustainable budget proposal for its 2018 programme budget, whereby proposed increases above the level of the 2017 approved budget are requested only when necessary for the purpose of its mandated activities and after all possible steps have been taken to finance such increases through savings and efficiencies;

2. *Requests* the Court to present an annex to the 2018 programme budget with detailed information about the savings and efficiencies achieved in 2017 and estimations for 2018. The Committee for Budget and Finance will be updated ahead of its twenty-ninth session on the measures taken by the Court and will include its comments in its reports to the Assembly of States Parties. The potential savings and efficiencies may cover areas of administrative management, such as: streamlining of services, possible redeployment of existing staff for new activities, consultancy, documentation and duration of meetings, printing and publication, travel policy, communication, premises management and other possible areas indentified by the Court;

3. *Further recalls* that the proposed programme budget should present the costs for the following year by first highlighting the costs of maintaining current activities, then proposing changes to those activities including full costings of such changes.

M. A strategic approach to an improved budgetary process

The Assembly of States Parties,

Bearing in mind the need for the respect of the independence and confidentiality required to allow the Judiciary and the Office of the Prosecutor to carry out its duties,

1. *Calls upon* the Court to continue to base its programmes and activities on careful, transparent and strict financial assessments, resulting in a consistent budgetary proposal;

2. *Invites* the Court to continue to ensure a stringent internal budgetary process steered by the Registry as part of an annual cycle taking into account past expenditure and leading to a sound and transparent budget proposal, thus allowing the Court to manage its financial situation responsibly;

⁶ *Official Records... First session ... 2002* (ICC-ASP/1/3 and Corr.1), part II.D.

⁷ *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.2.

⁸ *Ibid.*, annex VII.

3. *Emphasizes* the central role that the report of the Committee on Budget and Finance has on budget discussions in preparation for the Assembly sessions, and *requests* the Committee to ensure that its reports are published as soon as possible after each session;
4. *Stresses* the utmost importance of achieving economies of scale, streamlining activities, identifying potential duplications and promoting synergies within as well as between the different organs of the Court;
5. *Welcomes* the Court's efforts to fully implement the "One-Court-principle" when establishing the proposed programme budget for 2017, which resulted in improvements to the budgetary process such as more frequent and more efficient use of the Coordination Council and other inter-organ coordination mechanisms, as well as a more coherent and consistent Court-wide budget proposal as well as an improved process and format of the budget document thus ensuring higher consistency of message and policy of expenditures across the Court;
6. *Invites* the Court, in consultation with the Committee on Budget and Finance, to continue developing its budgetary process with a view to building on the progress made, by focusing on improved context setting, better planning and presentation of cross-Court expenditures, assessing delivery and efficiency, establishing fundamental budgetary principles, and synergies; and *welcomes* the Court's assurances to continue to improve future budget processes with a view to submitting sustainable and realistic budget proposals, including by:
 - (a) Further strengthening the "One-Court-principle" by continuing to ensure that the Principals' high-level strategic vision continues to guide the budgetary process from the outset;
 - (b) Further enhancing the dialogue and information sharing between the Court and States Parties on the assumptions, objectives and priorities which underpin the draft programme budget at an early stage in the budget process, mindful of the Court's judicial independence;
 - (c) Continuing to find appropriate ways to preserve the Court's long-term ability to deliver on its mandate effectively and efficiently, while being mindful of the financial constraints of States Parties;
 - (d) Enhancing the dialogue and information sharing between the Court and States Parties on potential medium-term cost drivers with a view to enhancing budget predictability;
7. *Notes* the efforts of the Court to attain synergies among the different organs, reiterates its prior requests to the Court in this regard, *invites* the Court to strengthen the inter-organ dialogue so as to avoid potential duplication of work, further notes the Court's efforts to make more frequent and efficient use of its inter-organ coordination mechanisms in order to advance the process of identification of areas of joint optimization;
8. *Reiterates* that in principle documentation should be submitted at least 45 days before the beginning of the respective session of the Committee on Budget and Finance in both working languages of the Court;
9. *Requests* the Court to continue submitting its annual report on activities and programme performance including, as appropriate, relevant information on the approved budget, expenditure and variance at the sub-programme level with all budget lines, as well as the provisional expenditures and revenues for all trust funds administered by the Court, also being provided by the Court in its financial statements;
10. *Commits* itself to financial practices which give utmost priority to the annual budget cycle and *calls for* a restrictive use of multi-annual funds administered outside the cycle;
11. *Welcomes* the work undertaken by the Court to evaluate the full impact of the "Basic Size" model developed by the Office of the Prosecutor, which seeks to increase the predictability and certainty of the budgetary resources the Court considers necessary in order to carry out its mandate, *stresses* that the approval by the Assembly of the budget for 2017 is not to be understood as an endorsement of its budgetary implications as the budget for each year should be considered on its own merits as it is prepared by the Court

on the basis of the actual needs foreseen for the specific year, and it is considered and approved by the Assembly on an annual basis;

12. *Notes with appreciation* the report of the External Auditor on the *ReVision* process, *notes* the conclusions and recommendations made by the External Auditor,⁹ and *further notes* that the full implications of the *ReVision* process, including its financial implications in both short-term and the long-term, would be the subject of further clarifications to the Committee on Budget and Finance at its twenty-eighth session.

N. Human Resources

The Assembly of States Parties,

Noting that the United Nations General Assembly approved the International Civil Service Commission's proposal on the common system compensation package, including the unified salary scale and transitional measures,¹⁰

Noting the recommendations of the Committee on Budget and Finance from its twenty-seventh session for the Court to remain part of the United Nations common system, including the United Nations pension scheme, and to align itself with the actual implementation timeline of the changes to the compensation package of the Court in accordance with the modifications to the United Nations common system compensation package,¹¹

1. *Decides* to approve the implementation of all the elements of the new compensation package in alignment with the changes and timelines approved by the United Nations General Assembly;
2. *Requests* the Court to assure that the above decisions will have no effect on the acquired rights of current staff and to adopt any transitional measures recommended by the United Nations General Assembly;
3. *Further requests* the Court to submit to the Assembly, during its sixteenth session, the full text of the amended provisional Staff Rules related to the United Nations compensation package, and applicable as of 1 January 2017, pursuant to Regulation 12.2 of the Staff Regulations.

O. Salaries of the judges of the International Criminal Court

The Assembly of States Parties,

Noting the request by the Court for a revision of the judges' remuneration in implementation of resolution ICC-ASP/3/Res.3,¹²

Considering the conclusion of the Committee on Budget and Finance that the annual remuneration of judges would have to be considered by the Assembly as a policy matter and would require a procedure to review the salary scheme for judges¹³,

1. *Requests* the Bureau to consider a revision of the judges' remuneration in implementation of resolution ICC-ASP/3/Res.3 and to report to the Assembly at its sixteenth session.

P. Referrals by the Security Council

The Assembly of States Parties,

Noting with concern that, to date, expenses incurred by the Court due to referrals by the United Nations Security Council¹⁴ have been borne exclusively by States Parties,

⁹ ICC-ASP/15/27.

¹⁰ A/RES/70/244.

¹¹ *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.2., paras. 225-226.

¹² *Ibid*, part A, para. 164.

¹³ *Ibid*, part B.2., para. 37.

¹⁴ United Nations Security Council resolutions 1593 and 1970.

Recalling that, pursuant to article 115 of the Rome Statute, expenses of the Court and the Assembly shall be provided, inter alia, by funds of the United Nations, subject to the approval of the General Assembly, in particular in relation to the expenses incurred due to referrals by the Security Council,

Mindful that, pursuant to article 13, paragraph 1, of the Relationship Agreement between the Court and the United Nations, the conditions under which any funds may be provided to the Court by a decision of the General Assembly of the United Nations shall be subject to separate arrangements,

1. *Notes* the report of the Registry on the approximate costs allocated so far within the Court in relation to referrals by the Security Council¹⁵, and *notes* that to date the approved budget allocated in relation to the referrals amounts to approximately €55 million borne exclusively by States Parties;
2. *Encourages* States Parties to continue discussions on a possible way forward on this issue;
3. *Invites* the Court to continue including this matter in its institutional dialogue with the United Nations and to report thereon to the sixteenth session of the Assembly.

Annex

Amendments to the Financial Regulations and Rules

Regulation 3 Programme budget

3.5 *bis* In the event that unforeseen circumstances resulting in an increase or decrease of the proposed programme budget for the next financial period become known before the meeting of the Committee on Budget and Finance at which the Committee shall consider the proposed budget, and which can still be accommodated in the proposed programme budget, the Registrar shall submit an addendum to the proposed programme budget to the Committee on Budget and Finance at the earliest convenience. The addendum shall be in a form consistent with the proposed programme budget and details pertaining to the reasons for the addendum shall be specified.

3.5 *ter* In the event that unforeseen circumstances resulting in an increase or decrease of the proposed programme budget for the next financial period become known after the session of the Committee on Budget and Finance and prior to the meeting of the Assembly of States Parties, the Registrar shall submit an addendum as described in paragraph 3.5 *bis* to the Committee on Budget and Finance through its Chairperson. After having submitted the addendum to the Committee on Budget and Finance through its Chairperson, the members of the Committee on Budget and Finance shall consider the addendum in remote session, such as via e-mail, or may decide to convene in The Hague as a sub-committee made up of three members, in order to consider the addendum at the earliest convenience. In this case, the recommendation of the Committee on Budget and Finance in relation to the addendum shall be annexed to the report of the Committee on Budget and Finance and submitted to the Assembly of States Parties.

3.6 Supplementary budget proposals may be submitted by the Registrar with respect to the current financial period if circumstances unforeseen at the time of adopting the budget make it necessary. A supplementary budget should only be submitted for matters of an exceptional or extraordinary nature which go beyond all precautionary financial reserves and therefore necessitate a separate decision by the Assembly of States Parties. In this case, the supplementary budget proposal shall be in a form consistent with the approved budget. The provisions of these Regulations shall be applicable to the proposed supplementary budget.

¹⁵ ICC-ASP/15/30.

3.6 *bis* The Committee on Budget and Finance shall consider the proposed programme budgets, related addendums and supplementary budgets, and shall submit its comments and recommendations to the Assembly of States Parties. The Assembly of States Parties shall consider the proposed programme budgets, addendums and supplementary budgets and take a decision based on the recommendations of the Committee on Budget and Finance.

Regulation 6
Funds

6.7 If a need to meet unforeseen or unavoidable expenses arises for the following budget year after approval of the programme budget by the Assembly of States Parties, the Registrar, by his or her own decision or at the request of the Prosecutor, the President or the Assembly of States Parties, is authorized to enter into commitments not exceeding the total level of the Contingency Fund. Before entering into such commitments, the Registrar shall submit a letter of notification to access the Contingency Fund and additional resource requests in a form consistent with the proposed programme budget to the Committee on Budget and Finance through its Chairperson. Two weeks after having notified the Chairperson of the Committee on Budget and Finance, and taking into consideration any financial comments on the funding requirements made by the Committee through its Chairperson, the Registrar may enter into the corresponding commitments. All funding obtained in this way shall relate only to the financial period(s) for which a programme budget has already been approved.

6.7 *bis* In the unlikely event that the amount being notified is larger than what can be absorbed by the Contingency Fund, the Court should submit a supplementary budget to the Committee on Budget and Finance for its comments and recommendations to the Assembly of States Parties.

Resolution ICC-ASP/15/Res.2

Adopted at the 10th plenary meeting, on 24 November 2016, by consensus

ICC-ASP/15/Res.2

Resolution on permanent premises

The Assembly of States Parties,

Recalling its resolutions adopted with regard to the permanent premises,¹ and *reiterating* the importance of the permanent premises to the future of the Court,

Noting the report of the Oversight Committee on the permanent premises,²

Noting the recommendations of the External Auditor, as well as the reports of the Committee on Budget and Finance on the work of its twenty-sixth and twenty-seventh sessions, and the recommendations contained therein,³

Welcoming the cooperation between the Oversight Committee and the Registrar in a spirit of mutual trust, collaboration and desire to ensure the unified project's success,

Noting that the permanent premises project was completed on 2 November 2015, that the move from the interim premises was completed on 11 December 2015, and that the objective for the Court to be fully operational starting 1 January 2016 was achieved,

Also noting that the official opening ceremony of the permanent premises took place on 19 April 2016,

Also recalling that the permanent premises were delivered at a good quality standard, while avoiding elements that might not be essential to the proper performance of the core functions of the Court or that would otherwise negatively affect the total cost of ownership, and that any overruns from approved costs were characterized by the External Auditor as minor by reference to the overruns commonly observed in construction projects of this size,⁴

Noting the desire of States Parties that the permanent premises adequately reflect the role of the Assembly in the governance of the Rome Statute system and, consequently, that States Parties' interests are fully taken into account in the future governance and management of the premises,

I. Governance and Management of the Project

1. *Welcomes* the report of the Oversight Committee and, while the project was not free from difficulties, including unexpected cost overruns, *expresses* its appreciation to the Oversight Committee, States Parties who served as members of the Oversight Committee since its establishment in 2007, the Project Director's Office, the Court and the host State for the successful completion of the permanent premises unified project;

A. Construction Project

2. *Approves* the revised cash-flow scheme contained in annex I;

3. *Welcomes*:

(a) That the project has been completed, and that the Court has taken occupation of the premises as from 2 November 2015, with costs within the overall financial cost of a maximum €205.75 million;

(b) That the actual move of the Court was completed on 11 December 2015;

¹ ICC-ASP/6/Res.1, ICC-ASP/7/Res.1, ICC-ASP/8/Res.5, ICC-ASP/8/Res.8, ICC-ASP/9/Res.1, ICC-ASP/10/Res.6, ICC-ASP/11/Res.3, ICC-ASP/12/Res.2, ICC-ASP/13/Res.2, ICC-ASP/13/Res.6., and ICC-ASP/14/Res.5.

² ICC-ASP/15/17.

³ *Official records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.

⁴ ICC-ASP/15/4, para. 125.

4. *Takes note* that the final costs would be known on 7 December 2016;

B. Transition Project

5. *Welcomes* that costs related to the transition project remained below the approved €11.3 million budget;

C. Unified Project

6. *Notes* that the total estimated costs (level of expected expenditures) amounted to €205.75 million for the unified project, and an estimated figure of €7,544,600 from the regular annual budgets of the Court for the management of the project;⁵

7. *Recalls* that the unified project budget was the result of subsequent decisions taken in 2013 (budget unification, at €195.7 million), in 2014 (delegated authority to the Committee, to increase budget up to €200 million) and in 2015 (increase up to €206 million, with expected expenditure level of €204 million);

8. *Welcomes* that the Oversight Committee has implemented a close scrutiny of all pending contracts, and a prudent policy of maintaining existing savings in the transition project as a reserve of last resort, which would contribute to mitigating the risk of a cost overrun in the unified project, and, *also welcomes* the work of the Project Director's Office and of the Court to achieve the best results and cost effectiveness in the procurement process and in addressing compensation events with the general contractor;

II. Capacity of the premises

9. *Acknowledges* that the capacity of the premises under the finalized construction allows for 1,382 workstations, with a theoretical capacity up to 1,519 workstations, should all individual offices be converted into shared offices, and meeting room space reduced drastically to accommodate extra office space;

10. *Mindful* that the permanent premises will have to accommodate the Court in the long-term;

11. *Recalls* that the Court has provided a scenario of the effects that its growth strategies, in the short to mid-term, could have on the capacity of the premises;⁶

12. *Requests* the Court to consider the permanent premises as a fixed factor of its growth strategies and, in that regard, to ensure that any request for approval of future increases in its staff level is also reasoned against the capacity of the premises and the specific solutions found to accommodate human resources;

III. Financing of the project

A. Funding needs

13. *Notes* that the total funding needs of the unified project amount to €205.75 million, as a result of the decisions taken by the Assembly in 2013 (€1.3 million), in 2014 (€4.3 million), in 2015 (€4.0 million);

14. *Further notes* the draft agreement between the Project Director and the general contractor (*Courtys*) to settle outstanding financial issues, which would exceed the budget envelope authorized by the Assembly by €1.75 million, and *authorizes* an increase of the unified budget envelope in the amount of €1.75 million, bringing the total project budget to €205.75 million;

⁵ ICC-ASP/15/17, annex III.

⁶ ICC-ASP/15/33 and ICC-ASP/15/34.

15. *Decides* that the amount of €1,750,000, which represents the cost overrun of the permanent premises should be covered by the interest accrued over the years on the funds of the permanent premises project and any surplus from unspent resources which exists under the major programmes of the Court's regular budget in 2016;

B. Final cost, audit and deadlines

16. *Notes* that, while the project has been completed by 2 November 2015, its final cost is only expected to be known once the final accounts with the general contractor are closed, which depends on the approval by the Assembly of the financing of the cost overrun of €1.75 million which will permit final settlement with the general contractor;

17. *Takes note* of the Audit report on the cash reserves⁷ and Audit report on the budget performance of the permanent premises project;⁸

C. One-time payments

18. *Welcomes* the important contribution of 62 States Parties that made one-time payments to a value of €94,568,303, which have allowed the project to be self-financed to a large extent;

19. *Notes* the total of €1,849,015 in overpayments, *decides* that the overpayment of States Parties which made a one-time contribution for the permanent premises of the Court shall be deducted from the assessed contributions due by the same States to the regular budget of the Court and/or to the replenishment of Working Capital Fund and Contingency Fund, as per their respective direction;

20. *Also notes* that interest accrued over the years on the funds of the permanent premises project amounts to €553,326 and in this respect that the States Parties, which made a one-time payment, accept the recommendation made by the Committee on Budget and Finance that the interest accrued on their one-time payments in the project account be used to finance part of the cost overrun;⁹

21. *Recalls* the agreement on the host State loan ("Loan Agreement"), and the resolutions adopted by the Assembly of States Parties on the matter;

22. *Welcomes* the host State contribution to bridge the financial gap up to €3.5 million, as a political solution, with an additional contribution;

23. *Notes* that the conditions of the host State loan provide that payment of interest begins as of the time of the first utilization of the loan,¹⁰ and that repayment of capital and interest commenced on 1 July 2016;¹¹

24. *Also notes* that the necessary liquidity for the payment of interest and capital for the whole of the repayment period needs to be ensured, and that States Parties failing to make their contributions in a timely manner will be liable for any costs incurred to meet the reimbursement obligation of the loan, and that an appropriate financial solution has to be established to address this risk;

IV. Financial reporting

25. *Welcomes* the submission by the Project Director, through the Oversight Committee, and for consideration by the Assembly at its fifteenth session, of a detailed and separate report on expenditures for the construction and transition activities,¹² together with the financial statements for the project;

⁷ ICC-ASP/14/44.

⁸ ICC-ASP/15/4.

⁹ *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.2, para. 236.

¹⁰ Resolution ICC-ASP/7/Res.1, annex II, (e).

¹¹ *Ibid.*, (f).

¹² ICC-ASP/15/17, section V, and annexes I-V.

V. Audit strategy

26. *Welcomes* that the External Auditor of the Court (*Cour des comptes*) has adopted a comprehensive approach to auditing the accounts and performances of the Court, which includes the full scope of the permanent premises project, and *takes note* of the recommendations contained in the Financial statements for the period 1 January to 31 December 2015;¹³

VI. Ownership of the Permanent Premises

A. Ownership interests

27. *Recalls* its request that the Oversight Committee and the Court ensure that the interests of States Parties are addressed in matters related to the access to the premises;

B. New States Parties contributions

28. *Mindful* that the Court is provided with permanent premises whose costs are equally contributed by all States Parties, and that the principle of equal sovereignty of States requires that such situation remains unaltered in future, so as to avoid that future States Parties benefit from an asset to which they might have not contributed;

29. *Acknowledges* that the decision to accede to the Rome Statute would not be driven by the cost future States Parties might have to share with current ones to take on their membership responsibilities;

30. *Recalls* its decision that new States Parties, at the time of their accession to the Rome Statute, shall be assessed contributions against the total cost of the permanent premises;¹⁴

C. Governance structure

31. *Notes* that the Oversight Committee has concluded its mandate;¹⁵

32. *Stresses* the need to ensure sufficient and continuous oversight by the States Parties on the permanent premises in which they have invested significant financial resources;

33. *Considers* that a decision by the Assembly is required at this stage to enable that the premises start to be used under the clear and unequivocal policy guidance necessary to establish the correct management framework and relationship between States Parties and the Court, as well as to continue preparations for the asset value to rely on reasonable financing expectations, and *welcomes* the contribution of the Oversight Committee to the consideration thereof;¹⁶

VII. Total Cost of Ownership

34. *Stresses* that the ownership responsibility of States Parties for the permanent premises include the preservation of the asset value at an appropriate functional level throughout its lifetime, and that capital replacement actions need to be planned and funded within a structured framework, in a political and financial sustainable context;

35. *Notes* the work undertaken by the Oversight Committee on the Total Cost of Ownership¹⁷ and, upon advice of the Committee on Budget and Finance at its twenty-seventh session¹⁸ and *considers* that the Oversight Committee has reviewed the conclusions of its working group on Total Cost of Ownership, headed by the Project Director, which

¹³ *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part C.1.

¹⁴ ICC-ASP/14/Res.5, annex IV.

¹⁵ See decision of the Bureau from 15 November 2016.

¹⁶ The proposal of the Oversight Committee to the Bureau is contained in annex II of this resolution.

¹⁷ ICC-ASP/14/Res.5, annex II.

¹⁸ *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.2.

recommended a multiannual approach, which appears most advantageous from a technical perspective, whereby long-term maintenance and capital replacement would be organized through a Main Contractor;

36. *Recalls* its authorization for the Court to extend the maintenance contracts provided by the General Contractor during the first year after the delivery of the permanent premises, to a period ending on 31 December 2017, in order to allow the Court sufficient time to prepare its future long-term maintenance strategy and contracts;¹⁹

37. *Acknowledges* that the following costs will be included in the annual budgets of the Court:

- (a) Operational costs, including utilities, cleaning and staff costs;
- (b) Services needed for running the premises (e.g., occasional conversion of Courtroom 1 for Assembly of States Parties purposes);
- (c) Other Facility Management Costs;²⁰

38. *Welcomes with appreciation* that several States Parties made artwork donations to the permanent premises;

VIII. Governance responsibilities

39. *Adopts* the current resolution and the annexes thereto.

Annex I

Cash flow projection per 15 October 2016

	<i>Disbursement as at 15.10.2016</i>	<i>Oct-16 Forecast</i>	<i>Nov-16 Forecast</i>	<i>Dec-16 Forecast</i>	<i>Sep-17 Forecast</i>	<i>Total</i>
Disbursement	-203,648,360	-61,608	-182,832	-1,750,000	-107,200	-205,750,000
Court funding	9,180,591	61,608	182,832	1,750,000	107,200	11,282,231

¹⁹ ICC-ASP/13/Res.2, para. 14.

²⁰ The proposal of the Oversight Committee to the Bureau is contained in annex II of this resolution.

Annex II

Proposals to the Bureau on the total cost of ownership and governance structure

Elements for a non-paper on the future governance structure

A. Preamble

1. In resolution ICC-ASP/14/Res.5, the Bureau was invited “to continue discussions on the establishment of a new governance structure for the permanent premises, and to report thereon to the fifteenth session of the Assembly;” Furthermore, the Assembly also agreed that if no decision is taken on the establishment of a new governance structure by the end of the fifteenth session of the Assembly, the mandate of the Oversight Committee shall be extended until such time such decision is taken.

2. Members of the Oversight Committee have not formally expressed desire for the Committee to continue its existence beyond 2016 since it would have concluded the mandate for which it was established. Furthermore, the Committee understands that the Project Director’s Office will cease to exist as of 15 December 2016.

3. The Oversight Committee on the permanent premises, as a subsidiary body of the Assembly which has been entrusted since its establishment in 2007 with providing oversight on issues related to the premises, submits for consideration by the Bureau some recommendations thereon.

4. The recommendations, whose nature is not that of a decision of the Oversight Committee, but rather as elements for reflection by the Bureau members, are the result of written and oral contributions from members of the Oversight Committee, the Project Director’s Office, the External Auditor and discussions in the Committee which were held with the presence of other States Parties.

5. It is the understanding of the Oversight Committee that:

(a) Issues of the future governance of the permanent premises and the total cost of ownership were closely linked and thus should be considered together;

(b) The day-to-day maintenance responsibility for the premises should lie with the facilities manager, a position located within the Registry;

(c) A 50-year maintenance plan is not realistic in terms of foreseeability, nor can States Parties be expected to make decisions potentially committing their governments for financial contributions that far in the future; and

(d) States Parties wish to ensure that:

(i) The oversight role of the Assembly foreseen in article 112 of the Rome Statute, is implemented in the establishment and regular work of the future governance structure; and

(ii) The ownership interests of the Assembly and its States Parties are duly taken into account.

B. Substantive elements

1. Format

6. The future governance structure should not result in a new subsidiary body, but should rather rely on existing bodies within the Assembly. The Oversight Committee recommends that the Bureau be entrusted with the mandate set up below, via its Hague Working Group which has a facilitation on the budget, or, if necessary, a subcommittee thereof. Given the Bureau’s representative character the interests of States Parties regarding oversight would be ensured and in addition, the budget facilitation could make use of the

expertise of the Committee on Budget and Finance, as is already the case through the latter's review of financial matters undertaken during its two sessions throughout the year.

2. Scope/mandate

7. The Bureau's focus via The Hague Working Group could include consideration of:
 - (a) Issues relating to the long-term preservation, value and depreciation of the premises as a capital asset, which could include:
 - (i) A draft plan for funding the total cost of ownership and the subsequent submission of recommendations to the Assembly in this regard; and
 - (ii) A draft plan for monitoring the implementation of such a budget if the Assembly approves it;
 - (b) How to deal with strategic decisions that go beyond the annual budget cycle regarding:
 - (i) Multi-annual investment plans; and
 - (ii) Unforeseen events/emergencies that may negatively impact the Court's judicial functions;
 - (c) The Bureau could retain and receive outside technical expert advice on substantive proposals requiring extra-budgetary funding or investment. Such expertise would be funded out of the regular budget of the Court related to the maintenance and operations of the premises.

Resolution ICC-ASP/15/Res.3

Adopted at the 10th plenary meeting, on 24 November 2016, by consensus

ICC-ASP/15/Res.3 Resolution on cooperation

The Assembly of States Parties,

Recalling the provisions of the Rome Statute, the Declaration on Cooperation (RC/Dec.2) agreed by States Parties at the Review Conference in Kampala and previous resolutions and declarations of the Assembly of States Parties with regard to cooperation, including ICC-ASP/8/Res.2, ICC-ASP/9/Res.3, ICC-ASP/10/Res.2, ICC-ASP/11/Res.5, ICC-ASP/12/Res.3, ICC-ASP/13/Res.3, ICC-ASP/14/Res.3, and the sixty-six recommendations annexed to resolution ICC-ASP/6/Res.2,

Determined to put an end to impunity by holding to account the perpetrators of the most serious crimes of concern to the international community as a whole, and *reaffirming* that the effective and expeditious prosecution of such crimes must be strengthened, inter alia, by enhancing international cooperation,

Stressing the importance of effective and comprehensive cooperation and assistance by States Parties, other States, and international and regional organizations, to enable the Court to fulfil its mandate as set out in the Rome Statute and that States Parties have a general obligation to cooperate fully with the Court in its investigation and prosecution of crimes within its jurisdiction, including with regard to the execution of arrest warrants and surrender requests, as well as other forms of cooperation set out in article 93 of the Rome Statute,

Welcoming the report of the Court on cooperation, submitted pursuant to paragraph 28 of resolution ICC-ASP/14/Res.3,

Noting that contacts with persons in respect of whom an arrest warrant issued by the Court is outstanding should be avoided when such contacts undermine the objectives of the Rome Statute,

Further noting the arrest guidelines issued by the Office of the Prosecutor for the consideration of States, including inter alia, the elimination of non-essential contacts with individuals subject to an arrest warrant issued by the Court and that, when contacts are necessary, an attempt is first made to interact with individuals not subject to an arrest warrant,

Noting the redrafted and redistributed guidelines setting out the policy of the United Nations Secretariat on contacts between United Nations officials and persons who are the subject of arrest warrants or summonses issued by the Court, as annexed to a letter dated 3 April 2013 by the Secretary General of the United Nations to the President of the General Assembly and the President of the Security Council,

Recognizing that requests for cooperation and the implementation thereof should take into account the rights of the accused,

Commending international and regional organizations' support for strengthening cooperation in the area of voluntary agreements,

Recalling the pledges relating to cooperation made by States Parties at the Review Conference in Kampala and *noting* the importance of ensuring adequate follow-up with regard to the implementation of pledges,

1. *Emphasizes* the importance of timely and effective cooperation and assistance from States Parties and other States under an obligation or encouraged to cooperate fully with the Court pursuant to Part 9 of the Rome Statute or a United Nations Security Council resolution, as the failure to provide such cooperation in the context of judicial proceedings affects the efficiency of the Court and *stresses* that the non-execution of cooperation requests has a negative impact on the ability of the Court to execute its mandate, in particular when it concerns the arrest and surrender of individuals subject to arrest warrants;

2. *Expresses* serious concerns that arrest warrants or surrender requests against 13 persons remain outstanding,¹ and *urges* States to cooperate fully in accordance with their obligation to arrest and surrender to the Court;
3. *Reaffirms* that concrete steps and measures to securing arrests need to be considered in a structured and systematic manner, based on the experience developed in national systems, the international ad hoc and mixed tribunals, as well as by the Court;
4. *Takes note* of the report on arrest strategies by the Rapporteur² and *takes note* of the draft Action Plan on Arrest Strategies, and *urges* the Bureau to continue consideration of the recommendations of the draft Action Plan on Arrest Strategies with a view to its adoption, and to report thereon to the sixteenth session of the Assembly;
5. *Urges* States Parties to avoid contact with persons subject to a warrant of arrest issued by the Court, unless such contact is deemed essential by the State Party, *welcomes* the efforts of States and international and regional organizations in this regard, and *acknowledges* that States Parties may, on a voluntary basis, advise the ICC of their own contacts with persons subject to a warrant of arrest made as a result of such an assessment;
6. *Recalls* that the ratification of the Rome Statute must be matched by national implementation of the obligations emanating therefrom, in particular through implementing legislation and, in this regard, *urges* States Parties to the Rome Statute that have not yet done so to adopt such legislative and other measures so as to ensure that they can fully meet their obligations under the Rome Statute;
7. *Acknowledges* efforts by States, by civil society organizations and by the Court, including through the Legal Tools Project, to facilitate exchange of information and experiences, with a view to raising awareness and facilitating the drafting of national implementing legislation;
8. *Encourages* States to establish a national focal point and/or a national central authority or working group tasked with the coordination and mainstreaming of Court related issues, including requests for assistance, within and across government institutions, as part of efforts aimed at making national procedures for cooperation more efficient, where appropriate;
9. *Welcomes* the organization by the Court, with the support of the European Commission and other donors, of a yearly seminar on cooperation with its main focal points;
10. *Recalls* the report to the thirteenth session of the Assembly on the feasibility study of establishing a coordinating mechanism of national authorities and *invites* the Bureau, through its working groups, to discuss the feasibility of establishing a coordinating mechanism of national authorities, taking into consideration the study in annex II of the report of the Bureau on cooperation to the thirteenth session³ and to report to the Assembly well in advance of the sixteenth session;
11. *Emphasizes* also the on-going efforts made by the Court in providing focused requests for cooperation and assistance which contribute to enhancing the capacity of States Parties and other States to respond expeditiously to requests from the Court, and *invites* the Court to continue improving its practice in transmitting specific, complete and timely requests for cooperation and assistance;
12. *Recognizes* that effective and expeditious cooperation with regard to the Court's requests for the identification, tracing and freezing or seizure of proceeds, property and assets and instrumentalities of crime is crucial to the provision of reparations to victims and for potentially addressing the costs of legal aid;
13. *Underlines* the importance of effective procedures and mechanisms that enable States Parties and other States to cooperate with the Court in relation to the identification, tracing and freezing or seizure of proceeds, property and assets as expeditiously as possible; *welcomes* the Court's report and comprehensive presentation on cooperation challenges faced by the Court with respect to financial investigation and *calls on* all States Parties to

¹ As at 5 September 2016.

² ICC-ASP/14/26/Add.1, annex IV, appendix.

³ ICC-ASP/13/29.

put in place and further improve effective procedures and mechanisms in this regard, with a view to facilitate cooperation between the Court, States Parties, other States and international organizations;

14. *Urges* States Parties to cooperate with requests of the Court made in the interest of Defence teams, in order to ensure the fairness of proceedings before the Court;

15. *Calls upon* States Parties as well as non-States Parties that have not yet done so to become parties to the Agreement on Privileges and Immunities of the International Criminal Court as a matter of priority, and to incorporate it in their national legislation, as appropriate;

16. *Acknowledges* the importance of protective measures for victims and witnesses for the execution of the Court's mandate, *welcomes* the two new relocation agreements concluded since the last resolution on cooperation, and *stresses* the need for more such agreements or arrangements with the Court for the expeditious relocation of witnesses;

17. *Calls upon* all States Parties and other States, to consider strengthening their cooperation with the Court by entering into agreements or arrangements with the Court, or any other means concerning, inter alia, protective measures for victims and witnesses, their families and others who are at risk on account of testimony given by witnesses;

18. *Acknowledges* that, when relocation of witnesses and their families proves necessary, due account should be given to finding solutions that, while fulfilling the strict safety requirements, also minimize the humanitarian costs of geographical distance and change of linguistic and cultural environment and *urges* all States Parties to consider making voluntary contributions to the Special Fund for Relocations;

19. *Welcomes* the conclusion of *ad hoc* agreements between the Court and the Democratic Republic of the Congo on the enforcement of two sentences of imprisonment pronounced by the Court and the conclusion of a framework agreement on the enforcement of sentences between the Court and Norway, which brings the total number of such framework agreements in force to eight;

20. *Emphasizes* that the need for cooperation with the Court on the enforcement of sentences is likely to increase in the coming years as more cases proceed toward conclusion, *recalls* the principle enshrined in the Rome Statute that States Parties should share the responsibility for enforcing sentences of imprisonment, in accordance with principles of equitable distribution, and *calls upon* States Parties to actively consider the conclusion of agreements with the Court to this end;

21. *Commends* and *further encourages* the work of the Court on framework agreements or arrangements, or any other means in areas such as interim release, final release - also in cases of acquittal - and sentence enforcement which may be essential to ensuring the rights of suspects and accused persons, in accordance with Rome Statute and guaranteeing the rights of convicted persons and *urges* all States Parties to consider strengthening cooperation in these areas;

22. *Recalls* the conclusion in 2014 of the first voluntary agreement between the Court and a State Party on interim release and *requests* the Bureau, through its Working Groups, to continue the discussions on voluntary framework agreements or arrangements, and to report thereon to the Assembly at its sixteenth session;

23. *Welcomes* the increased cooperation between the Court and the United Nations, and other international and regional organizations, and other inter-governmental institutions;

24. *Recognizes* the importance of ensuring a safe environment for strengthening and fostering cooperation between civil society and the Court and of taking all necessary action to address threats and intimidation directed at civil society organizations;

25. *Emphasizes* the importance of States Parties enhancing and mainstreaming diplomatic, political and other forms of support for, as well as promoting greater awareness and understanding of the activities of the Court at the international level, and *encourages* States Parties to use their capacity as members of international and regional organizations to that end;

26. *Urges* States Parties to explore possibilities for facilitating further cooperation and communication between the Court and international and regional organizations, including by securing adequate and clear mandates when the United Nations Security Council refers situations to the Court, ensuring diplomatic and financial support; cooperation by all United Nations Member States and follow-up of such referrals, as well as taking into account the Court's mandate in the context of other areas of work of the Security Council, including the drafting of Security Council resolutions on sanctions and relevant thematic debates and resolutions;

27. *Welcomes* the replies to the 2016 questionnaire and the exchange of information on the implementation of the 66 recommendations on cooperation adopted by States Parties in 2007⁴ as a step in the reviewing process of the implementation of the 66 recommendations, *recalls* the flyer prepared by the Court that can be used by all stakeholders to promote the 66 recommendations and increase their understanding and implementation by relevant national actors and the Court, and, *requests* the Bureau, through its Working Groups, to continue its review of the implementation of the 66 recommendations, in close cooperation with the Court, where appropriate;

28. *Welcomes* the organization by the Court, with the support of States Parties and international and regional organizations, of seminars on cooperation, and *encourages* all stakeholders, including civil society organizations, to continue organizing events that allow for exchange of information with the purpose of enhancing cooperation and constructively seeking solutions to identified challenges;

29. *Welcomes* the enhanced dialogue between States Parties, the Court and members of civil society offered by the plenary discussion on cooperation held during the fifteenth session of the Assembly, with a special focus on the contribution of national, regional and intergovernmental initiatives to effective cooperation and accountability for Rome Statute crimes;

30. *Encourages* the Bureau to identify issues for the Assembly to continue holding plenary discussions on specific topics related to cooperation, including on the issue of financial investigations;

31. *Requests* the Bureau to maintain a facilitation of the Assembly of States Parties for cooperation to consult with States Parties, the Court, other interested States, relevant organizations and non-governmental organizations in order to further strengthen cooperation with the Court;

32. *Recognizing* the importance of the Court's contribution to the Assembly's efforts to enhance cooperation, *requests* the Court to submit an updated report on cooperation to the Assembly at its sixteenth session and annually thereafter.

⁴ ICC-ASP/6/Res.2, annex II.

Resolution ICC-ASP/15/Res.4

Adopted at the 10th plenary meeting, on 24 November 2016, by consensus

ICC-ASP/15/Res.4

Resolution on amendments to rule 101 and rule 144, paragraph 2(b), of the Rules of Procedure and Evidence

The Assembly of States Parties,

Recalling the need to conduct a structured dialogue between States Parties and the Court with a view to strengthening the institutional framework of the Rome Statute system and enhancing the efficiency and effectiveness of the Court while fully preserving its judicial independence, and *inviting* the organs of the Court to continue to engaging in such a dialogue with States Parties,

Recognizing that enhancing the efficiency and effectiveness of the Court is of a common interest both for the Assembly of States Parties and the Court,

Recalling operative paragraphs 1 and 2 of resolution ICC-ASP/9/Res.2 and article 51 of the Rome Statute,

Commending, in this regard, the judges of the Court, acting by absolute majority, pursuant to article 51, paragraph 2 (b), of the Rome Statute, and upon recommendation of the Advisory Committee on Legal Texts, for their initiative to amend the Rules of Procedure and Evidence,

Noting the reports of the Working Group on Amendments¹ and the report of the Bureau on the Study Group on Governance,²

Taking note with appreciation of the subsequent consultations undertaken by States Parties within the Study Group on Governance and the Working Group on Amendments,

Recognizing that each proposal to amend the Rules of Procedure and Evidence needs to be examined on its own merits, in conformity with the Rome Statute, and with appropriate time allocated to its analysis,

Recalling article 51, paragraph 5, of the Rome Statute, according to which in the event of conflict between the Statute and the Rules of Procedure and Evidence, the Statute shall prevail,

Bearing in mind the need to fully respect the rights accorded to the accused and to victims in the Rome Statute at all stages of proceedings before the Court,

1. *Decides* that the following paragraph be inserted after rule 101, paragraph 2, of the Rules of Procedure and Evidence:

“3. The Court may order in relation to certain decisions, such as those referred to in rule 144, that they are considered notified on the day of their translation, or parts thereof, as are necessary to meet the requirements of fairness, and, accordingly, any time limits shall begin to run from this date.”

2. *Also decides* that the following shall replace rule 144, paragraph 2 (b), of the Rules of Procedure and Evidence:

“(b) The accused, in a language he or she fully understands or speaks, in whole or to the extent necessary to meet the requirements of fairness under article 67, paragraph 1 (f).”

¹ ICC-ASP/15/24.

² ICC-ASP/15/21.

Resolution ICC-ASP/15/Res.5

Adopted at the 11th plenary meeting, on 24 November 2016, by consensus

ICC-ASP/15/Res.5

Strengthening the International Criminal Court and the Assembly of States Parties

The Assembly of States Parties,

Mindful that each individual State has the responsibility to protect its population from the crime of genocide, war crimes, and crimes against humanity, that the conscience of humanity continues to be deeply shocked by unimaginable atrocities in various parts of the world, and that the need to prevent and end the most serious crimes of concern to the international community and to put an end to the impunity of the perpetrators of such crimes is now widely acknowledged,

Convinced that the International Criminal Court (“the Court”) is an essential means of promoting respect for international humanitarian law and human rights, thus contributing to freedom, security, justice and the rule of law, as well as to the prevention of armed conflicts, the preservation of peace and the strengthening of international security and the advancement of post-conflict peacebuilding and reconciliation with a view to achieving sustainable peace, in accordance with the purposes and principles of the Charter of the United Nations,

Convinced also that justice and peace are complementary and mutually reinforce each other,

Convinced further that justice and the fight against impunity and holding to account the perpetrators of the most serious crimes of concern to the international community and persons criminally responsible under the Statute are, and must remain, indivisible and that in this regard universal adherence to the Rome Statute of the International Criminal Court is essential,

Welcoming the Court's central role as the only permanent international criminal court within an evolving system of international criminal justice and the contribution of the Court to guarantee lasting respect for and the enforcement of international justice,

Noting the primary responsibility of national jurisdictions to prosecute the most serious crimes of international concern and the increased need for cooperation in ensuring that national legal systems are capable of prosecuting such crimes,

Reaffirming its commitment to the Rome Statute and its determination that the most serious crimes of concern to the international community as a whole must not go unpunished, and *underlining* the importance of the willingness and ability of States to genuinely investigate and prosecute such crimes,

Welcoming the efforts and achievements of the Court in bringing those most responsible for the crimes under the Rome Statute to justice and thus to contribute to the prevention of such crimes and *noting* the jurisprudence of the Court on the issue of complementarity,

Recalling that the application of articles 17, 18 and 19 of the Rome Statute concerning the admissibility of cases before the Court and the challenges thereto and to its jurisdiction is a judicial matter to be determined by the judges of the Court,

Recalling also that greater consideration should be given to how the Court will complete its activities in a situation country and that possible completion strategies could provide guidance on how a situation country can be assisted in carrying on national proceedings when the Court completes its activities in a given situation,

Recognizing that crimes within the jurisdiction of the Court threaten the peace, security and well-being of the world,

Underscoring its respect for the judicial independence of the Court and its commitment to ensuring respect for and the implementation of the Court's judicial decisions,

Taking note with appreciation of the annual United Nations General Assembly resolutions concerning the Court,

Welcoming the statement by the President of the Security Council of 12 February 2013 in which the Council stated its intention to continue fighting impunity, reiterated its previous call regarding the importance of State cooperation with the Court in accordance with the respective obligations of States and expressed its commitment to effective follow-up of Council decisions in this regard,

Deeply concerned by the ongoing lack of effective follow up by the Security Council to its resolutions referring situations to the Court and its consequences, despite efforts by States Parties,

Recalling the full range of justice and reconciliation mechanisms with restorative measures that are complementary to criminal justice processes, including truth and reconciliation commissions, national reparation programmes and institutional and legal reforms, including guarantees of non-recurrence,

Acknowledging relevant decisions of the Court that have recognized that contributions to the promotion of peace and reconciliation may be a relevant consideration in sentencing decisions, on a case by case basis,

Recalling the success of the first Review Conference of the Rome Statute, held in Kampala, Uganda, from 31 May to 11 June 2010,

Recalling also the decision by the Assembly of States Parties ("the Assembly") to establish a representation of the Court at the African Union Headquarters in Addis Ababa, and *reiterating* that such presence would promote dialogue with the Court and the understanding of its mission within the African Union and among African States, individually and collectively,

Appreciating the invaluable assistance that has been provided by civil society to the Court,

Concerned by the recent reports of threats and intimidation directed at some civil society organizations cooperating with the Court,

Emphasizing the importance of equitable geographical representation and gender balance in the organs of the Court, and, as appropriate, in the work of the Assembly and its subsidiary bodies,

Mindful of the need to encourage the full participation of States Parties, Observers and States not having observer status in the sessions of the Assembly and to ensure the broadest visibility of the Court and the Assembly,

Recognizing that victims' rights to equal and effective access to justice, protection and support; adequate and prompt reparation for harm suffered; and access to relevant information concerning violations and redress mechanisms are essential components of justice, *emphasizing* the importance of effective outreach to victims and affected communities in order to give effect to the unique mandate of the Court towards victims and *determined* to ensure the effective implementation of victims' rights, which constitute a cornerstone of the Rome Statute system,

Conscious of the vital role of field operations in the Court's work in situation countries and the importance of stakeholders working together to create suitable conditions for field operations,

Conscious also of the risks faced by personnel of the Court in the field,

Recalling that the Court acts within the constraints of an annual programme budget approved by the Assembly,

A. Universality of the Rome Statute

1. *Welcomes* the State that has become a Party to the Rome Statute of the International Criminal Court since the fourteenth session of the Assembly, *invites* States not yet parties to the Rome Statute of the International Criminal Court to become parties to the Rome Statute, as amended, as soon as possible and *calls upon* all States Parties to intensify their efforts to promote universality;
2. *Calls upon* States Parties that have announced their withdrawal from the Rome Statute to reconsider their decision;
3. *Welcomes with appreciation* the dialogue held in the Open Bureau meeting on the “Relationship between Africa and the International Criminal Court” during the fifteenth session of the Assembly, *mindful* of the importance of continued dialogue on this matter;
4. *Calls upon* all international and regional organizations as well as civil society to intensify their efforts to promote universality;
5. *Decides* to keep the status of ratifications under review and to monitor developments in the field of implementing legislation, inter alia with a view to facilitating the provision of technical assistance that States Parties to the Rome Statute, or States wishing to become parties thereto, may wish to request from other States Parties or institutions in relevant areas;
6. *Recalls* that the ratification of the Rome Statute must be matched by national implementation of the obligations emanating therefrom, notably through implementing legislation, in particular in the areas of criminal law, criminal procedural law and international cooperation and judicial assistance with the Court and, in this regard, *urges* States Parties to the Rome Statute that have not yet done so to adopt such implementing legislation as a priority and *encourages* the adoption of victims-related provisions, as appropriate;
7. *Welcomes* the report of the Bureau on the Plan of action for achieving universality and full implementation of the Rome Statute¹ and *notes with appreciation* the efforts of the Court’s President, the Office of the Prosecutor, the President of the Assembly, the Assembly, States Parties and of civil society to enhance the effectiveness of universality-related efforts and to encourage States to become parties to the Rome Statute, as amended, and to the Agreement on Privileges and Immunities, as well as relevant efforts undertaken in the framework of the Universal Periodic Review of the Human Rights Council;
8. *Encourages* the Court, States Parties, relevant international organizations and civil society to commemorate in 2018 the 20th anniversary of the adoption of the Rome Statute;

B. Agreement on Privileges and Immunities

9. *Welcomes* the States Parties that have become a Party to the Agreement on the Privileges and Immunities of the International Criminal Court and *recalls* that the Agreement and international practice exempt salaries, emoluments and allowances paid by the Court to its officials and staff from national taxation, and in this regard *calls upon* States Parties, as well as non-States Parties, that have not yet done so to become parties to this Agreement as a matter of priority and to take the necessary legislative or other action, pending their ratification or accession, to exempt their nationals employed by the Court from national income taxation with respect to salaries, emoluments and allowances paid to them by the Court, or to grant relief in any other manner from income taxation in respect of such payments to their nationals;
10. *Welcomes* the pledges made at the pledging ceremony held during the fifteenth session of the Assembly, in view of the ratification of the Agreement on Privileges and Immunities before 17 July 2018, date of the 20th anniversary of the Rome Statute;

¹ ICC-ASP/15/19.

11. *Reiterates* the obligations of States Parties to respect on their territories such privileges and immunities of the Court as are necessary for the fulfilment of its purposes and *appeals* to all States which are not party to the Agreement on Privileges and Immunities in which the Court's property and assets are located or through which such property and assets are transported, to protect the property and assets of the Court from search, seizure, requisition and any other form of interference;

C. Cooperation

12. *Refers* to its resolution ICC-ASP/15/Res.3 on cooperation;

13. *Calls upon* States Parties to comply with their obligations under the Rome Statute, in particular the obligation to cooperate in accordance with Part 9, and *also calls upon* States Parties to ensure full and effective cooperation with the Court in accordance with the Rome Statute, in particular in the areas of implementing constitutional and legislative framework, enforcement of Court decisions and execution of arrest warrants;

14. *Further calls upon* States Parties to continue to express their political and diplomatic support to the Court, *recalls* the sixty-six recommendations annexed to resolution ICC-ASP/6/Res.2 and *encourages* States Parties and the Court to consider further measures to enhance their implementation and to strengthen their efforts to ensure full and effective cooperation with the Court;

15. *Takes note* of the report on arrest strategies by the Rapporteur² and *also takes note* of the draft Action Plan on arrest strategies;³

16. *Recalls* the conclusion in 2014 of the first voluntary agreement between the Court and a State Party on interim release;

17. *Welcomes* the conclusion of ad hoc agreements between the Court and the Democratic Republic of the Congo on the enforcement of two sentences of imprisonment pronounced by the Court and the conclusion of a framework agreement on the enforcement of sentences between the Court and Norway, which brings the total number of such framework agreements in force to eight;

18. *Also welcomes* the enhanced dialogue between States Parties, the Court and members of civil society offered by the plenary discussion on cooperation held during the fifteenth session of the Assembly, with a special focus on the contribution of national, regional and intergovernmental initiatives to effective cooperation and accountability for Rome Statute crimes;

19. *Underlines* the importance of effective procedures and mechanisms that enable States Parties and other States to cooperate with the Court in relation to the identification, tracing and freezing or seizure of proceeds, property and assets as expeditiously as possible, *welcomes* the Court's report and comprehensive presentation on cooperation challenges faced by the Court with respect to financial investigation and *calls on* all States Parties to put in place and further improve effective procedures and mechanisms in this regard, with a view to facilitate cooperation between the Court, States Parties, other States and international organizations;

20. *Recalls* the non-cooperation procedures adopted by the Assembly in ICC-ASP/10/Res.5, *recognizes with concern* the negative impact that the non-execution of Court requests continues to have on the ability of the Court to execute its mandate, *takes note* of the decisions of the Court on non-cooperation findings in relation to Djibouti, Uganda and Kenya, and of the report of the Bureau on non-cooperation,⁴ *welcomes* the efforts of the President of the Assembly in implementing the procedures on non-cooperation during his tenure and *recalls* that the President serves ex officio as focal point for his or her region,⁵ *calls upon* all stakeholders, at all levels, to continue assisting the President of the Assembly, including when accomplishing his task with the support of the

² ICC-ASP/14/26/Add.1, annex IV.

³ Ibid., appendix.

⁴ ICC-ASP/15/31.

⁵ ICC-ASP/11/29, para. 12.

regional focal points for non-cooperation, and *encourages* all States Parties to cooperate towards a successful outcome of the review of the non-cooperation procedures;

21. *Recalls* the role of the Assembly and the Security Council with respect to non-cooperation as provided for by articles 87, paragraph 5, and 87, paragraph 7, of the Rome Statute, *welcomes* the efforts of States Parties to strengthen the relationship between the Court and the Council and *takes note* of the letter dated 21 December 2015 from the Secretary-General of the United Nations to the President of the Court transmitting a letter from the President of the Security Council, which advised that letters transmitting decisions of the Pre-Trial Chambers of the Court on the situations in Darfur, Sudan and Libya had been brought to the attention of Members of the Security Council;

22. *Calls upon* States Parties to continue their efforts to ensure that the Security Council addresses the communications received from the Court on non-cooperation pursuant to the Rome Statute, *encourages* the President of the Assembly and the Bureau to continue consulting with the Security Council and *also encourages* both the Assembly and the Security Council to strengthen their mutual engagement on this matter;

23. *Noting* the orders of the Pre-Trial Chamber to the Registrar concerning action to be taken in case of information relating to travel of suspects,⁶ *urges* States to share with the focal points on non-cooperation any information concerning potential or confirmed travel of persons against whom an arrest warrant has been issued;

24. *Welcomes* the finalization by the focal points on non-cooperation of the Toolkit for the implementation of the informal dimension of the Assembly procedures relating to non-cooperation⁷ and *encourages* States Parties to make use of the Toolkit as they see fit in order to improve the implementation of the Assembly procedures relating to non-cooperation;⁸

D. Host State

25. *Recognizes* the importance of the relationship between the Court and the host State in accordance with the terms of the Headquarters agreement and *notes with appreciation* the ongoing commitment of the host State to the Court with a view to its more efficient functioning;

E. Relationship with the United Nations

26. *Recognizes* the need for enhancing the institutional dialogue with the United Nations, including on Security Council referrals;

27. *Also recognizes* that ratification or accession to the Rome Statute by members of the United Nations Security Council enhances joint efforts to combat impunity for the most serious crimes of concern to the international community as a whole;

28. *Further recognizes* the Security Council's call regarding the importance of State cooperation with the Court and *encourages* further strengthening of the Security Council's relationship with the Court by:

(a) providing effective follow up of situations referred by the Council to the Court and ongoing political support;

⁶ Orders to the Registrar concerning action to be taken in case of information relating to travel of suspects", ICC-01/04-635 (Situation in the DRC); ICC-02/04-211 (Situation in Uganda); ICC-01/05-83 (Situation in the Central African Republic); ICC-02/05-247 (Situation in Darfur); ICC-01/09-151 (situation in Kenya), PTC-I, ICC-01/11-46 (Situation in Libya); ICC-02/11-47 (Situation in Cote d'Ivoire); ICC-01/12-25 (Situation in Mali); ICC-01/13-16 (Situation regarding the registered vessels of the Comoros, Hellenic Republic and the Kingdom of Cambodia vessels); ICC-01/14-6 (Situation in the Central African Republic II); ICC-02/05-01/09-235-Corr (Al-Bashir case); ICC-02/05-01/07-71 (Harun and Kushayb case); ICC-01/11-01/11-589 (Saif al Islam case); and ICC-02/05-01/12-31 (Hussain case); ICC-02/11-01/12-73 (Simone Gbagbo case); ICC-01/04-01/12-12 (Lubanga case); ICC-02/04-01/15-222 (Ongwen case); ICC-01/09-01/13-29 (Barasa case); and ICC-01/09-01/15-6 (Gicheru and Bett case).

⁷ ICC-ASP/15/31, Add.1, annex II.

⁸ ICC-ASP/10/Res.5, annex.

(b) enabling financial support by the United Nations for expenses incurred by the Court due to referrals of the Council;

(c) continued support for the work of the Court through cooperation and assistance by peacekeeping and special political missions mandated by the Council, including by considering extending best practices with respect to the drafting of mandates of peacekeeping operations while respecting their basic principles, and increased cooperation between Sanctions Committees and the Court;

(d) considering mandating peacekeeping and special political missions to contribute, where appropriate, to the strengthening of national justice systems through training, outreach and other forms of assistance;

(e) enhanced engagement by the Council with Court representatives and on matters related to the Court in various formats; and

(f) institutionalizing Council cooperation with and support for the Court in this regard;

29. *Recalls* the report of the Court on the status of ongoing cooperation with the United Nations, including in the field;⁹

30. *Encourages* all United Nations Offices, funds and programmes to strengthen their cooperation with the Court, and to collaborate effectively with the Office of Legal Affairs as focal point for cooperation between the United Nations system and the Court;

31. *Commends* the important work of the New York Liaison Office of the Court, *reiterates* its full support for the Office and *stresses* the importance of the continued and further strengthening of the implementation of its functions in accordance with ICC-ASP/4/6, paragraphs 2, 3 and 4;

32. *Welcomes* that States Parties have been informed throughout 2016 on Court-related developments at the United Nations and in particular at the Security Council, notably through regular briefings provided by the designated State Party member of the Security Council, and *calls upon* Bureau members and other States Parties to continue providing States Parties with information about their efforts at the United Nations and in any other international or regional fora to promote the fight against impunity;

33. *Welcomes* the presentation of the annual report of the Court to the General Assembly of the United Nations¹⁰ and in particular its focus on the relationship between the Court and the United Nations, *also welcomes* the adoption of resolution A/RES/70/264 by the General Assembly and *encourages* States Parties to continue their constructive engagement with United Nations Member States to further strengthen this resolution;

34. *Notes with concern* that, to date, expenses incurred by the Court due to referrals by the Security Council continue to be borne exclusively by States Parties, and *notes* that, to date, the approved budget allocated so far within the Court in relation to the referrals made by the Security Council amount to approximately €55 million;

35. *Stresses* that, if the United Nations is unable to provide funds for the Court to cover the expenses incurred due to referrals by the Security Council, this will, among other factors, continue to exacerbate resource pressure on the Court;

36. *Urges* States Parties to pursue, within the General Assembly of the United Nations, the implementation of article 115, paragraph (b), of the Rome Statute also taking into account that article 13, paragraph 1, of the Relationship Agreement between the Court and the United Nations states that the conditions under which any funds may be provided to the Court by a decision of the General Assembly shall be subject to separate arrangements;

37. *Encourages* the Court to further engage with the relevant Sanctions Committees of the United Nations Security Council with a view to improving their cooperation and achieving better coordination on matters pertaining to areas of mutual concern;

⁹ ICC-ASP/12/42.

¹⁰ United Nations document A/71/342.

38. *Notes* that all cooperation received by the Court from the United Nations is provided strictly on a reimbursable basis;

F. Relationships with other international organizations and bodies

39. *Welcomes* the efforts undertaken by various regional and other international organizations to support the Court in the fulfilment of its mandate;

40. *Also welcomes* the memorandum of understanding concluded between the Court and the Inter-American Court of Human Rights and *recalls* the memoranda of understanding and agreements on cooperation concluded by the Court with the European Union, the Asian-African Legal Consultative Organization, the Organization of American States, the Commonwealth, the Organisation internationale de la Francophonie and the Parliament of the MERCOSUR;

41. *Emphasizes* the need to pursue efforts aimed at intensifying dialogue with the African Union and to strengthen the relationship between the Court and the African Union and *commits* to the Court's further regular engagement in Addis Ababa with the African Union and diplomatic missions in anticipation of establishing its liaison office, *recognizes* the engagement of the President of the Assembly with officials of the African Union in Addis Ababa and *calls upon* all relevant stakeholders to support strengthening the relationship between the Court and the African Union;

42. *Recalls* the contribution that the International Humanitarian Fact-finding Commission, established by article 90 of the Additional Protocol I to the 1949 Geneva Convention, could make in ascertaining facts related to alleged violations of international humanitarian law and facilitating, where appropriate, the prosecution of war crimes, both at the national level and before the Court;

G. Activities of the Court

43. *Takes note* of the latest report on the activities of the Court to the Assembly;¹¹

44. *Notes with satisfaction* the fact that owing, not least, to the dedication of its staff, considerable progress continues to be made in the Court's activities including its preliminary examinations, investigations and judicial proceedings in various situations which either States Parties or the United Nations Security Council¹² referred to the Court or which the Prosecutor initiated *proprio motu*;

45. *Recalls* its invitation to the Court to continue to take note of best practices of other relevant international and national organizations and tribunals, including those gained by national institutions that have already investigated and prosecuted crimes that fall within the Court's jurisdiction, in solving challenges similar to those encountered by the Court, while reiterating its respect for the independence of the Court;

46. *Notes with appreciation* the efforts undertaken by the Office of the Prosecutor to achieve the efficiency and transparency of its preliminary examinations, investigations and prosecutions;

47. *Welcomes* the release of the Office of the Prosecutor's Policy Papers on Case Selection and Prioritization, and on Children, on 15 September and 16 November 2016 respectively, as well as the continued implementation of its Policy Paper on Sexual and Gender-Based Crimes and, in this regard, *stresses* the importance of the effective investigation and prosecution of sexual and gender-based crimes by the Court and by national courts, in order to end impunity for perpetrators of sexual violence crimes and *calls upon* States Parties to consider the Policy Paper to strengthen the investigation and prosecution of sexual and gender-based crimes domestically;

48. *Expresses its appreciation* to the Office of the Prosecutor for consulting with States Parties and other stakeholders before the issuance of its policies and strategies and *welcomes* the contributions made by States Parties in this regard;

¹¹ ICC-ASP/15/16.

¹² United Nations Security Council resolutions 1593 (2005) and 1970 (2011).

49. *Welcomes* the efforts undertaken by the Court to implement the One-Court principle, and to coordinate its activities among its organs at all levels, including through the implementation of measures to increase clarity on the responsibility of different organs, while respecting the independence of the judges and the Prosecutor and the neutrality of the Registry and *encourages* the Court to undertake all necessary efforts to fully implement the One-Court principle, inter alia with a view to ensuring full transparency, good governance, efficient use of financial resources and sound management;

50. *Notes with appreciation* the continued efforts undertaken by the Registrar to mitigate the risks faced by the Court in relation to its field offices and to enhance the Court's field operations with a view to increasing their efficiency and visibility and *encourages* the Court to continue to optimize its field offices in order to ensure the Court's continued relevance and impact in States in which it carries out its work;

51. *Welcomes* the ongoing efforts undertaken by the Court to improve its use of alternative sources of information and evidence as well as its capacities to this end, including in the field of financial investigations, *encourages* the Court to continue these efforts and *notes* the importance of providing the Court with the appropriate means for this purpose;

52. *Recognizes* the important work done by the field-based staff of the Court in difficult and complex environments and *expresses its appreciation* for their dedication to the mission of the Court;

53. *Welcomes* the successful move of the Court to its new, purpose-built premises and *notes with satisfaction* the official opening of the Court's permanent premises on 19 April 2016 in the presence of high-level representatives of States Parties, international organizations and the wider international community;

H. Elections

54. *Emphasizes* the importance of nominating and electing the most highly qualified judges in accordance with article 36 of the Rome Statute, and for this purpose *encourages* States Parties to conduct thorough and transparent processes to identify the best candidates;

55. *Stresses* the importance of elected judges who have made their solemn undertaking being available to take up their full-time service when the Court's workload so requires;

56. *Welcomes* the report of the Advisory Committee on Nominations of Judges containing a review of the experience of the Advisory Committee;¹³

57. *Decides* that the Advisory Committee on Nominations hold its sessions in The Hague or in New York, depending on the cost effectiveness of the particular venue;

58. *Notes* the Advisory Committee's decision to hold its sixth meeting as of 18 September 2017 in The Hague, for a period of at least six working days, in order to carry out its mandate regarding the election of six judges foreseen for the sixteenth session of the Assembly;

59. *Reiterates* the importance of face-to-face interviews with candidates to the effective discharge of its mandate, *stresses* the responsibility of the nominating States to ensure candidates attend a face-to-face interview with the Advisory Committee on Nominations and *urges* nominating States to foresee candidates' presence in The Hague during its sixth meeting for an interview;

I. Secretariat of the Assembly of States Parties

60. *Recognizes* the important work done by the Secretariat of the Assembly of States Parties ("the Secretariat"), *reiterates* that the relations between the Secretariat and the different organs of the Court shall be governed by principles of cooperation and of sharing and pooling of resources and services, as set out in the annex to resolution

¹³ Report of the Advisory Committee on Nominations of Judges on the work of its fifth meeting (ICC-ASP/15/8).

ICC-ASP/2/Res.3, and *welcomes* the fact that the Director of the Secretariat participates in the meetings of the Coordination Council when matters of mutual concern are considered;

J. Counsel

61. *Notes* the important work of independent representative bodies of counsel or legal associations, including any international legal association relevant to rule 20, sub-rule 3, of the Rules of Procedure and Evidence;

62. *Also notes* the establishment of the International Criminal Court Bar Association and *invites* the International Criminal Court Bar Association to report to the Assembly, through the Bureau, on its constitution and activities in advance of the sixteenth session;

63. *Notes* the need to improve gender balance and equitable geographical representation on the list of counsel, and thus *continues to encourage* applications to the list of counsel established as required under rule 21, paragraph 2, of the Rules of Procedure and Evidence with a particular view to ensuring equitable geographical representation and gender balance, as well as legal expertise on specific issues such as violence against women or children, as appropriate;

K. Legal aid

64. *Acknowledges* the Court's efforts to continue implementing the legal aid remuneration policy and *stresses* the need for continuous monitoring of the efficiency of the legal aid system to uphold and strengthen the principles of the legal aid system, namely fair trial, objectivity, transparency, economy, continuity and flexibility;¹⁴

L. Study Group on Governance

65. *Welcomes* the continued structured dialogue between States Parties and the Court with a view to strengthening the institutional framework of the Rome Statute system and enhancing the efficiency and effectiveness of the Court while fully preserving its judicial independence;

66. *Takes note* of the Bureau's report on the Study Group of Governance;¹⁵

67. *Extends* for another year the mandate of the Study Group, provided in resolution ICC-ASP/9/Res.2 and extended in resolutions ICC-ASP/10/Res.5, ICC-ASP/11/Res.8, ICC-ASP/12/Res.8, ICC-ASP/13/Res.5 and ICC-ASP/14/Res.4;

68. *Welcomes* the issuance of the Chambers Practice Manual and *encourages* the judges to continue their work on practice issues in 2017;

69. *Calls upon* States Parties to continue considering amendment proposals by the Working Group on Lessons Learnt;

70. *Welcomes* the discussions held regarding the recommendation in paragraph 44 of the report of the Committee on Budget and Finance on the work of its twenty-third session as to the introduction of a financial envelope;¹⁶

71. *Notes* that thorough consideration was given to the analysis of all methodological elements provided thereon and *also notes* that, given the methodological elements available, the establishment of a financial envelope may likely have a resource driven approach;

72. *Acknowledges* that, at the present stage, the mandate of the Study Group with regards to the consideration of the feasibility of establishment of a financial envelope, in the context of the review of the governance and budgetary process, has been fulfilled;

73. *Welcomes* the work of the Court and the substantial results achieved to identify qualitative and quantitative indicators that would allow the Court to demonstrate better its

¹⁴ ICC-ASP/3/16, para. 16.

¹⁵ ICC-ASP/15/21.

¹⁶ *Official Records ... Thirteenth session ... 2014* (ICC-ASP/13/20), vol. II, part B.2.

achievements and needs, while allowing States Parties to assess the Court's performance in a more strategic manner;

74. *Also welcomes* the constructive dialogue between States Parties, the Court and members of civil society held in the plenary discussion on efficiency and effectiveness of Court proceedings during the fifteenth session of the Assembly which focused on the topic of performance indicators for the International Criminal Court;

M. Proceedings of the Court

75. *Emphasizes* that the effectiveness of proceedings of the Court is essential to the rights of victims and those of the accused, the credibility and authority of the institution and the promotion of the universality of the Statute, as well as the best possible use of the Court's resources;

76. *Welcomes* the Court's efforts to enhance the efficiency and effectiveness of proceedings, as well as the efforts on the part of States Parties and civil society in this regard, *mindful* of the importance of continued dialogue on this matter and *noting* the shared responsibility of the Court and States Parties in this regard;

N. Working methods review

77. *Recognizes* the benefits of rationalizing the working methods of the subsidiary bodies of the Bureau and the Assembly in order to cope with an increasing workload;

78. *Welcomes* the steps already undertaken by the Bureau for the improvement of the working methods;

79. *Decides* to further improve the working methods of the Bureau and the governance of the Assembly, and to that effect:

(a) *adopts* the revised general roadmap for facilitations contained in annex II of the present resolution and *stresses* the need for its full implementation;

(b) *welcomes* the holding of Bureau meetings both in New York and in The Hague;

(c) *acknowledges* the importance of ensuring that the agenda of the Assembly allows sufficient time for substantive discussions;

(d) *recognizes* the importance of exchange of information as well as mutual consultations between the New York Working Group and The Hague Working Group on matters of joint concern with a view to enhancing efficiency while avoiding duplication of efforts;

(e) *encourages* all States Parties to use the Extranet designed for the work of the subsidiary bodies of the Bureau and the Assembly containing all necessary documentation on the work in progress; and

(f) *also encourages* States Parties to deliver statements no longer than five minutes and to submit written statements instead of oral ones;

80. *Recognizes* the importance of the work carried out by the facilitators and the focal points;

81. *Recalling* the representative geographical character of the Bureau, *encourages* Bureau members to strengthen their communication with States Parties of their respective regional group to inform the discussion of the Bureau, including by establishing appropriate mechanisms for providing regular updates on the work of the Bureau;

O. Strategic planning

82. *Notes* that the Court's and the Office of the Prosecutor's strategic plans are dynamic and updated on a regular basis;

83. *Welcomes* the initiatives undertaken to celebrate 17 July as Day of International Criminal Justice¹⁷ and *recommends* that, on the basis of lessons learnt, all relevant stakeholders, together with the Court, continue to engage in preparation of appropriate activities;

84. *Takes note* of the update of the Court's Strategic Plan for 2013-2017 and *welcomes* its intention to prepare a new one for 2018-2020, as appropriate, including budget assumptions on an annual basis, and to inform the Bureau thereon with a view to further strengthening the budgetary process;

85. *Also welcomes* the initiatives undertaken during the Retreat held at Glion-Switzerland to support the work of the Court and discuss an updated version of performance indicators for the Court's activities;

86. *Further welcomes* the presentation by the Office of the Prosecutor of its Case Selection and Prioritisation Policy Paper;¹⁸

87. *Takes note* of the presentation by the Office of the Registrar of the Comprehensive Report on the Reorganization of the Registry of the International Criminal Court;¹⁹

88. *Reiterates* the importance of strengthening the relationship and coherence between the strategic planning process and the budgetary process, which is crucial for the credibility and sustainability of the longer-term strategic approach;

P. Victims and affected communities, reparations and Trust Fund for Victims

89. *Refers* to its resolution ICC-ASP/13/Res.4 on victims and affected communities, reparations and Trust Fund for Victims;

90. *Reiterates* that victims' right to present and have considered their views and concerns at stages of the proceedings determined to be appropriate by the Court where their personal interests are affected and to protection of their safety, physical and psychological well-being, dignity and privacy, under article 68 of the Rome Statute, as well as access to relevant information are essential components of justice and, in this regard, *emphasizes* the importance of effective outreach to victims and affected communities in order to give effect to the mandate of the Court;

91. *Stresses* the central importance that the Rome Statute accords to the rights and needs of victims, in particular their right to participate in judicial proceedings and to claim reparations, and *emphasizes* the importance of informing and involving victims and affected communities in order to give effect to the unique mandate of the Court towards victims;

92. *Acknowledges* the importance of protective measures for victims and witnesses for the execution of the Court's mandate, *stresses* the need for States to conclude agreements with the Court in order to facilitate expeditious international relocation of persons at risk, *welcomes* the relocation agreements with the Court concluded in 2016, *urges* all States to consider making such relocation agreements and *encourages* all States to contribute to the Special Fund for Relocations;

93. *Stresses* that, since the identification, tracing and freezing or seizure of any assets of the convicted person are indispensable for reparations, it is of paramount importance that all necessary measures are taken to that end, in order for relevant States and relevant entities to provide timely and effective assistance pursuant to articles 75, 93, paragraph 1(k), and 109 of the Rome Statute, and *calls upon* States Parties to enter into voluntary agreements, arrangements or any other means to this end with the Court, as required;

94. *Renews its appreciation* to the Board of Directors and the Secretariat of the Trust Fund for Victims for their continuing commitment towards victims;

¹⁷ *Official Records ... Review Conference ... 2010* (RC/11), part II.B, Kampala Declaration (RC/Decl.1), para. 12.

¹⁸ https://www.icc-cpi.int/itemsDocuments/20160915_OTP-Policy_Case-Selection_Eng.pdf.

¹⁹ <https://www.icc-cpi.int/itemsDocuments/ICC-Registry-CR.pdf>.

95. *Calls upon* States, international and inter-governmental organizations, individuals, corporations and other entities to contribute voluntarily to the Trust Fund for Victims also in view of possible reparations, in order to substantively increase the volume of the Trust Fund for Victims, broaden the resource base and improve the predictability of funding, and *renews its appreciation* to those that have done so;

Q. Recruitment of staff

96. *Takes note* of the Court's report on human resources,²⁰ and *encourages* the Court to strengthen its efforts, in the recruitment of staff, to seek equitable geographical representation and gender balance and the highest standards of efficiency, competency and integrity, as well as to seek expertise on specific issues, including, but not limited to, trauma-related psycho-social needs and violence against women or children, and *encourages* further progress in this regard;

97. *Stresses* the importance of the dialogue between the Court and the Bureau with regard to ensuring equitable geographical representation and gender balance in the recruitment of staff members, and *welcomes* the report of the Bureau and its recommendations;²¹

98. *Urges* States Parties to undertake efforts to identify and generate pools of qualified potential applicants to the Court's professional positions from States Parties from underrepresented regions, including through the financing by the Assembly of the Court's internship and visiting professional, and by States of Junior Professional Officer (JPO) programmes, and through the dissemination among relevant national institutions and organizations of the Court's vacancies;

R. Complementarity

99. *Recalls* the primary responsibility of States to investigate and prosecute the most serious crimes of international concern and that, to this end, appropriate measures need to be adopted at the national level, and international cooperation and judicial assistance need to be strengthened, in order to ensure that national legal systems are willing and able genuinely to carry out investigations and prosecutions of such crimes;

100. *Resolves* to continue and strengthen, within the appropriate fora, effective domestic implementation of the Rome Statute, to enhance the capacity of national jurisdictions to prosecute the perpetrators of the most serious crimes of international concern in accordance with internationally recognized fair trial standards, pursuant to the principle of complementarity;

101. *Welcomes* the international community's engagement in strengthening the capacity of domestic jurisdictions and inter-State cooperation to enable States to genuinely prosecute Rome Statute crimes;

102. *Also welcomes* efforts by the United Nations, international and regional organizations, States and civil society in mainstreaming capacity-building activities aimed at strengthening national jurisdictions with regard to investigating and prosecuting Rome Statute crimes into existing and new technical assistance programmes and instruments, and *strongly encourages* additional efforts in this regard by other international and regional organizations, States and civil society;

103. *Welcomes*, in this regard, the adoption of the 2030 Agenda for Sustainable Development²² and *acknowledges* the important work being undertaken with regard to promoting the rule of law at the national and international levels and ensuring equal access to justice for all;

104. *Stresses* that the proper functioning of the principle of complementarity entails that States incorporate the crimes set out in articles 6, 7 and 8 of the Rome Statute as punishable

²⁰ *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.1, annex II.

²¹ ICC-ASP/15/32.

²² United Nations General Assembly resolution 70/1.

offences under their national laws, to establish jurisdiction for these crimes and to ensure effective enforcement of those laws, and *urges* States to do so;

105. *Welcomes* the report of the Bureau on complementarity;²³

106. *Also welcomes* the information by the Secretariat on the progress in giving effect to its mandate to facilitate the exchange of information between the Court, States Parties and other stakeholders, including international organizations and civil society, aimed at strengthening domestic jurisdictions, and *further welcomes* the work that has already been undertaken by the Secretariat and the President of the Assembly;

107. *Further welcomes* the efforts made by the international community and national authorities, including national capacity building activities to investigate and prosecute sexual and gender-based crimes that may amount to Rome Statute crimes, in particular the continued efforts on the strategic actions to ensure access to justice and to enhance empowerment of victims at national level, *recalling* the recommendations presented by the International Development Law Organization during the fourteenth session of the Assembly;²⁴

108. *Encourages* the Court to continue its efforts in the field of complementarity, including through exchange of information between the Court and other relevant actors, while *recalling* the Court's limited role in strengthening national jurisdictions and *also encourages* continued inter-State cooperation, including on engaging international, regional and national actors in the justice sector, as well as civil society, in exchange of information and practices on strategic and sustainable efforts to strengthen national capacity to investigate and prosecute Rome Statute crimes and the strengthening of access to justice for victims of such crimes, including through international development assistance;

S. Independent Oversight Mechanism

109. *Notes* that the Independent Oversight Mechanism expects to be fully staffed by the end of 2016 and that it is now fully operational in respect of its investigation and inspection functions, with its evaluation function to also become fully operational during 2017;

110. *Welcomes* that the Independent Oversight Mechanism has worked closely with the Court to ensure the effective functioning of the Court's reporting and protection from retaliation policies;

111. *Recalls* the recommendation made by the Bureau at its fifth meeting in 2016 that the work and operational mandate of the Independent Oversight Mechanism be fully reviewed by the Assembly at its seventeenth session;

112. *Notes* that the Head of the Independent Oversight Mechanism will report to the Bureau during 2017 on interim working procedures concerning areas where the current Independent Oversight Mechanism mandate might conflict with the Court's Rules of Procedure and Evidence, on specific administrative procedures for the handling of reports received against Heads of Organs and on administrative procedures for the communication of Assembly requests for inspection and evaluation work by the Independent Oversight Mechanism and that all such interim procedures will be incorporated into the full review process for the consideration of the Assembly at its seventeenth session;

113. *Reaffirms* the critical importance of the Independent Oversight Mechanism in carrying out its work in an independent, transparent and impartial manner free from any undue influence;

T. Programme budget

114. *Takes note* of the important work done by the Committee on Budget and Finance, and *reaffirms* the independence of the members of the Committee;

²³ ICC-ASP/15/22.

²⁴ International Development Law Organization paper entitled "Complementarity for sexual and gender-based atrocity crimes", November 2015.

115. *Recalls* that, according to its Rules of Procedure,²⁵ the Committee on Budget and Finance shall be responsible for the technical examination of any document submitted to the Assembly that contains financial or budgetary implications and *emphasizes* the importance of ensuring that the Committee is represented at all stages of the deliberations of the Assembly at which documents that contain financial or budgetary implications are considered;

116. *Takes note with concern* of the report of the Bureau on the arrears of States Parties;²⁶

117. *Emphasizes* the importance of endowing the Court with the necessary financial resources, and *urges* all States Parties to the Rome Statute to transfer their assessed contributions in full and by the deadline for contributions or, in the event of pre-existing arrears, immediately, in accordance with article 115 of the Rome Statute, rule 105.1 of the Financial Regulations and Rules, and other relevant decisions taken by the Assembly;

118. *Calls upon* States, international organizations, individuals, corporations and other entities to contribute voluntarily to the Court, and *expresses its appreciation* to those that have done so;

U. Review Conference

119. *Recalls* that at the successful first Review Conference of the Rome Statute, held in Kampala, Uganda, from 31 May to 11 June 2010, States Parties adopted amendments to the Rome Statute, in accordance with article 5, paragraph 2, of the Rome Statute to define the crime of aggression and to establish conditions under which the Court could exercise jurisdiction with respect to that crime²⁷ and adopted amendments to the Rome Statute to expand the jurisdiction of the Court to three additional war crimes when committed in armed conflicts not of an international character;²⁸

120. *Notes* that those amendments are subject to ratification or acceptance and shall enter into force in accordance with article 121, paragraph 5, of the Rome Statute, *notes with appreciation* the recent ratifications of the amendments and *also notes* that one State Party has lodged a declaration in accordance with article 15 *bis*, paragraph 4, of the Rome Statute;

121. *Welcomes* the fact that more than 30 States Parties have deposited their instruments of ratification of the amendments on the crime of aggression, enabling the Assembly to take a decision to activate the Court's jurisdiction over the crime of aggression in 2017;

122. *Calls upon* all States Parties to consider ratifying or accepting these amendments and *resolves* to activate the Court's jurisdiction over the crime of aggression as early as possible, subject to a decision to be taken after 1 January 2017 by the same majority of States Parties as is required for the adoption of an amendment to the Rome Statute;

123. *Recalls* the discussions on the issue of peace and justice at the stock-taking exercise held at the Review Conference and *notes* the interest to resume the discussions on this issue;

124. *Recalls with appreciation* pledges of increased assistance to the Court made by thirty-five States Parties, one observer State, and one regional organization, *calls upon* these States and the regional organization to ensure the swift implementation of these pledges and *also calls upon* States and regional organizations to submit additional pledges and to report further at the sixteenth session of the Assembly, in written form or through their statement at the general debate on the implementation thereof;

V. Consideration of amendments

125. *Welcomes* the report of the Working Group on Amendments;²⁹

126. *Calls upon* all States Parties to ratify or accept the amendment to article 124;

²⁵ *Official Records ... Second session ... 2003* (ICC-ASP/2/10), annex III.

²⁶ ICC-ASP/15/28.

²⁷ *Official Records ... Review Conference ... 2010* (RC/11), part II, RC/Res.6.

²⁸ *Ibid.*, RC/Res.5.

²⁹ ICC-ASP/15/24, Add.1 and Add.2.

W. Participation in the Assembly of States Parties

127. *Calls upon* States, international organizations, individuals, corporations and other entities to contribute in a timely manner and voluntarily to the Trust Fund to allow the participation of least developed countries and other developing States in the annual session of the Assembly and *expresses its appreciation* to those that have done so;

128. *Encourages* the continuation of efforts undertaken by the President of the Assembly to hold an ongoing dialogue with all stakeholders, including regional organizations and *calls upon* all States Parties to support the President in his undertakings aimed at strengthening the Court, the independence of proceedings and the Rome Statute system as a whole;

129. *Decides* to entrust the Court, the President of the Assembly, the Bureau, the Advisory Committee on Nominations, the Working Group on Amendments, the focal points on non-cooperation, the Independent Oversight Mechanism and the Secretariat, as appropriate, with the mandates contained in annex I to the present resolution.

Annex I

Mandates of the Assembly of States Parties for the intersessional period

1. With regard to **universality of the Rome Statute**,
 - (a) *endorses* the recommendations of the report of the Bureau on the Plan of action for achieving universality and full implementation of the Rome Statute;¹
 - (b) *requests* the Bureau continue to monitor the implementation of the Plan of action for achieving universality and full implementation of the Rome Statute and to report thereon to the Assembly at its sixteenth session; and
 - (c) *decides* to include a specific item on the 20th anniversary on the agenda of the sixteenth session of the Assembly;
2. With regard to the **Agreement on Privileges and Immunities**, *requests* the Bureau to continue to support the ratification of the Agreement;
3. With regard to **cooperation**,
 - (a) *urges* the Bureau to continue consideration of the recommendations of the draft Action Plan on Arrest Strategies² with a view to its adoption, and to report thereon to the sixteenth session of the Assembly;
 - (b) *requests* the Bureau, through its Working Groups, to continue the discussions on voluntary framework agreements or arrangements and to report thereon to the Assembly at its sixteenth session;
 - (c) *bearing in mind* the obligation of States Parties to fully cooperate with the Court, *requests* the open-ended working group of the Bureau on the implementation of article 97 of the Rome Statute to continue exploring all possible means to improve the application of article 97 of the Rome Statute, in particular regarding problems identified under subparagraph c), in close consultation with the Court, and *also requests* the open-ended working group to report on this issue with recommendations to the sixteenth session of the Assembly;
 - (d) *invites* the Bureau, through its Working Groups, to discuss the feasibility of establishing a coordinating mechanism of national authorities, taking into consideration the study in annex II of the report of the Bureau on cooperation to the thirteenth session³ and to report to the Assembly well in advance of the sixteenth session;
 - (e) *invites* the Court to continue improving its practice in transmitting specific, complete and timely requests for cooperation and assistance, including by considering consultations with the State Party concerned when necessary;
 - (f) *requests* the Bureau, through its Working Groups, to continue its review of the implementation of the 66 recommendations on cooperation adopted by States Parties in 2007,⁴ in close cooperation with the Court, where appropriate;
 - (g) *encourages* the Bureau to identify issues for the Assembly to continue holding plenary discussions on specific topics related to cooperation, including on the issue of financial investigations;
 - (h) *requests* the Bureau to maintain a facilitation of the Assembly for cooperation to consult with States Parties, the Court, other interested States, relevant organizations and non-governmental organizations in order to further strengthen cooperation with the Court;

¹ ICC-ASP/15/19.

² ICC-ASP/14/26/Add.1, annex IV, appendix.

³ ICC-ASP/13/29.

⁴ ICC-ASP/6/Res.2, annex II.

(i) *requests* the Court to submit an updated report on cooperation to the Assembly at its sixteenth session and annually thereafter;

(j) *requests* the President of the Assembly to continue to engage actively and constructively with all relevant stakeholders, in accordance with the Assembly procedures relating to non-cooperation, both to prevent instances of non-cooperation and to follow up on a matter of non-cooperation referred by the Court to the Assembly;

(k) *requests* that any information concerning potential or confirmed travel of persons against whom an arrest warrant has been issued be promptly shared with the Court by the focal points on non-cooperation;

(l) *requests* the Bureau to continue to actively engage throughout the inter-sessional period with all relevant stakeholders to continue to ensure effective implementation of the Assembly procedures relating to non-cooperation and to submit a report on its activities to the Assembly at its sixteenth session; and

(m) *also requests* the Bureau, through focal points on non-cooperation, to engage with all relevant stakeholders to conduct a review of the Assembly procedures relating to non-cooperation, with a view to recommending any necessary additions or amendments;

4. With regard to the **relationship with the United Nations**,

(a) *invites* the Court to continue its institutional dialogue with the United Nations, based on the Relationship Agreement between the United Nations and the International Criminal Court; and

(b) *requests* the Registry to update its report on the approximate costs allocated so far within the Court in relation to referrals by the Security Council⁵ ahead of the sixteenth session of the Assembly;

5. With regard to **relationships with other international organizations and bodies**, *invites* the Court to include in its annual report to the United Nations General Assembly a section on the status and implementation of specific agreements on cooperation with other international organizations;

6. With regard to **elections**,

(a) *decides* to continue to review the procedure for the nomination and election of judges as set forth in resolution ICC-ASP/3/Res.6, as amended, on the occasion of future elections after the sixteenth session with a view to making any improvements as may be necessary, taking into account the work conducted so far as reflected in the facilitator's discussion paper;⁶

(b) *requests* the Bureau to update the Assembly, at its seventeenth session, on the progress of the review of the procedure for the nomination and election of judges;⁷

(c) *also requests* the Bureau to ensure that elections of judges and other Court officials at regular sessions do not disrupt work under other agenda items, notably in light of recent experience at the thirteenth session;

(d) *requests* the Advisory Committee to report on its work to the sixteenth session of the Assembly; and

(e) *requests* the Registrar to establish a trust fund under the authority of the Secretariat to finance the travel of candidates from least developed countries to the venue of the interviews and *calls upon* States, international organizations, individuals, corporations and other entities to contribute voluntarily to the fund;

7. With regard to the **Secretariat**, *requests* the latter to report on its current establishment and the functions of each post, including by publishing a regularly updated staff directory;

⁵ ICC-ASP/15/30.

⁶ Report to the Bureau on the review of the procedure for the nomination and election of judges (ICC-ASP/15/23), annex I.

⁷ *Official Records ... Third session ... 2004* (ICC-ASP/3/25), part III, ICC-ASP/3/Res.6.

8. With regard to **Legal Aid**, *requests* the Court to reassess the functioning of the legal aid system and to present, as appropriate, proposals for adjustments to the legal aid remuneration policy for the consideration of the Assembly at its sixteenth session;

9. With regard to the **Study Group on Governance**,

(a) *invites* the Court to further engage in a structured dialogue with States Parties with a view to strengthening the institutional framework of the Rome Statute system and enhancing the efficiency and effectiveness of the Court while fully preserving its judicial independence;

(b) *requests* the Study Group to report back to its sixteenth session;

(c) *invites* the Court to continue to share with the Study Group on Governance any update on the development of qualitative and quantitative indicators;

(d) *also invites* the Court to monitor the use of intermediaries through its Working Group on Intermediaries with a view to safeguarding the integrity of the judicial process and the rights of the accused; and

(e) *requests* the Court to inform States Parties, when appropriate, about important developments pertaining to the use of intermediaries, which might require the Court to amend the Guidelines;

10. With regard to **proceedings of the Court**,

(a) *invites* the Court to intensify its efforts to enhance the efficiency and effectiveness of proceedings including by adopting further changes of practice; and

(b) *encourages* the Bureau, including through the two Working Groups and the Study Group on Governance, to continue to support the Court's efforts to enhance the efficiency and effectiveness of proceedings;

11. With regard to the **working methods review**,

(a) *decides* that its annual session shall have a duration of seven working days with a possible extension of up to two additional days in election years, as required, and to focus, in such cases, the first two days on the elections of judges;

(b) *also decides* that its annual sessions shall include one or two plenary segments on specific agenda items;

(c) *invites* the facilitators and focal points, when appropriate, to present their work to the Assembly;

(d) *also invites* the facilitators and focal points to commit themselves for a period of up to three years considering the particularities and the complexity of each mandate and to submit, in addition to their regular reports, a final written report to the Assembly at the end of their mandate, including lessons learnt;

(e) *invites* the Bureau to implement the recommendations of the 2013 working methods report,⁸

(f) *requests* the Bureau to establish facilitations only if the mandate requires open-ended consultations, and the matter cannot be addressed by a less resource-intensive mechanism, such as a rapporteur or a focal point;⁹

(g) *invites* the Bureau to use existing technologies such as video-conferencing in order to ensure participation of members of the Bureau not represented at the venue of the Bureau meeting; and

(h) *requests* the Bureau to continue conducting evaluations of the established mandates and, where appropriate, consider the inclusion of end-dates and that it prepare recommendations on the reduction of the number and length of reports;

12. With regard to **strategic planning**,

⁸ ICC-ASP/12/59.

⁹ As outlined, e.g., in paras. 21(a) and 23(b) of the Report on the Evaluation and rationalization of the working methods of the subsidiary bodies of the Bureau (ICC-ASP/12/59).

(a) *recommends* that the Bureau, given the existence of numerous topic overlaps amongst facilitation groups, take action in order to optimize or subsume tasks, including complementary assessments by installed audit capacities as well as those by the Independent Oversight Mechanism in accordance with its mandate;¹⁰

(b) *recalls* its invitation to the Court to hold annual consultations with the Bureau in the first trimester on the implementation of its strategic plans during the previous calendar year, with a view to improving performance indicators;

(c) *also recalls* its invitation to the Office of the Prosecutor to inform the Bureau on the implementation of its Strategic Plan for 2016-2018; and

(d) *requests* the Bureau to continue to engage in a dialogue with the Court on the development of a comprehensive risk-management strategy and to report thereon to the sixteenth session of the Assembly;

13. With regard to **Victims and affected communities, reparations and Trust Fund for Victims**,

(a) *requests* the Court to continue to establish principles relating to reparations in accordance with article 75, paragraph 1, of the Rome Statute as a priority in the context of its judicial proceedings;

(b) *encourages* the Board of Directors and the Secretariat of the Trust Fund for Victims to continue to strengthen its ongoing dialogue with the organs of the Court, States Parties and the wider international community, including donors as well as non-governmental organizations, who all contribute to the valuable work of the Trust Fund for Victims, so as to ensure increased strategic and operational visibility and to maximize its impact and ensure the continuity and sustainability of the Fund's interventions;

(c) *requests* the Court and the Trust Fund for Victims to continue developing a strong collaborative partnership, mindful of each other's roles and responsibilities, to implement Court-ordered reparations;

(d) *decides* to continue to monitor the implementation of the rights of victims under the Rome Statute, with a view to ensuring that the exercise of these rights is fully realized and that the continued positive impact of the Rome Statute system on victims and affected communities is sustainable;

(e) *mandates* the Bureau to continue considering victims-related issues as necessary or as they arise, having recourse to any appropriate process or mechanism; and

(f) *requests* the Court to make available to the Assembly appropriate statistics in relation to victims admitted to participate in proceedings before the Court when these are publicly submitted to the respective Chambers in the context of the judicial proceedings; such statistics may include, as appropriate, information on gender, criminal offense and situation, among other pertinent criteria as determined by the relevant Chamber;

14. With regard to **recruitment of staff**,

(a) *endorses* the recommendations of the Committee on Budget and Finance in relation to geographical representation and gender balance contained in the reports of its twenty-sixth and twenty-seventh sessions;¹¹

(b) *requests* the Court to submit a comprehensive report on human resources to the Assembly at its sixteenth session, which would include an update on the implementation of the recommendations on the topic which would be made by the Committee on Budget and Finance in 2017;

(c) *requests* the Bureau to continue to engage with the Court to identify ways to improve equitable geographical representation and increase the recruitment and retention of women in higher level professional posts, without prejudice to any future discussions on the

¹⁰ ICC-ASP/12/Res.6, annex, para. 16. Evaluation: The IOM shall provide evaluations of any programme, project or policy as requested by the Assembly or the Bureau. Evaluation is defined as a judgement made of the relevance, appropriateness, effectiveness, efficiency, impact and sustainability of a project or programme, based on agreed criteria and benchmarks.

¹¹ *Official Records...Fifteenth session ...2016* (ICC-ASP/15/20), vol.II, part B.

suitability, or otherwise, of the current model, as well as to remain seized of the issue of geographical representation and gender balance, and to report thereon to the sixteenth session of the Assembly; and

(d) *urges* the Registry to seize the opportunity of the outstanding and future recruitment processes to implement measures that would contribute to the efforts of meeting the desirable ranges of geographical representation and gender balance;

15. With regard to **complementarity**,

(a) *requests* the Bureau to remain seized of this issue and to continue the dialogue with the Court and other stakeholders on complementarity, including on complementarity related capacity-building activities by the international community to assist national jurisdictions, on possible situation-specific completion strategies of the Court and the role of partnerships with national authorities and other actors in this regard, and also including to assist on issues such as witness and victims protection and sexual and gender-based crimes; and

(b) *requests* the Secretariat to, within existing resources, continue to develop its efforts in facilitating the exchange of information between the Court, States Parties and other stakeholders, including international organizations and civil society, aimed at strengthening domestic jurisdictions, and to report to the sixteenth session of the Assembly on further progress in this regard;

16. With regard to the **Independent Oversight Mechanism**,

(a) *invites* the Head of the Independent Oversight Mechanism to submit a report to the Bureau during 2017 on interim working procedures concerning, inter alia, areas where the current Independent Oversight Mechanism mandate might conflict with the Court's Rules of Procedure and Evidence; and

(b) *decides* that the Assembly will fully review the work and the operational mandate of the Independent Oversight Mechanism at its seventeenth session;

17. With regard to the **programme budget**,

(a) *requests* the Secretariat, together with the Committee on Budget and Finance, to continue to make the necessary arrangements to ensure that the Committee is represented at all stages of the deliberations of the Assembly at which documents that contain financial or budgetary implications are considered;

(b) *decides* that the Bureau, through the President of the Assembly, the coordinator of the Working Group and the facilitator, should continue to monitor the status of payments received throughout the financial year of the Court and consider additional measures to promote payments by all States Parties, as appropriate, continue to engage in dialogue with States Parties that have outstanding contributions or are in arrears, and report thereon to the Assembly at its sixteenth session; and

(c) *requests* the Secretariat to inform States Parties periodically of States that have recovered their voting rights following payment of their arrears;

18. With regard to the **Review Conference**,

(a) *requests* the Secretariat to make publicly available on the Court's website information provided by States and regional organizations on the pledges of increased assistance to the Court made in Kampala; and

(b) *decides* to establish a facilitation, based in New York, open only to States Parties, to discuss activation of the Court's jurisdiction over the crime of aggression, in accordance with the resolution RC/RES.6, which will make every effort to reach consensus and will submit a written report directly to the Assembly ahead of its sixteenth session;

19. With regard to **consideration of amendments**,

(a) *invites* the Working Group on Amendments to continue its consideration of all amendment proposals, in accordance with the Terms of Reference of the Working Group; and

(b) *requests* the Working Group to submit a report for the consideration of the Assembly at its sixteenth session;

20. With regard to **participation in the Assembly of States Parties**,

(a) *decides* that the Committee on Budget and Finance shall hold its twenty-eighth session from 1 to 5 May 2017 and its twenty-ninth session from 18 to 29 September 2017; and

(b) *also decides* that the Assembly shall hold its sixteenth session in New York from 4 to 14 December 2017, and its seventeenth session in The Hague.

Annex II

General Roadmap for facilitations¹

<i>Date</i>	<i>Body</i>	<i>Agenda</i>	<i>Date</i>
Towards the end of an Assembly session	Bureau	Allocate items entrusted to the Bureau for the coming year between The Hague and New York Working Groups	
By end of February	Bureau	Consideration of renewal of mandates and decision on appropriate process or mechanism (facilitation, rapporteur or other), based on evaluation previously conducted by the Coordinators of the Working Groups Appointment of facilitators, focal points, rapporteurs and/or others, if necessary	
By end of March	HWG, NYWG	Submission by each facilitator and/or focal point of a program of work to the Coordinator of their Working Group, containing a timeline including a set of goals to be achieved until the commencement of the Assembly session, as well as, if possible, scheduled meetings	
Four weeks ahead of the ASP	HWG, NYWG	Submission of draft reports and resolutions by facilitators and focal points	
Four weeks ahead of the ASP	HWG, NYWG	Adoption of draft reports and resolutions	
Three weeks ahead of the ASP	Bureau	Adoption of draft reports and resolution	
Three weeks ahead of the ASP	ASP Secretariat	Dissemination of official documentation for the ASP	
	ASP	Consideration of draft reports and resolutions	

¹ The above indicative roadmap applies equally to the Study Group on Governance (SGG), whereas within that framework, a special timeline applies for Cluster I of the Study Group. In accordance with past practice and specific circumstances governing the omnibus and the budget facilitations, as well as the Working Group on Amendments (WGA), those topics shall be discussed in accordance with a separate roadmap, which would be established by the respective facilitator on a yearly basis.

Annexes

Annex I

Report of the Credentials Committee

Chairperson: Mr. Lucas Otero (Peru)

1. At its first plenary meeting, on 16 November 2016, the Assembly of States Parties to the Rome Statute of the International Criminal Court, in accordance with rule 25 of the Rules of Procedure of the Assembly of States Parties, appointed a Credentials Committee for its fifteenth session, consisting of the following States Parties: Czech Republic, Kenya, Panama, Peru, Republic of Korea, Senegal, Slovakia, Sweden and the United Kingdom of Great Britain and Northern Ireland.

2. The Credentials Committee held 2 meetings, on 16 and 24 November 2016.

3. At its meeting on 24 November 2016, the Committee had before it a memorandum by the Secretariat of that day's date, concerning the credentials of representatives of States Parties to the Rome Statute of the International Criminal Court to the fifteenth session of the Assembly of States Parties. The Chairperson of the Committee updated the information contained therein.

4. As noted in paragraph 1 of the memorandum and the statement relating thereto, formal credentials of representatives to the fifteenth session of the Assembly of States Parties, in the form required by rule 24 of the Rules of Procedure, had been received as at the time of the meeting of the Credentials Committee from the following 71 States Parties:

Albania, Andorra, Argentina, Australia, Austria, Bangladesh, Belgium, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Canada, Chile, Costa Rica, Côte d'Ivoire, Croatia, Cyprus, Czech Republic, Democratic Republic of the Congo, Denmark, Djibouti, Ecuador, El Salvador, Estonia, Finland, France, Germany, Ghana, Greece, Guatemala, Hungary, Iceland, Ireland, Italy, Japan, Jordan, Kenya, Latvia, Lesotho, Liechtenstein, Lithuania, Luxembourg, Mali, Malta, Mexico, Namibia, Netherlands, New Zealand, Nigeria, Norway, Paraguay, Peru, Philippines, Poland, Portugal, Republic of Korea, Republic of Moldova, Romania, Senegal, Serbia, Slovakia, Slovenia, South Africa, Spain, Sweden, Switzerland, Trinidad and Tobago, United Kingdom of Great Britain and Northern Ireland, and Venezuela (Bolivarian Republic of).

5. As noted in paragraph 2 of the memorandum, information concerning the appointment of the representatives of States Parties to the fifteenth session of the Assembly of States Parties had been communicated to the Secretariat, as at the time of the meeting of the Credentials Committee, by means of a cable or a telefax from the Head of State or Government or the Minister for Foreign Affairs, by the following 17 States Parties:

Afghanistan, Colombia, Dominican Republic, Gabon, Georgia, Honduras, Mongolia, Panama, Sierra Leone, State of Palestine, The Former Yugoslav Republic of Macedonia, Tunisia, Uganda, United Republic of Tanzania, Uruguay, Vanuatu and Zambia.

6. The Chairperson recommended that the Committee accept the credentials of the representatives of all States Parties mentioned in the Secretariat's memorandum, on the understanding that formal credentials for representatives of the States Parties referred to in paragraph 5 of the present report would be communicated to the Secretariat as soon as possible.

7. On the proposal of the Chairperson, the Committee adopted the following draft resolution:

“The Credentials Committee,

Having examined the credentials of the representatives to the fifteenth session of the Assembly of States Parties to the Rome Statute of the International Criminal Court, referred to in paragraphs 4 and 5 of the present report;

Accepts the credentials of the representatives of the States Parties concerned.”

8. The draft resolution proposed by the Chairperson was adopted without a vote.

9. The Chairperson then proposed that the Committee recommend to the Assembly of States Parties the adoption of a draft resolution (see paragraph 11 below). The proposal was adopted without a vote.

10. In the light of the foregoing, the present report is submitted to the Assembly of States Parties.

Recommendation of the Credentials Committee

11. The Credentials Committee recommends to the Assembly of States Parties to the Rome Statute of the International Criminal Court the adoption of the following draft resolution:

“Credentials of representatives to the fifteenth session of the Assembly of States Parties to the Rome Statute of the International Criminal Court

The Assembly of States Parties to the Rome Statute of the International Criminal Court,

Having considered the report of the Credentials Committee on the credentials of representatives to the fifteenth session of the Assembly and the recommendation contained therein,

Approves the report of the Credentials Committee.”

Annex II

Oral report on the activities of the Bureau, presented by the President of the Assembly at its first plenary meeting, on 16 November 2016

1. As the President of the Assembly, I have the honor to report to the Assembly of States Parties on the activities carried out by its Bureau during the inter-sessional period 2015-2016.

A. Meetings and mandates

2. Since the last session concluded, the Bureau held, in 2016, seven formal meetings to assist the Assembly in the discharge of its responsibilities under the Rome Statute.

3. Pursuant to the mandates given to the Bureau by the fourteenth session of the Assembly, the Bureau assigned the mandates to its Working Groups and appointed, on the basis of recommendations of the Working Groups, the following facilitators and focal points:

(a) New York Working Group:

- (i) Arrears: Mr. Sebastian Rogač (Croatia);
- (ii) Geographical representation and gender balance in the recruitment of staff of the Court: Ms. Gina Guillén-Grillo (Costa Rica) and Mr. Patrick Luna (Brazil);
- (iii) Omnibus resolution: Ms. Damaris Carnal (Switzerland);
- (iv) Review of the Procedure for the Nomination and Election of Judges: Mr. Stefan Barriga (Liechtenstein); and
- (v) Focal point for organizing a pledging ceremony on ratification of the Agreement on the Privileges and Immunities of the Court, to be held at the fifteenth session of the Assembly: Belgium.

(b) The Hague Working Group:

- (i) Budget: Ambassador Werner Druml (Austria);
- (ii) Cooperation: Ambassador Jan Lucas van Hoorn (Netherlands) and Ambassador Maymouna Diop Sy (Senegal);
- (iii) Strategic planning process of the International Criminal Court: Ambassador Eduardo Rodriguez Veltze (Bolivia);
- (iv) Legal aid: Mr. Carlos Garcia (Guatemala) as focal point;
- (v) Reform of Working Methods: Mr. Carlos Garcia (Guatemala) as special adviser; and
- (vi) Study Group on Governance: Ambassador Maria Teresa Infante Caffi (Chile) and Ambassador Masaru Tsuji (Japan) and later his successor Ambassador Hiroshi Inomata (Japan) as Co-Chairs,

Cluster I: Ms. Erica Lucero (Argentina) and Ms. Marisa Macpherson (New Zealand) as co-focal points,

Cluster II: Mr. Reinhard Hassenpflug (Germany) and Ms. Lourdes Suinaga (Mexico).

(c) Mandate assigned to *ad country* focal points:

- (i) Complementarity: Botswana and Sweden;
- (ii) Plan of action for achieving universality and full implementation of the Rome Statute: Cyprus and Denmark;
- (iii) Pledging ceremony on the ratification of the Agreement on Privileges and Immunities of the International Criminal Court: Belgium; and
- (iv) Non-cooperation (regional focal points): Senegal, on behalf of the President of the Assembly (African group); Japan (Asia-Pacific group); Czech

Republic (Eastern European group); Peru (Group of Latin American and Caribbean States); and Australia (Western European and other States group).

4. At its 3 June 2016 meeting, the Bureau established a working group of the Bureau, chaired by Ambassador Maria Teresa Infante Caffi (Chile), to examine the application of article 97, in close consultation with the Court. It noted that, in performing this task, the judicial independence of the Court would be fully observed.

5. The Bureau is pleased with the work conducted by its working groups as well as the Study Group on Governance during 2016 as they successfully carried out the mandates of the Assembly.

6. I wish to express my appreciation for the work carried out by the two Vice-Presidents of the Assembly, Ambassador Álvaro Moerzinger (Uruguay) and Ambassador Sebastiano Cardi (Italy). The Vice-Presidents have served as coordinators of the working groups of the Bureau, and their support has been instrumental in advancing the consideration of the issues in these forums. I also wish to thank them for their crucial work in supporting my Presidency.

7. I would also like to thank in particular Ambassador Moerzinger who submitted his resignation as Vice-President which took effect on 20 September 2016. The position of Vice-President remained vacant while Ambassador Sergio Ugalde (Costa Rica) replaced him as Coordinator of The Hague Working Group. I wish Ambassador Moerzinger every success in his future endeavors.

8. I would further like to thank Ambassador May-Elin Stener (Norway) for the work and time she has invested in chairing the Working Group on Amendments, which met regularly in New York.

B. Independent Oversight Mechanism

9. The Head of the IOM, Mr. Ian Fuller, who assumed office on 15 October 2015, has begun to carry out the functions of the office, in addition to recruiting the necessary staff to ensure its effective operation. He has submitted periodic reports to the Bureau and an annual report to the Assembly, where he indicates that the IOM is now fully operational with respect to its investigation and inspection mandates, and expects to be fully operational with regard to its evaluation mandate during early 2017. I assure him of the continued support of the Assembly and wish him success in this important work of inspection, evaluation and investigation entrusted to the office in article 112, paragraph 4, of the Rome Statute.

C. Working methods

10. In 2016, the Bureau has sought to continue to apply the pivotal recommendations on the evaluation and rationalization of its working methods, contained in the report to the Assembly at its twelfth session. The discussions on this key issue have continued during the inter-sessional period, led by Vice-President Moerzinger together with Vice-President Cardi. Those consultations have resulted in recommendations for the consideration of the Assembly which, if adopted, would be a further step in the rationalization of its work. This remains a work in progress and I would encourage all States to continue to actively consider this issue, in order to ensure the most efficient and effective approaches to the work of the Assembly.

D. Non-cooperation/United Nations Security Council

11. In addition to operational items, the Bureau has an important political role. As in the past, the Bureau has monitored developments related to the Court and the United Nations Security Council. At its meetings and at those of the New York Working Group, Spain, who served this year as designated focal point on the International Criminal Court on behalf of the States Parties sitting at the Council, provided systematic oral and written briefing about decisions and other actions by the Council in relation to the Court. It must be recognized that the effective mainstreaming of the Court at the Council is the result of coordinated efforts of the eight States Parties sitting in the Council in 2016.

12. It is also the Assembly's responsibility under article 112, paragraph 2, of the Rome Statute to consider, pursuant to article 87 of the Statute, any question relating to non-cooperation. Paragraph 2 (a) of annex I to resolution ICC-ASP/12/Res.8 requested "the President of the Assembly to continue to engage actively and constructively with all relevant stakeholders, in accordance with the Bureau procedures on non-cooperation, both to prevent instances of non-cooperation and to follow up on a matter of non-cooperation referred by the Court to the Assembly". Throughout the past year, I, together with the focal points on non-cooperation, have monitored and reacted to instances of travels of persons sought by the Court to States Parties and non-States Parties. The Bureau will continue to engage in the application of these procedures, especially, their formal aspect, which is triggered once there is a judicial finding on non-cooperation.

E. Arrears

13. Throughout 2016, the Bureau and the New York Working Group, kept monitoring with concern, the issue of arrears. Through its facilitator on this topic, bilateral consultations were held with various States Parties with outstanding contributions, some of which informed the facilitator that appropriate measures would be taken in order to address the matter urgently.

14. On 6 June, I appealed to all States Parties to settle their accounts as soon as possible if they had not yet done so, so that the Court has the requisite resources to carry out its work.

15. The Court is currently seized of 19 cases and 10 situations. 2017 will be a very busy year for the Court, with three trials taking place simultaneously, four hearings on reparations, and proceedings on appeals on the merits are expected in two cases.

16. The demands of justice need to be matched with sufficient resources. Equally important is that States Parties fulfill their responsibility of paying in full and on time the assessed contributions approved by the Assembly. I will personally continue to undertake efforts to enhance dialogue with States on this.

F. Permanent Premises

17. The Court moved to its permanent premises in December 2015. The inauguration of the premises on 19 April 2016 heralded the dawn of a new era where the Court could operate in a modern and functional complex. This landmark construction was made possible by the considerable investment of over €213 million with over €94 million financed by 62 States Parties. Furthermore, we also express our deep appreciation for the most important contributions made by the host State, for example, via providing the land for the new premises as well as a loan to cover the part of the construction costs that could not be financed by States Parties directly. As the mandate of the Assembly's Oversight Committee on permanent premises draws to a close I wish to thank on behalf of the Assembly the members of that Committee for their vital support since 2007 in ensuring that the interest of States Parties in the project were duly taken into account. Those interests still need to be catered for regarding the new premises and, in this connection, I am pleased to inform you that the Bureau is seized of the matter.

G. Consideration of issues related to the Rome Statute and the Rules of Procedure and Evidence

18. The Bureau considered the 23 May request by South Africa for inclusion of an item on the agenda of the Bureau titled 'Establishment of a Working Group on the Application and Implementation of Article 97 and Article 98 of the Rome Statute'.

19. As already mentioned, at its 3 June meeting, the Bureau decided to establish a working group to discuss the application of article 97, including a proposal by South Africa thereon. The Chair has reported to the Bureau its work and has made a recommendation which foresees a continuation of the discussions on the subject matter.

20. At the same meeting, the Bureau also considered South Africa's request to establish a working group to clarify the relationship between articles 27 and 98 of the Statute. However, there was no consensus on establishing such a working group.

21. The Bureau also considered the issue of provisional amendments to rule 165 of the Rules of Procedure and Evidence, which were adopted by the judges on 10 February, under article 51, paragraph 3, of the Rome Statute. The Bureau decided on 1 April, that the provisional amendments would be first discussed in the framework of the Study Group on Governance and then continue to be discussed in the Working Group on Amendments.

22. As no final view could be reached in the Study Group, it was not in a position to make a concrete recommendation, but referred the provisional amendments to the Working Group on Amendments, so that the latter could pursue the discussion with a view to making an appropriate recommendation to the Assembly.

H. Complementarity and cooperation

23. As part of the promotion of complementarity and cooperation, I held a series of meetings throughout the year where I encouraged States to become parties to the Rome Statute and the Agreement on Privileges and Immunities of the International Criminal Court. I also stressed the importance for States to have implementing legislation at the national level. I held bilateral meetings during the high-level conference on the Syrian crisis on 4 February in London and in The Hague where I attended the inauguration of the Court's permanent premises on 19 April. I also held bilateral meetings at the ministerial level with States Parties and non-States Parties in New York from 19 to 22 September in the margins of the 71st session of the United Nations General Assembly. In addition, I participated in a conference dedicated to the topic of complementarity, the Habré Trial and the evolution of universal jurisdiction, organized by Africa Legal Aid (AFLA), in Dakar, from 30 May to 1 June. The opening of the conference had coincided with the verdict in the Habré trial. I highlighted the importance of this verdict for international criminal justice, and emphasized that the victims had finally been rendered justice, thanks to the joint commitment of the African Union and Senegal to fight impunity for atrocity crimes.

I. 17 July and civil society

24. The efforts on the promotion of universality, complementarity, cooperation and ratification of the Kampala Amendments would not be as fructuous without the participation of civil society. Throughout 2016, I devoted considerable time to enhance the engagement of civil society in the fight against impunity, especially in Africa.

25. I also participated in the United Nations High-Level thematic debate entitled "UN@70 – Human rights at the centre of the global agenda" on 12 July and at the United Nations hearings held on 14 July where I posed an ICC related question to the candidates for the post of United Nations Secretary-General.

26. To commemorate the Day of International Criminal Justice, I convened in Dakar on 16 July a high-level regional conference on the topic of "International Criminal Justice against sexual and gender-based crimes" with the participation of the ministers of Justice of Central African Republic, Italy, and Guinea, the ICC Prosecutor, the ICTY Prosecutor, the President and the prosecutor of the African Extraordinary Chambers, a member of the Board of Directors of the Trust Fund for Victims and other experts. The seminar highlighted the contribution of civil society organizations working with and for the victims of wartime sexual violence and the historic role that international criminal justice institutions have played in the investigation and prosecution of such crimes. It also mentioned regional initiatives such as the Extraordinary African Chambers established by the African Union and Senegal for the trial of the former President of Chad, Mr. Hissène Habré.

27. I also welcomed the initiatives of other supporters of international criminal justice who were organizing similar events around the world, including the commemoration organized in The Hague on 7 July by the facilitator on Strategic Planning, Ambassador Eduardo Rodríguez and the event hosted by Vice-President Cardo on 14 July at the United Nations.

28. I have also listened to concerns from civil society. In this respect, I wish to reiterate my appreciation for the work of the Coalition for the International Criminal Court and its members, and recall the importance of financial support from States Parties to local and international organizations working on the promotion of ratification and implementing legislation of the Rome Statute.

J. Universality

29. On 2 June 2016, I had the pleasure to deliver a message at the welcoming ceremony organized by the Court for El Salvador, the 124th State Party.

30. During my visit to Togo in August 2016, I met with government officials to promote the universality of the Rome Statute.

31. The year 2016 has been a turning point for the crime of aggression. Five more States ratified the relevant amendments. With the State of Palestine becoming the 30th State to do so, the threshold of ratifications needed to activate the Court's jurisdiction over this crime was reached. It is now up to the Assembly to take a decision in this regard. I welcomed these ratifications as an encouraging development and invited more States to follow suit.

32. This year was also the most challenging yet with the official withdrawal from the Rome Statute by South Africa, Burundi and Gambia, on 19 and 27 October and 10 November 2016, respectively. After issuing two press releases in which I regretted the withdrawal by Burundi and South Africa and called upon them to reconsider their decision, I held a press conference on 24 October in Dakar to address the concerns and questions related to the withdrawals from the Statute, the relations between Africa and the Court, and the importance of strengthening national jurisdiction and continuing the fight against impunity. In addition, I invited all States Parties to present their views in the forum of the Assembly and to engage in a dialogue during the fifteenth session. I strongly believe that re-engaging in a dialogue with all parties is key to our common objective to put an end to impunity.

K. Secretariat

33. Throughout the year, the Secretariat of the Assembly of States Parties has continued to carry out its mandate in assisting the Assembly and its subsidiary bodies, in accordance with resolution ICC-ASP/2/Res.3. The Secretariat continued to service The Hague Working Group, the Study Group on Governance, and the Committee on Budget and Finance, the Oversight Committee and the Advisory Committee on Nominations of judges, as well as the Bureau working group on article 97, in the discharge of their responsibilities. The Secretariat assisted in coordinating the work of the Bureau, of the New York Working Group and of the Working Group on Amendments, and facilitated the visits and meetings of the President of the Assembly and the dissemination of information and communications. I wish to express my gratitude to the staff of the Secretariat, and in particular to the Director, Mr. Renan Villacis, whose support has been instrumental for the workings of the Bureau and its Working Groups.

34. Throughout its term, the Bureau has enjoyed the support of the Assembly. The Assembly, through its Bureau, has engaged in dialogue with the Court on an increasing number of issues, some of them very complex, which has led to a greater appreciation of the respective responsibilities. I wish, on behalf of the Bureau, to express my appreciation to all States Parties, the Court, and civil society, for their valuable input, support and spirit of cooperation, which have contributed to making the work of the Assembly a success.

35. As we commence our third and last year of work of the present Bureau, the Court is facing its biggest challenge yet with the withdrawal by three States Parties from the Statute. This unprecedented move and its impact on the Court will undoubtedly be a key issue next year and mobilize all parties who have and continue to support the Court. Yet, we should recall that important progress was made in 2016: one new State Party joined the Rome Statute; five States ratified the amendments on the crime of aggression; the Court opened a new investigation into the situation in Georgia and a preliminary examination into the situation in Burundi; one trial started and another concluded this year and a new trial will open in the coming month; and the Court approved a plan on symbolic collective reparation for victims in relation to the *Lubanga* case. In the discharge of our responsibilities, we must keep in mind our obligations to the main beneficiaries of the Statute, those victims and the affected communities. I look forward to this third year serving as your President.

Annex III

Statement by Japan concerning its contribution to the Trust Fund for Victims

1. On 17 November 2016, on the occasion of the fifteenth session of the Assembly of States Parties to the Rome Statute of the International Criminal Court (the Court), the Japanese delegation announced that the Government of Japan would contribute approximately €47,000 to the Trust Fund for Victims (the Trust Fund) of the Court, following its contributions in previous years.
2. The Trust Fund has been implementing support projects for female and child victims in the Republic of Uganda and the Democratic Republic of Congo, which have been making steady progress. In addition, the Trust Fund is expected to implement its reparation project in a full-fledged manner for the victims of the case against Mr. Thomas Lubanga Dyilo in the Democratic Republic of Congo, for which the Court had already rendered its final judgment in 2014.
3. The entire contribution of this time will be earmarked for victims of sexual and gender-based violence. Japan reaffirms its commitment to support the Trust Fund in delivering on its mission to achieve reparative justice to victims under the Rome Statute.

Annex IV

Statement of the Chair of the Committee on Budget and Finance to the Assembly at its sixth plenary meeting, on 21 November 2016

1. I would like to take this opportunity to thank my fellow colleagues from the Committee for their devotion and hard work in the course of the last two sessions.
2. On behalf of the Committee, I would like to express my sincere gratitude to the outgoing member of the Committee, Mr. David Banyanka, for his work and commitment as a member of the Committee on Budget and Finance. Your professionalism and great dedication, including in your role as Chairperson of the Audit Committee, have been exemplary.
3. Please allow me to congratulate my colleagues on their re-election. I am looking forward to knowing the names of the newly elected members of the Committee. I would also like to thank our Secretariat for its outstanding work and support.
4. It is an honour to present the main outcomes of the twenty-sixth and twenty-seventh session of the Committee on Budget and Finance.

A. Status of contribution

5. The Committee noted with concern the large amount of total outstanding contributions of €34.16 million as at 15 September 2016.
6. The Committee stressed in this context again the importance of full and timely payment of contributions for the budget and the financial stability of the Court.
7. Failure by States Parties to meet their obligations may not only cause seriously liquidity shortfall and jeopardize the daily operations of the Court, but may also force the Court to request access to external credit sources.

B. States in arrears

8. The Committee observed that, as at 15 September 2016, 12 States Parties were in arrears. The Committee recommended that all States Parties in arrears settle their accounts with the Court as soon as possible.
9. I will now proceed with the consideration of the 2017 proposed programme budget.
10. With regard to the Presentation and macro analysis, the Committee welcomed the implementation of the “One-Court” principle and the improvements made in relation to the budget process and the format of the budget document. At the same time, the Committee believes that these efforts are part of an on-going process that needs continuous strengthening. Thus, the Committee highlighted certain areas for improvement in the budget process and it will make further suggestions to the Court in this regard at its twenty-eighth session.
11. During its twenty-seventh session, the Committee considered the proposed programme budget of the Court for 2017 of a total amount of €147.25 million, excluding the interest and the principal repayment (instalments) for the host State loan of €2.99 million. This would represent an increase of €9.86 million (7.2 per cent) over the 2016 approved budget of €137.39 million. The total amount requested when adding the interest payment would amount to €150.24 million.
12. After reviewing the 2017 proposed programme budget and the justifications provided, the Committee recommended reductions to the proposed increases in the amount of €2.65 million.

C. Major Programme I: Judiciary

13. The 2017 proposed budget for Major Programme I amounted to €13.2 million, representing an increase of €813 thousand, or 6.5 per cent, against the 2016 approved budget.

14. The Committee noted that €580 thousand (71 per cent) of this increase is due to the cost for the proposed increase of salary entitlements for the judges. The Committee concluded that the annual remuneration of judges would have to be considered by the Assembly as a policy matter. It is our understanding that discussions have taken place and that Assembly will provide guidance on this issue.

15. Also, and after rigorous examination of the assumptions of expected judicial developments, the Committee recommended total reductions in the amount of €105 thousand for MP I.

D. Major Programme II: Office of the Prosecutor

16. The amount requested for 2017 in MP II was €46.3 million, which represented an increase of €3.0 million (7 per cent) against the 2016 approved budget.

17. The Committee recommended the Assembly to approve the 78 proposed conversions for the OTP, as they meet the requirements for conversions, while noting that such conversions resulted in a significant increase in the number of established posts.

18. Thus, and after thorough consideration of the resource requests, the Committee was of the view that in light of past expenditure patterns, the OTP could absorb some increases in staff costs.

19. The Committee accordingly recommended total reductions in the amount of €631.5 thousands in Major Programme II from its original proposed budget.

E. Major Programme III: Registry

20. The Committee noted the Registry request for €79.6 million for its activities in 2017. This represents an increase of €6.8 million (9.4 per cent) against the 2016 approved budget.

21. The Committee recommended reductions in the amount of €1.53 million for Major Programme III. These reductions include decreases related to staff costs (about €720 thousand), legal aid for the defence (€141 thousand), legal aid for victims (€200 thousand), IT costs (€300 thousand), and travel (€139 thousand).

F. Other Major Programmes

22. With regard to the other major programmes, total reductions amounted to €386 thousand.

G. Grand total reductions

23. Thus, the Committee recommended reductions in the total amount of €2.65 million, which would imply an adjusted 2017 proposed programme budget of €144.6 million, which represents an increase of 5.2 per cent (or €7.21 million) compared to the 2016 approved budget, excluding the instalments for the host State loan.

H. Precautionary reserves

24. The Committee carefully scrutinized the actual level of the precautionary reserves in light of the respective levels approved by the Assembly.

25. In order to ensure that such funds can fulfil their purposes and to guarantee the day-to-day operation of the Court, the Committee recommended the replenishment of the Contingency Fund in the amount of €1.21 million. The Committee also recommended a notional increase in the Working Capital Fund to a level of €11.6 million, thus representing one month of the Court's current expenditure.

26. The Committee believes that the precautionary reserves are an important tool for assuring and maintaining the financial stability of the Court.

27. I will now conclude my statement by saying that the Committee as an advisory body to the Assembly of States Parties will continue to provide recommendations based on the guidance given to it by them, and consider budgetary, financial and administrative matters on their technical merits, while the Committee is fully conscious that the approval of the budget is the result of an inter-governmental process.

Annex V

Statement by Kenya concerning the report of the Working Group on Amendments to the Assembly at its seventh plenary meeting, on 22 November 2016

1. Kenya takes this opportunity to thank the Chair of the Working Group on Amendments, Ambassador May-Elin Stener, and her indefatigable assistant, Mr. Andreas Kravik, for their stewardship and leadership in the work of the Working Group on Amendments since their assumption of this office. The Working Group on Amendments handles a very important mandate and their outlook and manner of engagement that has promoted dialogue within the Working Group on Amendments has brought us much success.
2. But as is common in multilateralism, the results do not always mirror the effort and work put in by delegations. This year is no different.
3. In regards to rule 165, we as an Assembly, are unable to pronounce ourselves on this matter. We are, however, happy that the Working Group on Amendments has agreed to remain seized of this matter and that it has been further agreed that negotiations will resume in New York, intersessionally.
4. Kenya looks forward to these negotiations and can assure this Assembly that as a delegation, we shall engage robustly and in utmost good faith as is our usual practice.
5. In this regard, Kenya asks the Court to continue not to apply the provisional rule while the matter of rule 165 is still under consideration by the Working Group on Amendments. The prudence of the Court continuing not to apply the provisional rule is self-evident as the best way to avoid legal absurdities. It is from this that we find our request to the Court justified.
6. Lastly, Kenya requests that this statement be included and forms part of the official record of the fifteenth session of the Assembly.

Annex VI

Statement by Belgium concerning the report of the Working Group on Amendments to the Assembly at its seventh plenary meeting, on 22 November 2016

1. The Kingdom of Belgium would like to thank the Chair of the Working Group on Amendments, Ambassador May-Elin Stener, for her high-quality work, both at the inter-sessional meetings in New York, and during this Assembly in The Hague.
2. With reference to the speech that has just been made by the distinguished representative of Kenya on the subject of provisional rule 165, the Kingdom of Belgium wishes to make the following statement.
3. During our debates in the Working Group on the subject of provisional rule 165, a large majority of delegations, including the Kingdom of Belgium, stated that since the Assembly has not been able to take a decision as to the adoption, amendment or rejection of the provisional amendments to rule 165, the provisional rule, as amended by the Court, remains applicable. Furthermore, these delegations added that it is for the Court, and the Court alone, to decide on the manner in which it should implement the provisions that concern it in the Rules of Procedure and Evidence, and that it is not up to the Assembly to dictate to the Court the way in which the latter should accomplish this task.
4. The report of the Working Group duly confirms the tenor of these debates.

Annex VII

Statement by Brazil concerning the adoption of the budget resolution to the Assembly at its tenth plenary meeting, on 24 November 2016

1. My delegation expresses gratitude for the work of the facilitator, which allowed for consensus on this important issue.
2. Brazil wishes to highlight the substantial efforts and sacrifices made by a number of States Parties, in order to accept the current figures. Brazil would have strongly preferred further deep reductions.
3. We would like to stress the importance that the budgetary process takes into serious account the financial constraints and economic realities of States Parties. In our perspective, the tendency of steady increases in the amount of requested resources, highlighted by the CBF, is neither acceptable nor sustainable. An ever-increasing budget is incompatible with the reality of a number of States Parties and other international organizations.
4. We call, in this regard, for a deep revision of the process that leads to constant increases in the ICC budget.

Annex VIII

Statement by Ghana on behalf of the African Group at the eleventh plenary meeting of the Assembly, on 24 November 2016

1. The African Group is concerned about the outcome of the *ReVision* exercise, in particular the staffing practices, in the Court. We are specifically concerned that the procurement of the experts advising on the *ReVision* project was not transparent. This is confirmed by the report of the External Auditor.
2. Therefore, the African Group requests the Registrar to provide a comprehensive report to the Bureau by 31 January 2017, its current staff establishment and the functions of each post, gender and nationality, taking into account the need to avoid compromising confidentiality.
3. The African Group would like this statement to be part of the official documents of the Assembly.

Annex IX

Financial statements of the International Criminal Court for the year ended 31 December 2015¹

Contents

	<i>Page</i>
Letter of transmittal	74
Statement on Internal Financial Control	75
Independent auditor's opinion	76
Statement I – Statement of financial position as at 31 December 2015	77
Statement II – Statement of financial performance for the year ended 31 December 2015	78
Statement III – Statement of changes in net assets/equity for the year ended 31 December 2015	79
Statement IV – Statement of cash flows for the year ended 31 December 2015	80
Statement V – Statement of comparison of budget and actual amounts for the year ended 31 December 2015	81
Notes to the financial statements	82
1. The International Criminal Court and its objectives	82
2. Summary of significant accounting and financial reporting policies	84
3. Cash and cash equivalents	93
4. Accounts receivable from non-exchange transactions	94
5. Other accounts receivable	95
6. Prepayments and other current assets	95
7. Property, plant and equipment	96
8. Intangible assets	96
9. Accounts payable	97
10. Employee benefit liabilities	97
11. Host State loan	101
12. Deferred revenue and accrued expenses	101
13. Provisions	102
14. Net assets/equity	102
15. Revenue	103
16. Employee benefit expenses	104
17. Travel and hospitality expenses	104
18. Expenses for contractual services	104
19. Expenses for counsel fees	105
20. Operating expenses	105
21. Supplies and materials expenses	105
22. Depreciation, amortization and impairment	105

¹ Amended version of 15 December 2016. The amended version was submitted pursuant to the request by the Assembly to the Registrar to amend and reissue the financial statements, contained in resolution ICC-ASP/15/Res.1, section I, para. 1, adopted on 24 November 2016.

23.	Financial expenses.....	105
24.	Statement of Comparison of Budget and Actual Amounts.....	106
25.	Segment Reporting.....	107
26.	Commitments.....	110
27.	Contingent liabilities.....	110
28.	Related party disclosures.....	110
29.	Write-off losses of cash, receivables and property.....	111
30.	Events after the reporting date.....	111
	Annexes:	112
	Schedule 1: Status of contributions as at 31 December 2015.....	112
	Schedule 2: Status of Working Capital Fund and Contingency Fund as at 31 December 2015.....	115
	Schedule 3: Status of advances to the Working Capital Fund as at 31 December 2015.....	115
	Schedule 4: Status of contributions to the Contingency Fund for 2015.....	118
	Schedule 5: Status of cash surplus as at 31 December 2015.....	120
	Schedule 6: Status of voluntary contributions as at 31 December 2015.....	121
	Schedule 7: Status of trust funds as at 31 December 2015.....	123
	Schedule 8: One-time payments to the Permanent Premises Project from States Parties.....	123
	Audit report on the financial statements of the International Criminal Court - Financial year ended 31 December 2015	125

Letter of transmittal

2 December 2016

In accordance with Financial Regulation 11.1 the Registrar shall submit to the Auditor accounts for the financial period. I have the honour of submitting the financial statements of the International Criminal Court for the financial period 1 January to 31 December 2015.

(Signed)
Gela Abesadze
Chief of Finance Section

(Signed)
Herman von Hebel
Registrar

Lionel Vareille
External Audit Director
Cour des Comptes,
13 rue Cambon,
75100 Paris Cedex 01
France

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*”. Financial Regulation 11 and, *inter alia*, Rule 111.1, assign responsibility for the accounts to me. In accordance with this Financial Regulation and Rule, I have prescribed and maintained financial and subsidiary records, established the accounting procedures of 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:*

- (i) *The regularity of the receipt, custody and disposal of all funds and other financial resources of the Court;*
- (ii) *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*
- (iii) *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 were in place throughout the financial period of 2014.

Review of effectiveness of the system of internal financial control

The effectiveness of the system of internal financial control and 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 and is mandatory for all certifying officers.

My review of the effectiveness of the system of internal control and 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 appropriate framework of internal financial control was in place during 2015.

(Signed)
Herman von Hebel
Registrar

2 December 2016

Independent auditor's opinion

We have audited the Financial Statements of the International Criminal Court (ICC), for the 12 month period ended 31 December 2015. These financial statements include a Statement of Financial Position as at 31 December 2015, a Statement of Financial Performance, a Statement of Changes in Net Assets, a Statement of Cash Flow, a Statement of Comparison of Budget and Actual Amounts and Notes including a summary of the accounting principles and other information. A set of eight schedules presenting some additional information under UNSAS standards, outside of the scope of this audit, have also been added in an annex to the Financial Statements.

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 International Public Sector Accounting Standards (IPSAS). 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 modified financial statements. 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.

In its Opinion of 29 July 2016, the External auditor has issued a qualified opinion since the ICC did not submit the supporting documents of the evaluation of the asset concerned.

On December 1, 2016, the ICC justified the net value of the asset of the permanent premises through a signature of a settlement agreement. The financial statements of the International Criminal Court have been modified accordingly.

At the date of the present document, the qualification is removed.

Based on our audit, the financial statements give a fair view of the financial position of the International Criminal Court as at 31 December 2015, as well as the financial performance, the changes in net assets, the cash flow and the comparison of budget and actual amounts for the 12 month period ending 31 December 2015 in conformity with the IPSAS.

Without qualifying our opinion, we draw your attention to the matter set out in Note 30 to the financial statements regarding the subsequent events.

(Signed)
Didier Migaud

Statement I

International Criminal Court Statement of financial position as at 31 December 2015 (in thousands of euros)

	<i>Note.</i>	<i>2015</i>	<i>2014</i>
Assets			
Current assets			
Cash and cash equivalents	<i>3</i>	23,026	56,693
Accounts receivable (non-exchange transactions)	<i>4</i>	20,510	14,491
Other accounts receivable	<i>5</i>	2,422	1,175
Prepayments and other current assets	<i>6</i>	2,360	2,143
Total current assets		48,318	74,502
Non-current assets			
Property, plant and equipment	<i>7</i>	208,570	153,620
Intangible assets	<i>8</i>	1,353	1,326
Reimbursement right	<i>10</i>	23,235	23,423
Total non-current assets		233,158	178,369
Total assets		281,476	252,871
Liabilities			
Current liabilities			
Accounts payable	<i>9</i>	9,926	13,593
Employee benefit liabilities	<i>10</i>	9,322	8,882
Host State loan	<i>11</i>	891	-
Deferred revenue and accrued expenses	<i>12</i>	17,066	23,832
Provisions	<i>13</i>	2,255	972
Total current liabilities		39,460	47,279
Non-current liabilities			
Accounts payable	<i>9</i>	50	153
Employee benefit liabilities	<i>10</i>	37,372	36,788
Host State loan	<i>11</i>	77,120	84,607
Provisions	<i>13</i>	-	1,756
Total non-current liabilities		114,542	123,304
Total liabilities		154,002	170,583
Net assets/equity			
Contingency Fund	<i>14</i>	5,791	7,500
Working Capital Fund	<i>14</i>	1,616	7,406
Other fund balances	<i>14</i>	120,067	67,382
Total net assets/equity		127,474	82,288
Total liabilities and net assets/equity		281,476	252,871

The accompanying notes form an integral part of these financial statements.

Statement II

International Criminal Court

Statement of financial performance for the year ended 31 December 2015 (in thousands of euros)

	<i>Note.</i>	<i>2015</i>	<i>2014</i>
Revenue			
Assessed contributions	<i>15</i>	167,119	152,499
Voluntary contributions	<i>15</i>	4,243	3,985
Financial revenue	<i>15</i>	179	268
Other revenue	<i>15</i>	21,952	2,468
Total revenue		193,493	159,220
Expenses			
Employee benefit expenses	<i>16</i>	99,263	86,465
Travel and hospitality	<i>17</i>	6,683	5,832
Contractual services	<i>18</i>	9,059	4,413
Counsel fees	<i>19</i>	5,777	5,283
Operating expenses	<i>20</i>	17,057	17,106
Supplies and materials	<i>21</i>	2,346	1,308
Depreciation and amortization	<i>22</i>	3,308	1,361
Financial expenses	<i>23</i>	2,996	640
Total expenses		146,489	122,408
Surplus/(deficit) for the period		47,004	36,812

The accompanying notes form an integral part of these financial statements.

Statement III

International Criminal Court

Statement of changes in net assets/equity for the year ended 31 December 2015 (in thousands of euros)

	<i>General</i>							<i>Total Net Assets/equity</i>
	<i>General Fund</i>						<i>Trust Funds</i>	
	<i>Working Capital Fund</i>	<i>Contingency Fund</i>	<i>Funds for Employee Benefit Liabilities</i>	<i>Cash Surplus/ (Deficit)</i>	<i>Other General Fund Balances</i>	<i>Permanent Premises Project</i>		
Opening balance as at 1 January 2014	7,406	7,500	11,646	4,468	(12,548)	26,029	975	45,476
Movement in net assets/equity in 2014								
Surplus/(deficit)	-	-	-	-	1,769	35,002	41	36,812
Transfers	-	-	(419)	(4,468)	419	4,325	-	(143)
Prior year cash surplus/deficit	-	-	-	(2,269)	2,269	-	-	-
2012 Trust Fund for Victims Surplus	-	-	-	-	143	-	-	143
Total movements during the year	-	-	(419)	(6,737)	4,600	39,327	41	36,812
Total net assets/equity as at 31 December 2014	7,406	7,500	11,227	(2,269)	(7,948)	65,356	1,016	82,288
Movement in net assets/equity in 2015								
Surplus/(deficit)	-	-	-	-	(6,736)	53,227	513	47,004
Transfers	(5,790)	(1,709)	(4,832)	-	12,341	-	(10)	-
Prior year Cash Surplus/(Deficit)	-	-	-	4,432	(4,432)	-	-	-
Adjustment of 2015 Assessed Contributions (ICC-ASP/13/Res.1)	-	-	-	(2,068)	-	-	-	(2,068)
2013 Trust Fund for Victims Secretariat's surplus	-	-	-	-	250	-	-	250
Total movements during the year	(5,790)	(1,709)	(4,832)	2,364	1,423	53,227	503	45,186
Total net assets/equity as at 31 December 2015	1,616	5,791	6,395	95	(6,525)	118,583	1,519	127,474

The accompanying notes form an integral part of these financial statements.

Statement IV

International Criminal Court Statement of cash flows for the year ended 31 December 2015 (in thousands of euros)

	<i>Note.</i>	<i>2015</i>	<i>2014</i>
Cash flows from operating activities			
Surplus/(deficit) for the period (Statement II)		47,004	36,812
Unrealized foreign exchange differences		5	(11)
Discount on host State loan		(17,963)	-
Depreciation and amortization		3,308	1,361
(Gain)/loss on disposal of property, plant and equipment		8	-
Interest expense		2,860	518
(Increase)/decrease in accounts receivable from non-exchange transactions		(6,019)	(7,037)
(Increase)/decrease in other accounts receivable		(1,247)	944
(Increase)/decrease in prepayments and other current assets		16	842
(Increase)/decrease in reimbursement right		188	(2,178)
Increase/(decrease) in accounts payable		3,403	(3,228)
Increase/(decrease) in employee benefit liabilities		1,023	4,507
Increase/(decrease) in deferred revenue and accrued expenses		(14,039)	(22,554)
Increase/(decrease) in provisions		(473)	664
Less: Interest income		(179)	(268)
Net cash flows from operating activities		17,895	10,372
Cash flows from investing activities			
Plus: Interest received		197	303
Purchase of property, plant and equipment		(58,268)	(77,183)
Purchase of intangible assets		(1,052)	(328)
Net cash flows from investing activities		(59,123)	(77,208)
Cash flows from financing activities			
Credits to States Parties		(2,068)	-
Interest paid		(1,061)	(112)
Receipts from host State loan		10,693	64,700
Net cash flows from financing activities		7,564	64,588
Net increase/(decrease) in cash and cash equivalents		(33,664)	(2,248)
Cash and cash equivalents at beginning of financial period	3	56,693	58,941
Unrealized foreign exchange gains/losses on cash and cash equivalents		(3)	-
Cash and cash equivalents as at 31 December (Statement I)	3	23,026	56,693

The accompanying notes form an integral part of these financial statements.

Statement V

International Criminal Court

Statement of comparison of budget and actual amounts for the year ended 31 December 2015 (in thousands of euros)

<i>Major Programme</i>	<i>Appropriation approved</i>	<i>Contingency Fund application</i>	<i>Final budget</i>	<i>Expenditures charged against General Fund</i>	<i>Expenditures charged against Contingency Fund</i>	<i>Total expenditure</i>	<i>Surplus/ (deficit) General Fund</i>	<i>Surplus/ (deficit) Contingency Fund</i>	<i>Total surplus/ (deficit)</i>
	<i>I</i>	<i>II</i>	<i>III=I+II</i>	<i>IV</i>	<i>V</i>	<i>VI=IV+V</i>	<i>VII=I-IV</i>	<i>VIII=II-V</i>	<i>IX=VII+VIII</i>
Judiciary	12,034	407	12,441	10,906	118	11,024	1,128	289	1,417
Office of the Prosecutor	39,613	2,601	42,214	38,370	2,211	40,581	1,243	390	1,633
Registry	65,026	3,256	68,282	64,957	3,032	67,989	69	224	293
Secretariat of the Assembly of States Parties	3,013	-	3,013	2,857	-	2,857	156	-	156
Interim Premises	6,000	-	6,000	5,394	-	5,394	606	-	606
Secretariat of the Trust Fund for Victims	1,816	-	1,816	1,543	-	1,543	273	-	273
Permanent Premises Project Office	2,209	-	2,209	2,116	-	2,116	93	-	93
Independent Oversight Mechanism	340	-	340	75	-	75	265	-	265
Office of Internal Audit	615	-	615	614	-	614	1	-	1
Total	130,666	6,264	136,930	126,832	5,361	132,193	3,834	903	4,737

The accompanying notes form an integral part of these financial statements.

Notes to the financial statements

1. The International Criminal Court and its objectives

1.1 *Reporting entity*

The International Criminal Court (“the Court”) 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 the crime of aggression). 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. The financial statements are prepared for the Court and subsidiary bodies of the Assembly of States Parties other than the Secretariat of the Trust Fund for Victims as described in note 1.2(g).

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 and one field presence to enable it to conduct its field operations. These field offices are operational in Uganda, the Democratic Republic of the Congo (2), the Central African Republic, the Republic of Côte d’Ivoire and Kenya. A small administrative field presence was established in Mali in 2014.

1.2 *Programme budget*

For the purposes of the 2015 financial period, 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”), the 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 component of the major programmes of the Court are as follows:

(a) *The Presidency*

- (i) comprises the President and the First and Second Vice-Presidents;
- (ii) ensures the proper administration of the Court through managerial oversight, coordination and cooperation;
- (iii) oversees and supports the fair, open and effective conduct of proceedings and performs all judicial functions within its preserve; and
- (iv) broadens global understanding of and support for the work of the Court by representing it in the international arena.

(b) *Chambers*

- (i) comprise an Appeals Division, a Trial Division and a Pre-Trial Division. The Appeals Division is composed of a President and four other judges; the Trial Division is composed of not less than six judges, as is the Pre-Trial Division;
- (ii) ensure the conduct of fair, effective and open proceedings, safeguarding the rights of all parties.

(c) *The Office of the Prosecutor*

- (i) acts independently as a separate organ of the Court and is responsible for the investigation and prosecution of crimes within the jurisdiction of the Court;
- (ii) promotes national efforts and international cooperation to prevent and punish genocide, crimes against humanity, war crimes and aggression; and
- (iii) builds universal consensus on the principles and purposes of the Rome Statute.

(d) *The Registry*

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

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

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

(e) *The 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 Committee”), the Special Working 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.

The Secretariat:

(i) organizes conferences of the Assembly and meetings of the subsidiary bodies of the Assembly, including the Bureau and the Committee;

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

(f) *Interim Premises*

Stakeholders are provided 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, offers administrative support to the Board of the Trust Fund for Victims and its meetings and operates under the full authority of the Board. The Trust Fund for Victims was established by the Assembly in its resolution ICC-ASP/1/Res.6. By resolution ICC-ASP/4/Res.3 the Assembly adopted the Regulations of the Trust Fund for Victims, which state that the Trust Fund is a separate reporting entity. The revenue from assessed contributions and expenses of the Secretariat of the Trust Fund for Victims are reported in the Statement of Financial Performance of the Trust Fund for Victims. For more information regarding the Trust Fund for Victims please refer to the financial statements of the Trust Fund for Victims for 2015.

(h) *Permanent Premises Project Office*

In annex IV and V of resolution ICC-ASP/6/Res.1, the Assembly established 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 and reports directly and is accountable to the Assembly through the Oversight Committee.

(i) *Independent Oversight Mechanism*

By resolution ICC-ASP/8/Res.1 the Assembly established the Independent Oversight Mechanism (IOM) as a major programme. This independent oversight mechanism is located next to, but is 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.

1.3 *Tax exemption*

According to (i) the Headquarters Agreement signed between the Kingdom of the Netherlands and the Court, and more particularly its article 15, and (ii) the Agreement on Privileges and Immunities of the International Criminal Court, and more particularly its Article 8, the Court is exempt from all direct taxes, except charges for public utility services, and is exempt from customs duties and charges of a similar nature in respect of articles imported or exported for its official use.

2. Summary of significant accounting and financial reporting policies

Basis of preparation

2.1 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 the amendments thereto. The Court's financial statements have been prepared on the accrual basis of accounting in compliance with the International Public Sector Accounting Standards (IPSAS). These notes form an integral part of the Court's financial statements.

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

2.3 *Historical cost basis*: the financial statements are prepared on the historical cost basis of accounting.

Currency of accounts and treatment of exchange rate movements

2.4 The Court's functional and presentation currency is the euro.

2.5 Foreign currency transactions are translated into the functional currency using the United Nations operational rates of exchange which approximate the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation at year-end of exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognized in the Statement of financial performance.

2.6 Non-monetary assets and items that are measured in terms of historical cost in foreign currency are translated using the exchange rate at the date of the transaction and are not retranslated at the reporting date.

Use of estimates and judgements

2.7 The preparation of the financial statements in conformity with IPSAS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. The estimates and associated assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, and information available at the date of preparation of the financial statements, the results of which form the basis of judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

2.8 The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and any future periods affected.

2.9 The judgements made by management in the application of IPSAS that have a significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are as follows:

- (a) The Court recognized provisions as a result of court cases initiated against the Court where it is likely that there will be an outflow of resources to

settle the claims and the amounts can be reliably estimated. The provision made was based on professional legal advice and management considerations that it is unlikely that any further significant loss will arise;

(b) The Court continues to use certain equipment and intangible assets which have been fully depreciated. Amortization and depreciation rates were initially determined in accordance with the best estimate of the useful life of this equipment and intangible assets. The management believes this is appropriate as the use of these assets will soon be discontinued;

(c) Provision for doubtful debt is recognized in respect of a receivable from a particular accused person to whom the Court is advancing funds on the basis of a judicial decision to cover legal representation. The recovery of this advance is considered uncertain;

(d) The fair value of the host State loan at initial recognition amounts to a net present value of future cash flows using the effective interest rate. 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 the loan utilized and €200 million. The Court estimates that the full amount of the loan will not be utilized, based on the difference between total project value and loan amount, as well as taking into account the total estimated amount of one-time payments.

Cash and cash equivalents

2.10 Cash and cash equivalents are held at nominal value and comprise cash on hand, funds held in current accounts, interest-bearing bank accounts and time deposits with a maturity of less than three months.

Financial instruments

2.11 The Court classifies its financial instruments as loans and receivables and other financial liabilities. Financial assets consist mainly of short-term bank deposits and accounts receivable. Financial liabilities consist of a long-term loan for the construction of the premises (see note 2.56) and accounts payable.

2.12 All financial instruments are initially recognized in the Statement of financial position at their fair values plus transaction costs. Subsequently, they are measured at amortized cost using the effective interest rate method. The historical cost-carrying amount of receivables and payables subject to normal trade credit terms approximates the fair value of the transaction.

Financial Risks

2.13 The Court has instituted prudent risk management policies and procedures in accordance with its Financial Regulations and Rules. The Court makes short-term investments of moneys not needed for immediate requirements. The judges' pension scheme is insured, administered and invested by Allianz Nederland Levensverzekering N.V. In the normal course of business, the Court is exposed to financial risk, such as market risk (foreign currency exchange and interest rate), credit risk and liquidity risk.

2.14 *Currency risk*: the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Court is exposed to currency risk through transactions in foreign currencies relating mostly to its field operations.

2.15 *Interest rate risk*: the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Court deposits its funds only in short-term fixed interest accounts, and therefore has no significant interest rate risk exposure. The loan granted by the host State carries a fixed interest rate and does not expose the Court to interest rate risk.

2.16 *Credit risk*: the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Court is exposed to credit risk through receivables from States Parties, advances of funds based on judicial decisions to cover legal representation of accused persons who are not considered indigent and deposits at banks. The Court has policies that limit exposure to risk from any one financial institution.

2.17 *Liquidity risk*: this risk arises from the general funding of the Court's activities. The Court holds short-term liquid assets to ensure continuous operations and maintains a Working Capital Fund established to ensure capital for the Court to meet short-term liquidity issues pending receipt of assessed contributions.

Receivables

2.18 Receivables and advances are recognized initially at nominal value. Allowances for estimated irrecoverable amounts are recognized for receivables and advances when there is objective evidence that the asset is impaired, the impairment losses being recognized in the statement of financial performance.

Prepayments and other current assets

2.19 Other current assets comprise interest accrued on bank accounts and deposits. Prepayments comprise education grants and software maintenance prepayments which will be recognized as expenses in the subsequent reporting period. The Statement of financial position shows as a prepayment 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. Expenses are recognized evenly over the school year and charged to the budgetary account.

Property, plant and equipment

2.20 Property, plant and equipment are tangible assets that are held for use in the supply of services, for rental to others or for administrative purposes.

2.21 Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

2.22 The cost of a self-constructed asset is determined using the same principles as for an acquired asset. Any abnormal amount of waste of material, labour or other resources incurred in construction of a self-constructed asset is not included in the cost of the asset. Borrowing costs are not recognized as a component of property, plant and equipment costs and are expensed as incurred.

2.23 The costs capitalized as part of the permanent premises asset under construction include project management fees, architect fees, legal fees, other directly related consultant and expert fees, fees for permits, direct labour and material costs.

2.24 Based on the deed dated 23 March 2009 between the host State and the Court establishing the ground lease and building and planting rights, land ready for development was leased to the Court for no consideration. The lease may be terminated by mutual consent at the end of the Court's mandate or by a decision of the Assembly. The land is recognized as an asset of the Court.

2.25 The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Court and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognized in surplus/deficit as incurred.

2.26 Depreciation is recognized in surplus/deficit on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment. Land is not depreciated.

2.27 Estimated useful lives are as follows:

	<i>2015</i>
Motor vehicles	4 - 6 years
ICT equipment	3.5 - 5 years
Furniture and fittings	7 - 10 years
Building components	4 - 40 years
Other assets	5 - 20 years

2.28 Depreciation methods and useful lives are reassessed at the reporting date.

Leases

2.29 Lease agreements entered into field offices and Headquarters are classified as operating leases and the lease payments made are charged to the statement of financial performance as expenses on a straight-line basis over the period of the lease.

Intangible assets

2.30 Intangible assets mainly consist of computer software and licences. They are stated at cost incurred to acquire and render operational the specific software less amortization and impairment losses. These assets are amortized using the straight-line method based on an expected useful life of five years or over the licence validity period.

Impairment of non-cash generating assets

2.31 The assets that the Court holds are normally not held to generate commercial returns and are therefore non-cash generating assets.

2.32 Impairment represents a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation or amortization.

2.33 The asset is impaired if the carrying amount of the asset is higher than the recoverable service amount. The recoverable service amount is the higher of the assets' fair value less cost to sell and its value in use.

2.34 Fair value less cost to sell is the bid price from an active market or a sale price in a binding sale agreement in an arm's length transaction.

2.35 Value in use is the present value of an asset's remaining service potential which can be determined using the depreciated replacement cost approach, the restoration cost approach or the service units approach.

2.36 Impairment loss is recognized in net surplus/deficit. Once an impairment loss has been recognized, the depreciation (amortization) charge for the asset will be adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

2.37 The Court will assess at each reporting period whether there is any indication that the impairment loss recognized in a previous period no longer exists or has decreased. If this is the case, the carrying amount of the asset will be increased to its recoverable service amount but no higher than the amount at which the asset would be carried had the impairment loss not been recognized in the first place. That increase is a reversal of an impairment loss which is recognized in net surplus/deficit.

Reimbursement right

2.38 The Court recognized the reimbursement right which arises under the insurance policy with Allianz NV and which exactly matches the amount and timing of the benefits

payable under a defined benefit plan for judges' pensions. The fair value of the reimbursement right is deemed to be the present value of the related obligation.

Accounts payable

2.39 Accounts payable are recognized initially at nominal value, which best estimates the amount required to settle the obligation at the reporting date.

Deferred revenue and accrued expenses

2.40 Deferred revenue includes pledged contributions for future financial periods and other revenue received but not yet earned.

2.41 Accrued expenses are recognized in respect of goods and services delivered during the reporting period for which payments have not been made.

Related party disclosures

2.42 The Court will disclose related parties that have the ability to exercise control or significant influence over the Court by making financial and operational decisions, or will disclose if a related party and the Court are subject to common control. Transactions that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those done at arm's length in the same circumstance between the Court and its related parties will not be considered as related party transactions and therefore will not be disclosed. The Court and the Trust Fund for Victims are related parties as they are subject to the common control of the Assembly.

2.43 The key management personnel of the Court are the President, the Chef de Cabinet, the Registrar, the Prosecutor, the Deputy Prosecutor and the Directors, all of whom have the authority and responsibility for planning, directing and controlling the activities of the Court and influencing its strategic direction. The remuneration and benefits of key management personnel are considered a related party transaction. In addition, the Court will disclose any specific transactions with key management personnel and their family members.

Employee benefit liabilities

2.44 Employee benefit expenses and corresponding liabilities are recognized as services rendered by employees. Employee benefits are classified as short-term benefits, post-employment benefits, other long-term benefits or termination benefits.

2.45 *Short-term benefits* fall due for settlement within the twelve months after service is rendered and include salary, various allowances, paid sick leave and annual leave. Short-term employee benefits are recognized as expense and liability as services are rendered. Benefits that are earned but not yet paid are recorded as expenses in the period to which they relate and reported in the Statement of financial position as liabilities or provisions.

2.46 Annual leave is recognized as an expense as employees render services that increase their entitlement to future compensated absences. As a portion of annual leave can fall due for settlement in a period exceeding twelve months, periodic assessments are undertaken to determine whether the impact of the time value of money for this benefit is material and whether it should be accounted as other long-term benefit.

2.47 *Post-employment benefits* include pension benefits and after-service health insurance (ASHI).

2.48 *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 UNJSPF is a funded defined multi-employer benefit plan. Since there is no consistent and reliable basis for allocating the obligation, plan assets and cost of UNJSPF to individual organizations participating in the

plan, contributions paid to UNJSPF are accounted for as if it were a defined contribution plan. Obligations for contributions to defined contribution pension plans are recognized as an expense in the Statement of financial performance as incurred.

2.49 *Pension benefits for judges.* The scheme is a defined benefit scheme which provides the following for its members: a defined retirement pension for judges after the completion of the nine-year term (prorated if a nine-year term is not completed); a pension for the surviving spouse at 50 per cent of the judges' entitlement, and a disability pension for judges aged 65 and under. During its seventh session held from 9 to 13 October 2006, the Committee recommended that the Court 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 designated as administrators of the judges' pension scheme. The contract commences on 31 December 2008.

2.50 *ASHI.* The Court's group health insurance plan is administered by Cigna. The group health insurance plan is also available to staff upon retirement. The Court provides a subsidy on premium payments of retirees in amount of 50 per cent. ASHI is a defined benefit plan.

2.51 For defined benefit plans, the projected unit credit method is used to measure obligations and costs. Benefits are attributed to periods of service under the plan's benefit formula. The present value of a defined benefit obligation is the present value of expected future payments required to settle the obligation resulting from employee service in the current and prior periods. The present value of defined benefit obligations is calculated using unbiased and mutually compatible actuarial assumptions.

2.52 Actuarial gains and losses are recognized using the corridor approach. The portion of actuarial gains and losses to be recognized for each defined benefit plan is the excess that falls outside the 10 per cent "corridor" at the previous reporting date, divided by the expected average remaining working lives of the employees participating in that plan. The specified portion of the net cumulative actuarial gains and losses to be recognized is the one that exceeds 10 per cent of the present value of the defined benefit obligation.

2.53 *Other long-term employee benefits* comprise separation benefits (including repatriation grant, relocation allowance, travel, shipment and insurance of household effects), home leave, family visit, death grant and survivor's benefit. Other long-term benefits are measured using the projected unit credit method. Actuarial gains and losses are recognized in full in the period in which they occur in the Statement of financial performance.

2.54 Post-employment benefits and other long-term benefits are calculated by independent actuaries.

2.55 *Termination benefits* are benefits payable as a result of a decision by the Court to terminate a staff member's employment before the normal retirement date. Termination benefits are recognized as a liability and an expense when it has been confirmed that, due to restructuring, a staff member's contract of employment is to be terminated.

Host State loan

2.56 The loan described in note 2.74(a) is initially recognized at fair value. The fair value at initial recognition amounts to a net present value of future cash flows using the effective interest rate. Subsequently, the loan is recognized at amortized cost using the effective interest rate.

Provisions and contingent liabilities

2.57 *Provisions* are recognized when the Court has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle that obligation, and the amount can be reliably estimated. The amount of the provision is the best estimate of the expenditure required to settle the present obligation at the reporting date. The estimate is discounted where the effect of the time value of money is material. Provisions are released only for such expenses in respect of

which provisions are recognized at inception. If the outflow of economic benefits to settle the obligations is no longer probable, the provision is reversed.

2.58 *Contingent liability* is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Court, the present obligation which will probably not result in an outflow of economic resources/service potential or the amount of obligation cannot be measured with sufficient reliability. Contingent liabilities, if any, are disclosed in the notes to the financial statements.

Non-exchange revenue

2.59 *Assessed contributions*: revenue is recognized when the assessments to the States Parties of the adopted programme budget have been approved by the Assembly at the beginning of the year to which assessment relates.

2.60 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, then to the contributions due to the General Fund, and lastly to the Contingency Fund, in the order in which the State Party was assessed. Contributions paid in other currencies are converted into euros at the rate of exchange in effect on the date of payment. New States Parties to the Rome Statute are assessed in respect of the year in which they became States Parties for their contributions to the Working Capital Fund and the regular budget, in accordance with financial regulation 5.10.

2.61 *Voluntary contributions*: revenue from voluntary contributions that include restrictions on their use is recognized upon signature of a binding agreement between the Court and the donor providing the contribution. Revenue from voluntary contributions that attach conditions to their use, including an obligation to return the funds to the contributing entity if such conditions are not met, is recognized as the conditions are satisfied. Until such conditions are met, the obligation is recognized as a liability. Voluntary contributions and other revenue which are not provided for by binding agreements are recognized as revenue when received.

2.62 *One-time payments contributions* to the Permanent Premises Project are recognized as revenue to the extent that construction costs are incurred.

2.63 *Assessed contributions to replenishment of the Contingency Fund* are recognized as revenue when approved by the Assembly in the period for which replenishment is approved. If the fund is replenished through application of cash surpluses, such replenishment is not recognized as revenue but as transfer between the funds in net assets/equity.

2.64 *Goods-in-kind contributions* are recognized at their fair value and goods and the corresponding revenue are recognized immediately if no condition is attached. If conditions are attached, a liability is recognized until such time as the conditions are met and the obligation is satisfied. Revenue is recognized at fair value, measured as of the date of acquisition of the donated assets.

2.65 *Services-in-kind*: revenue resulting from services-in-kind is not recognized. Major services-in-kind are disclosed in the financial statements, including their fair value, when it is practicable to determine it.

Exchange revenue

2.66 *Financial revenue* comprises interest revenue and net foreign exchange gains. Interest revenue is recognized in the Statement of financial performance as it accrues, taking into account the effective yield on the asset. At the end of the financial period, a net balance of the account for foreign exchange gains and losses, if positive, is recognized as revenue.

2.67 *Gains and losses on disposals* of property, plant and equipment are determined by comparing proceeds with the carrying amount, and are included in the Statement of financial performance.

Expenses

2.68 *Financial expenses* comprise bank charges, interest expenses and net foreign exchange loss. Interest expenses are recognized as they occur for interest-bearing financial instruments, measured at amortized cost using the effective interest rate method. At the end of the financial period, a net balance of the account for foreign exchange gains and losses, if negative, is recognized as an expense.

2.69 *Expenses arising from the purchase of goods and services* are recognized at the point that the supplier has performed its contractual obligations, which is when the goods and services are received and accepted by the Court.

Fund accounting and segment reporting

2.70 A segment is a distinguishable activity or group of activities for which it is appropriate to separately report financial information. Segment information is based on principal activities and sources of financing of the Court. Separate financial information is reported for three segments: general, trust funds and permanent premises project funds.

2.71 *Fund accounting*: the Court'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.

2.72 *The general segment* accounts for the Court's primary activities under the Rome Statute comprise:

(a) *The General Fund*, established for the purpose of accounting for the expenditures of the Court.

(b) *The Working Capital Fund*, which 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.

(c) *The Contingency Fund*, established by the Assembly to ensure that the Court can meet costs associated with an unforeseen situation following a decision by the Prosecutor to open an investigation; unavoidable expenses arising from developments in existing situations that could not be foreseen or could not be accurately estimated at the time of adoption of the budget; or costs associated with an unforeseen meeting of the Assembly.

2.73 *The trust funds segment* accounts for various activities funded by voluntary contributions including relocation of witnesses, development of the Legal Tools matrix and the organization of seminars. Trust funds and special accounts are established and closed by the Registrar, who reports on them to the Presidency and, through the Committee, to the Assembly. They are funded wholly by voluntary contributions in accordance with specific terms and agreements with the donors. The trust funds segment does not include activities of the Trust Fund for Victims or the Secretariat of the Trust Fund for Victims which are reported in separate financial statements.

2.74 *The Permanent Premises Project segment* accounts for activities related to the construction of the Court's permanent premises as well as transition activities not funded through the regular programme budget.

The Permanent Premises Project was established by the Assembly by resolution ICC-ASP/4/Res.2, which emphasised 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", reiterating the importance of permanent premises to the future of the Court.

In 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. 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 is strategic oversight, 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.

In its resolution ICC-ASP/6/Res.1, the Assembly further recalled that the overall construction costs were estimated to be no more than €190 million at the 2014 price level.

In its resolution ICC-ASP/10/Res.6, the Assembly confirmed that the integrated elements (3gv) are construction costs and, as such incorporated in the overall budget of €190 million.

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.

In its resolution ICC-ASP/12/Res.2, the Assembly noted the current estimates of the aggregated construction (€184.4 million) and transition (€11.3 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.

In its resolution ICC-ASP/13/Res.3, the Assembly approved that, in addition to the mandate established under resolution ICC-ASP/6/Res.1, the Oversight Committee shall have the authority delegated by the Assembly to make decisions, as a measure of last resort and as necessary and appropriate, for any increases of the project budget up to €4.3 million in 2015, thus bringing the budget authorization from €195.7 million up to a maximum of €200 million, to ensure the financial security of the project.

In its resolution ICC-ASP/13/Res.6, the Assembly authorized an increase of the unified budget envelope in the amount of €6 million, bringing the total project budget to €206 million, of which approximately €2 million shall not be disbursed if the sharing mechanism of the contract with the General Contractor produces such expected results.

The Permanent Premises Project is funded by:

(a) The Ministry of Foreign Affairs of the host State, the Netherlands, through a loan to the Court not exceeding €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 instalments, will commence after expiration of the leases on 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 the 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/14/Res. 5 the Assembly requested States Parties, which elected 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 are to be received in full by no later than 29 June 2016 or any earlier date. States Parties having opted for a one-time payment and not fulfilling this option, entirely or partly, within final deadline of 29 June 2016 will automatically forfeit the opportunity of making a one-time payment for any unpaid amount.

(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.

- (d) Any other resources as the Assembly may decide to allocate.

Additional information is provided in supporting schedules annexed to the financial statements.

Net assets/equity

2.75 Net assets/equity comprises the Contingency and Working Capital funds, established and held at a level determined by the Assembly, and surpluses or deficits in the General Fund, the Permanent Premises Project Fund and the trust funds.

2.76 *Cash 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 financial regulation 7.1.

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 to the financial period to which the surplus relates. As of 1 January following the year in which the audit of the accounts of the financial period is completed, the amount of surplus apportioned to a State Party is surrendered if its contribution for that financial period has been paid in full. In such cases, the credit is used to offset, in whole or in part, contributions due to the Working Capital Fund and assessed contributions due for the calendar year following the financial period to which the surplus relates.

2.77 *Reserve accounts and special accounts* funded wholly or in part by assessed contributions may be established by the Assembly.

Budget comparison

2.78 A comparison of actual amounts with the amounts in the original and final annual programme budget is presented in Statement V. This comparison is made on the same modified cash basis of accounting as adopted for the annual programme budget.

2.79 A reconciliation of the actual amounts on a modified cash basis with actual amounts presented in the financial statements is included in note 24, considering that the full accrual accounting and modified cash basis budget differ.

Changes in presentation

2.80 The amounts due to the Secretariat of the Trust fund for Victims and provisions were redistributed from non-current to current liabilities and the presentation of the comparatives was updated.

3. Cash and cash equivalents

<i>In thousands of euros</i>	2015	2014
Cash on hand	58	42
Cash at bank	22,968	56,651
Total	23,026	56,693

3.1 Cash and cash equivalents contain restrictions on their availability for use depending upon the Fund to which they relate (see note 25 for segment information). Cash and cash

equivalents include an amount equivalent to €178 thousand (2014: €166 thousand) held in currencies other than the euro.

3.2 Interest-bearing bank accounts and term deposits yielded interest at an average annual rate of 0.30 per cent.

4. Accounts receivable from non-exchange transactions

<i>In thousands of euros</i>	2015	2014
Assessed contributions receivable	20,786	14,489
Voluntary contributions receivable	129	166
Other contributions receivable	7	152
Total accounts receivable, gross	20,922	14,807
Provision for doubtful debt	(412)	(316)
Total accounts receivable, net	20,510	14,491

4.1 *Assessed contributions receivable*: the outstanding balance of contributions of €20,786 thousand comprises €8,147 thousand due for prior financial periods and €12,639 thousand due for 2015 (Schedule 1). Contributions received from States Parties in excess of contributions due in an amount of €280 thousand are reported as contributions received in advance (see note 12.1 below).

4.2 *Voluntary contributions receivable*: the amount of €129 thousand represents an outstanding amount receivable from donors for completed projects.

4.3 *Other contributions receivable* relate to the outstanding balances due to the Working Capital Fund and the Contingency Fund at 31 December 2015 (Schedules 3 and 4).

4.4 *Provision for doubtful debt*. The Court recognized provision for doubtful debt in an amount of 90 per cent of outstanding contributions from States Parties that are in arrears for more than two years. Article 112 of the Rome Statute stipulates that a State Party which is in arrears in the payment of its assessed contributions and the amount of its arrears equals or exceeds the amount of the contributions due from it for the preceding 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.

Changes in provision for doubtful debt

<i>In thousands of euros</i>	<i>Total</i>
Provision for doubtful debt as at 31 December 2014	316
Increase in provision	96
Provision for doubtful debt as at 31 December 2015	412

4.5 The following table illustrates accounts receivable by age:

<i>In thousands of euros</i>	<i>Less than 1 year</i>	<i>1-3 years</i>	<i>Over 3 years</i>	<i>Total</i>
Assessed contributions receivable	12,639	8,120	27	20,786
Voluntary contributions receivable	129	-	-	129
Other contributions receivable	-	7	-	7
Total accounts receivable, gross	12,768	8,127	27	20,922

5. Other accounts receivable

<i>In thousands of euros</i>	2015	2014
Receivable from governments	1,907	997
Other receivables	1,498	717
Other accounts receivable, gross	3,405	1,714
Provision for doubtful debt	(983)	(539)
Other accounts receivable, net	2,422	1,175

5.1 Receivables from governments represent receivables for refundable energy tax and VAT.

5.2 Provision for doubtful debt: Under other accounts receivable and on the basis of a judicial decision dated 20 October 2011 (Trial Chamber III, no. ICC-01/05-01/08-568), in 2015 the Court advanced an amount of €444 thousand for legal costs to cover the legal representation of an accused person whose assets have been frozen, which has not been recovered and has been charged to legal aid costs because recovery is uncertain.

Changes in provision for doubtful debt

<i>In thousands of euros</i>	<i>Other receivables</i>	<i>Receivables from Government</i>	<i>Total</i>
Provision for doubtful debt as at 1 January 2015	514	25	539
Increase in provision	444	-	444
Provision for doubtful debt as at 31 December 2015	958	25	983

5.3 The following table illustrates other accounts receivable by age:

<i>In thousands of euros</i>	<i>Less than 1 year</i>	<i>1-3 years</i>	<i>Over 3 years</i>	<i>Total</i>
Receivable from governments	1,895	12	-	1,907
Other receivables	981	517	-	1,498
Other accounts receivable, gross	2,876	529	-	3,405

6. Prepayments and other current assets

<i>In thousands of euros</i>	2015	2014
Advances to staff	1,612	1,458
Advances to vendors	52	64
Prepaid expenses	620	527
Accrued interest	76	94
Total	2,360	2,143

6.1 Advances to staff comprise €1,119 thousand of education grant advances for the portion of the school year to be completed during 2016, €26 thousand of travel advances for trips in 2016 and €467 thousand of advances for field operations.

6.2 Advances to vendors mostly represent the amounts paid to vendors for travel-related expenses such as tickets and shipments.

6.3 Prepaid expenses relate to payments to vendors for software maintenance for periods after 31 December 2015 and for motor vehicles delivered in 2016.

7. Property, plant and equipment

<i>In thousands of euros</i>	<i>Land</i>	<i>Asset under construction</i>	<i>Building</i>	<i>Motor vehicles</i>	<i>Furniture and fittings</i>	<i>ICT equipment</i>	<i>Other assets</i>	<i>Total</i>
Cost								
At 1 January 2015	9,741	141,671	-	2,365	505	8,697	1,936	164,915
Additions	-	-	54,085	222	57	2,796	692	57,852
Capitalization	-	(141,671)	141,671	-	-	-	-	-
Disposals/Write-offs	-	-	-	-	(1)	-	(156)	(157)
<i>At 31 December 2015</i>	<i>9,741</i>	<i>-</i>	<i>195,756</i>	<i>2,587</i>	<i>561</i>	<i>11,493</i>	<i>2,472</i>	<i>222,610</i>
Accumulated depreciation								
Accumulated depreciation at 1 January 2015	-	-	-	1,947	441	7,341	1,566	11,295
Depreciation Charge	-	-	1,704	166	27	836	161	2,894
Disposals/Write-offs	-	-	-	-	-	-	(149)	(149)
<i>At 31 December 2015</i>	<i>-</i>	<i>-</i>	<i>1,704</i>	<i>2,113</i>	<i>468</i>	<i>8,177</i>	<i>1,578</i>	<i>14,040</i>
Net book value								
at 1 January 2015	9,741	141,671	-	418	64	1,356	370	153,620
At 31 December 2015	9,741	-	194,052	474	93	3,316	894	208,570

7.1 Based on the deed dated 23 March 2009 between the host State and the Court establishing the ground lease and building and planting rights, land ready for development was leased to the Court for no consideration. The lease may be terminated by mutual consent at the end of the Court's mandate or by a decision of the Assembly. The value of the land is estimated on the basis of its not-for-profit function by an independent valuer.

7.2 Upon completion of the Permanent Premises construction in November 2015, the building was capitalized at an accumulated cost of €195,756 thousand and depreciated in line with the useful lives of various components of the building.

8. Intangible assets

<i>In thousands of euros</i>	<i>Software externally acquired</i>	<i>Software in development</i>	<i>Total</i>
Cost			
At 1 January 2015	9,758	328	10,086
Additions	367	74	441
At 31 December 2015	10,125	402	10,527
Accumulation Amortization			
At 1 January 2015	8,760	-	8,760
Amortization charge	414	-	414
At 31 December 2015	9,174	-	9,174
Net book value			
At 1 January 2015	998	328	1,326
At 31 December 2015	951	402	1,353

9. Accounts payable

<i>In thousands of euros</i>	<i>2015</i>	<i>2014</i>
Current		
Counsel payables	1,228	710
Suppliers	6,653	12,517
Secretariat of the Trust Fund for Victims	153	250
Other payables	1,892	116
Total current	9,926	13,593
Non-current		
Secretariat of the Trust Fund for Victims	50	153
Total non-current	50	153

9.1 Payables to suppliers include €3,265 thousand of payables for the Permanent Premises Project, which were settled after the year-end.

9.2 Other payables mainly represent an overpaid amount for one-time payments of the assessed share to the Permanent Premises Project due to the change in the scale of assessment.

9.3 Liability towards the Secretariat of the Trust Fund for Victims represents a surplus in major programme VI which is consolidated in the Court's programme budget but is part of the net assets/equity of the Trust Fund for Victims and is pending credit to States Parties (see note 1.2 (g)).

10. Employee benefit liabilities

<i>In thousands of euros</i>	<i>2015</i>	<i>2014</i>
Current		
Salaries and entitlements	798	547
Annual leave accrual	5,791	5,622
Other long-term benefits	1,605	1,634
Post-employment benefits	1,128	1,079
<i>Sub-total current</i>	<i>9,322</i>	<i>8,882</i>
Non-current		
Other long-term benefits	5,740	6,177
Post-employment benefits	31,632	30,611
<i>Sub-total non-current</i>	<i>37,372</i>	<i>36,788</i>
Total	46,694	45,670

Current employee benefit liabilities

10.1 Current liabilities comprise payables for salaries and other entitlements, annual leave accrual and the current portion of other long-term benefits and post-employment benefits.

10.2 *Annual Leave Accrual:* At 31 December 2015, €5,791 thousand represents the accumulated annual leave accrual for all staff members of the Court. The cost related to untaken annual leave incurred in 2015 has been recognized as an expense of €169 thousand in the Statement of financial performance.

Non-current employee benefit liabilities

10.3 Actuarial assumptions used to determine the value of other long-term benefits and post-employment benefits are as follows:

Financial assumptions

Discount rate:

Judges' pension scheme	2.20 per cent
ASHI	2.70 per cent
Repatriation grant	1.60 per cent
Other separation benefits of staff members	1.60 per cent
Relocation allowance and other separation benefits of judges	0.35 per cent
Home leave and family visit	0.35 per cent
Death grant and transportation of deceased	1.60 per cent
Survivor's benefit	0.35 per cent
Price inflation	2.00 per cent
Wage inflation	1.50 per cent
Individual salary increase rate	1.20 per cent
Medical cost trend rate	5.00 per cent
Expected return on reimbursement right	2.20 per cent

Demographic assumptions

Individual turnover rates	From 0.5 per cent to 7 per cent depending on age group, GTA 30 per cent
Mortality tables	Based on UNJSPF
Age corrections	Generational improvement scale (for inactive)
Age difference M/F	+3
Disability rates	Based on UNJSPF
Participation rate in ASHI	80 per cent

10.4 The discount rate was determined on the basis of high-quality corporate bonds. The discount rate which corresponds to the duration of each plan was used.

Reconciliation of the opening and closing balance of the present value of the defined benefit obligation

<i>In thousands of euros</i>	<i>Judges</i>		<i>Staff members</i>		<i>Total</i>
	<i>Pension scheme</i>	<i>Other long-term</i>	<i>ASHI</i>	<i>Other long-term</i>	
Defined benefit obligation as at 1 January 2015	23,423	924	11,413	6,886	42,646
Service cost including employee contributions	545	171	1,308	1,408	3,432
Interest cost	422	2	299	75	798
Actuarial (gains)/losses	(163)	47	(2,301)	(752)	(3,169)
Benefits paid	(992)	(498)	(10)	(918)	(2,419)
Defined benefit obligation as at 31 December 2015	23,235	646	10,709	6,699	41,289

Reconciliation of the defined benefit obligation to the liabilities recognized in the statement of financial position

<i>In thousands of euros</i>	<i>Judges</i>		<i>Staff members</i>		<i>Total</i>
	<i>Pension scheme</i>	<i>Other long-term</i>	<i>ASHI</i>	<i>Other long-term</i>	
Defined benefit obligation as at 31 December 2015	23,235	646	10,709	6,699	41,289
Unrecognized net actuarial gains and (losses)	(905)	-	(279)	-	(1,184)
Net liability as at 31 December 2015	22,330	646	10,430	6,699	40,105

Reconciliation of the opening and closing balance of the reimbursement right

<i>In thousands of euros</i>	<i>Judges' pension scheme</i>
Reimbursement right as at 1 January 2015	23,423
Expected return on reimbursement right	424
Actuarial gains/(losses)	(652)
Contributions by employer	1,147
Benefits paid	(992)
Administration cost	(115)
Reimbursement right as at 31 December 2015	23,235

10.5 The expected rate of return on the reimbursement right is equal to the discount rate used to calculate the present value of the defined benefit obligation.

Total expense recognized in the Statement of financial performance

<i>In thousands of euros</i>	<i>Judges</i>		<i>Staff members</i>		<i>Total</i>
	<i>Pension scheme</i>	<i>Other long-term</i>	<i>ASHI</i>	<i>Other long-term</i>	
Employee benefit expense for the year ended 31 December 2015					
Service cost including employee contributions	545	171	1308	1408	3,432
Interest cost	422	2	299	75	797
Expected return on reimbursement right	(424)	-	-	-	(424)
Actuarial (gains)/losses	-	47	152	(752)	(553)
Administration cost	115	-	-	-	115
Total	658	220	1,759	731	3,367

10.6 Effect of an increase of one percentage point and effect of a decrease of one percentage point in the assumed medical cost trend rates on:

- (a) the aggregate of the current service cost and interest cost components of the net periodic post-employment medical costs; and
- (b) the accumulated post-employment benefit obligation for medical costs.

<i>In thousands of euros</i>	<i>Service cost</i>	<i>Interest cost</i>
Decrease of one percentage point (4 per cent)	1,105	271
Assumed medical cost trend rate (5 per cent)	1,297	324
Increase of one percentage point (6 per cent)	1,533	379

The accumulated post-employment benefit obligation for medical costs amounts to €7,989 thousand. The accumulated post-employment benefit obligation is determined as the defined benefit obligation without taking into account any salary increase assumptions.

An increase of one percentage point in the assumed medical cost trend rate results in an accumulated post-employment benefit obligation for medical costs of €9,286 thousand.

A decrease of one percentage point in the assumed medical cost trend rate results in an accumulated post-employment benefit obligation for medical costs of €6,800 thousand.

United Nations Joint Staff Pension Fund

10.7 The financial obligation of the Court 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 for member organizations and 7.9 per cent for participants, together with any share of 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.

10.8 The actuarial valuation performed as of 31 December 2013 revealed an actuarial deficit of 0.72 per cent (1.87 per cent in the 2011 valuation) of pensionable remuneration, implying that the theoretical contribution rate required to achieve balance as of 31 December 2013 was 24.42 per cent of pensionable remuneration, compared to the actual contribution rate of 23.7 per cent. The next actuarial valuation will be conducted as of 31 December 2015 in 2016.

10.9 At 31 December 2013, the funded ratio of actuarial assets to actuarial liabilities, assuming no future pension adjustments, was 127.5 per cent (130.0 per cent in the 2011 valuation). The funded ratio was 91.2 per cent (86.2 per cent in the 2011 valuation) when the current system of pension adjustments was taken into account.

10.10 After assessing the actuarial sufficiency of the Fund, the Consulting Actuary concluded that there was no requirement, as of 31 December 2013, for deficiency payments under Article 26 of the Regulations of the Fund as the actuarial value of assets exceeded the actuarial value of all accrued liabilities under the Fund. In addition, the market value of assets also exceeded the actuarial value of all accrued liabilities as of the valuation date.

10.11 The plan exposes participating organizations to actuarial risks associated with current and former employees of other organizations, with the result that there is no consistent and reliable basis for allocating the obligation and plan assets among participating organizations in the plan. The Court, as well as other participating organizations, is not in a position to identify its share of the underlying financial position and performance of the plan with sufficient reliability for accounting purposes, and hence has accounted for this plan as if it were a defined contribution plan.

10.12 During 2015, total contributions paid to UNJSPF amounted to €20,093 thousand.

Service-incurred injury

10.13 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 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 2015 for this insurance was €1,259 thousand.

Secretariat of the Trust Fund for Victims

10.14 Employees of the Secretariat of the Trust Fund for Victims are provided with benefits and entitlements in accordance with staff regulations and consistent with those of employees of the Court. These benefits are provided on a pooled basis with the Court's staff and it is not considered feasible to perform a separate actuarial valuation for the Secretariat. Long-term and post-employment benefits that relate to the Secretariat and that are included in the obligations of the Court are estimated at €159 thousand.

10.15 The value of annual leave due to employees of the Secretariat as at 31 December 2015, also provided on a pooled basis, are included in the Court's liabilities and amounted to €49 thousand.

11. Host State loan

<i>In thousands of euros</i>	2015	2014
Host State loan current	891	-
Host State loan non-current	77,120	84,607
Total	78,011	84,607

11.1 The loan is recognized at amortized cost using the effective interest rate. The effective interest rate is applied to each stream of drawings from the total capital amount available. Upon completion of the Permanent Premises construction the revenue was recognized (note 15) and the carrying value of the loan was reduced by the estimated amount of subsidy (€17,963 thousand) provided by the host State as described in note 2.74 (a).

11.2 Repayment of the host State loan will commence at the date on which the present or future rental agreement of the Court concerning interim premises expires. States Parties that did not pay the one-time contribution will be assessed annually for loan repayment. The following table illustrates the remaining contractual maturity of the loan:

<i>In thousands of euros</i>	<i>Less than 1 year</i>	<i>1-3 years</i>	<i>Over 3 years</i>	<i>Total</i>
Host State loan	2,186	10,507	102,391	115,084

12. Deferred revenue and accrued expenses

<i>In thousands of euros</i>	2015	2014
Assessed contributions in advance	280	355
Deferred contributions to the Permanent Premises Project	-	16,900
Deferred voluntary contributions	805	-
Accrued expenses	13,795	5,517
Accrued interest on host State loan	2,186	1,060
Total	17,066	23,832

12.1 *Assessed contributions received in advance*: €280 thousand was received from States Parties to be applied to the next financial period.

12.2 *Deferred voluntary contributions* represent contribution payment by the host State to fund 2016 rent of the Court's Interim Premises, the lease on which expires in 2016.

13. Provisions

<i>In thousands of euros</i>	2015	2014
Provision for ILOAT cases	251	471
Provision for US tax	131	28
Provision for termination benefits	117	473
Provision for early termination of Headquarters lease	1,756	1,756
Total	2,255	2,728

Changes in provisions

<i>In thousands of euros</i>	<i>ILOAT provision</i>	<i>US tax provision</i>	<i>Termination benefits provision</i>	<i>Early termination of lease</i>	<i>Total</i>
Provision as at 1 January 2015 (restated)	471	28	473	1,756	2,728
Increase in provision	-	123	117	-	240
Decrease due to payments	(9)	(16)	(473)	-	(498)
Decrease due to reversals	(211)	(4)	-	-	(215)
Provision as at 31 December 2015	251	131	117	1,756	2,255

13.1 *Provision for ILOAT cases:* At the end of 2015, seventeen cases were filed with the Administrative Tribunal of the International Labour Organization (ILOAT) by current or former staff members of the Court. A total of €251 thousand is earmarked for seven cases. Other cases pending as at 31 December 2015 are either disclosed as contingent liabilities or it is considered that the possibility of an outflow of resources is remote.

13.2 *Provision for US Tax Liability:* According to the practice and fundamental principles of the International Civil Service, as determined by the 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 €131 thousand estimated for the year 2015 for eight United States taxpayers on the payroll of the Court during this period.

13.3 *Provision for termination benefits:* The Registry of the Court went through an extensive review and re-organization under the *ReVision* project which has resulted in a number of staff separating from the Court under separation packages. The provision of €117 thousand represents the estimated costs expected to be incurred in respect of pending cases where it was determined that positions are abolished and there is a likelihood that a separation package will be accepted.

13.4 *Provision for early termination of the Headquarters lease:* The Headquarters of the Court moved to its new permanent premises by December 2015. Elements of the lease agreements on the interim premises cannot be terminated before 31 March 2016 and 30 June 2016 and the provision of €1,756 thousand reflects the rent that will be due for the period that the Court will no longer occupy these premises.

14. Net assets/equity

<i>In thousands of euros</i>	2015	2014
General		
Contingency Fund	5,791	7,500
Working Capital Fund	1,616	7,406

<i>In thousands of euros</i>	2015	2014
General Funds		
Funds for Employee Benefit Liabilities	6,395	11,227
Cash Surplus / (Deficit)	95	(2,269)
Other General Fund	(6,525)	(7,948)
<i>Total General balances</i>	<i>7,372</i>	<i>15,916</i>
Other fund balances		
Permanent Premises Project	118,583	65,356
Trust Funds	1,519	1,016
<i>Total other fund balances</i>	<i>120,102</i>	<i>66,372</i>
Total	127,474	82,288

14.1 *Contingency Fund*: the amount of €9,169 thousand representing the cash surplus for the 2002 and 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 and established at €7 million. In 2015, €1,709 thousand was withdrawn from the Contingency Fund representing the excess of expenditures incurred during 2015 over General Fund budget appropriations.

14.2 *Working Capital Fund*: the Assembly, in its resolution ICC-ASP/13/Res.1, established the Working Capital Fund for the financial period 1 January to 31 December 2015 at €7,406 thousand, the same level as in the previous financial period. In 2015, the amount of €5,790 thousand was withdrawn from the working capital fund to meet temporary liquidity issues at the end of 2015, pending receipt of assessed contributions.

14.3 *Funds for Employee Benefit Liabilities* were reduced by €4,832 thousand in 2015 to fund 2015 employee benefits and part of ReVision restructuring costs.

14.4 *Cash surplus* after funding 2015 assessed contributions (ICC-ASP/13/Res.1) was €95 thousand (Schedule V).

15. Revenue

<i>In thousands of euros</i>	<i>Note</i>	2015	2014
Assessed contributions			
To programme budget	15.1	125,850	117,120
To Permanent Premises Project		41,365	35,549
Change in provision for doubtful debt		(96)	(170)
<i>Sub-total assessed contributions</i>		<i>167,119</i>	<i>152,499</i>
Voluntary contributions			
To programme budget	15.2	2,834	3,000
To trust funds		1,409	985
<i>Sub-total voluntary contributions</i>		<i>4,243</i>	<i>3,985</i>
Financial revenue			
Interest revenue	15.3	179	268
<i>Sub-total financial revenue</i>		<i>179</i>	<i>268</i>
Other revenue			
Host State contribution to Permanent Premises Project	15.4	21,463	-
Other miscellaneous revenue		489	2,468
<i>Sub-total other revenue</i>		<i>21,952</i>	<i>2,468</i>
Total		193,493	159,220

15.1 *Assessed contributions*: the Assembly, in its resolution ICC-ASP/13/Res.1, approved the funding of the appropriations of the Court for the financial period 1 January to 31 December 2015 in a total amount of €130,666 thousand, €1,816 thousand of which related to contributions to the Secretariat of the Trust Fund for Victims. The assessed contributions have been further adjusted by €3,000 thousand of the estimated contribution from the host State to the rent of the interim premises. The assessed contributions were partially funded from 2014 surplus in the amount of €2,068 thousand as per ICC/ASP/13/Res.1.

15.2 *Voluntary contributions to the programme budget*: voluntary contributions to the programme budget represents a contribution from the host State for the costs of the interim premises.

15.3 *Interest revenue*: interest in an amount of €157 thousand represents interest earned on the Court's bank accounts for the General Fund, the Working Capital Fund and the Contingency Fund. The remainder of the interest revenue is earned on the Permanent Premises Project funds and trust funds.

15.4 *Revenue from host State contribution to Permanent Premises Project represents*: a contribution from the host State in an amount of €3.5 million to bridge the estimated financial gap that has arisen between the reduction of the loan under the agreement and the discount applied to States Parties making one-time payments (ICC-ASP/14/Res.5); and the €17,963 estimated repayment of the loan by host State as described in note 2.74(a).

Contributions in kind

15.5 In 2015, the Court hired a number of short term pro-bono personnel, representing receipt of services in kind at a value of €1,451 thousand.

16. Employee benefit expenses

<i>In thousands of euros</i>	2015	2014
Judges' salaries	2,971	3,131
Judges' entitlements and allowances	1,553	1,148
Staff salaries	44,329	43,353
Staff entitlements and allowances	25,076	20,597
Temporary assistance and consultants	25,334	18,236
Total	99,263	86,465

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

17. Travel and hospitality expenses

<i>In thousands of euros</i>	2015	2014
Hospitality	32	29
Travel	6,651	5,803
Total	6,683	5,832

18. Expenses for contractual services

<i>In thousands of euros</i>	2015	2014
Public information	666	547
External translation	1,031	826
Training	761	742
Other contractual services	6,601	2,298
Total	9,059	4,413

19. Expenses for counsel fees

<i>In thousands of euros</i>	2015	2014
Counsel for defence	4,761	3,732
Counsel for victims	1,016	1,551
Total	5,777	5,283

20. Operating expenses

<i>In thousands of euros</i>	2015	2014
Rental, utility and maintenance	8,994	10,000
Communications and software maintenance	2,817	2,673
Witness-related expenses	2,889	2,591
Other operating expenses	2,357	1,842
Total	17,057	17,106

21. Supplies and materials expenses

<i>In thousands of euros</i>	2015	2014
Office supplies	385	369
Library books, magazines and subscriptions	140	203
Other supplies	534	286
Low value asset purchases	1,287	450
Total	2,346	1,308

21.1 *Low value asset purchases* represent furniture and fittings, ICT equipment and other assets with a value below €1,000 which is not capitalized.

22. Depreciation, amortization and impairment

<i>In thousands of euros</i>	2015	2014
Depreciation	2,894	926
Amortization	414	374
Impairment	-	61
Total	3,308	1,361

22.1 No material impairment losses were incurred in 2015.

23. Financial expenses

<i>In thousands of euros</i>	2015	2014
Bank charges	58	49
Net foreign exchange loss	77	73
Interest expense on the host State loan	2,861	518
Total	2,996	640

23.1 Interest expense on the host State loan amounting to €2,861 thousand is recognized on an effective interest rate basis. Nominal interest expense accrued for 2015 amounted to €2,186 thousand.

24. Statement of comparison of budget and actual amounts

24.1 The Court's budget and accounts are prepared on different bases. The Statement of financial position, Statement of financial performance, Statement of changes in net assets/equity and Statement of cash flows are prepared on a full accrual basis, whereas the Statement of comparison of budget and actual amounts (Statement V) is prepared on a modified cash basis of accounting.

24.2 As required under IPSAS 24, where the financial statements and the budget are not prepared on a comparable basis, the actual amounts presented on a comparable basis to the budget are reconciled to the actual amounts presented in the financial statements, identifying separately any basis, timing and entity differences. There are also differences in formats and classification schemes adopted for the presentation of financial statements and the budget.

24.3 Differences in bases occur when the approved budget is prepared on a basis other than the accounting basis, as stated in paragraph 24.1 above.

24.4 Timing differences occur when the budget period differs from the reporting period reflected in the financial statements. There are no timing differences for the Court for the purposes of comparison of the budget and the actual amounts.

24.5 Entity differences occur as the budget includes the Secretariat for the Trust Fund of Victims (note 1.2(g)) which is not part of the reporting entity for which the financial statements are prepared. On the other hand, the annual programme budget does not include the Permanent Premises Project funds (note 2.77) and trust funds segments (note 2.76), whereas the financial statements do.

24.6 Differences in presentation are due to differences in the format and classification schemes adopted for the presentation of the Statement of cash flows and Statement of comparison of budget and actual amounts.

24.7 Reconciliation between the actual amounts on a comparable basis in the Statement of comparison of budget and actual amounts (Statement V) and the actual amounts in the Statement of cash flows (Statement IV) for the period ended 31 December 2015 is presented below:

<i>In thousands of euros</i>	<i>Operating</i>	<i>Investing</i>	<i>Financing</i>	<i>Total</i>
Actual amount on comparable basis (Statement V)	4,737	-	-	4,737
Basis differences	(14,663)	(2,342)	-	(17,005)
Presentation differences	-	165	(2,058)	(1,893)
Entity differences	27,822	(56,947)	9,622	(19,503)
Actual amount in the Statement of cash flows (Statement IV)	17,896	(59,124)	7,564	(33,664)

24.8 Open commitments including open purchase orders and net cash flows from operating, investing and financing activities are presented as basis differences. Revenue and other fund related expenses that do not form part of the Statement of Comparison of Budget and Actual Amounts are reflected as presentation differences. Under entity differences, the activities of the Secretariat of the Trust Fund for Victims are not reported in the financial statements, but are included in the budgetary process. The Permanent Premises Project and trust funds are included in the financial statements but are not part of the actual amounts on a comparable basis.

24.9 An explanation of material differences between the budget and actual amounts is included in the Report on activities and programme performance of the International Criminal Court for the year 2015.

25. Segment Reporting

Statement of financial position by segment as at 31 December 2015

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Permanent Premises Project Funds</i>	<i>Inter-segment</i>	<i>Total</i>
Assets					
Current assets					
Cash and cash equivalents	13,795	2,153	7,078	-	23,026
Accounts receivable (non-exchange transactions)	20,380	130	-	-	20,510
Other accounts receivable	2,892	7	1,062	(1,539)	2,422
Prepayments and other current assets	2,334	26	-	-	2,360
<i>Total current assets</i>	<i>39,401</i>	<i>2,316</i>	<i>8,140</i>	<i>(1,539)</i>	<i>48,318</i>
Non-current assets					
Property, plant and equipment	2,037	-	206,533	-	208,570
Intangible assets	1,290	-	63	-	1,353
Reimbursement right	23,235	-	-	-	23,235
<i>Total non-current assets</i>	<i>26,562</i>	<i>-</i>	<i>206,596</i>	<i>-</i>	<i>233,158</i>
Total assets	65,963	2,316	214,736	(1,539)	281,476
Liabilities					
Current liabilities					
Accounts payable	4,782	612	6,071	(1,539)	9,926
Employee benefit liabilities	9,304	9	9	-	9,322
Host State loan	-	-	891	-	891
Deferred revenue and accrued expenses	4,828	176	12,062	-	17,066
Provisions	2,255	-	-	-	2,255
<i>Total current liabilities</i>	<i>21,169</i>	<i>797</i>	<i>19,033</i>	<i>(1,539)</i>	<i>39,460</i>
Non-current liabilities					
Accounts payable	50	-	-	-	50
Employee benefit liabilities	37,372	-	-	-	37,372
Host State loan	-	-	77,120	-	77,120
Provisions	-	-	-	-	-
<i>Total non-current liabilities</i>	<i>37,422</i>	<i>-</i>	<i>77,120</i>	<i>-</i>	<i>114,542</i>
Total liabilities	58,591	797	96,153	(1,539)	154,002
Net assets/equity					
Contingency Fund	5,791	-	-	-	5,791
Working Capital Fund	1,616	-	-	-	1,616
Other fund balances	(35)	1,519	118,583	-	120,067
<i>Total net assets/equity</i>	<i>7,372</i>	<i>1,519</i>	<i>118,583</i>	<i>-</i>	<i>127,474</i>
Total liabilities and net assets/equity	65,963	2,316	214,736	(1,539)	281,476

Statement of financial position by segment as at 31 December 2014

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Permanent Premises Project Funds</i>	<i>Inter-segment</i>	<i>Total</i>
Assets					
Current assets					
Cash and cash equivalents	28,016	1,294	27,383	-	56,693
Accounts receivable (non-exchange transactions)	14,352	130	9	-	14,491
Other accounts receivable	1,346	-	375	(546)	1,175
Prepayments and other current assets	2,123	16	4	-	2,143
<i>Total current assets</i>	<i>45,837</i>	<i>1,440</i>	<i>27,771</i>	<i>(546)</i>	<i>74,502</i>
Non-current assets					
Property, plant and equipment	1,993	-	151,627	-	153,620
Intangible assets	1,326	-	-	-	1,326
Reimbursement right	23,423	-	-	-	23,423
<i>Total non-current assets</i>	<i>26,742</i>	<i>-</i>	<i>151,627</i>	<i>-</i>	<i>178,369</i>
Total assets	72,579	1,440	179,398	(546)	252,871
Liabilities					
Current liabilities					
Accounts payable	5,270	413	8,456	(546)	13,593
Employee benefit liabilities	8,871	11	-	-	8,882
Deferred revenue and accrued expenses	2,853	-	20,979	-	23,832
Provisions	972	-	-	-	972
<i>Total current liabilities</i>	<i>17,966</i>	<i>424</i>	<i>29,435</i>	<i>(546)</i>	<i>47,279</i>
Non-current liabilities					
Accounts payable	153	-	-	-	153
Employee benefit liabilities	36,788	-	-	-	36,788
Host State loan	-	-	84,607	-	84,607
Provisions	1,756	-	-	-	1,756
<i>Total non-current liabilities</i>	<i>38,697</i>	<i>-</i>	<i>84,607</i>	<i>-</i>	<i>123,304</i>
Total liabilities	56,663	424	114,042	(546)	170,583
Net assets/equity					
Contingency Fund	7,500	-	-	-	7,500
Working Capital Fund	7,406	-	-	-	7,406
Other fund balances	1,010	1,016	65,356	-	67,382
<i>Total net assets/equity</i>	<i>15,916</i>	<i>1,016</i>	<i>65,356</i>	<i>-</i>	<i>82,288</i>
Total liabilities and net assets/equity	72,579	1,440	179,398	(546)	252,871

Statement of financial performance by segment for the year ended 31 December 2015

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Permanent Premises Project Fund</i>	<i>Inter segment</i>	<i>Total</i>
Revenue					
Assessed contributions	124,685	-	42,434	-	167,119
Voluntary contributions	2,831	1,400	12	-	4,243
Financial revenue	157	3	19	-	179
Other revenue	542	-	21,463	(53)	21,952
<i>Total revenue</i>	<i>128,215</i>	<i>1,403</i>	<i>63,928</i>	<i>(53)</i>	<i>193,493</i>
Expenses					
Employee benefit expenses	98,809	157	297	-	99,263
Travel and hospitality	6,419	264	-	-	6,683
Contractual services	4,781	167	4,111	-	9,059
Counsel fees	5,777	-	-	-	5,777
Operating expenses	16,355	298	457	(53)	17,057
Supplies and materials	1,405	2	939	-	2,346
Depreciation and amortization	1,300	-	2,008	-	3,308
Financial expenses	105	2	2,889	-	2,996
<i>Total expenses</i>	<i>134,951</i>	<i>890</i>	<i>10,701</i>	<i>(53)</i>	<i>146,489</i>
Surplus/(deficit) for the period	(6,736)	513	53,227	-	47,004

Statement of financial performance by segment for the year ended 31 December 2014

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Permanent Premises Project Fund</i>	<i>Inter segment</i>	<i>Total</i>
Revenue					
Assessed contributions	116,840	-	35,659	-	152,499
Voluntary contributions	3,000	985	-	-	3,985
Financial revenue	241	10	17	-	268
Other revenue	2,533	-	-	(65)	2,468
<i>Total revenue</i>	<i>122,614</i>	<i>995</i>	<i>35,676</i>	<i>(65)</i>	<i>159,220</i>
Expenses					
Employee benefit expenses	86,299	166	-	-	86,465
Travel and hospitality	5,393	439	-	-	5,832
Contractual services	4,072	217	124	-	4,413
Counsel fees	5,283	-	-	-	5,283
Operating expenses	17,040	131	-	(65)	17,106
Supplies and materials	1,280	-	28	-	1,308
Depreciation and amortization	1,357	-	4	-	1,361
Financial expenses	121	1	518	-	640
<i>Total expenses</i>	<i>120,845</i>	<i>954</i>	<i>674</i>	<i>(65)</i>	<i>122,408</i>
Surplus/(deficit) for the period	1,769	41	35,002	-	36,812

26. Commitments

Operating leases

26.1 Operating costs include lease payments in an amount of €7,222 thousand, recognized as operating lease expenses during the year. The amount includes minimum lease payments. No sublease payments or contingent rent payments were made or received. Most lease agreements, except for lease agreements for the Headquarters building, are concluded for the calendar year and are cancellable. The total of future minimum lease payments under non-cancellable operating leases is as follows:

<i>In thousands of euros</i>	<i>Within 1 year</i>	<i>1-5 years</i>	<i>Total</i>
31 December 2015	1,753	-	1,753

Commitments

26.2 At 31 December 2015, the Court had no material contractual commitments for the acquisition of property plant and equipment contracted but not delivered.

27. Contingent liabilities

27.1 At the end of 2015, eight complaints filed by staff members of the Court with the ILOAT have been identified for a total of €2.2 million. It is not considered likely that an outflow of economic resources will be required as a result of these complaints.

28. Related party disclosures

28.1 Key management personnel are defined as the President, the Chef de Cabinet, the Registrar, the Prosecutor, the Deputy Prosecutor and Directors.

28.2 The aggregate remuneration paid to key management personnel includes net salaries, post adjustment, entitlements, assignment and other grants, rental subsidy, employer contributions to the pension plan and current health insurance contributions.

28.3 The amounts paid during the year and outstanding balances of receivables at year end are as follows:

<i>In thousands of euros</i>	<i>No. of individuals</i>	<i>Aggregate remuneration</i>	<i>Receivables</i>
Key management personnel	13	2,487	47

28.4 Key management personnel also qualify for post-employment benefits and other long-term benefits. At year end, accrued liabilities amounted to:

<i>In thousands of euros</i>	<i>Annual leave accrual</i>	<i>Other long-term benefits</i>	<i>Post-employment benefits</i>	<i>Total</i>
Current	206	12	1	219
Non-current	-	349	886	1,235
Total	206	361	887	1,454

28.5 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.

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

28.7 In 2015, the Assembly approved an appropriation of €1,816 thousand for the Secretariat of the Trust Fund for Victims, which administers the Trust Fund and provides administrative support to the Board and its meetings. The unspent amount of appropriations for the current and prior period in an amount of €203 thousand is recognized as a liability towards the Trust Fund for Victims and is pending credit to States Parties. The Court provides various services to the Trust Fund for Victims, including office space, equipment and administrative services free of charge.

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

29.1 In addition to the items written off during 2015 as stated in note 7 above, a total amount of €3 thousand was written off as the value of receivables deemed to be irrecoverable.

30. Events after the reporting date

30.1 The Assembly of States Parties at its fifteenth session approved the recommendation of the Oversight Committee to authorize the overrun of the Permanent Premises Project. Following this approval by the Assembly, the settlement agreement with the contractor (Courty's) was signed on 1 December 2016. As the settlement amount agreed with the contractor for the work performed until 31 December 2015 was recognized as part of the Court's accrued liabilities, there is no financial impact on the Court's Financial Statements as a result of this event.

Annex

Schedule 1

**International Criminal Court
Status of contributions as at 31 December 2015 (in euros)**

States Parties	Outstanding as at 31 December 2014		Outstanding	Assessed	Credits from 2014		Outstanding	Total outstanding	Receipts relating to 2016
	Collections				Collections				
	Prior years				2015				
Afghanistan	-	-	-	9,965	-	9,965	-	-	-
Albania	-	-	-	19,858	-	19,813	45	45	-
Andorra	-	-	-	15,829	-	15,829	-	-	-
Antigua and Barbuda	3,798	-	3,798	4,018	-	-	4,018	7,816	-
Argentina	813,557	813,557	-	858,214	-	-	858,214	858,214	-
Australia	-	-	-	4,106,707	14,187	4,092,520	-	-	8
Austria	-	-	-	1,599,660	-	1,599,660	-	-	-
Bangladesh	-	-	-	12,614	-	12,614	-	-	-
Barbados	-	-	-	15,984	274	15,710	-	-	-
Belgium	-	-	-	2,000,521	-	2,000,521	-	-	-
Belize	-	-	-	2,018	-	2,018	-	-	-
Benin	15,530	-	15,530	6,054	-	-	6,054	21,584	-
Bolivia	-	-	-	17,895	-	17,895	-	-	-
Bosnia and Herzegovina	-	-	-	33,899	-	33,899	-	-	-
Botswana	-	-	-	32,064	-	32,064	-	-	-
Brazil	10,761,230	5,229,341	5,531,889	5,881,482	-	-	5,881,482	11,413,371	-
Bulgaria	-	-	-	94,224	1,610	92,614	-	-	6,719
Burkina Faso	-	-	-	6,007	3,146	2,861	-	-	1,545
Burundi	332	332	-	2,018	-	1,645	373	373	-
Cabo Verde	1,900	-	1,900	2,018	-	-	2,018	3,918	-
Cambodia	7,597	7,597	-	8,049	-	8,049	-	-	7,632
Canada	-	-	-	5,906,274	-	5,906,274	-	-	-
Central African Republic	-	-	-	2,018	1,223	-	795	795	-
Chad	4,020	4,020	-	4,015	-	3,318	697	697	-
Chile	-	-	-	665,720	-	665,720	-	-	-
Colombia	-	-	-	516,693	-	203,183	313,510	313,510	-
Comoros	12,420	-	12,420	2,018	-	-	2,018	14,438	-
Congo	23,063	-	23,063	9,965	-	-	9,965	33,028	-
Cook Islands	-	-	-	2,018	-	1,999	19	19	-
Costa Rica	-	-	-	75,419	7,383	68,036	-	-	18,254
Côte d'Ivoire	19,323	19,323	-	22,074	-	22,074	-	-	-
Croatia	-	-	-	252,525	-	252,525	-	-	9,849
Cyprus	-	-	-	94,224	1,610	92,614	-	-	-
Czech Republic	-	-	-	767,052	-	767,052	-	-	-
Democratic Republic of the Congo	-	-	-	5,983	-	5,983	-	-	-
Denmark	-	-	-	1,350,060	-	1,350,060	-	-	-
Djibouti	-	-	-	2,018	-	-	2,018	2,018	-
Dominica	6,840	3,140	3,700	2,018	-	-	2,018	5,718	-
Dominican Republic	232,731	67,036	165,695	90,187	-	-	90,187	255,882	-
Ecuador	217	217	-	87,565	-	87,565	-	-	-

States Parties	Outstanding as at 31 December 2014			Assessed	Credits from 2014			Total outstanding	Receipts relating to 2016
	Collections	Outstanding			Collections	Outstanding			
	Prior years			2015					
Estonia	-	-	-	79,859	-	79,859	-	-	-
Fiji	-	-	-	6,054	-	6,054	-	-	943
Finland	-	-	-	1,027,114	-	1,027,114	-	-	-
France	-	-	-	11,211,620	-	11,211,620	-	-	8
Gabon	37,744	-	37,744	39,937	-	-	39,937	77,681	-
Gambia	1,898	1,898	-	2,018	-	2,018	-	-	-
Georgia	-	-	-	13,840	-	13,840	-	-	-
Germany	-	-	-	14,314,824	-	14,314,824	-	-	15
Ghana	-	-	-	28,002	28,002	-	-	-	8,589
Greece	-	-	-	1,278,896	21,856	1,257,040	-	-	-
Grenada	5,944	1,777	4,167	2,018	-	-	2,018	6,185	-
Guatemala	53,314	53,314	-	54,113	-	3,458	50,655	50,655	-
Guinea	9,730	1,900	7,830	2,018	-	-	2,018	9,848	-
Guyana	-	-	-	2,018	2,018	-	-	-	3,683
Honduras	1,918	1,918	-	16,019	-	7,623	8,396	8,396	-
Hungary	-	-	-	527,389	1,347	526,042	-	-	1,363
Iceland	-	-	-	53,423	-	53,423	-	-	-
Ireland	-	-	-	836,078	14,320	821,758	-	-	-
Italy	-	-	-	8,802,823	-	8,802,823	-	-	8
Japan	-	-	-	21,711,758	-	21,711,758	-	-	4,244
Jordan	-	-	-	43,863	373	43,490	-	-	-
Kenya	-	-	-	26,110	-	26,110	-	-	1,008
Latvia	-	-	-	93,794	-	93,794	-	-	-
Lesotho	-	-	-	2,018	1,268	-	750	750	-
Liberia	5,228	5,228	-	2,018	-	230	1,788	1,788	-
Liechtenstein	-	-	-	17,808	-	17,808	-	-	-
Lithuania	-	-	-	145,583	-	145,583	-	-	169,166
Luxembourg	-	-	-	160,279	-	160,279	-	-	-
Madagascar	-	-	-	6,054	6,054	-	-	-	10,791
Malawi	8,995	-	8,995	4,036	-	-	4,036	13,031	-
Maldives	169	-	169	2,018	-	-	2,018	2,187	-
Mali	7,599	-	7,599	8,073	-	-	8,073	15,672	-
Malta	-	-	-	31,647	-	31,647	-	-	-
Marshall Islands	9,010	9,010	-	2,018	-	984	1,034	1,034	-
Mauritius	-	-	-	25,791	-	25,791	-	-	-
Mexico	-	-	-	3,645,459	-	8	3,645,451	3,645,451	-
Mongolia	-	-	-	6,024	103	5,921	-	-	-
Montenegro	-	-	-	9,906	-	9,906	-	-	-
Namibia	18,880	18,880	-	19,828	-	19,828	-	-	-
Nauru	1,985	1,985	-	2,018	-	2,018	-	-	-
Netherlands	-	-	-	3,273,367	-	3,273,367	-	-	8
New Zealand	-	-	-	507,194	-	507,194	-	-	-
Niger	17,889	-	17,889	4,036	-	-	4,036	21,925	-
Nigeria	98,051	-	98,051	180,375	-	-	180,375	278,426	-
Norway	-	-	-	1,705,867	-	1,705,867	-	-	-

States Parties	Outstanding as at 31 December 2014			Assessed	Credits from 2014			Total outstanding	Receipts relating to 2016
	Collections	Outstanding			Collections	Outstanding			
	Prior years			2015					
Panama	-	-	-	51,565	27	-	51,538	51,538	-
Paraguay	18,981	15,578	3,403	20,056	-	-	20,056	23,459	-
Peru	9,401	9,401	-	234,487	-	221,032	13,455	13,455	-
Philippines	-	-	-	306,810	-	306,810	-	-	26
Poland	-	-	-	1,846,257	-	1,846,257	-	-	-
Portugal	-	-	-	938,076	52,334	885,742	-	-	-
Republic of Korea	-	-	-	3,992,121	-	3,992,121	-	-	-
Republic of Moldova	-	-	-	6,041	-	6,041	-	-	-
Romania	-	-	-	453,082	-	453,082	-	-	-
Saint Kitts and Nevis	-	-	-	2,018	-	-	2,018	2,018	-
Saint Lucia	30	30	-	2,018	-	2,018	-	-	58
Saint Vincent and the Grenadines	5,303	-	5,303	2,018	-	-	2,018	7,321	-
Samoa	-	-	-	1,994	-	1,994	-	-	-
San Marino	-	-	-	5,983	-	5,983	-	-	-
Senegal	-	-	-	11,983	-	11,983	-	-	-
Serbia	-	-	-	79,724	-	79,724	-	-	711
Seychelles	-	-	-	2,018	-	2,018	-	-	-
Sierra Leone	5,913	5,913	-	2,018	-	2,018	-	-	6,609
Slovakia	-	-	-	341,348	-	341,348	-	-	-
Slovenia	-	-	-	200,430	-	85,372	115,058	115,058	-
South Africa	-	-	-	738,837	-	738,837	-	-	-
Spain	-	-	-	5,883,741	-	5,883,741	-	-	8
State of Palestine	-	-	-	7,970	-	7,970	-	-	-
Suriname	-	-	-	8,049	-	-	8,049	8,049	-
Sweden	-	-	-	1,899,937	-	1,899,937	-	-	7
Switzerland	-	-	-	2,072,036	-	2,072,036	-	-	-
Tajikistan	3,089	3,089	-	6,054	-	2,611	3,443	3,443	-
The former Yugoslav Republic of Macedonia	17,761	17,761	-	16,019	-	204	15,815	15,815	-
Timor-Leste	-	-	-	4,013	3,852	161	-	-	147
Trinidad and Tobago	-	-	-	87,446	-	87,446	-	-	-
Tunisia	-	-	-	72,150	-	71,986	164	164	-
Uganda	21,874	-	21,874	11,983	-	-	11,983	33,857	-
United Kingdom	-	-	-	10,379,778	177,424	10,202,354	-	-	28,134
United Republic of Tanzania	47,514	-	47,514	12,614	-	-	12,614	60,128	-
Uruguay	50,408	50,408	-	104,189	-	104,189	-	-	-
Vanuatu	5,173	-	5,173	2,018	-	-	2,018	7,191	-
Venezuela	2,122,901	-	2,122,901	1,256,822	-	-	1,256,822	3,379,723	-
Zambia	-	-	-	11,983	-	11,983	-	-	-
<i>Rounding difference</i>				5		5			
Total (123 States Parties)	14,489,260	6,342,653	8,146,607	125,597,640	338,411	112,620,162	12,639,067	20,785,674	279,533

Schedule 2

International Criminal Court Status of Working Capital Fund and Contingency Fund as at 31 December 2015 (in euros)

<i>Status of Working Capital Fund</i>	<i>2015</i>	<i>2014</i>
Balance at beginning of financial period	7,286,473	7,285,093
Refunds to States Parties	(581)	-
Receipts from States Parties	119,696	1,380
Withdrawals	(5,790,464)	-
Balance as at 31 December	1,615,124	7,286,473
Established level	7,405,983	7,405,983
Due from States Parties (Schedule 3)	(395)	119,510
Withdrawals	(5,790,464)	-
Balance as at 31 December	1,615,124	7,286,473
<i>Status of Contingency Fund</i>	<i>2015</i>	<i>2014</i>
Balance at beginning of financial period	7,468,427	7,462,950
Refunds to States Parties	-	-
Receipts from States Parties	25,450	5,477
Withdrawals	(1,708,954)	-
Balance as at 31 December	5,784,923	7,468,427
Established level	7,000,000	7,000,000
Due from States Parties (Schedule 4)	6,123	31,573

Schedule 3

International Criminal Court Status of advances to the Working Capital Fund as at 31 December 2015 (in euros)

<i>States Parties</i>	<i>2015 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	3.2960	244,101	244,101	-
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 and Herzegovina	0.0270	2,000	2,000	-
Botswana	0.0254	1,881	1,881	-

<i>States Parties</i>	<i>2015 Scale of assessment</i>	<i>Working Capital Fund</i>	<i>Cumulative payments</i>	<i>Outstanding</i>
Brazil	4.6627	345,319	345,319	-
Bulgaria	0.0747	5,532	5,532	-
Burkina Faso	0.0048	355	355	-
Burundi	0.0016	118	118	-
Cabo Verde	0.0016	118	118	-
Cambodia	0.0064	474	474	-
Canada	4.7422	351,207	351,207	-
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	8.8884	658,273	658,273	-
Gabon	0.0318	2,355	2,355	-
Gambia	0.0016	118	118	-
Georgia	0.0111	822	822	-
Germany	11.3485	840,468	840,468	-
Ghana	0.0222	1,644	1,644	-
Greece	1.0139	75,089	75,089	-
Grenada	0.0016	118	118	-
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	-
Italy	7.0688	523,514	523,514	-
Japan	17.2126	1,274,762	1,274,762	-
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

<i>States Parties</i>	<i>2015 Scale of assessment</i>	<i>Working Capital Fund</i>	<i>Cumulative payments</i>	<i>Outstanding</i>
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	2.9273	216,795	216,795	-
Mongolia	0.0048	355	355	-
Montenegro	0.0079	585	585	-
Namibia	0.0159	1,178	1,178	-
Nauru	0.0016	118	118	-
Netherlands	2.6285	194,666	194,666	-
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	118	-
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	4.7247	349,910	349,910	-
State of Palestine	0.0079	585	585	-
Suriname	0.0064	474	474	-
Sweden	1.5256	112,986	112,986	-
Switzerland	1.6639	123,228	123,228	-
Tajikistan	0.0048	355	355	-
The former Yugoslav Republic of Macedonia	0.0127	941	941	-
Timor-Leste	0.0032	237	237	-
Trinidad and Tobago	0.0699	5,177	5,177	-
Tunisia	0.0572	4,236	4,236	-
Uganda	0.0095	704	704	-
United Kingdom	8.2289	609,431	609,431	-
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 difference</i>		8	8	-
Total (123 States Parties)	100.00	7,405,983	7,405,588	395

Schedule 4

**International Criminal Court
Status of contributions to the Contingency Fund for 2015 (in euros)**

<i>States Parties</i>	<i>Outstanding as at 31 December 2014</i>	<i>Replenishment of Contingency Fund</i>	<i>Collections</i>	<i>Outstanding as at 31 December 2015</i>
Afghanistan	-	-	-	-
Albania	-	-	-	-
Andorra	-	-	-	-
Antigua and Barbuda	-	-	-	-
Argentina	-	-	-	-
Australia	-	-	-	-
Austria	-	-	-	-
Bangladesh	-	-	-	-
Barbados	-	-	-	-
Belgium	-	-	-	-
Belize	-	-	-	-
Benin	24	-	-	24
Bolivia	-	-	-	-
Bosnia and Herzegovina	-	-	-	-
Botswana	-	-	-	-
Brazil	23,316	-	23,316	-
Bulgaria	-	-	-	-
Burkina Faso	-	-	-	-
Burundi	-	-	-	-
Cabo Verde	-	-	-	-
Cambodia	-	-	-	-
Canada	-	-	-	-
Central African Republic	-	-	-	-
Chad	16	-	16	-
Chile	-	-	-	-
Colombia	-	-	-	-
Comoros	46	-	-	46
Congo	73	-	-	73
Cook Islands	-	-	-	-
Costa Rica	-	-	-	-
Côte d'Ivoire	-	-	-	-
Croatia	-	-	-	-
Cyprus	-	-	-	-
Czech Republic	-	-	-	-
Democratic Republic of the Congo	-	-	-	-
Denmark	-	-	-	-
Djibouti	-	-	-	-
Dominica	46	-	38	8
Dominican Republic	1,955	-	1,597	358
Ecuador	-	-	-	-
Estonia	-	-	-	-
Fiji	-	-	-	-
Finland	-	-	-	-
France	-	-	-	-
Gabon	-	-	-	-
Gambia	-	-	-	-
Georgia	-	-	-	-
Germany	-	-	-	-
Ghana	-	-	-	-
Greece	-	-	-	-
Grenada	24	-	16	8
Guatemala	215	-	215	-
Guinea	84	-	-	84
Guyana	-	-	-	-
Honduras	-	-	-	-
Hungary	-	-	-	-
Iceland	-	-	-	-
Ireland	-	-	-	-
Italy	-	-	-	-

<i>States Parties</i>	<i>Outstanding as at 31 December 2014</i>	<i>Replenishment of Contingency Fund</i>	<i>Collections</i>	<i>Outstanding as at 31 December 2015</i>
Japan	-	-	-	-
Jordan	-	-	-	-
Kenya	-	-	-	-
Latvia	-	-	-	-
Lesotho	-	-	-	-
Liberia	8	-	8	-
Liechtenstein	-	-	-	-
Lithuania	-	-	-	-
Luxembourg	-	-	-	-
Madagascar	-	-	-	-
Malawi	26	-	-	26
Maldives	-	-	-	-
Mali	-	-	-	-
Malta	-	-	-	-
Marshall Islands	46	-	46	-
Mauritius	-	-	-	-
Mexico	-	-	-	-
Mongolia	-	-	-	-
Montenegro	-	-	-	-
Namibia	-	-	-	-
Nauru	8	-	8	-
Netherlands	-	-	-	-
New Zealand	-	-	-	-
Niger	92	-	-	92
Nigeria	-	-	-	-
Norway	-	-	-	-
Panama	-	-	-	-
Paraguay	80	-	80	-
Peru	-	-	-	-
Philippines	-	-	-	-
Poland	-	-	-	-
Portugal	-	-	-	-
Republic of Korea	-	-	-	-
Republic of Moldova	-	-	-	-
Romania	-	-	-	-
Saint Kitts and Nevis	-	-	-	-
Saint Lucia	-	-	-	-
Saint Vincent and the Grenadines	11	-	-	11
Samoa	-	-	-	-
San Marino	-	-	-	-
Senegal	-	-	-	-
Serbia	-	-	-	-
Seychelles	-	-	-	-
Sierra Leone	46	-	46	-
Slovakia	-	-	-	-
Slovenia	-	-	-	-
South Africa	-	-	-	-
Spain	-	-	-	-
State of Palestine	-	-	-	-
Suriname	-	-	-	-
Sweden	-	-	-	-
Switzerland	-	-	-	-
Tajikistan	-	-	-	-
The former Yugoslav Republic of Macedonia	64	-	64	-
Timor-Leste	-	-	-	-
Trinidad and Tobago	-	-	-	-
Tunisia	-	-	-	-
Uganda	48	-	-	48
United Kingdom	-	-	-	-
United Republic of Tanzania	354	-	-	354
Uruguay	-	-	-	-
Vanuatu	8	-	-	8
Venezuela	4,983	-	-	4,983
Zambia	-	-	-	-
Total (123 States Parties)	31,573	-	25,450	6,123

Schedule 5

International Criminal Court¹
Status of cash surplus as at 31 December 2015 (in euros)

<i>Current year</i>	<i>2015</i>	<i>2014</i>
Credits		
Receipts of assessed contributions	112,958,573	110,671,643
Receipts of voluntary contributions	2,822,142	2,962,927
Receipts of miscellaneous income	593,278	2,609,652
Adjustment of 2015 Assessed Contributions (ICC-ASP/13/Res.1)	2,068,000	-
	118,441,993	116,244,222
Charges		
Disbursed expenditures	126,865,432	113,949,003
Unliquidated obligations	4,440,901	4,347,077
Provision for US Tax liability	122,996	28,000
Provision for doubtful debt	443,800	514,015
Provision for ILOAT cases	-	393,443
Provision for termination benefits	116,930	472,534
Accrual for annual leave and relocation allowance for Judges	203,000	65,869
	132,193,059	119,769,941
Prior year's cash deficit	-	(2,269,012)
Contingency Fund withdrawal (Schedule 2)	1,708,954	-
Provisional cash surplus/(deficit)	(12,042,112)	(5,794,731)
Disposition of prior year's provisional surplus/(deficit)		
Prior year's provisional surplus/(deficit)	(5,794,731)	(4,644,724)
Plus: receipt of prior period contributions and other income	6,432,115	1,038,315
Savings on, or cancellation of, prior period obligations	1,525,636	1,627,397
Disbursement of 2013 IPSAS surplus during 2014	-	(290,000)
Prior year's cash surplus/(deficit)	2,163,020	(2,269,012)
Adjustment of 2015 Assessed Contributions (ICC-ASP/13/Res.1)	(2,068,000)	-
Prior year's cash surplus/(deficit) after adjustment	95,020	(2,269,012)
Reconciliation of provisional surplus/(deficit) to budget surplus/(deficit)		
Provisional cash surplus/(deficit)	(12,042,112)	(3,525,719)
Assessed contributions receivables	12,639,067	8,034,207
Voluntary contributions	177,858	(12,577)
Miscellaneous income receipts	(593,278)	(2,609,652)
Increase in budget due to contingency fund notification	6,264,000	3,815,000
Contingency Fund Withdrawal	(1,708,954)	-
Budget surplus/(deficit) (Statement V)	4,736,581	5,701,259

¹ includes Major Program VI: Secretariat of the Trust Fund for Victims.

Schedule 6

International Criminal Court Status of voluntary contributions as at 31 December 2015 (in euros)

<i>Project</i>	<i>Contributor</i>	<i>Contributions Received</i>	<i>Refunds to donors</i>
General trust fund	Republic of Korea	39,496	-
<i>Sub-total</i>		<i>39,496</i>	<i>-</i>
Building legal expertise and fostering cooperation, 2013-2014	European Commission	(473)	-
<i>Sub-total</i>		<i>(473)</i>	<i>-</i>
Building legal expertise and fostering cooperation, 2015-2016	European Commission	850,000	-
	Norway	25,000	-
	Finland	3,412	-
	Organisation internationale de la Francophonie	16,000	-
	Netherlands	5,116	-
<i>Sub-total</i>		<i>899,528</i>	<i>-</i>
Special fund for relocations	Luxembourg	20,000	-
	Australia	205,890	-
	Netherlands	175,000	-
<i>Sub-total</i>		<i>400,890</i>	<i>-</i>
Focal Point Seminar, 2014	Finland	-	3,412.00
	Netherlands	-	5,116.00
<i>Sub-total</i>		<i>-</i>	<i>8,528.00</i>
Least developed countries	Finland	25,000	-
	Australia	25,445	-
	Poland	5,000	-
	Ireland	5,000	-
<i>Sub-total</i>		<i>60,445</i>	<i>-</i>
Total voluntary contributions		1,399,886	8,528

General description and purpose of 2015 trust funds disclosed in Schedules 6 and 7:

The *General trust fund* relates to various projects, implementation of which was on hold during 2015.

Contracts with the European Commission and other donors on *Building legal expertise and fostering cooperation* were used to organize High-Level Seminars for Fostering Cooperation in San José (Costa Rica), Gaborone (Botswana) and Bucharest (Romania) to increase cooperation with the Court by enhancing knowledge of the cooperation regime among invitees, clarify misconceptions about the Court, and reinforce high-level and technical-level contacts and partnerships between the Court and key interlocutors. The cooperation seminars cover a number of important issues, including witness protection, State cooperation during the Court's investigations, national capacity building, various types of voluntary agreements, implementing legislation, as well as the benefits of joining the Rome Statute system. Building on the many years of continuing dialogue between the Court and the legal profession, the Court also held its second sub-regional Seminar of Counsel and the Legal Profession in Arusha (Tanzania) in February 2016, with the overall

objective of strengthening cooperation with the Court, having an avenue for lawyers to network with their peers, and increasing the number of lawyers on the Lists or their capacity to swiftly intervene in proceedings at the opportune moment. An interactive Roundtable on the topic “freezing of assets” was organized at the seat of the Court in October 2015, allowing for a direct exchange between the Court and representatives from States and other entities with a focus on practitioners involved in financial investigations. The second Roundtable for Situation Country Focal Points was organized at the seat of the Court in November 2015, enabling a direct exchange of views and experiences between the relevant staff of the Court and primary cooperation interlocutors in the situation countries, building on the experiences of the first Roundtable held in 2014. The fourth Technical Joint Seminar between the Court and the African Union (AU), which took place in Addis Ababa (Ethiopia), offered an important opportunity to continue the momentum gained from the first three joint seminars in 2011, 2012 and 2014 and to renew dialogue with the AU.

The overall objective of the Legal Tools sub-project is to facilitate development of the capacity to investigate, prosecute and adjudicate core international crimes cases at the national level. The Legal Tools have therefore been designed to assist legal professionals to work more effectively and proficiently on core international crimes as enshrined in the Rome Statute and relevant national legislation, by providing (a) free access to legal information on international criminal law, legal digests of such information, and specialized software to work with such law; and (b) training, coaching and a help desk service. In the 2015 project period, (1) five sets of preparatory works were included in the ICC Legal Tools Database (including for the 1948 Genocide Convention, the 1949 Geneva Conventions and the 1977 Additional Protocols); (2) the Database grew to more than 102,700 documents; (3) there were 3,109,049 hits and 67,974 visits to the Database, with, for example, more than 800,000 hits from China (generally speaking, between 155,523 and 429,073 hits per month, from between 2,204 and 3,498 unique monthly visitors); (4) there were more than 650 registered users of the ICC Case Matrix; (5) Ain Shams University (Egypt), the Universities of Cape Town and KwaZulu-Natal (RSA), Aoyama Gakuin University (Japan), the National University of Singapore Faculty of Law, Stanford University WSD Handa Center for Human Rights and International Justice, and Peking University Law School joined as new external Project partners; and (6) five Project-related films were produced and made publicly available online (Introduction to the ICC Legal Tools (Emilie Hunter), How to use the ICC Legal Tools (Emilie Hunter), On Legal Tools Database Search (Ilia Utmelidze), On CLICC (Mark Klamberg), and an interview with Morten Bergsmo on open access.

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 (East-Asian and Pacific) Regional Seminar, originally planned in Phnom Penh (Cambodia) was on hold during 2015 and might take place in another francophone country in the region.

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.

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 States Parties and covers travel costs related to the participation of representatives of least developed countries and other developing States at sessions of the Assembly.

Schedule 7

International Criminal Court Status of trust funds as at 31 December 2015 (in euros)

<i>Trust Fund</i>	<i>Balances brought forward</i>	<i>Contributions</i>	<i>Expenditures</i>	<i>Interest</i>	<i>Refunds to donors</i>	<i>Transfer to General Fund</i>	<i>Balance carried forward</i>
General trust fund	61,812	39,496	1	188	-	825	100,670
Building legal expertise and fostering cooperation, 2013-2014	4,288	(473)	(5,779)	-	-	9,594	-
Building legal expertise and fostering cooperation, 2015-2016	-	899,528	553,014	-	-	-	346,514
Special fund for relocations	842,183	400,890	265,512	2,844	-	-	980,405
Regional seminar	62,256	-	-	189	-	-	62,445
Focal points seminar, 2014	10,889	-	-	-	8,528	-	2,361
Family visits for indigent detainees	19,439	-	9,625	59	-	-	9,873
Least developed countries	14,455	60,445	58,706	67	-	-	16,261
Total	1,015,322	1,399,886	881,079	3,347	8,528	10,419	1,518,529

Schedule 8

International Criminal Court One-time payments to the Permanent Premises Project from States Parties (in euros)

<i>States Parties</i>	<i>Prior years</i>	<i>2015</i>	<i>Total</i>
Albania	24,645	-	24,645
Andorra	18,305	1,380	19,685
Antigua and Barbuda	1,741	-	1,741
Argentina	743,641	325,194	1,068,835
Australia	5,108,955	-	5,108,955
Barbados	19,685	-	19,685
Bolivia	13,729	8,436	22,165
Bosnia and Herzegovina	41,850	-	41,850
Burkina Faso	4,576	-	4,576
Cambodia	2,288	-	2,288
Canada	7,350,410	-	7,350,410
Chad	2,281	-	2,281
Chile	822,740	-	822,740
Colombia	239,532	398,448	637,980
Costa Rica	73,989	19,631	93,620
Cyprus	-	115,785	115,785
Czech Republic	642,963	307,807	950,770
Democratic Republic of the Congo	6,864	-	6,864
Denmark	858,139	804,546	1,662,685
Ecuador	108,345	-	108,345

<i>States Parties</i>	<i>Prior years</i>	<i>2015</i>	<i>Total</i>
Estonia	67,540	31,040	98,580
Finland	1,290,503	-	1,290,503
Gabon	18,220	-	18,220
Georgia	17,205	-	17,205
Germany	9,500,000	8,090,485	17,590,485
Greece	-	1,571,545	1,571,545
Hungary	558,303	-	558,303
Iceland	84,661	-	84,661
Ireland	1,039,355	(9,690)	1,029,665
Italy	11,621,392	-	11,621,392
Jordan	54,250	-	54,250
Latvia	41,483	-	41,483
Liechtenstein	22,881	-	22,881
Lithuania	70,932	108,868	179,800
Luxembourg	199,485	-	199,485
Malta	39,370	-	39,370
Mauritius	32,085	-	32,085
Mexico	5,164,300	-	5,164,300
Mongolia	7,440	-	7,440
Montenegro	12,245	-	12,245
Namibia	24,645	-	24,645
Netherlands	4,272,802	3,500,000	7,772,802
Panama	51,038	-	51,038
Philippines	177,938	201,475	379,413
Poland	2,268,735	-	2,268,735
Portugal	1,205,842	-	1,205,842
Republic of Korea	675,567	238,000	913,567
Republic of Moldova	7,440	-	7,440
Romania	-	556,760	556,760
Samoa	2,288	192	2,480
San Marino	6,864	576	7,440
Serbia	48,051	7,000	55,051
Slovakia	143,804	277,486	421,290
Slovenia	-	246,295	246,295
South Africa	663,557	252,803	916,360
Spain	7,323,898	-	7,323,898
Suriname	2,281	-	2,281
Sweden	2,450,583	-	2,450,583
Switzerland	2,774,014	-	2,774,014
Timor-Leste	2,226	2,701	4,927
Trinidad and Tobago	108,345	-	108,345
United Kingdom	-	12,757,430	12,757,430
Total one-time payments received	68,136,246	29,814,193	97,950,439

Audit report on the financial statements of the International Criminal Court - Financial year ended 31 December 2015

Contents

	<i>Page</i>
I. Audit objectives, scope, and approach	125
II. Summary of recommendations	126
III. Follow-up on previous recommendations	126
IV. Financial situation overview	128
V. Main findings and recommendations on 2015 financial statements	130
A. Evolution of payroll and personnel expenses	130
B. Financial reserves	132
C. Arrears of assessed contributions	135
D. Accounting of the permanent premises project.....	136
E. Loan from the Host State	137
F. Internal financial control.....	137
G. Accounting internal control	138
VI. Acknowledgements.....	139
Appendix I: Summary table presenting the changes affecting the result	139
Appendix II: Follow-up of previous recommendations from the 2015 report on cash reserves (ICC-2015-6)	140

I. Audit objectives, 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 IPSASs¹.

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 that 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 Financial Statements prepared in accordance with IPSAS standards include a statement of financial position, a statement of financial performance, a statement of changes in net assets/equity, a statement of cash flows, a statement of comparison of budget and actual amounts and other information and notes for the financial year ending at 31 December 2015.

5. A set of eight schedules presenting some additional information outside of the scope of this audit, have been added by the Organisation in an annex to the Financial Statements.

¹ International Public Sector Accounting Standards.

6. The audit engagement comprised two phases:
 - (a) An interim audit focusing on internal controls (from 11 to 22 January 2016).
 - (b) A final audit focusing on the financial statements and IPSAS disclosure requirements (from 23 May to 10 June 2016).
7. Findings and recommendations have been discussed with the Registrar and his team. The final meeting with the Registrar, the Director of the Division of Management Services, the Chief of Finance Section and all the Heads of units relating to technical points raised during the audit, took place on 10 June 2016.
8. We issue an **unqualified opinion** on the financial statements of the International Criminal Court for the financial year ended 31 December 2015.

II. Summary of recommendations

Recommendation no. 1. The External Auditor recommends that the human resources section (i) set up a way to monitor the average workforce size to facilitate the comparison between the average workforce and the staffing tables of the budget and (ii) reconcile the various payroll files to determine the workforce number with certainty.

Recommendation no. 2. The External Auditor recommends reclassifying expenditures for individual contractors and consultants to “Expenses for contractual services” on the financial statements for easier reading.

Recommendation no. 3. In order to gain better visibility on capital replacement expenditures to be made and anticipate them in the budget, the External Auditor recommends that the ICC first finalize as soon as possible a reliable maintenance plan, and subsequently(ii) review the breakdown of components to align it with the projected maintenance and capital replacement plan and appropriately distinguish between the components.

Recommendation no. 4. In order to ensure regular monitoring of repayment of the loan, the External Auditor recommends that the ICC agree with the Host State on a loan repayment schedule detailing the amortised principal, interest, and annuities payable, which will be validated by both parties.

Recommendation no. 5. In order to improve the budgetary monitoring of all the segment reporting of the ICC, the External Auditor recommends to revise the SAP Enterprise Resource Planning configuration by establishing an additional fund field mandatory which indicates for each entry recorded if the entry has a budgetary impact or an accounting impact.

Recommendation no. 6 In order to ensure effective and efficient internal control, the External Auditor recommends that the ICC complete the full deployment of the information system to prepare financial statements according to IPSASs and ensure the stability and reinforcement of the accounting function.

III. Follow-up on previous recommendations

9. The External Auditor reviewed the implementation of the recommendations made during audits of the financial statements of previous financial years but not yet implemented as at the date of the engagement.

<i>No.</i>	<i>Subject</i>	<i>Outstanding recommendations</i>	<i>Implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
2014/1	Repayment of cash surpluses to States Parties:	In order to improve the International Criminal Court's overall financial stability, the External Auditor recommends that articles 4.7 and 5.4 of the Financial Regulations and Rules concerning the financial management of cash surpluses be modified in order to align these with best practices among international organisations. Cash surpluses should no longer be systematically "surrendered" to States Parties and should rather be credited to a reserve account recorded as part of retained earnings.			X
2014/2	Reserving of funds for costs of legal assistance and replacement of fixed assets	In order to improve the International Criminal Court's budget predictability, the financial management of legal aid costs and capital replacement items and increase the overall financial stability, the External Auditor recommends that two reserves be created as part of retained earnings under the authority of the Assembly of States Parties, to cover for the unpredictable nature of legal aid costs and the long-term nature of capital replacement costs for the permanent premises.			X
2013/1	Provision for doubtful debt and monies received from accused	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.		X	
2013/4	Budgeting for temporary assistance of a long-term and short term nature	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.	X		
2013/5	Establishing rules for staff and individual contractors under contracts of a short-term nature	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.		X	
Total number of outstanding recommendations: 5			1	2	2

10. Recommendations 2014-1 and 2014-2 are considered dropped, as they were not adopted by the Assembly of States Parties on the advice of the Committee on Budget and Finance (CBF).

11. Recommendation 2013-1 is considered partially implemented, given the ongoing preparation of this directive by the ICC's legal departments. The legal departments should first identify the different cases in which the Court may receive funds by asset seizure within the legal framework of intervention. Thereafter, based on previous experience, it is envisaged to develop the current procedure for treating funds collected during the various phases of the judicial process and the definition of roles and responsibility within the Court.

12. Recommendation 2013-4 is considered implemented. In order to manage resources optimally, the ICC has created a new type of agreement – short-term appointment – through a new administrative instruction issued in January 2016. This instruction provides that these appointments must not be used for needs of more than one year. Any need exceeding one year is filled through General Temporary Assistance positions. The budget presentation was adapted to distinguish Long-Term Assistance functions on a line.

13. Recommendation 2013-5 is considered partially implemented following the new instruction on short-term appointments issued in January 2016. Regarding the new administrative instruction issued on consultants and individual contractors in 2016, the External Auditor will be able to analyse its effects in the next financial audit.

14. The follow-up on recommendations relating to the audit on cash reserves (ICC-2015-6) is appended to this report.

IV. Financial situation overview

15. Total assets represented K€281,476 in 2015 compared with K€252,871 in 2014, an increase of nearly K€28,605 (11.31%). This increase is particularly due to the finalisation of the permanent premises project over the year, which also resulted in an overall decline in cash and cash equivalents of K€33,667 in connection with the payment of the project's service providers. The amounts in cash and cash equivalents correspond to immediately available funds or deposits.

16. Accounts receivables and other receivables totalled K€22,932. They mainly relate to receivables from States Parties as well as receivables from the Host State for the reimbursement of taxes paid. Receivables for contributions of States Parties totalled K€20,786 of which 89% were for Brazil, Mexico and Venezuela. As at the date of this audit, most of the receivables had not been recovered. In accordance with IPSAS 19, receivables presenting a risk of non-payment were fully impaired.

17. Property, plant and equipment represented K€208,570, or 74% of assets. The permanent premises were capitalised for a total of K€205,497, including the cost of the land and construction costs.

18. The land on which the permanent premises were built is the subject to a provision agreement by the Host State without consideration, valued at K€9,741. The new permanent premises were recognised on the balance sheet for a gross value of K€195,756.

19. Reimbursement rights correspond to the Allianz fund contributed to by the Court in order to cover the after-service pensions of judges.

20. Liabilities are mainly debts to suppliers, employees, and the Host State for the loan to finance the permanent premises. They also include identified risks as regards provisions for contingencies and losses (provisions).

21. The balances of accounts payable mainly consist of the amounts to be paid in relation to the permanent premises project for K€6,071. Those relating to the Court's operation amounted to K€4,782.

22. “Provisions for contingencies and losses” are divided between current liabilities and non-current liabilities. This distinction is based primarily on when the provisioned amounts² are due for payment. The provision for losses mainly consists of amounts (K€1,756) to cover the rents of the interim premises for which the lease agreements will expire in 2016. The provision for contingencies primarily includes amounts (K€251) covering disputes brought before the ILOAT³ as well as K€117 for termination compensation.

23. Employee benefits are also divided between current and non-current liabilities. The provision for paid leave and retirement compensation due within one year appear in current liabilities. The non-current portion corresponds to the Court’s long-term debts, such as judges’ pensions and after-service health insurance.

24. The loan from the Host State is intended to finance the permanent premises project. The amount at the end of this year was K€78,011 (versus K€84,607 in 2014). The K€6,596 decrease in this item compared with the previous year is explained mainly by the discount granted by the Host State.

25. Deferred revenue and accrued expenses totalling K€17,066 primarily consist of services related to the ICC’s operation as well as those relating to the permanent premises project for which the invoice was not yet received at the time of the closing of the accounts.

26. Net assets, amounting to K€127,474 (K€82,288 in 2014), constitute the ICC’s net position, the various components of which are detailed in Statement III - “Statement of exchange in net assets/equity”.

27. This table shows that the net assets are composed of:

(a) K€7,407 (5.7% of net assets) for contributions from Member States to the Working Capital Fund and the Contingencies Fund. K€5,790 of the Working Capital Fund was used to meet short term liquidity issues at the end of the year, while K€1,709 of the contingencies fund were used to finance the ICC’s operation;

(b) K€120,102 (or 94% of net assets) for unavailable reserves from the permanent premises project in the amount of K€118,583 and for trust funds in the amount of K€1,519.

28. The available reserves of the ICC’s general activity (general funds) were negative at -K€35.

29. The statement of financial performance shows a positive result of K€47,004, which includes the result of the Court’s operations, the result of the permanent premises project, and the result of trust funds.

30. The performance levels of these three segments were substantially unequal: much of the result came from the permanent premises project, which posted a profit of K€53,227. In accordance with IPSASs, one-time payments from Member States constitute an income on the performance statement, whereas the permanent premises that they finance are considered an asset on the balance sheet. This situation generates a book profit reserved for the financing of the permanent premises, which cannot be considered a distributable profit. In 2015, the Court’s general activity resulted in a book loss of -K€6,736 (compared with +K€1,769 in 2014). This deterioration in the Court’s operating performance primarily came from the increase in staff costs for K€12,510, an increase of 14.5%. This loss reflects the Organisation’s financial weakness.

² Debts due in less than 12 months are considered current, while others are classified as non-current debts.

³ *International Labour Organization Administrative Tribunal*.

V. Main findings and recommendations on 2015 financial statements

A. Evolution of payroll and personnel expenses

1. The ReVision plan

31. Following the approval of the plan by the Assembly of States Parties, the Registrar launched the “ReVision” project in January 2014 to improve the effectiveness and efficiency of the Registry’s organisation⁴.

32. The reasons to abolish a position as part of the project were limited to the following cases:

- (a) where the functions attached to a position are no longer necessary;
- (b) where structural changes cause a substantial change in the functions, tasks, and responsibilities attached to a position, or where a position is no longer necessary following the redeployment of its functions to another position;
- (c) where a change occurs in programme requirements or operational requirements.

33. Financial year 2014 had ended with the elimination of five senior management positions. A provision of K€473 had been recognised on the 2014 financial statements, representing the estimated costs likely to be incurred. The ReVision plan significantly impacted the statement of financial position in 2015 for K€4,974 due to the cost of a new wave of lay-offs. This amount was consistent with the assumptions made by the Registry at 30 June 2015 (maximum of K€5,771 and minimum of K€3,464) excluding the financial impact of potential litigation.

34. The job abolishments involved a total of 69 people in 2015, including two employees seconded to the Special Tribunal for Lebanon.

Table 1: Details of ReVision plan compensation paid in 2015 (in thousands of euros)

Grades	Staff	End-of-contract compensation (A)	Additional 50% compensation (B)	Compensation in lieu of notice (C)	Net Base three months add. (D)	Total compensation (A+B+C+D)	Contributions to the United Nations pension fund	Health insurance
G-2	13	229	64	15	44	353	10	3
G-3	1	9	4	6	10	29	0	0
G-4	5	115	57	53	53	279	26	6
G-5	8	193	87	46	66	392	16	5
G-6	10	368	170	95	124	758	22	6
G-7	4	191	95	40	53	379	16	3
P-2	10	255	127	114	186	682	38	10
P-3	8	321	109	63	77	570	38	3
P-4	8	476	226	146	166	1014	66	13
P-5	2	74	37	45	55	211	24	2
Total	69	2 229	977	625	835	4 667	255	52

Source: External Auditor based on information provided by the HR section

35. The overall cost of the ReVision plan, not yet quantified at this stage, could include, in addition to direct lay-off costs:

- (a) consulting fees relating to the project team incurred to manage the plan;
- (b) direct costs of hiring contractors and consultants because of the hiring freeze;

⁴ Source: Assembly of States Parties - ICC-ASP/14/19.

(c) and wage increases brought about by hiring employees of a more qualified category.

2. Increased staff costs

36. Overall, staff costs increased by K€12,798 in 2015 compared with financial year 2014, an increase of +15%.

Table 2: Payroll evolution in 2015 (in thousands of euros)

	2015	2014	Var	% Var.
Judges' salaries	2,971	3,131	- 160	-5%
Judges' entitlements and allowances	1,553	1,148	405	35%
Staff salaries	44,329	43,353	976	2%
Staff entitlements and allowances	25,076	20,597	4,479	22%
Temporary assistance and consultants	25,334	18,236	7,098	39%
Total	99,263	86,465	12,798	15%

Source: External Auditor, on the basis of note 16 to the financial statements

37. This increase in payroll is mainly explained by:

(a) The cost of lay-off compensation paid to 69 employees as part of the ReVision plan for a total of K€4,974.

(b) Staff growth over 2015 despite the abolishment of 69 positions. The workforce decreased from 995 to 990 positions held⁵. This change was accompanied by a significant increase in payroll because the hirings since the beginning of 2015 mainly involved the "professional" category;

Table 3: Recruitments in 2015

Grade	G-3	G-4	G-5	G-6	P-1	P-2	P-3	P-4	P-5	D-1	Total
Hires in 2015	13	13	15	2	4	23	15	6	5	1	97

Source: External Auditor, on the basis of statements sent by human resources section.

(a) the average number of staff was 860 in 2014 compared with 915 in 2015. There was an increase in wages paid and post-adjustments (K€4,433), contributions to the UN Pension Fund (K€1,160), and health insurance contributions (K€454)⁶;

(b) the increase in expenditures on individual contractors for K€1,493 has to be compared with the growth in activity of the Office of the Prosecutor (OTP) (ongoing trials and investigations). To that end, the External Auditor found that among the employees who benefited from the ReVision plan, five employees became individual contractors for the ICC;

(c) K€248 in expenditures for consultants have been mainly used by the human resources section for assistance in the ReVision plan as well as advice to victims (27 consultants in 2015 compared with 22 consultants in 2014).

38. The External Auditor found that the various payroll files were not consistent, as they came from different payroll data, and that they show differences in the number of employees. Thus, the headcount presented in the staff movements file from human resources section showed a headcount of 908 people at the end of 2015, while the headcount from the payroll journal was 934 people. The headcount from the payment file provided by accounting was 990 people. Given these differences, the auditor preferred to

⁵ Given the difficulties in making the staff data transmitted by human resources more reliable, as they come from multiple sources, the External Auditor preferred to rely on wages paid.

⁶ These increases also included the employee seniority effect as well as the change in United Nations scales for which the impact is difficult to determine.

rely on the headcount from the payment file. The budget approved in 2014 for financial year 2015 projected a headcount of 790 people.

Recommendation no.1. The External Auditor recommends that the human resources section (i) set up a way to monitor the average workforce size to facilitate the comparison between the average workforce and the staffing tables of the budget and (ii) reconcile the various payroll files to determine the workforce number with certainty.

39. Article 4.7 of the staff regulation⁷ prohibits individual contractors and consultants from being considered staff. They are also not monitored in the staffing file. During its work, the External Auditor found that individual contractors and consultants were properly classified in the payroll data, but were classified for accounting purposes in the payroll paid to employees when they should have been classified in expenses for contractual services.

Recommendation no.2. The External Auditor recommends reclassifying expenditures for individual contractors and consultants to “Expenses for contractual services” on the financial statements for easier reading.

B. Financial reserves

40. Net assets represent the Organisation’s net asset position at a given date and generally correspond to the capital provided by the Member States as well as the sum of reserves, surplus or deficit for the period, and retained earnings from book surpluses or deficits from previous years. The statement of net assets must therefore reflect all available reserves and the amount of distributions (not constituting the repayment of capital) proposed or declared after the closing date of the financial statements.

41. The External Auditor deemed that the first version of Statement III – “Net assets” of the financial statements did not allow the reader of the financial statements to view the items listed above.

Table 4: Statement of net assets at 31 December 2015 (in thousands of euros)

	<i>General Fund</i>	<i>Working Capital Fund</i>	<i>Contingency Fund</i>	<i>Permanent Premises Project Fund</i>	<i>Trust Funds</i>	<i>Total Net Assets/equity</i>
Opening balance as at 1 January 2014	3,566	7,406	7,500	26,029	975	45,476
Movement in net assets/equity in 2014						
Surplus/(deficit)	1,769	-	-	35,002	41	36,812
Transfer to Permanent Premises Project Fund	(4,325)	-	-	4,325	-	-
Total movements during the year	(2,556)	-	-	39,327	41	36,812
Total net assets/equity as at 31 December 2014	1,010	7,406	7,500	65,356	1,016	82,288
Movement in net assets/equity in 2015						
Surplus/(deficit)	(10,821)	-	-	56,811	513	46,503
Transfer to General Fund	217,132	(5,790)	(1,709)	(209,623)	(10)	-
2013 Trust Fund for Victims Secretariat’s surplus	250	-	-	-	-	250
Total movements during the year	206,561	(5,790)	(1,709)	(152,812)	503	46,753
Total net assets/equity as at 31 December 2015	207,571	1,616	5,791	(87,456)	1,519	129,041

Source: Statement III - Statement of changes in assets / equity ended 31 December 2015 (first version of the financial statements transmitted to the External Auditor).

42. It therefore requested a change in presentation of Statement III - “Net assets” of the financial statements to show the cash reserves as well as the cash surplus or deficit equivalent to distributions of book surplus or deferred deficits.

⁷ “Consultants, individual contractors, interns and other personnel may be engaged under such terms and conditions as the Registrar or the Prosecutor, as appropriate, may determine and shall not be staff members for the purposes of the present Regulations.”

43. These changes were made in the final version of the financial statements.

Table 5: Statement of net assets at 31 December 2015 (in thousands of euros)

	<i>General</i>							<i>Total Net Assets/equity</i>
	<i>General Fund</i>							
	<i>Working Capital Fund</i>	<i>Contingency Fund</i>	<i>Funds for Employee Benefit Liabilities</i>	<i>Cash Surplus/(Deficit)</i>	<i>Other General Fund Balances</i>	<i>Permanent Premises Project</i>	<i>Trust Funds</i>	
Total net assets/equity as at 31 December 2014	7,406	7,500	11,227	(2,269)	(7,948)	65,356	1,016	82,288
Movement in net assets/equity in 2015								
Surplus/(deficit)	-	-	-	-	(6,736)	53,227	513	47,004
Transfers	(5,790)	(1,709)	(4,832)	-	12,341	-	(10)	-
Prior year Cash Surplus/(Deficit)	-	-	-	4,432	(4,432)	-	-	-
Adjustment of 2015 Assessed Contributions (ICC-ASP/13/Res.1)	-	-	-	(2,068)	-	-	-	(2,068)
2013 Trust Fund for Victims Secretariat's surplus	-	-	-	-	250	-	-	250
Total movements during the year	(5,790)	(1,709)	(4,832)	2,364	1,423	53,227	503	45,186
Total net assets/equity as at 31 December 2015	1,616	5,791	6,395	95	(6,525)	118,583	1,519	127,474

Source: Corrected version of Statement III of the Financial Statements, Statement of changes in assets / equity ended 31 December 2015.

44. The ICC chose to present its equity under segment reporting (IPSAS 18), resulting in the identification of three business segments:

(a) General activities, including the General Fund, corresponding to the ICC's programme budget (major programmes);

(b) The permanent premises fund relating to the activity of construction of new buildings for the ICC, mainly buildings recognised in the books, the loan from the host State, as well as the project's remaining supplier debts;

(c) Special projects, including Trust funds, coming from the various activities financed entirely by voluntary contributions, by virtue of article 6.5 of the financial regulation. In 2015, the projects were funded primarily through voluntary contributions from the EU, Australia, and the Dutch government.

45. The general activities segment includes three budget reserves:

(a) The Working Capital Fund amounting to K€1,616 in 2015 compared with K€7,406 in 2014. It was established by the Assembly of States Parties in accordance with Article 6.2 of the ICC's financial regulation "to ensure capital for the Court to meet short-term liquidity problems pending receipt of assessed contributions".

(b) The Contingency Fund amounting to K€5,791 in 2015 compared with K€7,500 in 2014. This fund responds to the principle of specification provided for in article 6.5 of the ICC's financial regulation. According to this article "The purposes and limits of each trust fund, reserve and special account shall be clearly defined by the appropriate authority". This immediately available cash reserve was established by the Assembly of States Parties (Resolution ICC/ASP/3/Res.4) to enable the Court to meet expenses that cannot be foreseen when the budget is adopted and that concern either a new situation created by a decision of the Prosecutor to open a case, a new development in an old case, or an unplanned meeting of the Assembly of States Parties.

(c) In particular, the General Fund includes "money set aside" to finance employee benefits liabilities amounting to K€6,395 in 2015 compared with K€11,227 in

2014, approximately €3.4 M of which is used to finance the ReVision plan and €1.4 M operation of the General Fund.

46. The General Fund also includes cash surpluses / deficits of prior financial years equivalent to distributions of profits as well as loss carry-overs of the year and prior years indicated in the “Other general fund balances” column.

47. Financial Regulation 4.6 defines cash surplus⁸ as the difference between credits (assessed contributions actually received and miscellaneous income received during the financial period) and charges (all disbursements against the appropriations for that financial period and provisions for unliquidated obligations), plus arrears of contributions of prior years and any savings from the provisions made for unliquidated obligations. This surplus is apportioned between the States Parties according to the scale of assessments at the end of each financial period. This surplus must be surrendered to the accounts of the States Parties during the next financial period (N+2), provided that they have paid all contributions owed. The “cash surplus” formula therefore corresponds to a hybrid budgetary-accounting notion on a multi-year basis: budgetary because the contributions are determined on the basis of cash and accounting because the expenditures are determined on the basis of expenses recognised and not only paid.

48. Net assets of the ICC increased from K€82,288 in 2014 to K€127,474 in 2015. This change is explained by the surplus of K€47,004 in 2015, partially offset by the amounts credited to the States during the period. The 2014 cash surplus of K€4,432 was used to absorb the cash deficit of K€2,269 of financial year 2013 and repay the legal assistance advances to the States Parties for K€2,068 by reducing the amount of assessed contributions to be paid in 2015. Its balance was K€95 at the end of 2015.

49. The surpluses are generally composed of two components: distributable profits because of the realisation of a budget profit and non-distributable profits generated following purely accounting entries. A recovery on provision is income that does not contribute to the formation of a distributable profit, whereas, for example, income realised from a bank account attachment is a budgetary profit. The External Auditor found that K€36,812 of the 2014 surplus corresponded to the capitalization of the permanent premises of K€35,002 and in no way to any budgetary profit. The surplus thus does not necessarily reflect the Organisation’s level of available cash. To finance its activity in 2015, the Organisation had to draw off K€12,331 from its financial reserves (the Working Capital Fund) for K€5,790, the contingency fund for K€1,709, the fund to finance employee benefits liabilities for K€4,832).

50. Crediting the accounts of the Member States for reimbursement of legal assistance advances for K€2,068 led the ICC to weaken its level of cash by the same amount due to lower contributions paid in 2015.

51. The External Auditor draws the attention of States Parties to the fact that the surplus formula defined by the ICC’s financial regulations means distributing to the States a result of which the budget consideration is not always existent. In some cases, this can result in weaker financial health for the Organisation, as it forces it to slash budgetary resources that it does not have in reality.

⁸ The provisional cash surplus for the financial period shall be determined by establishing the balance between credits (assessed contributions actually received for the financial period and miscellaneous income received during the financial period) and charges (all disbursements against the appropriations for that financial period). The cash surplus for the financial period shall be determined by crediting to the provisional cash surplus any arrears of prior periods’ assessed contributions from States Parties received during this period and any savings from the provisions made for unliquidated obligations as mentioned above. Any remaining outstanding obligations shall be re-obligated against the appropriations of the current financial period. Subject to financial regulation 6.6, last paragraph, any cash surplus in the budget at the close of any financial period shall be apportioned among States Parties in proportion to the scale of assessments applicable to 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 so apportioned to a State Party shall be surrendered to such State Party if its contribution for that financial period has been paid in full and shall be applied to liquidate, in whole or in part, first, any advance due to the Working Capital Fund; secondly, any arrears of assessed contributions; and thirdly, assessed contributions for the calendar year following the year in which the audit is completed. While any cash surplus in the budget shall be apportioned among all States Parties, the amount so apportioned shall be surrendered only to those States Parties which have paid in full their contributions for that financial period. Amounts apportioned but not surrendered shall be retained by the Registrar until such time as the contribution for the relevant financial period is paid in full, at which time they shall be applied as set forth above.“

The External Auditor stresses to the States Parties the importance to avoid the practice of distributing provisional cash surplus before the final cash surplus is available.

52. During its work, the External Auditor found that the ICC's level of available cash had been significantly reduced from K€56,693 in 2014 to K€23,026 at the end of 2015, breaking down as follows:

- (a) the Working Capital Fund amounting to K€1,616;
- (b) the Contingency Fund amounting to K€5,785;
- (c) the fund intended to finance employee benefits liabilities amounting to K€6,395;
- (d) the permanent premises project fund amounting K€7,078 before interest payments on the loan from the host State in the amount of K€2,186;
- (e) cash related to Trust funds for K€2,153.

53. The ICC's level of immediately available cash at the end of 2015 (the fund intended to finance employee benefits liabilities and the Working Capital Fund) is the equivalent of payroll expenditures for a month excluding consultants and individual contractors (€7 M).

As such, the External Auditor reiterates its finding of weak cash identified during the report ICC-2015-6 on cash reserves.

C. Arrears of assessed contributions

54. Receivables from contributions of States Parties amounted to K€20,786 at 31 December 2015. K€8,146 or 39% of these receivables pertained to prior years.

Table 6: Receivables from contributions of States Parties (in thousands of euros)

<i>Contributing States</i>	<i>Total Receivables at 31 December 2015</i>	<i>2015 Receivables</i>	<i>Receivables related to prior years</i>
Brazil	11,413	5,881	5,532
Mexico	3,645	3,645	-
Venezuela	3,380	1,257	2,123
Argentina	858	858	-
Colombia	313	313	-
Slovenia	115	115	-
<i>Total of top six receivables</i>	<i>19,724</i>	<i>12,069</i>	<i>7,655</i>
<i>% of top six receivables</i>	<i>95%</i>	<i>95%</i>	<i>94%</i>
Total receivables	20,786	12,639	8,147

Source: External Auditor on the basis of the 2015 aged balance

55. Brazil and Venezuela represented 94% of receivables outstanding more than one year, or K€7,655. The receivable from Brazil amounted to K€16,642 in early 2015, including K€10,761 relating to the contributions for prior years. Of this amount, K€5,229 was paid in April 2015 related to 2013 contribution, bringing the outstanding amount to K€11,413 at the end of 2015. The receivable from Venezuela amounted to K€3,380, of which K€940 remained unpaid since 2013. The 2013 assessed contribution of Venezuela amounted to K€1,116, of which only K€177 was settled, i.e. only 15% of the amount of the contribution.

56. Reminder letters, dated 8 April and 25 April 2016, were sent by the Registrar to the representatives of Brazil and Venezuela. No response had been received as at the date of the audit.

The External Auditor reiterates its warning⁹ to the States Parties on the risk of weakening Court's liquidity position posed by late payments of contributions to the Organisation.

57. The ICC establishes a provision for impairment of bad debts as regards to assessed contributions. It represents 90% of the balances of accounts receivable from the States Parties that remain unpaid for more than two years. As of 31 December 2015 the amount of the impairment was K€412 and mainly concerned the debts of the Dominican Republic (K€230), Tanzania (K€55), and Congo (K€30).

58. However, given the low amount paid by Venezuela for 2013, and the total absence of payments in 2014 and 2015, which resulted in 2016 in the suspension of voting rights for this state party, this State's receivable is doubtful.

59. In 2005, the Assembly decided to provide the ICC with permanent premises. The contract to build the ICC's permanent premises was awarded to the Dutch consortium Courtys by the signature of a NEC3 type contract on 1 October 2012. The NEC3 contract provides for compensation events enabling the constructor to be compensated for any delays or additional works.

60. The construction work started in 2012 with preparation of the ground provided by the Dutch Government, the first stone of the premises were set up in April 2013, and the delivery occurred on 2 November 2015.

61. The initial budget was adopted by the Assembly at its 7th plenary meeting on 14 December 2007 (ICC-ASP/6/Res.1) for M€ 190 related solely to the construction costs. As the project was progressing, the budget of the permanent premises was successively increased in to expand the scope of the costs to finance (moving expenses, equipment etc.). During its session on 17 December 2014, the Assembly increased the authorized budget from €195.7 million to a maximum of M€200 (ICC-ASP/13/2).

62. But this increase was not enough to finance the project. In a new resolution dated 25 June 2015 (ICC-ASP/13/Res.6), the ASP approved a new increase in the budget envelope up to M€ 204 with a maximum of M€ 206.

63. The costs estimates as at 9 May 2016 totalled M€ 205.7 including M€ 195 dedicated to construction costs, thus indicating a probable overspend of M€1.7 compared to the stated budget of M€ 204.

64. Following the signature of a settlement agreement on December 1, 2016 between the Constructor (Courtys) and the International Criminal Court (ICC), enabling to determine the final cost of the permanent premises, the International Criminal Court (ICC) has prepared new financial statements as at December 2, 2016 to reflect the consequences of this subsequent event. We have therefore to issue a new report which replaces our previous report dated July 29, 2016. Based on this new element, we issue an unqualified opinion on the financial statements of the International Criminal Court for the financial year ended 31 December 2015

D. Accounting of the permanent premises project

65. The recording of the new permanent premises in assets took place on the date when the keys were provided, on 12 November 2015. The accounting treatment related to capitalisation must comply with IPSAS 17 "property, plant and equipment" applied by the Court, which provides that the components of an asset must be treated as separate components if they have different useful lives.

66. To do this, the new permanent premises were appraised by Brink, which specialises in real estate appraisals. That company conducted an accounting breakdown of the permanent premises by component, such as structure, façade, roof, ground, electrical installations, etc. It also elaborated a draft maintenance plan.

⁹ The External Auditor had already alerted the States Parties to this risk in the chapter on the contribution recovery policy in its report on the 2015 cash reserves (ICC-2015-6).

67. In support of this appraisal work, the External Auditor analysed the relevance of this breakdown. The definition of the various components did not take into account the predictive maintenance plan that lists the useful life of each component, the major maintenance replacements of certain installations.

68. Moreover, the costs of works and equipment related to the audio-visual system were not identified and individually counted. The work and equipment have different accounting natures: the first one is directly related to construction costs (wiring and arrangement costs), whereas the second one corresponds more to purchases of equipment that are distinct from the premises. Purchases of audio-visual equipment should thus be identified and separated from construction costs.

Recommendation no. 3. In order to gain visibility on capital replacement expenditures to be made and anticipate them in the budget, the External Auditor recommends that (i) the ICC first finalize as soon as possible a reliable maintenance plan, and subsequently; (ii) review the breakdown of components to align it with the projected maintenance and capital replacement plan and appropriately distinguish between the components.

69. The External Auditor also used sampling to verify the costs included in the evaluation of the construction. In compliance with the provisions of IPSAS 17, a reclassification to expenses of K€1,576 was done at the request of the External Auditor, since the architect selection costs, communication costs, and expert fees should not be capitalized.

E. Loan from the Host State

70. The permanent premises project benefited from two external sources of funding totalling K€190,000: One-Time Payments (OTP) from States Parties and the loan from the host State minus discounts granted by the host State on the basis of the OTPs received.

71. At 31 December 2015, OTPs received totalled K€96,101; this amount includes additional voluntary contribution by the Host State of K€3,500. The total loan drawn as of 31st December 2015 was K€ 95,893. The loan discount granted by the Host State was estimated at € 17,963 as of end of 2015. The balance of K€77,930 corresponds to the year-end estimate of the borrowed principal repayable over 30 years. The excess of the loan drawn of K€2,037 was calculated in the subsequent year and repaid on 30 May 2016. The final principal amount of the loan should be established as of 30 June 2016 after collection of OTPs is finalized.

72. The repayment of the loan should start on 1 July 2016. So far, no repayment schedule for the loan has been established, as the borrowed principal is not yet definitively fixed¹⁰. The repayment schedule should show, for each due date, the amount of the repayment as well as the breakdown between principal and interest. This is an important part of the information for the States Parties, as it allows them to anticipate the annual repayment instalments falling due.

Recommendation no. 4 In order to ensure regular monitoring of repayment of the loan, the External Auditor recommends that the ICC agree with the Host State on a loan repayment schedule detailing the amortised principal, interest, and annuities payable, which will be validated by both parties.

F. Internal financial control

73. Budget expenses are subject to budgetary control in SAP Funds Management module through allotments. The expenses authorized cannot exceed the allotment.

74. Usually, the accounting entries are linked either to a budgetary fund whose purpose is to finance the activity or to a “book” fund whose purpose is to identify all the IPSAS adjustments. This information is recorded through an additional field to fill for each entry. The management software packages such as SAP provide that a recognised expenditure

¹⁰ The deadline for the outstanding one-time payments was the 29 June 2016.

must be directly linked to a budget fund in order to reserve credits for that purpose, whereas a doubtful provision allocation will be linked to an IPSAS technical fund, as it will not cause any future disbursement.

75. The implementation of this setting allows the External Auditor to reconcile the budget of each segment reporting namely the General fund, the Permanent Premises funds and the Trust funds with the accounting, and thus to detect any anomaly.

76. During its work, the External Auditor found that the ICC SAP setting did not allow distinguishing the entries recorded with a budgetary impact from the entries without any budgetary impact, because all the entries are recorded in only one general ledger.

77. The accounting unit performs a manual reconciliation only for the General fund segment, which is a less effective control than an automatic control from the External Auditor perspective.

Recommendation no. 5. In order to improve the budgetary monitoring of all the segments reporting of the ICC, the External Auditor recommends to revise the SAP module configuration by establishing an additional fund field mandatory which indicates for each entry recorded if the entry has a budgetary impact or an accounting impact.

G. Accounting internal control

78. By converting to IPSASs, the ICC chosed to improve the transparency of its financial statements and its budget execution. The Organisation thus presented financial statements according to IPSAS for the second consecutive year.

79. The efforts of the ICC's finance section to apply these standards are to be recognised. However, the External Auditor's engagement for this year demonstrated that the preparation of the financial statements in compliance with IPSAS represents substantial, laborious work for the ICC.

80. One cause of these difficulties is that the information system is not entirely configured for full compliance with accrual accounting required by IPSASs (FI module) and that the financial statements are not automatically prepared by the computing system.

81. The closing controls are thus performed "manually": financial statements are still prepared in Excel. Many reports are prepared outside of the SAP information system (particularly the reconciliation of budget data with accounting data), thus avoiding the internal control inherent in this system.

82. In view of the large volume of data to be processed, the manual controls are not satisfactory and do not respect the ideals of an effective and efficient internal control environment.

83. It is thus expected that the ICC complete the full deployment of the computing system in all its components, including for the preparation of financial statements according to IPSASs.

84. In addition, the External Auditor noted the restructuring of the Finance Section and the resultant abolition of the IPSAS Unit. Treasury Unit was combined with Accounts Unit and Payroll Unit was transferred to the Human Resources Section. Consequently, the Finance Section was downsized from a section composed of five units in 2014, namely: Treasury Unit (three established posts); Payroll Unit (four established posts); Disbursements Unit (eight posts, seven of them established); Accounts Unit (five established posts); and IPSAS Unit (four posts, two of which were not filled because of budget constraints), to a section composed of only two units in 2016, with a Chief of Section and an Administrative and Finance Assistant. The current two units are: the Disbursements Unit (eight established posts), handling all disbursements in ICC, including some of the responsibilities of the former Payroll Unit (three posts transferred to Human Resources); and the Accounts and Treasury Unit (seven established posts), shouldering all the added responsibilities resulting from the complexity of IPSASs.

85. This reduction in the accounting teams is even more paradoxical given that the IPSASs require more highly technical resources capable of carrying out accounting tasks

because of the complexity of standards, particularly for the accounting of fixed assets, employee benefit liabilities, trade payables, etc.

86. In addition, the ICC has seen a constant growth in activity in recent years, which has had the effect of proportionally increasing volumes of accounting transactions to be processed. The increase in these volumes was temporarily filled by short term positions, while stability in the accounting team makes it possible to preserve the memory of the accounts but also begin to establish the indispensable foundations of internal accounting control.

Recommendation no. 6. In order to ensure effective and efficient internal control, the External Auditor recommends that the ICC complete the full deployment of the information system to prepare financial statements according to IPSASs and ensure the stability and reinforcement of the accounting function.

VI. Acknowledgements

87. The External Auditor would like to thank the staff of the International Criminal Court, including members of the Registry, for the cooperation and general support given to the audit teams during for their engagement.

End of audit observations.

Appendix I

Summary table presenting the changes affecting the result

<i>Adjustments list</i>	<i>Impact on the income statement</i>	<i>Impact on the balance sheet</i>				<i>Net position</i>
		<i>Short-term assets</i>	<i>Long-term assets</i>	<i>Short-Term liabilities</i>	<i>Long-Term liabilities</i>	
Audited totals						
Adjustment of called contributions	+ €2,068,000					
Corrections of non-capitalisable expenses	- €1,576,000					
Correction of allowances for amortisation and depreciation	+ €9,000					
Final totals	+ €501,000					
<i>Adjustments not recognised</i>						
Nil						
Totals with adjustments not recognised						

Appendix II

Follow-up of previous recommendations from the 2015 report on cash reserves (ICC-2015-6)

1. The review of the status of implementation of the recommendations expressed as part of the 2015 cash reserves audit shows that out of a total of eight outstanding recommendations, one was implemented, and seven have been partially implemented.

<i>No.</i>	<i>Subject</i>	<i>Outstanding recommendations</i>	<i>Implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
1	Cash reserves:	Use the Working Capital Fund and the Contingency Fund in order to mitigate temporary situations of insufficiency of cash while awaiting the implementation of a more sustainable funding mechanism.	X		
2	Cash reserves:	In addition to the temporary use of the cash reserves, negotiate the opening of a credit line with the banks, in order to have an additional insurance in case of temporary difficulties resulting from delays in contributions, which cannot be covered by the Working Capital Fund any longer. Upon establishment of the credit line the contingency Fund could continue to be utilized as prescribed by the Financial Regulations and Rules.		X	
3	Cash reserves:	Adopt a plan for financing the employee benefits liabilities in order to smooth charges related to these liabilities, which are likely to increase in the future. Further work will have to be carried out to determine if the establishment of a reserve would be appropriate and what should be its level.		X	
4	Cash reserves:	Improve the predictability of the receipt of the contributions to be earned in the ongoing year, via recovery planning and by setting up a payment plan, negotiated with every State Party in arrears.	x		
5	Cash reserves:	Set up debt settlement plans in order to make States, which have been debtors for several years, more accountable.	x		
6	Cash reserves:	If there is no recovery of arrears, implement the sanctions given in the Financial Regulations and Rules.	X		
7	Cash reserves:	Examine how to better adapt the rhythm of disbursements according to the cash available with the ICC.		X	
8	Cash reserves:	Intensify the practice of revising the programme budget during the year, in order to control costs still to be engaged with respect to the cashed contributions, enable reprioritization of activities and absorb unforeseen expenditures.		X	
Total number of outstanding recommendations: 8			1	7	-

2. Recommendation no. 2 is considered partially implemented because the ICC has initiated negotiations with its banking partners. A proposed resolution of the ASP is in the planning stage in order to open a new line of credit in September 2016.

3. Recommendation no. 3 remains under consideration at the ICC level.

4. Recommendations no. 4, no. 5, and no. 6 are considered as being implemented because the ICC sent several verbal notes to the States Parties in April 2016 and organised various meetings intended to find solutions to settle late contributions. Article 112 of the Rome Statute provides that States in arrears for two full years of contributions must have their voting rights suspended.

5. Recommendations no. 7 and no. 8 remain under consideration.

Annex X

List of documents

ICC-ASP/15/1/Rev.1	Provisional agenda
ICC-ASP/15/1/Add.1	Annotated list of items included in the provisional agenda
ICC-ASP/15/2	Registry's bi-annual report on legal aid (July–December 2015)
ICC-ASP/15/3	Report on activities and programme performance of the International Criminal Court for the year 2015
ICC-ASP/15/4	External audit of the International Criminal Court: Audit report on the budget performance of the permanent premises project
ICC-ASP/15/5	Report of the Committee on Budget and Finance on the work of its twenty-sixth session
ICC-ASP/15/6	Election of members of the Committee on Budget and Finance
ICC-ASP/15/7	Report of the Study Group on Governance Cluster I in relation to the provisional amendments to rule 165 of the Rules of Procedure and Evidence
ICC-ASP/15/8	Report of the Advisory Committee on Nominations of Judges on the work of its fifth meeting
ICC-ASP/15/9	Report of the Court on cooperation
ICC-ASP/15/10	Proposed Programme Budget for 2017 of the International Criminal Court
ICC-ASP/15/10/Corr.1	Proposed Programme Budget for 2017 of the International Criminal Court – Corrigendum
ICC-ASP/15/11	Report on Budget Performance of the International Criminal Court as at 30 June 2016
ICC-ASP/15/12	Financial statements of the International Criminal Court for the year ended 31 December 2015
ICC-ASP/15/12/Corr.1	Financial statements of the International Criminal Court for the year ended 31 December 2015 - Corrigendum
ICC-ASP/15/13	Financial statements of the Trust Fund for Victims for the year ended 31 December 2015
ICC-ASP/15/14	Report to the Assembly of States Parties on the projects and the activities of the Board of Directors of the Trust Fund for Victims for the period 1 July 2015 to 30 June 2016
ICC-ASP/15/15	Report of the Committee on Budget and Finance on the work of its twenty-seventh session
ICC-ASP/15/16	Report on the activities of the International Criminal Court
ICC-ASP/15/17	Report on the activities of the Oversight Committee
ICC-ASP/15/18	Report of the Bureau on cooperation
ICC-ASP/15/19	Report of the Bureau on the Plan of action for achieving universality and full implementation of the Rome Statute of the International Criminal Court
ICC-ASP/15/20	Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, Fifteenth session, The Hague, 16-24 November 2016, volume II
ICC-ASP/15/21*	Report of the Bureau on the Study Group on Governance
ICC-ASP/15/22	Report of the Bureau on complementarity
ICC-ASP/15/23	Report of the Bureau on the review of the procedure for the nomination and election of judges of the Court
ICC-ASP/15/24*	Report of the Working Group on Amendments
ICC-ASP/15/24/Add.1	Report of the Working Group on Amendments – Addendum: part III.B.
ICC-ASP/15/24/Add.2	Report of the Working Group on Amendments – Addendum: annexes VI and VII
ICC-ASP/15/25	Report of the Bureau on legal aid
ICC-ASP/15/26*	Report of the Head of the Independent Oversight Mechanism
ICC-ASP/15/27	Audit report of the <i>ReVision</i> project of the International Criminal Court's Registry
ICC-ASP/15/28	Report of the Bureau on the arrears of States Parties
ICC-ASP/15/29	Report of the Bureau on the Strategic planning process of the International Criminal Court

ICC-ASP/15/30	Report of the Registry on the approximate costs allocated so far within the Court in relation to referrals by the Security Council
ICC-ASP/15/31	Report of the Bureau on non-cooperation
ICC-ASP/15/31/Add.1	Report of the Bureau on non-cooperation – Addendum: Toolkit for the implementation of the informal dimension of the Assembly procedures relating to non-cooperation
ICC-ASP/15/32*	Report of the Bureau on equitable geographical representation and gender balance in the recruitment of staff of the International Criminal Court
ICC-ASP/15/33	Interim report of the Court on the Court-wide impact of the “OTP Basic-Size”
ICC-ASP/15/34	Final report of the Court on the Court-wide impact of the OTP Basic Size model
ICC-ASP/15/35	Report of the Chair of the working group of the Bureau on the implementation of article 97 of the Rome Statute of the International Criminal Court
ICC-ASP/15/36	Informal summary by the President on the “Relationship between Africa and the International Criminal Court”
ICC-ASP/15/37	Submission by Bosnia and Herzegovina regarding the election of members of the Committee on Budget and Finance
ICC-ASP/15/38	Submission by Estonia regarding the election of members of the Committee on Budget and Finance
ICC-ASP/15/INF.2	Proposed Programme Budget for 2017 of the International Criminal Court - Executive Summary
ICC-ASP/15/L.1	[Draft] Report of the Assembly of States Parties to the Rome Statute of the International Criminal Court
ICC-ASP/15/L.2	[Draft] Report of the Credential Committee
ICC-ASP/15/L.3	[Draft resolution] Strengthening the International Criminal Court and the Assembly of States Parties
ICC-ASP/15/L.4/Rev.1	[Draft] Resolution of the Assembly of States Parties on the proposed programme budget for 2017, the Working Capital Fund for 2017, the scale of assessment for the apportionment of expenses of the International Criminal Court, financing appropriations for 2017 and the Contingency Fund
ICC-ASP/15/L.5	[Draft] Resolution on permanent premises
ICC-ASP/15/L.6	[Draft] Resolution on cooperation
ICC-ASP/15/L.7	[Draft] Resolution on amendments to rule 101 and rule 144 (2)(b) of the Rules of Procedure and Evidence
ICC-ASP/15/WGPB/CRP.1	[Draft] report of the Working Group on the 2017 proposed programme budget of the International Criminal Court
