



Assembly of States Parties

Distr.: General
31 August 2017

ENGLISH
Original: English/French

Sixteenth session

New York, 4-14 December 2017

Financial statements of the International Criminal Court for the year ended 31 December 2016

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Letter of transmittal

21 July 2017

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 2016.

Gela Abesadze
Chief of Finance Section

Herman von Hebel
Registrar

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Statement on Internal Financial Control

Scope of responsibilities

In accordance with Rule 101.1(b) of the Financial Regulations and Rules of the International Criminal Court (“the Court”), 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 article 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 2016.

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.

My review of the effectiveness of the system of internal control and compliance with the Court’s Financial Regulations and Rules 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 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 2016.

Herman von Hebel
Registrar

21 July 2017

Independent auditor's opinion

Opinion

We have audited the Financial Statements of the International Criminal Court (“the Court”), for the 12 month period ended 31 December 2016. These financial statements include a Statement of Financial Position as at 31 December 2016, 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 United Nations System Accounting Standards (UNSAS) standards, outside of the scope of this audit, have also been added in an annex to the Financial Statements.

Based on our audit, the financial statements give a fair view of the financial position of the Court as at 31 December 2016, as well as the financial performance, the changes in net assets, the cash flow and the comparison of budget and actual amounts for the 12 month period ending 31 December 2016 in conformity with the International Public Sector Accounting Standards (IPSAS).

Basis for Opinion

We have conducted our audit in accordance with the International Standards on Auditing (ISA) and in accordance with the additional terms of reference defined in Regulation 12 of the Financial Regulations and Rules of the Court. 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. As required by the Charter of Ethics of the *Cour des comptes*, we guarantee the independence, the fairness, the neutrality, the integrity and the professional discretion of the auditors. Furthermore, we also fulfilled our other ethical obligations in compliance with the Code of Ethics of the International Organisation of Supreme Audit Institutions (INTOSAI). The responsibilities of the Auditor are more extensively described in the section “Auditor’s Responsibilities for the Audit of the Financial Statements”.

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

Management’s Responsibilities for the Financial Statements

By virtue of Regulation 11 of the Financial Regulations and Rules, the Registrar of the Court is responsible for preparing and presenting the financial statements. These statements are in conformity with the 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.

Auditor’s Responsibilities for the Audit of the Financial Statements

The goal of the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An audit therefore consists in implementing audit procedures in order to collect audit evidence regarding the amounts and the information presented in the financial statements. The External Auditor takes into account the internal control in effect in the entity, relative to the establishment and preparation of financial statements, so as to define appropriate audit procedures in the circumstances, and not with the aim of expressing an opinion on the effectiveness of this control. The choice of the audit procedures is based on the External Auditor’s professional judgment, as is the case for the risk evaluation of the financial statements, for the assessment of the appropriateness of the accounting policies and of the accounting estimates, and for the overall presentation of the financial statements.

(Signed) Didier Migaud

Statement I

International Criminal Court - Statement of financial position as at 31 December 2016 (in thousands of euros)

	<i>Note.</i>	<i>2016</i>	<i>2015</i>
Assets			
<i>Current assets</i>			
Cash and cash equivalents	3	20,404	23,026
Accounts receivable (non-exchange transactions)	4	13,932	20,510
Other accounts receivable	5	3,206	2,422
Prepayments and other current assets	6	2,905	2,360
<i>Total current assets</i>		<i>40,447</i>	<i>48,318</i>
<i>Non-current assets</i>			
Accounts receivable (non-exchange transactions)	4	41	-
Property, plant and equipment	7	199,728	208,570
Intangible assets	8	1,342	1,353
Reimbursement right	10	25,529	23,235
<i>Total non-current assets</i>		<i>226,640</i>	<i>233,158</i>
Total assets		267,087	281,476
Liabilities			
<i>Current liabilities</i>			
Accounts payable	9	5,696	9,926
Employee benefit liabilities	10	9,728	9,322
Host State loan	11	1,759	891
Deferred revenue and accrued expenses	12	11,229	17,066
Provisions	13	2,257	2,255
<i>Total current liabilities</i>		<i>30,669</i>	<i>39,460</i>
<i>Non-current liabilities</i>			
Accounts payable	9	586	50
Employee benefit liabilities	10	47,471	37,372
Host State loan	11	72,509	77,120
<i>Total non-current liabilities</i>		<i>120,566</i>	<i>114,542</i>
Total liabilities		151,235	154,002
Net assets/equity			
Contingency Fund	14	5,791	5,791
Working Capital Fund	14	3,664	1,616
Other fund balances	14	106,397	120,067
Total net assets/equity		115,852	127,474
Total liabilities and net assets/equity		267,087	281,476

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 2016 (in thousands of euros)

	Note.	2016	2015
Revenue			
Assessed contributions	15	133,061	167,119
Voluntary contributions	15	1,789	4,243
Financial revenue	15	45	179
Other revenue	15	1,488	21,952
Total revenue		136,383	193,493
Expenses			
Employee benefit expenses	16	100,433	99,263
Travel and hospitality	17	5,331	6,683
Contractual services	18	5,352	9,059
Counsel fees	19	5,546	5,777
Operating expenses	20	11,292	17,057
Supplies and materials	21	2,473	2,346
Depreciation and amortization	22	12,093	3,308
Financial expenses	23	2,221	2,996
Total expenses		144,741	146,489
<i>Surplus/(deficit) for the period</i>		<i>(8,358)</i>	<i>47,004</i>

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 2016 (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>Contin- gency Fund</i>	<i>Funds for Employee Benefit Liabilities</i>	<i>Cash Surplus/ (Deficit)</i>	<i>Remeasur- ement of post- employ- ment related plans</i>	<i>Other General Fund Balances</i>	<i>Perma- nent Premises Project</i>		
Opening balance as at 1 January 2015	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 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
Movement in net assets/equity in 2016									
Surplus/(deficit)	-	-	-	-	-	62	(8,524)	104	(8,358)
Remeasurement gains/(losses) post-employment plans	-	-	-	-	(3,419)	-	-	-	(3,419)
Transfers	2,048	-	(6,223)	(95)	-	(5,262)	9,532	-	-
Prior year cash surplus/(deficit)	-	-	-	5,394	-	(5,394)	-	-	-
2014 Trust Fund for Victims Secretariat's surplus	-	-	-	-	-	154	-	-	154
Total movements during the year	2,048	-	(6,223)	5,299	(3,419)	(10,440)	1,008	104	(11,623)
Total net assets/equity as at 31 December 2016	3,664	5,791	172	5,394	(3,419)	(16,964)	119,591	1,623	115,852

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 2016 (in thousands of euros)

	Note.	2016	2015
Cash flows from operating activities			
Surplus/(deficit) for the period (Statement II)		(8,358)	47,004
Unrealized foreign exchange differences		5	5
Discount on host State loan		(649)	(17,963)
Depreciation and amortization		12,093	3,308
(Gain)/loss on disposal of property, plant and equipment		-	8
Interest expense		2,133	2,860
(Increase)/decrease in accounts receivable from non-exchange transactions		6,537	(6,019)
(Increase)/decrease in other accounts receivable		(784)	(1,247)
(Increase)/decrease in prepayments and other current assets		(864)	16
(Increase)/decrease in reimbursement right		(2,294)	188
Increase/(decrease) in accounts payable		(2,416)	3,403
Increase/(decrease) in employee benefit liabilities		10,505	1,023
Remeasurement (gain)/loss of post-employment related plans		(3,419)	-
Increase/(decrease) in deferred revenue and accrued expenses		(1,570)	(14,039)
Increase/(decrease) in provisions		3	(473)
Less: Interest income		(45)	(179)
Net cash flows from operating activities		10,877	17,895
Cash flows from investing activities			
Plus: Interest received		113	197
Purchase of property, plant and equipment		(9,160)	(58,268)
Purchase of intangible assets		(27)	(1,052)
Net cash flows from investing activities		(9,074)	(59,123)
Cash flows from financing activities			
Credits to States Parties		-	(2,068)
Interest paid		-	(1,061)
Receipts/(repayment) of host State loan		(4,429)	10,693
Net cash flows from financing activities		(4,429)	7,564
Net increase/(decrease) in cash and cash equivalents		(2,626)	(33,664)
Cash and cash equivalents at beginning of financial period	3	23,026	56,693
Unrealized foreign exchange gains/(losses) on cash and cash equivalents		4	(3)
Cash and cash equivalents as at 31 December (Statement I)	3	20,404	23,026

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 2016 (in thousands of euros)

Major Programme	Appropriation approved	Contin-gency Fund appli-cation	Trans-fers	Final budget	Expendi-tures charged against		Total expenditure	Surplus/ (deficit) General Fund	Surplus/ (deficit) Contin-gency Fund	Total surplus/ (deficit)
					General Fund	Contin-gency Fund				
	<i>i</i>	<i>ii</i>	<i>iii</i>	<i>iv=i+ii+iii</i>	<i>v</i>	<i>vi</i>	<i>vii=v+vi</i>	<i>viii=i+iii-v</i>	<i>ix=ii-vi</i>	<i>x=viii+ix</i>
Judiciary	12,431	-	272	12,703	12,703	-	12,703	-	-	-
Office of the Prosecutor	43,234	1,060	(792)	43,502	40,941	1,021	41,962	1,501	39	1,540
Registry	72,759	1,950	520	75,229	71,698	1,581	73,279	1,581	369	1,950
Secretariat of the Assembly of States Parties	2,808	-		2,808	2,741	-	2,741	67	-	67
Premises	2,824	-		2,824	2,824	-	2,824	-	-	-
Secretariat of the Trust Fund for Victims	1,885	-		1,885	1,641	-	1,641	244	-	244
Project Director's office (permanent premises)	452	-		452	265	-	265	187	-	187
Permanent Premises Project - Interest	2,201	-		2,201	2,186		2,186	15		15
Independent Oversight Mechanism	315	-		315	182	-	182	133	-	133
Office of Internal Audit	682	-	-	682	611	-	611	71	-	71
Total	139,591	3,010	-	142,601	135,792	2,602	138,394	3,799	408	4,207
Cost overrun of the Permanent Premises Project (ICC-ASP/15/Res.2)	(1,197)	-		(1,197)	-	-	-	(1,197)	-	(1,197)
Total after cost overrun	138,394	3,010	-	141,404	135,792	2,602	138,394	2,602	408	3,010

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 (“the Assembly”) 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 2016 financial period, appropriations were divided into ten major programmes: the Judiciary (the Presidency and Chambers), the Office of the Prosecutor, the Registry, the Secretariat of the Assembly of States Parties (“the Secretariat”), Premises, the Secretariat of the Trust Fund for Victims, the Project Director’s Office (permanent premises), Permanent Premises Project - Interest, the Independent Oversight Mechanism and Office of Internal Audit. 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 established the Secretariat to begin its operations on 1 January 2004. The Secretariat 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) Premises:

Stakeholders are provided with an overview of the resources required by the Court for its permanent 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 2016.

(h) Project Director’s Office (permanent premises):

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) Permanent Premises Project – Interest:

The Court established the Permanent Premises Project – Interest in the 2011 Approved Programme Budget to report on the interest expected to be paid on the loan amounts received by the Court for the Permanent Premises Project, in response

to requests from the Committee and the Assembly. This originates, in 2008, from the Assembly's acceptance of the host State's offer of a loan for the permanent premises of up to a maximum of €200 million, to be repaid over a period of 30 years at an interest rate of 2.5 per cent.

(j) 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.

(k) Office of Internal Audit:

The Office of Internal Audit (OIA) assists the Court in the achievement of its strategic and operational objectives by systematically reviewing systems and operations across all areas of the Court. These reviews (audits) are aimed at identifying how well potential threats and opportunities (risks) are managed, including whether the correct processes are in place and whether agreed procedures are being adhered to. The Office also provides advisory services at the request of the management of the Court. The Office reports to the Chair of the Audit Committee.

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 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

(b) 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.

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. ("Allianz NL"). 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>2016</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

Leases

2.28 Lease agreements entered into at 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

2.29 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

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

2.31 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.

2.32 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.

2.33 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.

2.34 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.

2.35 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.

2.36 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

2.37 The Court recognized the reimbursement right which arises under the insurance policy with Allianz NL 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

2.38 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

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

2.40 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

2.41 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 circumstances between the Court and its related parties will not be considered as related party transactions and therefore will not be disclosed.

2.42 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 disclosed. In addition, the Court will disclose any specific transactions with key management personnel and their family members.

Employee benefit liabilities

2.43 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.

2.44 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.

2.45 Annual leave: is recognized as an expense as employees render services that increase their entitlement to future compensated absences.

2.46 Post-employment benefits: include pension benefits and after-service health insurance (ASHI).

2.47 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 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.

2.48 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 NL have been designated as administrators of the judges' pension scheme. The contract commenced on 31 December 2008.

2.49 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.

2.50 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.

2.51 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.

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

2.53 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

2.54 The loan described in note 2.72(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

2.55 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. If the outflow of economic benefits to settle the obligations is no longer probable, the provision is reversed.

2.56 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, or a 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

2.57 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.

2.58 In accordance with Regulation 5.2 of the Financial Regulations and Rules, 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 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 Regulation 5.10.

2.59 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.

2.60 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.

2.61 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.

2.62 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

2.63 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.

2.64 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

2.65 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.

2.66 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

2.67 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.

2.68 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.

2.69 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: 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 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.

2.70 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.

2.71 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 its resolution ICC-ASP/15/Res.2, the Assembly authorized an increase of the unified budget envelope in the amount of €1.75 million, bringing the total project budget to €205.75 million.

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, 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, commenced after expiration of the leases on the interim premises by 30 June 2016.

(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 those 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.

(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) Other resources as per the Assembly decisions ICC-ASP/14/Res.1 and ICC-ASP/15/Res.2.

Net assets/equity

2.72 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, including Funds for Employee Benefit Liabilities and Cash surplus, the Permanent Premises Project Fund and the trust funds.

2.73 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 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.

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

Budget comparison

2.75 A comparison of actual amounts with the amounts in the 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.

2.76 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.

Change in accounting policy

2.77 In 2016 the Court has implemented IPSAS 39 "Employee Benefits", which was approved by the IPSAS Board and replaced IPSAS 25. The main difference between IPSAS 39 and IPSAS 25 is removal of an option that allowed deferring the recognition of changes in the net defined benefit liability (the "corridor approach").

Changes in presentation

2.78 Starting from 2016 expenses related to individual contractors and consultants are disclosed under contractual services in the statement of Financial Performance.

3. Cash and cash equivalents

<i>In thousands of euros</i>	2016	2015
Cash on hand	51	58
Cash at bank	20,353	22,968
Total	20,404	23,026

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 €5 thousand (2015: €178 thousand) held in currencies other than the euro.

4. Accounts receivable from non-exchange transactions

4.1 Interest-bearing bank accounts and term deposits yielded interest at an average annual rate of 0.15 per cent.

<i>In thousands of euros</i>	2016	2015
Assessed contributions receivable (regular budget)	18,405	20,786
Assessed contributions receivable (other)	86	7
Voluntary contributions receivable	16	129
Total accounts receivable, gross	18,507	20,922
Provision for doubtful debt	(4,534)	(412)
Total accounts receivable, net	13,973	20,510

4.2 Assessed contributions receivable (regular budget): the outstanding balance of €18,405 thousand comprises €4,345 thousand due for prior financial periods and €14,060 thousand due for 2016 (Schedule 1). Contributions received from States Parties in excess of contributions due in an amount of €4,379 thousand are reported as contributions received in advance (note 12.1).

4.3 Assessed contributions receivable (other): relate to the outstanding balances due to the Working Capital Fund, Contingency Fund and for the total cost of permanent premises from States which acceded to the Rome Statute after 2015.

4.4 Voluntary contributions receivable: the amount of €16 thousand represents an outstanding amount receivable from donors for 2016-2017 projects.

4.5 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, shall have no vote in the Assembly and in the Bureau if the amount of its arrears equals or exceeds the amount of the contributions due from it for the preceding two full years. 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 2015	412
Increase in provision	4,122
Provision for doubtful debt as at 31 December 2016	4,534

4.6 The following table illustrates accounts receivable by age:

<i>In thousands of euros</i>	<i>Not yet due</i>	<i>Less than 1 year</i>	<i>1-3 years</i>	<i>Over 3 years</i>	<i>Total</i>
Assessed contributions receivable (regular budget)	-	14,060	4,291	54	18,405
Assessed contributions receivable (other)	46	34	5	1	86
Voluntary contributions receivable	-	16	-	-	16
Total accounts receivable, gross	46	14,110	4,296	55	18,507

5. Other accounts receivable

<i>In thousands of euros</i>	<i>2016</i>	<i>2015</i>
Receivable from governments	2,949	1,907
Other receivables	1,663	1,498
Other accounts receivable, gross	4,612	3,405
Provision for doubtful debt	(1,406)	(983)
Other accounts receivable, net	3,206	2,422

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 2016 the Court advanced an amount of €448 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 2016	958	25	983
Increase in provision	448	(25)	423
Provision for doubtful debt as at 31 December 2016	1,406	-	1,406

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	2,937	12	-	2,949
Other receivables	666	997	-	1,663
Other accounts receivable, gross	3,603	1,009	-	4,612

6. Prepayments and other current assets

<i>In thousands of euros</i>	2016	2015
Advances to staff	2,273	1,612
Advances to vendors	84	52
Prepaid expenses	540	620
Accrued interest	8	76
Total	2,905	2,360

6.1 Advances to staff comprise €1,329 thousand of education grant advances for the portion of the school year to be completed during 2017, €23 thousand of travel advances for trips in 2017, and €21 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 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 2016	9,741	-	195,756	2,587	561	11,493	2,472	222,610
Additions	-	1,225	-	690	50	726	246	2,937
Capitalization	-	(1,225)	1,225	-	-	-	-	-
Reclassification	-	-	-	-	(5)	(30)	(118)	(153)
Disposals/Write-offs	-	-	-	(190)	(9)	(1,863)	(64)	(2,126)
At 31 December 2016	9,741	-	196,981	3,087	597	10,326	2,536	223,268
Accumulated depreciation								
Accumulated depreciation at 1 January 2016	-	-	1,704	2,113	468	8,177	1,578	14,040
Depreciation Charge	-	-	10,227	210	29	1,016	170	11,652
Reclassification	-	-	-	-	-	(12)	(14)	(26)
Disposals/Write-offs	-	-	-	(190)	(9)	(1,863)	(64)	(2,126)
At 31 December 2016	-	-	11,931	2,133	488	7,318	1,670	23,540
Net book value								
at 1 January 2016	9,741	-	194,052	474	93	3,316	894	208,570
At 31 December 2016	9,741	-	185,050	954	109	3,008	866	199,728

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.

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 2016	10,125	402	10,527
Additions	433	-	433
Capitalization	402	(402)	-
Reclassification	(3)	-	(3)
At 31 December 2016	10,957	-	10,957
Accumulated Amortization			
At 1 January 2016	9,174	-	9,174
Amortization charge	441	-	441
At 31 December 2016	9,615	-	9,615
Net book value			
At 1 January 2016	951	402	1,353
At 31 December 2016	1,342	-	1,342

9. Accounts payable

<i>In thousands of euros</i>	<i>2016</i>	<i>2015</i>
Current		
Counsel payables	452	1,228
Suppliers	5,073	6,653
Secretariat of the Trust Fund for Victims	67	153
Other payables	104	1,892
<i>Total current</i>	<i>5,696</i>	<i>9,926</i>
Non-current		
Secretariat of the Trust Fund for Victims	586	50
<i>Total non-current</i>	<i>586</i>	<i>50</i>
Total accounts payable	6,282	9,976

10. Employee benefit liabilities

10.1 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)).

<i>In thousands of euros</i>	<i>2016</i>	<i>2015</i>
Current		
Salaries and entitlements	1,004	798
Annual leave accrual	6,089	5,791
Other long-term benefits	1,419	1,605
Post-employment benefits	1,216	1,128
<i>Sub-total current</i>	<i>9,728</i>	<i>9,322</i>

<i>In thousands of euros</i>	2016	2015
Non-current		
Other long-term benefits	9,332	5,740
Post-employment benefits	38,139	31,632
<i>Sub-total non-current</i>	<i>47,471</i>	<i>37,372</i>
Total	57,199	46,694

Current employee benefit liabilities

10.2 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.

10.3 Annual Leave Accrual: At 31 December 2016, €6,089 thousand represents the accumulated annual leave accrual for all staff members of the Court. The cost related to untaken annual leave incurred in 2016 has been recognized as an expense of €298 thousand in the Statement of financial performance.

Non-current employee benefit liabilities

10.4 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	1.50%
Relocation allowance and other benefits of judges	0.13%
Home leave and family visit of staff	0.13%
ASHI	1.80%
Staff repatriation grant	1.30%
Other benefits of staff	1.20%
Wage inflation	1.50%
Price inflation	2.00%
Medical cost trend rate	5.00%
Individual salary increase rate	1.20%

Demographic assumptions

Individual turnover rates	From 0% to 7% depending on age group
Disability rates	Based on UNJSPF
Mortality tables	UNJSPF active and inactive (2007-2013)
Age corrections	Generational improvement scale (for inactive)
Age difference M/F	+3

10.5 The discount rate used to discount benefit obligations reflects time value of money. The currency and term of the financial instrument selected to reflect time value of money is consistent with the currency and estimated term of the benefit obligation.

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>	
Present value of the defined benefit obligation as at 1 January 2016	23,235	646	10,709	6,699	41,289
Service cost	717	232	1,297	1,620	3,866
Interest expense	514	3	324	112	953
Remeasurement (gains)/losses	2,210	(41)	1,517	2,734	6,420
Benefits paid	(1,147)	(137)	(21)	(1,117)	(2,422)
Present value of the defined benefit obligation as at 31 December 2016	25,529	703	13,826	10,048	50,106

Reconciliation of the opening and closing balance of the reimbursement rights

<i>In thousands of euros</i>	<i>Judges' pension scheme</i>
Reimbursement right as at 1 January 2016	23,235
Interest revenue	511
Remeasurement gains/(losses)	1,643
Contributions by employer	1,395
Benefits paid	(1,147)
Administration cost	(108)
Reimbursement right as at 31 December 2016	25,529

10.6 The fair value of the reimbursement rights is deemed to be the present value of the related obligation.

Total defined benefit cost recognised in the Statement of financial performance and net assets/equity

<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>	
Net service cost	717	232	1,297	1,620	3,866
Net interest on the net defined benefit liability/(asset)	3	3	324	112	442
Administration costs	108	-	-	-	108
Remeasurement of the net defined benefit liability	-	(41)	-	2,734	2,693
Defined benefit cost recorded in profit or loss	828	194	1,621	4,466	7,109
Remeasurement of the net defined benefit liability	567	-	1,517	-	2,084
Defined benefit cost recorded in net assets/equity	567	-	1,517	-	2,084
Total defined benefit cost	1,395	194	3,138	4,466	9,193

Sensitivity analysis

10.7 A significant actuarial assumption for the determination of the defined benefit obligation is the discount rate. The sensitivity analyses have been determined based on a 0.25% change of the assumptions at the end of reporting period.

	<i>Discount rate %</i>	<i>Defined benefit obligation</i>	<i>Discount rate plus 0.25%</i>	<i>Defined benefit obligation</i>	<i>Discount rate less 0.25%</i>	<i>Defined benefit obligation</i>
Judges						
Pension scheme	1.50	25,529	1.75	24,784	1.25	26,310
Home leave benefits	0.13	54	0.38	54	0	54
Removal/travel on separation	0.13	104	0.38	103	0	104
Relocation allowance	0.13	539	0.38	535	0	541
Survivors benefit	0.13	6	0.38	6	0	6
Staff						
Home leave benefits	0.13	893	0.38	892	0	894
Family visit	0.13	10	0.38	10	0	10
Removal/Travel on separation	1.20	2,197	1.45	2,147	0.95	2,249
Repatriation grant	1.30	6,542	1.55	6,374	1.05	6,709
Death grant	1.20	403	1.45	395	0.95	411
ASHI	1.80	13,826	2.05	12,850	1.55	14,891

10.8 Effect of an increase of one percentage point and effect of a decrease of one percentage point in the assumed medical cost trend rates are as follows:

Medical cost trend rate

<i>In thousands of euros</i>	<i>4%</i>	<i>5%</i>	<i>6%</i>
Defined benefit obligation as at 31/12/2016	11,797	13,826	16,323
Current Service cost for Fiscal year 2017	1,420	1,660	1,954

United Nations Joint Staff Pension Fund

10.9 The financial obligation of the Court to the Fund consists of its mandated contribution, at the rate established by the United Nations General Assembly (currently at 7.9% for participants and 15.8% for member organizations) together with any share of any actuarial deficiency payments under article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. Each member organization shall contribute to this deficiency an amount proportionate to the total contributions which each paid during the three years preceding the valuation date.

10.10 The actuarial valuation performed as of 31 December 2015 revealed an actuarial surplus of 0.16% (a deficit of 0.72% in the 2013 valuation) of pensionable remuneration, implying that the theoretical contribution rate required to achieve balance as of 31 December 2015 was 23.54% of pensionable remuneration, compared to the actual contribution rate of 23.70%. The next actuarial valuation will be conducted as of 31 December 2017 in 2018.

10.11 At 31 December 2015, the funded ratio of actuarial assets to actuarial liabilities, assuming no future pension adjustments, was 141.1% (127.5% in the 2013 valuation). The

funded ratio was 100.9% (91.2% in the 2013 valuation) when the current system of pension adjustments was taken into account.

10.12 After assessing the actuarial sufficiency of the Fund, the Consulting Actuary concluded that there was no requirement, as of 31 December 2015, 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. At the time of this report, the General Assembly has not invoked the provision of article 26.

10.13 The Fund 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 proportionate share of the defined benefit obligation, the plan assets and the costs associated with the plan with sufficient reliability for accounting purposes. Hence the Court has treated this plan as if it were a defined contribution plan.

10.14 During 2016, total contributions paid to UNJSPF amounted to €20,512 thousand.

Service-incurred injury

10.15 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 2016 for this insurance was €786 thousand.

Secretariat of the Trust Fund for Victims

10.16 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. Long-term and post-employment benefits that relate to the Secretariat of the Trust Fund for Victims and that are included in the obligations of the Court are estimated at €111 thousand.

10.17 The value of annual leave due to employees of the Secretariat of the Trust Fund for Victims as at 31 December 2016, also provided on a pooled basis, are included in the Court's liabilities and amounted to €68 thousand.

11. Host State loan

<i>In thousands of euros</i>	2016	2015
Host State loan current	1,759	891
Host State loan non-current	72,509	77,120
Total	74,268	78,011

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.

11.2 Repayment of the host State loan commenced on 30 June 2016, the date on which the rental agreement of the Court concerning interim premises expired. States Parties that did not pay the one-time contribution are 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	2,984	10,755	95,006	108,745

12. Deferred revenue and accrued expenses

<i>In thousands of euros</i>	<i>2016</i>	<i>2015</i>
Assessed contributions in advance	4,379	280
Deferred voluntary contributions	387	805
Accrued expenses	3,479	13,795
Accrual on host State loan	2,984	2,186
Total	11,229	17,066

12.1 Assessed contributions received in advance: €4,379 thousand was received from States Parties to be applied to the next financial period.

12.2 Deferred voluntary contributions represent contributions of European Commission (€375 thousand) and other donors (€14 thousand) for period 2017 activities of the Trust Fund "Building Legal Expertise and Fostering Cooperation".

13. Provisions

<i>In thousands of euros</i>	<i>2016</i>	<i>2015</i>
Provision for ILOAT cases	2,171	251
Provision for US tax	86	131
Provision for termination benefits	-	117
Provision for early termination of Headquarters lease	-	1,756
Total	2,257	2,255

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 2016 (restated)	251	131	117	1,756	2,255
Increase in provision	2,011	65	-	-	2,076
Decrease due to payments	(58)	(75)	(72)	(1,239)	(1,444)
Decrease due to reversals	(33)	(35)	(45)	(517)	(630)
Provision as at 31 December 2016	2,171	86	-	-	2,257

13.1 Provision for ILOAT cases: At the end of 2016, twenty one 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 €2,171 thousand is earmarked for six cases. Other cases pending as at 31 December 2016 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 €86 thousand estimated for the year 2016 for nine United States taxpayers on the payroll of the Court during this period.

14. Net assets/equity

<i>In thousands of euros</i>	2016	2015
General		
Contingency Fund	5,791	5,791
Working Capital Fund	3,664	1,616
General Funds		
Funds for Employee Benefit Liabilities	172	6,395
Cash Surplus / (Deficit)	5,394	95
Other General Fund	(16,964)	(6,525)
Remeasurement of post-employment related plans	(3,419)	-
Total General balances	(5,362)	7,372
Other fund balances		
Permanent Premises Project	119,591	118,583
Trust Funds	1,623	1,519
Total other fund balances	121,214	120,102
Total	115,852	127,474

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 (Schedule 2).

14.2 Working Capital Fund: the Assembly, in its resolution ICC-ASP/14/Res.1, established the Working Capital Fund for the financial period 1 January to 31 December 2016 at €7,406 thousand, the same level as in the previous financial period. In 2016 the amount of €3,837 thousand was used from the Working Capital Fund to fund permanent premises costs and the 2014 cash surplus of €5 thousand was used to replenish the Working Capital Fund (ICC-ASP/14/Res.1).

14.3 Funds for Employee Benefit Liabilities: were reduced by €6,223 thousand in 2016 to fund 2016 employee benefits and a part of permanent premises costs (ICC-ASP/14/Res.1).

15. Revenue

<i>In thousands of euros</i>	Note	2016	2015
Assessed contributions			
To programme budget	15.1	136,886	125,850
To Permanent Premises Project		246	41,365
To total cost of Permanent Premises	15.2	51	-
Change in provision for doubtful debt		(4,122)	(96)
<i>Sub-total assessed contributions</i>		<i>133,061</i>	<i>167,119</i>
Voluntary contributions			
To programme budget	15.3	805	2,834
To trust funds		984	1,409
<i>Sub-total voluntary contributions</i>		<i>1,789</i>	<i>4,243</i>

<i>In thousands of euros</i>	Note	2016	2015
Financial revenue			
Interest revenue		45	179
<i>Sub-total financial revenue</i>		45	179
Other revenue			
Host State contribution to Permanent Premises Project		652	21,463
Other miscellaneous revenue		836	489
<i>Sub-total other revenue</i>		1,488	21,952
Total revenue		136,383	193,493

15.1 Assessed contributions to programme budget: the Assembly, in its resolution ICC-ASP/14/Res.1, approved the funding of the appropriations of the Court for the financial period 1 January to 31 December 2016 in a total amount of €139,591 thousand, €1,885 thousand of which related to contributions to the Secretariat of the Trust Fund for Victims. The assessed contributions have been further adjusted by €805 thousand of the voluntary contribution from the host State for the costs of the interim premises (Major Programme V) and by €15 thousand of difference between actual and budgeted interest for the host State loan.

15.2 Assessed contributions to total cost of permanent premises: relate to contributions from new States Parties that joined the Court after 2015, which are assessed against the total cost of the permanent premises (ICC-ASP/14/Res.5, paragraph 55).

15.3 Voluntary contributions to the programme budget: represents a contribution from the host State for the costs of the interim premises.

Contributions in kind

15.4 In 2016, the Court hired a number of short term pro-bono personnel, representing receipt of services in kind at a value of €284 thousand.

15.5 In 2016 the fifteenth session of the Assembly of State Parties was conducted at the World Forum Convention Centre in The Hague. The premises were provided by the host State. The approximate amount of this donation in kind is €290 thousand.

16. Employee benefit expenses

<i>In thousands of euros</i>	2016	2015
Judges' salaries	3,250	2,971
Judges' entitlements and allowances	3,148	1,553
Staff salaries	47,627	44,329
Staff entitlements and allowances	24,981	25,076
Temporary assistance	21,427	25,334
Total	100,433	99,263

16.1 In 2016 one ex-gratia payment for €193 was made.

17. Travel and hospitality expenses

<i>In thousands of euros</i>	2016	2015
Hospitality	36	32
Travel	5,295	6,651
Total	5,331	6,683

18. Expenses for contractual services

<i>In thousands of euros</i>	2016	2015
Public information	425	666
External translation	683	1,031
Training	759	761
Consultants and individual contractors	1,719	-
Other contractual services	1,766	6,601
Total	5,352	9,059

19. Expenses for counsel fees

<i>In thousands of euros</i>	2016	2015
Counsel for defence	4,601	4,761
Counsel for victims	945	1,016
Total	5,546	5,777

20. Operating expenses

<i>In thousands of euros</i>	2016	2015
Rental, utility and maintenance	4,501	8,994
Communications and software maintenance	2,993	2,817
Witness-related expenses	2,166	2,889
Other operating expenses	1,632	2,357
Total	11,292	17,057

21. Supplies and materials expenses

<i>In thousands of euros</i>	2016	2015
Office supplies	570	385
Library books, magazines and subscriptions	150	140
Other supplies	475	534
Low value asset purchases	1,278	1,287
Total	2,473	2,346

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>	2016	2015
Depreciation	11,652	2,894
Amortization	441	414
Total	12,093	3,308

22.1 No material impairment losses were incurred in 2016.

23. Financial expenses

<i>In thousands of euros</i>	2016	2015
Bank charges	55	58
Net foreign exchange loss	33	77
Interest expense on the host State loan	2,133	2,861
Total	2,221	2,996

23.1 Interest expense on the host State loan amounting to €2,133 thousand is recognized on an effective interest rate basis.

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 note 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 and trust funds segments, 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 2016 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)	3,010	-	-	3,010
Basis differences	11,393	(410)	-	10,983
Presentation differences	-	109	(9,532)	(9,423)
Entity differences	(3,526)	(8,773)	5,103	(7,196)
Actual amount in the Statement of cash flows (Statement IV)	10,877	(9,074)	(4,429)	(2,626)

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 funds 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 2016.

25. Segment Reporting

Statement of financial position by segment as at 31 December 2016

<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					
<i>Current assets</i>					
Cash and cash equivalents	18,060	2,344	-	-	20,404
Accounts receivable (non-exchange transactions)	13,815	16	101	-	13,932
Other accounts receivable	3,202	2	934	(932)	3,206
Prepayments and other current assets	2,861	44	-	-	2,905
<i>Total current assets</i>	<i>37,938</i>	<i>2,406</i>	<i>1,035</i>	<i>(932)</i>	<i>40,447</i>
<i>Non-current assets</i>					
Accounts receivable (non-exchange transactions)	41	-	-	-	41
Property, plant and equipment	2,790	-	196,938	-	199,728
Intangible assets	1,291	-	51	-	1,342
Reimbursement right	25,529	-	-	-	25,529
<i>Total non-current assets</i>	<i>29,651</i>	<i>-</i>	<i>196,989</i>	<i>-</i>	<i>226,640</i>
Total assets	67,589	2,406	198,024	(932)	267,087
Liabilities					
<i>Current liabilities</i>					
Accounts payable	6,039	367	222	(932)	5,696
Employee benefit liabilities	9,716	12	-	-	9,728
Host State loan	-	-	1,759	-	1,759
Deferred revenue and accrued expenses	6,882	404	3,943	-	11,229
Provisions	2,257	-	-	-	2,257
<i>Total current liabilities</i>	<i>24,894</i>	<i>783</i>	<i>5,924</i>	<i>(932)</i>	<i>30,669</i>
<i>Non-current liabilities</i>					
Accounts payable	586	-	-	-	586
Employee benefit liabilities	47,471	-	-	-	47,471
Host State loan	-	-	72,509	-	72,509
<i>Total non-current liabilities</i>	<i>48,057</i>	<i>-</i>	<i>72,509</i>	<i>-</i>	<i>120,566</i>

<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>
Total liabilities	72,951	783	78,433	(932)	151,235
Net assets/equity					
Contingency Fund	5,791	-	-	-	5,791
Working Capital Fund	3,664	-	-	-	3,664
Other fund balances	(14,817)	1,623	119,591	-	106,397
Total net assets/equity	(5,362)	1,623	119,591	-	115,852
Total liabilities and net assets/equity	67,589	2,406	198,024	(932)	267,087

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					
<i>Current assets</i>					
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>
<i>Non-current assets</i>					
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					
<i>Current liabilities</i>					
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>
<i>Non-current liabilities</i>					
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>

<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>
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
Total net assets/equity	7,372	1,519	118,583	-	127,474
Total liabilities and net assets/equity	65,963	2,316	214,736	(1,539)	281,476

Statement of financial performance by segment for the year ended 31 December 2016

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Permanent Premises Project Fund</i>	<i>Total</i>
Revenue				
Assessed contributions	129,433	-	3,628	133,061
Voluntary contributions	805	984	-	1,789
Financial revenue	43	2	-	45
Other revenue	835	1	652	1,488
Total revenue	131,116	987	4,280	136,383
Expenses				
Employee benefit expenses	100,218	187	28	100,433
Travel and hospitality	4,999	332	-	5,331
Contractual services	5,288	295	(231)	5,352
Counsel fees	5,546	-	-	5,546
Operating expenses	11,253	67	(28)	11,292
Supplies and materials	2,386	-	87	2,473
Depreciation and amortization	1,279	-	10,814	12,093
Financial expenses	85	2	2,134	2,221
Total expenses	131,054	883	12,804	144,741
Surplus/(deficit) for the period	62	104	(8,524)	(8,358)

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
Total revenue	128,215	1,403	63,928	(53)	193,493

<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>
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
Total expenses	134,951	890	10,701	(53)	146,489
Surplus/(deficit) for the period	(6,736)	513	53,227	-	47,004

26. Commitments and operating leases

Operating leases

26.1 Operating costs include lease payments in an amount of €3,347 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.

Commitments

26.2 At 31 December 2016, 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 2016, fifteen cases filed by staff members of the Court with the ILOAT have been identified for which it is not considered likely that an outflow of economic resources will be required. A total of approximately €2.6 million is disclosed as contingent liabilities for these cases.

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	2,472	103

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>
Key management personnel	233	535	1039	1,807

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 2016, the Assembly approved an appropriation of €1,885 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 €653 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 and receivables

29.1 In addition to the items written off during 2016 as stated in note 7 above, a total amount of €7 thousand was written off as the value of receivables deemed to be irrecoverable.

30. Events after the reporting date

30.1 On 27 June 2017 the Administrative Tribunal of the International Labour Organization (ILOAT) delivered the judgement on two disputed cases which were disclosed as part of contingent liabilities, at an estimated amount of €862 thousand, at the time the financial statements were authorised for issuance.

30.2 According to the ILOAT decision of 27 June 2017, the Court is ordered to pay the complainants an amount equal to the difference between the pensions the complainants were paid and the pensions they would have been paid under the original Pension Scheme Regulations together with interest thereon at the rate of 5 per cent per annum and the costs in the amount of €7,000. The total amount thus payable to the complainants is €344 thousand and the amount payable to the Court's pension administrator Allianz NL is €1,467 thousand. As a result of this event the contingent liabilities are reduced by the original estimate of €862 thousand, and the provision for ILOAT cases is increased by €1,811 thousand.

Annex

Schedule 1

**International Criminal Court - Status of contributions as at 31 December 2016
(in euros)**

<i>States Parties</i>	<i>Outstanding as at 31-12-2015</i>			<i>Assessed</i>	<i>Credits from 2015</i>			<i>Total outstanding</i>	<i>Receipts relating to 2017</i>
	<i>Collections</i>	<i>Outstanding</i>	<i>Prior years</i>		<i>2016</i>	<i>Collections</i>	<i>Outstanding</i>		
Afghanistan	-	-	-	14,058	-	14,058	-	-	-
Albania	45	45	-	18,576	-	18,576	-	-	-
Andorra	-	-	-	13,952	-	13,952	-	-	-
Antigua and Barbuda	7,816	5,487	2,329	4,749	-	105	4,644	6,973	254
Argentina	858,214	858,214	-	2,084,682	-	1,039,866	1,044,816	1,044,816	-
Australia	-	-	-	5,437,180	-	5,437,180	-	-	1,048
Austria	-	-	-	1,739,207	-	1,739,207	-	-	295
Bangladesh	-	-	-	14,165	-	14,165	-	-	675
Barbados	-	-	-	16,254	-	16,254	-	-	-
Belgium	-	-	-	2,139,216	-	2,139,216	-	-	296
Belize	-	-	-	2,403	-	2,403	-	-	-
Benin	21,584	7,395	14,189	7,209	-	-	7,209	21,398	-
Bolivia	-	-	-	28,035	-	28,035	-	-	-
Bosnia and Herzegovina	-	-	-	30,185	-	30,185	-	-	-
Botswana	-	-	-	33,872	-	33,872	-	-	144
Brazil	11,413,371	11,413,371	-	9,130,333	-	2,156,758	6,973,575	6,973,575	-
Bulgaria	-	-	-	108,538	6,578	101,960	-	-	5,044
Burkina Faso	-	-	-	9,381	1,396	4,406	3,579	3,579	-
Burundi	373	-	373	2,403	-	-	2,403	2,776	-
Cabo Verde	3,918	-	3,918	2,403	-	-	2,403	6,321	-
Cambodia	-	-	-	9,537	7,602	1,935	-	-	-
Canada	-	-	-	6,795,928	-	6,795,928	-	-	1,045
Central African Republic	795	-	795	2,403	-	-	2,403	3,198	-
Chad	697	-	697	11,697	-	-	11,697	12,394	-
Chile	-	-	-	928,369	-	928,369	-	-	7
Colombia	313,510	-	313,510	753,920	-	-	753,920	1,067,430	-
Comoros	14,438	-	14,438	2,403	-	-	2,403	16,841	-
Congo	33,028	-	33,028	14,331	-	-	14,331	47,359	-
Cook Islands	19	19	-	2,403	-	2,375	28	28	-
Costa Rica	-	-	-	109,487	16,795	84,608	8,084	8,084	-
Côte d'Ivoire	-	-	-	21,783	-	21,783	-	-	-
Croatia	-	-	-	240,405	9,849	230,556	-	-	145
Cyprus	-	-	-	101,671	-	101,671	-	-	145
Czech Republic	-	-	-	804,884	-	804,884	-	-	7
Democratic Republic of the Congo	-	-	-	13,678	-	-	13,678	13,678	-
Denmark	-	-	-	1,364,037	-	1,364,037	-	-	151
Djibouti	2,018	-	2,018	2,403	-	-	2,403	4,421	-
Dominica	5,718	-	5,718	2,403	-	-	2,403	8,121	-
Dominican Republic	255,882	102,276	153,606	110,698	-	-	110,698	264,304	-
Ecuador	-	-	-	155,844	-	155,844	-	-	-
El Salvador	-	-	-	18,985	-	-	18,985	18,985	-
Estonia	-	-	-	88,656	-	88,656	-	-	-
Fiji	-	-	-	7,209	920	6,289	-	-	-
Finland	-	-	-	1,060,856	-	1,060,856	-	-	12,352
France	-	-	-	11,754,325	8	11,754,317	-	-	1,643
Gabon	77,681	77,681	-	40,624	-	40,624	-	-	-
Gambia	-	-	-	2,403	-	-	2,403	2,403	-
Georgia	-	-	-	18,576	-	18,576	-	-	-
Germany	-	-	-	14,920,566	15	14,920,551	-	-	2,551
Ghana	-	-	-	38,411	8,211	-	30,200	30,200	-
Greece	-	-	-	1,118,773	-	1,118,773	-	-	152
Grenada	6,185	6,185	-	2,403	-	2,403	-	-	-
Guatemala	50,655	50,655	-	67,320	-	67,320	-	-	74,540
Guinea	9,848	-	9,848	4,725	-	-	4,725	14,573	-
Guyana	-	-	-	4,725	3,549	1,176	-	-	1,707
Honduras	8,396	8,396	-	19,218	-	1,230	17,988	17,988	-
Hungary	-	-	-	377,677	1,363	376,314	-	-	2,006
Iceland	-	-	-	53,541	-	53,541	-	-	18,166
Ireland	-	-	-	779,355	-	779,355	-	-	143
Italy	-	-	-	8,720,003	8	8,719,995	-	-	666,084

States Parties	Outstanding as at 31-12-2015			Assessed	Credits from 2015			Total outstanding	Receipts relating to 2017
	Collections	Outstanding	Outstanding		from 2015	Collections	Outstanding		
	Prior years			2016					
Japan	-	-	-	23,391,916	4,244	23,387,672	-	-	-
Jordan	-	-	-	46,576	-	46,576	-	-	-
Kenya	-	-	-	42,979	267	42,712	-	-	1,396
Latvia	-	-	-	118,795	-	118,795	-	-	-
Lesotho	750	678	72	2,403	-	-	2,403	2,475	-
Liberia	1,788	1,788	-	2,403	-	2,258	145	145	-
Liechtenstein	-	-	-	16,254	-	16,254	-	-	716
Lithuania	-	-	-	168,533	168,533	-	-	-	173,602
Luxembourg	-	-	-	148,878	-	148,878	-	-	-
Madagascar	-	-	-	7,209	7,209	-	-	-	3,559
Malawi	13,031	-	13,031	4,806	-	-	4,806	17,837	-
Maldives	2,187	2,049	138	4,725	-	-	4,725	4,863	-
Mali	15,672	15,672	-	7,290	-	7,211	79	79	-
Malta	-	-	-	37,288	-	37,288	-	-	-
Marshall Islands	1,034	-	1,034	2,403	-	-	2,403	3,437	-
Mauritius	-	-	-	27,863	-	27,863	-	-	-
Mexico	3,645,451	3,645,451	-	3,338,686	-	662,770	2,675,916	2,675,916	-
Mongolia	-	-	-	11,610	-	11,610	-	-	-
Montenegro	-	-	-	9,288	-	9,288	-	-	-
Namibia	-	-	-	23,219	-	23,219	-	-	-
Nauru	-	-	-	2,403	-	2,388	15	15	-
Netherlands	-	-	-	3,447,954	8	3,447,946	-	-	199,218
New Zealand	-	-	-	643,843	-	643,843	-	-	676,298
Niger	21,925	-	21,925	4,806	-	-	4,806	26,731	-
Nigeria	278,426	-	278,426	493,474	-	-	493,474	771,900	-
Norway	-	-	-	2,043,678	-	2,043,678	-	-	302
Panama	51,538	51,538	-	79,506	-	19,491	60,015	60,015	-
Paraguay	23,459	23,459	-	33,311	-	33,311	-	-	733
Peru	13,455	13,455	-	325,868	-	26	325,842	325,842	-
Philippines	-	-	-	385,802	-	385,802	-	-	128
Poland	-	-	-	1,956,718	-	1,956,718	-	-	2,028,278
Portugal	-	-	-	911,979	-	911,979	-	-	38,370
Republic of Korea	-	-	-	4,875,871	-	4,875,871	-	-	175,396
Republic of Moldova	-	-	-	9,288	-	9,288	-	-	-
Romania	-	-	-	436,189	-	436,189	-	-	144
Saint Kitts and Nevis	2,018	2,018	-	2,403	-	2,403	-	-	-
Saint Lucia	-	-	-	2,403	50	2,353	-	-	-
Saint Vincent and the Grenadines	7,321	7,321	-	2,403	-	2,207	196	196	-
Samoa	-	-	-	2,323	-	2,323	-	-	-
San Marino	-	-	-	6,973	-	6,973	-	-	-
Senegal	-	-	-	12,090	-	12,090	-	-	-
Serbia	-	-	-	76,087	711	75,376	-	-	711
Seychelles	-	-	-	2,403	-	2,403	-	-	-
Sierra Leone	-	-	-	2,403	2,403	-	-	-	4,198
Slovakia	-	-	-	374,018	-	374,018	-	-	145
Slovenia	115,058	115,058	-	197,712	-	197,712	-	-	-
South Africa	-	-	-	848,490	-	848,490	-	-	144
Spain	-	-	-	5,683,852	8	5,683,844	-	-	1,507
State of Palestine	-	-	-	16,641	-	16,641	-	-	101
Suriname	8,049	7,768	281	14,181	-	-	14,181	14,462	-
Sweden	-	-	-	2,224,152	-	2,224,152	-	-	86,342
Switzerland	-	-	-	2,652,346	-	2,652,346	-	-	195,272
Tajikistan	3,443	3,443	-	9,531	-	4,458	5,073	5,073	-
The former Yugoslav Republic of Macedonia	15,815	15,815	-	16,896	-	16,896	-	-	-
Timor-Leste	-	-	-	7,030	6	-	7,024	7,024	-
Trinidad and Tobago	-	-	-	79,083	-	79,083	-	-	-
Tunisia	164	164	-	68,043	-	68,043	-	-	-
Uganda	33,857	-	33,857	14,139	-	-	14,139	47,996	-
United Kingdom	-	-	-	10,409,624	28,134	10,381,490	-	-	4,127
United Republic of Tanzania	60,128	-	60,128	14,165	-	-	14,165	74,293	-
Uruguay	-	-	-	188,021	-	188,021	-	-	-
Vanuatu	7,191	3,274	3,917	2,403	-	-	2,403	6,320	-
Venezuela	3,379,723	1,770	3,377,953	1,378,810	-	-	1,378,810	4,756,763	-
Zambia	-	-	-	14,139	-	-	14,139	14,139	-
<i>Rounding difference</i>	-	-	-	805	-	805	-	-	-
<i>Difference actual and budgeted loan interest</i>	-	-	-	14,781	-	14,781	-	-	-
Total									
(124 States Parties).	20,785,674	16,440,445	4,345,229	138,785,600	267,867	124,457,996	14,059,737	18,404,966	4,379,287

Schedule 2

International Criminal Court - Status of Working Capital Fund and Contingency Fund as at 31 December 2016 (in euros)

Status of Working Capital Fund

	2016	2015
Balance at beginning of financial period	1,615,124	7,286,473
Refunds to States Parties	(393,293)	(581)
Receipts from States Parties	364,492	119,696
Withdrawals	(3,837,292) ⁽¹⁾	(5,790,464)
Replenishments	5,790,464	-
2014 Cash Surplus	95,020 ⁽²⁾	-
Balance as at 31 December	3,634,515	1,615,124
Established level	7,405,983	7,405,983
Due from States Parties (Schedule 3)	(29,196)	(395)
Funding shortage	(3,742,272)	(5,790,464)
Balance as at 31 December	3,634,515	1,615,124

Status of Contingency Fund

	2016	2015
Balance at beginning of financial period	5,784,923	7,468,427
Receipts from States Parties	385	25,450
Withdrawals	-	(1,708,954)
Replenishments	-	-
Balance as at 31 December	5,785,308	5,784,923
Established level	7,000,000	7,000,000
Due from States Parties (Schedule 4)	(5,738)	(6,123)
Funding shortage	(1,208,954)	(1,208,954)
Balance as at 31 December	5,785,308	5,784,923

⁽¹⁾ Funding of permanent premises costs (ICC-ASP/14/Res.1.B, paragraph 5).

⁽²⁾ 2014 cash surplus was used for the replenishment of the Working Capital Fund in accordance with ICC-ASP/14/Res.1.B, paragraph 3.

Schedule 3

International Criminal Court - Status of advances to the Working Capital Fund as at 31 December 2016 (in euros)

<i>States Parties</i>	<i>2016 Scale of assessment</i>	<i>Working Capital Fund</i>	<i>Cumulative payments</i>	<i>Outstanding</i>
Afghanistan	0.0100	741	741	-
Albania	0.0136	1,007	1,007	-
Andorra	0.0102	755	755	-
Antigua and Barbuda	0.0034	252	252	-
Argentina	1.5193	112,519	112,519	-
Australia	3.9804	294,788	294,788	-
Austria	1.2263	90,820	90,820	-
Bangladesh	0.0100	741	741	-
Barbados	0.0119	881	881	-
Belgium	1.5074	111,638	111,638	-
Belize	0.0017	126	126	-
Benin	0.0051	378	378	-
Bolivia	0.0204	1,511	1,511	-
Bosnia and Herzegovina	0.0221	1,637	1,637	-
Botswana	0.0238	1,763	1,763	-
Brazil	6.5114	482,233	482,233	-
Bulgaria	0.0766	5,673	5,673	-
Burkina Faso	0.0068	504	504	-
Burundi	0.0017	126	118	8
Cabo Verde	0.0017	126	118	8
Cambodia	0.0068	504	504	-
Canada	4.9751	368,455	368,455	-
Central African Republic	0.0017	126	118	8
Chad	0.0085	630	237	393
Chile	0.6796	50,331	50,331	-
Colombia	0.5484	40,614	30,483	10,131
Comoros	0.0017	126	118	8
Congo	0.0102	755	420	335
Cook Islands	0.0017	126	126	-
Costa Rica	0.0801	5,932	5,932	-
Côte d'Ivoire	0.0153	1,133	1,133	-
Croatia	0.1686	12,486	12,486	-
Cyprus	0.0732	5,421	5,421	-
Czech Republic	0.5859	43,392	43,392	-
Democratic Republic of the Congo	0.0100	741	355	386
Denmark	0.9947	73,667	73,667	-
Djibouti	0.0017	126	118	8
Dominica	0.0017	126	118	8
Dominican Republic	0.0783	5,799	5,799	-
Ecuador	0.1141	8,450	8,450	-
El Salvador	0.0238	1,763	-	1,763
Estonia	0.0647	4,792	4,792	-
Fiji	0.0051	378	378	-
Finland	0.7767	57,522	57,522	-
France	8.2760	612,919	612,919	-
Gabon	0.0290	2,148	2,148	-
Gambia	0.0017	126	118	8
Georgia	0.0136	1,007	1,007	-
Germany	10.8819	805,912	805,912	-
Ghana	0.0273	2,022	2,022	-
Greece	0.8022	59,411	59,411	-
Grenada	0.0017	126	126	-
Guatemala	0.0477	3,533	3,533	-
Guinea	0.0034	252	118	134
Guyana	0.0034	252	252	-
Honduras	0.0136	1,007	1,007	-
Hungary	0.2742	20,307	20,307	-
Iceland	0.0392	2,903	2,903	-
Ireland	0.5706	42,259	42,259	-
Italy	6.3837	472,776	472,776	-

<i>States Parties</i>	<i>2016 Scale of assessment</i>	<i>Working Capital Fund</i>	<i>Cumulative payments</i>	<i>Outstanding</i>
Japan	16.4872	1,221,039	1,221,039	-
Jordan	0.0341	2,525	2,525	-
Kenya	0.0307	2,274	2,274	-
Latvia	0.0852	6,310	6,310	-
Lesotho	0.0017	126	126	-
Liberia	0.0017	126	126	-
Liechtenstein	0.0119	881	881	-
Lithuania	0.1226	9,080	9,080	-
Luxembourg	0.1090	8,073	8,073	-
Madagascar	0.0051	378	378	-
Malawi	0.0034	252	140	112
Maldives	0.0034	252	252	-
Mali	0.0051	378	378	-
Malta	0.0273	2,022	2,022	-
Marshall Islands	0.0017	126	118	8
Mauritius	0.0204	1,511	1,511	-
Mexico	2.4441	181,010	181,010	-
Mongolia	0.0085	630	630	-
Montenegro	0.0068	504	504	-
Namibia	0.0170	1,259	1,259	-
Nauru	0.0017	126	126	-
Netherlands	2.5242	186,942	186,942	-
New Zealand	0.4565	33,808	33,808	-
Niger	0.0034	252	222	30
Nigeria	0.3560	26,365	10,591	15,774
Norway	1.4460	107,091	107,091	-
Panama	0.0579	4,288	4,288	-
Paraguay	0.0238	1,763	1,763	-
Peru	0.2316	17,152	17,152	-
Philippines	0.2810	20,811	20,811	-
Poland	1.4324	106,083	106,083	-
Portugal	0.6677	49,450	49,450	-
Republic of Korea	3.4729	257,202	257,202	-
Republic of Moldova	0.0068	504	504	-
Romania	0.3134	23,210	23,210	-
Saint Kitts and Nevis	0.0017	126	126	-
Saint Lucia	0.0017	126	126	-
Saint Vincent and the Grenadines	0.0017	126	126	-
Samoa	0.0017	126	126	-
San Marino	0.0051	378	378	-
Senegal	0.0085	630	630	-
Serbia	0.0545	4,036	4,036	-
Seychelles	0.0017	126	126	-
Sierra Leone	0.0017	126	126	-
Slovakia	0.2725	20,181	20,181	-
Slovenia	0.1431	10,598	10,598	-
South Africa	0.6200	45,917	45,917	-
Spain	4.1610	308,163	308,163	-
State of Palestine	0.0119	881	881	-
Suriname	0.0102	755	755	-
Sweden	1.6283	120,592	120,592	-
Switzerland	1.9417	143,802	143,802	-
Tajikistan	0.0068	504	504	-
The former Yugoslav Republic of Macedonia	0.0119	881	881	-
Timor-Leste	0.0051	378	378	-
Trinidad and Tobago	0.0579	4,288	4,288	-
Tunisia	0.0477	3,533	3,533	-
Uganda	0.0100	741	704	37
United Kingdom	7.6015	562,966	562,966	-
United Republic of Tanzania	0.0100	741	741	-
Uruguay	0.1346	9,968	9,968	-
Vanuatu	0.0017	126	126	-
Venezuela	0.9725	72,023	72,023	-
Zambia	0.0100	741	704	37
<i>Rounding difference</i>	<i>0.0005</i>	<i>27</i>	<i>27</i>	<i>-</i>
Total (124 States Parties)	100.00	7,405,983	7,376,787	29,196

Schedule 4

International Criminal Court - Status of contributions to the Contingency Fund for 2016 (in euros)

<i>States Parties</i>	<i>Outstanding as at 31-12-2015</i>	<i>Replenishment of Contingency Fund</i>	<i>Collections</i>	<i>Outstanding as at 31-12-2016</i>
Afghanistan	-	-	-	-
Albania	-	-	-	-
Andorra	-	-	-	-
Antigua and Barbuda	-	-	-	-
Argentina	-	-	-	-
Australia	-	-	-	-
Austria	-	-	-	-
Bangladesh	-	-	-	-
Barbados	-	-	-	-
Belgium	-	-	-	-
Belize	-	-	-	-
Benin	24	-	-	24
Bolivia	-	-	-	-
Bosnia and Herzegovina	-	-	-	-
Botswana	-	-	-	-
Brazil	-	-	-	-
Bulgaria	-	-	-	-
Burkina Faso	-	-	-	-
Burundi	-	-	-	-
Cabo Verde	-	-	-	-
Cambodia	-	-	-	-
Canada	-	-	-	-
Central African Republic	-	-	-	-
Chad	-	-	-	-
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	8	-	-	8
Dominican Republic	358	-	358	-
Ecuador	-	-	-	-
El Salvador	-	-	-	-
Estonia	-	-	-	-
Fiji	-	-	-	-
Finland	-	-	-	-
France	-	-	-	-
Gabon	-	-	-	-
Gambia	-	-	-	-
Georgia	-	-	-	-
Germany	-	-	-	-
Ghana	-	-	-	-
Greece	-	-	-	-
Grenada	8	-	8	-
Guatemala	-	-	-	-
Guinea	84	-	-	84
Guyana	-	-	-	-
Honduras	-	-	-	-
Hungary	-	-	-	-
Iceland	-	-	-	-
Ireland	-	-	-	-
Italy	-	-	-	-

<i>States Parties</i>	<i>Outstanding as at 31-12-2015</i>	<i>Replenishment of Contingency Fund</i>	<i>Collections</i>	<i>Outstanding as at 31-12-2016</i>
Japan	-	-	-	-
Jordan	-	-	-	-
Kenya	-	-	-	-
Latvia	-	-	-	-
Lesotho	-	-	-	-
Liberia	-	-	-	-
Liechtenstein	-	-	-	-
Lithuania	-	-	-	-
Luxembourg	-	-	-	-
Madagascar	-	-	-	-
Malawi	26	-	-	26
Maldives	-	-	-	-
Mali	-	-	-	-
Malta	-	-	-	-
Marshall Islands	-	-	-	-
Mauritius	-	-	-	-
Mexico	-	-	-	-
Mongolia	-	-	-	-
Montenegro	-	-	-	-
Namibia	-	-	-	-
Nauru	-	-	-	-
Netherlands	-	-	-	-
New Zealand	-	-	-	-
Niger	92	-	-	92
Nigeria	-	-	-	-
Norway	-	-	-	-
Panama	-	-	-	-
Paraguay	-	-	-	-
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	-	-	-	-
Slovakia	-	-	-	-
Slovenia	-	-	-	-
South Africa	-	-	-	-
Spain	-	-	-	-
State of Palestine	-	-	-	-
Suriname	-	-	-	-
Sweden	-	-	-	-
Switzerland	-	-	-	-
Tajikistan	-	-	-	-
The former Yugoslav Republic of Macedonia	-	-	-	-
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 (124 States Parties)	6,123	-	385	5,738

Schedule 5

International Criminal Court - Status of cash surplus as at 31 December 2016 (in euros)

<i>Current year</i>	<i>2016</i>	<i>2015</i>
Credits		
Receipts of assessed contributions	124,725,863	112,958,573
Receipts of voluntary contributions	805,000	2,822,142
Receipts of miscellaneous income	878,867	593,278
Adjustment of 2015 Assessed Contributions (ICC-ASP/13/Res.1)	-	2,068,000
Cost overrun of the Permanent Premises Project (ICC-ASP/15/Res.2)	(1,196,674)	-
	125,213,056	118,441,993
Charges		
Disbursed expenditures	127,229,898	126,865,432
Unliquidated obligations	8,289,690	4,440,901
Provision for US Tax liability	64,684	122,996
Provision for doubtful debt	447,866	443,800
Provision for ILOAT cases	1,781,017	-
Provision for termination benefits	363,871	116,930
Accrual for annual leave and relocation allowance for Judges	216,900	203,000
	138,393,926	132,193,059
Contingency Fund withdrawal (Schedule 2)	-	1,708,954
Provisional cash surplus/(deficit)	(13,180,870)	(12,042,112)
Disposition of prior year's provisional surplus/(deficit)		
Prior year's provisional surplus/(deficit)	(12,042,112)	(5,794,731)
Plus: receipt of prior period contributions and other income	16,512,799	6,432,115
Savings on, or cancellation of, prior period obligations	923,758	1,525,636
Prior year's cash surplus/(deficit)	5,394,445	2,163,020
Adjustment of 2015 Assessed Contributions (ICC-ASP/13/Res.1)	-	(2,068,000)
Prior year's cash surplus/(deficit) after adjustment	5,394,445	95,020
Reconciliation of provisional surplus/(deficit) to budget surplus/(deficit)		
Provisional cash surplus/(deficit)	(13,180,870)	(12,042,112)
Assessed contributions receivables	14,059,737	12,639,067
Voluntary contributions	-	177,858
Miscellaneous income receipts	(878,867)	(593,278)
Increase in budget due to Contingency Fund notification	3,010,000	6,264,000
Contingency Fund Withdrawal	-	(1,708,954)
Budget surplus/(deficit) (Statement V)	3,010,000	4,736,581

Includes Major Program VI: Secretariat of the Trust Fund for Victims.

Schedule 6

International Criminal Court - Status of voluntary contributions as at 31 December 2016 (in euros)

<i>Trust Fund</i>	<i>Donors</i>	<i>Contributions received in 2016</i>	<i>Contributions recorded in 2016</i>	<i>Contributions related to 2017</i>	<i>Balance due from donors</i>	<i>Refunds paid to donors</i>	<i>Refunds due to donors</i>
General Trust Fund	Republic of Korea	-	(39,497)	-	-	-	-
	Netherlands/Municipality of The Hague	-	(1,144)	-	-	-	-
	<i>Sub-total</i>	-	<i>(40,641)</i>	-	-	-	-
Ceremony of Official Opening of New Premises, 2016	Netherlands	27,000	27,000	-	-	728	-
	<i>Sub-total</i>	<i>27,000</i>	<i>27,000</i>	-	-	<i>728</i>	-
Moot Court Competition, 2016	Netherlands/Municipality of The Hague	-	1,144	-	-	-	-
	<i>Sub-total</i>	-	<i>1,144</i>	-	-	-	-
Building Legal Expertise and Fostering Cooperation, 2015-2016	European Commission	-	-	-	-	-	44,163
	Norway	-	-	-	-	17,443	-
	Organisation internationale de la Francophonie	-	-	-	-	7,499	-
	<i>Sub-total</i>	-	-	-	-	<i>24,942</i>	<i>44,163</i>
Building Legal Expertise and Fostering Cooperation, 2016-2017	European Commission	850,000	489,640	360,360	-	-	-
	Norway	17,443	17,443	-	-	-	-
	Netherlands	15,000	2,260	12,740	-	-	-
	Organisation internationale de la Francophonie	-	2,260	13,740	16,000	-	-
	<i>Sub-total</i>	<i>882,443</i>	<i>511,603</i>	<i>386,840</i>	<i>16,000</i>	-	-
Launch Event OTP Policy on Children, 2016	Argentina	2,000	2,000	-	-	-	-
	Costa Rica	2,500	2,500	-	-	-	-
	Republic of Korea	4,000	4,000	-	-	-	-
	Finland	5,000	5,000	-	-	-	-
	<i>Sub-total</i>	<i>13,500</i>	<i>13,500</i>	-	-	-	-
Development of Interns and Visiting Professionals, 2016-2018	Republic of Korea	-	39,497	-	-	-	-
	Netherlands	100,000	100,000	-	-	-	-
	Republic of Korea	38,037	38,037	-	-	-	-
	<i>Sub-total</i>	<i>138,037</i>	<i>177,534</i>	-	-	-	-
Special Fund for Relocations	Luxembourg	55,000	55,000	-	-	-	-
	Australia	199,545	199,545	-	-	-	-
	<i>Sub-total</i>	<i>254,545</i>	<i>254,545</i>	-	-	-	-
Regional Seminar	France	-	-	-	-	-	26,039
	<i>Sub-total</i>	-	-	-	-	-	<i>26,039</i>
Focal Points Seminar, 2014	France	-	-	-	-	2,361	-
	<i>Sub-total</i>	-	-	-	-	<i>2,361</i>	-
Family Visit for Indigent Detainees	Netherlands	20,000	20,000	-	-	-	-
	Switzerland	10,000	10,000	-	-	-	-
	Philippines	4,750	4,750	-	-	-	-
	<i>Sub-total</i>	<i>34,750</i>	<i>34,750</i>	-	-	-	-
Least Developed Countries	Ireland	5,000	5,000	-	-	-	-
	Pan African Forum Limited	-	-	-	-	-	1,000
	<i>Sub-total</i>	<i>5,000</i>	<i>5,000</i>	-	-	-	<i>1,000</i>
Total voluntary contributions		1,355,275	984,435	386,840	16,000	28,031	71,202

General description and purpose of 2016 trust funds disclosed in Schedules 6 and 7: The *General Trust Fund* relates to various projects, implementation of which was on hold during 2016. The *Ceremony of Official Opening of New Premises* was organised by the Court on 19 April 2016. His Majesty King Willem-Alexander of the Kingdom of the Netherlands officially opened the building during the event which was attended by around 350 guests representing States, NGOs, academia and journalists. Honoured guests were the Secretary-General of the United Nations and the President of the Assembly as well as several Ministers of States Parties and the Mayor of The Hague. The ceremony was mainly funded by the Government of the Netherlands.

The *2016 Moot Court Competition*: the Court supports external implementing partners with worldwide *ICC Moot Court Competitions* on the substantive and procedural aspects of the Court's applicable law and jurisprudence. While the external organizers arrange the entire competition and the initial rounds, the ICC hosts the final round in one of its courtrooms. As the Moot Courts are organised in various languages including Russian and the Court has no Russian speaking Judges, Russian interpretation needs to be provided. In 2016 the municipality of The Hague, as the "International City of Peace and Justice" and a continuous supporter of the ICC Moot Court competition, made funds available to the Court to cover the costs of Russian interpreters for the final round of the competition.

Contracts with the European Commission and other donors on *Building legal expertise and fostering cooperation* provide financial support to implementation of the following two sub-projects:

The sub-project "*Furthering cooperation, sharing expertise and building national capacity*" aims to increase support for and cooperation with the Court, thereby helping to reinforce the fundamental principles of the Rome Statute, broaden understanding of the Court, and reinforce national capacities to deal with crimes under the Rome Statute. These objectives are achieved through such activities as: (i) *Seminars, events and training for fostering cooperation*, which provides representatives and legal professionals, including counsel, from States Parties and non-States Parties, with opportunities to develop their knowledge and practical skills as well as share mutually relevant information so as to, inter alia, strengthen the Court's capacity to implement its mandate based on improved judicial cooperation; and (ii) *Legal Professionals Programme*, which provides representatives and professionals from third countries, situation countries, countries under preliminary investigation, and any other relevant developing country State Party, with an opportunity to work with the Court on a short-term basis in The Hague as a means of developing their capacity to investigate and prosecute crimes within the Court's jurisdiction.

The sub-project "*Legal Tools*" under the responsibility of the Office of the Prosecutor facilitates development of the capacity to investigate, prosecute and adjudicate core international crimes cases, in particular at the national level. It has been designed to assist legal professionals to work on core international crimes as enshrined in the Rome Statute and relevant national legislation, by providing (a) free access to legal information in international criminal law, legal digests of such information, and specialized software to work with such law; and (b) training, coaching and offering help desk services. The sub-project forms one important element in the Court's effort to reinforce national capacity and to ensure that those accused of such crimes can be brought to justice in accordance with international standards.

The official event of the Trust Fund entitled *Launch Event OTP Policy on Children* took place on 16 November 2016, the first day of the fifteenth session of the Assembly, in The Hague, to mark the occasion of the official launch of the Policy on Children of the Prosecutor of the International Criminal Court. The Policy was set to guide the Office of the Prosecutor's ongoing efforts in addressing international crimes against and affecting children, under the Rome Statute, as well as in its child-sensitive approach to engaging with children in the course of its work, bearing in mind their rights and best interests.

The Trust Fund for the *Development of Interns & Visiting Professionals* has been established to provide funded internship and visiting professional opportunities to nationals from developing countries which are States Parties to the Rome Statute. The programme provides the participants with an opportunity for intellectual growth, development of knowledge and skills specific to a career or career setting, and the acquisition of transferable professional skills. Funding for the Trust Fund is provided by interested States Parties.

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 with cost neutral solutions. It aims to increase the number of effective relocations and build local capacity to protect witnesses. The Fund receives voluntary contributions from States Parties and covers direct expenses of the person at risk relocated in the receiving State.

The (East-Asian and Pacific) Regional Seminar, originally planned in Phnom Penh (Cambodia), is on hold since 2013 and might take place in another francophone country.

The Trust Fund for Family Visits for Indigent Detainees 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 Trust Fund for Least Developed Countries was established by ICC-ASP/2/Res.6 and amended by ICC-ASP/4/Res.4. It is managed by the Secretariat and promotes participation of delegates of the least developed countries and other developing countries in the work of the Assembly by covering their travel costs to the Assembly as determined by the Fund.

Schedule 7

International Criminal Court - Status of trust funds as at 31 December 2016 (in euros)

<i>Trust Fund</i>	<i>Balance brought forward</i>	<i>Contributions recorded</i>	<i>Contribution transfers</i>		<i>Total Expenses</i>	<i>Balance carried forward</i>
			<i>between projects</i>	<i>Financial/ other revenue</i>		
General Trust Fund	100,670	-	(40,641)	55	-	60,084
Ceremony of Official Opening of New Premises, 2016	-	27,000	-	-	27,000	-
Moot Court Competition, 2016	-	-	1,144	-	1,144	-
Building Legal Expertise and Fostering Cooperation, 2015-2016	346,514	-	-	1,113	347,627	-
Building Legal Expertise and Fostering Cooperation, 2016-2017	-	511,603	-	593	512,196	-
Launch Event OTP Policy on Children, 2016	-	13,500	-	-	13,133	367
Development of Interns and Visiting Professionals, 2016-2018	-	138,037	39,497	36	-	177,570
Special Fund for Relocations	980,405	254,545	-	981	13,499	1,222,432
Regional Seminar	62,445	-	-	56	26,039	36,462
Focal Points Seminar, 2014	2,361	-	-	-	2,361	-
Family Visits for Indigent Detainees	9,873	34,750	-	9	11,555	33,077
Least Developed Countries	16,261	5,000	-	14	15,989	5,286
Programme Support	43,701	-	-	211	(44,122)	88,034
Total	1,562,230	984,435	-	3,068	926,412	1,623,312

Schedule 8

International Criminal Court - One-time payments to the Permanent Premises Project from States Parties (in euros)

<i>States Parties</i>	<i>Opening balance</i>	<i>2016 receipt</i>	<i>Refund of overpayment</i>	<i>Rounding/ adjustment</i>	<i>Closing balance</i>
Albania	24,645	-	-	-	24,645
Andorra	19,685	-	-	-	19,685
Antigua and Barbuda	1,741	-	-	-	1,741
Argentina	1,068,835	-	(4,760)	-	1,064,075
Australia	5,108,955	-	(155)	-	5,108,800
Barbados	19,685	-	-	-	19,685
Bolivia	22,165	-	-	-	22,165
Bosnia and Herzegovina	41,850	-	-	(1)	41,849
Burkina Faso	4,576	-	-	-	4,576
Cambodia	2,288	-	-	-	2,288
Canada	7,350,410	-	-	(1)	7,350,409
Chad	2,281	-	-	-	2,281
Chile	822,740	-	-	-	822,740
Colombia	637,980	-	-	-	637,980
Costa Rica	93,620	-	-	-	93,620
Cyprus	115,785	-	-	-	115,785
Czech Republic	950,770	-	-	(1)	950,769
Democratic Republic of the Congo	6,864	-	-	-	6,864
Denmark	1,662,685	-	-	-	1,662,685
Ecuador	108,345	-	-	-	108,345
Estonia	98,580	-	-	-	98,580
Finland	1,290,503	-	(12,063)	-	1,278,440
Gabon	18,220	-	-	-	18,220
Georgia	17,205	-	-	-	17,205
Germany	17,590,485	-	(310)	-	17,590,175
Greece	1,571,545	-	-	-	1,571,545
Hungary	558,303	-	-	-	558,303
Iceland	84,661	-	(18,166)	-	66,495
Ireland	1,029,665	-	-	-	1,029,665
Italy	11,621,392	-	(664,752)	-	10,956,640
Jordan	54,250	-	-	(1)	54,249
Latvia	41,483	74,302	-	-	115,785
Liechtenstein	22,881	-	(716)	-	22,165
Lithuania	179,800	-	-	-	179,800
Luxembourg	199,485	-	-	-	199,485
Malta	39,370	-	-	(1)	39,369
Mauritius	32,085	-	-	-	32,085
Mexico	5,164,300	-	(626,985)	-	4,537,315
Mongolia	7,440	-	-	-	7,440
Montenegro	12,245	-	-	-	12,245
Namibia	24,645	-	-	-	24,645
Netherlands	7,772,802	-	(198,627)	-	7,574,175
Panama	51,038	-	-	-	51,038
Philippines	379,413	-	(128)	-	379,285
Poland	2,268,735	-	-	-	2,268,735
Portugal	1,205,842	-	(38,227)	-	1,167,615
Republic of Korea	913,567	-	-	-	913,567
Republic of Moldova	7,440	-	-	-	7,440
Romania	556,760	-	-	-	556,760
Samoa	2,480	-	-	-	2,480
San Marino	7,440	-	-	-	7,440
Serbia	55,051	43,529	-	-	98,580
Slovakia	421,290	-	-	(1)	421,289
Slovenia	246,295	-	-	-	246,295
South Africa	916,360	-	-	-	916,360
Spain	7,323,898	-	(613)	-	7,323,285
Suriname	2,281	-	-	-	2,281
Sweden	2,450,583	-	(85,903)	-	2,364,680
Switzerland	2,774,014	-	(194,969)	-	2,579,045
Timor-Leste	4,927	-	-	33	4,960
Trinidad and Tobago	108,345	-	-	-	108,345
United Kingdom	12,757,430	-	(2,635)	-	12,754,795
Uruguay	-	128029	-	-	128029
Total					
one-time payments received	97,950,439	245,860	(1,849,009)	27	96,347,317

Final Audit Report on the Financial Statements of the International Criminal Court, for the period ended 31 December 2016

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I. Audit objectives, scope and approach

1. We have audited the financial statements of the International Criminal Court (“the Court”) in accordance with ISA¹ and Regulation 12 of its Financial Regulations and Rules, including the additional terms of reference governing the audit of the Court.

2. The objective of the audit was to determine with reasonable assurance that the financial statements, taken as a whole, did not present any significant anomalies, either through fraud or through error, so that the Auditor could provide an opinion as to whether these statements were drawn up, in all material respects, in accordance with IPSAS² for financial year 2016.

3. The additional terms of reference governing the External Auditor apply in accordance with Annex 6.c) of the Financial Regulations and Rules, which stipulates that the improper use of the Court’s money and other assets and any expenditure not in accordance with the intention of the Assembly of States Parties (“the Assembly”) must be brought to the notice of the Assembly.

4. Financial statements prepared in accordance with IPSAS contain a statement of financial position, a statement of financial performance, a statement of changes in net assets, a statement of cash flows, a comparison between budget and actual data and notes for the financial year then ended.

5. A set of eight statements presenting additional information not falling within the scope of this audit was appended to the financial statements by the Court.

¹ International Standards on Auditing.

² International Public Sector Accounting Standards.

6. The audit consisted of two phases:
- (a) An interim audit, focused on aspects relating to internal controls (from 5 to 16 December 2016); and
- (b) A final audit, focused on the financial statements and the disclosure obligations imposed by IPSAS (from 22 May to 9 June 2017).
7. The findings and recommendations were discussed with the Registry team. The final meeting with the Director of the Division of Management Services, the Head of the Finance Section and his team, the Head of the Human Resources (HR) Section, and the Head of Internal Audit was held on 7 June 2017.
8. We hereby provide **an unqualified opinion** on the financial statements of the Court for the year ended 31 December 2016.

II. Summary of recommendations

Recommendation no. 1: In order to strengthen the internal control dedicated to the administration of salaries and benefits, the External Auditor recommends incorporating the risk associated (missing supporting documents, non-compliance with the staff rules, creation of fictitious staff, discrepancy between staff paid and real staff, parameter setting error, miscalculation, etc), the control to be performed in relation to the identified risk and the control owner, into each step of the current monthly payroll calculation procedure.

Recommendation no. 2: The External Auditor recommends that the Human Resources section formalise all the verifications and controls carried out during the preparation of the monthly payroll and retain them for documentation purposes.

Recommendation no. 3: For easier monitoring of ex gratia payments, the External Auditor recommends creating a specific general ledger account in the trial balance and respectively classifying the related expenses.

III. Follow-up of previous recommendations

9. The External Auditor reviewed the implementation of the recommendations made in the context of the audits of the financial statements conducted in previous years but still in effect as of the date of the audit.

<i>No.</i>	<i>Subject</i>	<i>Outstanding recommendations</i>	<i>Implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
2015-1	Staff	The External Auditor recommends that the HR section (i) set up a way to monitor the average workforce size for easier comparison between the average workforce size and the workforce table in the budget and (ii) reconcile the various payroll files to establish the workforce size with certainty.		X	
2015-2	Staff	The External Auditor recommends reclassifying expenditures for individual contractors and consultants to "Expenses for contractual services" on the financial statements for easier reading.	X		
2015-3	Permanent premises	For better visibility and budgeting of maintenance costs, the External Auditor recommends that the Court: (i) first, finalise the development of a reliable maintenance plan as soon as possible; then, (ii) review the breakdown of components so as to align them with the maintenance plan projections and distinguish the components properly.			X
2015-4	Loan from the host State	In order to ensure regular monitoring of the loan, the External Auditor recommends that the Court come to an agreement with the host State on an amortization schedule detailing the amortized principal, interest and annual repayments payable, which will be validated by both parties.	X		

<i>No.</i>	<i>Subject</i>	<i>Outstanding recommendations</i>	<i>Implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
2015-5	Financial internal control	In order to improve the budgetary control of all activity segments of the Court, the External Auditor recommends revising the configuration of the SAP enterprise resource planning software to require the completion of an additional field indicating, for each accounting entry, whether it has a budgetary impact or an accounting impact.		X	
2015-6	Accounting internal control	In order to ensure effective and efficient internal control, the External Auditor recommends that the Court complete the full deployment of the information system to prepare financial statements according to IPSAS and ensure the stability and strength of the accounting function.		X	
2013/1	Provisions for bad debts and funds received from defendants	In order to clarify the decision-making process regarding the treatment of funds received in connection with the seizure of assets, the External Auditor recommends that the Court establish an official directive setting out the details of the treatment of funds received in the various stages of the judicial proceedings with a clear definition of functions and responsibilities within the Court's system. This directive will form the basis of an appropriate accounting and budgetary treatment.		X	
2013/5	Establish separate rules for staff and individual service providers under short-term agreements	The External Auditor recommends establishing a procedure with a set of rules for all short-term agreements. This procedure should apply to short-term agreements and individual service providers under special service agreements (SSA) who perform functions similar to a staff member. These rules should also provide for validation by the HR section in order to minimise the potential risk of nepotism and to avoid favouritism in the recruitment process.	X		
Total number of recommendations			3	4	1

10. Recommendation 2015-1 is considered under implementation for 2016. The HR section has developed a new report presenting the workforce by category. However, the External Auditor notes that this report will need to be supplemented by the reconciliation of the workforces between the various payroll extractions (payroll journal, salary payment journal and workforce files) and by the calculation of the average workforce by category (excluding vacancy rate) and by programme. The External Auditor will make every effort to verify the final implementation during the audit of the 2017 financial statements.

11. Recommendation 2015-2 is considered implemented because it is taken into account in the 2016 financial statements.

12. Recommendation 2015-3 is considered not yet implemented. The development of the long-term maintenance plan providing for the replacement of all building components is envisaged for the closure of financial year 2018. This plan will serve as a basis for defining the various components of the Permanent Premises Project. In the meantime, the entry in the accounts of the Project and its depreciation schedule will not change.

13. Recommendation 2015-4 is considered implemented, following the signing of a loan contract providing for a repayment schedule between the Court and the Department of Foreign Affairs of the Netherlands in September 2016.

14. Recommendation 2015-5 is considered partially implemented. The Court incorporated the requirement to complete an additional field in October 2016. However, system configuration improvements are still expected for easier reconciliation of entries between the financial (FI) and budget (FM) modules.

15. Recommendation 2015-6 is considered under implementation. Evaluation and analysis work is in progress to decide on the appropriateness and feasibility of possible configuration improvements of the SAP system, particularly with the deployment of a new general ledger (GL) module.

16. Recommendation 2013-1 is considered partially implemented, given the ongoing preparation of this directive by the Court's Legal Department. The identification of the various cases in which the Court may receive funds by seizure of assets within its legal framework for intervention is in progress, in consultation with the Division of External Operations and the management departments. The development of 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 was intended by June 2017.

17. Recommendation 2013-5 is considered implemented following the new instruction on short-term appointments issued in January 2016.

18. The follow-up of recommendations relating to previous management audits appears in the annexes to this report.

IV. Overview of the financial position

19. Assets represent €267,087 thousand at 31 December 2016 compared with €281,476 thousand at 31 December 2015, a decrease of €14,389 thousand (-5.11 per cent). This decrease is explained particularly by the final closing of the Permanent Premises Project, which led to the use of the entire "Employee Benefits Liabilities" fund, classified in the general fund reserve (-€6,395 thousand compared with 2015) to pay for budget overruns³ and to recognise a depreciation level calculated over a full year (-€1,652 thousand in depreciation in 2016 versus €2,894 thousand in 2015). In addition, the overall level of cash and cash equivalents⁴ decreased by €2,622 thousand, in connection with reduced supplier liabilities.

20. "Receivables" and "other receivables" represent a total of €7,179 thousand at 31 December 2016 compared with €22,932 thousand at 31 December 2015. They mainly relate to receivables from States Parties, and from the host State for the reimbursement of taxes. Receivables for contributions from States Parties represent €18,405 thousand, excluding impairment, with Brazil, Mexico and Venezuela accounting for 78 per cent of the receivables. However, it should be noted that Brazil made two successive payments (€5,536 thousand in mid-December 2016 and €3,170 thousand at the end of December 2016), which led to a marked improvement in the Court's cash position at the end of the period. In accordance with IPSAS 19, receivables presenting a risk of non-payment were fully impaired.

21. Property, plant and equipment represent €199,728 thousand, or 74.7 per cent of assets. Depreciation of construction costs for the permanent premises was calculated over a full year for €10,227 thousand in 2016, which explains the decrease of the amount of this item.

22. Reimbursement rights correspond to the Allianz NL fund to which the Court contributes in order to cover the after-service pensions of Judges.

23. Liabilities are mainly debts to suppliers, employees and the host State for the loan to finance the permanent premises. Proven risks are also recorded there as part of the contingencies and provisions.

24. Contingencies and provisions are split between current liabilities and non-current liabilities. This distinction is primarily based on the degree of payability of the provisioned amount⁵. The provision was subject to a reversal of the provision for the premises for €1,756 thousand in 2016, with the expiry of the leases relating to the interim premises. The contingencies provision mainly includes the amounts (€2,171 thousand) covering disputes before the ILOAT⁶, as well as €36 thousand relating to tax reimbursement obligations for United States employees, as exists in other international organisations.

25. Employee benefits are also split between current and non-current liabilities. The provision for paid holidays and the 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 (ASHI).

³ Audit report on Financial Reporting and Management of the Permanent Premises Project Financial year 2015.

⁴ The amounts in "cash and cash equivalents" correspond to immediately available funds or demand deposits.

⁵ Debts due in less than 12 months are considered current, while others are classified as non-current debts.

⁶ International Labour Organization Administrative Tribunal.

26. The loan from the host State is intended to finance the Permanent Premises Project. It amounts to €74,268 thousand at the end of 2016 (versus €78,011 thousand at the end of 2015). The decrease in this item compared with the previous year is mainly explained by the redemption and repayment of the loan in 2016.

27. Deferred revenue and accrued expenses, totalling €1,229 thousand, are essentially composed of assessed contributions collected in advance (€4,379 thousand), invoices not yet received at the closing of the accounts for services related to the Court's operations (€3,479 thousand), as well as €2,984 thousand in annual payments and interest on the loan maturing on 1 February 2017.

28. Net assets, amounting to €15,852 thousand (€27,474 thousand in 2015), constitute the Court's net position, the various components of which are detailed in statement III "Statement of changes in net assets/equity".

29. This statement shows that the net assets are composed of:

(a) €9,455 thousand for the contribution of States Parties to finance the Working Capital Fund reserve and the Contingency Fund reserve. The Working Capital Fund amounts to €3,664 thousand and is used to meet short-term liquidity needs at the end of the year. The Contingency Fund amounts to €5,791 thousand and is used to finance the operation of the Court;

(b) The Employee Benefits Liabilities Fund amounts to €72 thousand at the end of 2016;

(c) €21,214 thousand for unavailable reserves: Permanent Premises Project for €19,591 thousand and trust funds for €1,623 thousand; and

(d) -€4,989 thousand is negative equity from the Court's general funds.

30. The statement of financial performance shows a negative result of -€3,358 thousand for 2016. If the result of financial performance is restated for the effect of allowances for amortization and depreciation (€2,093 thousand), there is a surplus of €5,547 thousand. Assessed contributions fell from €67,119 thousand in 2015 to €33,061 thousand in 2016, following the decrease of -€41,119 in contributions relating to the financing of the permanent premises due to the end of the project, partially offset by the increase in contributions relating to the financing of the budget for +€1,036 thousand over the period. At the same time, the Court's expenses decreased by €1,748 thousand from €46,489 thousand in 2015 to €44,741 thousand in 2016.

V. Observations and recommendations on the 2016 Financial Statements

1. Change in total payroll

31. The Court's staff expenditure remains relatively stable, increasing from €99,263 thousand in 2015 to €100,433 thousand in 2016:

Table 1: Change in 2016 payroll (in thousands of euros)

	2016	2015	Change 2016/2015	Change as %
Judges' salaries	3,250	2,971	279	9 %
Judges' entitlements and allowances	3,148	1,553	1,595	102 %
Staff salaries	47,627	44,329	3,298	7 %
Staff entitlements and allowances	24,981	25,076	-95	- 0.4 %
Temporary assistance	21,427	25,334	-3,907	- 15 %
Total	100,433	99,263	1,170	1.1 %

Source: External auditor, on the basis of note 16 to the financial statements.

32. This virtual stability of total payroll is explained by various offset effects:

(a) Staff salaries increased by €3.3 million, while temporary assistance decreased by €3.9 million. In 2016, 65 general temporary assistance contracts were converted to established contracts. These converted staff consist of 43 professional staff and 22 general service staff.

Table 2: Details of contract conversions by body

<i>Bodies</i>	<i>General Service Staff</i>	<i>General Service Security</i>	<i>Professional Staff</i>	<i>Total</i>
Registry	7	12	11	30
OTP	3		25	28
Judiciary			7	7
Total	10	12	43	65

Source: External auditor, on the basis of statements provided by the HR section.

(b) Staff entitlements and allowances changed little in 2016 (-0.4 per cent), due to the absence of allowances relating to the ReVision plan in 2016 (€4.2 million in 2015). These amounts were offset by an increase of €4.1 million in staff benefits, following the conversion of general temporary assistance contracts to established contracts: +€1.9 million for repatriation grants, +€1.4 million for travel on separation compensation, +€0.3 million for home leave travel, +€0.28 million in education grants and +€0.26 million in assignment grants.

2. Internal control of payroll

33. During the interim audit mission, the External Auditor examined the internal control of the HR section. This section is responsible for strategic workforce planning, development of the organisational structure, preparation of job descriptions and publication of vacancy notices, recruitment and taking up of duties of new staff members, administration of salaries (payroll statements), benefits (including medical insurance and pension fund contributions), career development prospects and management of positions, management of professional behaviour, training and development as well as all matters relating to human resources and staff policies.

34. According to standard INTOSAI GOV 9100, internal control is an integral process effected by an entity's management and personnel, designed to address risks and to provide reasonable assurance that, in pursuit of the entity's mission, general objectives are achieved, such as executing operations, fulfilling accountability obligations, complying with applicable laws and regulations and safeguarding resources against loss, misuse and damage.

35. This internal control mechanism must be conceived on three levels:

- (a) Definition of human resources policy;
- (b) Its breakdown among the main functions (recruitment, administration and financial management, departures); and
- (c) Which are themselves then sub-divided in terms of internal authorisation and approval procedures.

36. The External Auditor was able to find the existence of such a mechanism with regard to preparation of job descriptions and publication of vacancy notices, recruitment of new staff members and departures of staff members. The tests conducted were deemed satisfactory.

37. However, the analysis of internal control dedicated to the administration of salaries and benefits requires improvements. The procedure communicated to the External Auditor did not provide sufficient details on the implementation process (methods for updating the payroll settings such as pay scales and other compensations), the controls and the control owners (internal authorisation and approval procedures) as well as the separation of functions (processing, recording, verification and authorisation).

Recommendation no. 1: In order to strengthen the internal control dedicated to the administration of salaries and benefits, the External Auditor recommends incorporating the

risk associated (missing supporting documents, non-compliance with the staff rules, creation of fictitious staff, discrepancy between staff paid and real staff, parameter setting error, miscalculation, etc), the control to be performed in relation to the identified risk and the control owner, into each step of the current monthly payroll calculation procedure.

38. The External Auditor wished to test the monthly controls performed by the HR section during payroll preparation. However, the section does not retain the documentation of these controls.

Recommendation no. 2: The External Auditor recommends that the Human Resources section formalise all the verifications and controls carried out during the preparation of the monthly payroll and retain them for documentation purposes.

39. The External Auditor examined the staff paid annual leave balances, and it appeared that nine employees had accumulated more than 60 days of paid annual leave days as of the end of 2016, without having taken holidays during the year. Although there is no provision in the Staff Rules, it is customary for the employer, concerned about the welfare of its employees, to encourage them to take a minimum number of holidays during the year.

3. Arrears of assessed contributions

Table 3: Receivables for assessed contributions from States Parties (in thousands of euros)

<i>Contributing States</i>	<i>Total receivables at 31 December 2016</i>	<i>Receivables for 2016</i>	<i>Receivables related to prior years</i>
Brazil	6,974	6,974	-
Venezuela	4,757	1,379	3,378
Mexico	2,676	2,676	-
Colombia	1,067	754	313
Argentina	1,045	1,045	-
Nigeria	772	493	278
<i>Total of top six receivables</i>	<i>17,291</i>	<i>13,321</i>	<i>3,970</i>
Total receivables	18,405	14,060	4,345
<i>% of top six receivables</i>	<i>94 %</i>	<i>95 %</i>	<i>91 %</i>

Source: External Auditor on the basis of the 2016 aged balance.

40. At the end of the year, 44 contributing States had not paid their assessed contribution for 2016. Although the amount of receivables decreased from €20,786 thousand at 31 December 2015 to €18,405 thousand at 31 December 2016, the structure of contributors in arrears remains dependent on six countries that alone account for 94 per cent of total receivables.

41. Venezuela represents 78 per cent of the Court's prior period outstanding receivables at the end of 2016, with a balance of €3,378 thousand. Brazil rectified its situation with regard to long-outstanding receivables in 2016. It had a balance of €1,413 thousand at the end of 2015, including €5,532 thousand relating to receivables due in more than one year.

42. The Court recognises impairment with respect to doubtful assessed contributions receivables. It represents 90 per cent of the balance of receivables from States Parties unpaid for more than two years. At 31 December 2016, the amount of this impairment was €4,534 thousand and concerned mainly the receivables of Venezuela (€4,281 thousand), the United Republic of Tanzania (€7 thousand), Uganda (€43 thousand), Congo (€42 thousand) and Niger (€4 thousand).

4. Budget reconciliation

43. The implementation of the Court's 2016 budget resulted in a €3,010 thousand surplus for the year, compared with €4,737 thousand in 2015.

44. This budget result contrasts with the accounting surplus of €2 thousand for the general fund segment, displayed in the statement of financial performance by segment (prepared in accordance with IPSAS), compared with a loss of €6,736 thousand in 2015.

45. The difference between the accounting result and the budget result is explained by various effects that partially offset each other, the largest of which concern:

- (a) The impairment charge of receivables for €4.1 million, not in the budget;
- (b) Other revenue of -€0.9 million, not in the budget;
- (c) Unliquidated obligations for €8.3 million, not in the financial statements; and
- (d) The change in long-term commitments to staff subject to an actuarial valuation for €4.1 million, not in the budget.

46. The remainder is attributable to various timing differences in the recognition of expenses and expenditure.

5. Loan from the host State

47. The Permanent Premises Project had two external sources of financing totalling €190,000 thousand: one-time payments from States Parties and the loan from the host State (minus discounts granted by the host State on the basis of the one-time payments received).

48. At 31 December 2016, one-time payments received and granted amounted to €2,847 thousand, compared with €2,645 thousand in 2015. Following these transactions, a loan addendum was signed in August 2016 between the Court and the host State, stating the amount of the loan granted, the amount of the discount, the amount of annual repayments (principal and interest at 2.5 per cent) and the payment schedule.

49. As a result of this agreement, the amount of borrowed principal after taking into account the discount for an amount of (€18 588 thousand) is €75,192 thousand at 31 December 2016.

50. In March 2017, a second addendum was signed, following Uruguay's accession to the one-time payment mechanism. This new addendum led to the redefinition of the new amount of the loan granted, the amount of the discount, the amount of the annual repayments and the payment schedule. The final amount of the borrowed principal after taking into account the discount is €75,038 thousand at 31 December 2016. €74,268 represents amortized carrying value of the loan using the effective interest rate at 31 December 2016.

6. Ex gratia payments

51. Regulation 10.3 of the Court's Financial Regulations and Rules provides that "*The Registrar may make such ex gratia payments as he or she deems to be necessary in the interest of the Court, provided that the statement of such payments shall be submitted to the Assembly of States Parties with the accounts*".

52. The Registrar thus granted an ex gratia payment of €193 for a medical reimbursement during 2016. This amount was recorded in running expense.

Recommendation no. 3: For easier monitoring of ex gratia payments, the External Auditor recommends creating a specific general ledger account in the trial balance and respectively classifying the related expenses.

VI. Acknowledgements

53. The External Auditor would like to thank the staff of the International Criminal Court, particularly the members of the Registry, for the cooperation and general support given to the audit team during their assignment.

End of audit observations.

Annex I

Follow-up of previous recommendations from the 2015 Report on Cash Reserves (ICC-2015-6)

<i>No.</i>	<i>Subject</i>	<i>Outstanding recommendations</i>	<i>Implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
2015-6-2	Cash reserves	In addition to the temporary use of cash reserves, negotiate the opening of a cash line with banks in order to have additional protection in case of occasional difficulties resulting from late contributions that the Working Capital Fund reserve could no longer cover. Upon the establishment of the credit line, the Contingency Fund reserve may continue to be used in accordance with the Court's financial regulations.	X		
2015-6-3	Cash reserves	Put in place a financing plan for employee liabilities, in order to even out the corresponding expenses, which are likely to increase in the future. A study should be undertaken to determine whether a reserve should be established and its possible amount.		X	
2015-6-4	Cash reserves	Improve the predictability of the receipt of contributions to be collected for the current year through recovery planning with the establishment of a payment schedule, negotiated with any State Party in arrears.	X		
2015-6-5	Cash reserves	Establish debt clearance plans to give a sense of responsibility to debtor States for several years.	X		
2015-6-6	Cash reserves	If the recovery of arrears does not improve, apply the sanctions provided for in the Financial Regulations and Rules.	X		
2015-6-7	Cash reserves	Examine how to better adapt the pace of disbursements according to the funds available to the Court.	X		
2015-6-8	Cash reserves	Intensify the procedure of revising the budget during the year in order to control expenditure still to be incurred in view of the contributions collected, redeploy the activities and absorb unexpected expenditure.	X		
Total number of recommendations			6	1	-

1. Recommendation 2015-6-2 is considered implemented because the Court has obtained authorisation for a line of credit by the Assembly¹. A €7 million line of credit was opened for a period from December 2016 to mid-February 2017. This line of credit was not renewed for a subsequent period.

2. Recommendation 2015-6-3 remains under consideration at the Court level.

3. Recommendations 4, 5 and 6 are considered implemented because the Court was able to significantly reduce the level of contributions in arrears. Article 112 of the Rome Statute provides that States in arrears for two full years of contributions must have their voting rights suspended.

4. Recommendation 7 is considered implemented because the invoices are now paid in accordance with the planned schedule.

5. Recommendation 8 is considered implemented.

¹ ICC-ASP/14/Res.1, para. 7.

Annex II

Follow-up of previous recommendations from the audit report on financial information and management of the permanent premises project (ICC-2016-3)

<i>No.</i>	<i>Subject</i>	<i>Outstanding recommendations</i>	<i>Implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
2016-3-1	Permanent premises project	The External Auditor recommends that the Assembly examine, at its next session or, failing that, as soon as possible in 2017, the cost estimates for the replacement of fixed assets and put in place a financial solution that does not endanger the prudential level of the Working Capital Fund reserve.		X	
2016-3-2	Permanent premises project	The External Auditor recommends that the Oversight Committee approve the renewal of the Project Director's contract until the end of the next session of the Assembly.	X		
2016-3-3	Permanent premises project	The External Auditor recommends that the project leadership ensure that the project manager verifies the correction of all construction defects.	X		
2016-3-4	Permanent premises project	The External Auditor recommends that the Assembly terminate the Oversight Committee's activities after giving the project leadership final discharge of its management duties and entrust the Committee on Budget and Finance with following up on budget and financial matters relating to the maintenance and renewal of the permanent premises.	X		
2016-3-5	Permanent premises project	The External Auditor recommends concluding, as soon as possible, the contract amendment authorised in December 2014 by the Assembly entrusting the performance of maintenance services to the general contractor Courtys until the end of 2017, in addition to the services stipulated in the contract.	X		
2016-3-6	Permanent premises project	The External Auditor recommends that the Registrar issue to the future Head of the Facilities Management Unit (FMU) an engagement letter specifying the new duties and activities entrusted to this unit since the transfer of ownership of the permanent premises.	X		
2016-3-7	Permanent premises project	The External Auditor recommends that the safety and security department organise immediately the evacuation drills required by the laws of the host State, together with its police and emergency departments.	X		
2016-3-8	Permanent premises project	The External Auditor recommends that the Registrar organise a satisfaction survey of users of the permanent premises during the second half of 2016 and then once a year.	X		
2016-3-9	Permanent premises project	The External Auditor recommends that the Registrar make available to the users of the permanent premises learning tools adapted to their functionalities and constraints.	X		
Total number of recommendations			8	1	-

1. Recommendation 2016-3-1 is considered under implementation, in accordance with recommendation 2015-3 of the report on the 2015 financial statements.
2. Recommendation 2016-3-2 is considered implemented.
3. Recommendation 2016-3-3 is considered implemented because all the defects were verified and validated by the construction company at the end of October 2016. All the defects should be corrected as of 30 June 2017.
4. Recommendation 2016-3-4 is considered implemented in accordance with resolution ICC-ASP/15/Res.2 providing for the end of the mandate of the Oversight Committee.

5. Recommendation 2016-3-5 was implemented by the signing of a new maintenance contract with the company Courtys on 1 November 2016.
 6. Recommendation 2016-3-6 was implemented following the recruitment of the future Head of the (FMU) on 30 September 2016 and the communication of an engagement letter by the Registrar on 14 November 2016.
 7. Recommendation 2016-3-7 was implemented by the performance of various evacuation drills in the months of July and August 2016.
 8. Recommendations 2016-3-8 and 2016-3-9 were implemented.
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