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## Report of the Committee on Budget and Finance on the work of its thirty-first session

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## *Executive Summary*

1. During its thirty-first session, which was held from 3-14 September 2018 in The Hague, the Committee on Budget and Finance considered the Proposed Programme Budget for 2019 of the International Criminal Court, including workload dynamics and their impact on resource requirements, as well as other matters, such as the liquidity shortfall; arrears; the Court-wide Five-Year IT/IM Strategy; savings and efficiencies; activities and initiatives of the Trust Fund for Victims, human resources matters and on-going litigations.
2. One of the most pressing issues considered by the Committee was the liquidity shortfall. The Committee has commented on this issue in previous reports but was particularly concerned about the impact as early as December 2018, if the payment patterns for contributions by States Parties are not reversed. The Committee believed this provided grounds for the Assembly to decide on authorizing the Court to temporarily utilize the Contingency Fund and/or establish external funding to address its temporary liquidity shortfall. Based on a realistic outlook for 2019, the Committee was of the view that the liquidity problem would be serious at year-end putting the Court in a financial situation that will call for solutions that go beyond just securing financing.
3. The Committee noted that the proposed increase in the budget for 2019 was the lowest in recent years and welcomed the Court's efforts to identify savings and efficiencies, non-recurrent costs and other costs reduction of over €3 million, thereby absorbing potential increases. The Committee believed that such a budget level includes a sufficiently flexible base, if complemented by prudent and sound financial management, and with strict prioritisation of activities.
4. In line with the One-Court principle, the Committee compared the budget requested by each major programme against the workload presented, as well as the Court-wide impact across the organs. Noting that the Court would continue to face unforeseen developments, the Committee recommended that the Court adopt flexible policies and manage its human resources in a manner that would allow adequate reaction to unforeseen developments by redeploying resources based on workload requirements.
5. The Committee observed that redeployment of certain budget items between major programmes, in addition to non-recurrent costs have resulted in an overall increase or decrease of the total proposed budget for 2019 for certain major programmes, as in the case of Major Programme I (Judiciary), Major Programme III (Registry), Major Programme IV (Secretariat of the Assembly of States Parties), and Major Programme V (Premises).
6. The Committee noted that while the Judiciary and the Registry reduced their budget, the Office of the Prosecutor requested higher staff resources. The Committee further noted that such higher staff costs and the creation of established posts would ultimately lead to a higher budget threshold, which would make the Court less flexible to adjust to changing workloads. The Committee therefore took a conservative approach to new staff resources, resulting in a reduction of the requested increases. Therefore, the Committee - while looking at each and every staff resource request on its own merit - decided to support only the fully justified and absolutely necessary requests for staff.
7. Without prejudice to the independence of the OTP, the Committee observed a significant increase in the OTP's budget in recent years compared to other major programmes. This trend might be explained by the fact that the OTP continues to carry out numerous activities, while ongoing investigations do not proceed to the trial stage. Thus, the number of active trials, which generates costs in other major programmes, remains stable.
8. The Committee believed that the Twentieth Anniversary of the Court in 2018 marks an important moment, on the one hand, for States Parties to renew support for the Court and to strengthen cooperation, particularly in relation to the challenges that the Court is facing with regard to enforcement (16 arrests warrants are pending), the freezing of assets, payment of contributions and other forms of cooperation. On the other hand, the Court is expected to take stock of its achievements, evaluate its strategies and identify areas of improvement.

9. The Committee was informed by the OTP that the Strategic Plan for 2019-2021 is about to be finalized. While bearing in mind the independence of the OTP, the Committee believed that the OTP should undertake a full evaluation against the aims and objectives set out in the previous 2016-2018 Strategic Plan. In addition, the upcoming Strategic Plan should take into account lessons learned, by considering both efficiencies and the possibility to redeploy the existing resources. The Committee also looked forward to seeing how exit strategies would be included in the Plan to support case prioritisation and ensure a high benchmark for success.

10. The Committee received an update on litigations before the International Labour Organisation Administrative Tribunal. In order to improve staff morale and to mitigate the risk of litigations, the Committee welcomed the current efforts and looked forward to seeing tangible progress on the establishment of a mediation mechanism.

11. The Committee welcomed the update on the Court-wide five-Year IT/IM Strategy 2017-2021 with a total cost of €8.7 million. The Committee noted the progress made with the project design and management arrangements, including risk control, which would allow the Court to initiate the Judicial Work Flow Platform as the main project of the Strategy in 2019. The Committee took note of the ‘lights on’ costs of more than €1 million per year. After having fully evaluated the proposal, the Committee recommended limits to the annual resources dedicated to the implementation of the Strategy. The Committee expected further savings and efficiencies from the implementation of the Strategy, in terms of increased staff productivity and looked forward to seeing such enhancements reflected in the 2020 proposed programme budget.

12. The Committee observed several significant developments regarding the Trust Fund for Victims, such as in the field of reparative justice. Bearing in mind the maximum benefit to victims when implementing reparations, the Committee expected the TFV to take all necessary measures to ensure value for money and efficiency in the implementation of reparations. The Committee took note of the TFV’s approach to charge in the future the administrative costs of implementing partners for reparations against its donor-funded “other resources”. However, the Committee underlined that the relevant costs ought to be clearly defined, transparently accounted for and monitored.

13. With a view to improving the fundraising performance of the TFV, the Committee urged the TFV and the Court to make the established working group operational as soon as possible, by submitting the terms of reference and by identifying private-donor models.

14. As for the fundraising initiative by the TFV through issuing “TFV Bonds” in the amount of €1 billion with a maturity of 20 years, the Committee was of the opinion that such a project would have unforeseeable implications transcending the TFV and which could affect the Court, not only in legal and budgetary terms but also in terms of reputation. The Committee doubted that the bond initiative is effectively tailored to the current and long-term needs of the TFV, and questioned whether it should be part of its immediate priorities.

15. The Committee took note of the Court’s proposed options for funding long-term capital replacements (i.e. the replacement of major system components) for its premises in The Hague. It endorsed the proposal that the Court periodically present a five-year expenditure estimate along with an outlook on long-term plans. However, under the current circumstances, it did not support the establishment of a fund. Any replacement needs arising in the foreseeable future should, whenever feasible, be financed within the scope of the regular budget process.

16. After thorough considerations of all requested increases, the Committee recommended that the Assembly approve a budget of €144.7 million, or a 0.6 per cent increase, compared to the 2018 approved budget, excluding the instalments for the host State loan. The respective recommended resources for each major programmes are as follows and detailed in Annex IV:

- (a) Major Programme I (Judiciary): €2.1 million (decrease of 4.8 per cent);
- (b) Major Programme II (Office of the Prosecutor): €46.8 million (increase of 1.8 per cent);

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- (c) Major Programme III (Registry): €76.7 million (decrease of 0.6 per cent);
  - (d) Major Programme IV (Secretariat of the Assembly of States Parties): €2.8 million (increase of 4.5 per cent);
  - (e) Major Programme V (Premises): €1.8 million (increase of 20.1 per cent);
  - (f) Major Programme VI (Secretariat of the Trust Fund for Victims): €3.3 million (increase of 29.1 per cent);
  - (g) Major Programme VII-5 (Independent Oversight Mechanism): €31.1 thousand (decrease of 0.6 per cent); and
  - (h) Major Programme VII-6 (Office of Internal Audit): €85.6 thousand (decrease of 3.1 per cent).

## **I. Introduction**

### **A. Opening of the thirty-first session**

1. The thirty-first session of the Committee on Budget and Finance (“the Committee”), comprising 20 meetings, was held from 3-14 September 2018 in The Hague, in accordance with the decision of the Assembly of States Parties (“the Assembly”) taken at its sixteenth session.<sup>1</sup>
2. The President of the International Criminal Court (“the Court”), Judge Chile Eboe-Osuji, delivered the welcoming remarks at the opening of the session.
3. The Committee appointed Mr. Urmet Lee (Estonia) as Rapporteur in accordance with Rule 13 of its Rules of Procedure.
4. The Executive Secretary to the Committee on Budget and Finance, Mr. Fakhri Dajani, acted as Secretary of the Committee, and staff of the Executive Secretariat of the Committee assisted in providing the necessary substantive and logistical support to the Committee.
5. The following members attended the thirty-first session of the Committee:
  - (a) Carolina María Fernández Opazo (Mexico);
  - (b) Fawzi A. Gharaibeh (Jordan);
  - (c) Hitoshi Kozaki (Japan);
  - (d) Urmet Lee (Estonia);
  - (e) Mónica Sánchez (Ecuador);
  - (f) Gerd Saupe (Germany);
  - (g) Margaret Wambui Ngugi Shava (Kenya);
  - (h) Elena Sopková (Slovakia);
  - (i) Helen Louise Warren (United Kingdom); and
  - (j) François Marie Didier Zoundi (Burkina Faso).

### **B. Adoption of the agenda and organization of work**

6. At its first meeting, the Committee adopted the following agenda for the thirty-first session:
  1. Opening of the session
    - (a) Welcoming remarks of the President of the Court
    - (b) Adoption of the agenda and organization of work
    - (c) Participation of observers
  2. 2019 proposed programme budget
    - (a) Consideration of the 2019 proposed programme budget
    - (b) Annexes of the 2019 proposed programme budget including synergies and savings
  3. Other financial and budgetary matters:
    - (a) Status of contributions
    - (b) States in arrears
    - (c) Options for securing payment of withdrawing States Parties’ contributions to the loan granted by the host State
    - (d) Report on Budget performance of the Court as at 30 June 2018
    - (e) Precautionary reserves
    - (f) Liquidity issue
    - (g) Report of the Court on cost ratios

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<sup>1</sup> *Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, Sixteenth session, The Hague, 4-14 December 2017* (ICC-ASP/16/20), vol. I, part I, section B, para. 54.



4. Institutional reform and administrative matters
  - (a) IT/IM Strategy
    - i. Report of the Court on its Five-Year IT/IM Strategy
    - ii. Total Court-wide overview of the IT ‘lights-on’ cost figures from 2017-2022
    - iii. Business Case for the Judicial Workflow Platform
  - (b) Report of the Registry on financial investigations and the seizure and freezing of assets
  - (c) Report on solutions for the funding of long-term capital replacements at Headquarters
5. Human resources
  - (a) Court-wide review of the policy on reclassifications
  - (b) Report on amended Staff Rules related to the education grant, special education grant and related benefits
6. Trust Fund for Victims
  - (a) Projects and activities of the Board of Directors of the TFV (1 July 2017 to 30 June 2018)
  - (b) Terms of reference and deadlines for deliverable results of the Joint Working Group for Access to Private Donations
  - (c) Report on recruitment at the TFV in 2018
  - (d) Report of the TFV on the administrative costs incurred by TFV partners associated with the implementation of Court-ordered reparations awards
7. Legal aid
8. Audit matters
  - (a) Annual report by the Audit Committee for 2018
  - (b) Consideration of the audit reports of the External Auditor
    - (i) Financial Statements of the Court;
    - (ii) Financial Statements of the TFV; and
    - (iii) Performance audit on Human Resources Management
9. Other matters
  - (a) Judicial developments and their budgetary implications
  - (b) Litigations before the ILO Administrative Tribunal.<sup>2</sup>

## C. Participation of observers

7. In accordance with the Rules of Procedure of the Assembly,<sup>3</sup> the principals of the Court and representatives of the Presidency, the Office of the Prosecutor (“the OTP”) and the Registry were invited to participate in the meetings of the Committee. In addition, the facilitator for the budget, Ambassador Jens-Otto Horslund (Denmark); the focal point on budget management oversight, Ambassador Eduardo Rodríguez (Bolivia); and the Chair of the Working Group on the review of judges’ remuneration, Ambassador Fernando Bucheli (Ecuador) updated the Committee. Furthermore, the Chair of the Board of the Trust Fund for Victims (“the TFV”), Mr. Motoo Noguchi, addressed the Committee. The Committee also had an exchange with the President of the Court Staff Union Council. The Committee accepted the request by the Coalition for the International Criminal Court (“the Court”) to make a statement. The Committee expressed its appreciation to all observers who participated in its thirty-first session.

<sup>2</sup> CBF/31/1/Rev.1.

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

## II. Consideration of the 2019 proposed programme budget

### A. Budgetary issues across major programmes

8. In accordance with Rule 9 of its Rules of Procedure, the Committee shall review the proposed programme budget of the Court and make the relevant recommendations to the Assembly. The Committee considered and scrutinized the “Proposed programme budget for 2019 of the International Criminal Court<sup>4</sup>” as well as, an Addendum<sup>5</sup> that was submitted on 7 September 2018 in accordance with regulations 3.5*bis* of the Financial Regulations and Rules (“FRR”).

9. Since the adoption of the Rome Statute in 1998, the Court has matured as an organisation developing its remit and increasing operational activities. The Committee believed the 2018 baseline budget includes sufficient flexibility, if complemented by prudent and sound financial management, the setting of clear objectives and strict prioritisation of activities.

#### 1. General observations and macro-analysis of the 2019 proposed programme budget

10. The Committee considered the 2019 proposed programme budget and its Addendum analysing the resource requests for each major programme. The Committee conducted its examination of the requested budget resources on the basis of the general principle of budgetary integrity.

11. The Committee recalled that for the 2018 budget year the Assembly had approved appropriations totalling €147.43 million at its sixteenth session.<sup>6</sup> These were reduced by the instalments for the host State loan of €3.59 million, which was payable only by those States that have opted not to make a “one time” payment.<sup>7</sup> Therefore, the 2018 budget approved by the Assembly, excluding interest and the principal repayment (instalments) for the host State loan, was €143.85 million.<sup>8</sup>

12. As a result of the postponement of the confirmation of charges hearing in the *Al Hassan* case, the budget assumptions had changed,<sup>9</sup> whereby, the Registrar had presented an Addendum to the proposed budget leading to a decrease of requested resources for Major Programme III (Registry) by €257,500. The revised proposed budget, when taking into account the Addendum, amounts to €147.29 million, which represents an increase of €3.44 million (2.4 per cent) over the 2018 approved budget of €143.85 million, excluding the instalments for the host State loan. The total amount requested, after adding the instalments for the host State loan, would be €150.88 million.

13. The main increase in absolute numbers was requested by the OTP, namely €2.11 million (4.6 per cent increase), followed by the Secretariat of the Trust Fund for Victims (“the STFV”) with a requested increase of €1.49 million (58.5 per cent). The requested increase for the remaining major programmes is below €0.5 million and can be broken down as follows: requested increase of €301.5 thousand (20.1 per cent) for Premises, €153.4 thousand (5.6 per cent) for the Secretariat of the Assembly; and €22.1 thousand (4.1 per cent) for the Independent Oversight Mechanism (“the IOM”).

14. The Judiciary presented a decrease in the amount of €334.2 thousand (-2.6 per cent), the Registry a decrease of €273.7 thousand (-0.4 per cent) and the Office of Internal Audit (“the OIA”) a decrease of €19.3 thousand (-2.7 per cent). In addition, the amount of €3,585.1 thousand (or ± 0 per cent) is required for the interest and capital repayments under the host State loan.

<sup>4</sup> ICC-ASP/17/10.

<sup>5</sup> ICC-ASP/17/10/Add.1.

<sup>6</sup> ICC-ASP/16/Res.1.

<sup>7</sup> *Ibid.*

<sup>8</sup> *Ibid.*

<sup>9</sup> The *Al Hassan* trial is likely to commence only in 2020, which will result in 10, instead of the originally budgeted 40 hearing days during pre-trial preparation in 2019. No witnesses are expected to appear before the Court in 2019.

15. The Committee observed that redeployment of certain budget items between major programmes, in addition to non-recurrent costs have resulted in an overall increase or decrease of the total proposed budget for 2019 for certain major programmes as the case in Major Programme I (Judiciary), Major Programme III (Registry), Major Programme IV (Secretariat of the Assembly of States Parties), and Major Programme V (Premises).<sup>10</sup>

## 2. High-level strategic budget priorities and assumptions

16. The Committee took note of the Court's high-level strategic budget priorities and main cost drivers for 2019, namely:

- (a) run and support judicial proceedings, including in three trials;
- (b) conduct and support eight active investigations, including via field activities;
- (c) implement reparations awards in three cases; and
- (d) invest in key Court-wide informational management projects and security capabilities.<sup>11</sup>

17. As regards the overall workload and the Court's assumptions and parameters for 2019, the situation is presented by the Court as follows:

- (a) nine preliminary examinations;
- (b) 11 situations;
- (c) eight active investigations;
- (d) three trials; and
- (e) five final appeals.<sup>12</sup>

## 3. Overview of approved increases over the period 2013-2018

18. The Committee welcomed the time-series included in the 2019 proposed programme budget that enable the Committee to put the figures into perspective. For example, the Committee compared the yearly increases in approved budgets of the Judiciary, the OTP, the Registry and the STFV from 2013 to 2018, in particular, the Committee observed a significant increase in the budget of the OTP by 62.7 per cent in the recent years compared to other major programmes as illustrated in Table 1 below, for example the Registry's increase was 19.6 per cent only representing one third of the OTP increase, and Judiciary increase by 18.8 per cent.

19. This trend of increase for the OTP might be explained by the fact that this Organ carries out numerous preliminary examinations and investigations that do not proceed to trial stage. During the period 2013-2018, the number of active trials remains stable (3-5 trials per year, without the Article 70 cases), and during this period two persons were convicted and sentenced.<sup>13</sup>

<sup>10</sup> Transfer of the New York Liaison Office from MP I to MP III in the amount of €414.2 thousand. See Section B. Transfer of the External Audit Services fees in the amount of €67 thousand from MP III to MP IV. See Section E. Transfer of maintenance costs in the amount of €250 thousand for the Court's premises from MP III to MP V. See Section F.

<sup>11</sup> Please refer for details to ICC-ASP/17/10, section on High-level Court-wide strategic budget priorities and main cost drivers for 2019.

<sup>12</sup> ICC-ASP 17/10, annex II.

<sup>13</sup> *Katanga and Al-Mahdi*.

**Table 1: Yearly increases in approved programme budgets 2013-2018 (thousands of euros)**

<i>Major Programme</i>		<i>Approved Budget 2013</i>	<i>Approved Budget 2014</i>	<i>Approved Budget 2015</i>	<i>Approved Budget 2016</i>	<i>Approved Budget 2017</i>	<i>Approved Budget 2018</i>	<i>2013-2018 increase</i>
MP I: Judiciary	Total	10,697.9	10,045.8	12,034.2	12,430.6	12,536.0	12,712.0	2,014.1
	Variance	413.9	-652.1	1,988.4	396.4	105.4	176	
	Variance in %	4.0%	-6.1%	19.8%	3.3%	0.8%	1.4%	18.8%
	Actual Expenditure	9,874.5	10,529.8	11,023.8	12,702.8	12,232.3	12,242.7*	2,368.2
	Implementation Rate in %	92.3%	104.8%	91.6%	102.2%	97.6%	96.3%	Aver. 97.5%
MP II: Office of the Prosecutor	Total	28,265.7	33,220.0	39,612.6	43,233.7	44,974.2	45,991.8	17,726.1
	Variance	542.0	4,954.3	6,392.6	3,621.1	1,740.5	1,017.6	
	Variance in %	2.0%	17.5%	19.2%	9.1%	4.0%	2.3%	62.7%
	Actual Expenditure	28,924.9	32,723.7	40,581.2	41,960.3	44,432	45,555*	16,630.1
	Implementation Rate in %	102.3%	98.5%	102.4%	97.1%	98.8%	99.1%	Aver. 99.7%
MP III: Registry	Total	64,520.9	66,293.1	65,025.9	72,759.2	76,632.6	77,142.5	12,621.6
	Variance	-520.8	1,772.2	-1,267.2	7,733.3	3,873.4	509.9	
	Variance in %	-0.8%	2.7%	-1.9%	11.9%	5.3%	0.7%	19.6%
	Actual Expenditure	64,203	65,738	67,988.3	73,278.6	78,811.5	76,256.1*	12,053.1
	Implementation Rate in %	99.5%	99.2%	104.6%	100.7%	102.8%	98.9%	Aver. 101%
MP VI: Secretariat of the Trust Fund for Victims	Total	1,580.0	1,585.8	1,815.7	1,884.5	2,174.5	2,541.5	961.5
	Variance	129.4	5.8	229.9	68.8	290.0	367	
	Variance in %	8.9%	0.4%	14.5%	3.8%	15.4%	16.9%	60.9%
	Actual Expenditure	1,432	1,425.7	1,542.9	1,640.7	1,704.3	2,152.9*	720.9
	Implementation Rate in %	90.6%	89.9%	85%	87.1%	78.4%	84.7%	Aver. 86%

\* Expenditures for 2018 are forecast expenditures as at 30 June 2018.

20. The Committee further scrutinized the resources requested by OTP for 2019 per active investigation comparing them to 2018 as shown in Table 2 below.

**Table 2: Budget allocation per active investigation in Major Programme II (in thousands of euros)**

<i>Situation</i>	<i>2019 estimated budget allocation</i>	<i>2018 budget allocation</i>
1 Burundi (*)	2,231.24	1,550.90
2 Central African Republic II (a)	3,276.65	2,901.60
3 Central African Republic II (b)	2,130.15	3,460.40
4 Côte d'Ivoire II	3,272.64	3,260.20
5 Georgia	2,843.94	3,918.40
6 Darfur	1,302.93	1,379.80
7 Libya (III and IV)	2,091.76	1,907.70

(\*) 2018: estimated funds requested through Contingency Fund notification.

#### 4. Staff costs Court-wide and per Major Programme

21. The Committee further analysed the requested net increases in staff costs for 2019 by comparing them to the 2018 approved level, after taking into account the deductions

derived from the revised UN Common System Package, as shown in Table 3 below. The Committee noted that the Court requested for 2019 a net increase in staff costs of €3.8 million, compared to the 2018 approved budget.

**Table 3: Staff costs Court-wide and per Major Programme (in thousands of euros)**

<i>Staff costs</i>	<i>Court</i>	<i>Judiciary</i>	<i>OTP</i>	<i>Registry</i>	<i>SASP</i>	<i>STFV</i>	<i>OIA</i>	<i>IOM</i>
Budget approved in 2018	<b>104,203.6</b>	6,881.3	41,343.4	51,238.9	1,725.2	1,876.3	653.1	485.4
Deduction due to new UN CS	<b>1,494.6</b>	75.4	489.2	714.9	21.8	184.4	5.5	3.4
Budget proposed for 2019	<b>106,507.4</b>	6,513.9	42,608.1	51,305.3	1,805.6	3,144.9	647.6	482
Net increase for staff 2018/2019	<b>3,798.4</b>	-292	1,753.9	781.3	102.2	1,453.0	0	0

22. As part of its macro-analysis, the Committee also considered the forecast expenditure for 2018 and the average implementation rates for all major programmes analysing the proposed increases in light of such information. As for financial performance, the forecast expenditure for 2018 was estimated at €143.21 million, which represented 97.1 per cent of the 2018 approved budget of €143.85 million including interest payments and capital repayments on the premises of €3.59 million.<sup>14</sup> The Committee noted that, when comparing this with the resources requested in the 2019 proposed programme budget of €150.88 million including the host State loan, resource increase would be €7.66 million (or 5.34 per cent).

## 5. Budget adjustments recommended by the Committee

23. After reviewing the 2019 proposed programme budget and the justifications provided, the Committee concluded that total reductions could be achieved in the amount of €2,590.7 thousand from a total proposed programme budget of €147,291.4 thousand without the host State loan. This represents a €854.4 thousand<sup>15</sup> (0.6 per cent<sup>16</sup>) increase compared to the 2018 approved budget. The total assessment of contributions for 2019 (without instalments for the host State loan) would be €144,700.7 thousand.

## 6. Information contained in the Annexes to the 2019 proposed programme budget

24. Concerning savings and efficiencies achieved in 2018 and estimates for 2019, the Committee stressed that there is a methodological base in place for accounting savings, efficiencies, non-recurrent costs, and additional cost reductions. The information provided in Annex XI gives a detailed breakdown of each item. The aggregate presentation of such data as presented in Tables 2, 3 and 4 of the proposed programme budget for 2019<sup>17</sup> could be improved to help the readers to clearly distinguish savings, non-recurrent costs and additional cost reductions, which will impact the previous year's budget baseline, from efficiencies that constitute avoided "cost increases".

25. Based on information in the 2019 proposed programme budget and additional explanations given to the Committee upon inquiry, the total reduction to the 2018 approved budget baseline amount to €3.38 million. When considering also the Contingency Fund (CF) notifications for 2018 in a total of €2.63 million, the fiscal room created from savings, non-recurrent costs and additional costs reductions that the Court is able to redeploy amounts to approximately €0.75 million in 2019.

26. The Committee will keep the evolving budget process under review. It welcomed the efforts of the Court, most notably the Registry, during this budgetary process to identify savings and efficiencies. The Committee is of the view that further work needs to be done to clarify the effective relations of savings and budget baselines of individual major

<sup>14</sup> ICC-ASP/17/11, Table 2, Budget performance as at 30 June 2018 by Major Programme (including forecast expenditures).

<sup>15</sup> €854.4 thousand = 2019 adjusted proposed budget without instalments for the host State loan of €144,700.7 thousand minus 2018 approved budget without instalments for the host State loan of €143,846.3 thousand.

<sup>16</sup> 0.6 per cent = €854.4 thousand increase divided by 2018 approved budget with instalments for the host State loan of €147,431.5 thousand.

<sup>17</sup> ICC-ASP/17/10, page 15.

programme and specific rules in utilizing savings identified for internal redeployment to pay for new and additional workload. The Committee will continue discussing process enhancements with the Court at its up-coming session in April 2019 and also intends to consider possible ways for moving towards a more predictable and stable budgeting with a short to medium term perspective beyond the annual budgetary cycle in future sessions.

27. The Committee observed that the capacity to produce savings and efficiencies differs among major programmes, as demonstrated in the 2019 proposed programme budget. While Major Programme III (Registry) identified additional cost reductions to pay for costs related to the Five-Year IT/IM Strategy, Major Programme II (OTP) already has a certain level of resources for internal redeployment to meet emerging needs and Major Programme VI (STFV) is faced with new priority activities, where efficiency gains with other Major Programmes can be achieved.

**28. Regarding Annex XII on “ICC Five-Year Time-Series Assumptions and Parameters 2015-2019”, the Committee was of the view that the information was helpful and recommended that the Court include updated information in the 2020 proposed programme budget.**

**29. The Committee welcomed the Court’s attempt to give a comprehensive, informative and executive Court-wide overview of the IT/IM-related costs, as contained in Annex IX.<sup>18</sup> The Committee recommended that the Court continue to include in future proposed programme budgets information on the implementation of the Strategy and a separate table presenting the Court-wide ICT “lights-on” costs.<sup>19</sup>**

30. At its sixteenth session, the Assembly requested the Court to summarize the maintenance and operating costs of the Court’s premises in an overview table in future proposed programme budgets.<sup>20</sup> Furthermore, at its twenty-eighth session, the Committee recommended that the Court, starting with the 2019 proposed programme budget, include all relevant information on the replacement of capital investments, such as investments plans, actual investments and replacement of assets in due course of time, in a separate annex to the proposed programme budget.<sup>21</sup>

31. The Committee took note of Annex X on the “Proposed Capital Investments (2019-2022),”<sup>22</sup> in the 2019 proposed programme budget in fulfilment of the recommendation made by the Committee at its twenty-eighth session. However, the Committee observed that in its present format the Annex contains only limited information about the capital investment plan.

32. The Committee also noted that the Court compiled all budget/expenditures related to the maintenance of the premises under general operating expenses in Major Programme V. However, the Committee believed that such information in its current format gives only limited information about the maintenance costs. **Therefore, the Committee recommended that the Court add more details on the capital investment plan and on maintenance costs to be added in future budget proposals.**

## **7. Court-wide review of the policy on reclassifications**

33. At its sixteenth session, the Assembly requested the Court to conduct a Court-wide review of the current policy on reclassifications and to report the outcome to the Committee during its thirtieth session in April 2018 and to the Assembly at its seventeenth session,<sup>23</sup> The Committee, at its thirtieth session, recommended that the Court submit a new draft Administrative Instruction (AI) and made several recommendations to ensure a Court-wide process by observing principles of fairness and transparency.

34. In advance of its current session, the Committee was provided with a draft AI, reflecting the recommendations for enhancement made by the Committee in April 2018.

<sup>18</sup> Information Technology and Information Management at the International Criminal Court: Five-Year Strategy (2017-2021).

<sup>19</sup> Based on Table 1 contained in CBF31/12/Rev.3 by incorporating the Court-wide staff costs.

<sup>20</sup> ICC-ASP/16/Res.1, section G, para. 2.

<sup>21</sup> *Official Records ... Sixteenth session ... 2017* (ICC-ASP/16/20), vol. II, part B.1, para. 84.

<sup>22</sup> ICC-ASP/17/10, Annex X, page 191.

<sup>23</sup> ICC-ASP/16/Res.1, section M, para.5.

During the session, the Committee was updated by the Court on the ongoing consultations and additional changes envisaged in the AI yet to be finalized. The Committee further received some input from the President of the Staff Union Council on the amended version of the AI.

35. Based on the draft AI submitted, the Committee decided to carefully review all requests for reclassification in the context of the 2019 proposed programme budget, in light of their own merits and their additional functionalities and responsibilities. In particular, the Committee kept in mind their immediate budgetary consequences as well as their potential organizational impact beyond the short-term, especially for those reclassification requests that would lead to the creation of senior management positions with potential additional staff resource requests in the future and/or changes in the reporting structures.

36. The Committee noted that 10 out of the 11 requests for reclassification related to the OTP, two of which concerned senior management positions, and thus was of the view that the Assembly could take action on nine requests for reclassification related to the lower staffing level. In the context of the review of the organizational repercussions, the Committee further noted that each major programme has a unique mandate and organizational structural needs, and that replicating equivalent positions in each programme was neither justifiable nor desirable.

## **B. Major Programme I: Judiciary**

### **8. General observations and analysis**

37. The Committee noted that the budget for the New York Liaison Office (NYLO), which in previous years had been included in Major Programme I (Judiciary), was redeployed to Sub-programme 3800 (Division of External Operations Division) within the Registry (the budgeted amount from 2018 of €14.2 thousand) and took this into account when calculating the major programme's 2019 requested resources.

38. Furthermore the Committee recalled that various non-recurrent costs connected to the appointment of newly elected judges to the Court were needed only in 2018 (e.g. travel and other costs in the total amount of €69.4 thousand)<sup>24</sup> and thus should be taken into consideration when calculating the resource requirements for 2019 for Major Programme I.

39. The 2019 proposed budget for Major Programme I amounted to €2,377.8 thousand, representing a decrease of €34.2 thousand (-2.6 per cent) against the 2018 approved budget of €2,712 thousand.

40. After taking into consideration the non-recurrent costs and the redeployment of the NYLO to Major Programme III (Registry), the 2019 proposed programme budget represents a net increase of €450.0 thousand (or 3.8 per cent) against the adjusted 2018 approved budget of €1,927.8 thousand,<sup>25</sup> without taking into account reductions resulting from the revised UN Common System Package. Such increase is mainly related to the extension of mandate of two judges in 2019.

### **9. Staff Costs**

#### *(a) Salaries and entitlements of judges in 2019*

41. As for 2018, it is forecasted that Judiciary will implement its budget at a rate of 95.4 per cent, or €2,127.0 thousand against the approved budget of €2,212.0 thousand, mainly due to the delay in the recruitment of a number of positions, including the Chef de Cabinet and several General Temporary Assistance (GTA) positions. As for Judges' costs, the approved budget for 2018 was at €5,521.1 thousand and forecast expenditure is estimated at €5,459.3 thousand (or 98.9 per cent).

<sup>24</sup> ICC-ASP/17/10, Table 4 "Non-recurrent costs and additional cost reductions by Major Programme".

<sup>25</sup> €1,928.8 thousand = 2018 approved budget for MP I of €2,712.0 thousand minus approved budget for the New York Liaison Office's for 2018 of €14.2 thousand and minus €69.4 thousand for non-recurrent costs.

42. The 2019 proposed budget for judges' salaries and entitlements amounted to €5,662.1 thousand, representing an increase of €141.0 thousand against the 2018 approved budget of €5,521.1 thousand.<sup>26</sup> The proposed budget included, in addition to the remuneration for 18 full-time judges, expenditures of €225 thousand for standard salaries and €12.0 thousand for judges' pension increase of the two extended judges continuing in office for 15 months in 2019 to complete proceedings.<sup>27</sup>

43. The Committee noted that, in accordance with Article 35(3) of the Rome Statute, the President of the Court may decide, based on workload and upon consulting his or her fellow judges, to what extent any judges not comprising the Presidency shall be required to serve full-time. **In this regard and with a view to ensuring transparency about the service of judges, the Committee recommended that the text of Article 35(3) be included prominently in the note verbale seeking nominations for the election of judges, and that the Advisory Committee on Nominations of Judges ensure that judicial candidates are made aware of this provision.**

(b) *Revision of judges' salaries*

44. The Committee took note of Annex VI (a) of the Proposed Programme Budget for 2019,<sup>28</sup> which includes a recurrent request in the amount of €580.9 thousand related to the revision of the costs of salary entitlements for the 18 judges.

45. The proposed increase in the yearly base salary for one judge amounts to €26,270 (from €180,000 to €206,270) with the consequence that the pension payment would also have to be increased.<sup>29</sup>

46. The Committee observed that the Assembly at its sixteenth session requested the Bureau to establish a working group, based in The Hague and open only to States Parties, to discuss a mechanism to consider a revision of the judges' remuneration in implementation of resolution ICC-ASP/3/Res.3 and to report thereon to the Assembly at its seventeenth session.<sup>30</sup>

47. The Committee received an update from the Chair of the Working Group on the Revision of Judges' Remuneration. **While reiterating its understanding that a potential revision of the judges' salaries is a policy matter to be decided by the Assembly,<sup>31</sup> the Committee looked forward to be informed about the progress and outcome of the discussions in the Working Group in relation to the establishment of a mechanism for a revision of the judges' remuneration and encouraged the Assembly to take action on this matter as soon as possible.**

(c) *General Temporary Assistance*

48. The Committee scrutinized the proposed request for GTA in connection with the revised assumptions for the 2019 proposed programme budget, namely that two trial hearings (*Ongwen* and *Gbagbo/Blé Goudé*) would be held during 12 months, that the hearing in one other case (*Ntaganda*) will not continue in 2019, while three months will be required to draft the sentence, that in *Al Hassan* hearings are supposed to last only 10 days in 2019. **Based on these assumptions, the Committee recommended approving:**

- (a) **four (P-3) positions for 12 months each;**
- (b) **five (P-2) GTA positions for 12 months each; and**
- (c) **three (P-2) GTAs for a total of 12 months.**

**Therefore, the total reduction would be 24 months for three (P-2) GTA positions with a total cost reduction of €197.2 thousand.**

<sup>26</sup> Total Judges' salaries and entitlement for 2018 of €5,521.1 thousand minus €10 thousand (costs connected with appointment of the newly elected Judges).

<sup>27</sup> Completion of proceedings pursuant to articles 36(10) and 39(3) of the Rome Statute in the cases *Gbagbo/Blé Goudé* and *Ntaganda*.

<sup>28</sup> ICC-ASP/17/10.

<sup>29</sup> *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.2, para. 34.

<sup>30</sup> ICC-ASP/16/Res.1, section N, para.1.

<sup>31</sup> ICC-ASP/15/15, para. 37.



## 10. Non-staff costs

### (a) Travel costs

49. The Committee noted that in 2019 proposed programme budget, the amount of €135.8 thousand was requested for travel for staff in Judiciary and official travel by judges, including travel costs for all 18 judges in relation to two retreats for judges. The proposed amount represented an increase of €45 thousand (50 per cent) against the 2018 approved adjusted travel budget for Judiciary in the amount of €90.8 thousand.<sup>32</sup> The Committee observed that the above-mentioned increase resulted mainly from a higher request for resources for judges' retreats in 2019 in the amount of €87 thousand, compared to the level of 2018 of 43.3 thousand.<sup>33</sup>

50. **After considering the proposed travel budget, the Committee recommended to approve the travel expenditure for Major Programme I at the same adjusted level as in 2018 of €90.8 thousand. Furthermore, the Committee recommended that less costly options for the judges' retreats be chosen in the future. Therefore, the total reduction from the requested budget for travel would be €45 thousand.**

### (b) Training

51. The Committee took note of the requested increase for trainings by €24 thousand to a level of €46 thousand within Major Programme I. Such funding is mainly required for the judges' trainings, including for language immersion programmes, as well as for the development of professional skills for staff. **In light of the stable number of staff in Major Programme I, the Committee recommended that the training budget be approved at the level of 2018 (€22 thousand). Therefore, the total reduction from the request budget for training would be €24 thousand.**

### (c) Hospitality

52. Taking into account the non-recurrent costs connected to the Solemn Undertaking ceremonies for the Registrar and the newly elected judges in 2018,<sup>34</sup> **the Committee recommended that the Assembly approve the hospitality budget for 2019 at the same level of 2018 without the non-recurrent costs, namely amounting to a total of €11 thousand. Therefore, the total reduction from the request budget for hospitality would be €4 thousand.**

## 11. Recommended budget for Major Programme I

53. **The Committee recommended total reductions in the amount of €270.2 thousand for Major Programme I from its original 2019 proposed budget. The Committee thus recommended that the Assembly approve a total of €12,107.6 thousand for Major Programme I.**

## C. Major Programme II: Office of the Prosecutor

### 1. General observation and analysis

54. The 2019 proposed budget for Major Programme II amounted to €48,100.8 thousand, representing an increase of €2,109 thousand (4.6 per cent) against the 2018 approved budget of €45,991.8 thousand.

<sup>32</sup> Approved travel budget for 2018 of €152.2 thousand minus non-recurrent costs (travel for newly elected judges of €4.7 thousand and other costs) would lead to the adjusted approved level for 2018 of €90.8 thousand. See *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.2, para. 50.

<sup>33</sup> In 2018, one two-day retreat, including preparation, cost €43.3 thousand for 18 judges; whereas in 2019 two two-day retreats, including preparation, were proposed at €87 thousand.

<sup>34</sup> In 2018, there was an approved increase of €4 thousand for hospitality associated with increased temporary costs.

55. As for the financial performance, forecast expenditure for 2018 for OTP was estimated at €44,225 thousand, which represents 98.3 per cent of the approved 2018 budget of €45,991.8 thousand.<sup>35</sup> The Committee noted that when comparing this with the 2019 proposed budget (€48,100.8 thousand), the total resource increase requested would be €3,244.8 thousand (or 7.3 per cent).

56. For 2019, the OTP budget based its resource requirements on the following assumptions: nine preliminary examinations, 11 situations, eight active investigations (Burundi, Central African Republic II (a), Central African Republic II (b), Cote d'Ivoire, Georgia, Darfur and Libya (III and IV), three trial teams, and five final appeals.

57. The Committee noted the net increase in staff cost of €1,753.9 thousand (see table 3), which is due to the need to carry forward the GTA resources recruited for the Burundi situation while adding new positions that are needed to enable and support progress in the OTP activities and making utmost efforts to absorb as much of the impact of the new situation as possible.

58. The Committee was informed by the OTP that the Strategic Plan for 2019-2021 is about to be finalized, after the completion of internal consultation process within the OTP. The draft Strategic Plan will be circulated to State Parties, the Committee and other stakeholders in November 2018 based on the latest estimate.

59. The Committee was informed that a provisional evaluation of the Strategic Plan 2016-2018 would be contained in the new Strategic Plan 2019-2021. While bearing in mind the independence of the OTP, the Committee believed that the OTP should undertake a full evaluation against the aims and objectives set out in the previous 2016-2018 Strategic Plan. In addition, the upcoming Strategic Plan should take into account lessons learned, by considering both efficiencies and the possibility to redeploy the existing resources. The Committee also looked forward to seeing how exit strategies would be included to support case prioritisation.

## 2. Staff costs

### (a) Established posts

60. One Information Management Coordinator at (P-5) level (eight months) heading the newly proposed Information, Knowledge and Evidence Management Section, which is proposed with mainly through redeployment of existing positions from other units; namely, the Knowledge Base Unit and the Information and Evidence Unit in the Services Section, the Planning and Operations Section and the Investigation Section of the Investigation Division.

61. The Committee recognized, in general, positive aspects of amalgamating similar functions under one organizational unit. However, it emphasized that such re-organization should lead to tangible efficiencies but not be taken as an opportunity to increase resources; rather, this should be done in a cost-neutral manner, without complicating reporting lines with additional bureaucracy. **In this regard, the Committee noted that this new post was proposed along with the cancellation of the GTA position of Information Management Coordinator (P-5) in the immediate Office of the Prosecutor. Therefore, the Committee recommended that the Assembly approve the proposed post, Information, Knowledge and Evidence Management Section at a (P-5) level.**

### (b) Conversion of GTA positions to established posts

62. The Committee noted that the proposed 13 GTA conversions corresponded to the requirements for conversion set by the Committee. However, the Committee noted the significant increase in the established posts through conversions in 2017 and 2018. **The Committee recommended that, in order to maintain a certain level of flexibility in the management of human resources and bearing in mind the need to assess the impact of the increased resources provided to the OTP thus far, conversion of GTA positions be postponed at this time.**

<sup>35</sup> ICC-ASP/17/11, Table 2.

*(c) Newly requested GTA*

63. The Committee noted 27 new GTA positions (20.92 FTE) were requested by the OTP in the 2019 proposed budget, and that 21 new positions were requested in the context of the Burundi CF notification.

64. The Committee also noted that only six out of 27 positions are specified in the proposed programme budget description as being carried forward from the Burundi CF notification.

65. The Committee further noted that the Burundi Teams under Investigation and Prosecution Divisions are mainly staffed through redeployment of existing positions with a few additional new requests.

66. The Committee observed that a large portion of new resources requested was related to enhancing capacities of the OTP to support progress in its activities.

67. The Committee reiterated its view that all efforts should be continued to accommodate additional needs through redeployment of available capacities within the OTP. Therefore, the Committee is not fully convinced that all possible efforts, including close cooperation with other organs of the Court, have been exhausted before the OTP presented a request for additional resources.

68. In this connection, the Committee noted the constant under-expenditure of requested GTA funding by the OTP since 2014. Whereas in 2018, the implementation rate for GTA funding amounted to 92.8 per cent;<sup>36</sup> there has lately been a regular pattern of under-implementation at the following levels: 82.4 per cent in 2014;<sup>37</sup> 79.1 per cent in 2015;<sup>38</sup> 78.8 in 2016;<sup>39</sup> and 75.5 per cent in 2017.<sup>40</sup>

*(d) Consideration of positions requested*

69. The Committee, after a careful review, and taking into account its opinion expressed above, nevertheless recommended the approval of certain amount of additional GTA funding to enable the OTP to strengthen its investigative capacities.

**70. After scrutinizing the requested GTA resources, the Committee recommended that the Assembly approve the following four positions in Major Programme II:**

- (a) **One Associate Investigator, GTA (P-2) for eight months for Georgia;**
- (b) **One Situation Specific Investigation Assistant, GTA (GS-OL) for eight months for Burundi;**
- (c) **One Analyst, GTA (P-3) for eight months for Operations (OPS);<sup>41</sup> and**
- (d) **One Investigator, GTA (P-3) for eight months for OPS.**

*(e) Requests for reclassification*

**71. As stated in paragraphs 33-36 above regarding the reclassification policy, the Committee was of the view that the request for reclassification of Chef de Cabinet (P-4) to Chef de Cabinet (P-5), and reclassification of International Cooperation Adviser (P-4) to Senior Legal Adviser (P-5) would require further analysis about their functions, as well as their impact in the existing structures and reporting lines, and thus the Committee recommended that the Assembly not approve these two reclassifications.**

72. Additionally, the Committee noted that, previously, the post of Senior Special Assistant (P-4) had been re-titled by the OTP to Chef de Cabinet, where the grade was unaffected by the title change and such title change was considered separate and distinct

<sup>36</sup> €9.4 million budgeted and €8.8 million anticipated to be utilized in 2018.

<sup>37</sup> €9.7 million budgeted and €8.8 million utilized in 2014.

<sup>38</sup> €4.7 million budgeted and €1.6 million utilized in 2015.

<sup>39</sup> €5.3 million budgeted and €4.4 million utilized in 2016.

<sup>40</sup> €9.4 million budgeted and €7.1 million utilized in 2017.

<sup>41</sup> The term Operations or "OPS" means operations which may support several situations in the OTP.

from the reclassification process. The 2019 proposed programme budget, however, requested a reclassification of the new title of Chef de Cabinet (P-4) post to a (P-5) professional category grade. As indicated above, the Committee did not recommend approval of the reclassification for specific management reasons, but also expressed its concern that a practice of changing the title of a post might convey to staff unrealistic expectations that such a change would automatically result in a change of grade level. Since this is not the case, the Committee stressed that it discouraged such practice, as it could harbour a myriad of unintended consequences with regard to workplace morale and/or disputes.

**73. With regard to reclassification of eight Associate Lawyers from (P-1) level to (P-2) level, the Committee reviewed each request based on its own merits and recommended that the Assembly approve these reclassifications, taking into account that they do not alter the organizational structure and are budget neutral.**

**74. In view of the foregoing considerations, where the Committee believed that the OTP has been left with sufficient flexibility in comparison to the 2018 approved budget for staff in relation to the effect of the UN Common System, the Committee recommended a total net reduction in staff cost budget of €888.7 thousand for the OTP.**

### 3. Non-staff costs

75. The proposed travel budget for the OTP increased by €599.3 thousand or 20.5 per cent. The main share (€500 thousand) of this increase can be attributed to the Investigation Division. The Committee noted that such request was made with the intention of rectifying the chronic over-implementation in travel costs in the OTP.

76. As shown in Table 4 in page 19, and while there has been a modest increase in travel expenditures in the five-year period from 2008 to 2012 of €173.4 thousand (or 9.8 per cent compared to 2008), in the next five-year period from 2013-2017, the increase was significant amounting to €1,120.0 thousand (or 46.4 per cent compared to 2013), in spite of a stable number in active investigations. The overall increase in travel expenditures in Major Programme II (OTP) from 2008 to 2017 amounted to €1,777.5 thousand (or 101.3 per cent). Taking into account the significant increase of travel expenditures from 2013 - 2018, the Committee believed that the proposed increase was not fully justified.

**77. Recognizing that the continuous transfer of staff resources to non-staff costs by the OTP needed to be rectified and aligned with past expenditure patterns, the Committee recommended approving 50 per cent of the requested travel increase thus of €299.6 thousand, and strongly recommended that the OTP manage its travel costs within the approved resources. Accordingly, the Committee recommended the Assembly to approve the OTP travel budget in the amount of €3,228.6 thousand for 2019.**

**Table 4: Development of travel expenditures in Major Programme II (OTP) from 2008 to 2017 (in thousands of euros)**

<i>Year</i>	<i>Travel expenditures</i>	<i>Yearly increase</i>	<i>Percentage increase</i>	<i>Number of active investigations</i>
2008	1,755.0			4
2009	1,948.8	192.8		5
2010	2,005.6	56.8		5
2011	1,873.6	-132		6
2012	1,928.4	54.8		7
<i>Increase (2008-2012)</i>		<i>173.4</i>	<i>9.8 %</i>	

<i>Year</i>	<i>Travel expenditures</i>	<i>Yearly increase</i>	<i>Percentage increase</i>	<i>Number of active investigations</i>
2013	2,412.5			7
2014	2,886.6	474.1		5
2015	3,700.4	813.8		4.5 + 2 (article 70)
2016	3,259.9	-440.5		6
2017	3,532.5	272.6		6
<i>Increase (2013-2017)</i>		<i>1,120.0</i>	<i>46.4%</i>	
<b>Increase (2008-2017)</b>		<b>1,777.5</b>	<b>101.3%</b>	

78. The Committee welcomed the information that the OTP envisaged to implement in 2019 a new IT project in relation to mission planning, which would contribute to improving travel planning, increasing efficiency not only in the OTP but also in the Court as a whole. **Therefore, the Committee recommended that the improved travel planning through new IT technology with the support of field offices produce tangible efficiency gains and savings to be reflected in the 2020 proposed programme budget.**

79. After reviewing the requested resources for 2019 under general operating expenses in Major Programme II in the amount of €220 thousand (increase of 41.5 per cent compared to 2018), the Committee recommended that they be approved at a level of 50 per cent, achieving further reductions to the requested resources in the amount of €110 thousand.

#### 4. Recommended budget for Major Programme II

80. The Committee accordingly recommended total reductions in the amount of €1,298.3 thousand in Major Programme II from its original proposed budget. The Committee thus recommended that the Assembly approve a total of €46,802.5 thousand.

### D. Major Programme III: Registry

#### 1. General observation and analysis

81. The 2019 proposed budget for Major Programme III, when taking into account the Addendum, amounted to €76,868.8 thousand, representing a decrease of €273.7 thousand (-0.4 per cent) against the 2018 approved budget of €77,142.5 thousand.

82. The Committee welcomed the approach taken by Registry with regard to its proposed budget, resulting in a zero nominal growth request achieved by offsetting increases through the reallocation of resources identified as savings and efficiencies, as well as non-recurrent costs and cost reductions.

83. As for financial performance, the forecast expenditure for 2018 for the Registry was estimated at €75,607.9 thousand, which represents 98 per cent of the approved 2018 budget. The Committee noted that when comparing this with the 2019 proposed budget, resource growth would be €1,518.4 thousand (or 1.97 per cent).

84. Against this background, the Committee considered each proposal for a new established post and all GTA positions on their own merit, taking into account the workload and the assumptions of the 2019 proposed budget.

#### 2. Staff costs

##### (a) New resource requirements under established posts

85. The Committee noted that the Registry requested 10 new established posts. While recognizing the need for additional staff resources, the Committee was of the view that

since the current structure of Major Programme III was quite recent, all requests could be approved on GTA basis in order to maintain a certain degree of flexibility within the Programme.

86. **In accordance with the opinion expressed above, the Committee recommended that the Assembly approve the following newly requested established posts on a GTA basis:**

- (a) **One Associate Administrative Officer (P-2) in the Division of Management Services (DMS) for four months;**
- (b) **One Associate Procurement Officer (P-2) in the General Services Section (GSS) for seven months;**
- (c) **One Associate Field Security Officer (P-2) in Mali for 12 months;**
- (d) **Three drivers (GS-OL) in Mali for a total of 27 months;**
- (e) **One Administrative Assistant (GS-OL) in Georgia for 12 months;**
- (f) **One Local Security Assistant (GS-OL) in Georgia for 12 months; and**
- (g) **One Driver (GS-OL) in Georgia for 12 months.**

87. **Furthermore, the Committee reiterated its previous recommendation<sup>42</sup> that the justification for an Associate External Affairs Coordinator (P-2) was not sufficient and therefore did not recommend that the Assembly approve this post.**

(b) *New resource requirements under GTA*

88. As far as new GTA requirements are concerned, the Committee noted that the functions of Senior Nurse and Field Paramedic were previously covered by external contracts, and that this new arrangement will result in efficiencies and savings. **Therefore, the Committee recommended that the Assembly approve the requested two positions:**

- (a) **One Senior Nurse (GS-PL) in DMS for 12 months; and**
- (b) **One Field paramedic (GS-OL) in DMS for 12 months.**

89. **Furthermore, considering the new workload and activity expected in the Field Offices, the Committee recommended the Assembly to approve the following:**

- (a) **One Local Security Assistant (GS-OL) in Uganda for 12 months;**
- (b) **One Senior Driver (GS-OL) in the Central African Republic for 12 months;**
- (c) **One Driver (GS-OL) in Côte d'Ivoire for 12 months;**
- (d) **Three Field Assistants (GS-OL) in Mali for 12 months each;**
- (e) **One Senior Driver (DG-OL) in Mali for 12 months;**
- (f) **One Associate Confidential Accounts and Planning Officer (P-2) in Victims and Witnesses Section (VWS) for 12 months;**
- (g) **One Associate Analyst (P-2) in VWS for 12 months;**
- (h) **One Information Management Assistant (web-based collaboration) (GS-OL) in Information Management Section (IMS) for 12 months;**
- (i) **One Administrative Assistant (GS-OL) in Uganda for 12 months; and**
- (j) **One Field Office Assistant (GS-OL) in Mali for 12 months.**

90. **The Committee considered that there was insufficient evidence to justify the approval of three new GTA positions (one Budget Assistant and two Drivers) and that the increase in workload could be met within existing resources.**

<sup>42</sup> ICC-ASP/16/15, para. 72.

91. With regard to the request for three Court Interpreters (Arabic) (P-3) for two months each, for the *Al Hassan* proceedings, the Committee noted that the request has been withdrawn and deducted from the budget proposal due to changes in the assumptions for 2019.

(c) *Continuing need for GTA*

92. On the issue of continuing need for GTA, the Committee had no objections to the resource requirements put forward, except regarding the seven Security Officers (GS-OL) for 12 months foreseen to support the second courtroom. **The Committee was of the view that due to the expected decrease in courtroom usage in 2019, some reductions (14 months) could be made and thus recommended the Assembly to approve the seven Security Officers for 10 months each.**

(d) *Requests for reclassification*

93. **The Committee considered a request for reclassification of one Administrative Officer (P-3) to Administrative Officer and Risk Management Coordinator (P-4) on its merits. Taking into account that this reclassification was duly justified in light of the additional responsibilities in the field of risk management and that the reclassification would not affect the organizational and/or reporting structure of the section, the Committee recommended that the Assembly approve such reclassification.**

3. **Five-Year Information Technology and Information Management Strategy**

(a) ***The Court's Five-Year IT/IM Strategy and the Business Case for the Judicial Workflow Platform***

94. The Committee received an updated Court-wide Five-Year Information Technology Strategy ("the Strategy") and the Business Case for the Judicial Workflow Platform (JWP).<sup>43</sup>

95. The Committee took note of presented information and shared Court's view that the current ICT systems, which support the Court's core judicial processes are outdated and overly complex. Investments in the optimization of IT/IM systems are expected to bring about a positive budgetary impact as the efficiency of the Court's operations would significantly improve.

96. In response to a request of the Committee, the Court undertook an exercise with a view to identifying efficiency gains in the processes directly related to judicial proceedings. The Court concluded that more than 2,000 workdays worth of labour could be saved annually as a result of the planned investments.<sup>44</sup> This would be in addition to the reduced maintenance costs of the new system, which eventually would lower or stabilise the expenses needed for keeping the Court's ICT systems up and running (i.e. lights-on costs).

97. The realisation of savings as a result of implementing only the JWP is estimated at over €1.2 million annually from 2022 onwards. The materialization of such savings will also reduce the baseline of the Court's total budget.

98. The Committee took note of the cost estimates of the Strategy as maximum annual ceilings for implementation of the project. These figures shown in Table 5 below have been stable since the last presentation to the Committee at its thirtieth session in April 2018, and they form the basis for future accounting and reporting.

<sup>43</sup> CBF31/12/Rev.3.

<sup>44</sup> *Ibid.*, Annex E.

**Table 5: Court-wide five-year ICT/IM Strategy costs 2017-2012<sup>45</sup> (in thousands of euros)**

	2017	2018	2019	2020	2021	Total
<i>Five-Year Strategy non-staff costs</i>						
IMSS	664	600	1,592	1,626	1,763	6,245
DMS		224.9	150	20	370	764.9
OTP		135	180	180	180	675
<i>Five-Year Strategy staff costs</i>						
DMS		100	100	100	100	400
CMS		146.5	146.5	146.5	146.5	586
<b>Total Strategy</b>	<b>664</b>	<b>1,206.4</b>	<b>2,168.5</b>	<b>2,072.5</b>	<b>2,559.5</b>	<b>8,670.9</b>

99. A more detailed description about the project management arrangements let the Committee conclude that prior to initiating individual projects a number of specific targets and tasks are set, together with the identification of the project team responsibilities. For the JWP also a detailed risk register was presented.<sup>46</sup> This indicated that high risk observation and corresponding suggestion made in the 2017 internal audit report<sup>47</sup> about the systems development and project management in the IMSS has been taken into consideration and corrective measures in case of JWP have been implemented. This gave to the Committee reasonable assurance that continuation with the implementation of the Strategy is based on good project management practice.

100. Although it was not yet possible for the project management to provide the Committee with the first regular project reporting documents, the Committee was given the assurance by the Court that after initiation of the project such documentation will be available. **Therefore, the Committee recommended that the Audit Committee task the Office of Internal Audit to carry out no later than June 2020 a project inspection and give an independent assurance on implementation progress and achievement of the IMGB objectives.**

101. **Furthermore, the Committee recommended that the Audit Committee task the External Auditor, as part of the performance audit, to evaluate the overall implementation of the Strategy in 2023.**

102. **Based on the above, the Committee recommended that the Court continue to implement the IT/IM Strategy based on the maximum cost estimates and the identified project goals as presented to the Committee,<sup>48</sup> and annually report on its budget implementation as part of the proposed programme budget.**

103. It is also the Committee's opinion that investments necessary for the implementation of the Strategy should not translate into automatic increases in the Court's budget proposals for the upcoming years. Regarding financing the Strategy, the Committee welcomed the Court's effort to accommodate the necessary investments for the Strategy into the regular budget by redeploying resources from achieved efficiencies, non-recurring costs and savings.

(b) *Multi-year budgeting of the Five-Year IT/IM Strategy*

104. **With regard to multi-year budgeting, the Committee reiterated its recommendation<sup>49</sup> to find a solution within the parameters of the Financial Regulations and Rules to transfer unspent funds of the Strategy, caused by objective delays in procurement, from one financial year to the following. At the same time, the savings achieved within the project should be reported and utilized to reduce the costs of the Strategy.**

<sup>45</sup> Based on CBF31/12/Rev.3 Table 1 p. 2-3.

<sup>46</sup> CBF31/12/Rev.3, Annex D.

<sup>47</sup> AC/5/2.

<sup>48</sup> CBF/31/12/Rev.3, Table 1.

<sup>49</sup> ICC-ASP/16/-15, para. 92.



(c) *Total Court-wide overview of the IT “lights-on” costs figures form 2017-2022*

105. Along with formulating its opinion about the Strategy, the Committee also requested an overview of total Court-wide IT costs. The Court provided Committee with non-staff costs that are needed annually to keep the current infrastructure up and running, hard- and software updated and all the systems secure. The dynamics are presented in table 6 below.

**Table 6: Total Court-wide non-staff ICT “lights on” cost 2017-2022<sup>50</sup> (in thousands of euros)**

	2017	2018	2019	2020	2021	2022
Total Court-wide non-staff ICT “lights on” cost	5,967.7	5,682.7	5,823.7	6,072.8	6,063.9	7,238.8

106. These costs are accompanied with the staff costs, which are based on IMSS case added to the total costs nearly as the non-staff costs. Based on that the total Court-wide “lights-on” costs amount to approximately €1 million in 2018 and will increase to over €2 million in 2021. This is a significant cost item for the Court, and their dynamic must be rigorously controlled. **Therefore, the Committee recommended that the total IT “lights-on” costs (including the related staff costs) should be fixed at the 2019 actual expenditure level and any increase from this baseline should be clearly justified and financed from savings and efficiencies.**

107. As the savings from already implemented projects under the Five-year IT Strategy show at the moment only limited progress, which is due to the early phase of the Strategy’s implementation, where most of the costs savings in IT (i.e. networks and communication) has been achieved due to the centralisation of the IT costs and management under IMGB (the scope of coordinated IT budget is expected to be 96 per cent in 2019 of total IT related costs). The Committee welcomed this progress and looked forward to further savings being realised as a result of reduced duplication of processes and better planning of procurement.

108. **The Committee recommended that the IMGB should set an efficiency and/or savings target to total IT “lights-on” costs, and those savings and efficiencies should be reported in the future in the annexes on savings and efficiencies in the proposed programme budgets. In addition, the Committee recommended that a new annex should be incorporated to future proposed programme budgets indicating time series for Court-wide IT costs (both staff and non-staff costs) and their implementation.<sup>51</sup>**

109. **In addition, the Committee recommended that the IMGB propose a plan on how to anticipate and prepare financially for future peaks in IT system investments.**

(d) *Recommended ICT budget for 2019*

110. **The Committee supported the requested IT resources, as proposed by the Court. At the same time the Committee emphasized that as a result of non-recurring investments in IT, the Court’s “real” baseline would be lower in future proposed programme budgets and should be taken into consideration.**

#### 4. Victims and Witnesses Section

111. For the last three financial periods, general operation expense for the Victims and Witness Section (VWS) has been underspent.<sup>52</sup> For 2018, the Committee recommended a reduction of €1 million from the proposed budget in the light of the past expenditure.

112. The Committee noted that for 2019, the VWS proposed a budget with a reduction of €1.8 million from the 2018 approved budget of €3.5 million. The Committee acknowledged that the Registry carefully reviewed the operating expenses of the VWS and applied a more

<sup>50</sup> Based on CBF/31/12/Rev.3, Table 1.

<sup>51</sup> *Ibid.*

<sup>52</sup> €4.1 million budgeted and €3 million utilized in 2016; €4.3 million budgeted and €1.3 million utilized in 2017; and €3.5 million budgeted and €1.5 million projected to be utilized in 2018.

disciplined approach, while pursuing risk reduction strategies to assisting the witnesses and victims under its care.

## 5. Legal aid

113. The Committee noted the requested budget for legal aid for 2019 in the amount of €4.6 million (€1.1 million for victims and €3.53 million for the defence). In the context of the Addendum, the requested resources for the defence have been reduced by €45 thousand.

114. The Committee recalled its earlier observation made at its twenty-seventh session, that the “Court’s Single Policy Document on the Court’s Legal Aid System”<sup>53</sup> describes the principles governing the current legal aid system and that a clear distinction appeared to have been drawn in the Single Policy Document between the length of time that defence teams would play a role (ending after a decision on appeal) and the length of time that victims teams would play a role (ending after the reparations phase). In particular, the Committee noted that the reparations phase takes place only after the final conviction of the accused, whereby the amount of legal aid for defence teams during that phase has not yet been sufficiently clarified.<sup>54</sup> Once more, the Committee wished to draw the attention of States Parties and the Court to the fact that there is a need to clarify the scope of legal aid fees for defence within the reparations phase, in particular during the implementation of the reparations plan.

115. While the Committee considered the proposed budget for legal aid for defence teams and legal aid for victims during judicial proceedings and reparation phases, additional detailed information was delivered beyond the time scope that would permit the Committee to properly analyse the financial implications. Although the Committee could suggest some adjustments in the expenditures for legal aid mainly during the reparations phase, it decided to closely consider the matter at its thirty-second session.

116. The Committee observed that the requested budget for legal aid for victims is required to fund all external teams of legal representatives of victims currently participating in proceedings before the Court in *Ongwen*, *Lubanga*, *Katanga* and *Al-Mahdi* cases. The Committee noted that no resources were requested for the legal representation of victims in *Ntaganda*, *Gbagbo* and *Blé Goudé*, as legal aid to victims is provided by the Court’s Office of Public Counsel for Victims. **The Committee recommended that the Court consider channelling legal aid support, to the extent possible, also for other cases through in-house capacity, which would result in significant reductions of resource requirements.**

## 6. Recommended budget for Major Programme III

117. **The Committee recommended total reductions in the amount of €217.6 thousand in Major Programme III from its original proposed budget. The Committee thus recommended that the Assembly approve a total of €76,651.2 thousand for Major Programme III.**

## E. Major Programme IV: Secretariat of the Assembly of States Parties

### 1. General observations and analysis

118. The 2019 proposed budget for Major Programme IV amounted to €2,871.6 thousand, representing an increase of €153.4 thousand (5.6 per cent) against the 2018 approved budget of €2,718.2 thousand.

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

<sup>53</sup> CBF/20/5/Rev.1.

<sup>54</sup> *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.2, para. 184.

## 2. Staff costs

120. Recognizing the increase in workload for Programme 4500 (Committee on Budget and Finance), the Committee requested the Executive Secretary to explore cost-neutral staff contract modalities in 2019 (visiting professionals, interns, Junior Professional Officers, etc.), and decided to keep monitoring staff resource needs in the proposed budget for 2020. **The Committee thus recommended that the Assembly approve the GTA budget for Programme 4500 at the same level as in 2018.**

## 3. Non-staff costs

121. The Committee noted that the increase in requested resources in Programme 4100 was due to the provision of interpretation services in the amount of €7.1 thousand for Bureau meetings taking place in The Hague.

122. The Committee took note of the increase in travel of €15.5 thousand (increase of 15.5 per cent) in Programme 4400 (Office of the President of the Assembly). The Committee noted that this increase had been partly offset by a decrease in travel in other Programmes of Major Programme IV.

123. The Committee further noted that from now on Programme 4500 will include the fees for external auditing services, which were previously budgeted under Programme 3200 in the Registry, such transfer of €67 thousand to Programme 4500 was cost-neutral.

## 4. Recommended budget for Major Programme IV

124. **The Committee recommended total reductions of in the amount of €29.9 thousand in Major Programme IV from its original proposed Budget. The Committee thus recommended that the Assembly approve a total of €2,841.7 thousand for Major Programme IV.**

## F. Major Programme V: Premises

### 1. General observations and analysis

125. The 2019 proposed budget for Major Programme V amounted to €1,800.0 thousand, representing an increase of €301.5 thousand (20.1 per cent) against the 2018 approved budget of €1,498.5 thousand.

126. The proposed increase relates to (i) redeployment of €250.0 thousand from the General Service Section of the Registry for corrective maintenance (repairs) at the Court's premises, based on the recommendation of the Committee last year; and (ii) €1.5 thousand due to the price index increase for service contracts in The Netherlands.

### 2. Recommended budget for Major Programme V

127. **The Committee accordingly recommended that the Assembly approve a total amount of €1,800.0 thousand for Major Programme V.**

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

### 3. General observations and analysis

#### (a) Requested budget for 2019 and implementation rate in 2018

128. The 2019 proposed budget for Major Programme VI amounted to €4,027.8 thousand, representing an increase of €1,486.3 thousand (58.5 per cent) against the 2018 approved budget of €2,541.5 thousand.

129. The Committee noted a large increase of requested resources in 2019 in the amount of €1,486.3 thousand (58.5 per cent) predominantly related to staff costs aiming at increasing the organizational capacity of the STFV.

130. The Committee was informed that the budget performance for MP VI as at 30 June 2018 was 36.7 per cent and that the total forecast implementation rate as at 31 December 2018 is expected to be 84.7 per cent.<sup>55</sup>

131. The Committee noted with concern the constant under-implementation rate of Major Programme VI, as well as the continuing lack of workload indicators. However, the Committee welcomed the valuable cooperation and synergy with the Registry, encouraging the STFV to continue this practice.

(b) *Reparations mandate*

132. As reparations are awarded and paid only after the final conviction, the procedural stage of a case has a direct impact on the TFV's level of activities. Three cases before the Court are in the reparations phase, ranging from draft implementation plan (*Al Mahdi* in Mali) to implementation phase (*Lubanga* and *Katanga* in the Democratic Republic of Congo).

133. In this regard, the Committee noted that the implementation of reparations to victims during 2018 resulted in the TFV designing its own *ad hoc* process. **While recognizing that operating in the field has its challenges, the Committee recommended that safeguards be put in place to ensure that the full reparation awards reach the intended beneficiaries.**

(c) *Assistance mandate*

134. The Committee was informed that as part of the assistance mandate there are ongoing programmes in the Democratic Republic of Congo, Uganda and Côte d'Ivoire. In addition, new assistance programmes are being explored for the Central African Republic, Kenya, Georgia and Mali.

135. The Committee, while recognizing the assistance mandate of the TFV, believed that proper planning and anticipation matched with the available resources should be considered before expanding assistance programmes.

(d) *Recruitments in the Secretariat of the Trust Fund for Victims*

136. The Committee had previously noted with concern the high number of vacancies in the STFV, including the position of a Fundraising and Visibility Officer (P-3). It had called upon the STFV to ensure proper planning in order to finish the ongoing recruitment processes with a view to completing its organizational structure.<sup>56</sup>

137. The Committee considered the "Report on recruitment at the Trust Fund for Victims in 2018,<sup>57</sup>" which gives a status update on the vacancies at the STFV and an overview of the ongoing recruitment processes for the positions approved for 2018. The Committee noted that some recruitment activities had taken place, which would result in an increase of the implementation rate. However, there were a significant amount of established posts and GTA positions still vacant. **In this context and as a general Court-wide policy matter, the Committee recommended that managers refrain from hiring, where positions were not approved and instead focus on accelerating recruitment processes.**

<sup>55</sup> ICC-ASP/17/11, page 4, Table 2.

<sup>56</sup> *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.2, para. 126.

<sup>57</sup> CBF/31/9.

#### 4. Staff costs

##### (a) *Established posts*

138. The Committee noted that new established posts were proposed by the STFV for 2019. However, the Committee was of the view that all efforts should be made to accommodate additional needs through the reallocation of available resources within the STFV, and thus recommended that some of the requested posts be approved on a GTA basis, as specified below.

139. The Committee noted that one Programme Manager (P-4) had been requested as an established post in The Hague to manage the TFV's new programmes under assistance and reparations mandates across situation countries, in addition to the Programme Managers based in country offices in Uganda, Bunia and Abidjan. **After reviewing the current staff resources, the Committee did not recommend the approval of the requested Programme Manager (P-4).**

140. **With regard to the Legal Officer (P-3) requested as an established post, the Committee noted that the Court provided for this need through a temporary reassignment of an Associate Legal Officer (P-2) from the Presidency. Therefore, the Committee recommended that the Assembly not approve this request and encouraged further internal cooperation with a view to achieving synergies.**

141. **Concerning the request for one Programme Assistant (GS-OL) and one Finance Assistant (GS-OL) each for eight months, the Committee, after reviewing these requests and matching it with the corresponding workload and organizational needs, recommended that the Assembly approve both posts on a GTA basis for four months each.**

##### (b) *General Temporary Assistance*

142. The STFV requested 34 new GTA positions (27.0 FTE) for 2019. Of the newly proposed GTA positions, 16 (9.0 FTE) were requested as fully funded (nine Professional and seven GS-OL), while 18 positions (18.0 FTE) were presented as "unfunded" (seven Professional and 11 GS-OL) in the 2019 proposed budget.

143. **The Committee was informed by the STFV that these so-called "unfunded" posts were only included for planning purposes in the 2019 proposed budget and therefore, bearing in mind that there was no immediate need for 2019, especially as no judicial decisions have been taken to warrant such requests, recommended that the Assembly not approve the 18 unfunded positions. In addition, the Committee recommended that such requests not be included in future budget proposals.**

144. **As for the continuing GTA positions, which were previously approved, the Committee recommended that the Assembly approve all of them, based on previously demonstrated workload requirements and with a view to maintain continuation and institutional knowledge and capacity in the STFV's work.**

145. **Furthermore, in relation to the newly requested GTA resources, the Committee recommended that the Assembly only approve the following requests:**

- (a) **One Programme Manager (P-4) in Mali for six months;**
- (b) **One Field Programme Assistants (GS-OL) for nine months in the Democratic Republic of Congo;**
- (c) **Two Monitoring and Evaluation Assistants (GS-OL), for six months each in the Democratic Republic of Congo; and**
- (d) **Two Associate Legal Officers (P-2) in The Hague for six months each.**

## 5. Non-staff costs

### (a) Travel

146. Concerning the requested travel budget the Committee was of the view that only travels directly related to assistance and reparations activities be approved. Therefore, the total recommended travel budget amounts to €428.5 thousand leading to a reduction of €55 thousand.

### (b) Training

147. The Committee noted that the training requirements within the STFV did not change compared to the previous year and thus, did not warrant an increase. Therefore, the Committee recommended that the budget line remain at the same level of the 2018 approved budget of €32.2 thousand leading to a reduction of €31.2 thousand.

## 6. Recommended budget for Major Programme VI

148. The Committee accordingly recommended reductions in the amount of €746.8 thousand in Major Programme VI from its originally proposed budget. The Committee accordingly recommended that the Assembly approve a total amount of €3,281.0 thousand for Major Programme VI.

## 7. Administrative costs of implementing partners related to reparations

149. When implementing Court-ordered reparations, the STFV relies on the assistance of local implementing partners. The question arises of how to fund the administrative costs of those implementing partners, be it from (i) the regular budget of the STFV, which is funded by States Parties; (ii) the amount awarded for reparations; or (iii) other donor funds.

150. Noting that the financing of administrative costs resulting from the implementation of reparations for the STFV and its implementing partners required additional consideration, the Committee considered the “Report of the Trust Fund for Victims on the administrative costs incurred by TFV partners associated with the implementation of Court-ordered reparations awards.”<sup>58</sup>

151. The Committee observed that the TFV Board of Directors had decided that the 15 per cent of administrative costs for the implementing partners be financed from “other resources,”<sup>59</sup> i.e. voluntary contributions of donors. **The Committee recommended that it should be provided at its thirty-third session in September 2019 with information regarding the reference basis for the 15 per cent charge, such as whether this rate was a uniform flat rate and what categories of expenditure would be covered. The Committee also considered that the standards for monitoring and evaluation should be identified. Furthermore, it would be useful to determine the anticipated cost in absolute terms and how such costs compare with the amounts allocated for reparation and assistance programmes.**

152. Taking note of the decision of the Board of Directors that administrative costs are charged against “other resources,” the Committee recommended that the relevant administrative costs be transparently reported in the financial statements and *vis-à-vis* all interested parties, including donors.

153. On the topic of financial self-sustainability, the Committee had repeatedly recommended seeking ways to include this concept in the budget of the STFV in order to limit the recourse to assessed contributions of States Parties.<sup>60</sup> With its decision to finance

<sup>58</sup> CBF/31/11.

<sup>59</sup> “Other resources of the Trust Fund” means resources other than those collected for awards for reparations, fines and forfeitures; Rules of Procedure and Evidence, para. 48.

<sup>60</sup> See, for example, *Official Records ... Sixteenth session ... 2017* (ICC-ASP/16/20), vol. II, part B.2, para. 10; *Official Records ... Fifteenth session ... 2016* (ICC-ASP/15/20), vol. II, part B.2, para. 110; *Official Records ... Fourteenth session ... 2014* (ICC-ASP/15/20), vol. II, part B.2, para. 89.

its implementing partners from voluntary contributions the TFV has taken a step in this direction. The Committee, recalling an earlier document the TFV submitted in 2012 about the use of programme support costs within other international institutions,<sup>61</sup> believed that lessons could be learned from such practices, particularly from organisations that rely on third parties in the field to implement projects. **The Committee recommended that the TFV consider lessons learnt from other organizations<sup>62</sup> on financing implementing partners in the field and provide a proposal at its thirty-third session in September 2019.**

## 8. Voluntary contributions and fund-raising from private donors

154. The Committee took note that the total value for non-obligated TFV resources originating from voluntary contributions and donations available in the TFV bank accounts.

155. The TFV depends critically on voluntary contributions to fund its assistance and reparation programmes. While public donors have provided the bulk of funding,<sup>63</sup> the Committee believed that it would be prudent to also strengthen contributions from private donors as a second mainstay, in line with the TFV's Strategic Plan. Noting that in the period from 1 July 2017 to 30 June 2018 the STFV raised €18.8 thousand in contributions from individuals and institutions, the Committee decided that it would continue monitoring the level of private donations in 2019, particularly in the light of the soon to be completed filling of the position of the Fundraising and Visibility Officer.

156. With a view to achieving a structural change and moving ahead more expeditiously in raising private donations, the Committee recommended in April 2018 that the TFV and the Court establish a joint working group tasked to identify viable options and work out a specific proposal. The Committee also requested to receive the Terms of Reference for such a group, including suggested deadlines for deliverable results at its present meeting.<sup>64</sup>

157. In response, the Court has submitted a "Status report on the establishment of a working group to facilitate Trust Fund for Victims access to private donations."<sup>65</sup> Accordingly, the establishment of an internal Working Group on Private Donations for the Trust Fund for Victims ("WGPD") has been agreed. It will include relevant representatives of the Registry and the STFV covering legal affairs, external relations and fundraising, procurement, finance and security. While the Terms of Reference have not yet been agreed, related matters in need of clarification are under discussion.

158. The Committee acknowledged the progress in setting up a joint working group to facilitate access to private donations. **The Committee recommended that STFV carry out an in-depth analysis of the legal, fiscal, administrative and political hurdles related to private fundraising and explore possible solutions. Any lighter alternatives than those currently considered and the experience of other donor-dependent institutions should be reviewed. The related administrative costs should be transparent and taken into account. The Committee looked forward to a progress report and proposals at its thirty-second session in April 2019.**

159. Furthermore, the Committee noted that the procedures for vetting and approving private contributions had been reviewed and believed that this was essential to protect the financial interests and the reputation of the TFV and the Court.

## 9. Funding Initiative for the Trust Fund for Victims (TFV Bonds)

160. The TFV Board of Directors has decided to explore innovative financing mechanisms to generate a sustained and higher level of annual revenue by entering the bond market in the framework of a new "Funding Initiative for the Trust Fund for Victims".<sup>66</sup> The Chairman of the TFV Board and the Executive Director of the TFV

<sup>61</sup> CBF/18/14.

<sup>62</sup> See CBF 18/14 and *supra* at FN 60.

<sup>63</sup> €7.1 million in the period from 1 July 2017 to 30 June 2018.

<sup>64</sup> ICC-ASP/17/5, para. 132.

<sup>65</sup> CBF/31/14.

<sup>66</sup> ICC-ASP/17/14.

Secretariat discussed with the Committee some of the main features of this initiative, which can be summarized as follows:<sup>67</sup>

(a) *Features of the Bond issue*

161. The Initiative would create a self-financing mechanism, whereby the TFV would issue a “social impact” TFV Bond in the amount of €1 billion, with a 20-year term, which could be rolled over. Such bonds would be guaranteed by a few (four to six States Parties), which hold a Category A or higher sovereign credit rating. Each guarantor would be responsible for only its percentage share of the guarantee (no joint guarantee). The funds raised would be invested across a diversified portfolio of equities and bonds with the objective of generating an expected annual return that covers interest payments on the TFV Bond and generates significant financial support for the TFV’s reparations and assistance mandates.<sup>68</sup>

(b) *Bond issuance and management*

162. The TFV, jointly with the Court, would incorporate an issuing entity, likely under Luxembourg or Dutch law. A group of investment banks<sup>69</sup> would organize the issuance of the TFV Bond. An external management team would then invest the €1 billion<sup>70</sup> bond funds (“TFV Bonds”) to generate an annual rate of return covering the interest owed to the investors,<sup>71</sup> the management fee, and the remainder to be used by the TFV for its reparations and assistance mandates.

(c) *Costs*

163. According to the TFV, the Programme Budget of the Court would not be resorted to for the covering of any of the TFV Funding Initiative’s obligations. As for (i) the underwriting fees of the investment banks, (ii) the legal fees for the issuance of the bond and (iii) the annual investment management fee, these would be drawn from the expected rate of return of the of the TFV Bond.

(d) *Observations of the Committee*

164. The Committee acknowledged the purpose of the initiative, which is to mobilise essential funding to support the TFV’s reparation and assistance mandates. It is mindful of the political content which is beyond the Committee’s ambit.

165. From a technical perspective, the Committee would like to highlight that the funding initiative would commit the TFV to large-scale financial transactions and asset management for possibly decades ahead. The Committee emphasized that such implications could transcend the TFV and affect the Court as a whole. Inevitably, a number of issues concerning financial, legal or governance aspects as well as related to the mandate of the TFV and the Court as judicial institutions became apparent.

166. In this regard, the Committee expressed its concern, *inter alia*, in relation to the following issues:

(a) the inherent uncertainty of financial projections spanning several decades, particularly the strength of the assumptions underlying the expected gross and net rates of investment return, and whether the TFV should prepare for negative scenarios;

(b) the rationale of setting up a new financing mechanism expected to generate regular annual income for possibly decades ahead, when it is difficult to foresee to what extent the TFV’s assistance may be needed in the more distant future;

<sup>67</sup> The TFV’s initiative has been inspired by, and is based on, a funding concept presented by two experts together with pro bono investment advisers.

<sup>68</sup> Currently, the TFV anticipates an excess net investment return of €10 million per year for the TFV.

<sup>69</sup> To be selected by guarantor States Parties in consultation with the TFV Board of Directors, following a competitive bidding process.

<sup>70</sup> Minus the issuing costs.

<sup>71</sup> Investors to be pre-qualified and pre-approved by the TFV and guarantor States Parties.



- (c) the required time for designing, agreeing upon and setting up the mechanism, while allowing for another year before the first investment returns can be disbursed;
- (d) the need for policy guidance<sup>72</sup> and supervision by the TFV and States Parties of the external investment team;
- (e) the role of guarantor States Parties in measures affecting their liability;
- (f) various legal issues arising, for instance, from the internal provisions governing the activities of TFV and the Court; agreements with guarantor States Parties; the design of the TFV Bond documentation; and the design of contracts with the external investment team;
- (g) reputational risks for the TFV and the Court resulting from the TFV's transaction partners;
- (h) Significant administrative costs (e.g. for staff, consultants or fees, namely during the preparatory phase; for the issuance of the bonds; and to cover the running costs of investment management and supervision, including their pre-financing before investment returns or the principal become available); and
- (i) the risk that the TFV be overburdened at a time when its immediate assistance and reparation programmes require its full attention, etc.

167. **Therefore, the Committee - from a technical perspective - strongly doubted that the project was tailored to the mandate, as well as to the current and long-term needs and the capacity of the TFV. Moreover, the Committee believed that the TFV should not be overburdened at a time when its immediate attention is required for its current assistance and reparations programmes and its efforts to mobilize voluntary donations to complement funding from public donors.**

## H. Major Programme VII-2: Permanent Premises - Host State Loan

### 1. General observations and analysis

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

169. The 2019 proposed budget for Major Programme VII-2 amounted to €3,585.1 thousand, representing a decrease of €0.1 thousand (0.0 per cent) against the 2018 approved budget of €3,585.2 thousand.

170. The Committee recalled that the Court has a legal obligation to pay the instalments by first of February of each year. **The Committee urged those States Parties that have to contribute to the payment of the host State loan to make their instalments in full and no later than by the end of January of each year, bearing in mind that the Court would have to make use of its operating funds in order to cover these payments. The Committee recalled that late and/or non-payment would put additional pressure on the operational resources and further aggravate the liquidity problem.**<sup>73</sup>

### 2. Recommended budget for Major Programme VII-2

171. **The Committee accordingly recommended that the Assembly approve a total of €3,585.1 thousand for Major Programme VII-2.**

<sup>72</sup> Concerning, for instance, the vetting of investment counterparts, the composition of the investment portfolio and risk tolerance.

<sup>73</sup> See section III. D. 3, *infra*, on liquidity shortfall.

## **I. Major Programme VII-5: Independent Oversight Mechanism**

### **1. General observations and analysis**

172. The 2019 proposed budget for Major Programme VII-5 amounted to €556.6 thousand, representing an increase of €2.1 thousand (4.1 per cent), against the 2018 approved budget of €534.5 thousand.

173. The Committee noted that the recruitment of the Head of Independent Oversight Mechanism had been completed, whereby the responsibilities had been temporarily exercised by an Acting Head. **In light of the fact that the assumptions for MP VII-5 for 2019 budget remain unchanged, the Committee recommended that the non-staff costs be approved at the same level as in 2018.**

### **2. Recommended budget for Major Programme VII-5**

174. **The Committee recommended that the requested amount be reduced by €25.5 thousand. The Committee accordingly recommended that the Assembly approve a total amount of €531.1 thousand for Major Programme VII-5.**

## **J. Major Programme VII-6: Office of Internal Audit**

### **1. General observations and analysis**

175. The 2019 proposed budget for Major Programme VII-6 amounted to €688.0 thousand, representing a decrease of €19.3 thousand (2.7 per cent) against the 2018 approved budget of €707.3 thousand.

176. The Committee observed that the budget decrease is mainly attributable to non-recurrent costs related to consultancy, which were used in 2018 to conduct a five-year external assessment of OIA, budgeted in the amount of €20 thousand.

177. **After considering the requested resources for non-staff costs, the Committee recommended that the Major Programme VI travel budget for 2019 be approved at the same level as for 2018.**

### **2. Recommended budget for MP VII-6**

178. **The Committee recommended that the requested amount be reduced by €2.4 thousand. The Committee accordingly recommended that the Assembly approve a total amount of €685.6 thousand for Major Programme VII-6.**

## **III. Other financial and budgetary matters**

### **A. Status of contributions to the regular budget, the Contingency Fund and the host State loan**

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

180. The Committee noted with concern that as at 15 September 2018, 35 States Parties had not yet paid their contributions to the host State loan for 2018. As the Court has a legal obligation to pay instalments in full by the first day of February of each year, it had to use operating funds in order to cover instalments due from those States Parties. This had the effect of widening the gap between the financial needs and resources for the functioning of the Court. The Committee recalled that each State Party could choose whether to finance its share of the costs of the construction of the premises either through a one-time payment or

by contributing to the host State loan. 63 States Parties had made their one-time payments towards the construction of the premises, either in full or in part, by the specified deadline.

181. The Committee reviewed the status of contributions as at 31 August 2018 (annex II) towards:

(a) the assessed contributions for the 2018 approved budget of €143,846.3 thousand; and

(b) instalments of €3,585.2 thousand for the host State loan for the Court's premises and analysed the trend over the last 10 years, as illustrated in tables 7 and graph 1 below.

182. The Committee noted that as at 31 August 2018:

(a) €19,209.9 thousand (13.4 per cent) of regular assessed contributions remained outstanding from the 2018 approved budget in the amount of €143,846.3 thousand;

(b) €16,616.0 thousand outstanding regular contributions from previous years;

(c) €5,286 were outstanding from previous years for the CF;

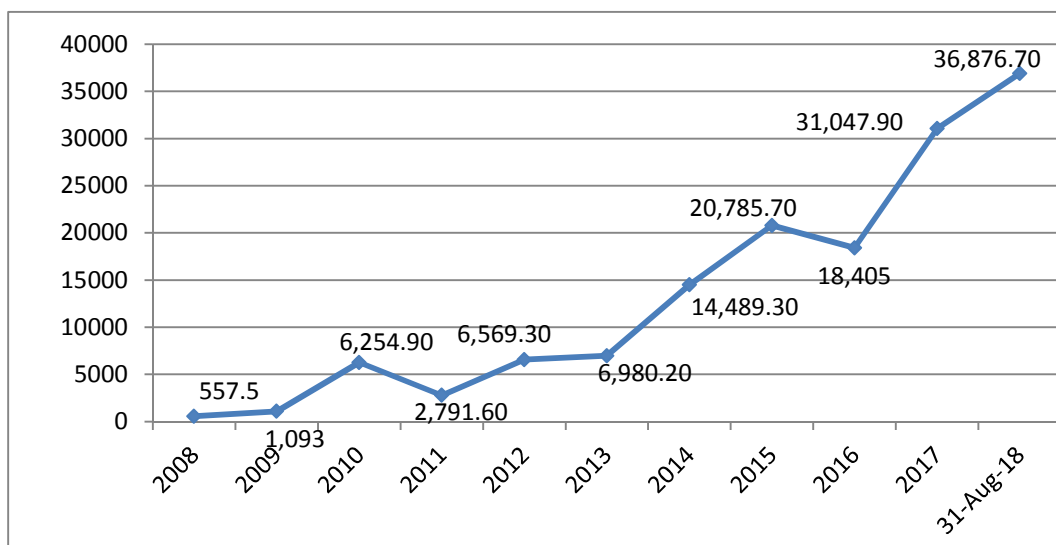
(d) €1,045.6 thousand of outstanding instalments for the host State loan (€502.0 thousand from previous years and €543.6 thousand for 2018); and

(e) €36,876.7 thousand of total outstanding contributions, including for the regular budget, the CF and instalments for the host State loan.

**Table 7: Trend analysis on total of outstanding contributions from 2008-2018, including the Contingency Fund and the host State loan (in thousands of euros)**

<i>Year</i>	<i>Approved programme budget</i>	<i>Outstanding contributions at the end of the period</i>	<i>Outstanding contributions (in per cent)</i>
2008	90,382.1	557.5	0.62%
2009	101,229.9	1,093.0	1.08%
2010	103,623.3	6,254.9	6.04%
2011	103,607.9	2,791.6	2.69%
2012	108,800.0	6,569.3	6.04%
2013	115,120.3	6,980.2	6.06%
2014	121,656.2	14,489.3	11.91%
2015	130,665.6	20,785.7	15.91%
2016	139,590.6	18,405.0	13.18%
2017	144,587.3	31,047.9	21.47%
As at 31/08/2018	147,431.5	36,876.7	25.06%

**Graph 1: Development of total outstanding contributions since 2008 (in thousands of euros)**



183. The Committee stressed the importance of contributions being paid in full and in a timely manner. Not meeting obligations in relation to the payment of contributions may seriously jeopardize the daily operations of the Court. If contributions remain unpaid at the end of the year, the Court may need to resort to the WCF, whose available amount may not be sufficient to cater for liquidity shortfalls.

184. **The Committee urged all States Parties to make their payments on time in order to ensure that the Court has sufficient funds throughout the year, in accordance with regulation 5.6 of the FRR. The Committee requested that the Court notify once again those States Parties that had not paid their contribution in full of their payment obligations prior to the seventeenth session of the Assembly in December 2018. Furthermore, the Committee recalled its previous recommendation that the President of the Assembly and Court officials take up this issue with States that have outstanding dues to the Court whenever they have bilateral meetings.**

## B. States in arrears

185. The Committee observed that, as at 31 August 2018, 13 States Parties were in arrears, and would therefore not be able to vote in accordance with article 112, paragraph 8.<sup>74</sup>

186. The Committee noted that in a letter dated 13 September 2018, the President of the Assembly of States Parties informed about the status of contributions to the budget of the Court and urged all States Parties concerned to transfer their outstanding assessed contributions, in order to endow the Court with the necessary financial resources.

187. The Committee took note of the External Auditor's recommendation that, in order to strengthen the process of recovering outstanding contributions, States Parties in arrears for the preceding two full years should only be allowed to vote, once the payment schedule is fulfilled, or that such requests for exemption be granted after the payment of a minimum amount identified and once a payment plan for the remaining balance is presented.<sup>75</sup>

188. **The Committee recommended that all States Parties in arrears settle their accounts with the Court as soon as possible. The Committee requested that the Secretariat of the Assembly notify States Parties in arrears once again prior to the**

<sup>74</sup> According to article 112, paragraph 8 of the Rome Statute "[a] State Party which is in arrears in the payment of its financial contributions toward the costs of the Court shall have no vote in the Assembly and in the Bureau if the amount of its arrears equals or exceeds the amount of the contributions due from it for the preceding two full years."

<sup>75</sup> ICC-ASP/17/12.

seventeenth session of the Assembly, highlighting the importance of their contributions for the budget and the financial stability of the Court.

### C. Securing payment for the host State loan

189. Concerning the instalments for the host State loan, the Committee noted at its thirtieth session that there is no mechanism to coercively collect the due amounts. Recognizing this risk and its potential consequences, the Committee recommended that the Court propose as soon as possible a financial solution that is legally binding and enforceable.<sup>76</sup>

190. The Court provided a report entitled “Options for securing payment of withdrawing States Parties’ contributions to the loan granted by the host State.”<sup>77</sup> The loan from the host State presents itself as a mechanism granted to States Parties, which enabled them to contribute to the construction of and transition to the Court’s premises. Whenever States Parties that opted for the host State loan do not fulfil their obligations, the Court has to step in to settle the debt *vis-à-vis* the host State.

191. **While acknowledging the complexity of the situation in the case of a State Party withdrawing from the Rome Statute and with a view to limiting the cash flow impact for the Court, the Committee recommended that the Court liaise with the host State on ways forward for resolving this issue, possibly by renegotiating the contract with the host State, which could include the bilateral processing of outstanding amounts between the host State and a withdrawing State, and report back to the Committee at its thirty-third session.**

### D. Precautionary reserves and cash flow

192. The Court holds and manages a number of precautionary reserves to allow it to cope with liquidity shortages, unforeseen events and staff liabilities. The Committee reviewed the levels of the WCF, the CF and the Employee Benefit Liability fund (“EBL”).

#### 1. Working Capital Fund

193. The WCF was established to ensure capital for the Court to meet short-term liquidity problems pending receipt of assessed contributions.<sup>78</sup> At its sixteenth session, the Assembly resolved that the WCF for 2018 shall be established in the amount of €1.6 million and authorized the Registrar to make advances from the Fund in accordance with the relevant provisions of the FRR.<sup>79</sup> Furthermore, the Assembly decided that the Court may only use the surplus fund and funds received from the payment of outstanding contributions to reach the established level of the WCF.<sup>80</sup> While supporting the approach that surplus funds should be directly used for the replenishment of the WCF in line with the FRR, the Committee noted with concern that due to the full utilisation of the Court’s 2017 approved budget as a result of litigations before the ILOAT, no budget surplus would be available from that financial period.

194. The Committee noted that as at 30 June 2018, the actual level of the WCF stood at €0.1 million,<sup>81</sup> which is below the established level of the Assembly of €1.6 million, adding to the cash-flow vulnerability of the Court.

#### 2. Contingency Fund

195. The CF was established to ensure that the Court can meet unforeseen and unavoidable expenses.<sup>82</sup> The level of the CF was originally set at €10 million by the Assembly in 2004 and set at €7 million in 2009.<sup>83</sup>

<sup>76</sup> ICC-ASP/17/5, para. 137.

<sup>77</sup> ICC-ASP/17/24.

<sup>78</sup> Regulation 6.2 of the FRR.

<sup>79</sup> ICC-ASP/16/Res.1, section B, para. 3.

<sup>80</sup> *Ibid.*, para. 4.

<sup>81</sup> ICC-ASP/17/11, para. 42.

196. At its sixteenth session, the Assembly, after noting the then-current level of the CF of €5.8 million,<sup>84</sup> decided to maintain the CF at the notional level of €7.0 million for 2018.<sup>85</sup> Moreover, the Assembly decided that, should the CF, based on the Court's forecast on its budget implementation for 2018, fall below €5.8 million by its seventeenth session, it would assess the need for the CF's replenishment in the budget facilitation for the 2019 programme budget, bearing in mind the report of the Committee and Regulation 6.6 of the FRR.<sup>86</sup>

197. In 2017, the Court could not absorb all expenditures linked to unforeseen situations or to development of ongoing activities into the 2017 approved budget, and drew an amount of €548.0 thousand from the Fund. This reduced the balance of the CF from €5.78 million in 2017 to €5.24 million as of 30 June 2018.

198. The Committee noted that the number of unsealed warrants of arrest pending execution is expected to increase from nine in 2018 to 16 in 2019. This would increase the probability of one or more surrenders of suspects to the Court, which would require immediate and sufficient financial resources for the Court to exercise its mandate.

199. The Committee noted that, in order for the CF to reach the established level of €7 million, financial resources in the amount of €1.76 million would be required.

200. The Committee decided that it would consider the level of precautionary reserves and the liquidity issue at its thirty-second session in April 2019 in light of further experience.

### 3. Liquidity shortfall

201. At its sixteenth session, the Assembly urged all States Parties to make timely payments of assessed contributions and requested the Court and States Parties to make serious efforts and take necessary steps to reduce the level of arrears and outstanding contributions as far as possible to avoid liquidity issues for the Court. It further requested the Court to communicate to the Committee all information concerning outstanding contributions in advance of the Assembly's seventeenth session.<sup>87</sup>

202. The Committee considered the status of contributions as at 31 August 2018 and was provided with updated cash flow projections by the Court. The Committee noted with concern the trend of increasing arrears in recent years, which results in a significant risk of a liquidity shortfall, as had been also highlighted in the report of the External Auditor.<sup>88</sup>

203. Considering the contributions received at the end August 2018, the Court projected the cash flow for the last quarter of 2018 on the following assumptions:

(a) States Parties will pay their contributions in 2018 following the same payment pattern of outstanding contributions as in 2017; and

(b) The 2018 budget will have an implementation rate of 98 per cent, fully absorbing additional expenditures related to the CF notifications submitted by the Court until August 2018.

204. If the above-mentioned assumptions materialize, the total amount of outstanding contributions at the end of 2018 is expected to reach €35 million.<sup>89</sup> As stated previously, the WCF was established to cover any liquidity shortfall; however, even after the full amount of the WCF is used, the cash shortfall is expected to be approximately €6.4 million in December 2018.

205. The WCF currently cannot be relied upon to fully cover the significant forecasted annual shortfalls. It is replenished by annual surpluses, if any, and therefore without the

<sup>82</sup> Regulation 6.6 of the FRR.

<sup>83</sup> ICC-ASP/3/Res.4, section B, para. 1, and ICC-ASP/8/Res.7, Section E, para. 2.

<sup>84</sup> ICC-ASP/16/Res.1, section D, para. 1.

<sup>85</sup> *Ibid.*, para. 2.

<sup>86</sup> *Ibid.*, para. 4.

<sup>87</sup> *Ibid.*, section C.

<sup>88</sup> ICC-ASP/17/12 at section B.

<sup>89</sup> €8 million from 2018 contributions and €17 million from prior year contributions.

timely payment by States Parties in accordance with the Financial Regulations and Rules, an alternative solution is required.

206. As in prior years, in order to mitigate the risk that the Court might be unable to discharge its obligations and deal with the expected shortfall, the Court suggested that it be exceptionally authorized to use the CF and, if necessary, to supplement it with external funding.

207. The Committee noted that the Assembly at its sixteenth session did not authorize the Court to temporarily utilize the CF and/or establish external funding to address its temporary liquidity shortfall in 2018, and that there is currently no mechanism in place to address this situation, which may result in a scenario where the Court may not be able to discharge its essential obligations (e.g. pay salaries to staff and invoices to suppliers).

208. The Committee emphasized that if States Parties with material amounts in arrears are able to reverse their payment patterns and make contributions in 2018, the cash shortfall at year-end would be either reduced or completely reversed.

209. **In light of the significant operational and reputational risks caused by a liquidity shortfall, the Committee recommended that:**

(a) **the Court closely monitor its cash-flow projections and strengthen its efforts in different directions to avoid a liquidity shortfall at year-end;**

(b) **the Assembly, at its seventeenth session, consider establishing a permanent mechanism authorizing the Bureau to deal with liquidity issues, such as through the temporary use of the CF and/or the establishment of external funding upon recommendation of the Committee, as a risk mitigating measure; and**

(c) **in the case that a liquidity shortfall arise before the session of the Assembly in December 2018, the Bureau, upon recommendation of the Committee, consider all possible options to deal with the situation.**

210. The Committee decided to continue to closely monitor the cash flow situation during its review on precautionary reserves at its thirty-second session in April 2019.

## **E. Budget performance in 2018**

### **1. Budget performance in the first half of 2018**

211. The Committee had before it the “Report on Budget Performance of the International Criminal Court as at 30 June 2018,<sup>90</sup>” as well as the forecast performance as at 31 December 2018. The Committee noted that the implementation rate at mid-year was 53.0 per cent, or €78.13 million, against the 2018 approved budget of €147.43 million, which represents an increase of one per cent compared to last year’s implementation rate as at 30 June 2017.

212. The forecast implementation rate for the Court, including the interest and capital repayments on the premises, is estimated at 97.1 per cent, or €143.21 million, against the approved budget of €147.43 million.

### **2. Courtroom usage and hearing days in 2018**

213. The Committee noted that one of the main indicators that determine the budget request is the usage of courtrooms. The 2018 approved budget was based on the assumption that 400 hearing days would be held in two courtrooms. The Committee noted that in the period from 2 January until 31 August 2018, the total number of actual hearing days was 56.

214. As for the trial in *Gbagbo/Blé Goudé* (CIV), the underlying budget assumption for 2018 expected 160 hearing days, but only two days of hearings had been held as of 31

<sup>90</sup> ICC-ASP/17/11.

August 2018 due to judicial developments resulting in the trial being put on hold for the time being.<sup>91</sup>

215. **Noting that the Court will continue to face unforeseen developments in existing situations, the Committee recommended that the Court manage its human resources in a flexible manner allowing it to react to unexpected situations to the extent possible and redeploy resources based on actual workload requirements.**

### 3. Contingency Fund notifications in 2018

216. In the first half of 2018, the Court submitted two CF notifications for a total amount of €2.63 million: one CF notification<sup>92</sup> in the amount of €0.12 million in connection with the extension of the terms for two judges in *Bemba* (Central African Republic); and one CF notification<sup>93</sup> in the amount of €2.51 million in connection with the situation in the Republic of Burundi, following a decision by the Prosecutor to open an investigation.

217. In recent years, the consolidated implementation rate for both regular budget and the CF notifications against approved budgets was 99.6<sup>94</sup> per cent in 2017, 100<sup>95</sup> per cent in 2016, 97.1 per cent in 2015, 96.6 per cent in 2014, 95.8 per cent in 2013, and 96.6 per cent in 2012.<sup>96</sup>

218. The Court's forecast implementation of 97.1 per cent against the 2018 approved budget could create room to absorb additional expenditures arising from potential CF notifications. **The Committee recommended that the Court make all efforts to absorb all unforeseen expenditures notified against the Contingency Fund within its regular budget.**

219. **The Committee requested that the Court provide an updated forecast to the Assembly for its seventeenth session, through the Committee, that would include actual expenditures in respect of both the regular budget and the CF notifications until the end of October 2018.**

## F. Report of the Court on cost ratios

220. At its twenty-ninth session, the Committee requested that the Court consider producing an overview of cost ratios between the administrative (operating) costs and the costs of the core functions (e.g. trials, investigations, legal aid, reparations, etc.) of the Court as a whole and for the main major programmes (MP I, MP II, MP III and MP VI).<sup>97</sup> Such information would assist the Committee in determining the costs associated with the core functions of the cost and their share of the budget.

221. In the "Report of the Court on Cost Ratios,"<sup>98</sup> the Court carried out an analysis of all main activities and their associated costs. The results were grouped under the following two core functions: a) judicial and b) prosecutorial and investigative. The report shows that such core functions consume four fifths of the Court's budget.

222. The Court indicated that to determine the applicable cost ratios, the total proposed resource requirements for each major programme were reviewed and allocated to one or more of the identified activities. Thereupon, the total amount under each activity was calculated as a percentage of the overall total of the proposed programme budget. The estimate for repayment of the host State Loan under Major Programme VII-2 was excluded from this analysis. This resulted in 80.6 per cent of the activities to be classified as core activities, and 19.4 per cent as other costs.

<sup>91</sup> See explanation in ICC-ASP/17/10, para. 77.

<sup>92</sup> CBF30/01NL01.

<sup>93</sup> CBF31/01NL01.

<sup>94</sup> CBF/30/14, Table 2.

<sup>95</sup> As at 31 December 2016, the implementation rate was 97.3 per cent. However, following the absorption of the overrun on the premises and the ILOAT judgement, the implementation rate for 2016 amounted to 100 per cent.

<sup>96</sup> ICC-ASP/16/11, Table 1.

<sup>97</sup> *Ibid.*, part B.2, para. 12.

<sup>98</sup> CBF/31/6.



223. The Committee recommended that the Court submit an update on the cost ratios using the average actual expenditures over the past five years at its thirty-third session in September 2019, after limiting its core functions to Major Programme I and Major Programme II and reassigning the related supporting costs of Major Programme III to these core functions.

## **IV. Institutional reform and administrative matters**

### **A. Human resource matters**

#### **Staff Rules related to the education grant, special education grant and related benefits**

224. At its sixteenth session, the Assembly noted that the provisional amended Staff Rules related to the education grant and special education grant would be promulgated at a later stage and after the United Nations Secretariat officially promulgated its administrative instruction on this topic.<sup>99</sup> Thus, the Assembly requested the Court to submit at its seventeenth session, the full text of the amended provisional Staff Rules related to the education grant, special education grant and related benefits, pursuant to regulation 12.2 of the Staff Regulations.<sup>100</sup>

225. The Committee took note of the “Report on amended Staff Rules related to the education grant, special education grant and related benefits,”<sup>101</sup> which included an update on the subject matter.

### **B. Reform of the legal aid system**

226. The Committee recalled that the Assembly had requested the Court to reassess the functioning of the legal aid system and to present, as appropriate, proposals for adjustments.

227. The Court informed the Committee that its review of the system was still ongoing and had not yet reached the stage where specific amendments could be proposed. In fact, last April, the Committee already expressed strong doubts on whether the reform could realistically be considered by the Assembly at its upcoming session, particularly given the amount of additional information required.

228. Therefore, the Committee reiterated its recommendation that the Court only provide a reform proposal when it is ready and complete.<sup>102</sup> To enable the Committee, in due course, to assess the financial impact and cost-efficient options, it also recalled that the Court’s approach to this issue should take into account the financial parameters specified in the Committee’s recommendations.<sup>103</sup>

### **C. Audit matters**

#### **1. Annual report by the Audit Committee**

229. The Committee considered the “Annual Report of the Audit Committee for 2018,”<sup>104</sup> which covered the work carried out by the Audit Committee (“the AC”) during the reporting period from September 2017 to September 2018 (see Annex VI attached).

230. The activity of the AC focused on areas mandated by the Audit Committee Charter, such as governance; risk management; values and ethics; oversight of internal financial control; internal and external audit matters; follow-up on previous recommendations made by the Office of Internal Audit, the External Auditor, the AC; external evaluation of the Office of Internal Audit and other matters.

<sup>99</sup> ICC-ASP/16/Res.1, Section M, para. 3.

<sup>100</sup> *Ibid.*, para. 4.

<sup>101</sup> CBF/31/10.

<sup>102</sup> ICC-ASP/17/5, para. 118.

<sup>103</sup> *Ibid.*, para. 117.

<sup>104</sup> AC/8/10.

231. The Committee noted that the AC has a clearly defined scope of activities and that there are no overlaps with the Committee's mandate. Assurance thereof is given by having two members of the Committee serve in the AC, and having the Executive Secretary to the Committee on Budget and Finance act as Secretary to the Audit Committee. In addition, the Chairpersons of the respective Committees engage in a continuous dialogue.

232. The Committee appreciated the valuable contribution of the AC as a complement to its own work. In particular, the Committee appreciated the critical recommendations of the AC to the Court in relation to the issuance of an organizational manual; a values and ethics framework with a code of conduct applicable for all staff members; the maintenance and the update of the Court's risk register, including risk mitigating measures; timely implementation of recommendations and other topics, as contained in the Annual Report of the AC for 2018. **The Committee endorsed all of the recommendations raised in the AC annual report, and recommended that the AC follow-up thereon with a view to achieving full implementation.**

233. **The Committee recommended that the Assembly approve the appointment of Ms. Margaret Wambui Ngugi Shava (Kenya) (a current member of the Committee) as a Member of the AC replacing Mr. David Banyanka (Burundi).**

234. **As regards the remaining vacant two seats in the AC, the Committee invited the Selection Panel headed by the Coordinator of The Hague Working Group to recommend the outcome of the selection process for approval by the Assembly at its seventeenth session.**

## 2. External audit matters and reports of the External Auditor

235. Concerning oversight of external audit matters, the AC supported the External Auditor's intention to focus its 2019 performance audit on the budget process.

236. The Committee had before it three reports of the External Auditor: the "Financial Statements of the International Criminal Court for the year ended 31 December 2017,"<sup>105</sup> Financial Statements of the Trust Fund for Victims for the year ended 31 December 2017"<sup>106</sup> and the "Final audit report on Human Resources management."<sup>107</sup>

### (a) *Financial Statements of the Court*

237. The Committee considered the "Financial Statement of the International Criminal Court for the year ended 31 December 2017"<sup>108</sup> and welcomed a presentation by the External Auditor. The Committee took note that the External Auditor gave an unqualified opinion and considered the External Auditor's recommendations.

238. In relation to the cash-flow situation,<sup>109</sup> the Committee shared the External Auditor's concern about the risk of a liquidity crisis arising from States Parties' arrears, which could seriously endanger the operations of the Court. It noted that the External Auditor endorsed the Committee's earlier recommendation about the suspension of voting rights.<sup>110</sup> The Committee noted that the External Auditor would also review the liquidity issue triggered by arrears as part of the planned performance audit. The Committee looked forward to the External Auditor's analysis and recommendations.

239. Concerning the issue of undisclosed evidence,<sup>111</sup> the External Auditor noted that, for confidentiality reasons, he was not granted full access to audit evidence regarding expenditures of the Victims and Witnesses Section (VWS). While the External Auditor acknowledged confidentiality requirements and the sensitivity of some documentation, a qualified opinion would have to be issued, if in the future the non-disclosed evidence

<sup>105</sup> ICC-ASP/17/12.

<sup>106</sup> ICC-ASP/17/13.

<sup>107</sup> ICC-ASP/17/7/Rev.1.

<sup>108</sup> ICC-ASP/17/12.

<sup>109</sup> *Ibid.*, pages 55, 56, 57 et seq.

<sup>110</sup> Namely, the recommendation that exemptions from the suspension of voting rights of States Parties in arrears should only be granted, once the minimum amounts have been paid and after presenting payment plans for the remaining balance. See ICC-ASP/17/5, para. 35.

<sup>111</sup> ICC/ASP/17/12, pages 55, 56, 70 and 71.

exceeds the audit materiality threshold. As suggested by the Audit Committee, the Court, together with the External Auditor, should work out ways to address this issue with a view to avoiding a scope limitation.

240. In the context of the insurance contract related to the judges' pension plan,<sup>112</sup> the External Auditor suggested that the Court elaborate more precisely in the notes to the financial statements on the consequences that would arise from a decision to change the insurer or the insurance policy conditions. Similarly, regarding staff benefits, the External Auditor noted that significant actuarial gains and losses have occurred, and more details should be disclosed. **The Committee recommended that, in addition to the External Auditor's recommendation, a possible budget impact of actuarial gains and losses for staff benefits should be transparently set out and explained in the financial statements.**

241. **The Committee recommended that the Assembly approve the financial statements of the Court for the year ending 31 December 2017.**

(b) *Financial Statements of the Trust Fund*

242. The Committee considered the "Financial Statements of the Trust Fund for Victims for the year ended 31 December 2017"<sup>113</sup> and noted that the External Auditor expressed an unqualified opinion.<sup>114</sup>

243. The Committee also noted the concern underlying the External Auditor's recommendation about the existing internal controls of the reparation awards.<sup>115</sup> The External Auditor noted that the TFV's current controls and structure cannot ensure the required level of rigour. Unless the controls are adapted, this "will create uncertainties as to the completeness, reality, and accuracy of the commitments, which could lead to significant difficulties in terms of certification."<sup>116</sup> Consequently, the External Auditor recommended that:

- (a) the TFV Secretariat have access to the Court's victim identification software; and
- (b) additional IT developments should be configured to take account of the specific needs of reparation activities.<sup>117</sup>

244. The Committee expressed its appreciation to the Audit Committee for its analysis of the financial statements and its recommendations.<sup>118</sup> Concerning additional IT capabilities, the Committee would appreciate information about the possible budget impact and options for cost-efficient solutions. **The Committee invited the Court to assist the STFV in strengthening its additional IT needs and internal controls within existing resources and requested receiving a joint report thereon by the STFV and the Court at its thirty-second session.**

245. **The Committee recommended that the Assembly approve the financial statements of the Trust Fund for Victims for the year ending 31 December 2017.**

(c) *Performance audit report on Human Resources Management*

246. The Committee took note with appreciation of the "Final Audit Report on Human Resources Management"<sup>119</sup> and the findings of the Audit Committee. The External Auditor made ten recommendations in relation to the management of human resources at the Court.

247. The Committee endorsed the recommendations made by the External Auditor on the content of the annual human resources management report of the Court submitted each year to the Committee. In light of the important issues raised by the External Auditor with

<sup>112</sup> *Ibid.*, pages 55, 70 and 71.

<sup>113</sup> ICC-ASP/17/13.

<sup>114</sup> *Ibid.*, page 19, para. 6.

<sup>115</sup> *Ibid.*, section II of the audit report.

<sup>116</sup> *Ibid.*, page 24.

<sup>117</sup> Such as eligibility status, individual and / or collective reparations, status of implementation of reparations, justification of granted sums, relations with the victims' legal representative, etc.

<sup>118</sup> AC/8/10, paras. 91-94.

<sup>119</sup> ICC-ASP/17/7/Rev.1.

regard to the efficient management of human resources, the Committee decided to consider the matter in detail at its thirty-second session in April 2019.

**248. The Committee recommended that the Assembly approve all of the recommendations made by the External Auditor on human resources management.**

### 3. Selection of External Auditor

249. The Committee noted that in accordance with the Charter of the Audit Committee, the AC shall make recommendations to the competent organ concerning the nomination of the External Auditor.<sup>120</sup> As the term of the External Auditor, the Cour des comptes, will end with the consideration of the financial statements of the Court and the TFV for the year ending 2019, a new External Auditor will need to take up his functions in 2020. As for the process, an expression of interest has been published and a Selection Panel composed of representatives of States Parties, the Committee and the Audit Committee would be formed to select the best suitable candidate in accordance with the forthcoming Request for Proposal.

## D. Financial investigations as well as the seizure and freezing of assets

250. At its twenty-ninth session the Committee asked the Court to review and analyse the processes for investigating the financial assets of the accused and suspects in the context of the budget proposal for 2019.<sup>121</sup>

251. The Committee considered the “Report of the Registry on financial investigations conducted by the Registry and the seizure and freezing of assets.”<sup>122</sup> This report stated that a gap-analysis had been initiated to serve in developing a strategy for reviewing and standardizing all elements of financial investigations for the purpose of seizure, freezing and forfeiture of financial assets of the accused and suspects. The Court further expected that a policy report on this issue and others raised by the Committee will be ready by the end of 2018.

252. The Court stated that the total amount already disbursed for legal assistance to the accused, suspects and convicted persons, and indigent victims was €1,873,141,<sup>123</sup> of which 74 per cent was consumed by legal aid for defence; added to that were total payments of \$11 million and €2.7 million ordered by the Court for reparations.

253. The Court's report described in detail its role in carrying out financial investigations as stated in the Regulations of the Court, as well as those of the Registry. These regulations allow for investigation of accused or suspect persons when there are grounds to believe that the application for legal aid paid by the Court and supporting evidence was inaccurate, and when legal aid was granted provisionally. The Registry transmits orders issued by the Chambers asking States Parties to assist in the identification, tracing and freezing or seizure of property and other assets for eventual forfeiture, and makes requests for cooperation to States and liaises with the relevant competent authorities to fulfil such requests.

254. The Committee considered the Court's report as provisional as the Court was not in a position to include some of the required information. **The Committee recommended that the Court exert intensive efforts to be able to present a complete report on financial investigations no later than at its thirty-third session in September 2019.**

255. The Committee noted that the Registry was charged, according to the Regulations of both the Court and the Registry, with all operational aspects of financial investigations, a task that requires great resources, time and effort. **The Committee recommended that the Court re-examine the costs of the current practice against the benefits and savings and provide an update thereon at its thirty-third session.**

<sup>120</sup> § 60 AC Charter.

<sup>121</sup> Compare in detail *Official Records ... Sixteenth session ... 2017* (ICC-ASP/16/20), vol. II, part B.2, paras. 27-29.

<sup>122</sup> ICC-ASP/17/26.

<sup>123</sup> *Ibid.*, Annex III shows the total expenditures of legal aid for defense and victims including the Contingency Fund since 2005.

256. The Committee further recommended that the Court explore the possibility of hiring professional investigators on an *ad-hoc* basis to carry out certain aspects of financial investigations.

## E. Costs for the premises of the Court

### 1. Funding of long-term capital replacements

257. The Committee had before it the “Report of the Court on solutions for the funding of long-term capital replacements at its Headquarters in The Hague.”<sup>124</sup> The Court submitted this report in response to a request from the Assembly to present, via the Committee, different options for funding long-term maintenance and replacement based on the experience of other international organizations.<sup>125</sup>

258. The report informs about the methods used by three international organizations<sup>126</sup> that fund their own capital replacement needs.<sup>127</sup>

259. In sum, the Court concludes that:

(a) It is the practice of international organizations that own their premises to have both a long-term plan and rolling five-year plans to estimate medium-term capital replacement costs. The related expenditure is financed through fund accounts that are in turn financed through State contributions (except in the case of WIPO that can use funds from its income-generating activities); and

(b) The Court’s preferred option is to establish a fund to cater for programmed building-related expenditure for incorporation into a long-term plan. The Court would periodically present a five-year expenditure plan along with a view of longer-term expectations. This would allow annual contributions to the fund to be adjusted to required costs upon the decision of States Parties.

### 2. Observations of the Committee

260. It is worth recalling that the management of future capital replacements was already discussed during the construction phase of the premises, under the aegis of the former Oversight Committee charged with strategic oversight of the construction. In 2013, the Oversight Committee established a Working Group on Total Cost of Ownership (“Working Group”) tasked with a technical evaluation of possible options to fund building and maintenance costs. The Working Group estimated the total long-term capital replacement costs running up to €304 million over the next 50 years, with eventually steep spikes as from the mid-thirties.<sup>128</sup>

261. The Assembly has, on the one hand, stressed:

“that the ownership responsibility of States Parties for the permanent premises include[s] the preservation of the asset value at an appropriate functional level throughout its lifetime, and that capital replacement actions need to be planned and funded within a structured framework, in a political and financial sustainable context.”<sup>129</sup>

262. At the same time, the Assembly considered that:

“a 50-year maintenance plan is not realistic in terms of foreseeability, nor can States Parties be expected to make decisions potentially committing their governments for financial contributions that far in the future”.<sup>130</sup>

<sup>124</sup> ICC-ASP/17/23.

<sup>125</sup> ICC-ASP/16/Res.1, December 14, 2017, part G, para. 4.

<sup>126</sup> The Vienna International Centre, the Organization for Economic Cooperation and Development and the World Intellectual Property Organization.

<sup>127</sup> For more detail, see ICC-ASP/17/26.

<sup>128</sup> €50 million (2036), €72 million (2041), €42 million (2051), €95 million (2056).

<sup>129</sup> ICC-ASP/15/Res.2, para. 34.

<sup>130</sup> *Ibid.*, Annex II, Part A, para. 5(c).

263. The Assembly entrusted the Bureau “with the mandate concerning the governance structure and total cost of ownership, via its Hague Working Group which has a facilitation on the budget, or, if necessary, a subcommittee thereof”.<sup>131</sup> The mandate includes, among others, “a draft plan for funding the total cost of ownership and the subsequent submission of recommendations to the Assembly”.<sup>132</sup>

264. Against this background - and in no way pre-empting the Bureau - the Committee would like to make the following comments:

(a) Currently, the Court’s proposal to present periodically a five-year capital expenditure plan is a suitable approach, in line with the practice of other organizations. Such approach is already being applied with the first five-year plan (for €2.9 million) the Court has recently put forward.

(b) The Committee endorsed the Court’s intention to present those five-year plans along with a view of longer-term expectations. For all the inevitable uncertainty, the Court should be prepared for steep costs spikes as major structural components approach the end of their useful lives. Such challenges, which can be major projects in themselves, should be identified in good time.

265. This leaves the question of how to go about in estimating those long-term costs:

(a) What time-scale would be realistic and acceptable?

(b) What should be the terms of reference of the exercise, for instance: priority of replacements, risks if not implemented, allowing for unforeseen events / emergencies; benchmarks for quality standards, opportunities for technical progress, assumed level of capacity utilization?

(c) Ways of updating the estimates over time?

(d) Lessons to be learned from other international organizations?

(e) Possible cost of the estimates?

(f) Who would be able and should be entrusted with the technical estimate?

(g) Use of key performance indicators?

**266. The Committee recommended that - should the Bureau agree - the Court seek the views of its incoming main contractor<sup>133</sup> on the questions above, as well as on the current capital replacement plan until 2023 and report thereon at the thirty-second session of the Committee. External expertise could still be sought at a later stage, if needed.**

**267. The need for establishment of such a fund for long-term capital replacement has yet to be demonstrated. However, under the current circumstances, the Committee does not support the establishment of a fund.** The first five-year capital replacement plan the Court has proposed is for €2.9 million up to 2023. To the extent the expenditure is justified, it can be financed within the normal scope of the budget process without the complications and risks of managing a special fund. The situation may change when major cost spikes will be approaching. **The Committee recommended that the funding of spikes in capital replacement costs be reconsidered once the proposed longer-term estimates become available.**

**268. The Committee noted with interest that the Inter-Agency Network of Facilities Managers will continue to share information on capital replacement mechanisms and looked forward to updates on best practices of other international organizations no later than at its thirty-third session.**<sup>134</sup>

<sup>131</sup> *Ibid.*, Annex II, Part B, paras. 6-7.

<sup>132</sup> *Ibid.*

<sup>133</sup> The date of the new contract has been deferred to January 1, 2019.

<sup>134</sup> ICC-ASP/17/23, Section III.

## V. Other matters

### A. Cases before the ILO-Administrative Tribunal and Appeals Board

#### 1. Litigations before the ILO-Administrative Tribunal

269. The Committee took note of the 11 judgments delivered in 2018 by the International Labour Organization Administrative Tribunal (ILOAT): six were delivered in January 2018; five in June 2018. Noting that the ILOAT holds two sessions per year, no other judgements are forthcoming in 2018.

270. Out of the 11 judgements delivered in 2018, eight were related to ReVision, whereby the ReVision Principles were declared as “unlawful.”<sup>135</sup> The financial compensation that resulted from the judgments totalled €1.061.3 million (€700.8 thousand related to Re-Vision cases and €360.5 thousand to other cases) and was recorded in the 2017 financial statements against provisions, which were audited by the External Auditor. Fees paid to the ILOAT amounted to €83.5 thousand and were absorbed within the 2018 approved budget.

271. The Committee noted that, currently<sup>136</sup> 15 cases were pending before the ILOAT, of which four cases were submitted after the Committee’s session in April 2018. In total, five of these 15 cases are related to ReVision.<sup>137</sup>

272. Since January 2016, a total of 24 ILOAT judgments (of which nine were related to ReVision) were rendered, resulting in a financial impact, as specified by the Court during the session,<sup>138</sup> of €2.95 million (€700.8 thousand of which related to ReVision), paid as compensation to the litigators and an amount of €256 thousand<sup>139</sup> resulting from ILOAT fees). The Committee noted that this amount could increase as a result of costs related to further settlements related to cases currently considered by the ILOAT and the internal Appeals Board.

#### 2. Cases before the internal Appeals Board

273. While in April 2018, 53 cases had been pending before the internal Appeals Board, currently 42 cases (out of which 27 are related to ReVision) are being considered by this Court-internal mechanism.<sup>140</sup>

274. The Committee observed that the internal Appeals Board is currently reviewing the complainants’ cases and encouraged the Board to reach amicable settlements, as far as possible, and further prompted the Court’s management to take all necessary measures to mitigate the litigation risk.

#### 3. Provisions related to ILOAT cases and cases before the internal Appeals Board

275. The Committee observed that by the end of 2017, the provisions for the ILOAT cases amounted to €2,060 thousand. At the time of the Committee’s September session, a total of €1,235.3 thousand was charged against provisions. This amount includes payments to complainants in 11 cases and compensation of €174.0 thousand paid to settle cases internally.

276. The remaining balance of provisions made against the fiscal year 2017 (€797.8 thousand)<sup>141</sup> was related to nine remaining cases pending before ILOAT and an amount of

<sup>135</sup> ILOAT Judgment No. 3907 (2018) at consideration 26; ILOAT Judgment No. 4004 (2018) and ILOAT Judgment No. 4007 (2018).

<sup>136</sup> At the time of its thirty-first session in September 2018.

<sup>137</sup> Eighteen cases at the time of the thirtieth CBF session minus five judgements, minus two cases settled and four “new” cases submitted to the ILOAT, one of which is related to ReVision.

<sup>138</sup> The Court is currently in the process of reviewing the figures provided.

<sup>139</sup> This amount does not include the fees for the five ILOAT judgements delivered in June 2018.

<sup>140</sup> The decrease of 11 cases can be explained as follows: three cases proceeded to litigation before the ILOAT, three cases were settled, and five cases were resolved.

€101.0 thousand had been recorded as a contingent liability for two pending ILOAT cases. The Committee noted that no provisions for the four “new” ILOAT cases submitted after April 2018 had been recorded and that no provisions were included in the 2019 proposed programme budget.

#### **4. Recommendations by the Committee on contentious and non-contentious disputes**

277. The Committee decided that it would continue monitoring the outcome of any future amicable settlements and other relevant developments concerning litigations. The Committee observed that the number of litigation cases and their financial impact remained significant and reiterated its recommendation that the Court seek external conciliation mechanisms to resolve, as appropriate, disputes in a non-contentious manner.

278. **Furthermore, the Committee recommended that the Court revise its approach in the field of human resource management in order to avoid, to the extent possible, litigations in the future, and to minimize their impact on staff, as well as the cost implications.**

279. **The Committee recommended that the Court's legal services accurately assess the litigation risks related to all cases pending before ILOAT and the internal Appeals Board and provide an update at the Committee's thirty-second session.**

#### **B. Future sessions of the Committee**

280. The Committee tentatively decided to hold its thirty-second session from 29 April to 3 May 2019 and its thirty-third session from 26 August to 6 September 2019 in The Hague.

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<sup>141</sup> Provision of €2,060 thousand minus €1,235.3 thousand paid to the complainants and - 27.9 thousand reversed as savings on provisions.



## Annex I

### List of documents

<i>CBF/ASP document symbol</i>	<i>Title</i>	<i>CBF document symbol (if converted to ASP document)</i>
CBF/31/1/Rev.1	Provisional agenda	
CBF/31/1/Rev.1 Add.1	Annotated provisional agenda	
CBF/31/6	Report of the Court on Cost Ratios	
CBF/31/8	Final audit report on human resources management	
CBF/31/9	Report on recruitment at the Trust Fund for Victims in 2018	
CBF/31/10	Report on amended Staff Rules related to the education grant, special education grant and related benefits	
CBF/31/11	Report of the Trust Fund for Victims on the administrative costs incurred by TFV partners associated with the implementation of Court-ordered reparations awards	
CBF/31/12/Rev.3	Report of the Court on its Five-Year IT/IM Strategy	
CBF/31/14	Status report on the establishment of a working group to facilitate Trust Fund for Victims access to private donations	
AC/7/5	Interim Report of the Audit Committee on the Work at its Seventh Session	
AC/8/5	Interim Report of the Audit Committee on the Work at its Eighth Session	
AC/8/10	Annual Report of the Audit Committee for 2018	
ICC-ASP/17/5	Report of the Committee on Budget and Finance on the work of its thirtieth session	
ICC-ASP/17/7/Rev.1	Final audit report on Human Resources Management	
ICC-ASP/17/10 and	Proposed Programme Budget for 2019 of the International Criminal Court	
ICC-ASP/17/10/Corr.1	Proposed Programme Budget for 2019 of the International Criminal Court - Corrigendum	
ICC-ASP/17/10/Add.1	Addendum to the Proposed Programme Budget for 2019 of the International Criminal Court	
ICC-ASP/17/11	Report on Budget Performance of the International Criminal Court as at 30 June 2018	CBF/31/13
ICC-ASP/17/12	Financial statements of the International Criminal Court for the year ended 31 December 2017	
ICC-ASP/17/13	Financial statements of the Trust Fund for Victims for the year ended 31 December 2017	
ICC-ASP/17/14	Report to the Assembly of States Parties on the projects and the activities of the Board of Directors of the Trust Fund for Victims for the period 1 July 2017 to 30 June 2018	
ICC-ASP/17/23	Report of the Court on solutions for the funding of long-term capital replacements at its Headquarters in The Hague	CBF/31/2
ICC-ASP/17/24	Options for securing payment of withdrawing States Parties' contributions to the loan granted by the host State	CBF/31/3
ICC-ASP/17/25	Report on reclassification matters at the Court	CBF/31/4
ICC-ASP/17/26	Report of the Registry on financial investigations conducted by the Registry and the seizure and freezing of assets	CBF/31/7

## Annex II

## Status of contributions as at 31 August 2018 (in euros)

State Party	Prior Years Outstanding Regular Contributions	Outstanding Host State Loan Contribution	Total Outstanding Contributions	Year 2018 Assessed Regular Contributions	Assessed Host State Loan Contribution	Total Assessed Contributions	Outstanding Regular Contributions	Outstanding Host State Loan Contribution	Total Outstanding Contributions	Outstanding Contingency Fund	Grand Total Outstanding Contributions	State Party Account Status	Date of latest received payment
Afghanistan	-	-	-	14,385	706	15,091	-	-	-	-	-	Fully settled	23/05/2018
Albania	-	-	-	19,563	-	19,563	-	-	-	-	-	Fully settled	23/07/2018
Andorra	-	-	-	14,672	-	14,672	-	-	-	-	-	Fully settled	10/05/2018
Antigua and Barbuda	11,688	-	11,688	4,891	186	5,077	4,891	186	5,077	-	16,765	Ineligible to vote	01/10/2016
Argentina	-	-	-	2,185,464	-	2,185,464	2,185,464	-	-	2,185,464	-	Overdue	03/04/2018
Australia	-	-	-	5,725,819	-	5,725,819	-	-	-	-	-	Fully settled	24/01/2018
Austria	-	-	-	1,763,992	113,387	1,877,379	-	-	-	-	-	Fully settled	30/01/2018
Bangladesh	-	-	-	14,385	893	15,278	-	-	-	-	-	Fully settled	17/04/2018
Barbados	-	-	-	17,118	-	17,118	-	-	-	-	-	Fully settled	14/05/2018
Belgium	-	-	-	2,168,346	141,803	2,310,149	-	-	-	-	-	Fully settled	23/03/2018
Belize	115	-	115	2,445	143	2,588	2,445	143	2,588	-	2,703	In arrears	26/06/2017
Benin	-	-	-	7,336	430	7,766	-	-	-	-	-	Fully settled	08/05/2018
Bolivia (Plurinational State of)	-	-	-	29,345	-	29,345	-	-	-	-	-	Fully settled	01/06/2018
Bosnia and Herzegovina	-	-	-	31,790	-	31,790	-	-	-	-	-	Fully settled	18/04/2018
Botswana	-	-	-	34,235	2,269	36,504	-	-	-	-	-	Fully settled	05/02/2018
Brazil	9,289,401	346,652	9,636,053	9,366,580	416,882	9,783,462	9,366,580	416,882	9,783,462	-	19,419,515	In arrears	20/07/2018
Bulgaria	-	-	-	110,186	6,679	116,865	-	-	-	-	-	Fully settled	22/01/2018
Burkina Faso	4,533	-	4,533	9,782	165	9,947	9,782	165	9,947	-	14,480	In arrears	29/08/2018
Cabo Verde	1,277	-	1,277	2,445	143	2,588	2,445	143	2,588	-	3,865	In arrears	02/08/2017
Cambodia	-	-	-	9,782	441	10,223	-	-	-	-	-	Fully settled	08/08/2018
Canada	-	-	-	7,156,663	-	7,156,663	-	-	-	-	-	Fully settled	14/02/2018
Central African Republic	5,524	200	5,724	2,445	143	2,588	2,445	143	2,588	-	8,312	Ineligible to vote	09/12/2014
Chad	24,343	215	24,558	12,227	154	12,381	12,227	154	12,381	-	36,939	Ineligible to vote	13/01/2015
Chile	-	-	-	977,582	-	977,582	-	-	-	-	-	Fully settled	24/04/2018
Colombia	701,415	-	701,415	788,855	-	788,855	788,855	-	788,855	-	1,490,270	In arrears	26/03/2018
Comoros	19,139	228	19,367	2,445	143	2,588	2,445	143	2,588	46	22,001	Ineligible to vote	no payments
Congo	61,264	1,126	62,390	14,672	706	15,378	14,672	706	15,378	73	77,841	Ineligible to vote	01/06/2011
Cook Islands	-	-	-	2,445	143	2,588	-	-	-	-	-	Fully settled	31/01/2018
Costa Rica	-	-	-	115,221	-	115,221	-	-	-	-	-	Fully settled	27/02/2018
Côte d'Ivoire	-	-	-	22,008	1,563	23,571	22,008	1,563	23,571	-	23,571	Overdue	10/04/2017
Croatia	-	-	-	242,526	17,901	260,427	-	-	-	-	-	Fully settled	10/01/2018
Cyprus	-	-	-	105,295	-	105,295	-	-	-	-	-	Fully settled	15/02/2018
Czechia	-	-	-	842,798	-	842,798	-	-	-	-	-	Fully settled	20/02/2018
Democratic Republic of the Congo	-	-	-	14,385	32	14,417	14,385	32	14,417	-	14,417	Overdue	08/11/2017
Denmark	-	-	-	1,430,843	-	1,430,843	-	-	-	-	-	Fully settled	10/01/2018
Djibouti	4,010	119	4,129	2,445	143	2,588	2,445	143	2,588	-	6,717	In arrears	29/11/2017
Dominica	10,419	228	10,647	2,445	143	2,588	2,445	143	2,588	8	13,243	Ineligible to vote	31/12/2015
Dominican Republic	251,561	8,929	260,490	112,632	6,392	119,024	112,632	6,392	119,024	-	379,514	Ineligible to vote	14/11/2017
Ecuador	-	-	-	164,129	-	164,129	-	-	-	-	-	Fully settled	24/08/2018
El Salvador	-	-	-	34,235	-	34,235	34,235	-	34,235	-	34,235	Overdue	11/12/2017
Estonia	-	-	-	93,069	-	93,069	-	-	-	-	-	Fully settled	29/01/2018
Fiji	-	-	-	7,336	430	7,766	-	-	-	-	-	Fully settled	13/06/2018
Finland	-	-	-	1,117,257	-	1,117,257	-	-	-	-	-	Fully settled	15/01/2018
France	-	-	-	11,904,900	794,694	12,699,594	-	-	-	-	-	Fully settled	10/04/2018
Gabon	-	-	-	41,715	1,793	43,508	-	-	-	-	-	Fully settled	04/06/2018
Gambia	-	-	-	2,445	143	2,588	2,445	143	2,588	-	2,588	Overdue	19/12/2017
Georgia	-	-	-	19,563	-	19,563	-	-	-	-	-	Fully settled	26/01/2018
Germany	-	-	-	15,653,545	-	15,653,545	-	-	-	-	-	Fully settled	30/01/2018
Ghana	4,525	-	4,525	39,270	1,986	41,256	39,270	1,986	41,256	-	45,781	In arrears	25/09/2017
Greece	-	-	-	1,153,938	-	1,153,938	-	-	-	-	-	Fully settled	11/06/2018
Grenada	-	-	-	2,445	143	2,588	-	-	-	-	-	Fully settled	22/06/2018
Guatemala	-	-	-	68,615	3,836	72,451	20,900	-	20,900	-	20,900	Overdue	17/04/2018
Guinea	19,278	228	19,506	4,891	143	5,034	4,891	143	5,034	84	24,624	Ineligible to vote	20/04/2015
Guyana	-	-	-	4,891	143	5,034	-	-	-	-	-	Fully settled	03/05/2018
Honduras	-	-	-	19,563	1,136	20,699	6,474	-	6,474	-	6,474	Overdue	30/04/2018
Hungary	-	-	-	394,428	5,589	400,017	-	-	-	-	-	Fully settled	26/01/2018
Iceland	-	-	-	56,388	-	56,388	-	-	-	-	-	Fully settled	23/01/2018
Ireland	-	-	-	820,789	-	820,789	-	-	-	-	-	Fully settled	02/02/2018
Italy	-	-	-	9,182,888	-	9,182,888	-	-	-	-	-	Fully settled	13/06/2018
Japan	-	-	-	23,716,731	1,538,944	25,255,675	-	-	-	-	-	Fully settled	09/05/2018

State Party	Prior Years Outstanding Regular Contributions	Outstanding Host State Loan Contribution	Total Outstanding Contributions	Year 2018 Assessed Regular Contributions	Assessed Host State Loan Contribution	Total Assessed Contributions	Outstanding Regular Contributions	Outstanding Host State Loan Contribution	Total Contributions	Outstanding Contingency Fund	Grand Total Outstanding Contributions	State Party Account Status	Date of latest received payment
Jordan	-	-	-	49,052	-	49,052	49,052	-	49,052	-	49,052	Overdue	23/02/2017
Kenya	-	-	-	44,161	1,850	46,011	-	-	-	-	-	Fully settled	09/08/2018
Latvia	-	-	-	122,557	-	122,557	-	-	-	-	-	Fully settled	03/01/2018
Lesotho	-	-	-	2,445	143	2,588	2,445	143	2,588	-	2,588	Overdue	20/10/2017
Liberia	2,552	119	2,671	2,445	143	2,588	2,445	143	2,588	-	5,259	In arrears	30/05/2016
Liechtenstein	-	-	-	17,118	-	17,118	-	-	-	-	-	Fully settled	20/04/2018
Lithuania	-	-	-	176,357	-	176,357	-	-	-	-	-	Fully settled	28/12/2017
Luxembourg	-	-	-	156,792	-	156,792	-	-	-	-	-	Fully settled	17/01/2018
Madagascar	200	-	200	7,336	430	7,766	7,336	430	7,766	-	7,966	In arrears	15/11/2017
Malawi	-	-	-	4,891	287	5,178	4,891	287	5,178	-	5,178	Overdue	30/11/2017
Maldives	9,596	200	9,796	4,891	143	5,034	4,891	143	5,034	-	14,830	Ineligible to vote	11/01/2016
Mali	-	-	-	7,336	574	7,910	-	-	-	-	-	Fully settled	23/05/2018
Malta	-	-	-	39,270	-	39,270	-	-	-	-	-	Fully settled	05/03/2018
Marshall Islands	5,763	200	5,963	2,445	143	2,588	2,445	143	2,588	-	8,551	Ineligible to vote	04/03/2015
Mauritius	-	-	-	29,345	-	29,345	-	-	-	-	-	Fully settled	19/01/2018
Mexico	-	-	-	3,515,902	-	3,515,902	3,515,902	-	3,515,902	-	3,515,902	Overdue	19/01/2018
Mongolia	-	-	-	12,227	-	12,227	-	-	-	-	-	Fully settled	18/04/2018
Montenegro	-	-	-	9,782	-	9,782	-	-	-	-	-	Fully settled	22/01/2018
Namibia	-	-	-	24,454	-	24,454	-	-	-	-	-	Fully settled	28/03/2018
Nauru	-	-	-	2,445	143	2,588	2,445	92	2,537	-	2,537	Overdue	14/06/2017
Netherlands	-	-	-	3,630,979	-	3,630,979	-	-	-	-	-	Fully settled	21/02/2018
New Zealand	-	-	-	656,660	35,952	692,612	-	-	-	-	-	Fully settled	25/01/2018
Niger	31,327	457	31,784	4,891	287	5,178	4,891	287	5,178	92	37,054	Ineligible to vote	23/11/2009
Nigeria	34,169	-	34,169	512,095	12,785	524,880	512,095	12,785	524,880	-	559,049	In arrears	21/03/2018
Norway	-	-	-	2,080,167	120,916	2,201,083	-	-	-	-	-	Fully settled	07/02/2018
Panama	-	-	-	83,287	749	84,036	5,101	-	5,101	-	5,101	Overdue	13/08/2018
Paraguay	29,756	-	29,756	34,235	1,423	35,658	34,235	1,423	35,658	-	65,414	In arrears	12/07/2017
Peru	-	-	-	333,149	16,621	349,770	121,421	-	121,421	-	121,421	Overdue	08/06/2018
Philippines	-	-	-	404,209	-	404,209	404,209	-	404,209	-	404,209	Overdue	30/03/2017
Poland	-	-	-	2,060,460	-	2,060,460	-	-	-	-	-	Fully settled	28/12/2017
Portugal	-	-	-	960,465	-	960,465	-	-	-	-	-	Fully settled	16/04/2018
Republic of Korea	-	-	-	4,995,653	230,628	5,226,281	-	-	-	-	-	Fully settled	29/06/2018
Republic of Moldova	-	-	-	9,782	-	9,782	-	-	-	-	-	Fully settled	27/06/2018
Romania	-	-	-	450,815	-	450,815	50,815	-	50,815	-	50,815	Overdue	26/03/2018
Saint Kitts and Nevis	-	-	-	2,445	143	2,588	-	-	-	-	-	Fully settled	29/01/2018
Saint Lucia	-	-	-	2,445	143	2,588	-	-	-	-	-	Fully settled	24/05/2018
Saint Vincent and the Grenadines	-	-	-	2,445	143	2,588	193	-	193	-	193	Overdue	08/08/2018
Samoa	-	-	-	2,445	-	2,445	-	-	-	-	-	Fully settled	20/02/2018
San Marino	-	-	-	7,336	-	7,336	-	-	-	-	-	Fully settled	03/04/2018
Senegal	326	-	326	12,227	850	13,077	12,227	850	13,077	-	13,403	In arrears	12/05/2017
Serbia	-	-	-	78,396	-	78,396	-	-	-	-	-	Fully settled	11/07/2018
Seychelles	-	-	-	2,445	143	2,588	-	-	-	-	-	Fully settled	09/02/2018
Sierra Leone	-	-	-	2,445	143	2,588	916	-	916	-	916	Overdue	11/11/2015
Slovakia	-	-	-	391,982	-	391,982	-	-	-	-	-	Fully settled	19/02/2018
Slovenia	-	-	-	205,845	-	205,845	-	-	-	-	-	Fully settled	17/01/2018
South Africa	-	-	-	891,850	-	891,850	-	-	-	-	-	Fully settled	28/02/2018
Spain	-	-	-	5,985,606	-	5,985,606	-	-	-	-	-	Fully settled	18/04/2018
State of Palestine	-	-	-	17,118	706	17,824	-	-	-	-	-	Fully settled	06/07/2018
Suriname	-	-	-	14,672	441	15,113	14,672	441	15,113	-	15,113	Overdue	24/04/2017
Sweden	-	-	-	2,342,256	-	2,342,256	-	-	-	-	-	Fully settled	22/03/2018
Switzerland	-	-	-	2,793,072	-	2,793,072	-	-	-	-	-	Fully settled	20/02/2018
Tajikistan	-	-	-	9,782	430	10,212	-	-	-	-	-	Fully settled	06/04/2018
The former Yugoslav Republic of Macedonia	-	-	-	17,118	1,136	18,254	17,118	1,136	18,254	-	18,254	Overdue	27/12/2017
Timor-Leste	33	-	33	7,336	-	7,336	7,336	-	7,336	-	7,369	In arrears	14/03/2018
Trinidad and Tobago	-	-	-	83,287	-	83,287	83,287	-	83,287	-	83,287	Overdue	16/02/2017
Tunisia	-	-	-	68,615	5,112	73,727	68,615	5,112	73,727	-	73,727	Overdue	22/11/2017
Uganda	-	-	-	14,385	850	15,235	14,385	850	15,235	-	15,235	Overdue	18/09/2017
United Kingdom	-	-	-	10,934,653	-	10,934,653	-	-	-	-	-	Fully settled	20/04/2018
United Republic of Tanzania	-	-	-	14,385	893	15,278	2,608	-	2,608	-	2,608	Overdue	14/05/2018
Uruguay	-	-	-	193,618	-	193,618	193,618	-	193,618	-	193,618	Overdue	20/04/2018
Vanuatu	28	-	28	2,445	143	2,588	2,445	143	2,588	-	2,616	In arrears	10/01/2018
Venezuela (Bolivarian Republic of)	6,065,958	141,944	6,207,902	1,399,053	89,087	1,488,140	1,399,053	89,087	1,488,140	4,983	7,701,025	Ineligible to vote	04/09/2012
Zambia	27,819	1,185	29,004	14,385	850	15,235	14,385	850	15,235	-	44,239	Ineligible to vote	29/06/2015
<i>Rounding differences</i>				<i>1,021</i>	<i>(16)</i>	<i>1,005</i>							
	16,616,019	502,030	<b>17,118,049</b>	143,846,735	3,584,984	<b>147,431,719</b>	19,209,858	543,555	<b>19,753,413</b>	<b>5,286</b>	<b>36,876,748</b>		

## Annex III

**Legal aid expenditures (in euros) for defence and victims,  
including the Contingency Fund (2005-2017)**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Total
Legal aid for defence, incl. duty/ <i>ad</i> <i>hoc</i> counsel	66,806	724,717	716,211	1,432,854	1,975,050	3,899,440	3,844,694	3,838,798	3,633,096	3,578,156	4,878,669	4,950,002	4,838,482	38,376,975
Legal aid for victims	0	20,315	54,054	214,659	1,155,763	231,557	2,010,549	2,387,098	1,756,865	1,745,744	1,233,556	1,344,596	1,341,410	13,496,166
<b>Total legal aid</b>	<b>66,806</b>	<b>745,032</b>	<b>770,265</b>	<b>1,647,513</b>	<b>3,130,813</b>	<b>4,130,997</b>	<b>5,855,243</b>	<b>6,225,896</b>	<b>5,389,961</b>	<b>5,323,900</b>	<b>6,112,225</b>	<b>6,294,598</b>	<b>6,179,892</b>	<b>51,873,141</b>

## Annex IV

## Budgetary implications of the Committee's recommendations (in thousands of euros)

**Table 8: Total of all Major Programmes for 2019**

<b>Total ICC</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	5,521.1	141.0	5,662.1	5,662.1	-
Professional staff	61,684.6	873.6	62,558.2	61,161.4	(1,396.8)
General service staff	25,357.4	190.1	25,547.5	25,434.1	(113.4)
<i>Subtotal staff</i>	<i>87,042.0</i>	<i>1,063.7</i>	<i>88,105.7</i>	<i>86,595.5</i>	<i>(1,510.2)</i>
General temporary assistance	15,498.1	1,625.6	17,123.7	16,639.9	(483.8)
Temporary assistance for meetings	1,302.7	(324.0)	978.7	978.7	-
Overtime	360.8	(61.5)	299.3	299.3	-
<i>Subtotal other staff</i>	<i>17,161.6</i>	<i>1,240.1</i>	<i>18,401.7</i>	<i>17,917.9</i>	<i>(483.8)</i>
Travel	5,850.5	781.2	6,631.7	6,228.2	(403.5)
Hospitality	33.0	2.0	35.0	31.0	(4.0)
Contractual services	3,560.0	482.9	4,042.9	4,042.9	-
Training	1,013.0	46.9	1,059.9	1,000.7	(59.2)
Consultants	630.4	72.1	702.5	682.5	(20.0)
Counsel for defence	3,383.0	104.8	3,487.8	3,487.8	-
Counsel for victims	1,165.0	(63.7)	1,101.3	1,101.3	-
General operating expenses	16,032.9	(1,047.6)	14,985.3	14,875.3	(110.0)
Supplies and materials	1,028.0	147.5	1,175.5	1,175.5	-
Furniture and equipment	1,425.8	474.2	1,900.0	1,900.0	-
<i>Subtotal non-staff</i>	<i>34,121.6</i>	<i>1,000.3</i>	<i>35,121.9</i>	<i>34,525.2</i>	<i>(596.7)</i>
<b>Total</b>	<b>143,846.3</b>	<b>3,445.1</b>	<b>147,291.4</b>	<b>144,700.7</b>	<b>(2,590.7)</b>
<i>Host State Loan</i>	<i>3,585.2</i>	<i>(0.1)</i>	<i>3,585.1</i>	<i>3,585.1</i>	<i>-</i>
<b>Total including Host State Loan</b>	<b>147,431.5</b>	<b>3,445.0</b>	<b>150,876.5</b>	<b>148,285.8</b>	<b>(2,590.7)</b>

**Table 9: Major Programme I: Judiciary**

<b>Major Programme I Judiciary</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	5,521.1	141.0	5,662.1	5,662.1	-
Professional staff	4,667.7	(268.5)	4,399.2	4,399.2	-
General service staff	927.2	(80.5)	846.7	846.7	-
<i>Subtotal staff</i>	<i>5,594.9</i>	<i>(349.0)</i>	<i>5,245.9</i>	<i>5,245.9</i>	-
General temporary assistance	1,286.4	(18.4)	1,268.0	1,070.8	(197.2)
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>1,286.4</i>	<i>(18.4)</i>	<i>1,268.0</i>	<i>1,070.8</i>	<i>(197.2)</i>
Travel	152.2	(16.4)	135.8	90.8	(45.0)
Hospitality	16.0	(1.0)	15.0	11.0	(4.0)
Contractual services	5.0	(5.0)	-	-	-
Training	22.0	24.0	46.0	22.0	(24.0)
Consultants	5.0	-	5.0	5.0	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	104.4	(104.4)	-	-	-
Supplies and materials	5.0	(5.0)	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>309.6</i>	<i>(107.8)</i>	<i>201.8</i>	<i>128.8</i>	<i>(73.0)</i>
<b>Total</b>	<b>12,712.0</b>	<b>(334.2)</b>	<b>12,377.8</b>	<b>12,107.6</b>	<b>(270.2)</b>

**Table 10: Programme 1100: The Presidency**

<b>1100 The Presidency</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	28.0	-	28.0	28.0	-
Professional staff	833.4	(9.6)	823.8	823.8	-
General service staff	292.3	-	292.3	292.3	-
<i>Subtotal staff</i>	<i>1,125.7</i>	<i>(9.6)</i>	<i>1,116.1</i>	<i>1,116.1</i>	-
General temporary assistance	-	-	-	-	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Travel	145.4	(9.6)	135.8	90.8	(45.0)
Hospitality	14.0	-	14.0	10.0	(4.0)
Contractual services	-	-	-	-	-
Training	6.0	-	6.0	-	(6.0)
Consultants	5.0	-	5.0	5.0	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>170.4</i>	<i>(9.6)</i>	<i>160.8</i>	<i>105.8</i>	<i>(55.0)</i>
<b>Total</b>	<b>1,324.1</b>	<b>(19.2)</b>	<b>1,304.9</b>	<b>1,249.9</b>	<b>(55.0)</b>

**Table 11: Programme 1200: Chambers**

<b>1200 Chambers</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	5,493.1	141.0	5,634.1	5,634.1	-
Professional staff	3,622.8	(47.4)	3,575.4	3,575.4	-
General service staff	554.4	-	554.4	554.4	-
<i>Subtotal staff</i>	<i>4,177.2</i>	<i>(47.4)</i>	<i>4,129.8</i>	<i>4,129.8</i>	-
General temporary assistance	1,286.4	(18.4)	1,268.0	1,070.8	(197.2)
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>1,286.4</i>	<i>(18.4)</i>	<i>1,268.0</i>	<i>1,070.8</i>	<i>(197.2)</i>
Travel	-	-	-	-	-
Hospitality	1.0	-	1.0	1.0	-
Contractual services	-	-	-	-	-
Training	16.0	24.0	40.0	22.0	(18.0)
Consultants	-	-	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>17.0</i>	<i>24.0</i>	<i>41.0</i>	<i>23.0</i>	<i>(18.0)</i>
<b>Total</b>	<b>10,973.7</b>	<b>99.2</b>	<b>11,072.9</b>	<b>10,857.7</b>	<b>(215.2)</b>

**Table 12: Programme 1300: Liaison Offices**

<b>1300 Liaison Offices</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	211.5	(211.5)	-	-	-
General service staff	80.5	(80.5)	-	-	-
<i>Subtotal staff</i>	<i>292.0</i>	<i>(292.0)</i>	-	-	-
General temporary assistance	-	-	-	-	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	-	-	-	-	-
Travel	6.8	(6.8)	-	-	-
Hospitality	1.0	(1.0)	-	-	-
Contractual services	5.0	(5.0)	-	-	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	104.4	(104.4)	-	-	-
Supplies and materials	5.0	(5.0)	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>122.2</i>	<i>(122.2)</i>	-	-	-
<b>Total</b>	<b>414.2</b>	<b>(414.2)</b>	-	-	-

**Table 13: Major Programme II: Office of the Prosecutor**

<b>Major Programme II Office of The Prosecutor</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	26,666.0	1,074.2	27,740.2	26,767.9	(972.3)
General service staff	5,231.1	(63.4)	5,167.7	5,231.1	63.4
<i>Subtotal staff</i>	<i>31,897.1</i>	<i>1,010.8</i>	<i>32,907.9</i>	<i>31,999.0</i>	<i>(908.9)</i>
General temporary assistance	9,446.3	253.9	9,700.2	9,720.4	20.2
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>9,446.3</i>	<i>253.9</i>	<i>9,700.2</i>	<i>9,720.4</i>	<i>20.2</i>
Travel	2,928.9	599.3	3,528.2	3,228.6	(299.6)
Hospitality	5.0	-	5.0	5.0	-
Contractual services	579.5	-	579.5	579.5	-
Training	290.0	-	290.0	290.0	-
Consultants	70.0	-	70.0	70.0	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	530.0	220.0	750.0	640.0	(110.0)
Supplies and materials	110.0	(20.0)	90.0	90.0	-
Furniture and equipment	135.0	45.0	180.0	180.0	-
<i>Subtotal non-staff</i>	<i>4,648.4</i>	<i>844.3</i>	<i>5,492.7</i>	<i>5,083.1</i>	<i>(409.6)</i>
<b>Total</b>	<b>45,991.8</b>	<b>2,109.0</b>	<b>48,100.8</b>	<b>46,802.5</b>	<b>(1,298.3)</b>

**Table 14: Sub-programme 2110: Immediate Office of the Prosecutor**

<b>2110 Immediate Office of the Prosecutor</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	1,444.7	1.5	1,446.2	1,444.7	(1.5)
General service staff	283.0	-	283.0	283.0	-
<i>Subtotal staff</i>	<i>1,727.7</i>	<i>1.5</i>	<i>1,729.2</i>	<i>1,727.7</i>	<i>(1.5)</i>
General temporary assistance	226.8	(107.0)	119.8	121.6	1.8
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>226.8</i>	<i>(107.0)</i>	<i>119.8</i>	<i>121.6</i>	<i>1.8</i>
Travel	184.6	(0.1)	184.5	184.5	-
Hospitality	5.0	-	5.0	5.0	-
Contractual services	30.0	-	30.0	30.0	-
Training	290.0	-	290.0	290.0	-
Consultants	70.0	-	70.0	70.0	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>579.6</i>	<i>(0.1)</i>	<i>579.5</i>	<i>579.5</i>	<i>-</i>
<b>Total</b>	<b>2,534.1</b>	<b>(105.6)</b>	<b>2,428.5</b>	<b>2,428.8</b>	<b>0.3</b>



**Table 15: Sub-programme 2120: Services Section**

<b>2120 Services Section</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	2,375.3	(819.5)	1,555.8	1,484.6	(71.2)
General service staff	1,543.3	(671.0)	872.3	872.3	-
<i>Subtotal staff</i>	<i>3,918.6</i>	<i>(1,490.5)</i>	<i>2,428.1</i>	<i>2,356.9</i>	<i>(71.2)</i>
General temporary assistance	2,793.1	(601.2)	2,191.9	1,840.3	(351.6)
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>2,793.1</i>	<i>(601.2)</i>	<i>2,191.9</i>	<i>1,840.3</i>	<i>(351.6)</i>
Travel	370.2	88.8	459.0	414.6	(44.4)
Hospitality	-	-	-	-	-
Contractual services	549.5	-	549.5	549.5	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	-	20.0	20.0	10.0	(10.0)
Supplies and materials	110.0	(80.0)	30.0	30.0	-
Furniture and equipment	135.0	(135.0)	-	-	-
<i>Subtotal non-staff</i>	<i>1,164.7</i>	<i>(106.2)</i>	<i>1,058.5</i>	<i>1,004.1</i>	<i>(54.4)</i>
<b>Total</b>	<b>7,876.4</b>	<b>(2,197.9)</b>	<b>5,678.5</b>	<b>5,201.3</b>	<b>(477.2)</b>

**Table 16: Sub-programme 2130: Information, Knowledge and Evidence Management Section**

<b>2130 Information, Knowledge and Evidence Management Section</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	-	1,070.5	1,070.5	1,084.6	14.1
General service staff	-	1,409.1	1,409.1	1,409.1	-
<i>Subtotal staff</i>	<i>-</i>	<i>2,479.6</i>	<i>2,479.6</i>	<i>2,493.7</i>	<i>14.1</i>
General temporary assistance	-	1,281.6	1,281.6	1,058.0	(223.6)
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>-</i>	<i>1,281.6</i>	<i>1,281.6</i>	<i>1,058.0</i>	<i>(223.6)</i>
Travel	-	10.0	10.0	7.0	(3.0)
Hospitality	-	-	-	-	-
Contractual services	-	-	-	-	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	60.0	60.0	60.0	-
Furniture and equipment	-	180.0	180.0	180.0	-
<i>Subtotal non-staff</i>	<i>-</i>	<i>250.0</i>	<i>250.0</i>	<i>247.0</i>	<i>(3.0)</i>
<b>Total</b>	<b>-</b>	<b>4,011.2</b>	<b>4,011.2</b>	<b>3,798.7</b>	<b>(212.5)</b>

**Table 17: Programme 2200: Jurisdiction, Complementarity and Cooperation Division**

<b>2200 Jurisdiction, Complementarity and Cooperation Division</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	2,832.1	96.2	2,928.3	2,832.1	(96.2)
General service staff	335.5	-	335.5	335.5	-
<i>Subtotal staff</i>	<i>3,167.6</i>	<i>96.2</i>	<i>3,263.8</i>	<i>3,167.6</i>	<i>(96.2)</i>
General temporary assistance	425.6	201.1	626.7	425.6	(201.1)
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>425.6</i>	<i>201.1</i>	<i>626.7</i>	<i>425.6</i>	<i>(201.1)</i>
Travel	441.0	0.9	441.9	441.9	(0.0)
Hospitality	-	-	-	-	-
Contractual services	-	-	-	-	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>441.0</i>	<i>0.9</i>	<i>441.9</i>	<i>441.9</i>	<i>(0.0)</i>
<b>Total</b>	<b>4,034.2</b>	<b>298.2</b>	<b>4,332.4</b>	<b>4,035.1</b>	<b>(297.3)</b>

**Table 18: Programme 2300: Investigation Division**

<b>2300 Investigation Division</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	10,951.5	477.0	11,428.5	10,859.5	(569.0)
General service staff	2,532.5	(801.5)	1,731.0	1,794.4	63.4
<i>Subtotal staff</i>	<i>13,484.0</i>	<i>(324.5)</i>	<i>13,159.5</i>	<i>12,653.9</i>	<i>(505.6)</i>
General temporary assistance	4,318.5	(348.3)	3,970.2	4,592.6	622.4
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>4,318.5</i>	<i>(348.3)</i>	<i>3,970.2</i>	<i>4,592.6</i>	<i>622.4</i>
Travel	1,559.0	500.0	2,059.0	1,809.0	(250.0)
Hospitality	-	-	-	-	-
Contractual services	-	-	-	-	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	530.0	200.0	730.0	630.0	(100.0)
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>2,089.0</i>	<i>700.0</i>	<i>2,789.0</i>	<i>2,439.0</i>	<i>(350.0)</i>
<b>Total</b>	<b>19,891.5</b>	<b>27.2</b>	<b>19,918.7</b>	<b>19,685.5</b>	<b>(233.2)</b>

**Table 19: Programme 2400: Prosecution Division**

<b>2400 Prosecution Division</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	9,062.4	248.5	9,310.9	9,062.4	(248.5)
General service staff	536.8	-	536.8	536.8	-
<i>Subtotal staff</i>	<i>9,599.2</i>	<i>248.5</i>	<i>9,847.7</i>	<i>9,599.2</i>	<i>(248.5)</i>
General temporary assistance	1,682.3	(172.3)	1,510.0	1,682.3	172.3
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>1,682.3</i>	<i>(172.3)</i>	<i>1,510.0</i>	<i>1,682.3</i>	<i>172.3</i>
Travel	374.1	(0.3)	373.8	371.6	(2.2)
Hospitality	-	-	-	-	-
Contractual services	-	-	-	-	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>374.1</i>	<i>(0.3)</i>	<i>373.8</i>	<i>371.6</i>	<i>(2.2)</i>
<b>Total</b>	<b>11,655.6</b>	<b>75.9</b>	<b>11,731.5</b>	<b>11,653.1</b>	<b>(78.4)</b>

**Table 20: Major Programme III: Registry**

<b>Major Programme III Registry</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	27,834.8	(9.2)	27,825.6	27,547.0	(278.6)
General service staff	18,631.1	181.0	18,812.1	18,722.7	(89.4)
<i>Subtotal staff</i>	<i>46,465.9</i>	<i>171.8</i>	<i>46,637.7</i>	<i>46,269.7</i>	<i>(368.0)</i>
General temporary assistance	3,287.5	307.2	3,594.7	3,745.1	150.4
Temporary assistance for meetings	1,162.7	(351.1)	811.6	811.6	-
Overtime	322.8	(61.5)	261.3	261.3	-
<i>Subtotal other staff</i>	<i>4,773.0</i>	<i>(105.4)</i>	<i>4,667.6</i>	<i>4,818.0</i>	<i>150.4</i>
Travel	2,016.5	4.0	2,020.5	2,020.5	-
Hospitality	4.0	1.0	5.0	5.0	-
Contractual services	2,286.8	420.9	2,707.7	2,707.7	-
Training	623.2	(13.2)	610.0	610.0	-
Consultants	395.4	72.1	467.5	467.5	-
Counsel for defence	3,383.0	104.8	3,487.8	3,487.8	-
Counsel for victims	1,165.0	(63.7)	1,101.3	1,101.3	-
General operating expenses	13,853.6	(1,467.7)	12,385.9	12,385.9	-
Supplies and materials	895.3	172.5	1,067.8	1,067.8	-
Furniture and equipment	1,280.8	429.2	1,710.0	1,710.0	-
<i>Subtotal non-staff</i>	<i>25,903.6</i>	<i>(340.1)</i>	<i>25,563.5</i>	<i>25,563.5</i>	<i>-</i>
<b>Total</b>	<b>77,142.5</b>	<b>(273.7)</b>	<b>76,868.8</b>	<b>76,651.2</b>	<b>(217.6)</b>

**Table 21: Programme 3100: Office of the Registrar**

<b>3100 Office of the Registrar</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	1,492.5	(17.2)	1,475.3	1,475.3	-
General service staff	145.5	-	145.5	145.5	-
<i>Subtotal staff</i>	<i>1,638.0</i>	<i>(17.2)</i>	<i>1,620.8</i>	<i>1,620.8</i>	-
General temporary assistance	-	-	-	-	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	-	-	-	-	-
Travel	58.2	(10.6)	47.6	47.6	-
Hospitality	4.0	-	4.0	4.0	-
Contractual services	-	-	-	-	-
Training	21.4	(13.4)	8.0	8.0	-
Consultants	5.0	35.0	40.0	40.0	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>88.6</i>	<i>11.0</i>	<i>99.6</i>	<i>99.6</i>	-
<b>Total</b>	<b>1,726.6</b>	<b>(6.2)</b>	<b>1,720.4</b>	<b>1,720.4</b>	-

**Table 22: Programme 3200: Division of Management Services**

<b>3200 Division of Management Services</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	3,826.5	61.6	3,888.1	3,806.8	(81.3)
General service staff	9,228.8	96.8	9,325.6	9,325.6	-
<i>Subtotal staff</i>	<i>13,055.3</i>	<i>158.4</i>	<i>13,213.7</i>	<i>13,132.4</i>	<i>(81.3)</i>
General temporary assistance	532.7	92.5	625.2	617.5	(7.7)
Temporary assistance for meetings	20.0	(20.0)	-	-	-
Overtime	307.8	(64.5)	243.3	243.3	-
<i>Subtotal other staff</i>	<i>860.5</i>	<i>8.0</i>	<i>868.5</i>	<i>860.8</i>	<i>(7.7)</i>
Travel	170.1	22.1	192.2	192.2	-
Hospitality	-	-	-	-	-
Contractual services	643.5	(127.8)	515.7	515.7	-
Training	362.7	0.6	363.3	363.3	-
Consultants	12.0	30.0	42.0	42.0	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	3,259.9	(188.5)	3,071.4	3,071.4	-
Supplies and materials	304.8	(13.1)	291.7	291.7	-
Furniture and equipment	366.0	12.5	378.5	378.5	-
<i>Subtotal non-staff</i>	<i>5,119.0</i>	<i>(264.2)</i>	<i>4,854.8</i>	<i>4,854.8</i>	-
<b>Total</b>	<b>19,034.8</b>	<b>(97.8)</b>	<b>18,937.0</b>	<b>18,848.0</b>	<b>(89.0)</b>

**Table 23: Programme 3300: Division of Judicial Services**

<b>3300 Division of Judiciary Services</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	12,091.2	(158.3)	11,932.9	11,932.9	-
General service staff	5,079.8	(32.8)	5,047.0	5,047.0	-
<i>Subtotal staff</i>	<i>17,171.0</i>	<i>(191.1)</i>	<i>16,979.9</i>	<i>16,979.9</i>	<i>-</i>
General temporary assistance	1,800.8	(366.7)	1,434.1	1,434.1	-
Temporary assistance for meetings	826.9	(121.7)	705.2	705.2	-
Overtime	15.0	-	15.0	15.0	-
<i>Subtotal other staff</i>	<i>2,642.7</i>	<i>(488.4)</i>	<i>2,154.3</i>	<i>2,154.3</i>	<i>-</i>
Travel	397.7	(32.2)	365.5	365.5	-
Hospitality	-	-	-	-	-
Contractual services	440.4	582.3	1,022.7	1,022.7	-
Training	91.1	0.4	91.5	91.5	-
Consultants	378.4	7.1	385.5	385.5	-
Counsel for defence	3,383.0	104.8	3,487.8	3,487.8	-
Counsel for victims	1,165.0	(63.7)	1,101.3	1,101.3	-
General operating expenses	5,989.7	135.2	6,124.9	6,124.9	-
Supplies and materials	266.4	87.1	353.5	353.5	-
Furniture and equipment	905.0	401.0	1,306.0	1,306.0	-
<i>Subtotal non-staff</i>	<i>13,016.7</i>	<i>1,222.0</i>	<i>14,238.7</i>	<i>14,238.7</i>	<i>-</i>
<b>Total</b>	<b>32,830.4</b>	<b>542.5</b>	<b>33,372.9</b>	<b>33,372.9</b>	<b>-</b>

**Table 24: Programme 3800: Division of External Operations**

<b>3800 Division of External Operations</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	10,424.6	104.7	10,529.3	10,332.0	(197.3)
General service staff	4,177.0	117.0	4,294.0	4,204.6	(89.4)
<i>Subtotal staff</i>	<i>14,601.6</i>	<i>221.7</i>	<i>14,823.3</i>	<i>14,536.6</i>	<i>(286.7)</i>
General temporary assistance	954.0	581.4	1,535.4	1,693.5	158.1
Temporary assistance for meetings	315.8	(209.4)	106.4	106.4	-
Overtime	-	3.0	3.0	3.0	-
<i>Subtotal other staff</i>	<i>1,269.8</i>	<i>375.0</i>	<i>1,644.8</i>	<i>1,802.9</i>	<i>158.1</i>
Travel	1,390.5	24.7	1,415.2	1,415.2	-
Hospitality	-	1.0	1.0	1.0	-
Contractual services	1,202.9	(33.6)	1,169.3	1,169.3	-
Training	148.0	(0.8)	147.2	147.2	-
Consultants	-	-	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	4,604.0	(1,414.4)	3,189.6	3,189.6	-
Supplies and materials	324.1	98.5	422.6	422.6	-
Furniture and equipment	9.8	15.7	25.5	25.5	-
<i>Subtotal non-staff</i>	<i>7,679.3</i>	<i>(1,308.9)</i>	<i>6,370.4</i>	<i>6,370.4</i>	<i>-</i>
<b>Total</b>	<b>23,550.7</b>	<b>(712.2)</b>	<b>22,838.5</b>	<b>22,709.9</b>	<b>(128.6)</b>

**Table 25: Major Programme IV: Secretariat of the Assembly of States Parties**

<b>Major Programme IV Secretariat of the Assembly of States Parties</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	652.2	(4.5)	647.7	647.7	-
General service staff	291.0	65.6	356.6	356.6	-
<i>Subtotal staff</i>	<i>943.2</i>	<i>61.1</i>	<i>1,004.3</i>	<i>1,004.3</i>	-
General temporary assistance	604.0	(7.8)	596.2	566.3	(29.9)
Temporary assistance for meetings	140.0	27.1	167.1	167.1	-
Overtime	38.0	-	38.0	38.0	-
<i>Subtotal other staff</i>	<i>782.0</i>	<i>19.3</i>	<i>801.3</i>	<i>771.4</i>	<i>(29.9)</i>
Travel	432.1	6.8	438.9	438.9	-
Hospitality	5.0	2.0	7.0	7.0	-
Contractual services	501.7	67.0	568.7	568.7	-
Training	10.1	(2.8)	7.3	7.3	-
Consultants	-	-	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	24.4	-	24.4	24.4	-
Supplies and materials	14.7	-	14.7	14.7	-
Furniture and equipment	5.0	-	5.0	5.0	-
<i>Subtotal non-staff</i>	<i>993.0</i>	<i>73.0</i>	<i>1,066.0</i>	<i>1,066.0</i>	-
<b>Total</b>	<b>2,718.2</b>	<b>153.4</b>	<b>2,871.6</b>	<b>2,841.7</b>	<b>(29.9)</b>

**Table 26: Programme 4100: Conference**

<b>4100 Conference</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	-	-	-	-	-
General service staff	-	-	-	-	-
<i>Subtotal staff</i>	-	-	-	-	-
General temporary assistance	350.8	(23.6)	327.2	327.2	-
Temporary assistance for meetings	80.0	27.1	107.1	107.1	-
Overtime	20.0	-	20.0	20.0	-
<i>Subtotal other staff</i>	<i>450.8</i>	<i>3.5</i>	<i>454.3</i>	<i>454.3</i>	-
Travel	-	-	-	-	-
Hospitality	-	-	-	-	-
Contractual services	413.0	-	413.0	413.0	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	11.0	-	11.0	11.0	-
Supplies and materials	10.0	-	10.0	10.0	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>434.0</i>	-	<i>434.0</i>	<i>434.0</i>	-
<b>Total</b>	<b>884.8</b>	<b>3.5</b>	<b>888.3</b>	<b>888.3</b>	-

**Table 27: Programme 4200: Secretariat of the Assembly**

<b>4200 Secretariat of the Assembly</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	502.8	(4.7)	498.1	498.1	-
General service staff	211.1	65.6	276.7	276.7	-
<i>Subtotal staff</i>	<i>713.9</i>	<i>60.9</i>	<i>774.8</i>	<i>774.8</i>	-
General temporary assistance	-	-	-	-	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	18.0	-	18.0	18.0	-
<i>Subtotal other staff</i>	<i>18.0</i>	<i>-</i>	<i>18.0</i>	<i>18.0</i>	-
Travel	16.5	(0.5)	16.0	16.0	-
Hospitality	1.0	-	1.0	1.0	-
Contractual services	-	-	-	-	-
Training	5.5	(2.6)	2.9	2.9	-
Consultants	-	-	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	4.7	-	4.7	4.7	-
Furniture and equipment	5.0	-	5.0	5.0	-
<i>Subtotal non-staff</i>	<i>32.7</i>	<i>(3.1)</i>	<i>29.6</i>	<i>29.6</i>	-
<b>Total</b>	<b>764.6</b>	<b>57.8</b>	<b>822.4</b>	<b>822.4</b>	-

**Table 28: Programme 4400: Office of the President of the Assembly**

<b>4400 Office of the President of the Assembly</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	-	-	-	-	-
General service staff	-	-	-	-	-
<i>Subtotal staff</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	-
General temporary assistance	121.5	(12.2)	109.3	109.3	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>121.5</i>	<i>(12.2)</i>	<i>109.3</i>	<i>109.3</i>	-
Travel	99.9	15.5	115.4	115.4	-
Hospitality	-	-	-	-	-
Contractual services	12.0	-	12.0	12.0	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>111.9</i>	<i>15.5</i>	<i>127.4</i>	<i>127.4</i>	-
<b>Total</b>	<b>233.4</b>	<b>3.3</b>	<b>236.7</b>	<b>236.7</b>	-

**Table 29: Programme 4500: Committee on Budget and Finance**

<b>4500 Committee on Budget and Finance</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	149.4	0.2	149.6	149.6	-
General service staff	79.9	-	79.9	79.9	-
<i>Subtotal staff</i>	<i>229.3</i>	<i>0.2</i>	<i>229.5</i>	<i>229.5</i>	<i>-</i>
General temporary assistance	131.7	28.0	159.7	129.8	(29.9)
Temporary assistance for meetings	60.0	-	60.0	60.0	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>191.7</i>	<i>28.0</i>	<i>219.7</i>	<i>189.8</i>	<i>(29.9)</i>
Travel	315.7	(8.2)	307.5	307.5	-
Hospitality	4.0	2.0	6.0	6.0	-
Contractual services	76.7	67.0	143.7	143.7	-
Training	4.6	(0.2)	4.4	4.4	-
Consultants	-	-	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	13.4	-	13.4	13.4	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>414.4</i>	<i>60.6</i>	<i>475.0</i>	<i>475.0</i>	<i>-</i>
<b>Total</b>	<b>835.4</b>	<b>88.8</b>	<b>924.2</b>	<b>894.3</b>	<b>(29.9)</b>

**Table 30: Major Programme V: Premises**

<b>Major Programme V Premises</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	-	-	-	-	-
General service staff	-	-	-	-	-
<i>Subtotal staff</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
General temporary assistance	-	-	-	-	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Travel	-	-	-	-	-
Hospitality	-	-	-	-	-
Contractual services	-	-	-	-	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	1,498.5	301.5	1,800.0	1,800.0	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>1,498.5</i>	<i>301.5</i>	<i>1,800.0</i>	<i>1,800.0</i>	<i>-</i>
<b>Total</b>	<b>1,498.5</b>	<b>301.5</b>	<b>1,800.0</b>	<b>1,800.0</b>	<b>-</b>



**Table 31: Major Programme VI: Secretariat of the Trust Fund for Victims**

<b>Major Programme VI Secretariat of the Trust Fund for Victims</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	992.8	88.7	1,081.5	935.6	(145.9)
General service staff	131.2	87.4	218.6	131.2	(87.4)
<i>Subtotal staff</i>	<i>1,124.0</i>	<i>176.1</i>	<i>1,300.1</i>	<i>1,066.8</i>	<i>(233.3)</i>
General temporary assistance	752.3	1,092.5	1,844.8	1,417.5	(427.3)
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>752.3</i>	<i>1,092.5</i>	<i>1,844.8</i>	<i>1,417.5</i>	<i>(427.3)</i>
Travel	300.0	183.5	483.5	428.5	(55.0)
Hospitality	3.0	-	3.0	3.0	-
Contractual services	187.0	-	187.0	187.0	-
Training	32.2	31.2	63.4	32.2	(31.2)
Consultants	120.0	-	120.0	120.0	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	20.0	3.0	23.0	23.0	-
Supplies and materials	3.0	-	3.0	3.0	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>665.2</i>	<i>217.7</i>	<i>882.9</i>	<i>796.7</i>	<i>(86.2)</i>
<b>Total</b>	<b>2,541.5</b>	<b>1,486.3</b>	<b>4,027.8</b>	<b>3,281.0</b>	<b>(746.8)</b>

**Table 32: Major Programme VII-2: Host State Loan**

<b>7200 Host State Loan</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	-	-	-	-	-
General service staff	-	-	-	-	-
<i>Subtotal staff</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
General temporary assistance	-	-	-	-	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Travel	-	-	-	-	-
Hospitality	-	-	-	-	-
Contractual services	-	-	-	-	-
Training	-	-	-	-	-
Consultants	-	-	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Host State Loan</i>	<i>3,585.2</i>	<i>(0.1)</i>	<i>3,585.1</i>	<i>3,585.1</i>	<i>-</i>
<b>Total including Host State Loan</b>	<b>3,585.2</b>	<b>(0.1)</b>	<b>3,585.1</b>	<b>3,585.1</b>	<b>-</b>

**Table 33: Major Programme VII-5: Independent Oversight Mechanism**

<b>7500 Independent Oversight Mechanism</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	412.5	(3.4)	409.1	409.1	-
General service staff	72.9	-	72.9	72.9	-
<i>Subtotal staff</i>	<i>485.4</i>	<i>(3.4)</i>	<i>482.0</i>	<i>482.0</i>	<i>-</i>
General temporary assistance	-	-	-	-	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Travel	10.6	1.5	12.1	10.6	(1.5)
Hospitality	-	-	-	-	-
Contractual services	-	-	-	-	-
Training	11.5	4.0	15.5	11.5	(4.0)
Consultants	20.0	20.0	40.0	20.0	(20.0)
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	2.0	-	2.0	2.0	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	5.0	-	5.0	5.0	-
<i>Subtotal non-staff</i>	<i>49.1</i>	<i>25.5</i>	<i>74.6</i>	<i>49.1</i>	<i>(25.5)</i>
<b>Total</b>	<b>534.5</b>	<b>22.1</b>	<b>556.6</b>	<b>531.1</b>	<b>(25.5)</b>

**Table 34: Major Programme VII-6: Office of Internal Audit**

<b>7600 Office Of Internal Audit</b>	<i>2018 Approved Budget</i>	<i>Resource changes Amount</i>	<i>Proposed 2019 Budget Before CBF recommendations</i>	<i>Proposed 2019 Budget After CBF recommendations</i>	<i>Difference After CBF Recommendations</i>
<i>Judges</i>	-	-	-	-	-
Professional staff	458.6	(3.7)	454.9	454.9	-
General service staff	72.9	-	72.9	72.9	-
<i>Subtotal staff</i>	<i>531.5</i>	<i>(3.7)</i>	<i>527.8</i>	<i>527.8</i>	<i>-</i>
General temporary assistance	121.6	(1.8)	119.8	119.8	-
Temporary assistance for meetings	-	-	-	-	-
Overtime	-	-	-	-	-
<i>Subtotal other staff</i>	<i>121.6</i>	<i>(1.8)</i>	<i>119.8</i>	<i>119.8</i>	<i>-</i>
Travel	10.2	2.5	12.7	10.3	(2.4)
Hospitality	-	-	-	-	-
Contractual services	-	-	-	-	-
Training	24.0	3.7	27.7	27.7	-
Consultants	20.0	(20.0)	-	-	-
Counsel for defence	-	-	-	-	-
Counsel for victims	-	-	-	-	-
General operating expenses	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
<i>Subtotal non-staff</i>	<i>54.2</i>	<i>(13.8)</i>	<i>40.4</i>	<i>38.0</i>	<i>(2.4)</i>
<b>Total</b>	<b>707.3</b>	<b>(19.3)</b>	<b>688.0</b>	<b>685.6</b>	<b>(2.4)</b>

**Annex V****Requests to access the Contingency Fund (as at 1 September 2018)**

<i>Number</i>	<i>Date</i>	<i>Justification</i>	<i>Amount requested</i>
1	14/05/2018	Unforeseen costs with regard to the investigation in the situation in the Republic of Burundi	€2,513,500.00
2	11/04/2018	Unforeseen costs with regard to the mandate extension of Judge Van den Wyngaert and Judge Monageng in order to render decisions in two appeals in the case of <i>The Prosecutor v. Jean-Pierre Bemba Gombo</i> in the situation in the Central African Republic	€16,792.00
<b>Total amount of notifications</b>			<b>€2,630,292.00</b>

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## Executive Summary

1. In accordance with its Charter,<sup>1</sup> the Audit Committee submits its annual report to the Assembly of States Parties through the Committee on Budget and Finance. This report covers the reporting period from September 2017 to September 2018. The annual report provides a summary of the work performed and the recommendations made by the Audit Committee in its interim reports of the seventh<sup>2</sup> and eighth<sup>3</sup> sessions.
2. At its seventh session, held from 22 to 23 March 2018, the Audit Committee elected by consensus Mr. Samir Abu Lughod (Jordan) as Chairperson and Ms. Elena Sopková (Slovakia) as Vice-Chairperson of the Audit Committee for 2018.
3. The Audit Committee focused at its seventh session on (a) risk management; (b) oversight of internal and external audit matters; and (c) follow-up on previous recommendations made by the Office of Internal Audit, the External Auditor and the Audit Committee.
4. The Audit Committee welcomed the progress made by the Court in the field of risk management based on the phase-in approach, in particular the operability of the Risk Management Committee and the organization of training sessions for risk owners. The progressive development of the maturity of the Court in the field of risk management and a regular update of the Court's risk register will mark positive steps towards a strengthened corporate risk management.
5. The Audit Committee stressed that audit recommendations can only be accepted by the Court without reservation, or rejected through acceptance of the underlying risks. Moreover, the Audit Committee underlined that auditors have a duty to report any findings substantiated during the course of the audit, even if they fall outside the audit scope.
6. When considering the audit reports of the Office of Internal Audit, the Audit Committee reiterated its recommendation that the S.M.A.R.T. criteria be taken into consideration when issuing recommendations. The Audit Committee further recommended that the audit reports point clearly to the specific underlying risks and that the Office of Internal Audit rate them consistently and highlight those requiring immediate attention. The Audit Committee further recommended that the Court provide all information requested by the Office of Internal Audit in a timely fashion to allow for an effective performance of their mandate.
7. The Audit Committee noted the conclusion of the procurement process for the group health insurance plan and for the service-incurred death and disability insurance, which allowed closing many internal audit recommendations and recommended that the Court carefully monitor the performance of both service-providers.
8. The Audit Committee recommended that the Court formalize an Information Security Incident Response Policy and recommended receiving an update on the implementation of all information security-related recommendations. In order to enable the Court to take into account the Office of Internal Audit's insight into governance, as well as best practices of risk management and control at an early process stage, the Committee recommended that the Office of Internal Audit consider expanding its advisory services to the Court in a flexible manner within the framework of the approved annual audit plans and within the limits required to protect the Office of Internal Audit's independence.
9. Noting the progress made by the Court in reducing the considerable backlog of unimplemented internal audit recommendations, the Audit Committee recommended that the Court, in close cooperation with the Office of Internal Audit, continue such efforts with a view to reaching full implementation of the outstanding recommendations as soon as possible.
10. At its eighth session, held from 30 July to 1 August 2018, the Audit Committee focused on (a) values and ethics; (b) risk management; (c) oversight of internal audit matters, including the external quality assessment of the Office of Internal Audit; and (d)

<sup>1</sup> § 64 AC Charter.

<sup>2</sup> Interim Report of the Audit Committee on the work at its seventh session (AC/7/5).

<sup>3</sup> Interim Report of the Audit Committee on the work at its eighth session (AC/8/5).

oversight of external audit matters, including the audit reports of the External Auditor and the process for the selection of the incoming External Auditor.

11. Stressing once again the importance of having a Court-wide values and ethics framework in place, the Committee recommended that the Court provide at its ninth session an update on the outcome of a Court-wide survey on values and ethics, as well as on the future steps to be taken to create a revised values and ethics framework.

12. As regards the preparation of an organizational manual, the Audit Committee recommended that the Court identify the required internal resources and skills to prepare the manual and requested a plan outlining the different phases of implementation at its tenth session.

13. In the field of internal controls, the Audit Committee took note with satisfaction of the ongoing progress in implementation of the recommendations raised by the External Auditor in the area of the payroll system and looked forward to receiving at its tenth session in July 2019 an update from the External Auditor on the implementation of these recommendations.

14. The Audit Committee took note with satisfaction of the outcome of the information security audit conducted by the Office of Internal Audit, and endorsed all three recommendations, which had been accepted by the Court.

15. The Audit Committee noted that the risk assessment exercise had not been included in the 2018 approved internal audit plan. While acknowledging the need for flexibility for the Office of Internal Audit to adapt to an evolving risks universe, the Audit Committee recommended that the OIA in the future inform the Committee in advance of any ad hoc assignments for the Audit Committee's consideration and approval, by including specific information on the objective, urgency and underlying risks.

16. In relation to the implementation of the 2018 Internal Audit Plan, the Audit Committee noted with concern that the Office of Internal Audit, as at 1 August 2018, had completed and issued only one audit assignment out of the originally envisaged and approved eight audits. Therefore, the Audit Committee recommended that the Office of Internal Audit be as accurate as possible when submitting its audit plan for approval, and further recommended that the Office of Internal Audit be efficient in implementing the approved audit plans. The Audit Committee resolved that it would continue to closely monitor the implementation of the approved internal audit plans.

17. The Audit Committee further recommended that the Office of Internal Audit produce annual reports on its activities and regularly update the Quality Assurance and Improvement Plan with a status update on the implementation of the audit standards, an assessment of the effectiveness and efficiency of the Office of Internal Audit and its perception by stakeholders by including it as an annex to the annual report on its activities.

18. The Audit Committee thanked *Lochan & Co.*, for their professional work in carrying out an external quality assessment of the Office of Internal Audit. The Audit Committee received detailed explanations from the external assessor about the process, the interactions with the Office of Internal Audit and with other stakeholders. The Audit Committee fully endorsed all 12 recommendations and requested the Office of Internal Audit and the Court, whenever applicable, to draft an action plan for their implementation.

19. The Committee requested to be informed by the Court in the future about all important issues, such as "Going concern/liquidity problem", in the moment that such issues arise.

## I. Introduction

1. The “Annual Report of the Audit Committee for 2018” covers the time period from September 2017 until September 2018 and provides a summary of the activities and recommendations of the Audit Committee (“the AC”) at its seventh and eighth sessions with a view to fully discharging the AC of its responsibilities.

2. In accordance with its Charter,<sup>4</sup> the AC submits its annual report to the Assembly of States Parties to the Rome Statute (“the Assembly”) through the Committee on Budget and Finance (“the CBF”), following the conclusion of its eighth session. Furthermore, the annual report will be shared with the Court’s management, the Independent Oversight Mechanism (“the IOM”), the External Auditor and the Office of Internal Audit (“the OIA”) for the purpose of information and follow-up and made publicly available on the AC’s webpage.<sup>5</sup>

## II. Consideration of issues during the reporting period

### A. Governance structure of the Court

3. Part L.2 of the AC Charter specifies the AC’s role with regard to providing advice on the issue of governance. In particular, the AC shall review and provide advice on the governance arrangements established and maintained within the Court and the procedures in place to ensure that they are operating as intended.<sup>6</sup>

#### 1. Status update on the organizational manual of the International Criminal Court

4. At previous sessions, the AC, stressed the need for a clearer definition of roles and responsibilities of the three main organs within the framework of the Court as a whole and recommended that the Court prepare an organization’s manual, as it exists in most international organizations.

5. In advance of the AC’s eighth session, the Court provided the “Report of the Court on its organizational manual.”<sup>7</sup> In the report, the Court concurs with the AC on the importance of developing an organizational manual. However, the Court states that in light of its current level of activities and resources, it is not in a position to prioritize the development of the manual at this stage.<sup>8</sup>

#### *Findings and recommendations*

6. While acknowledging that the Court has several priorities to tackle at the same time, the AC continues to believe that the organizational manual is a useful tool for the Court and other stakeholders, such as States Parties. The AC stressed that the organizational manual describes the entire organizational structure of an organization in a holistic manner. The general framework highlights organizational relations between all organs and units, outlines key processes and procedures in a concise manner and, as such, contributes to the effective and efficient management and functioning of the organization. In addition, the organizational manual could contribute to identifying duplications of activities or responsibilities in certain areas, as well as other shortcomings. Finally, the AC pointed out that a number of internal audit and external audit findings highlight the lack of clear definition of mandate, authority, and responsibility in some areas.

**7. The AC recommended that the Court identify the required internal resources and skills to prepare an organizational manual, and provide a plan at its tenth session outlining the different phases of implementation.<sup>9</sup>**

<sup>4</sup> § 64 AC Charter.

<sup>5</sup> [https://asp.icc-cpi.int/en\\_menus/asp/AuditCommittee/Pages/default.aspx](https://asp.icc-cpi.int/en_menus/asp/AuditCommittee/Pages/default.aspx).

<sup>6</sup> § 54 AC Charter.

<sup>7</sup> AC/8/6.

<sup>8</sup> *Ibid.*, para. 4.

<sup>9</sup> AC/8/5, para. 14.

## B. Risk management of the Court

### 1. Update on risk management

8. At its seventh session in March 2018, the AC received a report entitled “Update on risk management at the Court,”<sup>10</sup> wherein the Court provided information on the progress made in the area of risk management in accordance with the “phase-in approach” approved by the Coordination Council. The Court further informed the Committee that the Risk Management Committee (“RMC”) is now fully operational.<sup>11</sup> According to the report, risk owners for major risks were appointed in September 2017 and trained in relation to their roles and responsibilities.<sup>12</sup> The Court informed that it would consider the AC’s recommendation to appoint within the available resources, a Court-wide risk management coordinator.

9. As to the way forward, the following steps will be taken based on the phase-in approach:

- (a) review of the feedback from risk owners during the first quarter of 2018; and
- (b) monitoring and reviewing of the progress on the risk responses and action plans by the risk owners, as well as reporting on the outcomes by the end of July 2018.<sup>13</sup>

10. During the session, it was further outlined that the Court was awaiting the coming into office of the Registrar on 17 April 2018 to finalize the Strategic Plan for the period 2019-2021. Depending on the strategic priorities, underlying risks would be taken into consideration. The AC underlined the importance of maintaining the risk register as a living document, which takes into account recurrent risks, emerging risks, and risks that are no longer relevant.

11. The AC further discussed with the Court the inclusion of “budgetary constraints” as a risk in the Court’s risk register. The AC highlighted in this regard that the definition of risk is the effect of uncertainty on objective.<sup>14</sup> As the element of uncertainty is missing, budgetary constraints cannot be regarded as a risk.

### 2. Training sessions on risk management

12. In its “Update on risk management at the Court”<sup>15</sup> submitted to the AC at its seventh session, the Court further gave an overview of the training sessions organized for major risk owners. Future steps in relation to the development of risk responses and action plans were discussed.<sup>16</sup> The Court informed that it is currently developing an e-learning module aimed at raising general awareness in the field of risk management, which will be accessible to all staff members and included in the on-boarding training for new staff. In the first half of 2018, the RMC has identified staff members requiring training on risk management.<sup>17</sup>

13. The Court explained that while the OIA has not included resources in its 2018 plan to develop training tools on risk management, assistance in risk identification and assessment would be provided to those sections that requested so in 2017. Furthermore, the OIA could provide technical advisory services related to risk management on an *ad hoc* basis.<sup>18</sup>

#### *Findings and recommendations*

14. At its seventh session, the Committee welcomed the progress made by the Court in the areas of risk management, specifically in relation to establishment of the RMC and the

<sup>10</sup> AC/7/8.

<sup>11</sup> *Ibid.*, para. 3.

<sup>12</sup> *Ibid.*, paras.5-6.

<sup>13</sup> *Ibid.*, paras. 9-10.

<sup>14</sup> ISO 73/31000.

<sup>15</sup> AC/7/8.

<sup>16</sup> *Ibid.*, paras. 5-6.

<sup>17</sup> *Ibid.*, para. 7.

<sup>18</sup> *Ibid.*



organization of training sessions for risk owners by using consultants and internal resources.

### 3. Annual review of the Court's risk profile in 2018

15. According to its Charter,<sup>19</sup> the AC reviews annually the Court's corporate risk profile.

16. At its eighth session in July 2018, the AC received a report entitled "Update on risk management at the Court"<sup>20</sup> summarizing its activities in the field of risk management. According to information provided by the Court, a review of the entire risk register is planned for 2019.

#### *Findings and recommendations*

17. **At its seventh session, the Committee recommended that the OIA monitor the development of maturity of the organization in the field of risk management and provide updates thereon to the AC each year at its first session.**<sup>21</sup>

18. **The Committee further recommended that the Court take advantage of the elaboration of the Strategic Plan of the Court for the period 2019-2021 for a comprehensive risk analysis in close cooperation with the OIA and provide an update of the risk register with an outline of the mitigating measures at the AC's ninth session in 2019.**<sup>22</sup>

19. **At its seventh session, the Committee recommended that the Court re-consider the inclusion of "budgetary constraints" as a risk in the Court's risk register, as the required element of uncertainty in the definition of risks is absent in budget constraints.**<sup>23</sup> At its eighth session, the AC noted that, as a response to its recommendation, the Court management agreed on looking into a possible review of the risk register in 2019.

20. At its eight session in July 2018, the AC took note of the inclusion of the risk of a liquidity shortfall as a major risk in the Court's risk register, which not only reflects the risk resulting from a high level of outstanding contributions for the cash flow but are also in line with the External Auditor's findings.

21. The AC further took note of the risk "Ambiguity of legal framework leading to conflicts between ASP and the Court" and believed that, in the light of the maturity of the organization, its inclusion in the risk register as major risk was no longer appropriate.

22. The AC took note of the progress made by the Court in the area of risk management, and will continue reviewing the Court's corporate risk profile at its future sessions.<sup>24</sup>

### 4. Implementation and maintenance of an appropriate integrated risk management process

23. In accordance with its Charter,<sup>25</sup> the AC reviewed the implementation and maintenance of an appropriate integrated risk management process.

24. The OIA submitted a "Report on risk management by the International Criminal Court,"<sup>26</sup> dated 12 June 2018, in line with Standard 2000 of the Institute of Internal Auditors (IIA). In the report the OIA comes to the conclusion that the Court has achieved a satisfactory level in terms of implementing an enterprise-wide risk management framework,<sup>27</sup> describing several areas, where progress has been achieved and identifying others, where further improvements can be made, for example, as regards the allocation of

<sup>19</sup> § 55(c) of the AC Charter.

<sup>20</sup> AC/8/15.

<sup>21</sup> AC/7/5, para. 11.

<sup>22</sup> *Ibid.*, para. 12.

<sup>23</sup> *Ibid.*, para. 13.

<sup>24</sup> AC/8/5, para. 20.

<sup>25</sup> § 55(d) of the AC Charter.

<sup>26</sup> AC/8/12.

<sup>27</sup> *Ibid.*, para. 23.

resources<sup>28</sup> to the management of risks and the integration<sup>29</sup> of risk management into operational procedures.

#### *Findings and recommendations*

25. The AC took note of the progress made by the Court in the area of risk management, in particular as regards awareness-raising and the embedding of risk management in the organizations' culture. The AC looked forward to discussing further ways for improving management's implementation and maintenance of an appropriate integrated risk management process at its ninth session in March 2019.<sup>30</sup>

## C. Values and ethics

### 1. Revised values and ethics framework

26. At previous sessions, the AC emphasized in line with the "One-Court principle," the need to unite all staff working for the Court around the same values, while acknowledging at the same time the reasonability of having organic-specific codes of conduct. The AC requested the Court, by using in-house capacity, for example the IOM, to submit a revised values and ethics framework for the consideration of the AC, based on the Court's values and general code of conduct applicable for all staff members and setting out the professional conduct expected from each staff member in the performance of activities in advance of its eighth session in 2018. The AC further invited the organs of the Court, and their services, wherever appropriate, to draft specific code of conduct for specific activities.<sup>31</sup>

27. The AC received the "Report of the Court on Values and Ethics,"<sup>32</sup> which informs about ongoing efforts in relation to the general values and ethics framework, such as the conduct of a Court-wide survey.

#### *Findings and recommendations*

28. The AC noted with regret the limited progress so far on creating a homogenous Court-wide values and ethics framework. However, the AC was informed that a Court-wide survey would be conducted in 2018, which will serve to the Court's management as a basis for deciding on its forthcoming initiatives in relation to values and ethics.

29. The AC welcomed the recommendation<sup>33</sup> of the External Auditor that the Court develop and publish an ethics charter and was pleased to see that the External Auditor agreed with the AC on the importance of such a document.

30. The AC stressed once again the importance of having a Court-wide values and ethics framework in place.

31. **The Committee recommended that the Court provide at the Committee's ninth session an update on the outcome of the survey, as well as on future steps to be taken to create a revised values and ethics framework.**<sup>34</sup>

## D. Internal financial control framework

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

<sup>28</sup> *Ibid.*, para. 7.

<sup>29</sup> *Ibid.*, para. 13.

<sup>30</sup> AC/8/5, para. 23.

<sup>31</sup> For example, the AC was provided with the Code of Conduct for Investigators.

<sup>32</sup> AC/8/7.

<sup>33</sup> ICC-ASP/17/7/Rev.1, recommendation 9.

<sup>34</sup> AC/8/5, para. 9.

## 1. Measures for the strengthening of the payroll system

33. At its fifth session, the AC, endorsing the two recommendations of the External Auditor,<sup>35</sup> stressed the importance of having a strong and effective internal control in place and requested that the Court provide an update, at its eighth session, on the measures taken to strengthen the internal control for the payroll system.<sup>36</sup>

34. The Court submitted the “Report of the Court on its internal controls for the payroll system.”<sup>37</sup> The report gives an update on the recommendations made by the External Auditor and the efforts made by the Court in relation to the strengthening of the internal controls for the payroll system.

35. The Court informed the AC that in accordance with the previous recommendations raised by the External Auditor there are two ongoing projects<sup>38</sup> that will be completed at the end of 2018, which would create a more efficient process through automatization of steps that had previously been carried out manually and, thus, tighten the internal control of the Court’s payroll system.<sup>39</sup>

### *Findings and recommendations*

36. The AC emphasized the need to ensure adequate internal controls in relation to the payroll system, as they represent more than 70 per cent of the Court’s budget and expenditures and as automatization can help prevent errors and increase efficiencies.

**37. The AC took note of the ongoing progress in implementation of the recommendations raised by the External Auditor in the area of the payroll system and looks forward to receiving at its tenth session in July 2019 an update from the External Auditor on the implementation of these recommendations.**<sup>40</sup>

## E. Oversight of internal audit matters

### 1. Audit reports and advisory services of the Office of Internal Audit

38. At its seventh session, the AC considered the audit reports submitted by the OIA, namely the “Final Audit Report: Audit of Temporary personnel of the Language Services Section,”<sup>41</sup> the “Final Audit Report on the Audit on Incidents Response,”<sup>42</sup> the “Final Audit Report on the Audit of management of contracts of individual contractors, consultants and short-term appointments (STA)”<sup>43</sup> and the “Final Audit Report: Audit on the quality and integrity of the physical inventory of registered assets.”<sup>44</sup> The Director of the Office of Internal Audit made a presentation summarizing the main findings and recommendations of these audit reports.

39. At the AC’s eighth session, the OIA submitted only one audit report, namely the “Final Audit Report: Audit on Information Security – Awareness and Training program”<sup>45</sup>, as per the 2018 internal audit plan. The OIA further submitted a paper entitled “Risk Assessment exercise Prosecution Division (PD) July 2018”.

40. During the AC’s eighth session, the OIA summarized the main findings and recommendations of this audit report. It was explained that the overall objective of the audit was to broadly assess whether the Court has designed and implemented an effective

<sup>35</sup> *Official Records ... Sixteenth Session ... 2017* (ICC-ASP/16/20), vol. II, part C.1, recommendation 1 and 2.

<sup>36</sup> AC/5/5, para. 39.

<sup>37</sup> AC/8/16.

<sup>38</sup> The two projects are (1) the implementation of the SAP HR Renewal solution, which will digitalize requests for entitlements and the updating of staff records through a digital verification and approval workflow; and (2) the implementation of the SAP Payroll Control Center (PCC) which will replace the current manual control reports. For details please refer to AC/8/16, paras. 5-8.

<sup>39</sup> *Ibid.*, para. 5.

<sup>40</sup> AC/8/5, para. 28.

<sup>41</sup> AC/7/3.

<sup>42</sup> AC/7/7.

<sup>43</sup> AC/7/10.

<sup>44</sup> AC/7/15.

<sup>45</sup> AC/8/3.

programme to equip staff members with the needed information security knowledge and skills corresponding to their function and responsibilities within the organization.

41. The audit report contains three recommendations, whereby two recommendations address high-level risks and one recommendation is related to a medium risk level.

*Findings and recommendations*

42. In the context of the consideration of the audit reports, the AC discussed at its seventh session with the OIA the level of risk assessment underlying certain recommendations. The AC noted that the level of the risks identified was not immediately comprehensible and that it may not be entirely clear which areas need immediate attention, if any.

43. **The Committee reiterated its recommendation<sup>46</sup> that the OIA take the S.M.A.R.T.<sup>47</sup> criteria into consideration when issuing recommendations, and further recommended that the audit reports point more clearly to the specific underlying risks, and that the OIA rate them consistently across audited areas and highlighting those requiring immediate attention.<sup>48</sup>**

44. When analyzing the audit reports, the AC noted that in various instances the Court accepted recommendations with certain limitations, such as “yes with reservation,” or rejected recommendations as “outside the scope of audit,” or “pending available resources.”

45. **Emphasizing that audit recommendations can only be accepted without reservation, or rejected by the Court’s management when accepting the underlying risks, the Committee recommended that the OIA follow-up on the implementation of recommendations on the basis of this understanding.<sup>49</sup>**

46. **The Committee recommended that the implementation rate be measured only in relation to accepted recommendations, and further recommended that the OIA produce implementation statistics on the basis of this understanding.<sup>50</sup>**

47. With regard to the audit of management of contracts of individual contractors, consultants and short-term appointments,<sup>51</sup> the AC noted four medium risks and one low level risk. Out of the five recommendations made by the OIA, one risk was considered to be “outside the scope of [...] audit” and rejected by management, while being “considered to be a general HR performance observation by the OIA, which is duly noted.”<sup>52</sup>

48. **Underlining that auditors have a duty to report any findings substantiated during the course of the audit, even if they fall outside the audit scope, the Committee recommended that the OIA continue including such recommendations in their audit reports.<sup>53</sup>**

49. In relation to audit report on incidents response<sup>54</sup> the AC underlined the OIA’s finding that the absence of a policy describing the main principles related to the management of information security incidents constitutes a high-level risk for the Court. As described by the OIA, failure to formalize such policy can lead, inter alia, to a lack in IT security governance; misaligned IT and business objectives; missing classification of security breaches; unprotected data and information assets and ineffective counter measures.

<sup>46</sup> AC/6/5, para. 19.

<sup>47</sup> *Specific* – target a specific area for improvement. *Measurable* – quantify or at least suggest an indicator of progress. *Assignable* – specify who will do it. *Realistic* – state what results can realistically be achieved, given available resources. *Time-related* – specify when the implementation can be done.

<sup>48</sup> AC/7/5, para. 16.

<sup>49</sup> *Ibid.*, para. 18.

<sup>50</sup> *Ibid.*, para. 19.

<sup>51</sup> AC/7/10.

<sup>52</sup> Compare, for example, AC/7/10, annex I, recommendation 5.

<sup>53</sup> AC/7/5, para. 21.

<sup>54</sup> AC/7/7.

50. **The Committee recommended that, in the light of the recent information security incident,<sup>55</sup> the recommendation of the OIA on the formalization of an Information Security Incident Response Policy for endorsement by the Court's senior management be considered as a top priority and implemented as soon as possible, and further recommended receiving an update from the Court on the implementation of all information security-related recommendations at its ninth session in 2019.<sup>56</sup>**

51. The AC regretted the scope limitations in relation to the audit on the quality and integrity of the physical inventory of registered assets,<sup>57</sup> namely the unavailability, incompleteness or inexistence of documents required to compare the total number of furniture and equipment prior and after the move.

52. **Noting that the General Services Section has recently undertaken an inventory of furniture in the premises,<sup>58</sup> the Committee recommended that the OIA include in its 2020 audit plan<sup>59</sup> a follow-up audit on assets management, focusing on accuracy and completeness.**

53. At its eighth session, the AC noted with satisfaction the outcome of this audit assignment on information security and endorsed all three recommendations, which had been accepted by the Court. Recalling its recommendation made at its seventh session,<sup>60</sup> the AC looked forward to receiving from the Court an update on the implementation of all information security-related recommendations at its ninth session in March 2019.

54. As for the risk assessment exercise in the Prosecution Division with three risk identification workshops, the AC noted that such exercise was carried out as an *ad-hoc* advisory service in line with the Committee's recommendation to expand the advisory services,<sup>61</sup> with the objective to openly discuss and identify potential risks, which could have an impact on the Division. However, the AC noted that the risk assessment exercise had not been included in the 2018 approved internal audit plan.

55. **While acknowledging the need for flexibility for the OIA to adapt to an evolving risks universe, the Committee recommended that the OIA in the future inform the Committee in advance of any *ad hoc* assignments for the Committee's consideration and approval, by including specific information on the objective, urgency and underlying risks.<sup>62</sup>**

## 2. Implementation of the 2017 approved audit plan of the Office of Internal Audit

56. From the 2017 audit plan, which had been approved by the AC, seven out of nine audits and one advisory service had been completed at the time of the AC's seventh session in March 2018. The audit on travel management was replaced by the audit of the quality and integrity of the physical inventory requested by the AC. According to the OIA, the audit of the management of home leave entitlements had to be cancelled due to the leave of a staff member.<sup>63</sup>

57. Furthermore, in line with Standard 1100 and the Charter of the OIA, the OIA submitted a "Statement on Independence and Objectivity of the Office of Internal Audit."<sup>64</sup> The Director of the Office of Internal Audit considered that there was no impairment in 2017 to the independence of the OIA and that the auditors of the OIA demonstrated objectivity in their engagements. However, the Director of the Office of Internal Audit stated that auditors of the OIA frequently had to manage delays in obtaining the requested information, which prevented the effective planning and execution of the audit plan.<sup>65</sup>

<sup>55</sup> On 23 March 2018, the public website of the Court has been affected by a sustained distributed denial of service (DDoS) attack.

<sup>56</sup> AC/7/5, para. 23.

<sup>57</sup> AC/7/15.

<sup>58</sup> *Ibid.*, para. 20.

<sup>59</sup> AC/7/5, para. 25.

<sup>60</sup> *Ibid.*, para. 23.

<sup>61</sup> *Ibid.*, para. 65.

<sup>62</sup> AC/8/5, para. 35.

<sup>63</sup> AC/7/13, page 2.

<sup>64</sup> AC/7/14.

<sup>65</sup> *Ibid.*, page 2.

*Findings and recommendations*

58. The Committee took note of the implementation of the 2017 approved audit plan. During the seventh session, the Committee noted with appreciation the improvements related to a strengthened cooperation between the Court and the OIA, while requesting the Court to provide all documentation in a timely manner.

### 3. Implementation of the 2018 approved audit plan of the Office of Internal Audit

59. At the AC's eighth session, the OIA submitted the "Status of implementation of the 2018 Audit Plan (as at 31 March 2018)"<sup>66</sup> and the "Status of implementation of the 2018 Audit Plan (as at 28 June 2018)"<sup>67</sup> to the attention of the AC. Furthermore, the AC received a report entitled "Amendments to the 2018 Work Plan of the Office of Internal Audit"<sup>68</sup> in July 2018, where several modifications to the current internal audit plan were submitted for approval by the AC.

*Findings and recommendations*

60. The AC noted with concern that the OIA, as at 1 August 2018, had completed and issued only one audit assignment (Audit on Information Security – Awareness and Training program) out of the originally envisaged and approved eight audits, which represents 12.5 per cent (1/8 number of approved audit assignments), or when broken down to the planned working days for each audit, 10.4 per cent (50/480 working days) of the overall 2018 approved internal audit plan.<sup>69</sup>

61. **The Committee recommended that the OIA be as accurate as possible when submitting its yearly audit plan for approval, and further recommended that the OIA be more efficient in implementing the approved audit plans. The Committee resolved that it would continue to closely monitor the implementation of the approved internal audit plans.**<sup>70</sup>

62. **The Committee approved the amendments to the 2018 Internal Audit Plan, as proposed by the OIA, and requested that the OIA submit as soon as possible a revised 2018 Internal Audit Plan according to the criteria specified in paragraph 64 below to the Committee's attention.**<sup>71</sup>

### 4. Provisional audit plan of the Office of Internal Audit for 2019

63. At its eighth session, the AC considered the "OIA 2019 Internal Audit Plan"<sup>72</sup> and a report entitled "OIA 2019 IT Audit Plan."<sup>73</sup>

*Findings and recommendations*

64. **The Committee approved the 2019 Internal Audit Plan and requested that the OIA submit in the future audit plans with a table of the planned available working days. In addition, the Committee recommended that the audit plans make reference to the risks addressed by the audit, including their rating, and whether these risks are identified by the OIA risk assessment or included in the Court's risk register, or both.**<sup>74</sup>

65. **The Committee further recommended that the OIA produce annual reports on its activities ending 31 December for submission to the Committee at its first session each year by including a brief summary of the outcome of all its activities (audits and**

<sup>66</sup> AC/8/4.

<sup>67</sup> AC/8/17.

<sup>68</sup> AC/8/21.

<sup>69</sup> AC/6/4.

<sup>70</sup> AC/8/5, para. 38.

<sup>71</sup> *Ibid.*, para. 39.

<sup>72</sup> AC/8/9.

<sup>73</sup> AC/8/11.

<sup>74</sup> AC/8/5, para. 41.

advisory services conducted), any major issue(s) that the Committee should be aware of, as well as tables comparing, for example, the approved vs. actual assignments conducted, and the planned vs. actual number of working days for each assignment.<sup>75</sup>

## 5. OIA Quality Assurance and Improvement Plan (QAIP)

66. Upon request by the AC, the OIA submitted in June 2018 for consideration at the AC's eighth session, the "OIA Quality Assurance and Improvement Plan,"<sup>76</sup> dated October 2017.

67. In line with IIA Standard 1300, the QAIP is designed to enable an evaluation of the internal audit activity and to provide reasonable assurance to its various stakeholders that the OIA performs its work in conformance with *The Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing (Standards)*, and the IIA Code of Ethics. The programme also assesses the effectiveness and efficiency of the internal audit activity, how it is perceived by stakeholders as adding value to the organization and it identifies areas for improvement.

### *Findings and recommendations*

68. **The Committee recommended that the OIA regularly update the Quality Assurance and Improvement Plan with a status update on the implementation of the audit standards, an assessment of the effectiveness and efficiency of the OIA and its perception by stakeholders and include it as an annex to the annual report on its activities.**<sup>77</sup>

## 6. External quality assessment of the Office of Internal Audit

69. According to the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors ("the Standards"), internal audit services require an independent external quality assessment every five years.

70. During its sixth session, the AC resolved that in the interest of transparency and independence, the process of analyzing and selecting the assessor should be conducted by the AC with a view to identifying the assessor at its seventh session.

71. Based on the advertised Terms of Reference the AC selected the auditing company *Lochan & Co.* as external assessor. The bid of *Lochan & Co.* included the conduct of the assessment as well as travel and other fees, including ten days of field visit for a team of three persons, two of which with senior auditing experience.

72. During its seventh session, the AC provided input on the conduct of the assessment and the timelines and requested the external assessor to submit his draft report in advance to the attention of the AC. The AC also recommended that the external assessor discuss the outcomes of the external quality assessment of the OIA with the AC at its eighth session,<sup>78</sup> and provided assurances that the external quality assessment would be conducted in compliance with the applicable standards.

73. After having received comments by the OIA, *Lochan & Co.* submitted the pre final report entitled "External Evaluation of the Office of Internal Audit of the International Criminal Court"<sup>79</sup> in advance of the AC's eighth session. *Lochan & Co.* further submitted a document<sup>80</sup> with the comments made by the OIA on the draft report with replies and/or comments by the external assessor.

74. The final report contained 12 recommendations by the external assessor, as contained in annex I of the present report.

<sup>75</sup> *Ibid.*, para. 42.

<sup>76</sup> AC/8/13.

<sup>77</sup> AC/8/5, para. 45.

<sup>78</sup> Compare in detail AC/7/5, paras. 41-47.

<sup>79</sup> AC/8/18.

<sup>80</sup> AC/8/18.1.

*Findings and recommendations*

75. **At its seventh session, the Committee recommended that the external assessor submit a detailed timeline of the assessment and discuss with the AC the outcomes of the external quality assessment of the OIA at its eighth session in July 2018.**<sup>81</sup>

76. **The Committee further recommended that the external assessor for the OIA provide a formal statement that the external quality assessment had been conducted in conformity with the methodology and the Standards of the Institute of Internal Auditors for such assessment.**<sup>82</sup>

77. At its eighth session, the AC received detailed explanations from the external assessor about the process, the interactions with the OIA and with other stakeholders. The AC thanked the external assessor, *Lochan & Co.*, for his professional work.

78. The AC noted that the external assessor took a holistic approach on the evaluation by including the Court as a partner in the process. The AC also noted that some recommendations require the Court to take actions, especially in the area of enabling the OIA to audit all organs, while respecting their independence and confidentiality.

79. **After discussing each recommendation with the external assessor and providing specific comments, as appropriate, the Committee fully endorsed all of the 12 recommendations.**<sup>83</sup>

80. **The Committee requested the OIA and the Court to draft an action plan for the implementation of all the recommendations of the external assessor, and report thereon to the Committee at its ninth session in March 2019.**<sup>84</sup>

## F. Oversight of external audit matters

81. The Charter of the AC<sup>85</sup> sets out the comprehensive oversight role of the AC in relation to external audit matters.

### 1. Financial statements of the Court

82. In accordance with its mandate, the AC considered the “Financial Statements of the International Criminal Court for the year ended 31 December 2017.”<sup>86</sup>

83. Based on the opinion of the External Auditor, the Financial Statements of the Court give a fair view of the financial position of the International Criminal Court as at 31 December 2017, as well as the Financial Performance, the Cash Flow and the Comparison of Budget and Actual Amounts for the 12 months period ended 31 December 2017 in conformity with the International Public Sector Accounting Standards (IPSAS).<sup>87</sup>

*Findings and recommendations*

84. The AC took note of the External Auditor’s emphasis of matter on the liquidity issue. The AC noted with concern the finding of the External Auditor that, if current payments of contributions trends were confirmed, there was no doubt that the cash flow problem can only worsen in 2019 and that data provided to the External Auditor during his final mission on the 2017 financial statements led him to share the concerns expressed by the Committee on Budget and Finance regarding the risk of a liquidity crisis occurring during the second half of 2018.<sup>88</sup>

<sup>81</sup> AC/7/5, para. 46.

<sup>82</sup> *Ibid.*, para. 47.

<sup>83</sup> AC/8/5, para. 52.

<sup>84</sup> *Ibid.*, para. 53.

<sup>85</sup> Part M.2 AC Charter.

<sup>86</sup> ICC-ASP/17/12.

<sup>87</sup> *Ibid.*, para. 2.

<sup>88</sup> *Ibid.*, para. 63.



85. Although the External Auditor gave an unqualified opinion on the financial statements of the Court, the issue of going concern due to the liquidity problem of the Court resulting from outstanding contributions was highlighted.

86. The AC noted that the External Auditor's view that that the liquidity issue was a structural problem, which required further analysis in order to be effectively addressed. The Committee welcomed the intention of the External Auditor to review the outcomes of the analysis on the liquidity issues during the conduct of the performance audit on the Court's budget management.<sup>89</sup> **The Committee further requested the External Auditor to brief the Committee on the analysis as well as to propose, in consultation with the Court, possible ways to mitigate liquidity risk at the Committee's tenth session in July 2019.**<sup>90</sup>

87. **The Committee requested to be informed by the Court in the future about all important issues, such as "Going concern/liquidity problem," in the moment that such issues arise.**<sup>91</sup>

88. The Committee welcomed the changes to Statement V, as previously encouraged by the Audit Committee, which improved transparency.

89. **The Committee noted with concern that the External Auditor did not have full access to supporting documents for certain expenses related to the Victims and Witnesses Section, due to confidentiality reasons, and requested the Court to work out the best way in the future with the External Auditor on how to grant him access to the requested documents in order to avoid any scope limitation.**<sup>92</sup>

90. **The Committee endorsed all recommendations of the External Auditor on the Financial Statements of the Court.**<sup>93</sup>

## 2. Financial Statements of the Trust Fund for Victims

91. In accordance with its mandate, the AC considered the "Financial Statements of the Trust Fund for Victims for the year ended 31 December 2017."<sup>94</sup>

92. Based on the opinion of the External Auditor, the financial statements give a fair view of the financial position of the Trust Fund for Victims as at 31 December 2017, 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 months period ending 31 December 2017 in conformity with the IPSAS.<sup>95</sup>

### *Findings and recommendations*

93. The Committee noted with concern the assessment of the External Auditor that, if the current internal controls within the TFV on the commitments related to the enforcement of reparations are not adapted, this situation would create uncertainties as to the completeness, reality, and accuracy of the commitments, which could lead to significant difficulties in terms of certification.<sup>96</sup>

94. **The Committee endorsed the recommendation of the External Auditor on the Financial Statements of the TFV.**<sup>97</sup>

## 3. Performance audit on human resources

95. Following best practices of international organizations, the Assembly decided at its fourteenth session in 2015 to expand the scope of the External Auditor's mandate by including performance audits.<sup>98</sup>

<sup>89</sup> *Ibid.*

<sup>90</sup> AC/8/5, para. 59.

<sup>91</sup> *Ibid.*, para. 60.

<sup>92</sup> AC/8/5, para. 62.

<sup>93</sup> *Ibid.*, para. 63.

<sup>94</sup> ICC-ASP/17/13.

<sup>95</sup> *Ibid.*, para. 2.

<sup>96</sup> *Ibid.*, para. 32.

<sup>97</sup> AC/8/5, para. 67.

96. The External Auditor carried out a performance audit on human resources management in line with the approved audit plan for 2018. In the “Final Audit Report on Human Resources Management,<sup>99</sup>” the External Auditor made ten recommendations in relation to the management of human resources at the Court.<sup>100</sup>

*Findings and recommendations*

97. The Committee took note of the ten recommendations made by the External Auditor and welcomed, in particular, the recommendation<sup>101</sup> of the External Auditor that the Court develop and publish an ethics charter, which is in line with the recommendation<sup>102</sup> of the AC made in April 2017 to submit a revised values and ethics framework applicable for all staff members.

98. **The Committee endorsed all ten recommendations of the External Auditor on human resources management.**<sup>103</sup>

#### 4. Update on the activities of the External Auditor in 2018

99. At the seventh session, the representative of the External Auditor provided an update on the implementation of the audit plan for 2018, which includes:

- (a) the audit of the financial statements of the Court;
- (b) the audit of the financial statement of the Trust Fund for Victims; and
- (c) a performance audit on human resources management.

100. During the session, the representative of the External Auditor provided an update on the Interim mission of the financial statements of the Court and the TFV pertaining to the financial year 2017, which was conducted from 4 - 15 December 2017. In this regard it was pointed out that an expert from the *Cour des comptes* made an IT related assessment and the company *Galéa* was sub-contracted to carry out a review in the actuary field.

101. The representative of the External Auditor further informed the AC about the timelines of activities. In April 2018, the External Auditor would start with the second phase of the performance audit; the final mission would take place from 28 May to 8 June 2018. The importance of obtaining requested documents in a timely fashion in accordance with the SOP “Participation in audits and follow-up of audit recommendations” was underlined.

102. It was highlighted that the performance audit on human resources would cover all human resources of the Court, in line with the terms of reference. The audit objective is to review the risk control in relation to the management of human resources.

#### 5. Provisional audit plan of the External Auditor for 2019

103. At its eighth session, the AC discussed with the representative of the External Auditor the subjects of the provisional audit plan for 2019, which would include three audits:

- (a) the audit of the Financial Statements of the Court for the year ending 31 December 2018;
- (b) the audit of the Financial Statements of the TFV for the year ending 31 December 2018; and
- (c) a performance audit assignment.

<sup>98</sup> *Official Records ... Fourteenth Session ... 2015* (ICC-ASP/14/20), vol. I, part III, ICC-ASP/14/Res.1, section K, para. 2.

<sup>99</sup> ICC-ASP/17/7/Rev.1.

<sup>100</sup> AC/8/19, pages 6 and 7.

<sup>101</sup> ICC-ASP/17/7/Rev.1, recommendation 9.

<sup>102</sup> AC/4/10, para. 11.

<sup>103</sup> AC/8/5, para. 71.

*Findings and recommendations*

104. The AC took note of the plans of the External Auditor to focus in its performance audit on the budget management of the Court.<sup>104</sup>

## 6. Process for the selection of the External Auditor

105. In accordance with its Charter, the AC shall make recommendations to the competent organ concerning the nomination of the External Auditor.<sup>105</sup>

106. The term of the External Auditor, the *Cour des comptes*, will end with the consideration of the financial statements of the Court and the TFV for the year ending 2019. As requested by the Assembly, a detailed selection procedure for procurement of External Auditor will need to be undertaken in time for the eighteenth session of the Assembly of States Parties in 2019.<sup>106</sup>

107. At its seventh session, the AC discussed the way forward in relation to the selection process for the External Auditor and requested from the Court all relevant documentation from previous selection processes. During the session, the AC had a preliminary discussion on the terms of reference for the selection of the External Auditor.

108. In advance of the AC's eighth session, a background note on the selection process was prepared for consideration by the AC.<sup>107</sup> During the eighth session, the Executive Secretary provided a status update on the selection process so far and provided an updated Request for Proposal for external auditing services and Expression of interest, after having received comments by the Court, in particular by the Procurement Unit.

*Findings and recommendations*

109. **At its seventh session, the Committee recommended that the Executive Secretary act as focal point for the selection of the External Auditor, and that the terms of reference, prepared based on comments received from all actors involved, be formally endorsed by the AC. The AC further recommended that the Executive Secretary proceed with issuing the Request for Proposal in coordination with the Procurement Unit and resolved to continue considering the selection process at its eighth session in July 2018.**<sup>108</sup>

110. **At the AC's eighth session, the Committee took note of the extensive preparatory work on the selection process for the incoming external auditor carried out by the Executive Secretary, and requested the Executive Secretary to update it on the work progress at its ninth session in March 2019.**<sup>109</sup>

## G. Follow-up on the implementation of previous recommendations

### 1. Trainings regarding the effective implementation of recommendations

111. In its "Report of the Court on follow-up of internal audit recommendations,"<sup>110</sup> submitted to the AC at its seventh session, the Court informed that the Director of the Division of Management Services organized trainings with directors and section chiefs of the Registry and with the Director of the Trust Fund for Victims. The Director of the Office of Internal Audit was also invited to attend these meetings.

112. According to the Court, the objectives of these trainings were to familiarize the participants with the content of the SOP, the different steps involved in the audit process;

<sup>104</sup> AC/8/5, para. 73.

<sup>105</sup> § 60 AC Charter.

<sup>106</sup> ICC-ASP/16/Res.1, section I, para. 2.

<sup>107</sup> Background Note on the Process for Selection Process of the incoming External Auditor.

<sup>108</sup> AC/7/5, para. 56.

<sup>109</sup> AC/8/5, para. 77.

<sup>110</sup> AC/7/11.

and to enable them to play an active role in the implementation of recommendations, taking into account the SOP.<sup>111</sup>

113. The Court informed that various steps had been taken to address unimplemented recommendations in a timely manner, including:

- (a) the designation of a single Unique Leader for each unimplemented internal audit recommendation, in consultation with audit clients and in coordination with OIA;
- (b) follow-up meetings on implementation progress with directors and section chiefs;
- (c) internal progress reports to senior management; and
- (d) drafting of a template, which was provided to all audit clients to propose action plans for all open recommendations with a deadline for implementation.<sup>112</sup>

114. During the session, the Court explained that the designation of Unique Leaders helped obtaining clarity on the sections responsible for taking the lead on the implementation of recommendations and facilitated follow-up.

#### *Findings and recommendations*

115. At its seventh session, the AC welcomed the comprehensive efforts undertaken by the Court to familiarize the directors and section chiefs with the SOP on participation in audits and follow-up of audit recommendations.

**116. The Committee recommended that the Court provide the recommendation owners (Unique Leaders) with additional background information on the process for accepting / rejecting audit recommendations and expressed its expectation that such efforts will contribute to the efficient follow-up on recommendations, as well as a reduction of unimplemented recommendations.**<sup>113</sup>

**117. The Committee recommended that the Court modify its SOP “Participation in audits and follow-up of audit recommendations” so that the provision regarding the timely delivery of information, as stipulated for the external audit,<sup>114</sup> also apply to the internal audit.**<sup>115</sup>

## **2. Follow-up on the recommendations of the OIA**

118. According to the “Report of the Court on follow-up of internal audit recommendations,”<sup>116</sup> submitted at the AC’s seventh session, there had been a decrease in the number of unimplemented recommendations from 121 to 44 (reduction by 64 per cent), when excluding the new recommendations made by the OIA in 2017. In addition, implementation plans for the remaining unimplemented recommendations have been adopted.<sup>117</sup>

119. Furthermore, the OIA submitted at the AC’s seventh session a report entitled “Annual Report of the Office of Internal Audit: Implementation of Audit Recommendations (Situation as at 17 January 2018).”<sup>118</sup> Based on the report, the OIA issued a total of 334 recommendations from 2011-2017, out of which 186 recommendations (56 per cent) are implemented; 87 recommendations (26 per cent) are in progress; 40 recommendations (12 per cent) have been closed and 21 recommendations (six per cent) were rejected.

120. During the seventh session, the Court explained that, despite the progress made in increasing the implementation rate, the number of unimplemented recommendations

<sup>111</sup> *Ibid.*, paras. 5-7.

<sup>112</sup> *Ibid.*, paras. 5-7.

<sup>113</sup> AC/7/5, para. 40.

<sup>114</sup> Standard Operating Procedure on the Participation in audits and follow-up of audit recommendations (dated 9 February 2017), para. 12.

<sup>115</sup> AC/7/5, para. 34.

<sup>116</sup> AC/7/11.

<sup>117</sup> *Ibid.*, paras. 8 et seq.

<sup>118</sup> AC/7/9.

remained a capacity challenge, as the OIA also makes new recommendations each year, which need to be addressed.

121. The Court expressed the view that advisory services from the OIA should be received at an early stage during the planning of projects. This approach would contribute to considering the advice from the OIA *ex ante* rather than, as it is currently the case, *ex post*. As an example, the Court cited the early involvement of the OIA within the procurement process for the maintenance of the premises in the amount of approximately €1.5 million.

122. At the AC's eighth session, the Court submitted the "Report of the Court on participation in internal audits and follow-up on audit recommendations"<sup>119</sup> and provided the AC with an updated "Standard Operating Procedure (SOP) on Participation in audits and follow-up of audit recommendations."<sup>120</sup>

#### *Findings and recommendations*

123. The Committee noted at its seventh session that there was a discrepancy between the information provided by the Court and the OIA on the exact number of recommendations issued by the OIA and implemented by the Court.

124. The OIA explained that this discrepancy was related to the different reporting periods. According to the OIA, the Court used the calendar year as reporting period, whereas the OIA would outline the situation as at 17 January 2018.

**125. Stressing the need for accurate and coherent information and comparability of implementation rates, the Committee recommended that the OIA use the calendar year as reporting period and provide its annual report on the implementation of audit recommendations, outlining the situation as at 31 December of each year.**<sup>121</sup>

**126. The Committee recommended that the Court in close cooperation with the OIA continue its efforts to reducing the considerable backlog of unimplemented recommendations with the aim of achieving full implementation rate as soon as possible, and report to the Committee at its ninth session in 2019.**<sup>122</sup>

**127. The Committee recommended that the OIA consider expanding its advisory services to the Court, in a flexible manner within the framework of the approved annual audit plans and within the limits required to protect the OIA's independence, in order to enable the Court to take into account the OIA's expertise of best governance, risk and control practices at an early process stage.**<sup>123</sup>

128. At its eighth session, the AC took note of the explanations of the Court that the three options for auditees on responding to audit recommendations as contained in the SOP reflect the past practice of the Court and the OIA and are the foreseen options in the recommendations tracking system in place.

129. The AC agreed that the Court - in close consultation with the OIA - would again carefully review the SOP on Participation in audits and follow-up of audit recommendations, in particular regarding the options for auditees on how to respond to recommendations and adjust the SOP, as appropriate, in order to avoid any confusion by the auditee on the meaning of their response.

### **3. Update on the outcome of procurement for the group health insurance plan**

130. In its "Report on the outcome of the procurement process for the Court's health insurance plans and related unimplemented audit recommendations"<sup>124</sup>, submitted at the AC's seventh session, the Court informed that the contract for the GHIP has been awarded

<sup>119</sup> AC/8/14.

<sup>120</sup> Standard Operating Procedure (SOP) on Participation in audits and follow-up of audit recommendations (version of 9 February 2017 as updated on 13 June 2018).

<sup>121</sup> AC/7/5, para. 63.

<sup>122</sup> *Ibid.*, para. 64.

<sup>123</sup> *Ibid.*, para. 65.

<sup>124</sup> AC/7/12.

to MSH International, whereas the contract for the service-incurred death and disability insurance (SIDDI) has been awarded to *Cigna*. Both contracts are effective as of 1 January 2018. For 2018, in aggregate, GHIP premium rates increased by 8.3 per cent, while SIDDI premiums decreased by 22 per cent. The Court outlined that the Human Resource Section is in charge of monitoring the contracts and that a survey would be carried out to evaluate staff satisfaction with the GHIP.

131. According to the information provided by the Court, out of 15 pending internal audit recommendations, 12 were addressed. The outstanding three recommendations, which the Court expects to implement in the first half of 2018, relate to:

- (a) medical claims management and monitoring of the GHIP;
- (b) the promulgation of an Administrative Instruction pertaining to medical evacuation; and
- (c) the updated agreement with the provider.<sup>125</sup>

*Findings and recommendations*

132. **Noting that the procurement process for the group health insurance plan and for the service-incurred death and disability insurance had been concluded, the Committee recommended at its seventh session that the Court carefully monitor the performance of both service-providers, in particular in those areas where risks of fraud are high such as the management of claims.**<sup>126</sup>

133. **Noting that most of the recommendations in relation to the group health insurance plan had been addressed, the Committee recommended that the Court inform the AC, once the three outstanding recommendations have been implemented, and further recommended that the Court provide an update on the outcome of the staff satisfaction survey at the AC's ninth session in 2019.**<sup>127</sup>

#### 4. Follow-up on the recommendations of the External Auditor

134. At the seventh session, the representative of the External Auditor gave a presentation on the follow-up of recommendations of the External Auditor from previous reports. The representative of the External Auditor pointed, in particular, to the recurrent problems relating to the reconciliation of the payroll and the workforce and the unresolved question related to the maintenance costs for the premises.

135. As regards the recommendation addressed to the Court, according to the External Auditor, three recommendations are not implemented concerning:

- (a) internal pay control;<sup>128</sup>
- (b) documentation of internal pay control;<sup>129</sup> and
- (c) maintenance for the premises.<sup>130</sup>

136. As regards the recommendation addressed to the TFV, according to the External Auditor, two recommendations are not implemented concerning:

- (a) the delegation of the administrative authority from the Registrar;<sup>131</sup> and
- (b) the financial training of personnel in the field.<sup>132</sup>

<sup>125</sup> *Ibid.*, paras. 7-9.

<sup>126</sup> AC/7/5, para. 29.

<sup>127</sup> *Ibid.*, para. 30.

<sup>128</sup> Recommendation of the External Auditor 2016-1.

<sup>129</sup> Recommendation of the External Auditor 2016-2.

<sup>130</sup> Recommendation of the External Auditor 2015-3.

<sup>131</sup> Recommendation of the External Auditor 2014-1.

<sup>132</sup> Recommendation of the External Auditor 2015-2.

*Findings and recommendations*

137. The AC noted at its seventh session that the External Auditor sometimes referred to recommendations “in the process of implementation” (“*en cours de mise en oeuvre*”). For the AC it was not clear, whether such recommendations, at the time of the discussion, had already been implemented or remained outstanding.

138. **The Committee recommended that the External Auditor clearly distinguish, in their reports, between implemented recommendations and unimplemented ones.**<sup>133</sup>

## 5. Follow-up on the recommendations of the Audit Committee

139. The AC considered at its seventh session the first edition of the “Register of Recommendations” of the Audit Committee published in February 2018 by the Executive Secretary. The “Register of Recommendations” is an updated log of all recommendations issued since the AC’s re-establishment, which specifies the recommendation holder, the acceptance or rejection of a recommendation, the deadline for implementation and the implementation status for each recommendation.

140. At the AC’s eighth session in July 2018, the Executive Secretary submitted a report entitled “Follow-up on the recommendations of the Audit Committee<sup>134</sup>”. The document contains an updated register of the recommendations issued so far by the AC with a view to ensuring full implementation and an efficient follow-up.

141. The Executive Secretary followed up with the Court’s organs on the implementation of recommendations by sending a copy of the respective recommendations to the focal point in the Registry, or through direct contact with the respective section tasked to tackle the recommendation.

*Findings and recommendations*

142. At the AC’s eighth session, the Executive Secretary agreed with the AC that there would be a distinction between the recommendations addressed to various stakeholders, and other decisions or action plans, in particular when preparing the statistics of the implementation rate in the recommendation log.

## III. Other matters

### A. Informal meeting with The Hague Working Group on Budget Management Oversight

143. The AC participated in an informal meeting convened by Ambassador Eduardo Rodríguez Veltzé (Bolivia), focal point for the topic of Budget Management Oversight, where the AC was requested to provide an update on its work since September 2017.

144. The Chairperson of the AC gave an overview of the provisional agenda of the ongoing eighth session and summarized the main outcomes and recommendations of the AC during its seventh session in March 2018. The AC took stock of its achievement over the last months, as well as areas of improvement for the Court. In addition, the AC gave an update on the coordination of its works and the exchange of information with other oversight bodies.

145. Upon request, the AC members elaborated on the differences between the OIA and the AC and their distinct role and reporting lines in the Court’s oversight architecture.

146. The AC wished to thank The Hague Working Group for its interest. As an advisory body to the Assembly, the AC will continue working towards the efficient administration of the Court and the fulfilment of its comprehensive mandate as contained in its Charter.

<sup>133</sup> AC/7/5, para. 70.

<sup>134</sup> AC/8/8.

## **B. Coordination with other oversight bodies**

147. Taking into account the Assembly's Resolution recommending an expansion of coordination between oversight bodies,<sup>135</sup> the Chairperson of the CBF and the Chairperson of the AC had an informal meeting on 13 November 2018 to discuss ways to further strengthen the existing cooperation.

148. The Chairpersons agreed on an intensified coordination and cooperation between the two committees within their distinct mandates. In order to fulfil the respective mandates effectively and avoid any duplications, the CBF and the AC will continue to share information and keep each other abreast of all relevant issues. Furthermore, the organization of regular informal meetings between the Chairperson of the AC and the Chairperson of the CBF was envisaged.

149. The AC took note of the departure of the Head of Independent Oversight Mechanism, and is looking forward to interacting with his successor upon his/her appointment.

## **C. Information session on services provided by the Registry**

150. In accordance with the AC Charter, AC members shall receive formal orientation on the purpose and mandate of the Audit Committee and on the Court's objectives.<sup>136</sup>

151. During the seventh session of the AC, the Executive Secretary arranged a "Behind the Scenes" information session with the Court during which the AC members received detailed information on the activities and services provided by the Registry. The information session focused on the services provided by the Victims and Witnesses Section, the risks and logistics related to courtroom management, as well as public information and outreach activities. The AC wished to express its gratitude to the Registry for organizing this information session and for the interaction with the AC.

## **D. Work methodology of the Audit Committee**

152. The AC discussed internal and external strategies of communication, as well as its working methods.

153. In order to address some concerns about information security, the Committee resolved to task the Executive Secretary to discuss with IMSS risk mitigating measures in order to get assurance on the security when circulating and accessing documentation.

154. With a view to ensuring transparency, the AC requested the responsible governance body to share with it the process for selecting and appointing members of the Audit Committee

## **E. Outcome of the self-assessment of the Audit Committee**

155. Following best practices of audit committees, the AC carried out a self-assessment reflecting on the effectiveness and efficiency of its work, since its re-establishment in 2016. The self-assessment was carried out based on a self-assessment checklist,<sup>137</sup> which was tailored to the AC context.

### *Findings and recommendations*

156. The AC took note of the overall above satisfactory outcome of the assessment and focused on areas, where optimization is required.

157. The AC agreed on the added value of the self-assessment to its work, and agreed on some improvements such as having induction sessions as early as possible for the incoming

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<sup>135</sup> ICC-ASP/16/Res. 1, section J, paras. 7 and 8.

<sup>136</sup> § 39 AC Charter.

<sup>137</sup> AC/8/2.



members. Furthermore, the AC decided on a reformulation of certain questions in the self-assessment questionnaire with a view to ensuring accurate replies.

#### **F. Work plan and future sessions of the Audit Committee**

158. The AC decided to tentatively hold its ninth session from 21-22 March 2019 and its tenth session from 24 to 26 July 2019 in The Hague.

## Appendix I

### Recommendations made by the external assessor to the Office of Internal Audit

1	Improvement of Charter	<p>) OIA should work more proactively to maintain the timeliness of important matters and conclude the same, as recommended in this report, to meet the Standard-1000 for periodical reviews of the Charter.</p> <p>) Charter of OIA should be made visible through intranet of the Court to have access by all departments and stakeholders.</p> <p>) The Court management should prioritize important matters such as the regular reviews of the Charter and liaise with the OIA in a timely fashion.</p>
2	Audit coverage by OIA in four organs of ICC	<p>) OIA should ensure the performance of its assurance and consulting engagements for all the four organs of the ICC, as per the mandate of the Charter.</p> <p>) Court's management should enable OIA to audit the main functions of the OTP, Presidency, and Chambers, within the constraints imposed by the requirements of each organ for independence and confidentiality.</p>
3	Minutes of meetings / records of interaction between OIA and AC	<p>) The OIA shall continue having access to the AC report and register of recommendations.</p> <p>) OIA shall document its interactions with Audit Committee for its own records and comply with IIA Standard - 1111 and a strategy be developed to address the decisions taken in the AC meetings to ensure OIA accountability.</p>
4	Efficiency and effectiveness of available OIA resources	<p>OIA should improve the coverage of audits and ensure that the same is extensive across all the organs. It can be achieved through the following measures:</p> <p>) Increase the efficiency and effectiveness of the audit process by reducing the number of days planned for each audit assignment.</p> <p>) Development of audit tools in advance to reduce the preparation time.</p> <p>) OIA shall appoint an audit assistant instead of an assistant without auditing skills, to increase its capacity of undertaking of audits.</p> <p>) OIA may request for an additional resource if there is need to cover an extended scope of audit as per mandate of Charter and after a 100% efficiency has been reached.</p> <p>) OIA should plan to hire external consultants, as provided for in the Charter of OIA to bring external expertise if required in consultation of Audit Committee.</p> <p>) OIA should ensure to undertake the audits as per approved internal audit plan and obtain a formal approval by the AC prior to amending the approved plan.</p> <p>) The Court's management should put in place an efficient response system for providing timely information, allocate resources to get the internal audits done and provide the timely management responses to close the audit reports on time from various departments of the four organs.</p>
5	Statement of Independence & Objectivity / Declaration of Conflict of Interest	<p>) OIA should ensure submission of Statement of Independence and Objectivity to AC on annual basis and maintain the records for such submission as done in 2018.</p> <p>) OIA should obtain a declaration for conflict of interest from auditor for all the assignments as per their guidelines. This will result in more transparency in the audit procedures and performance.</p>
6	Assuming management responsibilities	OIA should refrain for assuming management's responsibilities even for internal memorandum and OIA should be careful while undertaking advisory work and avoid any management role.
7	Receipt of information from process owners and management response	Court management should ensure that the requisite information / management responses are provided in a timely manner to maintain efficiency and effectiveness of the OIA function.
8	Implementation of audit recommendation	<p>) Court management should ensure that audit recommendations are implemented in a timely manner to ensure the effectiveness of the internal audit function.</p> <p>) OIA shall increase the frequency of follow up (currently a yearly exercise) to have the recommendation implemented on time to avoid the situations of recommendations losing its relevance or audit recommendation not accepted by management.</p>

9	Engagement of external consultants	OIA shall assess the need for any external consultants for covering its scope of work as per mandate of Charter and include the same in its yearly plan and submit it Audit Committee for consideration and then to be sent to the CBF for its recommendation submitted to the Assembly.
10	Internal assessment / Communication of results of internal assessment to AC	<ul style="list-style-type: none"> <li data-bbox="512 331 1426 360">) OIA should ensure that the internal self-assessment is undertaken every two to three years.</li> <li data-bbox="512 367 1442 421">) OIA should ensure that they communicate the results of the periodic internal self-assessments to the AC.</li> </ul>
11	Participation of Director OIA in Coordinating Council (CoCo) meetings	The Court management should invite the Director OIA, to participate in Coordination Council (CoCo) meetings and provide both agenda and minutes of meetings held to Director, OIA, to increase the efficiency and effectiveness of OIA.
12	Records for annual risk assessment	OIA should ensure that risk assessment is performed on annual basis and the records are maintained for the same for future reference.

## Appendix II

### Opening of the sessions, election of officers, adoption of the agenda and participation of observers

#### A. Opening of the sessions

1. In accordance with its Charter, the AC shall meet at least two times annually.<sup>1</sup> In the reporting period, two sessions took place: the seventh AC session from 22-23 March 2018; and the eighth AC from 30 July to 1 August 2018.
2. During the reporting period, the AC considered the documentation as listed in annex III of this report.

#### B. Election of officers

3. At its second session, the AC decided that the elections of the Chairperson and the Vice-Chairperson, as well as the appointment of the Rapporteur would take place during the first AC session of each calendar year.
4. For 2018, the AC elected Mr. Samir Abu Lughod (Jordan) as Chairperson and Ms. Elena Sopková as Vice-Chairperson (Slovakia), by consensus, in accordance with Part F of its Charter. The AC further appointed Ms. Laure Esteveny (France) as Rapporteur.
5. The Executive Secretary to the Committee on Budget and Finance, Mr. Fakhri Dajani, acted as the Secretary to the Audit Committee and provided together with his team the substantial and logistical servicing.

#### C. Adoption of the agenda

6. At its seventh session, the AC adopted the following agenda:
  1. Opening of the session
    - (a) Election of officers
    - (b) Adoption of the agenda and organization of work
    - (c) Participation of observers
  2. Risk management
    - (a) Update on risk management, including report on training sessions
  3. Update on the outcome of procurement for the group health insurance plan
  4. Oversight of internal audit matters
    - (a) Audit reports of the Office of Internal Audit
    - (b) Update on proposed training to section chiefs regarding the effective mechanism for the implementation of recommendations
  5. Oversight of external audit matters
    - (a) Terms of reference and preparations for the selection process for the External Auditor
  6. Follow-up on previous recommendations
    - (a) Review of unimplemented recommendations by the Court in consultation with the OIA
    - (b) Follow-up on recommendations of the External Auditor
    - (c) Follow-up on recommendations of the Audit Committee
  7. Other matters
    - (a) Work plan of the eighth session of the Audit Committee

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<sup>1</sup> § 40 AC Charter.

- (b) External quality assessment of the Office of Internal Audit
  - (c) Orientation session for the members of the Audit Committee.<sup>2</sup>
7. At its eighth session, the AC adopted the following agenda:
- 1. Opening of the session
    - (a) Adoption of the agenda and organization of work
    - (b) Participation of observers
  - 2. Values and ethics
    - (a) Revised values and ethics framework
  - 3. Governance structure of the Court
    - (a) Status update on the organizational manual of the Court
  - 4. Risk management
    - (a) Annual review of the Court's corporate risk profile
    - (b) Annual report of the OIA on management's implementation and maintenance of an appropriate integrated risk management process
  - 5. Internal Control – Measures taken for the strengthening of the payroll system
  - 6. Internal audit matters
    - (a) Audit reports of the Office of Internal Audit
    - (b) Office of Internal Audit Quality Assessment and Improvement Plan
    - (c) External quality assessment of the Office of Internal Audit
    - (d) Office of Internal Audit 2019 provisional audit plan
  - 7. Oversight of external audit matters
    - (a) Financial statements of the Court
    - (b) Financial statements of the Trust Fund for Victims
    - (c) Performance audit on human resources
    - (d) External Auditor's 2019 provisional audit plan
    - (e) Process for the selection of the External Auditor
  - 8. Follow-up on the previous recommendations of the Audit Committee
  - 9. Other matters
    - (a) Work methodology of the Audit Committee
    - (b) Outcome of the self-assessment of the Audit Committee
    - (c) Work plan for the Audit Committee for 2019.<sup>3</sup>
8. The following members attended the sessions held in the reporting period:
- (a) Mr. Samir Abu Lughod (Jordan);
  - (b) Mr. David Banyanka (Burundi);
  - (c) Mr. Jorge Duhalt (Mexico);
  - (d) Ms. Laure Esteveny (France); and
  - (e) Ms. Elena Sopková (Slovakia).
9. The AC would like to extend its appreciation and thanks to the outgoing member Mr. David Banyanka (Burundi) for his outstanding contributions to the work of the AC.

#### **D. Participation of observers**

10. At the seventh and eighth sessions, the Vice-President of the Court, Judge Marc Perrin de Brichambaut, delivered the welcoming remarks on behalf of the President of the Court.

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<sup>2</sup> AC/7/1.

<sup>3</sup> AC/8/1.

11. The Director of the Division of Management Services provided an update on risk management, the outcome of the procurement for the group health insurance plan, the review of unimplemented recommendations as well as trainings for the effective implementation of recommendations at the AC's seventh session. Representatives from the Court answered the questions of the Committee related to values and ethics, the governance structure of the Court, risk management, internal control as well as internal and external audit matters at the AC's eighth session.

12. The representative of the External Auditor, Mr. Michel Camoin, made a presentation to the AC on the implementation of recommendations made by the External Auditor at the AC's seventh session. The representative of the External Auditor, Mr. Guy Piolé, Président de chambre, Cour des comptes, presented at the AC's eighth session the audit report on the financial statements of the Court and the Trust Fund for Victims, as well as the performance audit on human resource management. Furthermore, the representative of the External Auditor provided input on other agenda items.

13. The Director of the Office of Internal Audit provided an update on the activities of the OIA and presented the major findings of the audit reports at the AC's seventh and eight sessions and provided input on various agenda items.

14. At the seventh session, the representative of the audit company Lochan & Co., Mr. Sharad Agarwal, was available through video-link to discuss the modalities and timelines for the external quality assessment of the OIA. At the eighth session, Mr. Sharad Agarwal, presented the findings of the external quality assessment of the OIA and answered the questions of the AC members.

15. The Committee wished to thank all observers for their participation and presentations.

## Appendix III

### List of documents

<i>AC document symbol</i>	<i>Title</i>	<i>ASP document symbol</i>
AC/7/1	Provisional agenda of the seventh session of the Audit Committee	
AC/7/1/Add.1/Rev.1	Annotated provisional agenda of the seventh session of the Audit Committee	
AC/7/2	Status of implementation of the 2017 Audit Plan (30 September 2017)	
AC/7/3	Final Audit Report: Audit of Temporary personnel of the Language Services Section	
AC/7/4	Status of Implementation of the 2017 Audit Plan (31 December 2017)	
AC/7/5	Interim Report of the Audit Committee on the work of its seventh session	
AC/7/6	Follow-up on the recommendations of the Audit Committee (as at 31 January 2018)	
AC/7/7	Final Audit Report: Audit on Incidents Response	
AC/7/8	Update on risk management at the Court	
AC/7/9	Annual Report of the Office of Internal Audit: Implementation of audit recommendations (Situation as at 17/01/2018)	
AC/7/10	Final Audit Report: Audit of management of contracts of Individual contractors, consultants and short-term appointments (STA)	
AC/7/11	Report of the Court on follow up of internal audit recommendations	
AC/7/12	Report on the outcome of the procurement process for the Court's health insurance plans and related unimplemented audit recommendations	
AC/7/13	Report on the activities of the Office of Internal Audit in 2017 (January 2018)	
AC/7/14	Statement on Independence and Objectivity of the Office of Internal Audit	
AC/7/15	Final Audit Report: Audit on the quality and integrity of the physical inventory of registered assets	
AC/8/1	Provisional agenda of the eighth session of the Audit Committee	
AC/8/1/Add.1	Annotated provisional agenda of the eighth session of the Audit Committee	
AC/8/2	AC Self-Assessment Checklist	
AC/8/3	Final Audit Report: Audit on Information Security - Awareness and Training program	
AC/8/4	Status of implementation of the 2018 Audit Plan (as at 31 March 2018)	
AC/8/5	Interim Report of the Audit Committee on the work of its eighth session	
AC/8/6	Report of the Court on its organizational manual	
AC/8/7/	Report of the Court on Values and Ethics	
AC/8/8	Follow-up on the recommendations of the Audit Committee	
AC/8/9	OIA 2019 Internal Audit Plan	
AC/8/11	OIA 2019 IT Audit Plan	
AC/8/12	OIA Report on Risk Management by the International Criminal Court	

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AC/8/13	OIA Quality Assurance and Improvement Plan	
AC/8/14	Report of the Court on participation in internal audits and follow-up of audit recommendations	
AC/8/15	Update on risk management at the Court	
AC/8/16	Report of the Court on its internal controls for the payroll system	
AC/8/17	Status of implementation of the 2018 Audit Plan (as at 28 June 2018)	
AC/8/18	External Evaluation of the Office of Internal Audit of the International Criminal Court	
AC/8/18.1	External Evaluation of the Office of Internal Audit of the International Criminal Court: Comments from the Office of Internal Audit on the Draft Report submitted by the External Evaluator Lochan & Co.	
AC/8/19	Final audit report on human resources management	ICC-ASP/17/7/Rev.1
AC/8/20	Report on the coverage of ICC Risks by the Audit Plans for the period 2016-2019	
AC/8/21	Amendments to the 2018 Work Plan of the Office of Internal Audit	
ICC-ASP/17/5	Report of the Committee on Budget and Finance on the work of its thirtieth session	
ICC-ASP/17/12	Financial statements of the International Criminal Court for the year ended 31 December 2017	
ICC-ASP/17/13	Financial statements of the Trust Fund for Victims for the year ended 31 December 2017	

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