



**Assembly of States Parties**

Distr.: General  
28 July 2010

Original: English

---

**Ninth session**

New York, 6-10 December 2010

**Trust Fund for Victims**

**Financial statements  
for the period 1 January to 31 December 2009**

## Contents

Letter of transmittal.....	3
<b>Financial statements</b>	
Statement I: Income and expenditure and changes in fund balances for the period ending 31 December 2009.....	12
Statement II: Assets, liabilities, reserves and fund balances as at 31 December 2009.....	13
Statement III: Cash flow as at 31 December 2009 .....	14
<b>Notes to the financial statements</b>	
1. The Trust Fund and its objectives .....	15
2. Summary of significant accounting and financial reporting policies.....	15
3. The Trust Fund for Victims (statements I-III) .....	15

## Letter of transmittal

5th of July, 2010

In accordance with Financial Regulation 11.1, I have the honour to submit the financial statements of the Trust Fund for Victims for the financial period 1 January to 31 December 2009.

(Signed) Silvana Arbia  
Registrar

Mr. Damian Brewitt  
Director  
National Audit Office  
157 Buckingham Palace Road  
London SW1W 9SS  
United Kingdom

## External Auditor's Report 2009

### The audit of the financial statements of the Trust Fund for Victims

#### Contents

Executive summary

Detailed findings: Paragraph

- Overall Results .....	1- 4
- Financial Results .....	5
- Online Donations.....	6 - 11
- Staffing of the Trust Fund .....	12-13
- Preparations for Court Ordered Reparations .....	14-15
- Governance Issues .....	16-20

Acknowledgement..... 21

Annex A: Summary of Audit Recommendations

Annex B: Follow up to audit recommendations for 2008

## Executive summary

We have provided an unqualified audit opinion on the 2009 financial statements – which present fairly in all material respects the financial position of the Trust Fund for Victims as at 31 December 2009 and confirm that our audit revealed no weaknesses or errors which are considered to be material to the accuracy, completeness and validity of the financial statements. In addition to comments on the Trust Fund for Victims' financial performance, our audit report focuses on other areas as follows:

(a) On the online donations facility, it is currently under consideration and we have made recommendations to review the usage of this facility to consider the cost benefits which will be associated with the deductions made from donations. We have also highlighted the need to establish appropriate procedures in advance of the facility being introduced, to ensure that funds are managed in accordance with the Fund's rules and regulations;

(b) On staffing we identified that new planned appointments may reduce the level of financial expertise available to the Fund, and that an assessment should be made to identify the level of required resource to manage expected developments such as online donation and the anticipated initiation of reparations;

(c) On court ordered reparations we identify the need to reappraise the level of reserves set aside for any future reparations and the need to monitor cash flows to ensure that the Fund is able to meet expectations; and

(d) On governance issues we have made recommendations for the Trust Fund to utilize some of the Court's existing governance structures to provide additional support and assurance to the Board of Directors, and we have made recommendations to improve the accountability of the Fund by suggesting that the financial statements should also be signed by the Chair of the Board.

## Overall results of the audit

1. We have audited the financial statements of the Trust Fund for Victims in accordance with the Financial Regulations and in compliance with International Standards on Auditing.

2. The audit revealed no weaknesses or errors which we considered material to the accuracy, completeness or validity of the financial statements. In our opinion, these financial statements present fairly, in all material respects, the financial position as at 31 December 2009 and the results of operations and cash flows for the period then ended. They have been prepared in accordance with the United Nations System Accounting Standards (UNSAS) and with the Trust Fund for Victims stated accounting policies. In all material respects, the transactions have been made in accordance with the applicable financial regulations and applied to the purposes intended by legislative authority.

3. The audit included a general review of the Trust Fund for Victims accounting procedures; an assessment of internal controls and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. Our audit procedures are designed primarily for the purpose of forming an audit opinion. Consequently, the work did not involve a detailed review of all aspects of the financial information systems, and the results should not be regarded as a comprehensive statement on them. Finally, an examination was carried out to ensure that the financial statements accurately reflected the Fund's accounting records and were fairly presented.

4. The main observations from our audit are set out below and the recommendations are summarised in Annex A. Action taken by management in response to our 2008 recommendations is set out at Annex B.

## Financial results

5. The key aspects of the Trust Fund's financial performance in 2009 are as follows;
  - (a) Income for the Trust Fund increased by 15 percent, with voluntary contributions increasing by 28 percent from €29,000 to €1.2 million. The increase is primarily as a result of a new earmarked donation received from Denmark of €97,160, for the assistance to victims of sexual violence. Income from interest on cash deposits decreased by 71 percent from €35,927 to €40,070. This is a result of a change in the International Criminal Court's investment policy in 2009 following the global financial crisis. In 2009 the Court used saving accounts as opposed to time deposits in order to keep funds liquid and this resulted in a significantly lower interest rate yield; Expenditure increased by 25 percent from €1.1 million to €1.4 million which is a result of increased activities on projects within the Trust Fund as a result of new projects; and
  - (b) The overall fund balance decreased from €3,005,904 to €2,887,733.

## Online Donations

6. The Trust Fund is still in the processes of developing the online donation facility and we have commented in previous reports regarding the vetting arrangements for donations once this facility is active. The online donation facility will be linked to the Trust Fund's website which has been live since November 2009 and provides information about the Trust Fund, current projects and legislative basis. The website contains a link to make donations which provides details of the Trust Fund's bank accounts to enable donations in euros and US dollars. Once the online donation facility is operational the process to donate will be much simpler.
7. The Trust Fund has already made good progress developing the website which explains the Trust Fund's mission, goals, objectives and sets out the details of projects it currently supports. This type of information is important given the competition with NGOs to secure donations to fund activities. Clear information about the organisation and how it uses funds to achieve objectives are important factors in encouraging donors to contribute. It will be important to further develop the site to demonstrate how the Trust Fund's resources have delivered direct benefits and to actively promote the Fund's work.
8. In 2009 less than 2 percent of voluntary contributions were received as donations from individuals. To date no analysis has been performed by the Trust Fund to establish whether there has been an increase in donations since the introduction of the website in late 2009. Promotion of the website and the online donation facility should be factored into the Trust Fund's fundraising strategy in the future.
9. Most of the Trust Fund's contributions are from Member States while 2 percent of other donations are from ICC staff members who have established relationships with the Trust Fund. At present therefore, it is not easy to predict the level of donations which might be received via the new website from donors outside the ICC.
10. We understand that the Fund is considering using the PayPal donation mechanism; although no final decision has yet been made. This facility would require the deduction of a fee (a percentage of the donation received) and as a result has an overhead cost, the value of which is dependent on the level of donations made. Depending on the ability of the Fund to attract donations through this source, the Fund should review the cost benefits of establishing its own direct facility, which might have lower overhead costs and encourage more on-going donations. This might best be achieved after a review of the uptake of the PayPal facility, and as part of a wider review of fundraising strategy.
11. In preparation for an online donation facility the Court should establish a procedure for reviewing balances held in any on-line account to ensure they are regularly reconciled and transferred to interest bearing accounts, this will ensure that resources follow the Financial Regulations and Rules in respect of cash balances.

**Recommendation 1:**

We recommend that in finalizing the online donation mechanisms the Trust Fund considers the cost benefits of an outsourced web donation facility, and that this is actively promoted through a clear fundraising strategy.

**Recommendation 2:**

We recommend that once a new web facility is brought into use, the Fund establishes clear procedures to ensure that those resources are subject to appropriate controls, in compliance with the Court's Financial Regulations and Rules.

**Staffing for the Trust Fund**

12. The Executive Director and the Executive Assistant positions at the Trust Fund have been vacant since July and February 2009 respectively, and the Fund is still in the process of recruiting a new Director. While the Director's position has been vacant there has been increased pressure on existing staff members, whose roles are primarily on the operating programme side and not the administration of the Fund. Inevitably this has led to a hiatus in developing the Fund's profile and in actively seeking resources. We understand that a new Director will be in post from 1 September 2010.

13. The Fund has been operating with a P5 Administrative Officer to cover the financial operations for a number of years. We understand that with the appointment of a new Director the administrative post will no longer exist within the Secretariat of the Trust Fund and return to the Immediate Office of the Registrar, with current administrative and financial responsibilities transferring to the new Director and Executive Assistant. It will be important to ensure that the necessary level of financial expertise is not lost with the removal of the P5 administrative role, and that the new Director will have sufficient resources available to cover the necessary financial and administrative functions. The expected growth in voluntary contributions once the full online donation facility is functional, and the expectations that Court reparations will be ordered in the near future, will increase the need to ensure adequate financial management and oversight. Such support might be provided on a part-time basis, to prevent the expense of a full time post.

**Recommendation 3:**

We recommend that the Trust Fund for Victims should consider the necessary resources required to support the administrative and financial requirements of the Fund as online donations and reparations become more significant over the coming financial periods.

**Preparations for Court ordered reparations**

14. The Trust Fund was established to fulfil two mandates. These are administering reparations ordered by the Court against a convicted person, and using other resources for the benefit of victims subject to the provisions of article 79 of the Rome Statute. To date the Trust Fund has not been required to fulfil its first mandate of administering reparations (as restitution, compensation and rehabilitation to Victims) ordered by the Court. This is because trial activity only commenced in 2009. However it is now likely that by the end of the year, depending on the outcome of trial proceedings, the first court-ordered reparations may be made.

15. In 2009 the Trust Fund made a reserve for reparations of €1 million, which means that this amount has been retained for the purpose of fulfilling the first mandate and not spent on other projects. The Trust Fund should engage at an early stage with the Court to estimate the likely financial impact of providing reparations and assess whether the current level of reserves will be adequate. There is a risk that the Trust Fund will not set aside a sufficient reserve in order to cover the necessary level of reparations. This is particularly important as the Court has now started other trials and there is a risk that the Court may make orders for other substantial reparations in the future. If the Fund was unable to meet the obligations placed upon it this would create financial and reputational damage to the Fund.

**Recommendation 4:**

We recommend that the reserve for reparations is subject to regular and evidenced review and scrutiny to ensure that the level of the reserve is sufficient to cover future anticipated Court ordered reparations.

**Recommendation 5:**

We further recommend that the Trust Fund develop simple management accounts including a cash flow forecast for review by the Board on regular basis. Information on financial resources for reparations should be shared with the Court on a regular basis. This would ensure that the financial position of the Fund is properly understood.

**Governance issues****Audit committee and risk management**

16. The Court is developing governance processes and during 2010 established an Audit Committee. Some progress has been made in respect of the development of risk management processes, although further work remains to be done. In our view it is important that the remit of the Audit Committee and the risk management mechanisms being developed by the Court are extended to cover the Trust Fund for Victims. In particular we would see it as important for the Trust Fund to have its own risk register, to take into consideration the risks around fund raising, meeting the requirement for Court-ordered reparations, and its ability to meet the mandate expectations set by the Rome Statute. Given that the Board does not meet regularly these oversight mechanisms will aid them in discharging their responsibilities.

**Presentation of Secretariat costs**

17. In last year's report we suggested that performance targets should be set for the Fund and that a report should be included within the financial statements to provide analysis of activities and priorities for the year ahead. Such an accountability document would give extra confidence to donors in respect of the use of their funds, and would help to encourage future potential donors external to the States Parties. We have noted that while some progress has been made by setting performance targets for the Fund in the 2010 Programme Budget, there is still scope for further improvement. Our recommendation from 2009 remains outstanding.

18. The States Parties have provided funding of €1.26 million for the costs of the Trust Fund Secretariat, these costs and associated appropriations are currently contained within the budget and financial statements of the ICC. The Trust Fund Secretariat's costs are substantial when set against its activities and the income arising in respect of the Fund. It would be normal practice for the full costs of the Fund to be fully disclosed within its own financial statements, and for the associated appropriations (currently within the ICC's approved budget) to be shown as income to the Fund. This provides transparency in respect of the costs of its operations and makes it easier for States Parties to fully assess its achievements against the cost of its operations. We would recommend that future budget cycles might make appropriations directly to the Trust Fund for Victims.

**Submission of financial statements**

19. The Trust Fund financial statements are transmitted by the Registrar and also signed by the ICC Head of Budget and Finance. The Trust Fund operates within a very different governance structure to that of the ICC. Although the Registrar is responsible for the ICC internal financial controls through which the Trust Fund's transactions are processed, it is the Trust Fund Board of Directors who are accountable for the income and expenditure reported in the financial statements and for the management of the Trust Fund in accordance with the Regulations under which it was established.

20. In order to follow best governance practice we would recommend that future statements should be submitted for certification with the additional signature by a member of the Board of the Trust Fund, in order to ensure appropriate accountability. This will help to ensure that the Board are fully sighted on the Fund's performance and improve the governance arrangements under which the Fund operates.

**Recommendation 6:**

We recommend that the Audit Committee mandate specifically includes consideration of the Trust Fund for Victims, and that a separate risk register is developed to consider the operational, financial and reputational risks which the Fund faces.

**Recommendation 7:**

We recommend that the Assembly considers approving the appropriations in respect of the Secretariat of the Trust Fund for Victims directly to the Fund, so that the full income and cost of operations are disclosed within its financial statements.

**Recommendation 8:**

We recommend that the Board of Directors review the procedure for approval of the Fund's financial statements following their preparation by ICC Budget and Finance Section. We also recommend that the Chair of the Board of Directors sign the financial statements to confirm their acceptance on behalf of the Board.

## **Acknowledgement**

21. We wish to record our appreciation for the co-operation and assistance provided during the audit by the staff of the Trust Fund for Victims.

Amyas C E Morse  
Comptroller and Auditor General, United Kingdom  
External Auditor

## Annex A

### Summary of Audit Recommendations

#### **Recommendation 1:**

We recommend that in finalizing the online donation mechanisms the Trust Fund considers the cost benefits of an outsourced web donation facility, and that this is actively promoted through a clear fundraising strategy.

#### **Recommendation 2:**

We recommend that once a new web facility is brought into use the Fund establishes clear procedures to ensure that that resources are subject to appropriate controls, in compliance with the Court's Financial Regulations and Rules.

#### **Recommendation 3:**

We recommend that the Trust Fund for Victims should consider the necessary resources required to support the administrative and financial requirements of the Fund as online donations and reparations become more significant over the coming financial periods.

#### **Recommendation 4:**

We recommend that the reserve for reparations is subject to regular and evidenced review and scrutiny by the Board to ensure that the level of the reserve is sufficient to cover future anticipated Court ordered reparations.

#### **Recommendation 5:**

We further recommend that the Trust Fund develop simple management accounts including a cash flow forecast for review by the Board on regular basis. Information on financial resources for reparations should be shared with the Court on a regular basis. This would ensure that the financial position of the Fund is properly understood.

#### **Recommendation 6:**

We recommend that the Audit Committee mandate specifically includes consideration of the Trust Fund for Victims, and that a separate risk register is developed to consider the operational, financial and reputational risks which the Fund faces.

#### **Recommendation 7:**

We recommend that the Assembly considers approving the appropriations in respect of the Secretariat of the Trust Fund for Victims directly to the Fund, so that the full income and cost of operations are disclosed within its financial statements.

#### **Recommendation 8:**

We recommend that the Board of Directors review the procedure for approval of the Fund's financial statements following their preparation by ICC Budget and Finance Section. We also recommend that the Chair of the Board of Directors sign the financial statements to confirm their acceptance on behalf of the Board.

## Annex B

### Follow up to audit recommendations for 2008

Audit Recommendation	Management Response	External Auditor's Comments
<p>We strongly recommend that as a matter of urgency, the necessary changes are made to the accounting and reporting systems to ensure expenditure relating to ear-marked funding is separately identifiable in order to meet the necessary accountability requirements of the donors.</p> <p>We further recommend that the Trust Fund for Victims makes appropriate audit arrangements for such donations to satisfy the requirements set down by donors for audited information on how their funds are used.</p>	<p>The implementation of this SAP Grants Management system only began in August and is now scheduled to be completed by May 2010. Once this Grants Management system is operational, all earmarked contributions and expenditure of the Trust Fund will be controlled within the SAP system, thus fulfilling the accountability requirements of donors.</p>	<p>We note the comments made and will continue to monitor the progress made.</p>
<p>We recommend that Court management assess whether additional performance targets can now be set in order to evaluate the effectiveness of Fund given the increased level of resources provided by Member States and the increased level of activity being undertaken by the Fund's staff.</p> <p>We also recommend that formal reporting of performance against these set targets is produced so that this information can be presented to Member States. Such reporting could be in the form of management commentary included as a Director's report submitted with the annual financial statements of the Fund.</p>	<p>The proposed programme budget for 2010 included tangible performance indicators and targets as recommended by the External Auditor. The programme budget for 2008, however, was written in early 2007, shortly after the first staff member of the Secretariat had been recruited. As a result, the programme budget for 2008 reflects the fact that in the first few weeks of the existence of the Secretariat it was not possible to set tangible targets and performance indicators. Nevertheless, the Secretariat achieved within its 2008 budget the Court's highest implementation rate.</p>	<p>We note the comments made and will continue to monitor the progress made.</p>
<p>We recommend that a formal evaluation of the level of activity of the Trust Fund is undertaken in relation to the original ASP resolutions so that the outcome of this review can then determine whether it is appropriate for the expenses of the Fund to be paid from the voluntary contributions rather than from the major programme budget of the ICC.</p>	<p>Article 79.1 of the Rome Statue states that a "Trust Fund shall be established by decision of the Assembly of States Parties for the benefit of victims of crimes within the jurisdiction of the Court, and of families of such victims". Victims are defined in rule 85 of the Rules of Procedure and Evidence. Furthermore, rule 98 of the Rules of Procedure and Evidence refers to the individual or collective reparations the Trust Fund has to provide to victims. It is therefore the opinion of the Board that it would be inappropriate to use any voluntary contributions or money or other property collected through fines or forfeiture in accordance with article 79 to cover the costs of the Secretariat (including the costs of Board meetings).</p>	<p>We recommend that the ASP reconsider our 2008 recommendation.</p> <p>We have suggested in our 2009 report that the Assembly considers approving the appropriations in respect of the Secretariat of the Trust Fund for Victims directly to the Fund, so that the full income and cost of operating the Trust Fund are disclosed within its financial statements. This presentation would not result in the use of any voluntary funds to cover secretariat costs.</p>

## Statement I

**Trust Fund for Victims**  
**Statement of income and expenditure and changes in fund balances**  
**for the period ending 31 December 2009**  
*(in euros)*

	2009	Notes Ref.	2008
<b><i>Income</i></b>			
Voluntary contributions	1,188,238	3,4	928,716
Interest income	40,070		135,927
Other/miscellaneous income	-		-
<b>Total income</b>	<b>1,228,308</b>		<b>1,064,643</b>
<b><i>Expenditure</i></b>			
Disbursements	945,723	3,5	464,538
Unliquidated obligations	464,933	3,5	663,990
<b>Total expenditure</b>	<b>1,410,656</b>		<b>1,128,528</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>(182,348)</b>		<b>(63,885)</b>
Savings on, or cancellation of, prior periods obligations	64,460	3,6	18,078
Refund to Donors	(283)	3,7	0
Fund balances at beginning of financial period	3,005,904		3,051,711
<b>Fund balances as at 31 December 2008</b>	<b>2,887,733</b>		<b>3,005,904</b>

Date:

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

## Statement II

**Trust Fund for Victims**  
**Statement of assets, liabilities, reserves and fund balances**  
**as at 31 December 2009**  
*(in euros)*

	2009	Notes Ref.	2008
<b>Assets</b>			
Cash and term deposits	3,459,860		4,009,926
Other accounts receivable	2,054	3,8	73,136
<b>Total assets</b>	<b>3,461,914</b>		<b>4,083,062</b>
<b>Liabilities</b>			
Unliquidated obligations	464,933		663,990
Interfund balances payable	0		413,168
Other accounts payable	109,248	3,9	0
<b>Total liabilities</b>	<b>574,181</b>		<b>1,077,158</b>
<b>Reserves and fund balances</b>			
Cumulative surplus	2,887,733		3,005,904
<b>Total reserves and fund balances</b>	<b>2,887,733</b>		<b>3,005,904</b>
<b>Total liabilities, reserves and fund balances</b>	<b>3,461,914</b>		<b>4,083,062</b>

Date:

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

## Statement III

**Trust Fund for Victims**  
**Statement of cash flow as at 31 December 2009**  
*(in euros)*

	2009	2008
<i>Cash flows from operating activities</i>		
Net excess/(shortfall) of income over expenditure (Statement I)	(182,348)	(63,885)
Other accounts receivable (increase)/decrease	71,082	(16,467)
Unliquidated obligations increase/(decrease)	(199,057)	625,871
Interfund balances payable increase/(decrease)	(413,168)	409,168
Other accounts payable increase (decrease)	109,248	0
Less: interest income	(40,070)	(135,927)
<b>Net cash from operating activities</b>	<b>(654,313)</b>	<b>818,760</b>
<i>Cash flows from investing and financing activities</i>		
Plus: interest income	40,070	135,927
<b>Net cash from investing and financing activities</b>	<b>40,070</b>	<b>135,927</b>
<i>Cash flows from other sources</i>		
Net increase/(decrease)	64,177	18,078
<b>Net cash from other sources</b>	<b>64,177</b>	<b>18,078</b>
Net increase/(decrease) in cash and term deposits	(550,066)	972,765
Cash and term deposits at beginning of period	4,009,926	3,037,161
<b>Cash and term deposits at 31 December 2009 (Statement II)</b>	<b>3,459,860</b>	<b>4,009,926</b>

## Notes to the financial statements of the Trust Fund for Victims

### 1. The Trust Fund for Victims and its objectives

1.1 The Trust Fund for Victims was established by the Assembly of States Parties (ASP), in its resolution ICC-ASP/1/Res.6, for the benefit of victims of crimes within the jurisdiction of the International Criminal Court (ICC), and the families of such victims.

1.2 In the annex to that resolution, the Assembly of States Parties established a Board of Directors, which is responsible for the management of the Trust Fund.

### 2. Summary of significant accounting and financial reporting policies

2.1 The accounts of the Trust Fund for Victims are maintained in accordance with the Financial Regulations and Rules of the ICC, as established by the Assembly of States Parties in the annex to resolution ICC-ASP/1/Res.6. Therefore, the accounts of the Trust Fund are currently in conformity with the United Nations system accounting standards. These notes form an integral part of the Trust Fund's financial statements.

2.2 **Fund accounting:** the Trust Fund's accounts are maintained on a fund accounting basis.

2.3 **Financial period:** the financial period of the Trust Fund is one calendar year, unless otherwise decided by the Assembly of States Parties.

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

2.5 **Currency of accounts:** the accounts of the Trust Fund are presented in euros. Accounting records kept in other currencies are converted into euros at the United Nations operational rate of exchange in effect at the date of the financial statement. Transactions in other currencies are converted into euros at the United Nations operational rate of exchange in effect at the date of transaction.

2.6 **Funding:** the Trust Fund for Victims is funded by:

(a) Voluntary contributions from governments, international organisations, individuals, corporations and other entities, in accordance with relevant criteria adopted by the Assembly of States Parties;

(b) Money and other property collected through fines or forfeiture transferred to the Trust Fund if ordered by the ICC pursuant to article 79, paragraph 2, of the Statute;

(c) Resources collected through awards for reparations, if ordered by the ICC pursuant to rule 98 of the Rules of Procedure and Evidence;

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

2.7 **Income:** voluntary contributions are recorded as income at the time that the actual contributions are received from the donors.

2.8 **Cash and term deposits** comprise funds held in interest-bearing bank accounts, time deposits, and call accounts.

### 3. The Trust Fund for Victims (statements I-III)

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

3.2 **Statement II** shows the assets, liabilities, reserves and fund balances as at 31 December 2009.

3.3 **Statement III** is the cash flow summary statement prepared using the indirect method of International Accounting Standard 7.

3.4 **Voluntary contributions** in the total amount of €1,188,238 were received from governments, individuals, organisations and other entities. In 2009, almost 43 per cent or €509,160 of voluntary contributions accepted by the Trust Fund was earmarked for assistance to victims of gender crimes and sexual violence.

<b>Earmarked contributions</b>	<b>Countries</b>	<b>2009</b>	<b>2008</b>	<b>Total</b>
Contributions received	Denmark	497,160	-	497,160
	Andorra	12,000	12,000	24,000
	Norway	-	191,081	191,081
Total (in euros)		509,160	203,081	712,241
Expenditures	Denmark	295,610	-	295,610
	Andorra	11,114	-	11,114
	Norway	10,401	180,680	191,081
<b>Total (in euros)</b>		<b>317,125</b>	<b>180,680</b>	<b>497,805</b>

3.5 **Expenditures:** the total amount of expenditures of €1,410,656 comprises disbursements of €945,723 and unliquidated obligations of €464,933. Earmarked expenditure also grew significantly during 2009 with €317,125 spent on assistance to victims.

3.6 **Savings on, or cancellation of, prior periods' obligations:** actual disbursements of prior periods' obligations of €663,990 amounted to €599,530 due to savings on or cancellation of obligations in the amount of €64,460.

3.7 **Refund to donors:** the amount of €283 was refunded to donor, being the amount of voluntary contributions received twice by the same donor at the end of 2008.

3.8 **Other accounts receivable** in the amount of €2,054 represent interest earned but not yet received as at 31 December 2009.

3.9 **Other accounts payable** in the amount of €109,248 represent an invoice booked in the accounts including the foreign exchange rate revaluation but not yet paid as at 31 December 2009. This invoice was paid in January 2010.

3.10 **Contributions from the ICC:** in annex 6 of resolution ICC-ASP/1/Res.6, the Assembly of States Parties decided that the Registrar of the Court should be responsible for providing such assistance as is necessary for the proper functioning of the Board of Directors of the Trust Fund in carrying out its tasks, and should participate in the meetings of the Board in an advisory capacity.

In 2009, the Assembly of States Parties approved an appropriation of €1,301,400 for the Secretariat of the Trust Fund for Victims which administers the Trust Fund and offers administrative support to the Board and its meetings. Expenditures recorded in the accounts for the Secretariat during the financial period are €1,263,964.

### 3.11 Contributions in kind

The following are the significant contributions in kind received by the Trust Fund for Victims during the financial period:

(a) Administrative Services are provided by ICC sections mainly by the Budget and Finance Section (accounts preparation, bank reconciliations, recording and payment of invoices), and General Services Section for Procurement (preparation of Purchase Orders).

(b) Other Contributions in kind: the Trust Fund for Victims indirectly received around two hundred thirty thousands Euro (equivalent to three hundred thirty two thousands USD at 31.12.2009 Foreign Exchange rate) as matching resources such as services, support provided to the victims by implementing partners in 2009.