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**Financial statements for the period
1 January to 31 December 2011**

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Letter of transmittal

30 July, 2012

In accordance with Financial Regulation 11.1, I have the honour to submit the financial statements of the International Criminal Court for the financial period 1 January to 31 December 2011.

(Signed) Silvana Arbia
Registrar

M. Steve Townley
Director
National Audit Office
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Statement on Internal Financial Control

Scope of responsibilities

In accordance with Financial Rule 101.1(b), the Registrar in her capacity as principal administrative officer of the Court is “*responsible and accountable for ensuring that these Rules are administered in a coherent manner by all organs of the Court, including through appropriate institutional arrangements with the Office of the Prosecutor with regard to management and administrative functions falling under the authority of that Office by virtue of article 42, paragraph 2, of the Rome Statute*”. Based on Financial Regulation 11 and, inter alia, Rule 111.1, responsibility for the accounts is assigned to me. Compliant with this Financial Regulation and Rule, I have prescribed and maintained financial and subsidiary records; established accounting procedures for the Court; and designated the officials responsible for performing accounting functions.

In line with the Court’s Financial Regulation 1.4, these “*Regulations shall be implemented in a manner consistent with the responsibilities of the Prosecutor and the Registrar as set out in articles 42, paragraph 2, and 43, paragraph 1, of the Rome Statute. The Prosecutor and the Registrar shall cooperate, taking into account the independent exercise by the Prosecutor of his or her functions under the Statute*”.

Furthermore, following Financial Regulation 10.1, as Registrar I have the responsibility for maintaining “*an internal financial control which shall provide for effective current examination and/or review of financial transactions in order to ensure:*

- (a) *The regularity of the receipt, custody and disposal of all funds and other financial resources of the Court;*
- (b) *The conformity of obligations and expenditures with the appropriations or other financial provisions voted by the Assembly of States Parties, or with the purposes and rules relating to trust funds and special accounts;*
- (c) *The economic use of resources of the Court”.*

Having made appropriate institutional arrangements in cooperation with the Office of the Prosecutor as provided for in Rule 101.1(b), I have accepted the Prosecutor’s written assurance, received on 4 June 2012, that Regulation 10.1 has been complied with. Thus, I am satisfied, that appropriate systems of internal financial control have been in place throughout the financial period of 2011.

Review of effectiveness of the system of internal financial control

The effectiveness of the system of internal financial control and of compliance with the Court's Financial Regulations and Rules relies on operational managers (certifying officers) within the Court and their Statements of Assurance. All certifying officers have signed statements on the effectiveness of internal controls in their areas of responsibility, confirming the compliance with any relevant Regulations and Rules. Some of the certifying officers have identified potential weaknesses which will be addressed during the current financial year.

Following the recommendations of the Audit Committee, the External Auditor and in line with my own resolve to strengthen the internal financial control within the Court, the following has been implemented:

- (a) Comprehensive training for certifying officers:
A new training curriculum was developed and launched in February 2012; this training is mandatory for all certifying officers.
- (b) Statement of Assurance (SOA) sessions:
Registry held orientation sessions to familiarize the certifying officers with the content of the SOA. During these interactive sessions, senior management explained the concept of the SOA and certifying officers had the opportunity to share any concerns.

I would like to further state that Major Programmes I and III expenditures have exceeded the respective approved appropriation levels because of accounting for year-end accruals for long term employee end of service benefit liabilities in full. Such excess has been absorbed within the overall approved appropriations for the Court.

Based on the above, I am satisfied that I have received the necessary assurances to confirm that an adequate framework of internal financial control was in place during the year 2011.

Silvana Arbia
Registrar

30 July 2012

Independent auditor's opinion and report to the Assembly of States Parties

I have audited the accompanying financial statements of the International Criminal Court for the year ended 31 December 2011. These comprise the Statement of income and expenditure and changes in fund balances for the period ending 31 December 2011 (Statement I), the Statement of assets, liabilities, reserves and fund balances as at 31 December 2011 (Statement II), the Cash Flow as at 31 December 2011 (Statement III), the Statement of appropriations for the period 1 January to 31 December 2011 (Statement IV), the Statement of contingency fund applications for the period 1 January to 31 December 2011, Schedules 1 to 8 and the related notes.

The Registrar's Responsibility for the Financial Statements

The Registrar is responsible for the preparation and fair presentation of the financial statements in accordance with United Nations System Accounting Standards and the requirements of the Financial Regulations as authorised by the Assembly of States Parties. The Registrar is also responsible for such internal control as she determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statements based on my audit in accordance with Regulation 12 of the Financial Regulations. I conducted my audit in accordance with International Standards on Auditing issued by the International Auditing and Assurance Standards Board. Those standards require me and my staff to comply with ethical requirements and to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the International Criminal Court's preparation and fair presentation of the financial statements, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Registrar, as well as the overall presentation of the financial statements.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the income and expenditure reported in the financial statements have been applied to the purposes intended by the Assembly of States Parties and the financial transactions are in accordance with the Financial Regulations.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinion on financial statements

In my opinion:

(a) the financial statements present fairly, in all material respects, the financial position of the International Criminal Court as at 31 December 2011 and the financial performance and cash flows for the year then ended; and

(b) the financial statements have been properly prepared in accordance with United Nations System Accounting Standards and the Financial Regulations authorised by the Assembly of States Parties.

Opinion on Regularity

In my opinion, in all material respects, the income and expenditure have been applied to the purposes intended by the Assembly of States Parties and the financial transactions conform to the Financial Regulations.

Matters on which I report by exception

I have nothing to report in respect of the following which under the letter of engagement, I am required to report to you if, in my opinion:

- (a) proper accounting records have not been kept; or
- (b) I have not received all of the information and explanations I require for my audit; or
- (c) effective systems of internal control are not in place.

External Auditor's Report

In accordance with Regulation 12 of the Financial Regulations, I have also issued an External Auditor's Report on my audit of the International Criminal Court's financial statements.

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

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SW1W 9SP

Report on the 2011 Financial Statement audit

The aim of the audit is to provide independent assurance to States Parties; to add value to the Organisation's financial management and governance; and to support the objectives of the Organisation's work through the external audit process.

The Comptroller and Auditor General is the head of the National Audit Office (NAO), the United Kingdom's Supreme Audit Institution. The Comptroller and Auditor General and the NAO are independent of the United Kingdom Government and ensure the proper and efficient spending of public funds and accountability to the United Kingdom's Parliament. We audit the accounts of all central public sector bodies as well as a number of international Organisations. The NAO provides external audit services to a number of international Organisations, working independently of its role as the Supreme Audit Institution of the United Kingdom

August 2012

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Executive summary

Introduction

1. The External Auditor provided an unqualified audit opinion on the 2011 financial statements confirming that they present fairly, in all material respects, the financial position of the international Criminal Court as at 31 December 2011 and its financial performance and cash flows for the year then ended; and that they have been properly prepared in accordance with the United Nations system accounting standards and the Financial Regulations authorised by the Assembly of States Parties.

2. In addition to our comments on the Court's financial performance, our 2011 audit report to the Assembly of States Parties focuses on the progress of the Permanent Premises Project, a review of the operations of the Court's Office of Internal Audit (OIA) and the Court's plans for the implementation of International Public Sector Accounting Standards

3. On the Permanent Premises Project, we found that good progress has been made in implementing our previous recommendations on project governance. We have, however, commented on the significant challenges that lie ahead making recommendations in the area of cost control and recommending that the Court consider early the transition to operations and future asset management.

4. On Internal Audit, we have identified areas where improvements could be made to bring operations in line with best practise under the International Standards for Internal Audit including the need to regularly review the audit charter and align the planning and reporting cycles.

5. On the Implementation of IPSAS, we have reviewed the progress made since the IPSAS project team commenced its work in July 2011. We have also reviewed an early draft of the proposed changes to the Court's Financial Regulations and Rules and have suggested that the Court further develops its timetable to help ensure a successful transition.

6. The Court continues to be slow to implement our previous recommendations. The Court should develop a timetable for implementing all outstanding recommendations and report progress regularly to the Audit Committee, the Committee on Budget and Finance and the Assembly.

Overall results of the audit

7. We have audited the financial statements of the International Criminal Court (ICC) in accordance with the Financial Regulations and in compliance with International Standards on Auditing.

8. The audit included a general review of the ICC's accounting procedures, an assessment of internal controls that impact on our audit opinion; and such tests of 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.

9. The audit work did not involve a detailed review of all aspects of the ICC's budgetary and 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 ICC's accounting records and were fairly presented.

10. The main observations and recommendations from our audit are set out below. Our recommendations are summarised in Annex A. Action taken by management in response to our 2010 previous recommendations are set out at Annex B.

Overall financial performance

Financial review of the general fund

11. The Court's financial statements for the year ended 31 December 2011 report a shortfall of income compared with expenditure giving an overall deficit of €3.5million. This deficit arises as a result of expenditure of €5.1million from events that were not foreseen at the time the 2011 budget was approved of which €3.2million were absorbed within the approved budget with the remainder charged against the Contingency Fund. As a result, total reserves and fund balances at 31 December reduced to €14.8 million (2010:€19.4 million).

Income

12. Assessed contributions at €103.6 million were unchanged from the previous year. While the 2011 budget provided for an increase in the number of active investigations, the 2010 budget had included a one off contribution of €1.4 million towards the Court's review conference on the Rome Statute. The Court received interest income of €484,000, slightly higher than the prior year (2010: €343,000). Other income was €382,000 (2010: €121,000).

Expenditure

13. Expenditure increased by 3.3 per cent from the previous year to €107.9 million (2010: €104.5 million) primarily due to the Court's response to unforeseen events in Libya and Kenya. Expenditure of €1.9 million was incurred on judicial and prosecutorial developments in the existing Kenya investigation and expenditure of €1.8 million was incurred on the new investigation in Libya. Excluding the unforeseen events, the Court's total expenditure compared with the appropriations approved by the Assembly reveals a budget surplus of €797,000 (Statement IV).

14. The financial statements provide a breakdown of expenditure by category of expenditure (Table 2). There was a €1.6 million overspend on contractual services due to legal aid costs exceeding the approved budget by €1.8 million. The Court is reviewing the legal aid system to ensure sustainability of the financial costs of the system. This increase was offset by an underspend of €1.5million in operating expenses.

Assets and liabilities

15. Overall, total assets have decreased by €3.2 million to €34.2 million. Notwithstanding this the Court's cash and term deposits increased to €28.2 million at 31 December 2011 (2010: €26.9 million). This reflects an improved collection rate of assessed contributions in 2011 at 97 per cent compared to 93 per cent in 2010.

16. The Court's total liabilities increased to €19.4 million (2010: €18.0 million) following an increase of €1.4 million in the employee benefit liabilities which now total €10.1 million. These liabilities in respect of annual leave and repatriation grants are paid when staff members retire and the entitlement generally increases with each year's service. There was a small reduction in the value of unliquidated obligations to €5.5 million at 31 December 2011 (2010 €5.7 million). Each year the Court reports amounts arising from savings or cancellations of prior period obligations. In March 2012, the Court reviewed its obligations to identify those which should have been liquidated or reduced at 31 December 2011. This exercise resulted in cancellations of some €300,000 relating to more than 150 separate obligations.

17. In 2010 there was a temporary charge of €412,000 against the Contingency Fund which has now been fully absorbed against the savings from the 2010 unliquidated obligations. This has resulted in the prior year cash surplus been calculated at €1,689,090 which is refundable to States Parties.

Outstanding contributions

18. The arrears of assessed contributions from States' Parties decreased by €3.5million to €2.8million (2010: €6.3 million) due, in particular, to the collection of an outstanding amount of €3.1million from one State. We note that some 19 States' Parties that have not paid their 2011 contribution also have arrears due from previous years.

Accrued employee benefits costs

19. Included in the statement of assets and liabilities (Statement II) are accrued annual leave costs of €4.9 million [2010: €4.1 million]. During 2011, to ensure that these costs could be fully accrued and funded, the Court transferred €522,000 from the surplus on Major Programme II to cover the costs of accrued annual leave of €150,000 for Major Programme I and €372,000 for Major Programme III. Without this transfer these costs could not have been absorbed within the approved appropriations for Major Programmes I and III. The Court remained within the overall approved budget appropriation of €103.7 million and Note 16 to the financial statements explains the legal basis for the transfer of funds between programmes.

20. In total, the Court has now set aside cash assets totalling €10.1 million [2010: €8.7 million] to fully fund its future liabilities in respect of accrued annual leave (€4.9 million) and accrued repatriation costs (€5.2 million). Given the significance of these balances and that they are currently fully funded, the Court should now consider formalising its funding policy for approval by States Parties.

Cashflow

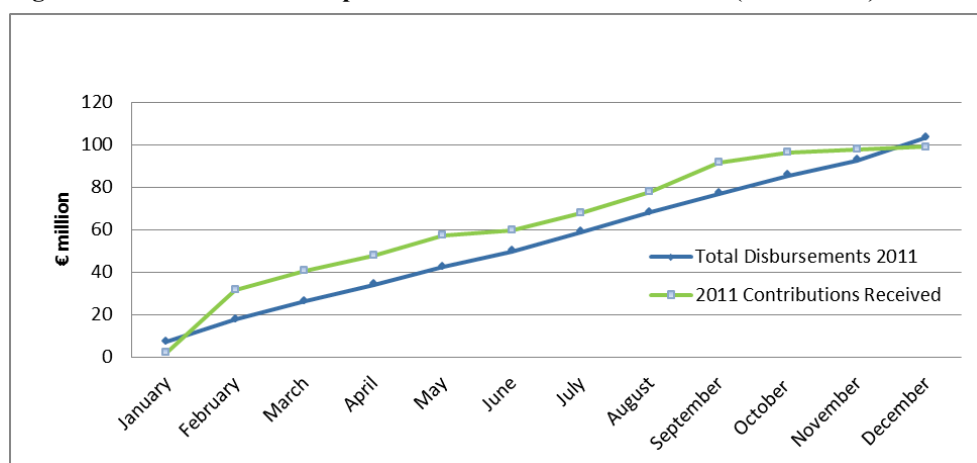
21. While the timeliness of payment by States' Parties has improved from the prior year Figure 1 shows that contributions received each month are only just sufficient to meet the cash flow needs of the Court. For example, in July 2011 the Court had not received sufficient contributions to meet the following month's disbursements. While the assessed contributions are payable within 30 days of the receipt of communication of the amounts assessed, many States' Parties defer their payment to the detriment of the Court's cash flow.

22. The Working Capital Fund remains available to meet any cash flow shortage should contributions fall unexpectedly in any one month. The fund's level of €7million was established in 2008 when the Court's annual expenditure was €86 million. Each year the Court's activities and expenditures have increased and the approved budget for 2012 is €111 million. The Working Capital Fund now represents less than one month's expenditure.

Recommendation 1:

We recommend that the Court reviews its working capital requirements and consider whether the current level of its Working Capital Fund remains sufficient.

Figure 1: Disbursements compared with contributions received (cumulative)



Fraud and presumptive fraud

23. Primary responsibility for the prevention and detection of fraud rests with the management. International Standards on Auditing require us to consider the risk of fraud or presumptive fraud as part of our audit procedures, and our audit provides assurance in respect of material fraud.

24. The Court does not maintain a centralised register of reported fraud cases and management were unable to provide any information regarding fraud cases in 2011. The Director of Internal Audit informed us that no instances of fraud were identified through the work of her office. Our audit did not identify any instances of fraud.

Losses, write-offs and ex-gratia payments

25. In accordance with the Financial Rules and Regulations, the Registrar has notified us of write-offs of the amount €18,596 in respect of irrecoverable receivables. Non-expendable property with an original cost of €565,927 was written off in year and mostly related to obsolete IT equipment.

26. The financial statements include a provision of €98,000 estimated to be the likely costs associated with two cases filed with the ILO at 31 December 2011. The Court has made ex-gratia payments totalling €12,541. These payments were approved by the Registrar.

Permanent Premises Project

Background

27. The Court is accommodated in interim premises provided as a contribution-in-kind by the host State. In December 2007, the Assembly of States Parties approved the construction of permanent premises for the ICC in The Hague. The new premises will consist of six connected buildings, to include three courtrooms and approximately 1,200 workstations within a total gross floor area of 52,450 square metres.

Current status

28. The new building is expected to become fully operational in December 2015 and cost €216.8 million, unless savings can be found. The project is now entering a critical phase where the flexibility to manage unexpected problems and pressures on costs and time is very limited. There are risks that, if not firmly managed, could further increase the costs and delivery timetable.

29. In February 2011, the Oversight Committee decided that integrated user equipment costs of €19.8 million should also be included in the construction cost (figure 1). To absorb these additional costs the Project Director anticipates savings in the following areas:

- (a) Review of the user requirements- by reducing scope, functionality and specification of the structural shape and internal finishes.
- (b) Tender returns below the budgeted tender allowance - the cost consultant has made an estimate for the effects of construction price inflation between January 2009 and the present date of just under €13 million. This may be a generous estimate, given the depressed state of today's construction market.
- (c) Negotiations with the main contractor before the contract is signed - using the contractor's expertise to identify efficiencies and simplifications.
- (d) Further savings during construction - the main contractor will have a financial incentive to seek out savings under the target cost form of contract.

Figure 1: Total cost of the Permanent Premises project

<i>Costs in euro million (2014 prices)</i>	<i>Actual expenditure (2008-2011)</i>	<i>Revised budget approved (2008-2016)</i>	
Construction costs(including integrated user equipment of 19.8 million).	13.3	157.1	} Funded by States loan
Risks	0	32.9	
Total construction costs	13.3 ¹	190	
Project Director's office	1	23.3	} Funded by Court's budget
Registry Permanent Premises office	1.2	3.5	
Grand total	15.5	216.8	

¹ Includes savings of €0.4 million.
Source: ICC.

30. In June 2012, the Project Director intends to engage with users to prepare a prioritised list of cost reductions to prepare for the possibility of the tender prices being higher than anticipated. It will be difficult to reduce costs by changing the specification and scope of the project now as users are by now familiar with it and will have established certain expectations. This sensitive exercise will therefore need careful planning and management to elicit constructive actionable ideas from the users.

31. The total gross area for the building has increased by approximately 6,800 square metres since December 2007 as a result of additional requirements in court rooms and logistics area. The Project Director considers that the additional gross floor area has not resulted in additional costs due to efficiencies found elsewhere from a value engineering exercise¹.

32. In June 2011, the Oversight Committee appointed a new Project Director and approved a revised governance structure giving him full management responsibility of the project. Following appointment, the new Project Director amended the budget to align it to this structure and revised the delivery timetable of the project, which has compressed the contracting and construction stages. Due to delays over the final design stage, the tendering process is anticipated to end in August 2012 instead of July 2012 as originally planned. The handover of the building by the general contractor has moved from July 2015 to September 2015. The project, however, is still expected to be delivered in December 2015.

Budget and risk management

33. Despite the substantial improvements in the project governance structure, significant challenges lie ahead for the Permanent Premises project, given that the construction work is yet to begin. The approach to budget management is considered sound, and appropriate to this stage of the project. The total expenditure on the project was €15.5 million at the end of December 2011, meaning that the vast majority of the expenditure lies in the future. The key risk at this stage arises from any unreliable cost estimates. However, the project team has taken reasonable measures to mitigate this risk. First, an external professional cost consultant advises both the Project Director and the design team about the cost aspects of the emerging design. Second the design team is under a contract which obliges it to design within the budget envelope

34. The project is adopting good practice by identifying risks within two broad categories: risks within the direct control of the project team and risks which lie outside its influence and are therefore held or managed by the client team. The former contingency monies are managed by the Project Director, and the latter by the Oversight Committee.

35. The project team is also following good practice by adopting a forward-looking approach to risk management, with contingency money allocated to specific risks, based on the probability of their occurrence. Contingency monies allocated to specific risks are sometimes termed "known unknowns" in that the risk has been identified, but the timing and quantum may vary. Contingency money held to cover other risks which are not yet identifiable may be held for "unknown unknowns", and is normally held by the client Oversight Committee.

36. Construction has yet to start, and consequently the overarching contingency management arrangements are not yet actively running on a month-by-month basis. The project team would benefit from developing the working procedures on contingency management to a more practical level of detail, for example covering the process for releasing unutilised contingency money and whether it should be held at project level or by the Oversight Committee?

Recommendation 2:

We recommend clarifying the working procedures for governance of the contingency monies before the construction phase commences.

¹ Value engineering is a process to reduce total cost while still maintaining the original functionality outlined in the design phase.

37. In April 2012, the total contingency in the project budget was €44 million. The largest element of uncertainty in the budget is allocated to construction inflation (termed escalation). Overtly, there is some €12 million allocated to this escalation risk, but there are other related provisions in this area making the total provision potentially significantly higher.

38. The risk register contains some 14 items that have 100 per cent probability of occurrence- implying they are not risks but certainties. These risks therefore should be converted into specific items of scope. There are only a further eight priced items in the risk register, though it is highly likely that there are other risks that carry cost implications. The project team would benefit from developing this management process to a greater level of detail, to make the risk and contingency provision more granular and explicit.

39. In June 2012, the bidders return their tenders for the main construction contract. At that point, the project team will learn a significant amount about the adequacy or otherwise of the escalation provisions, and there will be an opportunity to re-visit the risk register, update it, and refresh all the financial contingency provisions in it. In doing so, it would be wise to re-examine all of the risks in the register and start the construction phase with a purposeful control framework in place.

Recommendation 3:

We recommend that the project team refresh the risk register and associated contingency allowances when the prices for the main construction work are known.

40. The project Oversight Committee is examining the whole lifecycle costs of the new premises, over a 50 year span. The project team has estimated the cost of the periodic investments required to maintain the asset in good condition over this period, and is developing an asset management plan to suit the ICC's requirements. This is good practice. The timing for such discussions is right because the process of agreeing a funding strategy and then of procuring the relevant maintenance contracts will take perhaps two years; it will be important to have the facilities management suppliers in place well ahead of completion, to become familiar with the asset well before handover.

41. One of the most important elements of the asset management strategy is the funding strategy. A funding / finance strategy is needed in the first instance, following which the management arrangements need to be put in place, satisfying the long term objectives, and meeting the day-to-day demands. The Oversight Committee is addressing this issue, and is aware that the project team naturally does not have the specialist skills in-house to determine the necessary funding policy and fund management arrangements.

Recommendation 4:

We recommend obtaining specialist funding input, to inform the asset management strategy.

Project management and controls

42. Project management control systems are the tools for managing project scope, cost and schedule. They are based on carefully defined process and document controls, metrics, performance indicators and forecasting with capability to reveal trends toward cost overruns and/or schedule slippages. We identified a number of documents and plans used to monitor key elements of the project such as milestones and budget.

43. Currently, there is not an integrated project management plan to demonstrate that all of the Permanent Premises project phases and their dependencies have been thoroughly considered, including how the project will be monitored. We understand however, that such a plan is being developed.

44. For the project to be successful, it is essential that the required outcomes and outputs are described with sufficient clarity before the construction starts. Changes to the requirements and scope during construction can be a risk, with the potential to increase costs and delay project delivery. There have been some 3,400 outstanding design-related issues since the preliminary design phase. As of February 2012, approximately half of these were closed and reflected in the drawings, while the rest were either cleared but not reflected in the drawings or not cleared at all. We note that some particular uncertainties carry significant cost risks, for example the lack of clarity on security aspects creates a cost risk of up to €1.5 million. It is very important for the project to deal with all such matters before the main contract is awarded, to reduce the risk of subsequent changes - which are inevitably costly and rarely good value for money.

45. While progress made against outstanding items is being monitored via a tracker it is not sufficiently detailed or informative, for example, there is no reference to the cost or time implications of the outstanding items.

Recommendation 5:

We recommend that the project team prioritises all outstanding design issues by their costs, and deals with all of them before the award of the main contract.

46. Good assurance provides an independent assessment of whether the elements fundamental to successful project delivery are in place and operating effectively. In itself assurance does not deliver a project, but it provides information to those that sponsor, govern and manage a project to help them make better informed decisions which reduce the causes of project failure. To be independent, assurance should be funded independently of the project. The requirement for an audit strategy has been on the agenda of the Committee since 2010, but is not yet complete. Internal Audit has not been able to prioritise this project and has given it little attention in the last two years. This is considered unsatisfactory.

Recommendation 6:

We recommend that the Oversight Committee should clearly state and enforce the mandate to perform continuous assurance with immediate effect, ensuring such work is appropriately funded.

47. Before construction work can start, the necessary permissions and authorizations must be in place. In addition to institutional approval, consents need to be obtained for example, for health and safety, sewerage and waste disposal. All these factors can have a significant effect on the timetable and project costs.

48. We understand that the permit procedure for the permanent premises has been delayed and there are on-going discussions about obligations on the host nation relating to the condition of the site on handover. Full resolution is expected in October 2012, one month after the general contract award.

49. Selecting the most suitable contractor for a construction project is a crucial decision for owners and project managers. Tender evaluation involves various elements such as the assessment of overall suitability of contractors, financial stability, managerial capability and organizational strength, technical expertise and experience. Hence, it is a resource and time intensive process.

50. The project is following good practice, by adopting a form of contract that is based on the principles of sound project management: the New Engineering Contract (NEC). This form of contract has been in widespread use in the United Kingdom for more than 20 years and is mandatory on all government contracts, but has not been used in The Netherlands before. As such, its introduction potentially creates a risk, because the main contractor and the supply chain will not be familiar with it. We note that the project team has taken strong measures to mitigate this risk including training the four shortlisted contractors, the design team, the cost consultant and core ICC staff.

51. One of the features of the NEC is a procedure for immediately raising issues that might impact on the cost or the schedule. The Early Warning procedure demands responses to issues within two weeks normally, with the decisions becoming binding adjustments to the contract. While the project Oversight Committee seems to provide firm governance to the project from an estates management perspective, there are a large number of users from across the wider Court and Registrar functions and these groups are potentially a source of changes in the future. We saw that the Oversight Committee has a "zero tolerance" approach to cost increases, but the project might benefit from tighter controls over the wider community of future users.

Recommendation 7:

We recommend, with construction about to start, that the Project Director reviews the change controls, updates them if necessary, and in any event reminds users about them.

Readiness for operations

52. The project team has reached out to the many users in the ICC as part of the design development process, with evident success. To date this process has largely focused on gathering requirements and data relating to the future use of the building. The users ought to have little input into the project once the final cost-cutting discussions have reached their conclusion - mainly being limited to answering queries from the main contractor if necessary when issues arise during the building work.

53. However, this does not mean that the Court and Registrar functions should adopt a "hands off" approach. A detailed plan will be needed by early 2015 governing the arrangements for transitioning from the current premises to the new one. To do that, the user community will need to identify exactly how the business processes inside the new premises will be conducted, whether there are new ways of working that the building makes possible, whether there are efficiencies to be made, whether there are organisational changes needed and so on. In short, work should start in a purposeful way in the not too distant future to think through the detailed operational procedures in the new building, and to plan the transition accordingly.

Recommendation 8:

We recommend that the Court / Registrar establishes a group to develop the new ways of working in the new building, and then to establish a transition plan.

Project Resources

54. In common with other clients who have to deliver a one-off construction project, the ICC would not be expected to have in-house capability in the field of construction and property management. The appointment of the New Project Director went a long way toward addressing this risk, but there is nevertheless still a high dependency on the small core team (currently three people) to lead the user engagements, lead the design process, manage the construction contract and interface effectively with the external authorities as well as keeping the project finances and costs under complete control.

55. This is a dynamic and fast-moving project, with iconic status and of critical value to the future of the ICC over many decades to come. The client is a complex public sector organisation, and the new premises are being delivered by a private sector supply chain. Having the right skills in the project team is a key requirement, and it will be important for the Project Director to be able to adjust the team composition, balance and remuneration with speed and agility should the need arise, in order to keep the project properly resourced and under control. "Business as usual" HR processes may become a constraint, and therefore a risk to delivery. We saw strong signs of detailed scrutiny by the Oversight Committee in this area and we believe it would be beneficial for the Project Director to be given greater freedoms, subject always to a broader governance framework set by the Oversight Committee.

Recommendation 9:

We recommend that there are appropriate mechanisms in place to ensure that the Project Director can procure, reward and manage skilled resources in line with the demands of this commercial, fast-moving, high value and iconic project.

Office of Internal Audit

Introduction

56. In 2003 the Court set up a dedicated Office of Internal Audit (OIA) as required under the Financial Regulations. In 2011, OIA had four staff and a budget of €600,000 comprising €430,000 for staff costs, €90,000 for consultancy, €28,000 for travel and €20,000 for each contractual services and training. The Internal Audit Charter states that the office will follow best practice as established by The Institute of Internal Auditors (IIA). As part of our 2011 audit we have reviewed the OIA to assess the extent to which they have successfully complied with these standards.

Organisational Status

Internal Audit Charter

57. An Internal Audit Charter sets out the scope and authority of internal audit, it should include the details of the work of Internal Audit and how the reporting processes will operate. It also defines the independence of Internal Audit setting out rights such as unrestricted access to information and the right to communicate freely with senior management and external audit.

58. The Court's Internal Audit Charter was approved by the Court's Audit Committee in 2007. Since this time the work of the Court has grown, developed and matured as an organisation with the Court's activity moving to trial and the major construction project about to commence and the Charter has not been revisited to ensure it remains relevant and up-to-date. We note that a new Charter was drafted by OIA at the end of 2011 and was finalised in its draft version in February 2012 for consideration by management and the Audit Committee.

Recommendation 10:

We recommend that the Internal Audit Charter should be periodically reviewed by the Head of Internal Audit and updated where necessary. The review should be presented to senior management and the Audit Committee as soon as practicable.

Scope of Function

Audit planning and reporting

59. Each year the Head of Internal Audit prepares a plan of activities covering the financial year and agrees it with Court management. The 2011 plan proposed five firm audits utilising 370 auditor days. It provided for 60 per cent of auditors time to be spent on direct audit work and 40 per cent on advisory work and therefore sufficient time was available to complete these audits. Against the 2011 plan, we found that one audit was cancelled, two were postponed, one remained in the fieldwork stages and one final audit was completed and the report issued in draft. We also noted that one optional audit was completed but no report was issued at the time of writing this report. The internal auditors do not maintain timesheets, or other form of time recording so we were unable to examine the utilisation of resources against the original proposed budget.

60. The Office of Internal Audit prepares its annual report covering the period 1 July to 30 June and the report is not therefore aligned with its planning cycle which follows a calendar year. In our view, the transparency of reporting would be enhanced by matching the planning and reporting cycle directly. The annual report described the context, scope and findings of each individual audit performed and the issues that have emerged during the year under review, but it did not provide a comparison of the work performed against the agreed plan, nor does the annual report provide an objective evaluation of, and opinion on, the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control as we have previously recommended. To assess the value and impact delivered by internal audit, there should be a clear statement of what outputs have been delivered during the year compared to those set out in the agreed plan.

Recommendation 11:

We recommend that: a) the internal audit planning and reporting periods are aligned to the financial year, this may necessitate the production of an interim report covering only six months before starting an annual cycle; b) the Internal Audit annual report should be prepared shortly after the conclusion of the annual cycle and provide an overview of its key findings; c) OIA should report the outputs delivered compared to those set out in the agreed plan including resource utilisation; and d) internal audit should provide an objective evaluation of, and opinion on, the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

Internal Audit Findings

61. At the conclusion of each piece of work, Internal Audit issue a report containing a number of recommendations, which are agreed with management and given a priority ranking allowing management to direct appropriate resource to address OIA recommendations. Since 2006, OIA have issued some 292 recommendations of which 112 were classified as high priority requiring immediate action.

62. In examining a sample of reports issued by OIA, we reviewed high priority recommendations and found some apparent inconsistencies in the ratings applied. For example, the high priority recommendation to improve induction training and career development initiatives, while important, appears less in need of immediate action than the high priority recommendation to review the Court's commercial insurance portfolio for uninsured risks. There is scope for OIA to review the definitions of its recommendations alongside developments in the Court's risk management framework and classify them on the basis of the risk to the Court.

Recommendation 12:

We recommend that OIA consider adopting consistent definitions for high, medium and low risk linked to the Court's risk management framework.

Technical Standards

Engagement Supervision

63. International Standards require that engagements are properly supervised to ensure objectives are achieved and quality is assured. Evidence of supervision should be documented and retained on internal audit files. Our review of a sample of internal audit working papers found no documented evidence that an independent review of audit work had been carried out. A second stage review is important to verify the findings in the report, to question the quality of the evidence, and to ensure that correct conclusions have been made. The detailed internal working policies and procedures and quality assurance processes for the OIA were still under development at the time of our review and the OIA has subsequently informed us that the internal audit manual has now been finalised. OIA has also informed us that it has purchased audit software to enhance documentation and the

evidencing of management review. The implementation of the new software is in its pilot phase.

Recommendation 13:

We recommend that the new audit manual should be applied to all future OIA assignments and evidence of management review should be clearly documented on all audit files.

Training

64. One member of the OIA team is professionally qualified and another team member is studying for the IIA qualification. In addition to the requirements of professional institutes, all internal auditors must enhance their knowledge, skills and other competencies through continuing professional development. OIA has an annual training budget but there is no structured training plan identifying training needs or other skill gaps, such as the need IT audit expertise. It is unclear how OIA demonstrate the provision of adequate continuing professional development.

Recommendation 14:

We recommend that the Office of Internal Audit develop a structured training plan identifying needs and skills gaps and use this to support its training budget.

External quality review

65. An external quality review of OIA was last performed in 2007 resulting in recommendations to develop the quality control procedures and the format and style of reports. Such external assessments should be conducted regularly and at least once every five years.

Recommendation 15:

As it is five years since the last review we recommend that an external quality review of OIA is scheduled and the results presented to senior management and the Audit Committee.

IPSAS

66. In December 2010, the Assembly of States Parties approved the Court's implementation of International Public Sector Account Standards (IPSAS) from 2014.

Financial Rules and Regulations

67. During 2011 the Court reviewed its Financial Regulations and Rules to ensure that they would be compliant with the requirements of IPSAS and has proposed some changes that will be presented to the Committee on Budget and Finance prior to seeking approval for the changes from the Assembly of States Parties. The proposed amendments mostly relate to revised terminology to make the Regulations compatible with IPSAS for financial statement purposes. No changes are proposed to the Court's budgeting procedures or to these elements of the Financial Regulations.

68. Although IPSAS requires that the Court prepares a reconciliation of its expenditure reported in the financial statements to its approved budget this will involve a number of adjustments as a result of the different bases of preparation. This will make it more difficult for States' Parties to evaluate the Court's overall financial performance. An accruals based budget would be directly comparable to accruals based financial statements and would provide the Assembly with a clearer indication of the full costs of the Court's operations and enable it to hold the Court more accountable for its financial performance.

Recommendation 16:

We recommend that the Court develop the processes and procedures required for a full cost accruals budget to be implemented within two years of preparing IPSAS financial statements.

Project governance

69. In late 2011, the Court has established an IPSAS co-ordination committee responsible for monitoring the progress of the project and validating key decisions proposed by the IPSAS team. The Committee comprises senior staff from the Registry and several consultants and meets on a monthly basis. While the project is at an early stage, we found that the Committee is providing a useful challenge function on the progress of the project.

Accounting Policies

70. While some work has been performed to develop new accounting policies some important areas have yet to be addressed. For example, no policies have yet been developed for the treatment of the Judges' Pension Scheme, the accounting arrangements for the Permanent Premises project, including the contributions in kind from the host nation and the accounting and control the Court has over each of the Trust Funds it administers.

Implementation Plan

71. The Court has prepared a project plan to support the overall timetable and presented it to the Committee on Budget and Finance in March 2011. However, this project plan only covers the period to April 2012 and is focused on strategic issues, key business processes and identifying changes required to the Court's accounting software and financial management systems.

72. In our view the project plan should be extended to cover the period up to and including the preparation of the first set of IPSAS financial statements in spring 2015. The plan should be enhanced to include key milestones for: the development of the Court's specific accounting policies; the development of pro-forma IPSAS financial statements; the preparation of the IPSAS opening balances; a dry-run financial statement simulation exercise during 2014; and the preparation of the 2014 annual financial statements.

Recommendation 17:

We recommend that the Court prepare an extended and more detailed project plan including key milestones to support the successful implementation of IPSAS. This plan should be agreed by the coordination committee and shared with the external auditor as soon as is practicable.

Management response to 2010 audit recommendations

73. In our 2010 External Audit Report we made 15 recommendations on financial matters and governance. As part of our work we have reviewed the progress the Court has made implementing these recommendations. A summary of action taken in response to our recommendations is set out in Annex B.

74. Overall the Court has implemented four of our previous recommendations, nine recommendations are in progress and two of the recommendations have not been implemented.

75. The recommendations not implemented at the date of this report related to the provision by the Office of Internal Audit of an evaluation of the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control and the need to prepare and implement an IT strategy. Although we have been informed

that an IT strategy has been completed, the Court has not shared it with us and we cannot therefore confirm that the recommendation has been implemented. We are concerned at the slow implementation of our recommendations and urge the Court to renew efforts to implement them in a timely manner.

Acknowledgement

76. I would like to express my sincere appreciation for the cooperation and assistance extended to my staff by the management of the Court and their staff during the 2011 audit and throughout the period of the audit mandate.

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

Annex A

Summary of recommendations for 2011

Recommendation 1:

We recommend that the Court reviews its working capital requirements and exposures and consider whether the current level of its Working Capital Fund remains sufficient.

Recommendation 2:

We recommend clarifying the working procedures for governance of the contingency monies before the construction phase commences.

Recommendation 3:

We recommend refreshing the risk register and associated contingency allowances when the prices for the main construction work are known.

Recommendation 4:

We recommend obtaining specialist funding input, to inform the asset management strategy.

Recommendation 5:

We recommend that the project team prioritises all outstanding design issues by their costs, and deals with all of them before the award of the main contract.

Recommendation 6:

We recommend that the Oversight Committee should clearly state and enforce the mandate to perform continuous assurance with immediate effect, ensuring such work is appropriately funded.

Recommendation 7:

We recommend, with construction about to start, that the Project Director reviews the change controls, updates them if necessary, and in any event reminds users about them.

Recommendation 8:

We recommend that the Court / Registrar establishes a group to develop the new ways of working in the new building, and then to establish a transition plan.

Recommendation 9:

We recommend that there are appropriate mechanisms in place to ensure that the Project Director can procure, reward and manage skilled resources in line with the demands of this commercial, fast-moving, high value and iconic project.

Recommendation 10:

We recommend that the Internal Audit Charter should be periodically reviewed by the Head of Internal Audit and updated where necessary. The review should be presented to senior management and the Audit Committee as soon as practicable.

Recommendation 11:

We recommend that: a) the internal audit planning and reporting periods are aligned to the financial year, this may necessitate the production of an interim report covering only six months before starting an annual cycle; b) the Internal Audit annual report should be prepared shortly after the conclusion of the annual cycle and provide an overview of its key findings; c) OIA should report the outputs delivered compared to those set out in the agreed plan including resource utilisation; and d) internal audit should provide an objective evaluation of, and opinion on, the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

Recommendation 12:

We recommend that OIA consider adopting consistent definitions for high, medium and low risk linked to the Court's risk management framework.

Recommendation 13:

We recommend that the new audit manual should be applied to all future OIA assignments and evidence of management review should be clearly documented on all audit files.

Recommendation 14:

We recommend that the Office of Internal Audit develop structured training plan identifying needs and skills gaps and use this to support its training budget.

Recommendation 15:

We recommend that an external quality review is scheduled and the results should be presented to senior management and the Audit Committee.

Recommendation 16:

We recommend that the Court develop the processes and procedures required for a full cost accruals budget to be implemented within two years of preparing IPSAS financial statements.

Recommendation 17:

We recommend that the Court prepare a detailed project plan to support the implementation of IPSAS. This plan should be agreed by the coordination committee and shared with the new external auditors as soon as is practicable.

Annex B

Follow-up on prior year recommendations

<i>Recommendation</i>	<i>Management Response</i>	<i>External Auditors Comment</i>
<p>Recommendation 1: We recommend that the ICC closely reviews all Tribunal cases to identify any common themes and lessons to be learned in respect of its Human Resources policies.</p>	<p>There are a limited number of cases; therefore it is not possible to draw any concrete common themes or lessons learned. Two cases, which were ruled in favour of the (former) staff members, deal with the issue of non-renewal of contracts. Both cases show that, in case of non-renewal of contract due to unsatisfactory service, an adequate performance appraisal system is vital. The Court has taken measures to ensure consistent and Court-wide documented appraisals of staff members' performance and is very much aware of the requirements imposed by international administrative law with respect to non-renewal of employment contracts.</p>	<p>In Progress. We acknowledge management's response. We recommend however that cases continue to be monitored and internal HR procedures strengthened.</p>
<p>Recommendation 2: We continue to recommend the need for clear accountability structures to be established as soon as possible to ensure adequate project oversight, control and risk management.</p>	<p>The Oversight Committee requested its independent experts to conduct a Peer Review. The Peer Review was finalized on 4 November 2010. The examination of the governance structure was subsequently reviewed. At the 7th Meeting on 8 June 2011, the Oversight Committee approved and implemented a new structure for the project - prior to the arrival of the new ASP Project Director at the end of June 2011. Subsequently, the ASP Project Director has revised the Project Team structure to clarify the team's roles and responsibilities.</p>	<p>Implemented. Accountability structures have significantly improved following the appointment of a new Project Director and the approval of a revised governance structure by the Oversight Committee. Under the revised structure, the Project Director holds the overall management responsibility.</p>
<p>Recommendation 3: We recommend that a common set of project objectives and outcomes are agreed, together with a clear view on cost, time and quality.</p>	<p>A benefits realization discussion took place with the Oversight Committee which identified the following key measure of success: 1. Time - Project ready for occupation by end 2015. 2. Cost - Project delivered for Euro 190m budget. 3. Cost - Total cost of ownership no more than Euros 16.9m per annum. 4. Quality - Functionality to be as briefs. A series of project Key Performance Indicators (KPI's) are being developed for incorporation into the construction contract to reflect the key measures of success.</p>	<p>Implemented. A common set of project objectives and outcomes has now been agreed.</p>
<p>Recommendation 4: We recommend that as a matter of priority a full appraisal of non-structural costs is undertaken to identify any previously unrecognised overheads. Additional costs identified, not budgeted for, should be presented to the Assembly of States Parties for approval.</p>	<p>Following the arrival of the new Project Director at the end of June 2011, the budget for the project has been completely reviewed and a new structure introduced, clearly identifying all costs associated with the project. Changes were made in Court's programme budget to group all costs related to the project into one Major Programme (VII.1). Information was then clearly communicated to the 167th session of the Audit Committee on 29 Nov. 2011 and to the tenth session of the ASP in December 2011. ASP resolution ICC-ASP/10/Res.6 reflects this new understanding of the project. A Financial Framework has also been developed to clearly identify the processes of Financial Management for the project.</p>	<p>Implemented. All costs have now been reviewed and communicated to the Assembly of States Parties.</p>

<i>Recommendation</i>	<i>Management Response</i>	<i>External Auditors Comment</i>
Recommendation 5: We recommend that a more comprehensive risk assessment should be developed including the quantification of risks and their potential impacts in terms of cost, time and performance.	Following the arrival of the new Project Director at the end of June 2011, the risk register has been completely revised and a comprehensive Risk Management procedure has been implemented which quantifies all risks and their likely impact. This is a primary management tool for the project.	In Progress. We found that the approach taken to assessing risks has significantly improved since our 2010 audit; however, it still has not been sufficiently analytical.
Recommendation 6: We recommend the ICC perform an early IPSAS standard by standard impact analysis and consider the changes that will be required to the Financial Rules and Regulations. We recommend that changes to the Financial Rules and Regulations are approved by the Assembly of States Parties.	Budget and Finance Section have drafted a report showing the proposed amendments to the Financial Rules and Regulations. Proposed amendments will be discussed by the Audit Committee and submitted for CBF review. Following CBF recommendation, the amendments will be submitted to the eleventh session of the ASP for approval.	In Progress. We can confirm that changes to the financial rules and regulations have been prepared and were presented to the Audit Committee.
Recommendation 7: We recommend that the timetable for transition to IPSAS is reviewed, taking into consideration the complexity of transition and resources available to the Court, and be brought forward. In particular, the timetable should allow for at least one "dry run" exercise of preparing IPSAS accounts, either a restatement of the financial statements before the "live" year, or a month six account for the year in question. Opening balances for the first "live" year should be produced by the Court and reviewed by the External Auditors as soon as possible.	The initial project timetable has been retained. The timetable might be revised by mid-2012, should it be necessary in order to take into consideration the CBF's position on any proposed FRR amendments and the revised implementation plan for changes to ERP system. Restatement of the financial statements before the go-live year will be included in the project plan as well as the in the review of opening balances by the External Auditor.	In progress. We acknowledge management's response.
Recommendation 8: We recommend that the Court ensures that a robust and detailed IPSAS project plan is set and progress against agreed deadlines should be monitored regularly by senior management and the Audit Committee.	The detailed IPSAS project plan was completed in October 2011. Progress is monitored; reports are regularly submitted to senior management, to the Co-ordination Committee and the Audit Committee. An IPSAS Coordination Committee was formed comprising managers from CASD.	In progress. A detailed plan has been made up to April 2012 but should be developed further. We have made additional comments earlier in this report. Please see section on IPSAS.
Recommendation 9: We recommend earlier consideration of the accounting estimates and policies in relation to property plant and equipment to determine the appropriate software for management of assets and to ensure that the costs in relation to the Permanent Premises are suitably recorded in preparation for capitalisation under IPSAS.	The preparation of the financial statement is currently supported by the integrated ERP (SAP system). The licence for the asset accounting module has been purchased prior to the decision to adopt IPSAS. Therefore, the Court has already appropriate software for asset management. Until the implementation of the new asset accounting module in SAP, the IPSAS and the Permanent Premises project teams will keep a record of permanent premises cost in excel spreadsheets. The draft accounting policies for property, plant and equipment - taking into account the Permanent Premises Project - have been developed by the end of 2011. The accounting policies will be finalized after external expert opinion is obtained in April 2012.	In progress. The Court has not yet finalised its accounting policy or estimates for property plant and equipment. We have not been able to review this.

<i>Recommendation</i>	<i>Management Response</i>	<i>External Auditors Comment</i>
Recommendation 10: We recommend that the Audit Committee and the Court continue to work together to maximise the effectiveness of the Committee and of the support provided to the Committee. The terms of Reference should be reviewed at least annually to ensure that the work of the Audit Committee is aligned with good practice and business needs	The terms of reference of the Audit Committee are going to be reviewed in 2012. The frequency of their review will be defined at that time. However, on a first approach, it seems that a yearly review is not appropriate if one considers the Committee's activities and the Court's projects usual calendar.	In Progress. We acknowledge management's response and would therefore recommend review on a periodic basis.
Recommendation 11: We recommend that for 2011 the Court should produce a Statement on Internal Control should describe the key elements of the Court's risk management strategy to reflect the Court's capacity to handle risk, setting out how the Court is equipped to manage changing risk profiles. It should, in our view, set out the differing responsibilities of the President, the Prosecutor and the Registrar, for overall management of the Court and use of resources, and be signed by all three.	The Statement of Internal Non-Financial Control is being reviewed in 2012. The Court is satisfied that with improvements in the statement of assurances and the training given to certifying officers; the statement of financial control does not require change at this stage. The Court has made progress in the area of risk management with the Coordination Committee (CoCo) agreeing to a risk management strategy in December 2011.	In Progress. We acknowledge the improvement obtaining statements of assurance from all certifying officers and have reviewed these. The Statement on Internal Control still requires update to include the Court's risk management strategy.
Recommendation 12: We recommend that prior to preparation of the Statement on Internal Control written assurances are obtained from the divisions of the Court to properly conclude on the effectiveness of the control environment.	Written assurances are obtained from all Certifying Officers to support the preparation of the Statement of Internal Financial Control and to strengthen the effectiveness of the control environment.	Implemented. We have reviewed the written assurances received from the certifying officers which now properly support that Statement on Internal Control.
Recommendation 13: We recommend that, prior to signature of the Statement on Internal Control and in line with best practise, internal audit provide an objective evaluation of, and opinion on, the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.	OIA's limited resources do not allow for a complete review of ICC internal control, considering in particular the low level of internal control frameworks documentation. The OIA will provide limited assurance according to its yearly audit plan.	Not implemented. We have made recommendations earlier in this report regarding internal audit. The Internal Audit Annual Report should include a general opinion on internal control based on the findings from OIA's work during the year.
Recommendation 14: We recommend that the ICC continue its progress in following up internal audit recommendations and regularly report on implementation to both senior management and the Audit Committee.	A database of audit recommendations, created and maintained by OIA, has recently come on-line and facilitates the tracking and reporting on audit recommendations. Furthermore, the Coordination Council (CoCo) is frequently following-up on the implementation of recommendations, thus adding its political weight and support to these issues. However, in view of budget constraints, implementation of some audit recommendations might be hampered.	In Progress. We have made further recommendations earlier in this report. Please refer to the section on Internal Audit.
Recommendation 15: We reiterate our previous recommendation that an IT strategy be prepared and implemented as a matter of priority. The strategy be approved by senior management to ensure consistency with the long term objectives of the Court. The strategy should be annually reviewed and updated to ensure that it remains current and appropriate.	The ICT Strategic Planning process is underway. The first draft will be available for internal consultation in March 2012. In addition, CoCo will soon approve a new reporting system that will include IT. This new reporting system should enable senior management to review the IT strategy to ensure it is consistent with the objectives of the Court and is both, current and appropriate. CoCo requested reporting on the IT strategy at its March 2012 meeting.	Not Implemented. There was no IT strategy available for review during the audit.

Statement I

International Criminal Court

Statement of income and expenditure and changes in fund balances for the period ending 31 December 2011 (in thousands of euro)

	<i>General Fund & Working Capital Fund</i>		<i>Notes ref.</i>	<i>Trust Funds</i>		<i>Notes ref.</i>	<i>Permanent Premises</i>		<i>Notes ref.</i>	<i>Total</i>	
	<i>2011</i>	<i>2010</i>		<i>2011</i>	<i>2010</i>		<i>2011</i>	<i>2010</i>		<i>2011</i>	<i>2010</i>
Income											
Assessed contributions	103,608	103,623	2.12/ 4.1	-	-		11,327	15,548	15.4	114,935	119,171
Voluntary contributions	-	-		2,697	1,488	5.2	-	-		2,697	1,488
Interest income	484	343	4.2	15	4	5.3	206	50		705	397
Other/miscellaneous income	382	121	4.3	-	-		-	-		382	121
<i>Total income</i>	<i>104,474</i>	<i>104,087</i>		<i>2,712</i>	<i>1,492</i>		<i>11,533</i>	<i>15,598</i>		<i>118,719</i>	<i>121,177</i>
Expenditure											
Disbursed expenditures	100,198	95,808	2.17/ 4.4	1,552	1,452	5.4	6,596	4,813	15.5	108,346	102,073
Unliquidated obligations	5,536	5,723	2.18/ 4.4	101	125	5.4	320	321	15.5	5,957	6,169
Annual Leave Accrual	850	568	2.4/ 2.24/ 4.5	-	-		-	-		850	568
Provision for US tax liability	76	53	4.6	-	-		-	-		76	53
Provision for ILO cases	-	330	4.6	-	-		-	-		-	330
Provision for doubtful debt	589	510	4.6	-	-		-	-		589	510
Repatriation Grant Accrual	677	1,507	2.4/ 4.5	-	(1)	5.4	-	-		677	1,506
<i>Total expenditure</i>	<i>107,926</i>	<i>104,499</i>		<i>1,653</i>	<i>1,576</i>		<i>6,916</i>	<i>5,134</i>		<i>116,495</i>	<i>111,209</i>
Excess/(shortfall) of income over expenditure	(3,452)	(412)		1,059	(84)		4,617	10,464		2,224	9,968
Savings on, or cancellation of, prior periods' obligations	1,614	2,147	4.7	14	17		-	-	15.6	1,628	2,164
Credits to States Parties	(2,825)	(13,679)	4.8	-	-		-	-		(2,825)	(13,679)
Refund to donors	-	-		(28)	(20)	5.5	-	-		(28)	(20)
Net increase in Working Capital Fund	-	-	4.9	-	-		-	-		-	-
Fund balances at beginning of financial period	19,469	31,413		374	461		11,278	814		31,121	32,688
Fund balances as at 31 December	14,806	19,469		1,419	374		15,895	11,278		32,120	31,121

Date:

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

Statement II

International Criminal Court

Statement of assets, liabilities, reserves and fund balances as at 31 December 2011 (in thousands of euro)

	<i>General Fund & Working Capital Fund</i>		<i>Notes ref.</i>	<i>Trust Funds</i>		<i>Notes ref.</i>	<i>Permanent Premises</i>		<i>Notes ref.</i>	<i>Total</i>	
	<i>2011</i>	<i>2010</i>		<i>2011</i>	<i>2010</i>		<i>2011</i>	<i>2010</i>		<i>2011</i>	<i>2010</i>
Assets											
Cash and term deposits	28,218	26,867	2.20	1,827	1,764		17,314	11,547		47,359	40,178
Assessed contributions receivable	2,792	6,255	4.10	-	-		-	-		2,792	6,255
Voluntary contributions receivable	-	-		41	(30)		-	-		41	(30)
Other contributions receivable	9	20	4.11	-	-		-	-		9	20
Interfund balances receivable	131	219	4.12	-	-		21	-		152	219
Other accounts receivable	1,998	3,090	4.13	3	-	5.6	394	111	15.7	2,395	3,201
Prepaid expenses – education grants	1,043	987	2.22/ 4.14	-	-		-	-		1,043	987
<i>Total assets</i>	<i>34,191</i>	<i>37,438</i>		<i>1,871</i>	<i>1,734</i>		<i>17,729</i>	<i>11,658</i>		<i>53,791</i>	<i>50,830</i>
Liabilities											
Contributions received in advance	488	41	2.15/ 4.15	200	1,018	2.21/ 5.7	-	-	15.9	688	1,059
Unliquidated obligations	5,536	5,723	2.18	101	125		320	321	15.5	5,957	6,169
Other accounts payable	2,980	2,950	4.16	-	-		1,514	59	15.8	4,494	3,009
Interfund balances payable	64	100		152	219	5.8	-	-		216	319
Provision for US Tax Liability	85	53	4.6	-	-		-	-		85	53
Provision for ILO cases	98	378	4.6	-	-		-	-		98	378
Repatriation Grant Accrual	5,219	4,659	2.23/ 2.4/ 4.16	(1)	(2)		-	-		5,218	4,657
Annual leave accrual	4,915	4,065	2.24/ 4.5	-	-		-	-		4,915	4,065
Host State Loan	-	-		-	-		-	-	15.10	-	-
<i>Total liabilities</i>	<i>19,385</i>	<i>17,969</i>		<i>452</i>	<i>1,360</i>		<i>1,834</i>	<i>380</i>		<i>21,671</i>	<i>19,709</i>
Reserves and fund balances											
Working Capital Fund	7,406	7,406	2.8/ 4.9	-	-		-	-		7,406	7,406
Contingency Fund	4,438	8,757	2.9/ 4.17	-	-		-	-		4,438	8,757
Temporary reserve Contingency Fund	-	412	4.17	-	-		-	-		-	412
Reserve for unpaid contributions	406	480	2.14/ 4.18	-	-		-	-		406	480
Cumulative surplus	2,556	2,414	2.13/ 5.4	1,419	374		15,895	11,278		19,870	14,066
<i>Total reserves and fund balances</i>	<i>14,806</i>	<i>19,469</i>		<i>1,419</i>	<i>374</i>		<i>15,895</i>	<i>11,278</i>		<i>32,120</i>	<i>31,121</i>
Total liabilities, reserves and fund balances	34,191	37,438		1,871	1,734		17,729	11,658		53,791	50,830

Date:

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

Statement III

International Criminal Court

Cash flow as at 31 December 2011 (in thousands of euro)

	<i>General Fund & Working Capital Fund</i>		<i>Trust Funds</i>		<i>Permanent Premises</i>		<i>Total</i>	
	<i>2011</i>	<i>2010</i>	<i>2011</i>	<i>2010</i>	<i>2011</i>	<i>2010</i>	<i>2011</i>	<i>2010</i>
Cash flows from operating activities								
Net excess/(shortfall) of income over expenditure (Statement I)	(3,452)	(412)	1,059	(84)	4,617	10,464	2,224	9,968
Contributions receivable (increase)/decrease	3,474	(5,182)	(71)	56	-	-	3,403	(5,126)
Interfund balances receivable (increase)/decrease	88	(79)	-	-	(21)	-	67	(79)
Other accounts receivable (increase)/decrease	1,092	(279)	(3)	1	(283)	95	806	(183)
Prepaid expenses (increase)/decrease	(56)	(299)	-	-	-	-	(56)	(299)
Contributions received in advance increase/(decrease)	447	(3,631)	(818)	(241)	-	-	(371)	(3,872)
Unliquidated obligations increase/(decrease)	(187)	(1,991)	(24)	(47)	(1)	316	(212)	(1,722)
Interfund balances payable increase/(decrease)	(36)	60	(67)	79	-	-	(103)	139
Host State Loan	-	-	-	-	-	(1,425)	-	(1,425)
Annual leave accrual increase/(decrease)	850	568	-	-	-	-	850	568
Provision for US Tax liability increase/(decrease)	32	(7)	-	-	-	-	32	(7)
Provision for ILO cases increase/(decrease)	(280)	133	-	-	-	-	(280)	133
Repatriation Grant Accrual	560	1,147	1	(2)	-	-	561	1,145
Accounts payable increase/(decrease)	30	1,611	-	-	1,455	(1,047)	1,485	564
Less: interest income	(484)	(343)	(15)	(4)	(206)	(50)	(705)	(397)
<i>Net cash from operating activities</i>	<i>2,078</i>	<i>(8,704)</i>	<i>62</i>	<i>(242)</i>	<i>5,561</i>	<i>8,353</i>	<i>7,701</i>	<i>(593)</i>
Cash flows from investing and financing activities								
Plus: interest income	484	343	15	4	206	50	705	397
<i>Net cash from investing and financing activities</i>	<i>484</i>	<i>343</i>	<i>15</i>	<i>4</i>	<i>206</i>	<i>50</i>	<i>705</i>	<i>397</i>
Cash flows from other sources								
Net increase/(decrease) in Working Capital Fund	-	-	-	-	-	-	-	-
Savings on, or cancellation of, prior periods' obligations	1,614	2,147	14	17	-	-	1,628	2,164
Credits to States Parties	(2,825)	(13,679)	-	-	-	-	(2,825)	(13,679)
Refund to donors	-	-	(28)	(20)	-	-	(28)	(20)
<i>Net cash from other resources</i>	<i>(1,211)</i>	<i>(11,532)</i>	<i>(14)</i>	<i>(3)</i>	<i>-</i>	<i>-</i>	<i>(1,225)</i>	<i>(11,535)</i>
Net increase/(decrease) in cash and term deposits	1,351	(19,893)	63	(241)	5,767	8,403	7,181	(11,731)
Cash and term deposits at beginning of financial period	26,867	46,760	1,764	2,005	11,547	3,144	40,178	51,909
Cash and term deposits at 31 December (Statement II)	28,218	26,867	1,827	1,764	17,314	11,547	47,359	40,178

Statement IV

International Criminal Court

Statement of appropriations for the period 1 January to 31 December 2011 (in thousands of euro)

<i>Major Programme</i>	<i>Appropriation approved</i>	<i>Transfers</i>	<i>Disbursements</i>	<i>Unliquidated obligations</i>	<i>Accruals, Provisions</i>	<i>Total expenditures charged against General Fund and Contingency Fund (Statement I)</i>	<i>Unencumbered balance of General Fund/charges against Contingency Fund</i>
	<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>	<i>V</i>	<i>VI=III+IV+V</i>	<i>VII=I+II-VI</i>
Judiciary	10,670	150	10,580	71	169	10,820	-
Office of the Prosecutor	26,598	(522)	24,418	645	672	25,735	341
Registry	61,612	372	57,012	3,683	1,289	61,984	-
Secretariat of the Assembly of States Parties	2,728	-	2,123	491	40	2,654	74
Secretariat of the Trust Fund for Victims	1,205	-	998	98	17	1,113	92
Permanent Premises Project Office	492	-	368	13	5	386	106
Independent Oversight Mechanism	303	-	95	24	-	119	184
Total Approved Programme Budget	103,608	-	95,594	5,025	2,192	102,811	797
Total Contingency Fund Application	-	-	4,604	511	-	5,115	(5,115)
Total	103,608	-	100,198	5,536	2,192	107,926	(4,318)

International Criminal Court

Statement of Contingency Fund Applications for the period 1 January to 31 December 2011 (in thousands of euro)

<i>Major Programme</i>	<i>Applications</i>	<i>Disbursements</i>	<i>Unliquidated obligations</i>	<i>Total expenditures</i>	<i>Unencumbered balance</i>
Judiciary	775	483	1	484	291
Office of the Prosecutor	2,182	1,121	66	1,187	995
Registry	5,587	3,000	444	3,444	2,143
Total	8,544	4,604	511	5,115	3,429

Schedule 1

International Criminal Court Status of contributions as at 31 December 2011 (in euros)

States Parties	Outstanding as at 1 January 2011	Collections a/		Assessed	Credits from 2010	Collections b/		Total outstanding	Credit on 2011 receipts	Receipts relating to 2012
		Outstanding				Outstanding				
	Prior years				2011					
Afghanistan	-	-	-	6,150	-	6,150	-	-	6	-
Albania	9	9	-	15,376	-	15,376	-	-	10	-
Andorra	22	22	-	10,763	-	10,763	-	-	20	-
Antigua and Barbuda	2,506	84	2,422	3,075	-	-	3,075	5,497	-	-
Argentina	-	-	-	441,294	47	441,247	-	-	793	-
Australia	-	-	-	2,972,197	322	2,971,875	-	-	-	4,638
Austria	-	-	-	1,308,505	143	1,308,362	-	-	-	2,217
Bangladesh	8,975	-	8,975	15,376	-	1	15,375	24,350	-	-
Barbados	-	-	-	12,301	-	12,301	-	-	23	-
Belgium	-	-	-	1,652,929	182	1,652,747	-	-	2,770	-
Belize	-	-	-	1,538	-	1,538	-	-	2	-
Benin	-	-	-	4,613	584	43	3,986	3,986	-	-
Bolivia	9,662	9,662	-	10,763	-	10,763	-	-	6	-
Bosnia & Herzegovina	-	-	-	21,527	4	21,523	-	-	21	-
Botswana	-	-	-	27,677	24,143	3,534	-	-	-	37
Brazil	722,484	722,484	-	2,477,087	-	2,477,087	-	-	2,694	-
Bulgaria	-	-	-	58,429	7	58,422	-	-	64	-
Burkina Faso	-	-	-	4,613	49	85	4,479	4,479	-	-
Burundi	6,953	6,429	524	1,538	-	-	1,538	2,062	-	-
Cambodia	1	1	-	4,613	-	42	4,571	4,571	-	-
Canada	-	-	-	4,931,110	534	4,930,576	-	-	7,717	-
Central African Republic	7,742	7,742	-	1,538	-	1,082	456	456	-	-
Chad	5,851	42	5,809	3,075	-	-	3,075	8,884	-	-
Chile	-	-	-	362,876	3	362,873	-	-	-	357,231
Colombia	-	-	-	221,415	647	215,933	4,835	4,835	-	-
Comoros	5,668	42	5,626	1,538	-	-	1,538	7,164	-	-
Congo	6,379	6,379	-	4,613	-	4,613	-	-	5	-
Cook Islands	3,304	3,287	17	1,538	-	-	1,538	1,555	-	-
Costa Rica	2,783	2,783	-	52,279	-	52,279	-	-	416	-
Croatia	-	-	-	149,148	17	149,131	-	-	162	-
Cyprus	-	-	-	70,730	7	70,723	-	-	114	-
Czech Republic	-	-	-	536,625	58	536,567	-	-	-	395
Democratic Republic of the Congo	-	-	-	4,613	993	3,620	-	-	514	-
Denmark	-	-	-	1,131,680	124	1,131,556	-	-	1,868	-
Djibouti	5,261	42	5,219	1,538	-	-	1,538	6,757	-	-
Dominica	1,336	42	1,294	1,538	-	-	1,538	2,832	-	-
Dominican Republic	100,323	35,701	64,622	64,579	-	7	64,572	129,194	-	-
Ecuador	-	-	-	61,504	-	61,504	-	-	68	-
Estonia	21,244	21,244	-	61,504	-	61,504	-	-	60	-
Fiji	-	-	-	6,150	-	4,877	1,273	1,273	-	-

States Parties	Outstanding as at			Assessed	Credits from 2010	Collections		Total outstanding	Credit on 2011 receipts	Receipts relating to 2012
	1 January 2011	Collections a/	Outstanding			b/	Outstanding			
	Prior years					2011				
Finland	-	-	-	870,286	94	870,192	-	-	279	-
France	-	-	-	9,414,776	100	9,414,676	-	-	4,714	-
Gabon	51,320	337	50,983	21,527	-	1	21,526	72,509	-	-
Gambia	1,332	1,332	-	1,538	-	1,538	-	-	-	-
Georgia	-	-	-	9,226	-	9,226	-	-	9	-
Germany	-	-	-12,328,544		130	12,328,414	-	-	6,173	-
Ghana	5,830	5,830	-	9,226	-	9,226	-	-	11	-
Greece	-	-	-	1,062,486	114	25,152	1,037,220	1,037,220	-	-
Grenada	-	-	-	641	-	-	641	641	-	-
Guinea	16,534	16,534	-	3,075	-	42	3,033	3,033	-	-
Guyana *)	-	-	-	1,538	-	1,538	-	-	-	5,533
Honduras	25,566	8,557	17,009	12,301	-	2	12,299	29,308	-	-
Hungary	201,660	201,660	-	447,444	-	447,444	-	-	654	-
Iceland	-	-	-	64,580	7	64,573	-	-	97	-
Ireland	-	-	-	765,729	83	765,646	-	-	-	1,168
Italy	-	-	-	7,686,505	831	7,685,674	-	-	-	12,795
Japan	-	-	-19,266,234		2,078	19,264,156	-	-	-	35,722
Jordan	-	-	-	21,527	4	21,523	-	-	31	-
Kenya	-	-	-	18,451	5	18,446	-	-	27	-
Latvia	-	-	-	58,429	1	58,428	-	-	60	-
Lesotho	3,036	3,036	-	1,538	-	1,516	22	22	-	-
Liberia	3,302	792	2,510	1,538	-	-	1,538	4,048	-	-
Liechtenstein	-	-	-	13,838	-	13,838	-	-	26	-
Lithuania	-	-	-	99,945	1	99,944	-	-	104	-
Luxembourg	-	-	-	138,385	15	138,370	-	-	-	219
Madagascar	7,277	7,277	-	4,613	-	1,980	2,633	2,633	-	-
Malawi	1,637	1,637	-	1,538	-	1,538	-	-	2	-
Maldives	-	-	-	128	-	-	128	128	-	-
Mali	-	-	-	4,613	1,957	43	2,613	2,613	-	-
Malta	-	-	-	26,139	4	26,135	-	-	-	42
Marshall Islands	2,258	42	2,216	1,538	-	-	1,538	3,754	-	-
Mauritius	-	-	-	16,914	-	16,914	-	-	-	28
Mexico	3,177,654	3,177,654	-	3,622,605	-	3,622,605	-	-	1,162	-
Moldova	-	-	-	3,075	-	-	3,075	3,075	-	-
Mongolia	-	-	-	3,075	-	3,075	-	-	3	-
Montenegro	-	-	-	6,150	1	6,135	14	14	-	-
Namibia	10,816	10,816	-	12,301	-	12,301	-	-	-	259
Nauru	5,348	5,348	-	1,538	-	1,538	-	-	1,182	-
Netherlands	-	-	-	2,852,264	311	2,851,953	-	-	4,727	-
New Zealand	-	-	-	419,767	45	419,722	-	-	676	-
Niger	4,251	42	4,209	3,075	-	-	3,075	7,284	-	-
Nigeria	113,361	113,361	-	119,932	-	98	119,834	119,834	-	-
Norway	-	-	-	1,339,257	144	1,339,113	-	-	2,048	-
Panama	25,239	25,239	-	33,827	-	33,827	-	-	65	-
Paraguay	6	6	-	10,763	-	206	10,557	10,557	-	-

States Parties	Outstanding as at 1 January 2011	Collections a/	Outstanding	Assessed	Credits from 2010	Collections b/	Outstanding	Total outstanding	Credit on 2011 receipts	Receipts relating to 2012
	Prior years			2011						
Peru	323,815	106,327	217,488	138,384	-	17	138,367	355,855	-	-
Philippines	-	-	-	23,064	-	23,064	-	-	-	-
Poland	20,148	20,148	-	1,273,140	-	1,273,140	-	-	408	-
Portugal	-	-	-	785,718	85	785,633	-	-	-	1,321
Republic of Korea	661,626	661,626	-	3,474,994	-	3,121,655	353,339	353,339	-	-
Romania	-	-	-	272,157	3	272,154	-	-	261	-
Saint Kitts and Nevis	1,254	1,254	-	1,538	-	40	1,498	1,498	-	-
Saint Lucia	256	-	256	1,538	-	-	1,538	1,794	-	-
Saint Vincent and the Grenadines	13	13	-	1,538	-	1,526	12	12	-	-
Samoa	-	-	-	1,538	12	1,526	-	-	-	15
San Marino	-	-	-	4,613	-	4,613	-	-	8	-
Senegal	10,569	10,569	-	9,226	-	9,226	-	-	11	-
Serbia	-	-	-	56,892	6	56,886	-	-	17	-
Seychelles	513	513	-	3,075	-	3,075	-	-	1	-
Sierra Leone	1,338	42	1,296	1,538	-	-	1,538	2,834	-	-
Slovakia	-	-	-	218,340	22	218,318	-	-	221	-
Slovenia	-	-	-	158,374	17	158,357	-	-	249	-
South Africa	-	-	-	591,979	64	591,915	-	-	-	808
Spain	-	-	-	4,884,981	529	4,884,452	-	-	2,448	-
Suriname	1	1	-	4,613	-	4,613	-	-	-	5
Sweden	-	-	-	1,636,015	178	1,635,837	-	-	2,707	-
Switzerland	-	-	-	1,737,498	189	1,737,309	-	-	3,012	-
Tajikistan	1,454	1,454	-	3,075	-	3,075	-	-	157	-
The Former Yugoslav Rep. of Macedonia	9,563	210	9,353	10,763	-	2	10,761	20,114	-	-
Timor-Leste	1,479	1,479	-	1,538	-	1,538	-	-	-	63
Trinidad and Tobago	-	-	-	67,655	7	67,648	-	-	81	-
Tunisia	-	-	-	15,376	-	-	15,376	15,376	-	-
Uganda	2,394	2,394	-	9,226	-	9,104	122	122	-	-
United Kingdom	-	-	-10,154,366		1,095	10,153,271	-	-	16,785	-
United Republic of Tanzania	78	78	-	12,301	-	175	12,126	12,126	-	-
Uruguay	-	-	-	41,515	-	1,139	40,376	40,376	-	-
Venezuela	647,285	647,285	-	482,808	-	11,522	471,286	471,286	-	-
Zambia	6,154	-	6,154	6,150	-	1	6,149	12,303	-	-
Total (118 States Parties)	6,254,870	5,848,888	405,982	103,607,900	35,997	101,186,282	2,385,621	2,791,603	65,749	422,496

*) In 2011, the 'credit on 2011 receipts' reported for Guyana was €4,610. In addition, contribution payments in the amount of € 2,461 were received from Guyana during 2011.

The remaining amount of €5,533 is included in the amounts for 'credit on 2011 receipts' to be applied against future years' contributions.

Schedule 2

International Criminal Court Status of Working Capital Fund and Contingency Fund as at 31 December 2011 (in euro)

	2011	2010
Status of Working Capital Fund		
Balance at beginning of financial period	7,386,394	7,405,713
Receipts/(refunds) from States Parties	10,563	(19,319)
Withdrawals	-	-
Balance as at 31 December	7,396,957	7,386,394
Established level	7,405,983	7,405,983
Less: due from States Parties (Schedule 3)	9,026	19,589
Balance as at 31 December	7,396,957	7,386,394
Status of Contingency Fund		
Balance at beginning of financial period	8,756,567	9,168,567
Receipts/(refunds) from States Parties	-	-
Withdrawals	(4,318,276)	(412,000)
Balance as at 31 December	4,438,291	8,756,567
Established threshold level	7,000,000	7,000,000
due from States Parties (if below threshold)	2,561,709	-

Schedule 3

International Criminal Court Status of advances to the Working Capital Fund as at 31 December 2011 (in euro)

<i>States Parties</i>	<i>Working Capital Fund</i>	<i>Cumulative payments</i>	<i>Outstanding</i>	<i>Receipts relating to 2012</i>
Afghanistan	439	439	-	-
Albania	1,098	1,098	-	-
Andorra	768	768	-	-
Antigua and Barbuda	220	220	-	-
Argentina	31,499	31,499	-	-
Australia	212,151	212,151	-	-
Austria	93,399	93,399	-	-
Bangladesh	1,097	-	1,097	-
Barbados	878	878	-	-
Belgium	117,984	117,984	-	-
Belize	110	110	-	-
Benin	329	329	-	-
Bolivia	768	768	-	-
Bosnia & Herzegovina	1,537	1,537	-	-
Botswana	1,976	1,976	-	-
Brazil	176,811	176,811	-	-
Bulgaria	4,171	4,171	-	-
Burkina Faso	329	329	-	-
Burundi	110	110	-	-
Cambodia	329	329	-	-

<i>States Parties</i>	<i>Working Capital Fund</i>	<i>Cumulative payments</i>	<i>Outstanding</i>	<i>Receipts relating to 2012</i>
Canada	351,976	351,976	-	-
Central African Republic	110	110	-	-
Chad	220	109	111	-
Chile	25,902	25,902	-	-
Colombia	15,804	15,804	-	-
Comoros	110	109	1	-
Congo	329	329	-	-
Cook Islands	110	110	-	-
Costa Rica	3,732	3,732	-	-
Croatia	10,646	10,646	-	-
Cyprus	5,049	5,049	-	-
Czech Republic	38,304	38,304	-	-
Democratic Republic of the Congo	329	329	-	-
Denmark	80,778	80,778	-	-
Djibouti	110	109	1	-
Dominica	110	110	-	-
Dominican Republic	4,610	3,116	1,494	-
Ecuador	4,390	4,390	-	-
Estonia	4,390	4,390	-	-
Fiji	439	439	-	-
Finland	62,120	62,120	-	-
France	672,012	672,012	-	-
Gabon	1,537	874	663	-
Gambia	110	110	-	-
Georgia	659	659	-	-
Germany	879,993	879,993	-	-
Ghana	659	659	-	-
Greece	75,839	75,839	-	-
Grenada	110	-	110	-
Guinea	220	220	-	-
Guyana	110	110	-	-
Honduras	878	545	333	-
Hungary	31,938	31,938	-	-
Iceland	4,610	4,610	-	-
Ireland	54,657	54,657	-	-
Italy	548,650	548,650	-	-
Japan	1,375,196	1,375,196	-	-
Jordan	1,537	1,537	-	-
Kenya	1,317	1,317	-	-
Latvia	4,171	4,171	-	-
Lesotho	110	110	-	-
Liberia	110	109	1	-
Liechtenstein	988	988	-	-
Lithuania	7,134	7,134	-	-
Luxembourg	9,878	9,878	-	-
Madagascar	329	329	-	-
Malawi	110	110	-	-
Maldives	110	-	110	-
Mali	329	329	-	-
Malta	1,866	1,866	-	-

<i>States Parties</i>	<i>Working Capital Fund</i>	<i>Cumulative payments</i>	<i>Outstanding</i>	<i>Receipts relating to 2012</i>
Marshall Islands	110	109	1	-
Mauritius	1,207	1,207	-	-
Mexico	258,577	258,577	-	-
Moldova	220	-	220	-
Mongolia	220	220	-	-
Montenegro	439	439	-	-
Namibia	878	878	-	-
Nauru	110	110	-	-
Netherlands	203,591	203,591	-	-
New Zealand	29,962	29,962	-	-
Niger	220	109	111	-
Nigeria	8,561	8,561	-	-
Norway	95,594	95,594	-	-
Panama	2,415	2,415	-	-
Paraguay	768	768	-	-
Peru	9,878	8,511	1,367	-
Philippines	9,878	9,878	-	-
Poland	90,875	90,875	-	-
Portugal	56,083	56,083	-	-
Republic of Korea	248,040	248,040	-	-
Romania	19,426	19,426	-	-
Saint Kitts and Nevis	110	110	-	-
Saint Lucia	110	-	110	-
Saint Vincent and the Grenadines	110	110	-	-
Samoa	110	110	-	-
San Marino	329	329	-	-
Senegal	659	659	-	-
Serbia	4,061	4,061	-	-
Seychelles	220	220	-	-
Sierra Leone	110	110	-	-
Slovakia	15,585	15,585	-	-
Slovenia	11,304	11,304	-	-
South Africa	42,255	42,255	-	-
Spain	348,682	348,682	-	-
Suriname	329	329	-	-
Sweden	116,777	116,777	-	-
Switzerland	124,020	124,020	-	-
Tajikistan	220	220	-	-
The Former Yugoslav Rep. of Macedonia	768	768	-	-
Timor-Leste	110	110	-	-
Trinidad and Tobago	4,829	4,829	-	-
Tunisia	3,293	-	3,293	-
Uganda	657	657	-	-
United Kingdom	724,803	724,803	-	-
United Republic of Tanzania	878	878	-	-
Uruguay	2,963	2,963	-	-
Venezuela	34,462	34,462	-	-
Zambia	439	436	3	-
Total (118 States Parties)	7,405,983	7,396,957	9,026	-

Schedule 4

International Criminal Court Status of cash surplus as at 31 December 2011 (in euro)

<i>Current year</i>	<i>2011</i>	<i>2010</i>
Credits		
Receipts of assessed contributions	101,222,279	97,848,950
Miscellaneous income	866,422	464,255
	102,088,701	98,313,205
Charges		
Disbursed expenditures	100,197,641	95,807,577
Unliquidated obligations	5,535,656	5,722,544
Provision for US Tax liability	76,510	53,156
Provision for doubtful debt	589,465	510,491
Provision for ILO cases	-	330,690
Annual Leave Accrual	850,038	567,850
Repatriation Grant Accrual	676,866	1,506,692
	107,926,176	104,499,000
Charges against Contingency Fund (Statement IV)	4,318,276	-
Provisional cash surplus/(deficit)	(1,519,199)	(6,185,795)
Contributions receivable	2,385,621	5,774,350
Provisional cash surplus/ (deficit) adjusted by contributions receivable	866,422	(411,445)
Disposition of prior year's provisional surplus/(deficit)		
Prior year's provisional surplus/(deficit)	(6,185,795)	66,428
Plus: Receipt of prior periods' assessed contributions	5,848,888	612,492
Savings on, or cancellation of, prior periods' obligations	1,613,997	2,146,787
Release of temporary reserve (note 4.17)	412,000	-
Prior year's cash surplus/(deficit)	1,689,090	2,825,707
Total cumulative surplus (Statement II)	2,555,512	2,414,262

Schedule 5

International Criminal Court Shares of States Parties in the 2010 cash surplus (in euros)

<i>States Parties</i>	<i>States Parties to the Rome Statute since</i>	<i>2010 Scale of assessment</i>	<i>Surplus</i>
Afghanistan	May-03	0.00594	100
Albania	May-03	0.01485	251
Andorra	Jul-02	0.01039	176
Antigua and Barbuda	Jul-02	0.00297	50
Argentina	Jul-02	0.42614	7,198
Australia	Sep-02	2.87015	48,479
Austria	Jul-02	1.26358	21,343
Bangladesh	Jun-10	0.00866	146
Barbados	Mar-03	0.01188	201
Belgium	Jul-02	1.59618	26,961

<i>States Parties</i>	<i>States Parties to the Rome Statute since</i>	<i>2010 Scale of assessment</i>	<i>Surplus</i>
Belize	Jul-02	0.00148	25
Benin	Jul-02	0.00445	75
Bolivia	Sep-02	0.01039	176
Bosnia & Herzegovina	Jul-02	0.02079	351
Botswana	Jul-02	0.02673	451
Brazil	Sep-02	2.39204	40,404
Bulgaria	Jul-02	0.05642	953
Burkina Faso	Jul-04	0.00445	75
Burundi	Dec-04	0.00148	25
Cambodia	Jul-02	0.00445	75
Canada	Jul-02	4.76181	80,431
Central African Republic	Jul-02	0.00148	25
Chad	Jan-07	0.00297	50
Chile	Sep-09	0.35042	5,919
Colombia	Nov-02	0.21381	3,612
Comoros	Nov-06	0.00148	25
Congo	Aug-04	0.00445	75
Cook Islands	Oct-08	0.00148	25
Costa Rica	Jul-02	0.05048	853
Croatia	Jul-02	0.14403	2,433
Cyprus	Jul-02	0.06830	1,154
Czech Republic	Oct-09	0.51820	8,753
Democratic Republic of the Congo	Jul-02	0.00445	75
Denmark	Jul-02	1.09283	18,459
Djibouti	Feb-03	0.00148	25
Dominica	Jul-02	0.00148	25
Dominican Republic	Aug-05	0.06236	1,053
Ecuador	Jul-02	0.05939	1,003
Estonia	Jul-02	0.05939	1,003
Fiji	Jul-02	0.00594	100
Finland	Jul-02	0.84041	14,195
France	Jul-02	9.09154	153,564
Gabon	Jul-02	0.02079	351
Gambia	Sep-02	0.00148	25
Georgia	Dec-03	0.00891	150
Germany	Jul-02	11.90527	201,091
Ghana	Jul-02	0.00891	150
Greece	Aug-02	1.02601	17,330
Guinea	Oct-03	0.00297	50
Guyana	Dec-04	0.00148	25
Honduras	Sep-02	0.01188	201
Hungary	Jul-02	0.43208	7,298
Iceland	Jul-02	0.06236	1,053
Ireland	Jul-02	0.73944	12,490
Italy	Jul-02	7.42260	125,374
Japan	Oct-07	18.60477	314,251
Jordan	Jul-02	0.02079	351
Kenya	Jun-05	0.01782	301
Latvia	Sep-02	0.05642	953
Lesotho	Jul-02	0.00148	25
Liberia	Dec-04	0.00148	25
Liechtenstein	Jul-02	0.01336	226
Lithuania	Aug-03	0.09651	1,630
Luxembourg	Jul-02	0.13363	2,257
Madagascar	Jun-08	0.00445	75

<i>States Parties</i>	<i>States Parties to the Rome Statute since</i>	<i>2010 Scale of assessment</i>	<i>Surplus</i>
Malawi	Dec-02	0.00148	25
Mali	Jul-02	0.00445	75
Malta	Feb-03	0.02524	426
Marshall Islands	Jul-02	0.00148	25
Mauritius	Jul-02	0.01633	276
Mexico	Jan-06	3.49823	59,088
Mongolia	Jul-02	0.00297	50
Montenegro	Jun-06	0.00594	100
Namibia	Sep-02	0.01188	201
Nauru	Jul-02	0.00148	25
Netherlands	Jul-02	2.75434	46,523
New Zealand	Jul-02	0.40536	6,847
Niger	Jul-02	0.00297	50
Nigeria	Jul-02	0.11582	1,956
Norway	Jul-02	1.29328	21,845
Panama	Jul-02	0.03267	552
Paraguay	Jul-02	0.01039	176
Peru	Jul-02	0.13363	2,257
Poland	Jul-02	1.22943	20,766
Portugal	Jul-02	0.75874	12,816
Republic of Korea	Feb-03	3.35569	56,681
Romania	Jul-02	0.26281	4,439
Saint Kitts and Nevis	Nov-06	0.00148	25
Saint Lucia	Nov-10	0.00025	4
Saint Vincent and the Grenadines	Mar-03	0.00148	25
Samoa	Dec-02	0.00148	25
San Marino	Jul-02	0.00445	75
Senegal	Jul-02	0.00891	150
Serbia	Jul-02	0.05494	928
Seychelles	Nov-10	0.00049	8
Sierra Leone	Jul-02	0.00148	25
Slovakia	Jul-02	0.21084	3,561
Slovenia	Jul-02	0.15294	2,583
South Africa	Jul-02	0.57165	9,656
Spain	Jul-02	4.71727	79,679
Suriname	Oct-08	0.00445	75
Sweden	Jul-02	1.57985	26,685
Switzerland	Jul-02	1.67784	28,340
Tajikistan	Jul-02	0.00297	50
The Former Yugoslav Rep. of Macedonia	Jul-02	0.01039	176
Timor-Leste	Dec-02	0.00148	25
Trinidad and Tobago	Jul-02	0.06533	1,104
Uganda	Sep-02	0.00891	150
United Kingdom	Jul-02	9.80574	165,628
United Republic of Tanzania	Nov-02	0.01188	201
Uruguay	Sep-02	0.04009	677
Venezuela	Jul-02	0.46623	7,875
Zambia	Feb-03	0.00594	100
Total (113 States Parties)		100.00000	1,689,090

Schedule 6

International Criminal Court Status of voluntary contributions as at 31 December 2011 (in euro)

<i>Project</i>	<i>Contributor</i>	<i>Pledges</i>	<i>Received</i>	<i>Outstanding</i>	<i>Receipts for future periods</i>	<i>Refund to donors</i>
European Commission Contracts	European Commission	1,037,639	1,031,155	6,484	199,694	-
	Finland	30,000	30,000	-	-	-
	Korea	7,805	7,805	-	-	-
	Mac Arthur Foundation	68,199	68,199	-	-	-
	MFA Netherlands	19,068	19,068	-	-	-
	Municipality of The Hague	4,000	4,000	-	-	-
	Switzerland	31,250	31,250	-	-	-
<i>Sub-total</i>		<i>1,197,961</i>	<i>1,191,477</i>	<i>6,484</i>	<i>199,694</i>	-
Least Developed Countries	Australia	-	50,000	-	-	-
	Finland	-	15,023	-	-	-
	Ireland	-	10,000	-	-	-
	Luxembourg	-	30,000	-	-	-
	Poland	-	10,000	-	-	-
<i>Sub-total</i>		-	<i>115,023</i>	-	-	-
Joint Regional Seminar with African Union (Ethiopia)	Australia	5,000	5,000	-	-	-
	Ireland	5,000	5,000	-	-	-
	Organisation Internationale de la Francophonie	15,933	15,933	-	-	-
<i>Sub-total</i>		<i>25,933</i>	<i>25,933</i>			
Regional Seminar in Yaoundé	Organisation Internationale de la Francophonie	-	-	-	-	26,804
Regional Seminar in Tunis	France	20,000	20,000	-	-	-
	Organisation Internationale de la Francophonie	52,250	52,250	-	-	-
<i>Sub-total</i>		<i>72,250</i>	<i>72,250</i>	-	-	-
Legal Tools Project	European Commission	134,994	69,982	65,012	-	-
	Finland	35,000	35,000	-	-	-
	Germany	-	-	-	-	1,379
	MFA Netherlands	30,000	30,000	-	-	-
<i>Sub-total</i>		<i>199,994</i>	<i>134,982</i>	<i>65,012</i>	-	<i>1,379</i>
Special Fund for Relocations of Witnesses	Denmark	131,881	131,881	-	-	-
	Finland	300,000	300,000	-	-	-
	Germany	200,000	200,000	-	-	-
	Ireland	50,000	50,000	-	-	-
	United Kingdom	234,196	234,196	-	-	-
<i>Sub-total</i>		<i>916,077</i>	<i>916,077</i>	-	-	-
Family visit for indigent detainees	Germany	170,000	170,000	-	-	-
<i>Sub-total</i>		<i>170,000</i>	<i>170,000</i>	-	-	-
Total voluntary contributions		2,582,215	2,625,742	71,496	199,694	28,183

Schedule 7

International Criminal Court Status of trust funds as at 31 December 2011 (in euro)

<i>Trust Fund</i>	<i>Balances brought forward as at 1 January</i>	<i>Receipts</i>	<i>Disbursements</i>	<i>Unliquidated obligations</i>	<i>Provisions Accruals</i>	<i>Total expenditures</i>	<i>Interest Earned</i>	<i>Savings on, or cancellation of, prior periods' obligations</i>	<i>Refunds to donors</i>	<i>Unencumbered balances</i>
General trust fund	55,762	-	8,850	-	-	8,850	420	-	-	47,332
European Commission Contracts *	(165,569)	1,191,477	1,234,241	8,810	442	1,243,493	2,249	3,794	-	(211,542)
Least Developed Countries	220,962	115,023	9,965	85,592	-	95,557	1,467	9,225	-	251,120
Legal Tools Project	(15,309)	134,982	197,198	5,106	-	202,304	626	315	(1,379)	(83,069)
Judicial Capacity Strengthening Programme	2,694	-	-	-	-	-	33	-	-	2,727
Dakar Seminar	2,358	-	-	-	-	-	-	-	-	2,358
Regional Seminar in Yaoundé	33,669	-	-	-	-	-	3,902	1,172	(26,804)	11,939
Regional Seminar in Tunis	-	72,250	51,835	-	-	51,835	126	-	-	20,541
Joint Regional Seminar with African Union	-	25,933	23,642	-	-	23,642	22	-	-	2,313
Special Fund for Relocations	228	916,077	-	1,400	-	1,400	6,168	-	-	921,073
Family visit for indigent detainees	-	170,000	25,897	-	-	25,897	470	-	-	144,573
Total	134,795	2,625,742	1,551,628	100,908	442	1,652,978	15,483	14,506	(28,183)	1,109,365

* As from 1st April 2010, the European Commission Contracts comprise the Internship and Visiting Professionals Programme and the Seminar of counsel for strengthening the International Criminal Court - reinforcing the principle of complementarity and universality and building a high quality defence. This contract is carried over in 2012 therefore a deferred income of 199,694 euro was recognised (Schedule 6).

For the Legal tools project the second instalment of 150,031 euro has been received in May 2012.

Schedule 8

International Criminal Court Shares of States Parties in the Replenishment of the Contingency Fund for 2011 (in euros)

<i>States Parties</i>	<i>States Parties to the Rome Statute since</i>	<i>2011 Scale of assessment</i>	<i>Contingency Fund Replenishment</i>
Afghanistan	May-03	0.00594	152
Albania	May-03	0.01484	380
Andorra	Jul-02	0.01039	266
Antigua and Barbuda	Jul-02	0.00297	76
Argentina	Jul-02	0.42593	10,911
Australia	Sep-02	2.86870	73,488
Austria	Jul-02	1.26294	32,353
Bangladesh	Jun-10	0.01484	380
Barbados	Mar-03	0.01187	304
Belgium	Jul-02	1.59537	40,869
Belize	Jul-02	0.00148	38
Benin	Jul-02	0.00445	114
Bolivia	Sep-02	0.01039	266
Bosnia & Herzegovina	Jul-02	0.02078	532
Botswana	Jul-02	0.02671	684

<i>States Parties</i>	<i>States Parties to the Rome Statute since</i>	<i>2011 Scale of assessment</i>	<i>Contingency Fund Replenishment</i>
Brazil	Sep-02	2.39083	61,246
Bulgaria	Jul-02	0.05639	1,445
Burkina Faso	Jul-04	0.00445	114
Burundi	Dec-04	0.00148	38
Cambodia	Jul-02	0.00445	114
Canada	Jul-02	4.75940	121,922
Central African Republic	Jul-02	0.00148	38
Chad	Jan-07	0.00297	76
Chile	Sep-09	0.35024	8,972
Colombia	Nov-02	0.21371	5,475
Comoros	Nov-06	0.00148	38
Congo	Aug-04	0.00445	114
Cook Islands	Oct-08	0.00148	38
Costa Rica	Jul-02	0.05046	1,293
Croatia	Jul-02	0.14395	3,688
Cyprus	Jul-02	0.06827	1,749
Czech Republic	Oct-09	0.51794	13,268
Democratic Republic of the Congo	Jul-02	0.00445	114
Denmark	Jul-02	1.09227	27,981
Djibouti	Feb-03	0.00148	38
Dominica	Jul-02	0.00148	38
Dominican Republic	Aug-05	0.06233	1,597
Ecuador	Jul-02	0.05936	1,521
Estonia	Jul-02	0.05936	1,521
Fiji	Jul-02	0.00594	152
Finland	Jul-02	0.83998	21,518
France	Jul-02	9.08693	232,781
Gabon	Jul-02	0.02078	532
Gambia	Sep-02	0.00148	38
Georgia	Dec-03	0.00890	228
Germany	Jul-02	11.89923	304,824
Ghana	Jul-02	0.00890	228
Greece	Aug-02	1.02549	26,270
Grenada	Aug-11	0.00062	16
Guinea	Oct-03	0.00297	76
Guyana	Dec-04	0.00148	38
Honduras	Sep-02	0.01187	304
Hungary	Jul-02	0.43186	11,063
Iceland	Jul-02	0.06233	1,597
Ireland	Jul-02	0.73906	18,933
Italy	Jul-02	7.41884	190,049
Japan	Oct-07	18.59533	476,357
Jordan	Jul-02	0.02078	532
Kenya	Jun-05	0.01781	456
Latvia	Sep-02	0.05639	1,445
Lesotho	Jul-02	0.00148	38
Liberia	Dec-04	0.00148	38
Liechtenstein	Jul-02	0.01336	342
Lithuania	Aug-03	0.09646	2,471
Luxembourg	Jul-02	0.13357	3,422

<i>States Parties</i>	<i>States Parties to the Rome Statute since</i>	<i>2011 Scale of assessment</i>	<i>Contingency Fund Replenishment</i>
Madagascar	Jun-08	0.00445	114
Malawi	Dec-02	0.00148	38
Maldives	Dec-11	0.00012	3
Mali	Jul-02	0.00445	114
Malta	Feb-03	0.02523	646
Marshall Islands	Jul-02	0.00148	38
Mauritius	Jul-02	0.01632	418
Mexico	Jan-06	3.49646	89,569
Moldova	Jan-11	0.00297	76
Mongolia	Jul-02	0.00297	76
Montenegro	Jun-06	0.00594	152
Namibia	Sep-02	0.01187	304
Nauru	Jul-02	0.00148	38
Netherlands	Jul-02	2.75294	70,522
New Zealand	Jul-02	0.40515	10,379
Niger	Jul-02	0.00297	76
Nigeria	Jul-02	0.11576	2,965
Norway	Jul-02	1.29262	33,113
Panama	Jul-02	0.03265	836
Paraguay	Jul-02	0.01039	266
Peru	Jul-02	0.13357	3,422
Philippines	Nov-11	0.02226	570
Poland	Jul-02	1.22881	31,479
Portugal	Jul-02	0.75836	19,427
Republic of Korea	Feb-03	3.35399	85,919
Romania	Jul-02	0.26268	6,729
Saint Kitts and Nevis	Nov-06	0.00148	38
Saint Lucia	Nov-10	0.00148	38
Saint Vincent and the Grenadines	Mar-03	0.00148	38
Samoa	Dec-02	0.00148	38
San Marino	Jul-02	0.00445	114
Senegal	Jul-02	0.00890	228
Serbia	Jul-02	0.05491	1,407
Seychelles	Nov-10	0.00297	76
Sierra Leone	Jul-02	0.00148	38
Slovakia	Jul-02	0.21074	5,399
Slovenia	Jul-02	0.15286	3,916
South Africa	Jul-02	0.57136	14,637
Spain	Jul-02	4.71487	120,781
Suriname	Oct-08	0.00445	114
Sweden	Jul-02	1.57905	40,451
Switzerland	Jul-02	1.67699	42,960
Tajikistan	Jul-02	0.00297	76
the FYR of Macedonia	Jul-02	0.01039	266
Timor-Leste	Dec-02	0.00148	38
Trinidad and Tobago	Jul-02	0.06530	1,673
Tunisia	Sep-11	0.01484	380
Uganda	Sep-02	0.00890	228
United Kingdom	Jul-02	9.80076	251,067
United Republic of Tanzania	Nov-02	0.01187	304
Uruguay	Sep-02	0.04007	1,026
Venezuela	Jul-02	0.46600	11,938
Zambia	Feb-03	0.00594	152
Total (118 States Parties)		100.00000	2,561,709

Notes to the financial statements

1. The International Criminal Court and its objectives

1.1 The International Criminal Court (ICC) was established by the Rome Statute of the International Criminal Court on 17 July 1998, when 120 States participating in the "United Nations Diplomatic Conference of Plenipotentiaries on the Establishment of an International Criminal Court" adopted the Statute. The Court is an independent permanent judicial institution with the power to exercise jurisdiction over perpetrators of the most serious crimes of international concern (genocide, crimes against humanity, war crimes and crimes of aggression once formally defined). The Court has four organs: the Presidency, Chambers (consisting of an Appeals Division, a Trial Division and a Pre-Trial Division), the Office of the Prosecutor and the Registry. In undertaking their tasks, the organs of the Court are guided by the framework set out in the Rome Statute, the Rules of Procedure and Evidence, and other relevant instruments.

The seat of the Court has been established at The Hague in the Netherlands in accordance with article 3 of the Rome Statute. The Court has also established seven field offices to enable it to conduct its field operations. These field offices are operational in Uganda, Democratic Republic of the Congo (2), Chad (2), Central African Republic and Kenya since December 2010. The 2 field offices in Chad respectively closed in June and December 2011.

For the purposes of the 2011 financial period, the appropriations were divided into seven major programmes: the Judiciary (Presidency and Chambers), the Office of the Prosecutor, the Registry, the Secretariat of the Assembly of States Parties, the Secretariat of the Trust Fund for Victims, the Permanent Premises Project Office and the Independent Oversight Mechanism. The composition and objectives pursued by each major programme of the Court are as follows:

(a) Presidency

(i) The Presidency, comprising the President and the First and Second Vice-Presidents.

(ii) To ensure the proper administration of the Court through means of managerial oversight, coordination and cooperation;

(iii) To oversee and support the fair, open and effective conduct of proceedings and to fulfil all exclusive judicial functions assigned to the Presidency;

(iv) To broaden global understanding of and support for the work of the Court by representing it in the international arena.

(b) Chambers

(i) The Chambers, comprising an Appeals Division, a Trial Division and a Pre-Trial Division, the Appeals Division is composed of the President and four other judges; the Trial Division is composed of not less than six judges, as is the Pre-Trial Division.

(ii) To ensure the conduct of fair, effective and open proceedings, safeguarding the rights of all parties.

(c) Office of the Prosecutor

(i) The Office of the Prosecutor, which acts independently as a separate organ of the Court, is responsible for the investigation and prosecution of crimes within the jurisdiction of the Court.

(ii) To promote national efforts and international cooperation to prevent and punish genocide, crimes against humanity and war crimes;

(iii) To build universal consensus on the principles and purposes of the Rome Statute.

(d) Registry

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

(ii) Management of the internal security of the Court;

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

(e) Secretariat of the Assembly of States Parties

In its resolution ICC-ASP/2/Res.3 adopted in September 2003, the Assembly of States Parties established the Secretariat of the Assembly of States Parties (the Secretariat), to begin its operations on 1 January 2004. The Secretariat, which provides the Assembly and its Bureau, the Credentials Committee, the Committee on Budget and Finance, the Special Group on the Crime of Aggression, as well as, upon explicit decision by the Assembly, any subsidiary body that may be established by the Assembly, with independent substantive servicing as well as administrative and technical assistance.

(i) To organise conferences of the Assembly and meetings of the subsidiary bodies of the Assembly, including the Bureau and the Committee on Budget and Finance;

(ii) To assist the Assembly, including its Bureau and subsidiary bodies in all matters relating to their work, with particular emphasis on the effective scheduling and procedurally correct conduct of meetings as well as consultations;

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

(f) Secretariat of the Trust Fund for Victims:

The Secretariat of the Trust Fund for Victims administers the Trust Fund for Victims and offers administrative support to the Board and its meetings. The Trust Fund for Victims was established by the Assembly of States Parties in its resolution ICC-ASP/1/Res.6. For more information regarding the Trust Fund for Victims please refer to the Financial Statements of 2011.

(g) Permanent Premises Project Office:

In annex IV and V of resolution ICC-ASP/6/Res.1, the Assembly of States Parties decided to establish the Project Director's Office within the annual proposed programme budget of the Court to cover the Staff costs and other operational costs related to the Permanent Premises Project. The Project Director's Office operates under the full authority of the Assembly of State Parties and reports directly and is accountable to the Assembly through the Oversight Committee. For more information regarding the Permanent Premises Project, please refer to note 14 of these financial statements.

(h) Independent Oversight Mechanism

By resolution ICC-ASP/8/Res.1 the Assembly of State Parties has established the independent oversight mechanism (IOM) as a major programme. This independent oversight mechanism shall be co-located (but not integrated or subordinated to) with the Office of Internal Audit at the seat of the Court in The Hague. The scope of the independent oversight mechanism, as envisaged under article 112, paragraph 4, of the Rome Statute includes investigation, evaluation and inspection.

2. Summary of significant accounting and financial reporting policies

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

2.2 *Fund accounting:* the Organisation's accounts are maintained on a fund accounting basis. Separate funds for general or special purposes may be established by the Assembly of States Parties, Trust funds and special accounts funded wholly by voluntary contributions may be established and closed by the Registrar.

2.3 *Financial period:* the financial period of this account is a calendar year.

2.4 *Accrual basis:* with the exception of voluntary contributions, as defined in subparagraph 2.16(b) below, income, expenditure, assets and liabilities are recognised on an accrual basis.

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

2.6 *Currency of accounts and treatment of exchange rate movements:* the accounts of the Organisation are presented in euro. Balances held in other currencies are converted into euro at the United Nations operational rate of exchange in effect at the date of the financial statements. Transactions in other currencies are converted into euro at the United Nations operational rate of exchange in effect at the date of transaction.

Exchange rate gains and losses are treated as follows:

(a) Realised gains and losses resulting from the purchase of other currencies are recorded as miscellaneous income;

(b) Realised losses on transactions are reflected in the expenditures of the main programme;

(c) Unrealised gains and losses resulting from the revaluation of cash and other assets and liabilities are recorded as expenditure and adjusted in the corresponding programme budgets. At year-end, a cumulative net gain is recorded as other income, whereas a net loss is specifically provided for and recorded as expenditure;

2.7 *The General Fund* was established for the purpose of accounting for the expenditures of the Court. The General Fund includes assessed contributions, funds provided by the United Nations, voluntary contributions, miscellaneous income and advances made from the Working Capital Fund to finance expenditures.

2.8 *The Working Capital Fund* is the fund established to ensure capital for the Court to meet short-term liquidity problems pending receipt of assessed contributions. The amount of the Working Capital Fund is determined by the Assembly of States Parties for each financial period and is assessed in accordance with the scale of assessments used for the appropriations of the Court, in accordance with financial regulation 6.2.

2.9 *The Contingency Fund* in the maximum amount of €10,000,000 was established by the Assembly of States Parties in September 2004 to be effective 1 January 2005, to ensure that the Court can meet:

(a) Costs associated with an unforeseen situation following a decision by the Prosecutor to open an investigation; or

(b) Unavoidable expenses for developments in existing situations that could not be foreseen or could not be accurately estimated at the time of adoption of the budget; or

(c) Costs associated with an unforeseen meeting of the Assembly of States Parties.

The level of the Contingency Fund is determined by the Assembly of States Parties and is financed by assessed contributions or by applying cash surpluses, as determined by the Assembly of States Parties.

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

2.10 *The Trust Funds and special accounts* are established and closed by the Registrar, and are reported to the Presidency and, through the Committee on Budget and Finance, to the Assembly of States Parties. They are funded wholly by voluntary contributions in accordance with specific terms and agreements with the donors.

Reserve accounts and special accounts funded wholly or in part by assessed contributions may be established by the Assembly of States Parties.

2.11 *The Permanent Premises Project is funded by:*

(a) Ministry of Foreign Affairs of the Host State Netherlands: through the provision to the Court of a loan of up to a maximum of €200 million, to be repaid over a period of 30 years at an interest rate of 2.5 per cent, on the basis of annex II to Resolution ICC-ASP/7/Res.1. The interest is to be paid annually, as of the first utilization of the host State loan. Repayment of the loan, through regular annual instalments, will commence after expiration of the existing or future leases of the interim premises. In the event of the €200 million not being fully utilized at the end of the project, the host State will reduce the amount of the loan to be repaid by an amount that corresponds to 17.5 per cent.

(b) Assessed contributions based on the principles laid out in Resolution ICC-ASP/7/Res.1 Annex III for one-time payments of the assessed share.

(c) Voluntary contributions from governments, international organisations, individuals, corporations and other entities, in accordance with annex VI of ICC-ASP/6/Res.1 adopted by the Assembly of States Parties on the establishment of a permanent premises construction trust fund.

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

2.12 *Assessed contributions:*

(a) In accordance with financial regulation 5.2, the appropriations are assessed to States Parties in accordance with the scale of assessments adopted by the United Nations for its regular budget, adjusted to reflect differences in membership between the United Nations and the Court;

(b) In accordance with financial regulation 5.8, payments made by a State Party are credited first to the Working Capital Fund and then to the contributions due to the General Fund, and then to the Contingency Fund, in the order in which the State Party was assessed;

(c) Contributions paid in other currencies are converted into euro at the rate of exchange in effect at the date of payment;

(d) New States Parties to the Rome Statute are assessed for the year in which they became States Parties for the Working Capital Fund and the regular budget, in accordance with financial regulation 5.10.

2.13 *Surpluses due to States Parties* for a given financial period are funds arising from:

- (a) Unencumbered balances of appropriations;
- (b) Savings on, or cancellation of, prior periods' obligations;
- (c) Contributions resulting from the assessment of new States Parties;
- (d) Revisions to the scale of assessments taking effect during the financial year; and
- (e) Miscellaneous income as defined in subparagraph 2.16(e) below.

Unless otherwise determined by the Assembly of States Parties, surpluses at the end of the financial period, after deducting any assessed contributions for that financial period which remain unpaid, are apportioned to the States Parties based on the scale of assessments applicable for the financial period to which the surplus relates. As of 1 January following the year in which the audit of the accounts of the financial period is completed, the amount of surplus apportioned to a State Party is surrendered if its contribution for that financial period has been paid in full. In such cases, the credit is used to offset, in whole or in part, contributions due to the Working Capital Fund and assessed contributions due for the calendar year following the financial period to which the surplus relates.

2.14 *Reserve for unpaid assessed contributions*: a reserve in the amount of assessed contributions remaining unpaid for prior financial periods is shown on the balance sheet as a deduction from the cumulative surplus.

2.15 *Contributions received in advance*: contributions received in advance are shown on the balance sheet as a liability. Contributions received in advance are applied in the following financial period, first against any advances due to the Working Capital Fund and second, to the assessed contributions.

2.16 *Income*: the organisation's income consists of:

(a) Assessed contributions: for the purposes of the financial statements, income is recognised when the assessments to the States Parties of the adopted programme budget have been approved by the Assembly of States Parties;

(b) Voluntary contributions are recorded as income on the basis of a written commitment to pay monetary contributions during the current financial year, except where contributions are not preceded by a pledge. For these funds, income is recorded at the time that the actual contributions are received from the donors;

(c) Permanent Premises Project contributions received as one-time payments contributions are recorded as income at the time that the actual contributions are received from the States Parties;

(d) Funds provided by the United Nations in accordance with article 115, subparagraph (b), of the Rome Statute;

(e) Miscellaneous income includes:

(i) Refunds of actual expenditures incurred in prior financial periods;

(ii) Interest income includes all interest earned on deposits in interest-bearing bank accounts and time deposits;

(iii) Income derived from investments of the General Fund, the Working Capital Fund and the Contingency Fund;

(iv) At the end of the financial period, a net positive balance of the account for loss or gain on exchange resulting from currency exchange, or revaluation and devaluation of currency is credited to miscellaneous income, a net negative balance is charged to the relevant expenditure account;

(v) Proceeds from the sale of property and;

(vi) Voluntary contributions for which no purpose is specified.

2.17 *Expenditure*:

(a) Expenditures are incurred against authorised allotments in accordance with financial rule 104.1. Total expenditures reported include disbursement expenditures and unliquidated obligations;

(b) Expenditures incurred for non-expendable property are charged to the budget of the period when acquired and are not capitalised, inventory of such non-expendable property is maintained at the historical cost;

(c) Obligations pertaining to future financial periods are recorded against a deferred charge account, in accordance with financial rule 111.7.

2.18 *Unliquidated obligations* are commitments entered into that have not been disbursed during the financial period. Obligations are based on a formal contract, agreement, purchase order or other form of undertaking, or on a liability recognised by the Court. Current period obligations remain valid for 12 months after the end of the financial year to which they relate.

2.19 *Provision for pension liabilities for judges:*

During its seventh session held from 9 to 13 October 2006, the CBF recommended that the Court should accept the tender of Allianz/NL to provide the judges' pension scheme. The CBF recommendation was accepted by the ASP during its fifth session (See ICC-ASP/5/32, Page 16, paragraph 31). Allianz have been appointed as the Judges Pension Scheme Administrators and the commencement date for the contract is 31 December 2008.

In 2011, the ICC paid Allianz an annual premium of €2,069,293. The scheme is a defined benefit scheme which provides the following benefits for scheme members: a defined retirement pension for judges after the completion of the 9-year term (pro-rated if 9-year term is not completed); the surviving spouse pension of 50% of the judge's entitlement and a disability pension for judges aged 65 and under.

2.20 *Cash and term deposits* comprise funds held in current accounts, interest-bearing bank accounts and time deposits with a maturity lower than 3 months.

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

2.22 *Prepaid expenses comprise:* That portion of the education grant advance which is assumed to pertain to the scholastic year completed at the date of the financial statement is reported as prepaid expenses for the purposes of the balance sheet statement only. The full amount of the advance is maintained in the accounts receivable of staff members and officials of the Court until the required evidence of entitlement is produced, at which time the budgetary account is charged and the advance settled.

The following methods of estimating the liability are in line with International Standards for employee benefits, where the underlying principle is that the cost of providing employee benefits should be recognised in the period in which the benefit is earned by the employee, rather than when it is paid or payable.

2.23 *Repatriation grant liability:* internationally recruited staff members who separate become entitled to repatriation grants after one year of service. Similarly, judges become entitled to receive a relocation allowance after five years of service, upon termination of duty.

2.24 *Annual Leave Accrual:* the Court recognized the costs of untaken annual leaves by court employees.

2.25 The Court's accounting policy with respect to recognition of end-of-service employee liabilities is to recognise full liabilities at the end of financial period.

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

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

The Pension Fund is a funded defined benefit plan. The financial obligation of the organisation to the Fund consists of its mandated contribution at the rate established by the United Nations General Assembly of 15.8 per cent of pensionable remuneration, together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. At the time of this report, the United Nations General Assembly has not invoked this provision.

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

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

3.2 *Statement II* shows the assets, liabilities, reserves and fund balances as at 31 December 2011, the value of non-expendable property is excluded from the assets (see note 6).

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

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

4. General Fund, Working Capital Fund and Contingency Fund

4.1 *Assessed contributions*: the Assembly of States Parties, in its resolution ICC-ASP/9/Res.4, approved the funding of the appropriations of the Court for the financial period 1 January to 31 December 2011 in the total amount of €103,607,900. As at 31 December 2011, there were 118 States Parties to the Rome Statute.

4.2 *Interest income*: interest in the amount of €484,306 represents interest accrued on the Court's bank accounts for the General Fund, the Working Capital Fund and the Contingency Fund.

4.3 *Miscellaneous income*: the total miscellaneous income of €382,116 represents the following:

Table 1: Details of miscellaneous income (in euro)

<i>Miscellaneous income</i>	<i>Amount (euro)</i>
Refund of expenditures incurred in prior financial periods	382,116
Miscellaneous income	-
Total	382,116

4.4 *Expenditures*: the total amount of expenditures, €107,926 thousand comprises total disbursements of €100,198 thousand, outstanding obligations of €5,536 thousand and accruals or provisions of €2,192 thousand. Total amount of expenditure consists of €102,810 thousand charged against General Fund (detailed in table 2 below), €5,115 thousand charged against Contingency Fund (detailed in table 3 below).

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

<i>Category of expenditure</i>	<i>Appropriation Amount</i>	<i>Disbursed expenditures</i>	<i>Unliquidated Obligations</i>	<i>Accruals, Provisions a)</i>	<i>Total Expenditures</i>
Salaries & other staff costs	76,836,300	74,557,859	682,887	1,603,414	76,844,160
Travel & hospitality	4,658,800	3,474,156	664,055	-	4,138,211
Contractual services	7,178,000	7,183,561	1,597,156	-	8,780,717
Operating expenses	12,644,000	8,615,217	1,892,983	589,000	11,097,200
Acquisitions	2,290,900	1,762,922	187,172	-	1,950,094
Total	103,608,000	95,593,715	5,024,253	2,192,414	102,810,382

Table 3: Details of expenditures (in euro) for the Contingency fund

<i>Category of expenditure</i>	<i>Application Amount</i>	<i>Disbursed expenditures</i>	<i>Unliquidated Obligations</i>	<i>Accruals, Provisions</i>	<i>Total Expenditures</i>
Salaries and other staff costs	5,078,000	2,632,516	105,939	-	2,738,455
Travel & hospitality	599,000	240,199	79,411	-	319,610
Contractual services	1,482,000	936,706	219,778	-	1,156,484
Operating expenses	492,000	275,905	58,672	-	334,577
Acquisitions	893,000	518,599	47,603	-	566,202
Total	8,544,000	4,603,925	511,403	-	5,115,328
Grand total		100,197,640	5,535,656	2,192,414	107,925,710

Pension expenditures: The premium for 2011 was paid to Allianz and recorded as disbursed expenditure for €2,069,293.

4.5 *Accruals*

(a) *Repatriation Grant Accrual:* The Repatriation Grant Liability has been subdivided into a Repatriation Grant accrual of €5,219,439 and Repatriation Grant Liability of €288,725 under Other Accounts Payable. The distinction being that the Repatriation Grant Liability refers to amounts owed to staff as of 31 December 2011 who have already left the Court and the amounts are therefore due and payable. The Repatriation Grant Accrual refers to amounts earned by eligible employees as at 31 December 2011 but are not payable as at 31 December as the staff are still employed by the Court. The amount charged to the budget in 2011 for Repatriation Grant accrual was €676,866.

(b) *Annual Leave Accrual:* At 31 December 2011 €4,914,664 represents the accumulated annual leave accrual for all Staff members of the Court. The costs related to untaken annual leave incurred in 2011 has been recognized as an expenditure of €850,038 in the income statement of 2011.

4.6 *Provisions*

(a) *Provisions for ILO cases:*

In 2010 five cases were filed with the International Labour Organization Administrative Tribunal (ILOAT) by former staff members of the ICC. Out of those 5 cases, the rulings of 3 cases were in favor of the Court and the provisions reversed and recognized as miscellaneous income in 2011 accounts. Two cases were still open at 31 December 2011 and one of them partially paid to the staff member in 2012.

(b) *Provisions for US Tax Liability:*

According to the practice and fundamental principles of the International Civil Service, as adjudicated upon by the International Labour Organization Administrative Tribunal (ILOAT), all employees of the Court are entitled to exemption from taxation on Court salaries, emoluments and allowances paid by the Court. The calculated tax liability is €76,510 that estimated for the year 2011 for 8 United States taxpayers on the payroll of the Court during this period.

(c) *Provision for doubtful debt:*

Under other accounts receivable based on a judicial decision dated 20 October 2010 (Trial chamber III, number ICC-01/05-01/08-568), the Court advanced an amount of €574,114 for legal costs to cover the legal representation of an accused person in 2011 whose assets have been frozen. In 2011, the equivalent of €68,852 has been retrieved out of the frozen assets. The amount of €505,000 has been charged to the legal aid costs because recovery of this amount is uncertain.

The Court has provided for €84,000 of VAT receivable from Uganda government recovery of which is considered uncertain.

The Court does not provide any provision for doubtful assessed contributions however article 112 of the Rome Statute stipulates that a State Party which is in arrears in the payment of its assessed contributions for more than 2 full years shall have no vote in the Assembly of States Parties. The Assembly may, nevertheless, permit such a State Party to vote in the Assembly and in the Bureau if it is satisfied that the failure to pay is due to conditions beyond the control of the State Party.

4.7 *Savings on, or cancellation of, prior periods' obligations:* actual disbursements in 2011 of prior periods' obligations of €5,722,544 amounted to €4,108,546 resulting in savings on or cancellation of obligations totalling €1,613,997.

4.8 *Credits to States Parties:* cash surplus of €2,825,707 from 2009 eligible to States Parties has been apportioned in accordance with their respective assessments for that financial period. The sum of €2,267 of this cash surplus had been returned to States Parties and the balance of €2,823,440 was credited towards assessed contributions due and is included in the total amount of collections during 2011 (Schedule 1).

4.9 *Working Capital Fund:* the Assembly of States Parties, in its resolution ICC-ASP/9/Res,4, established the Working Capital Fund for the financial period 1 January to 31 December 2011 at €7,405,983, the same level compared as the previous financial period.

4.10 *Assessed contributions receivable:* the outstanding balance of contributions of €2,791,603 comprises €405,982 due for prior financial periods and €2,385,621 due for 2011 (Schedule 1). Contributions received from States Parties in excess of contributions due in the amount of €488,245 are reported as contributions received in advance (see note 4.15 below).

4.11 *Other contributions receivable* relate to the outstanding balance due to the Working Capital Fund of €9,026 at 31 December 2011 (Schedules 2 and 3).

4.12 *Interfund balances receivable* of €130,793 were to the general fund from the other trust funds.

4.13 *Other accounts receivable* in the total of €1,998,485 are detailed in table 3 below.

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

<i>Accounts receivable</i>	<i>2011 Amount</i>	<i>2010 Amount</i>
Governments (value-added tax) (a)	377,798	924,005
Staff	194,068	384,967
Vendors	7,081	31,732
Interest accrued	144,883	111,754
Travel advances (other than cash advances) (b)	537,729	671,505
Advances to vendors for travel-related expenses (c)	633,605	766,427
Others d)	103,321	102,048
Deferred payment from Special Court for Sierra Leone	-	97,166
Total	1,998,485	3,089,604

(a) *Value-added tax* of €377,798 recorded in the accounts as receivable from government for value-added tax (VAT) paid on goods and services doesn't include €300,745 representing VAT for purchases in Uganda any longer. This amount is still a receivable from the Ugandan Government, but the Court hasn't been able to retrieve it to date. The law granting VAT exemption status to ICC in Uganda was signed on 18 October 2008 and entered into force on 1st July 2008. Efforts were made for retroactively VAT reimbursement on the basis that the ICC was entitled to VAT exemption status from the beginning of its operations in Uganda and that the delays in formally recognizing that status were not caused by ICC. The fact though, that reimbursement hasn't been achieved to date, lead to the conclusion to no longer state it as an account receivable.

(b) *Travel advances (other than cash advances):* represent travel advances for which the travellers had not submitted travel expense claims. Those travel advances don't include those paid in the form of cash. Cash advances are recorded as receivables from the travellers and are included as "Staff", "Vendors", or "Others" receivables.

(c) *Advances to vendors for travel-related expenses:* represent the amounts paid to vendors for travel-related expenses such as tickets and shipments for which the travel claims had not been submitted by the travellers to be recorded as expenditure in the accounts as at 31 December 2011.

(d) *Within the others accounts receivable* €505,000 is provided for as it is related to the Defence Counsel Costs of an accused. As a result of a judicial decision dated 20 October 2010 (Trial chamber III, number ICC-01/05-01/08-568), the Court advanced €574 thousand for legal costs to cover the legal representation of an accused person whose assets have been frozen. It is doubtful that a full recovery of the amount will be possible when the Court applies for all the assets to be released; therefore a provision for doubtful debt of €505,000 was booked in 2011. In 2011, the equivalent of €68,852 has been retrieved out of the frozen assets.

4.14 *Education grant advances*: prepaid expenses of €1,043,502 relate to the education grant for the scholastic years completed as at 31 December 2011 and 2012.

4.15 *Contributions or payments received in advance*: €488,245 was received from States Parties to be applied to the next financial period. This comprises:

(a) €65,749 received from States Parties in advance for 2011 assessed contributions (Schedule 1);

(b) €422,496 representing contributions received in excess of assessed contributions for 2011 resulting from assessment of new States Parties, overpayments or the distribution of 2009 cash surplus (Schedule 1).

4.16 *Other accounts payable* in the total of €2,980,400 are detailed in table 4 below.

Table 5: Details of other accounts payable (in euro)

<i>Accounts payable</i>	<i>2011</i>	<i>2010</i>
Staff	172,396	340,448
Vendors ^(c)	1,810,760	2,004,677
Deferred payment from Special Court for Sierra Leone	85,469	Refer to 4.13(e)
Repatriation grant liability ^(a)	288,725	368,914
Others ^(c)	623,050	218,817
Interest accrued (Loan from MFA Netherlands) ^(b)	-	17,373
Total	2,980,400	2,950,229

(a) *Repatriation grant liability*: The Repatriation Grant Liability has been subdivided into a Repatriation Grant accrual of €5,219,439 and Repatriation Grant Liability of €288,725 under Other Accounts Payable. The distinction being that the Repatriation Grant Liability refers to amounts owed to staff as of 31 December 2011 who have already left the Court and the amounts are therefore due and payable. The Repatriation Grant Accrual refers to amounts earned by eligible employees as at 31 December 2011 but are not payable as at 31 December as the staff are still employed by the Court.

(b) *Interest Accrued*: the Host State Loan for the Permanent Premises was not used in 2011, therefore no interest accrued. Repayment of the loan, through regular annual instalments, will commence after expiration of the existing or future leases of the interim premises. For more information regarding the Permanent Premises Project, please refer to point 14. of the present report.

(c) *Vendors and others accounts payable*: Based on the principle of accrual based accounting, all invoices dated until 31 December 2011 represent an account payable of the Court and were booked in the accounting system in 2011, those invoices were paid in January and February 2012.

(d) *Deferred payment from the Special Court of Sierra Leone*: on 29 March 2006, the ICC received a request from the President of the Special Court of Sierra Leone (Special Court) to provide temporary assistance with regard to the provision of courtroom and detention services and facilities and support for the conduct of the trial of Charles Taylor. After consultations with the Bureau of the Assembly of States Parties, the ICC agreed to provide the services and facilities on condition that full payment in advance would be made before services are rendered. Based on this decision, the ICC and the Special Court signed a Memorandum of Understanding (MOU) on 13 April 2006 regarding the administrative arrangements between the two Courts. The amount of €85,469 is the balance of the advance payment received at 31 December 2011 from the Special Court less the expenditures incurred by the Special Court as at 31 December 2011.

4.17 *Contingency Fund*: the amount of €9,168,567 representing the cash surplus for 2002-2003 financial periods had been credited to establish the Contingency Fund in accordance with resolution ICC-ASP/ICC/Res.4 (b). In 2010, the Contingency Fund was reduced by the shortfall of income over expenditure of €412,000. In 2011, additional €4,318,276 has been charged to Contingency Fund representing excess of expenditure over appropriations approved (Statement IV). The fund will be replenished in accordance with Assembly of States Parties resolution ICC-ASP/10/Res.4, in the amount of €2,561,709 to reach the threshold level of €7 million.

Balance at 1 January 2011 (amounts in euro)	8,756,567
Charges against contingency fund	(4,318,276)
Balance at 31 December 2011	4,438,291

4.18 *Reserve for unpaid assessed contributions*: an amount of €405,982, being the amount of outstanding assessed contributions for prior financial periods (Schedule 1), is deducted from the cumulative surplus to derive the cash surplus for 2010 for distribution to States Parties (Schedule 4).

5. Trust Funds

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

Internship and Visiting Professionals Programme supports interns and visiting professional in Judiciary, Office of the Prosecutor and Registry at the Court. This programme runs from April through March of the period for 2 years. As from 1st April 2010, the full name of the Internship and Visiting Professionals Programme is strengthening the International Criminal Court - reinforcing the principle of complementarity and universality and building a high quality defence.

Seminar of Counsel is run by the Registry to finance the consultations between the Court and the legal professional represented by the counsels on the Court's list of counsel.

Those 2 Trust Funds are part of the European Commission Contracts and their figures are presented together

Least Developed Countries is run by the Secretariat of the Assembly of State Parties and covers travel costs related to the participation of representatives of least developed countries and other developing states at the Assembly of States Parties meeting. This is an on-going programme.

Regional Seminar in Yaounde is run by the Registry to support the organisation of local seminars for local experts including judges, layers, politicians, NGOs to raise awareness and knowledge of the Court around the world.

Regional Seminar in Tunis (Tunisia) was organised by the Court in September 2011 to provide interactive training on the Rome Statute to leading law professionals of the Maghreb countries and some countries of Middle East (Egypt, Jordan Lebanon and Syria) with a view to enhancing States' cooperation with the Court. This seminar is part of a series of regional seminars. The first was conducted in Dakar (Senegal) in December 2009 and the second in Yaounde (Cameroon) in October 2010.

Joint Seminar with African Union in Ethiopia was run by the 3 organs to improve the participants' knowledge on the technical aspects of the Rome Statute and the Court's work. The seminar took place in Addis Ababa in July 2011. The participants were the staff members from the African Union Commission, legal advisors from delegation African States to the African Union, Coordinator of the African Group of States Parties at the United Nations, ICC officials and donors contributing to the seminar.

Legal Tools Project is run by the Office of the Prosecutor to facilitate and coordinate the introduction, implementation and use of the Legal tools project, in particular the Case matrix, by users outside the Court.

General Trust Fund is used for Victims and Witnesses Unit to organize a one day seminar on protection in November 2010.

Special Fund for Relocations is established to assist States which are willing but do not have the capacity to enter into relocation agreements with the Court with cost neutral solutions, aimed at increasing the number of effective relocations and building local capacity to protect witnesses. This Special Fund will be resourced by voluntary donations from willing States Parties.

Family visit for indigent detainees was established within the Registry by the Assembly of States Parties in its resolution ICC-ASP/8/Res.4. The purpose is to fund family visits for indigent detainees entirely through voluntary donations, with contributions from States Parties, other States, non-governmental organizations, civil society, or individuals.

5.2 *Voluntary contributions*: contributions in the amount of €2,697,237 have been pledged and/or received for 2011 projects.

5.3 *Interest income*: interest in the amount of €15,483 represents interest earned on the Court's bank account for the Trust Funds.

5.4 *Expenditure*: the total amount of €1,652,980 comprises total disbursements of €1,551,630, outstanding obligations of €100,908 and repatriation grant accrual of €442.

5.5 *Refund to donors*: the amount of €28,183 was refunded to donors, being the amount in excess of the requirements of the specific projects completed (Schedules 6 and 7).

5.6 *Other accounts receivable*: the amount of €3,432 is the interest earned but not received yet with regard to the bank account of the Trust Funds.

5.7 *Contributions or payments received in advance*: the ICC received voluntary contributions in the total amount of €199,694 for projects starting after 31 December 2011 (Schedule 6).

5.8 *Interfund balances payable*: as at 31 December 2011, interfund balances between the Trust Fund and the General Fund amounted to a payable of €152,350.

6. Non-expendable property

6.1 A summary of non-expendable property, at historical cost, as at 31 December 2011 is provided in table 5 below. In accordance with the current ICC accounting policies, non-expendable property is not included in the fixed assets of the organisation, but is directly charged to the budget upon acquisition.

Table 5: Summary of non-expendable property (in euro)

<i>Asset management category</i>	<i>Opening balance as at 1 January 2011</i>	<i>Acquisitions/ adjustments</i>	<i>Written-off items^{a/}</i>	<i>Closing balance as at 31 December 2011</i>
Information, technology and communications equipment	7,774,476	924,523	412,913	8,286,086
Security and safety equipment	798,784	22,582	-	821,366
General services equipment	1,102,201	37,897	33,432	1,106,666
Vehicles and transportation equipment	864,543	144,370	29,054	979,859
Office of the Prosecutor equipment	1,422,473	24,712	45,255	1,401,930
Other equipment	1,538,884	90,252	32,854	1,596,282
Courtrooms and Pre-Trial Chamber*	1,362,918	-	-	1,362,918
Total	14,864,279	1,244,336	553,508	15,555,107

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

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

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

<i>Asset management category</i>	<i>Opening balance as at 1 January 2011</i>	<i>Written-off items^{a/}</i>	<i>Closing balance as at 31 December 2011</i>
Advance team budget	9,622	1,202	8,420
Donations to the ICC	283,375	11,217	272,158
Total	292,997	12,419	280,578

^{a/} During 2011, items valued at a total amount of €565,927 had been written off.

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

7.1 In addition to the items written off during 2011 as stated in 6.1 above, a total amount of €18,596 was written off as aged and irrecoverable accounts receivable.

8. Ex-gratia payments

8.1 An ex-gratia payment of €12,541 was made by the Court during the financial period.

9. Gratis personnel

9.1 No services of gratis personnel were received during the financial period.

10. Contingent liabilities

10.1 During 2011 two potential cases have been identified where a staff member of the ICC may consider filing actions with the International Labour Organization Administrative Tribunal (ILOAT).

11. Service-incurred injury

11.1 The ICC entered into an agreement with an insurance company to offer coverage for service-incurred injuries for ICC staff, judges, consultants and temporary assistants. The insurance premium, calculated as a percentage of the pensionable remuneration for the staff members and a comparable percentage for judges, consultants and temporary assistants, is charged to the organisation's budget and is reflected in the accounts under expenditures. The total premium paid during 2011 for this insurance was €989,110.

12. Contributions in kind

12.1 The following are the significant (higher than €25,000) contributions in kind received by the Court during the financial period:

(a) As reported in the financial statements for the prior financial periods, the Court continues to receive the following contributions from the host State:

(i) Premises to the Court free of rent for a period of 10 years, starting 1 July 2002;

(ii) Costs associated with the interim premises of the Court to a maximum of €33 million, including the costs of building a courtroom.

(b) In 2011 the Court hired a number of short term pro-bono personnel as receipt of services in kind representing a value of €530,000.

13. Contributions to the Trust Fund for Victims

13.1 In its resolution ICC-ASP/1/Res.6, the Assembly of States Parties established the Trust Fund for Victims for the benefit of victims of crimes within the jurisdiction of the ICC, and the families of such victims.

In the annex to that resolution, the Assembly established a Board of Directors, which is responsible for the management of the Trust Fund, and decided that the Registrar of the Court should be responsible for providing such assistance as is necessary for the proper functioning of the Board in carrying out its tasks and should participate in the meetings of the Board in an advisory capacity.

In 2011, the ASP approved an appropriation of €1,205,200 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 €1,113,658.

14. The Permanent Premises Project: General description

14.1 The Permanent Premises Project was established by the Assembly of States Parties (ASP), in its resolution ICC-ASP/4/Res.2, which emphasized that “the Court is a permanent judicial institution and as such requires functional permanent premises to enable the Court to discharge its duties effectively and to reflect the significance of the Court for the fight against impunity”, and reiterating the importance of permanent premises to the future of the Court.

14.2 In its Resolution ICC-ASP/6/Res.1 the ASP further recalled that the overall construction costs, which include a contingency reserve, fees for the consultants and contractors, pre-tender and post-tender inflation, any fees for permits and dues and a fund for integrated, specialized representational features were estimated to be no more than €190 million at the 2014 price level. In the annex II to Resolution ICC-ASP/6/Res.1, the Assembly of States Parties established an Oversight Committee of States Parties which is established as a subsidiary body of the Assembly of States Parties pursuant to article 112, paragraph 4, of the Rome Statute.

14.3 The mandate of the Oversight Committee is to provide a standing body to act on behalf of the Assembly in the construction of the permanent premises of the International Criminal Court. The role of the Oversight Committee will be strategic oversight, with routine management of the project resting with the Project Director. The Oversight Committee is a body consisting of 10 States Parties, with at least one member from each regional group.

14.4 In its Resolution ICC-ASP/10/Res.6, the Assembly of States Parties noted that the Court initially quantified on 1 March 2011 in the amount of €42.2 million the other costs related to the project but not directly related to the construction. Noting that such costs concern elements that are user specific and include two components:

(a) 3 gv, estimated at €22.1 million, for integrated user equipment, that is fixed elements integrated in the design;

(b) 2 gv and other related costs, originally estimated at €20.1 million and later reduced to €19.8 million, for non-integrated user equipment, that is loose elements, and other costs such as moving, additional staff and consultancy fees.

The Assembly Approves that non-integrated elements (2gv) and other related costs shall not exceed €19,8 million, and will be approved upon submission year by year in the Court’s budget;

The Assembly further approves that the integrated elements (3gv) are construction costs and, as such incorporated in the overall budget of €190 million, and also approves that such elements and their costs be entirely absorbed within the overall budget, so that the same is not exceeded.

15. The Permanent Premises Project: Notes to Statements (I-III)

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

15.2 *Statement II* shows the assets, liabilities, reserves and fund balances as at 31 December 2011.

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

15.4 *Assessed Contributions* in the total amount of €11,326,605 were received from States Parties as one-time payments and are detailed in the table 1 below (in euro).

<i>States Parties</i>	<i>2011</i>	<i>Prior years</i>	<i>Total</i>
Albania	6,865	-	6,865
Andorra	-	18,305	18,305
Argentina	743,641	-	743,641
Australia	1,362,960	2,725,921	4,088,881
Benin	-	-	-
Bolivia	-	13,729	13,729
Burkina Faso	-	-	-
Cambodia	-	2,288	2,288
Canada	-	6,811,751	6,811,751
Czech Republic	321,482	-	321,482
Dem. Rep. of Congo	6,864	-	6,864
Djibouti	-	-	-
Finland	-	1,290,503	1,290,503
Hungary	186,101	-	186,101
Iceland	-	-	-
Italy	3,873,797	3,873,797	7,747,594
Jordan	9,153	9,152	18,305
Liechtenstein	-	22,881	22,881
Lithuania	47,288	-	47,288
Luxembourg	194,491	-	194,491
Mauritius	-	25,169	25,169
Mexico	1,721,433	1,721,434	3,442,867
Montenegro	-	2,288	2,288
Portugal	401,947	401,948	803,895
Samoa	-	2,288	2,288
San Marino	-	6,864	6,864
Serbia	-	48,051	48,051
South Africa	-	663,557	663,557
Sweden	2,450,583	-	2,450,583
Total one-time payments received	11,326,605	17,639,926	28,966,531

15.5 *Expenditures*: the total amount of expenditures of €6,915,834 comprises disbursements of €6,595,841 and outstanding obligations of €319,993. As part of total expenditures 3gv expenditure amounted €96,993 and comprises €59,980 disbursements and €37,013 outstanding obligations. The total expenditures are related to the finalization of the preliminary and final design phase which was completed on 1 November 2011. The expenditures include architectural costs, consultants, project management and legal fees. The project enters the tendering stage and selection of the general contractor, which should end on 1 September 2012 with the signature of the construction contract.

15.6 *Savings on, or cancellation of, prior periods' obligations*: actual disbursements of prior periods' obligations of €320,522 amounted to €320,522 as all outstanding obligations of 2010 were disbursed in 2011.

15.7 *Other accounts receivable* in the amount of €415,318 comprises €108,302 interest earned but not yet received as at 31 December 2011, €285,459 represent Value-added tax paid on goods and services to be received from the Dutch government and €21,557 interfund balance receivable from the general fund.

15.8 *Other accounts payable* in the amount of €1,514,378 represent invoices booked in the accounts but not yet paid as at 31 December 2011. Those invoices were paid in January and February 2012.

15.9 *Contributions received in advance* all contributions received in 2011 for the Permanent Premises Project in relation to one-time payments option (as referred to resolution ICC-ASP/7/Res.1) were recognised as income of 2011.

15.10 *Host State Loan* was not used in 2011 as sufficient one-time payments were received.

15.11 *Project Director's Office*: in annex IV and V of resolution ICC-ASP/6/Res.1, the Assembly of States Parties decided to establish the Project Director's Office within the annual proposed programme budget of the Court under major programme VII to cover the staff costs and other operational costs related to the premises project. The Project Director's Office operates under the full authority of the Assembly of States Parties and reports directly and be accountable to the Assembly through the Oversight Committee.

Without prejudice to the paragraph above, the Project Director's Office is an integral part of the International Criminal Court; for administrative and staff purposes, the Project Director's Office and its staff are attached to the Registry of the Court.

In 2011, the Assembly of States Parties approved an appropriation of €492,200 for the Project Director's Office which is responsible for the management of the Permanent Premises Project; Expenditures recorded in the accounts for the Project Director's Office during the financial period are €386,369.

In its Resolution ICC-ASP/10/Res.6, the Assembly reiterates the important role of the Project Director in providing strategic leadership and overall management of the project, and his responsibility for meeting the project's goals, timelines and costs, and quality requirements, as provided in resolution ICCASP/6/Res.1, and invites the Registrar to delegate authority to the Project Director where necessary and at an appropriate level, in accordance with the Financial Regulations and Rules, with respect to engaging funds for the permanent premises project. The new Project Director took up his responsibilities on 20 June 2011.

15.12 *Contributions in kind*

The following are the significant contributions in kind received by the Permanent Premises Project 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); Legal Advisory Services Section (contract negotiation and other legal matters); General Services Section (Procurement services : preparation of Purchase Orders and Facilities management services); Information Communication and Technology Section (provision of ICT services).

b) Host state contribution to architect selection.

16. Transfer of funds between Major Programmes

In 2011, the Court transferred €522,000 from the surplus on Major Programme II to cover the costs of accrued annual leave of €150,000 for Major Programme I and €372,000 for Major Programme III which could not otherwise be absorbed within the originally approved budget appropriations for Major Programme I and Major Programme III. At the request of the External Auditor, the Court's Legal Advisory Services Section has been consulted and has provided a written legal opinion that the action taken is in conformity with the provisions of Financial Regulation 4.8 and Resolution ICC-ASP/10/Res.4(F) which allows the Court to transfer funds to cover costs linked to unforeseen activities or costs that could not be accurately estimated.
