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**Financial statements
for the period 1 January to 31 December 2005**

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Letter of Transmittal

30 March 2006

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 2005.

(Signed) Bruno Cathala
Registrar

Sir John Bourn
Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
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London SW1W 9SP
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Financial Statements of the International Criminal Court for the year ended 31 December 2005

Audit Opinion

To the Assembly of States Parties of the International Criminal Court

I have audited the accompanying financial statements, comprising Statements I to IV, Schedules 1 to 7 and the supporting Notes 1-12 of the International Criminal Court for the financial period ended 31 December 2005.

Respective responsibilities

These financial statements are the responsibility of the Registrar as set out in Financial Regulation 11.1. My responsibility is to express an opinion on these financial statements based on my audit performed in accordance with Financial Regulation 12.

Basis of opinion

I conducted my audit in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency and conforming to International Standards on Auditing. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the auditor to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Registrar, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for the audit opinion.

Opinion

In my opinion, these financial statements present fairly, in all material respects, the financial position as at 31 December 2005 and the results of operations and cash flows for the period then ended in accordance with the International Criminal Court's stated accounting policies set out in Note 2 to the financial statements.

Further, in my opinion, the transactions of the International Criminal Court, which I have tested as part of my audit, have in all significant respects been in accordance with the Financial Regulations and legislative authority.

In accordance with Regulation 12 of the Financial Regulations, I have also issued a long-form Report on my audit.

(Signed) Sir John Bourn
Comptroller and Auditor General
United Kingdom
External Auditor

London, 25th July 2006

External Auditor's Report 2005

International Criminal Court

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Executive Summary

This section of the report summaries:

- Overall results of the audit – an unqualified audit opinion.
- Financial results.
- Financial management issues.
- Financial reporting standards.
- Progress on prior year recommendations.

Overall results of the Audit

1. We have audited the Financial Statements of the International Criminal Court in accordance with the Financial Regulations and in conformity with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency and with International Auditing Standards. I have provided a separate audit opinion in relation to the financial statements of the Trust Fund for Victims.

2. **The audit examination revealed no weaknesses or errors which we considered material to the accuracy, completeness and validity of the Financial Statements as a whole and I have placed an unqualified audit opinion on the Court's Financial Statements for the year ended 31 December 2005.**

3. Observations and recommendations arising from the audit are set out in summary below. A more detailed analysis of key issues is provided in the section of this report entitled Detailed Report Findings.

Main findings and recommendations

Financial Results

4. The detailed findings of this report provide a commentary on the Court's financial position. For the financial year ended 31 December 2005, the Court recorded a surplus of €4.2 million compared with a surplus of €10.4 million in 2004. The surplus recorded in 2005 is net of the provision made for the Judges' Pension Scheme of €8 million. The Court's income and expenditure increased in line with the growth of its activities. Income increased as a result of an increase in assessed contributions from states parties and higher interest income. Expenditure increased as a result of higher staff costs, including a provision made for the pension scheme for judges.

5. Total assets increased by €17.2 million. The increase is mainly accounted for by higher cash and term deposits of €11.2 million and an increase in receivable assessed contributions of €4.8 million. Total liabilities increased by €8.1 million as a result of the creation of the provision for the Judges' Pension Scheme of €8 million, together with a higher level of unliquidated obligations.

Financial management issues

6. The Assembly of States Parties passed a resolution at their fourth session in 2005 requiring the Court to use its surplus of income over expenditure in 2005 to fund accrued liabilities to the end of 2005 and 2006 respectively for the Judges' Pension Scheme. The

Court obtained an actuarial estimation for these liabilities; and created a provision in respect of its liability to the end of 2005, with a reserve to fund the estimated accrued liability for 2006. The creation of the provision and the reserve in the balance sheet has utilised the surplus arising in 2005 in accordance with the resolution.

7. As a part of our audit review, we review the financial controls generally. Overall we found that internal financial controls operated effectively in each of the account areas that we audited; and combined with assurance gained from tests of detail there was sufficient reliable evidence to support our audit opinion. We have identified a number of improvements that need to be made to strengthen internal controls at paragraphs 26 to 29.

8. The Court has made limited progress in improving their budget setting and monitoring processes. The introduction of the SAP information system for financial accounting and information management across the Court meant that resources were concentrated on ensuring accurate data migration to this new system and consequently the roll out of budget setting and monitoring modules was delayed. However, the Court is developing a system which will allow the analysis of budget and outturn data from overall totals through to transaction level detail.

9. The Court's Office of Internal Audit (OIA) continued to develop and the OIA has produced three comprehensive performance audit reports to date. The OIA has developed a programme of work in line with the risk assessment produced in 2005. There were some delays in progressing draft reports to their finalised state. Each of the reviews carried out by the OIA has raised important issues and identified internal controls that can be strengthened. We encourage the Court to develop an action plan to deal with the findings of each review.

Financial Reporting Standards

10. The effectiveness and integrity of financial reporting, and therefore accountability, is an important element in good governance. For its financial reporting framework, the Court aligns itself with the United Nations System Accounting Standards (UNSAS). In November 2005, the United Nations Secretary-General's High Level Committee on Management took a decision to adopt International Public Sector Accounting Standards (IPSAS) for the preparation of UN financial statements from 2010, subject to General Assembly approval in 2006. This will result in improved, more complete, more transparent, more consistent and more useful financial reporting to Assembly of States Parties. The financial reporting requirements set out by the IPSAS are more stringent than those of the United Nations System Accounting Standards. The Court will wish to consider the adoption of IPSAS; and we have recommended that that the Court prepares a detailed strategy and work plan for a move to IPSAS from 2010.

Progress on Prior Year Recommendations

11. On governance issues, while the Court set up an Oversight Committee in 2005, there is no external independent representation on this committee, which would represent best practice for audit committees, and the input to this existing oversight process is potentially much the same as the Co-ordination Council (Co-Co) which reflects a similar representation. We would encourage the Court to develop the Oversight Committee further by introducing a majority of external independent members.

12. The Co-ordination Council where the President, Prosecutor and the Registrar are represented has helped to address the accountability issues that we raised in our 2004 report and, in particular, responsibilities for budget setting, monitoring and financial reporting fall more clearly to the Registrar.

13. In our 2004 report we included recommendations for the introduction of systematic risk management arrangements, a Statement of Internal Control and the establishment of a whistleblowing policy. Further progress has yet to be made in these areas.

14. In our report for 2004 we recommended that the Court develops a procurement plan to allow it to better utilise resources throughout the year. Progress on the procurement plan has been limited. The Court continues to experience a peak in procurement at the year end. This can produce an administrative burden and could lead to procurement decisions that do not yield best value. We encourage the Court to manage procurement more effectively to avoid unnecessary peaks of expenditure at the year end.

15. We welcome the establishment of the Property Survey Board to authorise the write off of assets lost or damaged and also to monitor and safeguard the Court's assets.

Detailed Findings

This section of the report summaries:

- The financial results for 2005
- 5 recommendations on financial management issues
- A recommendation on the use of international accounting standards
- 3 recommendations to build on progress made by the Court in relation to previous audit observations.

Financial Results

Income and Expenditure

16. The Financial Statements report that for 2005 income increased from €53.9 million to €68 million, an increase of some 26 percent. This significant increase is accounted for by a rise in assessed contributions from €53.1 million to €67.9 million and an increase in interest income from €719,000 to €1.1 million. The level of assessed contributions is set by the Assembly of States Parties (ASP) based on the budgeted expenditure for the Court.

17. The Court incurred total expenditure of €63.8 million in 2005 compared to €43.5 million in 2004. The increase in disbursed expenditure is explained by an increase in staff costs from €22.5 million in 2004 to €32.9 million in 2005 as the Court continued to recruit staff to carry out its full range of functions. The remaining increase in expenditure followed the creation of a provision for judges' pensions which we have examined and on which we comment further below.

18. Travel and hospitality costs increased from €1.1 million in 2004 to €2.6 million in 2005, largely because of additional costs involved in setting up Field Offices in Uganda, Chad and the Sudan. Operating expenses also increased by €800,000 in line with the continued expansion of the Court.

19. As part of our audit we examined all significant income and expenditure balances and ensured that there was sufficient reliable evidence to support the receipts and disbursements recorded in the Court's financial statements, and movements in income and expenditure between 2004 and 2005.

Collection of Contributions

20. The Court collected 82.3 percent of assessed contributions in 2005 compared with 81 percent in 2004. In addition the Court collected contributions arrears of €6.6 million or 64 percent of arrears outstanding at the start of 2005. The total value of arrears outstanding as at 31 December totalled €15.1 million.

21. In the External Auditor's report for 2004 we highlighted the risk of an adverse impact on the Court's cash flow if contributions were not collected promptly. Although there has been a marginal improvement in collection performance, the overall level of collections remains an aspect which we believe merits continued monitoring.

Financial Management Issues

Judges' Pension Scheme

22. The Assembly of States Parties passed a Resolution in its fourth meeting in December 2005 that the pension scheme for Judges' should be accounted for and funded on an accruals basis. The Court subsequently obtained an actuarial estimation from Ernst & Young showing that accrued pension liability from the start of the scheme in March 2003 to 31 December 2005 was €5.6 million and that the estimated liability for the year to 31 December 2006 is a further €2.4 million. The resolution required the Court to use its surplus in 2005 to fund the accrued liabilities to the end of 2006.

23. A charge of €5.6 million has been made to the income statement in 2005 and a provision has been created in the balance sheet for the corresponding amount. The Assembly resolved that the estimated pension liability for 2006 should be funded by the surplus in 2005 and consequently, in line with the actuarial estimation of €2.4 million for 2006, this amount has also been charged to the income statement in 2005 thereby using the available surplus in that year. A reserve has been created in the balance sheet to allow this amount to be carried forward to 2006 where it will become a provision.

24. We reviewed the actuarial estimation of accrued liabilities and underlying assumptions. We are satisfied that the estimates for the pension liability to the end of 2005 and 2006 are reasonable. We have also reviewed the accounting treatment and are satisfied that a provision for future liabilities has been properly created and disclosed in the financial statements.

25. The Court is in the process of deciding how the pension scheme will be administered and expects to submit a proposal to the Assembly of States Parties in December 2006. The Court will decide whether the scheme will be administered internally or be outsourced. We will monitor the outcome of this decision, and confirm that appropriate disclosures are made in the financial statements for future years to properly report how the scheme is administered and the value of scheme contributions and payments.

Recommendation 1:

Given the continuing passage of time, we recommend that the Court makes best efforts to finalise the arrangements for the administration of the Judges' Pension Scheme and to arrange for a full actuarial valuation when the scheme administrator is appointed.

Financial Control

26. As a routine part of our work, we carried out a review of the internal financial controls and concluded that overall these were operating effectively during the year. There were some areas in which we noted that improvements could be made in order to strengthen those controls already in place.

27. In one instance manual calculations using a spreadsheet were undertaken by finance staff without any formal management review of the formulae used. The calculations were found to have minor errors. There was also no audit trail to confirm if any changes to the data in this spreadsheet were properly authorised. We have recommended that checks are completed at an appropriate level to ensure that manual adjustments are accurate and as authorised.

28. We undertook a review of new procedures in place over the staff payroll, following the implementation of the SAP payroll system. We found that, while many controls were in place, there was in some cases a lack of evidence to show that these were operating effectively. For example, procedures for the verification and confirmation of prime data input were not codified.

29. Similarly, procedures to ensure the integrity of standing data need to be strengthened through production and management review of exception reports. We noted that such report options had not been included within the SAP payroll module and so the appropriate reports were not available for management to review.

Recommendation 2:

We recommend that a suite of management checks be implemented to verify the accuracy of data input to spreadsheets and other systems such as payroll on SAP.

Recommendation 3:

We recommend that the Court ensures that management routinely review exception reports to verify changes and confirm the accuracy of standing data.

Budget Setting and Monitoring

30. In our report on the 2004 financial statements we recommended that the Court needed to establish a clear and systematic framework for budgetary control and monitoring to enable comprehensive budgetary reporting and variance analysis.

31. The Court has introduced the SAP information system for financial management and this was implemented for the budget section during the second half of 2005. During our audit we found that the budget team, in conjunction with SAP contractors, was still in the process of developing suitable reports for programme managers to access online.

32. Although some reports were functional in SAP, they were reliant on the financial data contained within the SAP ledger system. The SAP ledger system did not go live until 2006, but ran in parallel with the preceding Sun system during 2005, based on data provided by the Sun system. Data inputs from SUN had not always been completed in a timely manner to produce accurate reports in SAP.

33. We investigated the delays in generating meaningful budget reports from SAP and found that, with SAP being introduced across the Court in 2005, the priority had been to ensure accurate data migration of opening balances from Sun to SAP. The Court concentrated on achieving this fundamental aim and consequently there was some slippage in transferring sufficient financial data to produce budget reports. As the budget reports produced from SAP were not complete, the budget team carried out additional monitoring of performance against budget during the year.

34. In addition, the Finance section produced monthly allotment reports showing expenditure against budget for the benefit of programme managers, although without requiring managers to review and investigate variances between budget and actual expenditure.

35. The Court is developing a budgeting system which will allow budgets to be compared to prior year results and to current year outturn to date. This will allow those charged with budget monitoring to monitor beneath overall totals to programme and transaction level.

36. This development is in the pilot stage and the Court hopes to have the system available for live use by November 2006. We welcome this development and we will examine the progress made and the outputs from it during our audit of the Court's financial statements for 2006.

Recommendation 4:

We encourage the Court to progress the development of the budget monitoring system quickly so that this functionality is available for budget managers before the end of 2006. This will help budget managers to use their resources more effectively through more detailed monitoring.

Review of Internal Oversight

37. In our 2004 report we noted the progress the Court has made in establishing the Office for Internal Audit (OIA) and their development of a risk based programme of work. In June 2005 OIA produced an updated risk based programme of work for an eighteen month period to December 2006, which was endorsed by the Oversight Committee.

38. The Office of Internal Audit has undertaken comprehensive performance audit reviews in the following areas:

- Human Resources
- The SAP System
- Internal Security Arrangements

39. We noted that there were delays in progressing draft internal audit reports to their finalised state. Each of the reviews conducted by OIA identified important issues and internal controls that could be strengthened. It is important for the Court to consider the issues identified and ensure that appropriate action is taken to strengthen internal controls as necessary on a timely basis. We encourage the Court to develop an action plan to progress the recommendations of the OIA.

40. The Office of Internal Oversight plan to conduct work in the following areas during 2006:

- Establishment of Field Offices
- Asset Management
- Confidentiality

41. Where possible we will use the work of the OIA to obtain assurance in respect of information disclosed in the financial statements. For example, we plan to conduct an information technology audit review of SAP in 2006 as the financial statements for that year will be produced from this system. In planning our audit work, we will draw on the findings of the Internal Auditor and review their working papers to avoid any duplication of effort.

42. We are satisfied that the Court now has an internal audit function in place which can be utilised to help address internal control issues. We will continue to liaise with OIA to inform our work and where possible use information collated during their reviews.

Recommendation 5:

We recommend that the Registrar should develop an action plan for each review carried out by the Internal Auditor and that the action plan should be promulgated to the relevant parts of the Court to whom the findings relate.

Financial Reporting Standards

43. The Court's financial statements are prepared in accordance with the United Nations System Accounting Standards (UNSAS). In November 2005, the Secretary-General's High Level Committee on Management took a decision to adopt the International Public Sector Accounting Standards (IPSAS) for the preparation of United Nations financial statements from 2010, subject to General Assembly approval in 2006. The financial reporting requirements of IPSAS are more stringent than those of UNSAS.

44. The adoption by United Nations entities of an independent, recognised and commonly-accepted accounting framework is a beneficial and welcome development. Compliance with independent international standards will ensure improved comparability between the finances and financial results of entities in the UN system; and lead to more consistent, better understood and more informative financial reporting in the organisation concerned. Compliance with independent and generally-accepted accounting practice and reporting standards will contribute to the visible demonstration of high standards of financial management; and will enhance transparency, accountability and governance.

45. The United Nations Task Force on Accounting Standards, on which the UN entities, the Specialized Agencies and the International Atomic Energy Agency are represented, has recognised that the adoption of IPSAS will also bring the benefits of improved financial information, supporting better financial management, improved results-based management where applicable, and better quality and credibility of financial reporting.

46. The external auditors of the UN System, including the United Kingdom National Audit Office, are keen to support organisations in the transition to IPSAS, and to provide advice and support consistent with the External Auditor's independent oversight role.

47. The Court will wish to consider the adoption of IPSAS; and should consider developing an appropriate project plan and assess the requirements and resources which will be needed, particularly in relation to knowledge, skills, information technology and training as appropriate.

Recommendation 6:

We recommend the adoption of the independent IPSAS accounting standards to the Court as an appropriate financial reporting framework and recommend that the Court prepares a detailed strategy to provide for this development.

Progress on Prior Year Recommendations

Audit committee

48. In our report for 2004 we recommended that the Court should establish an independent audit committee. The International Criminal Court created an Oversight Committee consisting of the President, Prosecutor, Registrar and the Director of Internal Audit as secretary to the committee. This committee does not have any external independent representation and does not engage directly with the external audit process. To that extent the Oversight Committee does not fulfil the complete role that an independent audit committee would offer. The Court are in the process of reviewing the arrangements in place to introduce an independent committee and we welcome this progress. At the time of our audit it was unclear whether the Oversight Committee would be expanded and transformed into an independent audit committee or whether a new committee would be formed.

Recommendation 7:

We recommend that the Court should establish an independent audit committee with a majority of external independent representatives. The audit committee should focus on promoting effective internal control; provide a focus to make best use of assurance resources; monitor internal and external audit outputs; and assess the effectiveness of risk management.

Risk management

49. We also made recommendations on improved risk management in our report for 2004. The ICC lacks a comprehensive and systematic approach to the management of risk at the strategic level. To help facilitate management in their responsibilities on internal control and governance, a formal risk management process contributes to effective management generally and can be used to provide assurance to the Assembly of States Parties that management are assessing and managing organisational risk effectively. During 2006 the Court is developing a system for improved strategic planning and risk management will be embedded in this process. We will continue to review developments during our audit of the 2006 Financial Statements.

Recommendation 8:

We recommend that as a part of the strategic planning process, the Court should identify risks and develop a risk register to form the basis for managing the likelihood of risks materialising and their impact. The Court should also assign risk owners to manage risk to an acceptable level. The risk register should be regularly reviewed and updated.

Statement of Internal Control

50. The International Criminal Court have not produced a Statement of Internal Control for 2005. However, they are in the process of reviewing systems in place to generate the necessary assurances to support such a statement for 2006. In doing so the Court needs to ensure that it has effective risk management procedures in place. We welcome the work that is being undertaken to develop such a statement and the underlying systems; and we will provide advice and review progress made during our audit of the 2006 Financial Statements.

Whistleblowing Policy

51. In our 2004 report we recommended that the Court should develop a whistleblowing policy. We have discussed this further with the Court during our audit and they are still considering the appropriateness of such a policy and the processes that need to be established to manage such arrangements effectively.

Procurement Procedures

52. In 2004, we had recommended the development of a prudent procurement plan to better utilise financial resources over the year and avoid high levels of obligations at the year end. Our review of procurement processes in 2005 revealed once again that a large number of purchases are being made just before the year end (purchase orders for approximately 40 percent of total annual expenditure were processed in December).

53. During 2005, the Procurement Department requested procurement plans from all sections of the ICC in order to avoid a year-end rush to spend budget allotments but these were not produced. In such circumstances, there is a risk that the heavier workload for the Procurement Department in November and December caused by high levels of year end procurement could lead to inappropriate decisions and procurement procedures not being followed. This could result in items being purchased for which there is no genuine need.

54. Our focussed controls and substantive testing confirmed that in practice year-end procurement controls were in operation despite the extra demand. We are satisfied that procurement controls were not adversely affected by the peak in year end procurement.

Recommendation 9:

We recommend that procurement plans be developed and submitted to the Procurement Department, so that procurement can be managed more effectively and evenly throughout the year. Such plans should mitigate against a year end peak in procurement.

Property Survey Board

55. The Property Survey Board (PSB) was established in December 2005 for the purpose of disposing of items recorded in inventory records that had been lost, stolen or damaged. A secretariat has been established to support the PSB. This secretariat consists of the relevant heads of units such as finance, information technology and general services, and reviews and approves items to be removed from the inventory records.

56. The ICC previously experienced problems with thefts and loss of assets from field offices and also in The Hague. New procedures have been put in place by the PSB as a deterrent to prevent or minimise losses, including the possibility of disciplinary measures where an individual staff member experiences more than two losses. Under exceptional circumstances the value of the lost or stolen asset can be reclaimed from the staff member's salary if the Board deems it appropriate.

57. As at 31 December 2004 there were € 13,518 worth of inventory assets awaiting write off and all were written off in 2005. Of the items that were written off in 2005, 15 items (totalling € 11,772) were due to theft and 11 items due to loss. In total only four items were written off as a result of damage to the asset.

58. We were satisfied that appropriate controls were in place to monitor the Court's assets and that items written off were properly approved for such action.

Acknowledgement

59. We are grateful for the continued assistance and co-operation provided by the Registrar and staff of the International Criminal Court during our audit.

(Signed) Sir John Bourn
Comptroller and Auditor General, United Kingdom
External Auditor

Annex I

Scope and Audit Approach

Audit Scope and objectives

Our audit examined the financial statements of the International Criminal Court for the financial period ended 31 December 2005 in accordance with the Financial Regulations. The main purpose of the audit was to enable us to form an opinion on whether the financial statements fairly presented the Court's financial position, its surplus, funds and cash flows for the year ended 31 December 2005; and whether they had been properly prepared in accordance with the Financial Regulations.

Audit Standards

Our audit was conducted in accordance with International Standards on Auditing as issued by the International Auditing and Assurance Standards Board. These standards required us to plan and carry out the audit so as to obtain reasonable assurance that the financial statements are free from material misstatement. Management were responsible for preparing these financial statements and the External Auditor is responsible for expressing an opinion on them, based on evidence obtained during the audit.

Audit Approach

Our audit included a general review of the accounting systems and such tests of the accounting records and internal control procedures as we considered necessary in the circumstances. The audit procedures are designed primarily for the purpose of forming an opinion on the Court's financial statements. Consequently our work did not involve detailed review of all aspects of financial and budgetary systems from a management perspective, and the results should not be regarded as a comprehensive statement of all weaknesses that exist or all improvements that might be made

Our audit also included focused work in which all material areas of the financial statements were subject to direct substantive testing. A final examination was carried out to ensure that the financial statements accurately reflected the Court's accounting records; that the transactions conformed to the relevant financial regulations and governing body directives; and that the audited accounts were fairly presented.

International Criminal Court
Statement of income and expenditure and changes in fund balances for the period ending 31 December 2005
(in thousands of euros)

	General Fund & Working Capital Fund		Notes ref	Trust Funds		Notes ref	Total	
	2005	2004		2005	2004		2005	2004
<i>Income</i>								
Assessed contributions	66,891	53,072	4.1	-	-		66,891	53,072
Voluntary contributions	-	-		2,260	1,235	5.1	2,260	1,235
Interest income	1,074	719	4.2	22	20	5.2	1,096	739
Other/miscellaneous income	41	82	4.3	-	-		41	82
Total income	68,006	53,873		2,282	1,255		70,288	55,128
<i>Expenditure</i>								
Disbursed expenditures	42,597	31,714	4.4	1,304	590	5.7	43,901	32,304
Unliquidated obligations	13,232	11,796	4.4	223	48	5.7	13,455	11,844
Provision for pension liabilities	8,000	-	4.5	-	-		8,000	-
Total expenditure	63,829	43,510		1,527	638		65,356	44,148
Excess/(shortfall) of income over expenditure	4,177	10,363		755	617		4,932	10,980
Savings on, or cancellation of, prior periods' obligations	1,469	1,075	4.6	15	-		1,484	1,075
Refund to donors	-	-		(1)	(5)	5.3, 5.6	(1)	(5)
Net increase in Working Capital Fund	1,149	2,509	4.7	-	-		1,149	2,509
Reserve for pension of judges	2,400	-	4.5	-	-		2,400	-
Fund balances at beginning of financial period	25,799	11,852		685	71		26,484	11,923
Fund balances as at 31 December 2005	34,994	25,799		1,454	683		36,448	26,482

Signed (Marian Kashou')
Chief Finance Officer

International Criminal Court
Statement of assets, liabilities, reserves and fund balances as at 31 December 2005
(in thousands of euros)

	General Fund & Working Capital Fund		Notes ref	Trust Funds		Notes ref	Total	
	2005	2004		2005	2004		2005	2004
<i>Assets</i>								
Cash and term deposits	40,865	29,673		1,851	904		42,716	30,577
Assessed contributions receivable from States Parties	15,146	10,258	4.8	-	-		15,146	10,258
Voluntary contributions receivable		-		4	10		4	10
Other contributions receivable	298	218	4.9	-	-		298	218
Interfund balances receivable	188	5	4.10	-	-		188	5
Other accounts receivable	2,356	1,522	4.11	7	4	5.4	2,363	1,526
Deferred charges – education grants	169	106	4.12	-	-		169	106
Total assets	59,022	41,782		1,862	918		60,884	42,700
<i>Liabilities</i>								
Contributions/payments received in advance	3,571	3,880	4.13	-	165		3,571	4,045
Unliquidated obligations	13,232	11,796		223	48		13,455	11,844
Interfund balances payable	-	-		185	22	5.5	185	22
Provision for accrued pension of judges	5,600	-	4.5	-	-		5,600	-
Other accounts payable	1,625	307	4.14	-	-		1,625	307
Total liabilities	24,028	15,983		408	235		24,436	16,218
<i>Reserves and fund balances</i>								
Working Capital Fund	5,574	4,425	4.7	-	-		5,574	4,425
Contingency Fund	9,169	-	4.15	-	-		9,169	-
Reserve for pension of judges	2,400	-	4.5	-	-		2,400	-
Reserve for unpaid contributions	3,651	1,843	4.16	-	-		3,651	1,843
Cumulative surplus	14,200	19,531	5.4	1,454	683		15,654	20,214
Total reserves and fund balances	34,994	25,799		1,454	683		36,448	26,482
Total liabilities, reserves and fund balances	59,022	41,782		1,862	918		60,884	42,700

Signed (Marian Kashou')

Chief Finance Officer

International Criminal Court
Statement of cash flow as at 31 December 2005
(in thousands of euros)

	General Fund & Working Capital Fund		Trust Funds		Total	
	2005	2004	2005	2004	2005	2004
<i>Cash flows from operating activities</i>						
Net excess/(shortfall) of income over expenditure (Statement I)	4,177	10,363	755	617	4,932	10,980
Contributions receivable (increase)/decrease	(4,968)	(7,330)	6	210	(4,962)	(7,120)
Interfund balances receivable (increase)/decrease	(183)	2,525	-	30	(183)	2,555
Other accounts receivable (increase)/decrease	(834)	(762)	(2)	(4)	(836)	(766)
Deferred charges (increase)/decrease	(63)	(50)	-	-	(63)	(50)
Contributions received in advance increase/(decrease)	(309)	454	(165)	(220)	(474)	234
Unliquidated obligations increase/(decrease)	1,436	5,454	175	48	1,611	5,502
Unrealised loss on exchange increase/(decrease)	-	(1,000)	-	-	-	(1,000)
Interfund balances payable increase/(decrease)	-	-	164	22	164	22
Provision for accrued pension of judges increase/(decrease)	5,600	-	-	-	5,600	-
Accounts payable increase/(decrease)	1,318	(792)	-	-	1,318	(792)
Less: interest income	(1,074)	(719)	(22)	(20)	(1,096)	(739)
Net cash from operating activities	5,100	8,143	911	683	6,011	8,826
<i>Cash flows from investing and financing activities</i>						
Plus: interest income	1,074	719	22	20	1,096	739
Net cash from investing and financing activities	1,074	719	22	20	1,096	739
<i>Cash flows from other sources</i>						
Net increase/(decrease) in Working Capital Fund	1,149	2,509	-	-	1,149	2,509
Savings on, or cancellation of, prior periods' obligations	1,469	1,075	15	-	1,484	1,075
Reserve for pension of judges	2,400	-	-	-	2,400	-
Refund to donors	-	-	(1)	(5)	(1)	(5)
Net cash from other resources	5,018	3,584	14	(5)	5,032	3,579
Net increase/(decrease) in cash and term deposits	11,192	12,446	947	698	12,139	13,144
Cash and term deposits at beginning of financial period	29,673	17,227	904	206	30,577	17,433
Cash and term deposits at 31 December 2005 (Statement II)	40,865	29,673	1,851	904	42,716	30,577

International Criminal Court
Statement of appropriations for the period 1 January to 31 December 2005
(in thousands of euros)

Major Programme	Appropriation approved	Appropriation transfer ^{a/}	Total appropriation	Disbursements	Unliquidated obligations	Provision for liabilities	Total expenditures	Unencumbered balance
Judiciary	7,304	(2,000)	5,304	5,166	61	-	5,227	77
Pension liabilities (judges)	-	8,000	8,000	-	-	8,000	8,000	-
Total Judiciary	7,304	6,000	13,304	5,166	61	8,000	13,227	77
Office of the Prosecutor	17,022	(2,000)	15,022	12,050	2,036	-	14,086	936
Registry	37,312	(4,800)	32,512	23,433	7,551	-	30,984	1,528
Secretariat of the Assembly of States Parties	3,188	-	3,188	1,767	925	-	2,692	496
Investment in the Court's Premises	2,065	800	2,865	181	2,659	-	2,840	25
Total	66,891	-	66,891	42,597	13,232	8,000	63,829	3,062

a/ In accordance with Resolutions ICC-ASP/4/Res.9 and ICC-ASP/4/Res.11, an appropriation transfer of €6,000,000 was made from the OTP and the Registry to the Judiciary to fund the liabilities of the pension of judges, and €800,000 from the Registry to Investment in the Court's Premises to fund the construction costs of the second courtroom, respectively.

International Criminal Court
Status of contributions as at 31 December 2005
(in euros)

States Parties	Outstanding as at 1 January 2005	Collections	Outstanding	Assessed	Credits from 2004	Collections	Outstanding	Total outstanding	Credit on 2005 receipts	Receipts relating to 2006
	Prior years			2005						
Afghanistan	1,962	1,962	-	2,765	-	2,765	-	-	2	-
Albania	-	-	-	6,914	-	-	6,914	6,914	-	-
Andorra	5,492	5,492	-	6,914	-	6,914	-	-	3	-
Antigua and Barbuda	4,529	-	4,529	4,148	-	-	4,148	8,677	-	-
Argentina	1,308,822	259,517	1,049,305	1,321,872	-	-	1,321,872	2,371,177	-	-
Australia	-	-	-	2,201,277	78	2,201,199	-	-	1,147	-
Austria	178,513	178,513	-	1,187,749	-	1,187,749	-	-	577	-
Barbados	-	-	-	13,827	1	13,826	-	-	8	-
Belgium	684,706	684,706	-	1,478,119	-	1,478,119	-	-	771	-
Belize	1,715	1,715	-	1,383	-	1,383	-	-	1,807	-
Benin	-	-	-	2,765	-	2,765	-	-	2	-
Bolivia	11,773	-	11,773	12,444	-	-	12,444	24,217	-	-
Bosnia and Herzegovina	-	-	-	4,148	-	4,148	-	-	2	-
Botswana	13,256	13,256	-	16,593	-	16,593	-	-	27	-
Brazil	3,101,239	1,417,575	1,683,664	2,105,869	-	-	2,105,869	3,789,533	-	-
Bulgaria	8,457	8,457	-	23,506	-	23,506	-	-	12	-
Burkina Faso	1,098	-	1,098	2,765	-	-	2,765	3,863	-	-
Burundi	91	91	-	1,383	-	-	1,383	1,383	-	-
Cambodia	601	601	-	2,765	-	2,167	598	598	-	-
Canada	-	-	-	3,889,566	140	3,889,426	-	-	2,032	-
Central African Republic	1,715	-	1,715	1,383	-	-	1,383	3,098	-	-
Colombia	130,865	130,865	-	214,320	-	214,320	-	-	10,219	-
Congo	457	-	457	1,383	-	-	1,383	1,840	-	-
Costa Rica	40,625	9,253	31,372	41,481	-	-	41,481	72,853	-	-
Croatia	-	-	-	51,160	9,246	41,914	-	-	26	-
Cyprus	-	-	-	53,926	2	53,924	-	-	29	-
Democratic Republic of the Congo	3,739	-	3,739	4,148	-	-	4,148	7,887	-	-
Denmark	-	-	-	992,787	45,336	947,451	-	-	45,818	-
Djibouti	1,098	1,098	-	1,383	-	1,383	-	-	-	-
Dominica	1,715	-	1,715	1,383	-	-	1,383	3,098	-	-
Dominican Republic	-	-	-	20,165	-	-	20,165	20,165	-	-
Ecuador	11,823	9,776	2,047	26,272	-	-	26,272	28,319	-	-
Estonia	-	-	-	16,593	1	16,592	-	-	8	-

States Parties	Outstanding as at 1 January 2005	Collections	Outstanding	Assessed	Credits from 2004	Collections	Outstanding	Total outstanding	Credit on 2005 receipts	Receipts relating to 2006
	Prior years			2005						
Fiji	1	1	-	5,531	-	5,514	17	17	-	-
Finland	-	-	-	736,985	29	736,956	-	-	387	-
France	-	-	-	8,337,749	297	8,337,452	-	-	4,352	-
Gabon	5,632	5,632	-	12,444	-	6,819	5,625	5,625	-	-
Gambia	1,097	1,097	-	1,383	-	1,383	-	-	-	-
Georgia	3,484	-	3,484	4,148	-	-	4,148	7,632	-	-
Germany	-	-	-	11,977,045	330	11,976,715	-	-	5,824	-
Ghana	4,390	4,390	-	5,531	-	5,531	-	-	5,445	-
Greece	-	-	-	732,837	185,874	56	546,907	546,907	-	-
Guinea	4,441	-	4,441	4,148	-	-	4,148	8,589	-	-
Guyana	91	91	-	1,383	-	1,383	-	-	139	-
Honduras	8,419	811	7,608	6,914	-	-	6,914	14,522	-	-
Hungary	-	-	-	174,222	5	174,217	-	-	89	-
Iceland	-	-	-	47,012	3	47,009	-	-	26	-
Ireland	-	-	-	483,949	18	483,931	-	-	253	-
Italy	3,114,201	2,508,685	605,516	6,754,544	-	-	6,754,544	7,360,060	-	-
Jordan	-	-	-	15,210	-	15,210	-	-	7	-
Kenya	-	-	-	7,259	-	7,259	-	-	-	-
Latvia	-	-	-	20,741	1	20,740	-	-	11	-
Lesotho	1,676	1,676	-	1,383	-	1,383	-	-	-	-
Liberia	91	-	91	1,383	-	-	1,383	1,474	-	-
Liechtenstein	1	1	-	6,914	-	6,914	-	-	2	-
Lithuania	8,583	8,583	-	33,185	-	20,285	12,900	12,900	-	-
Luxembourg	-	-	-	106,469	4	106,465	-	-	55	-
Malawi	2,096	-	2,096	1,383	-	-	1,383	3,479	-	-
Mali	197	197	-	2,765	-	2,765	-	-	2	-
Malta	14,812	14,812	-	19,358	-	9,503	9,855	9,855	-	-
Marshall Islands	301	-	301	1,383	-	-	1,383	1,684	-	-
Mauritius	3,309	3,309	-	15,210	-	15,210	-	-	7	-
Mongolia	-	-	-	1,383	-	1,383	-	-	-	-
Namibia	-	-	-	8,296	-	8,296	-	-	5	-
Nauru	1,097	-	1,097	1,383	-	-	1,383	2,480	-	-
Netherlands	-	-	-	2,336,782	85	2,336,697	-	-	1,221	2,702,750
New Zealand	-	-	-	305,579	12	305,567	-	-	161	-
Niger	1,715	-	1,715	1,383	-	-	1,383	3,098	-	-
Nigeria	46,099	46,099	-	58,074	-	176	57,898	57,898	-	-
Norway	-	-	-	938,861	35	938,826	-	-	491	-
Panama	21,579	21,579	-	26,272	-	8,494	17,778	17,778	-	-
Paraguay	23,056	-	23,056	16,593	-	-	16,593	39,649	-	-
Peru	174,044	73,065	100,979	127,209	-	-	127,209	228,188	-	-

States Parties	Outstanding as at 1 January 2005	Collections	Outstanding	Assessed	Credits from 2004	Collections	Outstanding	Total outstanding	Credit on 2005 receipts	Receipts relating to 2006
	Prior years			2005						
Poland	-	-	-	637,430	23	637,407	-	-	332	737,259
Portugal	-	-	-	649,874	24	649,850	-	-	340	-
Republic of Korea	823,162	823,162	-	2,483,350	-	2,483,350	-	-	1,207	-
Romania	42,724	42,724	-	82,963	-	82,963	-	-	40	-
Saint Vincent and the Grenadines	300	-	300	1,383	-	-	1,383	1,683	-	-
Samoa	-	-	-	1,383	-	1,383	-	-	747	-
San Marino	3,293	3,293	-	4,148	-	4,148	-	-	2	-
Senegal	1,601	1,601	-	6,914	-	5,316	1,598	1,598	-	-
Serbia and Montenegro	13,985	13,985	-	26,272	-	-	26,272	26,272	-	-
Sierra Leone	1,097	-	1,097	1,383	-	-	1,383	2,480	-	-
Slovakia	-	-	-	70,518	-	70,518	-	-	34	-
Slovenia	90,003	90,003	-	113,382	-	113,382	-	-	60	-
South Africa	11,198	11,198	-	403,752	-	403,752	-	-	196	-
Spain	-	-	-	3,484,432	124	3,484,308	-	-	1,817	-
Sweden	-	-	-	1,379,946	50	1,379,896	-	-	721	-
Switzerland	-	-	-	1,655,106	58	1,655,048	-	-	803	-
Tajikistan	1,715	593	1,122	1,383	-	-	1,383	2,505	-	-
The Former Yugoslav Republic of Macedonia	4,052	4,052	-	8,296	-	2,058	6,238	6,238	-	-
Timor-Leste	1,099	-	1,099	1,383	-	-	1,383	2,482	-	-
Trinidad and Tobago	6,469	6,469	-	30,420	-	17,207	13,213	13,213	-	-
Uganda	5,974	-	5,974	8,296	-	-	8,296	14,270	-	-
United Kingdom	-	-	-	8,471,872	304	8,471,568	-	-	4,426	-
United Republic of Tanzania	6,586	-	6,586	8,296	-	-	8,296	14,882	-	-
Uruguay	102,271	9,778	92,493	66,370	-	-	66,370	158,863	-	-
Venezuela	187,691	187,691	-	236,444	-	3,886	232,558	232,558	-	-
Zambia	417	-	417	2,765	-	-	2,765	3,182	-	-
Total (99 States Parties)	10,258,340	6,607,454	3,650,886	66,891,200	242,080	55,154,323	11,494,797	15,145,683	91,692	3,440,009

International Criminal Court
Status of Working Capital Fund as at 31 December 2005
(in euros)

	2005	2004
Balance at beginning of financial period	4,207,170	1,766,284
<i>Receipts/(refunds)</i>		
Receipts from States Parties	1,069,613	2,440,886
<i>Withdrawals</i>	-	-
Balance as at 31 December	5,276,783	4,207,170
Established level	5,574,300	4,425,000
Less: due from States Parties (Schedule 3)	297,517	217,830
Balance as at 31 December	5,276,783	4,207,170

Schedule 3

International Criminal Court
Status of advances to the Working Capital Fund as at 31 December 2005
(in euros)

States Parties	Working Capital Fund	Cumulative payments	Outstanding	Receipts relating to 2006
Afghanistan	230	230	-	-
Albania	575	458	117	-
Andorra	575	575	-	-
Antigua and Barbuda	346	-	346	-
Argentina	110,102	43,740	66,362	-
Australia	183,350	183,350	-	-
Austria	98,932	98,932	-	-
Barbados	1,152	1,152	-	-
Belgium	123,117	123,117	-	-
Belize	115	115	-	-
Benin	230	230	-	-
Bolivia	1,036	302	734	-
Bosnia & Herzegovina	345	345	-	-
Botswana	1,382	1,382	-	-
Brazil	175,404	78,992	96,412	-
Bulgaria	1,957	1,957	-	-
Burkina Faso	230	-	230	-
Burundi	115	92	23	-
Cambodia	230	230	-	-
Canada	323,972	323,972	-	-
Central African Republic	115	-	115	-
Colombia	17,851	17,851	-	-
Congo	115	-	115	-
Costa Rica	3,455	2,745	710	-
Croatia	4,261	4,261	-	-
Cyprus	4,491	4,491	-	-
Democratic Republic of the Congo	345	150	195	-
Denmark	82,692	82,692	-	-
Djibouti	115	115	-	-
Dominica	115	-	115	-
Dominican Republic	4,031	-	4,031	-
Ecuador	2,188	1,739	449	-
Estonia	1,382	1,382	-	-
Fiji	461	461	-	-
Finland	61,386	61,386	-	-
France	694,470	694,470	-	-
Gabon	1,036	1,036	-	-
Gambia	115	115	-	-
Georgia	345	-	345	-
Germany	997,597	997,597	-	-
Ghana	461	461	-	-
Greece	61,039	61,039	-	-
Guinea	346	-	346	-
Guyana	115	115	-	-
Honduras	575	151	424	-
Hungary	14,511	14,511	-	-
Iceland	3,916	3,916	-	-
Ireland	40,310	40,310	-	-
Italy	562,602	447,011	115,591	-

States Parties	Working Capital Fund	Cumulative payments	Outstanding	Receipts relating to 2006
Jordan	1,266	1,266	-	-
Kenya	1,037	1,037	-	-
Latvia	1,727	1,727	-	-
Lesotho	115	115	-	-
Liberia	115	-	115	-
Liechtenstein	575	575	-	-
Lithuania	2,764	2,764	-	-
Luxembourg	8,868	8,868	-	-
Malawi	115	-	115	-
Mali	230	230	-	-
Malta	1,612	1,612	-	-
Marshall Islands	114	91	23	-
Mauritius	1,266	1,266	-	-
Mongolia	115	115	-	-
Namibia	691	691	-	-
Nauru	115	38	77	-
Netherlands	194,636	194,636	-	30,592
New Zealand	25,452	25,452	-	-
Niger	115	-	115	-
Nigeria	4,837	4,837	-	-
Norway	78,201	78,201	-	-
Panama	2,188	2,188	-	-
Paraguay	1,382	-	1,382	-
Peru	10,595	5,471	5,124	-
Poland	53,093	53,093	-	8,345
Portugal	54,130	54,130	-	-
Republic of Korea	206,845	206,845	-	-
Romania	6,911	6,911	-	-
Saint Vincent and the Grenadines	115	92	23	-
Samoa	115	115	-	-
San Marino	345	345	-	-
Senegal	575	575	-	-
Serbia and Montenegro	2,188	1,737	451	-
Sierra Leone	115	38	77	-
Slovakia	5,873	5,873	-	-
Slovenia	9,443	9,443	-	-
South Africa	33,629	33,629	-	-
Spain	290,228	290,228	-	-
Sweden	114,940	114,940	-	-
Switzerland	137,858	137,858	-	-
Tajikistan	115	38	77	-
The Former Yugoslav Rep. of Macedonia	691	691	-	-
Timor-Leste	115	38	77	-
Trinidad and Tobago	2,534	2,534	-	-
Uganda	691	549	142	-
United Kingdom	705,641	705,641	-	-
United Republic of Tanzania	691	151	540	-
Uruguay	5,528	3,057	2,471	-
Venezuela	19,694	19,694	-	-
Zambia	230	182	48	-
Total (99 States Parties)	5,574,300	5,276,783	297,517	38,937

Schedule 4

International Criminal Court
Status of cash surplus as at 31 December 2005
(in euros)

	2005	2004
Current year		
<i>Credits</i>		
Receipts of assessed contributions	55,396,403	44,656,176
Miscellaneous income	1,114,839	800,881
	56,511,242	45,457,057
<i>Charges</i>		
Disbursed expenditures	42,597,280	31,713,889
Unliquidated obligations	13,232,406	11,796,228
Provision for pension liabilities	8,000,000	-
	63,829,686	43,510,117
Provisional cash surplus/(deficit)	(7,318,444)	1,946,940
Contributions receivable	11,494,796	8,415,670
Excess/(shortfall) of income over expenditure (Statement I)	4,176,352	10,362,610
Disposition of prior year's provisional surplus/(deficit)		
Prior year's provisional surplus/(deficit)	1,946,940	6,939,599
Plus: Receipt of prior periods' assessed contributions	6,607,454	1,154,037
Savings on, or cancellation of, prior periods' obligations	1,469,481	1,074,931
Prior year's cash surplus/(deficit)	10,023,875	9,168,567
Total cash surplus (Statement II)	14,200,227	19,531,177

International Criminal Court
Shares of States Parties in the 2004 cash surplus
(in euros)

States Parties	2004 Scale of assessment	Surplus
Afghanistan	0.00414	415
Albania	0.01034	1,037
Andorra	0.01034	1,037
Antigua and Barbuda	0.00620	622
Argentina	1.97714	198,186
Australia	3.29248	330,034
Austria	1.77653	178,077
Barbados	0.02068	2,073
Belgium	2.21084	221,612
Belize	0.00207	207
Benin	0.00414	415
Bolivia	0.01861	1,866
Bosnia & Herzegovina	0.00620	622
Botswana	0.02482	2,488
Brazil	3.14977	315,729
Bulgaria	0.03516	3,524
Burkina Faso	0.00207	207
Burundi	0.00017	17
Cambodia	0.00414	415
Canada	5.81767	583,156
Central African Republic	0.00207	207
Colombia	0.32056	32,133
Congo	0.00086	86
Costa Rica	0.06204	6,219
Croatia	0.07652	7,670
Cyprus	0.08066	8,085
Democratic Republic of the Congo	0.00620	622
Denmark	1.48492	148,847
Djibouti	0.00207	207
Dominica	0.00207	207
Ecuador	0.03929	3,939
Estonia	0.02482	2,488
Fiji	0.00827	829
Finland	1.10232	110,495
France	12.47087	1,250,065
Gabon	0.01861	1,866
Gambia	0.00207	207
Georgia	0.00620	622
Germany	17.91421	1,795,698
Ghana	0.00827	829
Greece	1.09611	109,873
Guinea	0.00620	622
Guyana	0.00017	17
Honduras	0.01034	1,037
Hungary	0.26059	26,121
Iceland	0.07032	7,048
Ireland	0.72385	72,558
Italy	10.10286	1,012,698
Jordan	0.02275	2,280

States Parties	2004 Scale of assessment	Surplus
Latvia	0.03102	3,110
Lesotho	0.00207	207
Liberia	0.00017	17
Liechtenstein	0.01034	1,037
Lithuania	0.04964	4,975
Luxembourg	0.15925	15,963
Malawi	0.00207	207
Mali	0.00414	415
Malta	0.02895	2,902
Marshall Islands	0.00207	207
Mauritius	0.02275	2,280
Mongolia	0.00207	207
Namibia	0.01241	1,244
Nauru	0.00207	207
Netherlands	3.49515	350,350
New Zealand	0.45706	45,815
Niger	0.00207	207
Nigeria	0.08686	8,707
Norway	1.40427	140,762
Panama	0.03929	3,939
Paraguay	0.02482	2,488
Peru	0.19027	19,072
Poland	0.95341	95,569
Portugal	0.97202	97,435
Republic of Korea	3.71438	372,324
Romania	0.12409	12,438
Saint Vincent and the Grenadines	0.00207	207
Samoa	0.00207	207
San Marino	0.00620	622
Senegal	0.01034	1,037
Serbia and Montenegro	0.03929	3,939
Sierra Leone	0.00207	207
Slovakia	0.10548	10,573
Slovenia	0.16959	16,999
South Africa	0.60390	60,534
Spain	5.21171	522,415
Sweden	2.06400	206,893
Switzerland	2.47556	248,147
Tajikistan	0.00207	207
The former Yugoslav Rep. of Macedonia	0.01241	1,244
Timor-Leste	0.00207	207
Trinidad and Tobago	0.04550	4,561
Uganda	0.01241	1,244
United Kingdom	12.67148	1,270,174
United Republic of Tanzania	0.01241	1,244
Uruguay	0.09927	9,951
Venezuela	0.35365	35,450
Zambia	0.00414	415
Total (97 State Parties)	100.00000	10,023,875

International Criminal Court
Status of voluntary contributions as at 31 December 2005
(in euros)

Project	Contributor	Pledges	Received	Outstanding	Refund
Internship and Visiting Professionals Programme	European Commission	1,426,059	1,422,032	4,027	-
	Finland	79,818	79,818	-	-
	Norway	164,691	164,691	-	-
	Canada	-	-	-	(1,399)
			1,670,568	1,666,541	4,027
Least Developed Countries	Mexico	-	7,692	-	-
	Trinidad and Tobago	-	8,270	-	-
	United Kingdom	-	21,963	-	-
	Ireland	-	15,000	-	-
	Switzerland	-	9,990	-	-
			-	62,915	-
Assistance for ICC Analysis and Investigation in Darfur, Sudan	Canada	149,590	149,590	-	-
Support to the Investigation in Darfur, Sudan	Denmark	267,746	267,746	-	-
Judicial Capacity Strengthening Programme (General Trust Fund)	The Netherlands	15,000	15,000	-	-
ICC Legal Tools Project (Case Matrix)	Finland	94,063	94,063	-	-
Total voluntary contributions		2,196,967	2,255,855	4,027	(1,399)

International Criminal Court
Status of trust funds as at 31 December 2005
(in euros)

Trust Fund	Balances brought forward as at 1 January a/	Receipts	Disbursements	Unliquidated obligations	Total expenditures	Interest Earned	Savings on, or cancellation of, prior periods' obligations	Refunds to donors	Unencumbered balances
General Trust Fund	30,096	15,000	15,021	-	15,021	739	-	-	30,814
Internship and Visiting Professionals Programme	335,157	1,666,541	1,033,244	31,179	1,064,423	10,107	11,581	1,399	957,564
ICC Institutional Video	35,305	-	-	-	-	772	-	-	36,077
Victims and Witnesses Library	12,469	-	13,888	-	13,888	245	2,585	-	1,411
Victims Mandate Awareness Campaign	106,326	-	18,418	17,252	35,670	2,139	-	-	72,795
Least Developed Countries	155,364	62,915	57,371	31,752	89,123	3,737	1,200	-	134,093
Assistance for ICC Analysis and Investigation in Darfur, Sudan	-	149,590	130,034	36,552	166,586	1,166	-	-	(15,830) b/
Support to the Investigation in Darfur, Sudan	-	267,746	36,166	106,050	142,216	2,263	-	-	127,793
ICC Legal Tools Project (Case Matrix)	-	94,063	-	-	-	374	-	-	94,437
Total	674,717	2,255,855	1,304,142	222,785	1,526,927	21,542	15,366	1,399	1,439,154

a/ Balances brought forward have been adjusted to reflect the interest accrued as at 1 January 2005 in the total amount of € 20,486.

b/ As at 31 December 2005, the unencumbered balance shows a negative balance due to the fact that total expenditures include unliquidated obligations. Additional funds in the amount of € 162,822 were received from the donor in February 2006 in accordance with the agreement. The trust fund closed on 31 March 2006 with a total amount of expenditures of € 295,894.

Notes to the financial statements

1 The International Criminal Court and its objectives

1.1 The International Criminal Court (ICC) is a permanent 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 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. 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 objectives pursued by each organ of the Court are as follows:

a) Presidency

- (i) To ensure the proper administration of the Court through means of managerial oversight, coordination and cooperation;
- (ii) To oversee and support the fair, open and effective conduct of proceedings and to fulfil all exclusive judicial functions assigned to the Presidency;
- (iii) To broaden global understanding of and support for the work of the Court by representing it in the international arena.

b) Chambers

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

c) Office of the Prosecutor

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

e) **Secretariat of the Assembly of States Parties**

- (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.

2 **Summary of significant accounting and financial reporting policies**

2.1 The accounts 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 the organisation is one calendar year, unless otherwise decided by the Assembly of States Parties.

2.4 **Accrual basis:** with the exception of voluntary contributions, as defined in subparagraph 2.15 (b) below, income, expenditure, assets and liabilities are recognised on the modified accrual basis of accounting.

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 euros. Accounting records kept in other currencies are converted into euros at the United Nations operational rate of exchange in effect at the date of the financial statement. Transactions in other currencies are converted into euros at the United Nations operational rate of exchange in effect at the date of transaction.

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 a provision in the balance sheet. At year-end, a cumulative net gain is left as a provision in the balance sheet, whereas a net loss is specifically provided for and recorded as expenditure;
- d) Unrealised gains and losses relating to the revaluation of unliquidated obligations are recorded as expenditure and adjusted in the corresponding programme budgets.

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 **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.

2.10 **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.

2.11 **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 euros 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.

2.12 **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 2.15(d) below.

Unless otherwise determined by the Assembly of States Parties, surpluses at the end of the financial period, after deducting therefrom 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.

2.13 **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.

2.14 **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.

2.15 **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) Funds provided by the United Nations in accordance with article 115, subparagraph (b), of the Rome Statute;
- d) 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;
 - (vi) Voluntary contributions for which no purpose is specified.

2.16 **Expenditure:**

- a) Expenditures are incurred against authorized 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 capitalized. 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.

2.17 **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.

2.18 **Provision for pension liabilities for judges:** a provision for the accrued amount of liabilities for the pension scheme of judges is recognised in the accounts and is shown in the income statement as expenditure.

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

2.20 **Deferred charges** comprise:

- a) Obligations established prior to the financial period to which they pertain are recorded as deferred charges to be charged against the relevant appropriations and funds when they become available;

- b) Expenditure items that are not properly chargeable in the current financial period and that will be charged as expenditure in a subsequent financial period;
- c) 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 deferred charges 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.

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

2.22 **Commitments** of the Court relating to prior and current financial periods are shown as unliquidated obligations. Current period obligations remain valid for 12 months following the end of the financial period to which they relate. Commitments against future financial periods are recorded as deferred charges.

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

2.24 **United Nations Joint Staff Pension Fund (UNJSPF)**: in accordance with Assembly of States Parties' decision ICC-ASP/1/Decision 3 and United Nations General Assembly resolution 58/262 adopted on 23 December 2003, the ICC became a member organisation of the UNJSPF effective 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% 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 The International Criminal Court was established by the Rome Statute of the International Criminal Court on 17 July 1998, when 120 States participating in the "United Nations Diplomatic Conference of Plenipotentiaries on the Establishment of an International Criminal Court" adopted the Statute. The Court is an independent permanent judicial institution composed of the following organs:

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

- b) 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.
- c) 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.
- d) The Registry, which is responsible for:
 - (i) Non-judicial support and administrative services for the Court;
 - (ii) The provision of judicial support for court services;
 - (iii) Management of the internal security of the Court;
 - (iv) The implementation of mechanisms to assist and safeguard the rights of victims, witnesses and defence.
- e) 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.

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 four field offices to enable it to conduct its field operations. These field offices are operational in Uganda, Democratic Republic of the Congo and Chad.

For the purposes of the 2005 financial period, the appropriations were divided into five Major Programmes: the Judiciary (Presidency and Chambers), the Office of the Prosecutor, the Registry, the Secretariat of the Assembly of States Parties, and Investment in the Court's Premises.

3.2 The financial period of the organisation is one calendar year unless otherwise decided by the Assembly of States Parties.

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

3.4 **Statement II** shows the assets, liabilities, reserves and fund balances as at 31 December 2005. The value of non-expendable property is excluded from the assets (see note 2.16(b)).

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

3.6 **Statement IV** reports on expenditures against the appropriation 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/3/Res.4, approved the funding of the appropriations of the Court for the financial period 1 January to 31 December 2005 in the total amount of €66,784,200. In addition, the Assembly of States Parties approved the funding of the appropriation in the amount of €107,000 resulting from the adoption of paragraph 37 of resolution ICC/ASP/3/Res.3. This resulted in a total appropriation of €66,891,200. As at 31 December 2005, there were 99 States Parties to the Rome Statute.

4.2 **Interest income:** interest in the amount of €1,073,563 represents interest earned 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 €41,275 represents the following:

Table 1: Details of miscellaneous income

Miscellaneous income	Amount (euros)
Refund of expenditures incurred in prior financial periods	37,983
Net gain on exchange of currency, revaluation or devaluation of currency, and rounding	3,292
Total	41,275

4.4 **Expenditures:** the total amount of expenditures, €63,829,686 comprises total disbursements of €42,597,280, outstanding obligations of €13,232,406, and provision for accrued liabilities for pension of judges of €8,000,000. The expenditures are detailed in table 2 below.

Table 2: Details of expenditures (in euros)

Category of expenditure	Appropriation amount	Disbursed expenditures	Unliquidated obligations	Provision for pension	Total expenditures
Salaries & other staff costs	41,743,000	32,988,905	764,379	8,000,000	41,753,284
Travel & hospitality	2,609,000	2,324,707	453,061	-	2,777,768
Contractual services	11,535,000	2,956,757	7,413,424	-	10,370,181
Operating expenses	6,047,000	2,061,930	1,673,793	-	3,735,723
Acquisitions	4,957,000	2,264,981	2,927,749	-	5,192,730
Total	66,891,000	42,597,280	13,232,406	8,000,000	63,829,686

4.5 **Provision for pension liabilities:** in its resolution ICC-ASP/4/Res.9, the Assembly of States Parties decided that the pension scheme of the judges be

accounted for and funded on an accrual basis. It further decided that the actuarial estimated costs of the accrual for the period from 11 March 2003 to 31 December 2006 in the amount of up to €8,000,000 to be funded by applying the provisional savings of the 2005 budget. An amount of €5,600,000 representing the amount accrued for the pension liability up to 31 December 2005 is shown in the balance sheet as a liability. Whereas the remaining amount of €2,400,000 representing the actuarial amount estimated to be accrued in 2006 is shown as a reserve deducted from the cumulative surplus.

4.6 **Savings on, or cancellation of, prior periods' obligations:** actual disbursements of prior period's obligations of €11,796,228 amounted to €10,326,746 due to savings on or cancellation of obligations in the amount of €1,469,482.

4.7 **Working Capital Fund:** the Assembly of States Parties, in its Resolution ICC/ASP/3/Res.4, established the Working Capital Fund for the financial period 1 January to 31 December 2005 in the amount of €5,565,400. This was adjusted to reflect the additional appropriation approved by the Assembly of States Parties of €107,000 resulting in a new level for the Working Capital Fund of €5,574,300, a net increase of €1,149,300 from the previous financial period.

4.8 **Assessed contributions receivable:** the outstanding balance of contributions of €15,145,683 comprises €3,650,886 due for prior financial periods and €11,494,797 due for 2005 (Schedule 1). Contributions received from States Parties in excess of contributions due in the amount of €91,692 are reported as contributions received in advance (see note 4.13 below).

4.9 **Other contributions receivable** refer to the outstanding balance due to the Working Capital Fund. The outstanding balance as at 31 December 2005 was €297,517 (Schedules 2 and 3).

4.10 **Interfund balances receivable** to the General Fund as at 31 December 2005 is €188,148, comprising €185,148 from the trust funds and €3,000 from the Trust Fund for Victims, for which there are separate accounts.

4.11 **Other accounts receivable** are detailed in table 3 below.

Table 3: Details of other accounts receivable

Accounts receivable	Amount (euros)
Governments (value added tax)	1,173,304
Staff	803,980
Vendors	141,785
Interest accrued	234,489
Others	2,753
Total	2,356,311

4.12 **Education grant advances:** deferred charges contain the amount of €169,419 which is the portion of the education grant advance that is assumed to pertain to the scholastic years completed as at 31 December 2005.

4.13 **Contributions or payments received in advance:** a total of €3,570,638 was received from States Parties to be applied to the next financial period. This comprises:

- a) €3,440,009 received from States Parties in advance for 2006 assessed contributions (Schedule 1);
- b) €38,937 received from States Parties in advance to be applied to the Working Capital Fund (Schedule 3);
- c) €91,692 representing contributions received in excess of assessed contributions for 2005 resulting from assessment of new States Parties or overpayments.

4.14 **Other accounts payable** are detailed in table 4 below.

Table 4: Details of other accounts payable

Accounts payable	Amount (euros)
Staff	13,091
Vendors	798,789
Accrued repatriation grants ^{a)}	813,042
Others	425
Total	1,625,347

- a) **Accrued repatriation grants:** internationally recruited staff members who separate from the Court are entitled to repatriation grants upon their relocation based on the number of years of service. The amount of €813,042 is the liability of the organisation for repatriation grants accrued as at 31 December 2005.

4.15 **Contingency fund:** the amount of €9,168,567 representing the cash surplus for 2002-2003 financial period has been credited to establish the contingency fund in accordance with ICC-ASP/ICC/Res.4 (b).

4.16 **Reserve for unpaid assessed contributions:** an amount of €3,650,886 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 2004 for distribution to States Parties (Schedules 4 and 5).

5 Trust Funds

5.1 **Voluntary contributions:** contributions in the amount of €2,259,883 have been pledged and/or received for 2005 projects.

5.2 **Interest income:** interest in the amount of €21,542 represents interest earned on the Court's bank account for the Trust Funds.

5.3 **Refund to donors:** the amount of €1,399 was refunded to donors, being the amount in excess of the requirements of the specific projects completed.

5.4 **Other accounts receivable:** the amount of €6,575 is the interest earned but not received with regard to the bank account of the Trust Funds.

5.5 **Interfund balances payable:** as at 31 December 2005, interfund balances between the Trust Fund and the General Fund was a payable of €185,148.

6 Non-expendable property

6.1 A summary of non-expendable property, at historical cost, as at 31 December 2005 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 euros)

Asset management category	Opening balance as at 1 Jan 2005	Acquisitions/ adjustments	Items pending write-off as at 31 Dec 2004	Written-off items ^(a)	Closing balance as at 31 Dec 2005
IT/Communications equipment	639,058	1,339,489	2,836	(3,476)	1,977,907
IT/Data processing equipment	1,472,129	653,584	6,727	(11,180)	2,121,260
Security equipment	503,662	122,213	-	-	625,875
General services equipment	544,325	195,009	3,797	(3,797)	739,334
Vehicles and transportation equipment	247,585	559,176	159	(159)	806,761
Other equipment	106,245	345,621	-	(501)	451,365
Total	3,513,004	3,215,092	13,519	(19,113)	6,722,502

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 euros)

Asset management category	Opening balance as at 1 Jan 2005	Acquisitions/ adjustments	Written-off items ^(a)	Closing balance as at 31 Dec 2005
Advance team budget	20,959	717	(4,392)	17,284
Host State contributions	148,960	-	-	148,960
Other donations	-	248	-	248
Total	169,919	965	(4,392)	166,492

a) As at 31 December 2004, items valued at a total amount of €13,519 had been pending write-off. A Property Survey Board was established in 2005 in accordance with Financial Rule 110.22 and items for a total value of €23,505 had been written off by 31 December 2005.

7 Ex-gratia payments

7.1 No *ex-gratia* payments were made by the Court during the financial period.

8 Gratis personnel

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

9 Contingent liabilities

9.1 Liabilities for end-of-service payments to staff as at 31 December 2005 in the total amount of €1,420,906 are the estimated costs of compensation for accrued annual leave for ICC staff members and elected officials.

9.2 A former staff member of the ICC has presented a case against the ICC to the International Labour Organisation Administrative Tribunal (ILOAT) during 2005. The case has not been decided yet by the ILOAT. Should the ILOAT rule in favour of the complainant, the ICC could be liable for damages and costs estimated at a total amount of €167,560.

10 Service incurred injury:

10.1 The ICC entered into 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 2005 for this insurance was €420,793.

11 Contributions in kind (un-audited)

11.1 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

12 Contributions to the Trust Fund for Victims

12.1 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 the Resolution 6, the Assembly of States Parties the Assembly of States Parties established a Board of Directors which is responsible for the management of the Trust Fund, and decided that the Registrar of the Court be responsible for providing such assistance as is necessary for the proper functioning of the Board in carrying out its tasks and shall also participate in the meetings of the Board in an advisory capacity.

The total staff costs incurred by the Court for administrative support to the Board and its meetings, and the administration of the Trust Fund for Victims during the financial period are estimated at € 104,650.

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