Financial Regulations and Rules[+]

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Regulation 1: Applicability

1.1 These Regulations shall govern the financial administration of the International Criminal Court.

1.2 For the purposes of these Regulations:

(a) "Assembly of States Parties" means the Assembly of States Parties to the Rome Statute of the International Criminal Court, adopted at Rome on 17 July 1998;

(b) "Committee on Budget and Finance" means the Committee established as such by the Assembly of States Parties;

(c) "Court" means the International Criminal Court;

(d) "Presidency" means the Presidency of the International Criminal Court;

(e) "Registrar" means the Registrar of the International Criminal Court;

(f) "Rome Statute" means the Rome Statute of the International Criminal Court, adopted at Rome on 17 July 1998.

1.3 The Assembly of States Parties shall establish detailed financial rules and procedures in order to ensure effective financial administration and the exercise of economy.

1.4 These Regulations shall be implemented in a manner consistent with the responsibilities of the Prosecutor and of 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.

Applicability, authority and responsibility

Rule 101.1
Applicability and authority

(a) These Rules are in complement to, and limited by the Financial Regulations. They shall govern all the financial administration of the Court, except as may otherwise explicitly be provided by the Assembly of States Parties, or specifically exempted therefrom by the Registrar.

(b) In his/her capacity as principal administrative officer of the Court, the Registrar shall be 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.

(c) In the application of the Financial Regulations and Rules, officials shall be guided by the principles of effective financial administration and the exercise of economy.

(d) To ensure the application of these principles, the Registrar, or respectively the Prosecutor in areas falling under his/her authority by virtue of article 42, paragraph 2, of the Rome Statute, may issue such instructions or establish such procedures as he/she may deem necessary for the administration of these Rules. He/she may delegate, by administrative instruction, authority for specific aspects of the Financial Regulations and Rules. These administrative instructions will state whether the delegated official may, in turn, assign aspects of this authority to other officials.

Rule 101.2
Responsibility

All Court staff have the responsibility to comply, in the course of their official duties, with the Financial Regulations and Rules, and with administrative instructions which may be issued in connection therewith. Any staff member contravening the Financial Regulations and Rules or any instructions issued in connection therewith may be held personally accountable and financially liable for the consequences of such contraventions.

Regulation 2: The financial period

2.1 The financial period shall consist initially of one calendar year unless otherwise decided by the Assembly of States Parties for the first-year budget of the Court. The Assembly of States Parties shall keep under review the financial period.

Regulation 3: Programme budget

3.1 The proposed programme budget for each financial period shall be prepared by the Registrar in consultation with the other organs of the Court referred to in article 34, subparagraphs (a) and (c), of the Rome Statute. The proposed programme budget shall be divided into parts, sections and, as appropriate, programme support, in accordance with the relevant articles of the Statute. The proposed programme budget shall include funding for the expenses of the Assembly of States Parties, including its Bureau and subsidiary bodies.

3.2 The proposed programme budget shall cover income and expenditures for the financial period to which they relate and shall be presented in the currency of the statutory headquarters of the Court.

Presentation, content and methodology

Rule 103.1
Form of proposed programme budget

The proposed programme budget, both for income and expenditures, shall be prepared in such form as the Assembly of States Parties may prescribe.

Rule 103.2
Preparation of proposed programme budget

1. The Registrar shall ask the Office of the Prosecutor and relevant Heads of organizational units of other organs of the Court to prepare programme budget proposals for the following financial period at such times and in such detail as the Registrar may prescribe, in accordance with the Financial Regulations and Rules, any prescriptions that the Assembly of States Parties or the Committee on Budget and Finance may make, as well as any further regulations, rules and instructions.

2. On the basis of these proposals, the Registrar shall elaborate a consolidated draft programme budget that he/she will submit to the Committee on Budget and Finance.

3.3 The budget narrative shall set out, wherever possible, concrete objectives, expected results and key performance indicators for the financial period. It shall be accompanied by such information, annexes and explanatory statements as may be requested by or on behalf of the Assembly of States Parties, including a statement on the main changes in comparison with the budget of the previous financial period and such further annexes or statements as the Registrar may deem necessary and useful. The Registrar shall monitor the achievement of objectives and service delivery during the financial period and report in the context of the next proposed budget on actual performance attained.

Rule 103.3
Content of the proposed programme budget

The proposed programme budget shall contain:

(a) The financial framework of the Court, followed by

(i) A detailed statement of resources by part, section and, where applicable, programme support. For purposes of comparison, the expenditures for the previous financial period and the revised appropriations for the current financial period shall be indicated alongside the resource estimates for the forthcoming financial period;

(ii) A statement of estimated income, including income classified as miscellaneous in accordance with regulation 7.1;

(b) The budget proposals, with detailed budget narratives as set out in regulation 3.3;

(c) Relevant tables and figures on budget estimates and posts.

3.4 The Registrar shall submit the proposed programme budget for the following financial period to the Committee on Budget and Finance at least 45 days prior to the meeting at which the Committee shall consider the proposed programme budget. At the same time, the Registrar shall also submit the proposed programme budget to the States Parties.

3.5 The Committee on Budget and Finance shall consider the proposed programme budget and shall submit its comments and recommendations to the Assembly of States Parties. The Assembly shall consider the proposed programme budget and take a decision on it.

3.5 *bis*[1] In the event that unforeseen circumstances resulting in an increase or decrease of the proposed programme budget for the next financial period become known before the meeting of the Committee on Budget and Finance at which the Committee shall consider the proposed budget, and which can still be accommodated in the proposed programme budget, the Registrar shall submit an addendum to the proposed programme budget to the Committee on Budget and Finance at the earliest convenience. The addendum shall be in a form consistent with the proposed programme budget and details pertaining to the reasons for the addendum shall be specified.

3.5 *ter*[2] In the event that unforeseen circumstances resulting in an increase or decrease of the proposed programme budget for the next financial period become known after the session of the Committee on Budget and Finance and prior to the meeting of the Assembly of States Parties, the Registrar shall submit an addendum as described in paragraph 3.5 *bis* to the Committee on Budget and Finance through its Chairperson. After having submitted the addendum to the Committee on Budget and Finance through its Chairperson, the members of the Committee on Budget and Finance shall consider the addendum in remote session, such as via e-mail, or may decide to convene in The Hague as a sub-committee made up of three members, in order to consider the addendum at the earliest convenience. In this case, the recommendation of the Committee on Budget and Finance in relation to the addendum shall be annexed to the Report of the Committee on Budget and Finance and submitted to the Assembly of States Parties.

Rule 103.4
Publication of the adopted programme budget

The Registrar shall arrange for the publication of the programme budget as adopted by the Assembly of States Parties.

3.6[3] Supplementary budget proposals may be submitted by the Registrar with respect to the current financial period if circumstances unforeseen at the time of adopting the budget make it necessary. A supplementary budget should only be submitted for matters of an exceptional or extraordinary nature which go beyond all precautionary financial reserves and therefore necessitate

[1] Inserted by resolution ICC-ASP/15/Res.1, annex.
[2] Ibid.
[3] As amended by resolution ICC-ASP/15/Res.1, annex .

a separate decision by the Assembly of States Parties. In this case, the supplementary budget proposal shall be in a form consistent with the approved budget. The provisions of these Regulations shall be applicable to the proposed supplementary budget.

3.6 *bis*[4] The Committee on Budget and Finance shall consider the proposed programme budgets, related addendums and supplementary budgets, and shall submit its comments and recommendations to the Assembly of States Parties. The Assembly of States Parties shall consider the proposed programme budgets, addendums and supplementary budgets and take a decision based on the recommendations of the Committee on Budget and Finance.

3.7 The Registrar may enter into commitments for future financial periods, provided that such commitments are for activities which have been approved by the Assembly of States Parties and are expected to occur or continue beyond the end of the current financial period.

Rule 103.5
Maintenance of record of commitments for future financial periods

The Registrar shall maintain a record in the accounts of all commitments for future financial periods (rule 111.7), which shall constitute the first charges against relevant appropriations once these are approved by the Assembly of States Parties.

Regulation 4: Appropriations

4.1 The appropriations adopted by the Assembly of States Parties shall constitute an authorization for the Registrar to incur obligations and make payments for the purposes of which the appropriations were adopted and up to the amounts adopted.

4.2 There shall be adopted an appropriation line, divided into two or more instalments, in each proposed programme budget to cover expenditures if they:

(a) Result from activities of the Court required by the Rome Statute or the Rules of Procedure and Evidence;

(b) Were unforeseeable at the time of adoption of the proposed programme budget;

(c) Cannot be met by transfers between appropriation sections in accordance with regulation 4.8; and

(d) Are of such an urgent nature that the Assembly of States Parties cannot be convened to approve the appropriations in accordance with regulation 3.6.

The appropriation line shall be funded in accordance with regulation 5.3.

4.3 The appropriation line adopted by the Assembly of States Parties in accordance with regulation 4.2 shall constitute an authorization for the Registrar, at his or her own decision or at the request of the Prosecutor or of the Presidency, as the case may be, with the prior concurrence of the Committee on Budget and Finance, to incur obligations and make payments for the purposes for which the appropriation line was adopted and up to the amount provided in the first instalment of the appropriation line. The Registrar may incur obligations and make payments up to the amount provided in each instalment of the appropriation line only after all the previous instalments have been obligated or disbursed. The Registrar shall report to the Committee on Budget and Finance any payment effected or obligation incurred under regulation 4.2.

4.4 Appropriations shall be available for obligation during the financial period to which they relate.

[4] As inserted by resolution ICC-ASP/15/Res.1, annex.

4.5 Appropriations shall remain available for twelve months following the end of the financial period to which they relate to the extent that they are required to liquidate any outstanding legal obligations of the financial period. The balance of the appropriations remaining unobligated at the close of the financial period, after deducting therefrom any contributions from States Parties relating to that financial year which remain unpaid, shall form part of any cash surplus of the budget and shall be treated in accordance with regulation 4.7.

4.6[5] At the end of the twelve-month period provided in regulation 4.5 the then remaining unspent balance of appropriations retained after deducting therefrom any contributions from States Parties relating to the financial period of the appropriations which remain unpaid and changes in provisions and accruals established under applicable accounting standards as referred to in rule 111.3 shall be treated as a cash surplus as in regulation 4.5. Any obligations remaining a valid claim at that time shall be charged against current appropriations.

The provisional cash surplus for the financial period shall be determined by establishing the balance between credits (assessed contributions actually received for the financial period and miscellaneous income received during the financial period) and charges (all disbursements–unliquidated obligations, and changes in the provisions and accruals established under applicable accounting standards as referred to in rule 111.3 against the appropriations for that financial period).

The cash surplus for the financial period shall be determined by crediting to the provisional cash surplus any arrears of prior periods' assessed contributions from States Parties received during this period and any savings from the provisions made for unliquidated obligations as mentioned above. Any remaining outstanding obligations shall be re-obligated against the appropriations of the current financial period.

4.7[6] Subject to financial regulation 6.6, last paragraph, or to a decision by the Assembly of States Parties for the funding of costs related to the permanent premises of the Court, any cash surplus in the budget of any financial period shall be apportioned among States Parties in proportion to the scale of assessments applicable to the financial period to which the surplus relates. As of 1 January following the year in which the audit of the accounts of the financial period is completed, the amount so apportioned to a State Party shall be surrendered to such State Party if its contribution for that financial period has been paid in full and shall be applied to liquidate, in whole or in part, first, any advance due to the Working Capital Fund; secondly, any arrears of assessed contributions; and thirdly, assessed contributions for the calendar year following the year in which the audit is completed.

While any cash surplus in the budget shall be apportioned among all States Parties, the amount so apportioned shall be surrendered only to those States Parties which have paid in full their contributions for that financial period. Amounts apportioned but not surrendered shall be retained by the Registrar until such time as the contribution for the relevant financial period is paid in full, at which time they shall be applied as set forth above.

4.8[7] Without prejudice to regulation 4.8 *bis*, no transfer between appropriation sections may be made without authorization by the Assembly of States Parties, unless such a transfer is made necessary by exceptional circumstances, and is in accordance with criteria to be agreed upon by the Assembly of States Parties.

4.8 *bis*.[8] The Registrar or the Prosecutor, as appropriate, may authorize temporary assignments of staff members between appropriation sections while the costs related to the salaries, entitlements and allowances of the concerned staff member remain under the budgetary administration and responsibility of the releasing appropriation section.

4.9 The officials heading the organs referred to in article 34, subparagraphs (c) and (d), of the Rome Statute shall be accountable to the Assembly of States Parties for the proper management and

[5] As amended by resolution ICC-ASP/11/Res.1, annex.
[6] As amended by resolutions ICC-ASP/3/Res.4, annex, and ICC-ASP/12/Res.2, annex II.
[7] As amended by resolution ICC-ASP/21/Res.1, annex.
[8] Inserted by resolution ICC-ASP/21/Res.1, annex.

administration of the financial resources for which they are responsible, as set out in articles 42, paragraph 2, and 43, paragraph 1, of the Rome Statute. They shall prudently manage the appropriations so as to ensure that expenditures can be met from funds available, keeping in view the actual contributions received and the availability of cash balances.

4.10[9] Subject to the approval of the Assembly of States Parties, the Registrar may establish a multi-year project, i.e. a long-term project that spans across multiple consecutive financial periods. For that purpose, and in the context of the Court's programme budget proposal for a specific financial period, the Registrar shall submit to the Assembly of States Parties, through the Committee on Budget and Finance, a proposal detailing the scope of the multi-year project. The Assembly of States Parties' approval of a project shall not entail any financial commitment by the Assembly of States Parties beyond the financial period to which the proposed programme budget relates. The appropriations adopted by the Assembly of States Parties in relation to a multi-year project shall constitute an authorisation for the Registrar to incur obligations and make payments for the project concerned only and for no other purpose. Any portion of the appropriations that remains unobligated at the end of a financial period may be carried over to subsequent financial period(s) for the exclusive purpose of the same multi-year project. Financial regulations 4.5 and 4.6 shall apply to multi-year projects only regarding the last financial period in relation to which the Assembly of States Parties has adopted appropriations in support thereof.

Administration of appropriations

Rule 104.1
Authorization to expend appropriations

Authorization by the Registrar to expend budget appropriations may take the form of:

(a) An allotment of funds or other authorization to commit funds for a specific period and/or a specific purpose; and/or

(b) An authorization for the employment of staff or of consultants.

Rule 104.2
Allotment advice

The Registrar shall issue at least annually a detailed allotment advice to each organ of the Court for the objects of expenditure for which it is responsible.

Rule 104.3
Redeployment between organizational units

The Registrar, or respectively the Prosecutor in areas falling under the authority of his Office by virtue of article 42, paragraph 2, of the Rome Statute, may redeploy resources among organizational units and objects of expenditure, provided such redeployments are within the total appropriations approved by the Assembly of States Parties for an appropriation section.

Regulation 5: Provision of funds

5.1 The funds of the Court shall include:

(a) Assessed contributions made by States Parties in accordance with article 115, subparagraph (a), of the Rome Statute;

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

[9] Inserted by resolution ICC-ASP/24/Res.4, annex.

(c) Voluntary contributions by Governments, international organizations, individuals, corporations and other entities, in accordance with article 116 of the Rome Statute;

(d) Such other funds to which the Court may become entitled or may receive.

5.2 The appropriations, subject to the adjustments effected in accordance with the provisions of regulation 5.4, shall be financed by contributions from States Parties in accordance with an agreed scale of assessment, as provided for in article 117 of the Rome Statute. This scale shall be based on the scale adopted by the United Nations for its regular budget, and adjusted in accordance with the principles on which that scale is based, in order to take into account the differences in membership between the United Nations and the Court. The scale shall be adopted by the Assembly of States Parties. Pending the receipt of such contributions, the appropriations may be financed from the Working Capital Fund.

5.3 The appropriations provided for in regulation 4.2 shall be financed from the assessed contributions from States Parties in accordance with regulation 5.2 up to a limit to be decided upon by the Assembly of States Parties in each budget resolution. Pending the receipt of such contributions, the appropriations may be financed from the Working Capital Fund.

5.4[10] The contributions of States Parties shall be assessed for a financial period on the basis of the appropriations approved by the Assembly of States Parties for that financial period. Adjustments to the assessments of States Parties shall be made in respect of:

(a) Any balance of the appropriations surrendered under regulation 4.7;

(b) Contributions resulting from the assessment of new States Parties under the provisions of regulation 5.10;

(c) Reassessed contributions of withdrawing States Parties under the provisions of regulation 5.12;

(d) Miscellaneous income.

5.5[11] After the Assembly of States Parties has reviewed and adopted the budget and determined the amount of the Working Capital Fund or the Contingency Fund if the Assembly of States Parties has determined in accordance with regulation 6.6 that the Fund shall be financed from assessed contributions, the Registrar shall:

(a) Transmit the relevant documents to the States Parties;

(b) Inform the States Parties of their commitments in respect of annual assessed contributions and advances to the Working Capital Fund or the Contingency Fund;

(c) Request them to remit their contributions and advances.

Rule 105.1
Time frame for application of regulation 5.5

The Registrar shall comply with regulation 5.5 within thirty days of the decision by the Assembly of States Parties approving the budget and the level of the Working Capital Fund.

5.6 Assessed contributions and advances shall be considered as due and payable in full within thirty days of the receipt of the communication of the Registrar referred to in regulation 5.5 or as of the first day of the calendar year to which they relate, whichever is the later. As of 1 January of the following calendar year, the unpaid balance of such contributions and advances shall be considered to be one year in arrears.

5.7[12] Contributions and advances to the Working Capital Fund and, as appropriate, to the Contingency Fund, shall be assessed and paid in the currency of the statutory headquarters of the Court. The contributions and advances to the Working Capital Fund and, as appropriate, to the Contingency Fund, may also be paid in any other currency that is freely convertible into the currency

[10] As amended by resolution ICC-ASP/17/Res.4, annex.
[11] As amended by resolution ICC-ASP/4/Res.10.
[12] As amended by resolution ICC-ASP/4/Res.10.

of the statutory headquarters of the Court. Any currency exchange cost will be borne by the State Party which decided to pay in a currency other than the currency of the statutory headquarters of the Court.

Rule 105.2
Applicable rate of exchange for contributions

The equivalent in euros of contributions paid in other currencies is calculated at the most favourable rate of exchange available to the Court on the date of payment.

5.8[13] Payments made by a State Party shall be credited first to the Working Capital Fund, 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.

5.9 The Registrar shall submit to each meeting of the Assembly of States Parties a report on the collection of contributions and advances to the Working Capital Fund.

5.10[14] New States Parties shall be required to make contributions for the year in which they become States Parties and to provide their proportion of the total advances to the Working Capital Fund at rates to be determined by the Assembly of States Parties.

New States Parties shall be required to make a contribution to the total cost of the permanent premises at the time of their ratification, acceptance, approval of or accession to the Rome Statute.

5.11[15] A State Party shall not be discharged, by reason of its withdrawal from the Rome Statute, from any financial obligations, including, but not limited to, that State Party's contribution to the total costs of the permanent premises and any other multi-year financial obligations which have accrued while it was a Party to the Rome Statute.

5.12[16] States Parties that withdraw from the Rome Statute shall be required to make proportional payments of the assessed annual contributions related to the year in which the withdrawal takes effect. The State Party's final financial status will be determined on the basis of its share in:

(a) A cash surplus in the budget, if any;

(b) The Working Capital Fund; and

(c) The Contingency Fund.

Regulation 6: Funds[17]

6.1 There shall be established a General Fund for the purpose of accounting for the expenditures of the Court. The contributions referred to in regulation 5.1 by States Parties and miscellaneous income and any advances made from the Working Capital Fund to finance expenditures shall be credited to the General Fund.

6.2 There shall be established a Working Capital Fund to ensure capital for the Court to meet short-term liquidity problems pending receipt of assessed contributions. The amount shall be determined from time to time by the Assembly of States Parties. The Working Capital Fund shall be constituted by advances from States Parties. Advances shall be made in accordance with the agreed scale of assessment pursuant to regulation 5.2. Advances shall be carried to the credit of States Parties which have made such advances.

6.3 Advances made from the Working Capital Fund to finance budgetary appropriations shall be reimbursed to the Fund as soon as and to the extent that income is available for that purpose.

[13] As amended by resolution ICC-ASP/3/Res.4, annex.
[14] As amended by resolution ICC-ASP/17/Res.4, annex.
[15] Inserted by resolution ICC-ASP/17/Res.4, annex.
[16] Ibid.
[17] As amended by resolution ICC-ASP/3/Res.4, annex, and resolution ICC-ASP/9/Res.4, part VI.

6.4 Income derived from investments of the Working Capital Fund shall be credited to miscellaneous income.

6.5[18] Trust funds and special accounts funded wholly by voluntary contributions, or by funds received by the Court in connection with judicial proceedings, including upon seizure further to cooperation requests from the Court, may be established and closed by the Registrar and shall be reported to the Presidency and, through the Committee on Budget and Finance**,** to the Assembly of States Parties.

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

The purposes and limits of each trust fund, reserve and special account shall be clearly defined by the appropriate authority. Unless otherwise decided by the Assembly of States Parties, such funds and accounts shall be administered in accordance with these Regulations.

6.6 There shall be established a Contingency Fund 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 Fund and the means by which it shall be financed (i.e. by assessed contributions and/or cash surpluses in the budget) shall be determined by the Assembly of States Parties.

6.7[19] If a need to meet unforeseen or unavoidable expenses arises for the following budget year after approval of the programme budget by the Assembly of States Parties, the Registrar, by his or her own decision or at the request of the Prosecutor, the President or the Assembly of States Parties, is authorized to enter into commitments not exceeding the total level of the Contingency Fund. Before entering into such commitments, the Registrar shall submit a letter of notification to access the Contingency Fund and additional resource requests in a form consistent with the proposed programme budget to the Committee on Budget and Finance through its Chairperson. Two weeks after having notified the Chairperson of the Committee on Budget and Finance, and taking into consideration any financial comments on the funding requirements made by the Committee through its Chairperson, the Registrar may enter into the corresponding commitments. All funding obtained in this way shall relate only to the financial period(s) for which a programme budget has already been approved.

6.7 *bis*[20] In the unlikely event that the amount being notified is larger than what can be absorbed by the Contingency Fund, the Court should submit a supplementary budget to the Committee on Budget and Finance for its comments and recommendations to the Assembly of States Parties.

6.8 The Registrar shall report together with the new draft programme budget to the Assembly of States Parties, through the Committee on Budget and Finance, on any exercise of the commitment authority given under regulation 6.7.

6.9 Income derived from Contingency Fund investments shall be classed as miscellaneous income for credit to the General Fund.

[18] As amended by resolution ICC-ASP/17/Res.4, annex.
[19] As amended by resolution ICC-ASP/15/Res.1, annex.
[20] Ibid.

Rule 106.1
Unexpended voluntary contributions

Voluntary contributions to trust funds, reserve and special accounts remaining unexpended after the related activities of the Court are financially completed shall be disposed of by the Court in accordance with the agreement under which the contribution was made.

Regulation 7: Other income

7.1[21] All other income except:

(a) Assessed contributions made by States Parties to the budget;

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

(c) Voluntary contributions in accordance with article 116 of the Rome Statute and regulation 7.3, made by States Parties, other States, international organizations, individuals, corporations and other entities;

(d) Funds received by the Court in connection with judicial proceedings, including upon seizure further to cooperation requests from the Court;

(e) Direct refunds of expenditures made during the financial period, shall be classed as miscellaneous income for the purpose of regulation 4.6 and 6.1, for credit to the General Fund.

Rule 107.1
Reimbursement of expenditures

(a) Within the same financial period, reimbursements of actual expenditures incurred may be credited to the accounts against which they were originally charged; reimbursements of actual expenditures incurred in prior financial periods shall be credited as miscellaneous income.

(b) Adjustments which arise subsequent to the closing of an extrabudgetary account (e.g. a trust fund, reserve or special account) shall be debited or credited against miscellaneous income in that selfsame account.

Rule 107.2
Receipt and deposit of contributions and other income

(a) An official receipt shall be issued as soon as practicable for all cash and negotiable instruments received.

(b) Only officials designated by the Registrar shall be authorized to issue official receipts (see also regulation 10.1 (b)). If other officials receive money intended for the Court, they must immediately convey this money to an official authorized to issue an official receipt.

(c) All moneys received shall be deposited in an official bank account as soon as practicable.

7.2 Voluntary contributions, gifts and donations, whether or not in cash, may only be accepted by the Registrar, provided that they are consistent with the nature and functions of the Court and the criteria to be adopted by the Assembly of States Parties on the subject, in accordance with article 116 of the Rome Statute. Acceptance of contributions which directly or indirectly involve additional financial liability for the Court shall require the prior consent of the Assembly of States Parties.

[21] As amended by resolution ICC-ASP/11/Res.1, annex, and resolution ICC-ASP/17/Res.4, annex.

7.3 Voluntary contributions accepted for purposes specified by the donors shall be treated as trust funds or special accounts.

7.4 Voluntary contributions in respect of which no purpose is specified shall be treated as miscellaneous income and reported as "gifts" in the accounts of the financial period.

Regulation 8: Custody of funds

8.1 The Registrar shall designate the bank or banks in which the funds of the Court shall be kept.

Banking

Rule 108.1
Bank accounts, authority and policy

The Registrar shall designate the banks in which the funds of the Court shall be kept, shall establish all official bank accounts required for the transaction of the Court's business and shall designate those officials to whom signatory authority is delegated for these accounts. The Registrar shall also authorize all bank account closures. Bank accounts of the Court are to be opened and operated in accordance with the following guidelines:

(a) Bank accounts shall be designated "official accounts of the International Criminal Court" and the relevant authority shall be notified that these accounts are exempt from all taxation and that the immunities set out in article 6 of the Agreement on the Privileges and Immunities of the Court apply to these accounts;

(b) Banks shall be required to provide monthly statements;

(c) Two signatures, or their electronic equivalent, shall be required on all cheques and other withdrawal instructions including electronic modes of payment;

(d) All banks shall be required to recognize that the Registrar is authorized to receive, upon request, or as promptly as is practicable, all information pertaining to official bank accounts of the Court.

Rule 108.2
Bank signatories

Bank signatory authority and responsibility is assigned on a personal basis and cannot be delegated. Bank signatories cannot exercise the approving functions assigned in accordance with rule 110.5. Designated bank signatories must:

(a) Ensure that there are sufficient funds in the bank account when cheques and other payment instructions are presented for payment;

(b) Verify that all cheques and other payment instructions are pre-encumbered, dated and drawn to the order of the named payee approved by an Approving Officer (designated in accordance with rule 110.5), as indicated in the accompanying disbursement voucher, payment instructions and original invoice;

(c) Ensure that cheques and other banking instruments are properly safeguarded and that when they are obsolete they are destroyed in the presence of an internal auditor.

Rule 108.3
Exchange of currencies

Officials responsible for the operation of the Court's bank accounts or for holding the Court's cash or negotiable instruments are not authorized to exchange one currency for another, except to the minimum extent essential for the transaction of official business.

Rule 108.4
Cash advances

(a) Petty cash advances may only be made by, and to officials designated for this purpose by, the Registrar.

(b) The relevant accounts shall be maintained on an imprest system and the amount and purposes of each advance shall be defined by the Registrar.

(c) The Registrar may make other cash advances as may be permitted by the Staff Regulations and Rules, administrative instructions and as may otherwise be approved by him or her.

(d) Officials to whom cash advances are issued shall be held personally responsible and financially liable for the proper management and safekeeping of cash so advanced and must be in a position to account for the advances at all times. They shall submit monthly accounts, unless otherwise directed by the Registrar.

Rule 108.5
Disbursements/payments

(a) All disbursements shall be made by cheque, by wire transfer or by electronic funds transfer except to the extent that cash disbursements are authorized by the Registrar.

(b) Disbursements shall be recorded in the accounts as of the date when they are made, that is, when the cheque is issued, transfer is effected or cash is paid out.

(c) Except where a paid cheque is returned by the bank or a debit advice is received from the bank, a payee's written receipt shall be obtained for all disbursements.

Rule 108.6
Advance and progress payments

(a) Except where normal commercial practice or the interest of the Court so requires, no contract or other form of undertaking shall be made on behalf of the Court which requires a payment or payments on account in advance of the delivery of products or the performance of contractual services. Whenever an advance payment is agreed to, the reasons therefore shall be recorded.

(b) In addition to the above, and notwithstanding regulation 3.7, the Registrar may, where necessary, authorize progress payments.

Rule 108.7
Reconciliation of bank accounts

Every month, unless an exception is authorized by the Registrar, all financial transactions, including bank charges and commissions, must be reconciled with the information submitted by banks in accordance with rule 108.1. This reconciliation must be performed by officials having no actual part in the receipt or disbursement of funds; if the staff situation at the Court or at an office away from the seat of the Court makes this impracticable, alternative arrangements may be established in consultation with the Registrar.

Regulation 9: Investment of funds[22]

9.1 The Registrar may make investments of moneys not needed for the investment period, such period being either up to 12 months ("short-term investments") or up to 36 months ("medium-term investments"). The Registrar shall periodically inform the Presidency and, through the Committee on Budget and Finance, the Assembly of States Parties of such investments.

[22] As amended by resolution ICC-ASP/14/Res.1, annex I.

Rule 109.1
Policy

The Registrar shall ensure, including by establishing appropriate guidelines and by selecting reputable financial institutions that offer sufficient safeguards against any investment losses, that funds are invested in such a way as to place primary emphasis on excluding the risk to principal funds while ensuring the liquidity necessary to meet the Court's cash-flow requirements. In addition to, and without detracting from, these primary criteria, investments shall be selected on the basis of achieving the highest reasonable rate of return and shall accord, to the fullest extent possible, with the independence and impartiality of the Court and with the purposes and principles of the Charter of the United Nations.

Rule 109.2
Investment ledger

Investments shall be recorded in an investment ledger, which shall show all the relevant details for each investment, including, for example, nominal value, cost of the investment, date of maturity, issuer, market value of the investment from time to time as reflected in the account statements provided by the relevant financial institution, proceeds of sale and income earned. A record of all account statements received from financial institutions relating to any investment shall be maintained.

Rule 109.3
Custody of investments

(a) All investments shall be made through, and maintained by, reputable financial institutions designated by the Registrar (see also rule 109.1).

(b) All investment transactions, including the withdrawal of invested resources, require the authorization and signature of two officials designated for that purpose by the Registrar.

9.2 Income derived from investments shall be credited to miscellaneous income or as provided in the rules relating to each trust fund or special account.

Rule 109.4
Income from investments

(a) Income derived from General Fund investments shall be credited to miscellaneous income.

(b) Income derived from Working Capital Fund investments shall be credited to miscellaneous income, as provided for in regulation 6.4.

(c) Income derived from investments pertaining to trust funds, reserve and special accounts shall be credited to the trust fund, reserve or special account concerned.

(d) Gains from investments must be recorded by the Registrar and reported to the Auditor.

Rule 109.5
Losses

(a) Any investment losses must be recorded at once by the Registrar. The Registrar may authorize the writing-off of investment losses with the approval of the Committee on Budget and Finance. At its request, the Committee on Budget and Finance shall be provided with the official copies of the relevant investment ledger and all account statements received from financial institutions relating to such investment. A detailed statement of investment losses shall be provided to the Presidency, to the Assembly of States Parties through the Committee on Budget and Finance, and to the Auditor.

(b) Investment losses shall be borne by the trust fund, reserve or special account from which the principal amounts were obtained. (See also rule 110.10 with respect to the writing-off of losses of cash and receivables.).

Regulation 10: Internal control

10.1 The Registrar shall:

(a) Cause all payments to be made on the basis of supporting vouchers and other documents which ensure that the services or goods have been received and that payments have not previously been made;

(b) Designate the officers who may receive moneys, incur obligations and make payments on behalf of the Court;

(c) Maintain an internal financial control which shall provide for effective current examination and/or review of financial transactions in order to ensure:

(i) The regularity of the receipt, custody and disposal of all funds and other financial resources of the Court;

(ii) The conformity of obligations and expenditures with the appropriations or other financial provisions voted by the Assembly of States Parties, or with the purposes and rules relating to trust funds and special accounts;

(iii) The economic use of the resources of the Court.

Internal audit

Rule 110.1[23]
Internal financial control

(a) There shall be an Office of Internal Audit which shall conduct independent audits of the financial transactions and the administrative systems underlying such transactions, in conformity with generally accepted common auditing standards and notably evaluating compliance of all transactions with established regulations, rules, policies, procedures and administrative instructions. As a result of its audit, the Office of Internal Audit shall provide comments and recommendations to the Registrar and, in areas falling under the authority of the Prosecutor, by virtue of article 42, paragraph 2, of the Rome Statute, also to the Prosecutor.

(b) The Committee on Budget and Finance shall receive the reports annually, and on an *ad hoc* basis where appropriate, of the Internal Auditor through the Chair of the Audit Committee. The Committee on Budget and Finance shall refer any matters to the Assembly of States Parties which require the attention of the Assembly.

(c) The Office of Internal Audit shall have free access to all books, records and other documents which are, in its opinion, necessary for the performance of the audit.

10.2 Obligations for the current financial period or commitments for current and future financial periods shall be incurred only after allotments or other appropriate authorizations have been made in writing under the authority of the Registrar.

[23] As amended by resolutions ICC-ASP/6/Res.5 and ICC-ASP/7/Res.5.

Obligations

Rule 110.2
Authority

The utilization of all funds requires the prior authorization of the Registrar, who is responsible for ensuring that the obligations of the Court remain within the appropriations as adopted by the Assembly of States Parties, and are incurred only for the purposes approved by the Assembly of States Parties. In areas falling under the authority of the Prosecutor, by virtue of article 42, paragraph 2, of the Rome Statute, the Registrar shall authorize the utilization of funds upon the request of the Office of the Prosecutor.

Rule 110.3
Certification and approval

Notwithstanding bank signatory functions assigned in accordance with rule 108.2, all commitments, obligations and expenditures require at least two authorizing signatures, in either conventional or electronic form. All commitments, obligations and expenditures must first be signed ("certified") by a duly designated Certifying Officer (rule 110.4). Following certification, duly designated Approving Officers (rule 110.5) must then sign to "approve" the payments and the recording of expenditures in the accounts. Expenditures recorded against an established, certified obligation do not require additional certification provided that they do not exceed the amount obligated by more than 10 per cent or €1,500 (or its equivalent in other currencies), whichever is lower. Expenditures under €1,500 (or its equivalent in other currencies), for which the recording of an obligation is unnecessary, require both certification and approval.

Rule 110.4
Certifying Officers

(a) One or more officials shall be designated by the Registrar as the Certifying Officer(s) for the account(s) pertaining to a section or sub-section of an approved budget. Certifying authority and responsibility is assigned on a personal basis and cannot be delegated. A Certifying Officer cannot exercise the approving functions assigned in accordance with rule 110.5. The Office of the Prosecutor will communicate to the Registrar the names of those officials that should be designated as the Certifying Officer(s) in areas falling under the authority of the Prosecutor, by virtue of article 42, paragraph 2, of the Rome Statute.

(b) Certifying Officers are responsible for managing the utilization of resources, including posts, in accordance with the purposes for which those resources were approved, the principles of efficiency and effectiveness, and the Financial Regulations and Rules of the Court. Certifying Officers must maintain detailed records of all obligations and expenditures against the accounts for which they have been delegated responsibility. They must be prepared to submit any supporting documents, explanations and justifications requested by the Registrar.

Rule 110.5
Approving Officers

(a) One or more officials shall be designated by the Registrar as the Approving Officer(s), to approve the entry into the accounts of expenditures relating to contracts, agreements, purchase orders and other forms of undertaking.

(b) Approving Officers shall give their approval after verifying that:

(i) The commitment, obligation or expenditure has been certified by a duly designated Certifying Officer;

(ii) Payment has not previously been made;

(iii) Supporting documents have no irregularities on their face which indicate that the payment is not properly due;

(iv) Services, supplies or equipment have been received in accordance with the contract, agreement, purchase order or other form of undertaking by which they were ordered and, if the cost exceeds €3,000 (or its equivalent in other currencies), in accordance with the purpose for which the relevant financial obligation was established.

Approving officers shall not approve a payment if any other information known to them would bar the payment.

(c) Approving Officers must maintain detailed records and must be prepared to submit any supporting documents, explanations and justifications requested by the Registrar.

(d) Approving authority and responsibility is assigned on a personal basis and cannot be delegated. An Approving Officer cannot exercise the certifying functions assigned in accordance with rule 110.4 or the bank signatory functions assigned in accordance with rule 108.2.

Rule 110.6
Establishment and revision of obligations

(a) Apart from the employment of staff against an authorized staffing table, and consequential commitments under the Staff Regulations and Rules, no undertaking, including by contract, agreement or purchase order, for an amount exceeding €3,000 (or its equivalent in other currencies) shall be entered into until the appropriate credit(s) has/have been reserved in the accounts. This shall be done through the recording of an obligation(s), against which relevant payments or disbursements, made only on fulfilment of contractual and other obligations, shall be recorded as expenditure. An obligation shall be recorded in the accounts as unliquidated during the period set forth in regulation 4.5 and until such point as it is re-obligated, liquidated or cancelled in accordance with regulation 4.5.

(b) If, in the time that elapses between the establishment of an obligation and the processing of final payment, the cost of the relevant goods or services has, for whatever reason, increased by less than €3,000 (or its equivalent in other currencies) or 10 per cent of the obligation, whichever is lower, no change need be made to the amount of the original obligation. If, however, the increase in costs exceeds either of these thresholds, the original obligation must be revised to reflect this increase in requirements and further certification is required. All increases in obligations, including those resulting from currency fluctuations, shall be subject to the same procedures as apply to the incurring of original obligations.

Rule 110.7
Review, re-obligation and cancellation of obligations

(a) Outstanding obligations must be reviewed periodically by the responsible Certifying Officer(s). If an obligation is determined to be valid but cannot be liquidated during the period set forth in regulation 4.4, the provisions of regulation 4.5 shall be applied. Obligations that are no longer valid shall be cancelled from the accounts forthwith, and the resulting credit surrendered.

(b) When any obligation previously recorded in the accounts is, for any reason, reduced (other than by payment) or cancelled, the Certifying Officer shall accordingly ensure that appropriate adjustments are recorded in the accounts.

Rule 110.8
Obligating documents

An obligation must be based on a formal contract, agreement, purchase order or other form of undertaking, or on a liability recognized by the Court. All obligations must be supported by an appropriate obligating document.

Management services agreements

Rule 110.9
Management and other support services

(a) Management and other support services may be provided to other international courts or in support of activities in the field of international justice financed from trust funds or special accounts on a reimbursable, reciprocal or other basis as are consistent with the independence and impartiality of the Court as well as its policies, aims and activities. The management and other support service shall be approved by the Registrar and by the Office of the Prosecutor, if the management and other support service is related to areas falling under the authority of the Prosecutor, by virtue of article 42, paragraph 2, of the Rome Statute.

(b) Each management services and support services agreement shall be covered by a written agreement between the Court and the entity on whose behalf the services are to be provided. Such agreements shall, *inter alia*, specify the services which the Court is to provide in return for full reimbursement to the Court of any costs incurred by the Court in providing these services.

(c) Separate accounts shall be maintained to record all financial transactions relating to management services agreements. Any interest earned on funds held shall be credited to the respective management services account. The amounts included in the agreement for reimbursement of costs to the Court shall be charged to the related management services account and credited to the Court's account as extrabudgetary income.

10.3 The Registrar may make such ex gratia payments as he or she deems to be necessary in the interest of the Court, provided that the statement of such payments shall be submitted to the Assembly of States Parties with the accounts.

10.4 The Registrar may, after full investigation, authorize the writing-off of losses of cash, stores and other assets, provided that a statement of all such amounts written off shall be submitted to the Auditor with the accounts and reported to the Assembly of States Parties.

Writing off losses of cash, receivables and property

Rule 110.10
Writing off losses of cash and receivables

(a) The Registrar may, after full investigation, authorize the writing off of losses of cash and the book value of accounts and receivables deemed to be irrecoverable. A detailed statement of losses of cash and receivables shall be provided to the Auditor not later than three months following the end of the financial period.

(b) The investigation shall, in each case, fix the responsibility, if any, attaching to any Court official for the loss or losses. Such official(s) may be required to reimburse the Court either partially or in full. Final determination as to all charges to be made against staff members or others as the result of losses will be made by the Registrar.

Rule 110.11[24]
Writing off losses of property

(a) The Registrar may, after full investigation, authorize the writing off of losses of property of the Court, and adjust the record to bring the balance shown into conformity with actual, physical property. A detailed statement of losses of inventories, property, plant and equipment shall be provided to the Auditor not later than three months following the end of the financial period.

(b) The investigation shall, in each case, fix the responsibility, if any, attaching to any Court official for the loss or losses. Such official(s) may be required to reimburse the Court either partially or in full. Final determination as to all charges to be made against staff members or others as a result of losses will be made by the Registrar.

10.5 Substantial purchases of equipment, supplies and other requirements as specified in the Financial Rules shall be by tender. Such tenders shall be invited by advertisement, except where the Registrar, with the approval of the Presidency, and in accordance with the Financial Rules, deems that, in the interests of the Court, a departure from the rule is desirable.

Procurement

Rule 110.12
General principles

Procurement functions include all actions necessary for the acquisition, by purchase or lease, of property, including products and real property, and of services, including works. The following general principles shall be given due consideration when exercising the procurement functions of the Court:

(a) Best value for money;

(b) Fairness, integrity and transparency;

(c) Effective international competition;

(d) The interests of the Court.

Rule 110.13
Authority and responsibility on procurement

(a) The Registrar is accountable for all procurement functions of the Court. He/she shall establish the procurement systems of the Court and shall ensure that procurement functions are carried out in accordance with the relevant financial regulations and rules. To this end, the Registrar shall:

(i) Establish the necessary controls, including those for delegation of authority;

(ii) Issue administrative instructions to protect the integrity of the procurement process and the interests of the Court;

(iii) Establish Procurement Review Committees (rule 110.14).

(b) No procurement contract shall be entered into on behalf of the Court except by the Registrar or a chief procurement officer designated by the Registrar. With regard to other procurement functions, authority may be further delegated to other officials.

[24] As amended by resolution ICC-ASP/11/Res.1, annex.

Rule 110.14
Procurement Review Committees

(a) The Registrar shall establish a Procurement Review Committee at the seat of the Court, to render written advice to the Registrar on procurement actions leading to the award or amendment of procurement contracts, which, for purposes of these Regulations and Rules, includes agreements or other written instruments such as purchase orders, and contracts that involve income to the Court. The Registrar shall establish the composition and the terms of reference of the Committee, which shall include the types and monetary values of proposed procurement actions subject to review.

(b) At offices away from the seat of the Court, the Registrar may, in consultation with the head of that office, establish Procurement Review Committees, if this is warranted by the volume of local procurement actions of that office.

(c) Where the advice of a Procurement Review Committee is required, no commitment may be entered into before such advice is acted upon by the Registrar or his/her authorized delegate. In cases where the Registrar or his/her authorized delegate decides not to accept the advice of such Committee, he/she shall record in writing the reasons for the decision.

Rule 110.15
Competition

Except as provided in rule 110.17, procurement contracts shall be awarded on the basis of effective competition, and to this end the competitive process shall, as necessary, include:

(a) Acquisition planning for developing an overall procurement strategy and procurement methodologies;

(b) Market research for identifying potential suppliers;

(c) Consideration of prudent commercial practices;

(d) Formal methods of solicitation, utilizing invitations to bid or requests for proposals on the basis of advertisement or direct solicitation of invited suppliers; or informal methods of solicitation, such as requests for quotations. The Registrar shall issue administrative instructions concerning the types of procurement activities and monetary values for which such methods of solicitation are to be used.

Competition should be on as wide a geographical basis as practicable and suited to market circumstances. The Registrar may, however, in the interest of the Court, determine that specific invitations to bid or requests for proposals shall be limited to suppliers from States Parties only.

Rule 110.16
Formal methods of solicitation

(a) When a formal invitation to bid has been issued, the procurement contract shall be awarded to the qualified bidder whose bid substantially conforms to the requirements set forth in the solicitation document and is evaluated to be the lowest cost to the Court.

(b) When a formal request for proposals has been issued, the procurement contract shall be awarded to the qualified proposer whose proposal is the most responsive to the requirements set forth in the solicitation document.

(c) The Registrar may, in the interest of the Court, reject bids or proposals for a particular procurement action, recording the reasons for rejection in writing. The Registrar shall then determine whether to undertake a new solicitation, or to directly negotiate a procurement contract pursuant to rule 110.17 (b), or to terminate or suspend the procurement action.

Rule 110.17
Exceptions to the use of formal methods of solicitation

(a) The Registrar may determine for a particular procurement action that using formal methods of solicitation is not in the best interest of the Court:

(i) When there is no competitive marketplace for the requirement, such as where a monopoly exists, where prices are fixed by legislation or government regulation, or where the requirement involves a proprietary product or service;

(ii) When there has been a previous determination or there is a need to standardize the requirement;

(iii) When the proposed procurement contract is the result of cooperation with an organization of the United Nations system, pursuant to rule 110.18;

(iv) When offers for identical products and services have been obtained competitively within a reasonable period and the prices and conditions offered remain competitive;

(v) When, within a reasonable prior period, a formal solicitation has not produced satisfactory results;

(vi) When the proposed procurement contract is for the purchase or lease of real property;

(vii) When there is a genuine exigency for the requirement;

(viii) When the proposed procurement contract relates to obtaining services that cannot be objectively evaluated;

(ix) When the Registrar has determined that a formal solicitation will not give satisfactory results;

(x) When the value of the procurement is below the monetary threshold established for formal methods of solicitation.

(b) When a determination is made pursuant to paragraph (a) above, the Registrar shall record the reasons in writing and may then award a procurement contract, either on the basis of an informal method of solicitation, or on the basis of a directly negotiated contract, to a qualified vendor whose offer substantially conforms to the requirement at an acceptable price.

Rule 110.18
Cooperation

(a) The Registrar may cooperate with organizations of the United Nations system to meet the procurement requirements of the Court, including those of offices away from the seat of the Court, provided that the regulations and rules of those organizations are consistent with those of the Court. The Registrar may, as appropriate, enter into agreements for such purposes. Such cooperation may include carrying out common procurement actions together, or the Court entering into a contract in reliance on a procurement decision of a United Nations organization, or requesting a United Nations organization to carry out procurement activities on behalf of the Court.

(b) The Registrar may, to the extent authorized by the Committee on Budget and Finance, cooperate with the Government of a State Party, another public international organization, non-governmental organization or specialized private enterprise in respect of procurement activities and, as appropriate, enter into agreements for such purposes.

Rule 110.19
Written contracts

(a) Written procurement contracts shall be used to formalize every procurement for a monetary value over specific thresholds established by the Registrar. Such arrangements shall, as appropriate, specify in detail:

(i) The nature of the products or services being procured;

(ii) The quantity being procured;

(iii) The contract or unit price;

(iv) The period covered;

(v) Conditions to be fulfilled, including the Court's general conditions of contract;

(vi) Terms of delivery and payment;

(vii) Name and address of supplier.

(b) The requirement for written procurement contracts shall not be interpreted to restrict the use of any electronic means of data interchange. Before using any electronic means of data interchange, the Registrar shall ensure that the electronic data interchange system is capable of ensuring authentication and confidentiality of the information.

Property management

Rule 110.20[25]
Authority and responsibility on property management

(a) The Registrar is responsible for the management of the property of the Court, including all systems governing its receipt, recording, utilization, safe keeping, maintenance and disposal, including by sale, and shall designate the officials responsible for performing property management functions.

Rule 110.21
Physical inventories

Physical inventories shall be taken of supplies, equipment or other property of the Court or entrusted to the charge of the Court at such intervals as deemed necessary to ensure adequate control over such property. Where property is of a kind used and/or administered by only one organizational unit, the Registrar may, at his or her discretion, delegate his or her responsibility for making arrangements for the conduct of physical inventories to the head of that organizational unit.

Rule 110.22
Property Survey Board

(a) The Registrar shall establish a Property Survey Board, to render written advice to her/him in respect of loss, damage or other discrepancy regarding the property of the Court. The Registrar shall establish the composition and terms of reference of the Board, which shall include procedures for determining the cause of such loss, damage or other discrepancy, the disposal action in accordance with rule 110.27, and the degree of responsibility, if any, attaching to any Court official or other party for such loss, damage or other discrepancy.

(b) Where the advice of the Board is required, no final action in respect of the loss, damage or other discrepancy may be taken before such advice is received. In cases where the Registrar decides not to accept the advice of the Board, she/he shall record in writing the reasons for that decision.

[25] As amended by resolution ICC-ASP/11/Res.1, annex.

Rule 110.23
Receipt of supplies and equipment

All supplies, equipment or other property received by the Court shall immediately be inspected to ensure that their condition is satisfactory and in accordance with the terms of the related purchase contract. A receiving report shall be issued for all items received and they shall immediately be entered into the appropriate property inventory.

Rule 110.24
Property issues to individuals

The issue to individuals of equipment or other property for their use (e.g. tools, cameras, etc.) shall be recorded in the property records as "issued on loan". The records shall be supported by a receipt from the individual concerned, and such receipts shall be renewed every year. In case the individual is transferred to another organizational unit or is separated from the service, the property shall be returned to stock and the loan record cancelled.

Rule 110.25
Transfer between organizational units

Issues of supplies, equipment or other property from one organizational unit to another which are not expected to be returned shall be transferred from the records of the issuing organizational unit to the records of the receiving unit. In such cases, the latter shall provide a receipt to support the records of the issuing unit. Where there is an expectation of an eventual return of the items to the issuing unit, it will be shown as "issued on loan" in the records of the issuing unit and as "received on loan" in the records of the receiving unit.

Rule 110.26
Vouchers

All transactions related to supplies, equipment or other property shall be recorded, and these records shall be supported by appropriate vouchers or evidence of receipt and issue, except for such items where the maintenance of detailed records is deemed to be uneconomical or impractical by the Registrar and the Auditor.

Rule 110.27
Sale/disposal of property

(a) The Registrar shall be responsible for the disposal of property by sale. He/she may delegate authority as necessary.

(b) Sales of supplies, equipment or other property declared surplus or unserviceable shall be based on competitive bidding, unless the Property Survey Board:

(i) Estimates that the sales value is less than €5,000;

(ii) Considers that the exchange of property in partial or full payment for the replacement equipment or supplies is in the best interests of the Court;

(iii) Deems it appropriate to transfer surplus property from one office or programme for use in another and determines the fair market value at which the transfer(s) shall be effected;

(iv) Determines that the destruction of the surplus or unserviceable material will be more economical or is required by law or by the nature of the property;

(v) Determines that the interests of the Court will be served by disposal by gift or at nominal prices to the United Nations or any other intergovernmental organization, a Government or government agency or some other non-profit organization.

(c) Except as provided for in paragraph (b) above, property shall be sold on the basis of payments on or before delivery.

Regulation 11: The accounts

11.1[26] The Registrar shall submit to the Auditor financial statements and statement of appropriations for the financial period not later than 31 March following the end of such period. Copies of financial statements shall also be transmitted to the Committee on Budget and Finance. In addition, the Registrar shall maintain, for management purposes, such accounting records as are necessary. The accounts for the financial period shall show:

(a) The financial statements for the financial period shall include;
  (i) Statement of financial position;
  (ii) Statement of financial performance;
  (iii) Statement of changes in net assets/equity;
  (iv) Cash-flow statement;
  (v) Statement of comparison of budget and actual amounts for the reporting period;
  (vi) Notes, including a summary of significant accounting policies.

(b) The statement of appropriations shall include:
  (i) The original budget appropriations;
  (ii) The appropriations as modified by any transfers;
  (iii) Any supplementary budget appropriations in accordance with regulation 3.6;
  (iv) Credits, if any, other than the appropriations adopted by the Assembly of States Parties;
  (v) The amounts charged against those appropriations and/or other credits;
  (vi) Unencumbered balances of appropriations.

The Registrar shall also give such other information as may be appropriate to indicate the current financial position of the Court.

11.2 The accounts of the Court shall be presented in the currency of the statutory headquarters of the Court. Accounting records may, however, be kept in such other currency as the Registrar may deem necessary.

11.3 Appropriate separate accounts shall be maintained for all trust funds, reserve and special accounts.

Rule 111.1
Authority and responsibility for accounts

Responsibility for the accounts is assigned to the Registrar. He/she shall prescribe and maintain financial records and subsidiary records. He/she shall establish all accounting procedures of the Court and designate the officials responsible for performing accounting functions.

Rule 111.2[27]
Principal accounts

In accordance with regulations 11.1 and 11.3, the principal accounts of the Court shall include detailed, comprehensive and up-to-date records of assets and liabilities for all sources of funds. The principal accounts shall consist of:

(a) Programme budget accounts detailing the statement of appropriations in accordance with regulation 11.1 (b);

[26] As amended by resolution ICC-ASP/11/Res.1, annex.
[27] As amended by resolution ICC-ASP/11/Res.1, annex.

(b) General ledger accounts detailing all revenues, expenses, assets, liabilities and net assets/equity;

(c) Funds, including the Working Capital Fund and all trust funds or other special accounts.

Rule 111.3[28]
Accounting Standards

(a) Financial statements shall be prepared on an accrual basis in accordance with International Public Sector Accounting Standards (IPSAS).

(b) The budget shall be prepared on a modified cash basis of accounting. The notes to the financial statements shall explain the budgetary basis and classification basis adopted in the approved budget.

Rule 111.4
Currency of accounting records

All accounts shall be maintained in euros. At offices away from the seat of the Court, accounts may also be maintained in the currency of the country in which they are situated provided that all amounts are recorded both in local currency and in the euro equivalent.

Rule 111.5[29]
Accounting for exchange rate fluctuations

(a) The Registrar shall establish the operational rates of exchange between the euro and other currencies, on the basis of the operational rates of exchange established by the Secretariat of the United Nations. The operational rate(s) of exchange shall be used for the recording of all Court transactions.

(b) Payments in currencies other than the euro will be determined on the basis of the operational rate(s) of exchange prevailing at the time of payment. Any difference between the actual amount(s) received on exchange and the amount(s) that would have been obtained at the operational rate(s) of exchange shall be accounted for as loss or gain on exchange.

(c) When closing the final accounts for a financial period, any negative balance on the account for "loss or gain on exchange" shall be debited to the relevant budget account, while any positive balance shall be credited to miscellaneous income for the purposes of budgetary accounting.

Rule 111.6[30]
Accounting for proceeds from the sale of property

The proceeds from the sale of property shall be credited as miscellaneous income for the purposes of budgetary accounting except:

(a) Where the Property Survey Board has recommended the application of these proceeds directly against the purchase price of replacement equipment or supplies (any balance shall be taken into account as miscellaneous income);

(b) When the trade-in property is not considered to be a sale, and the allowance shall be applied against the cost of the replacement property;

(c) Where the normal practice is to secure and use certain material or equipment in connection with a contract and to salvage and sell such material or equipment at a later stage;

[28] As amended by resolution ICC-ASP/11/Res.1, annex.
[29] As amended by resolution ICC-ASP/11/Res.1, annex.
[30] As amended by resolution ICC-ASP/11/Res.1, annex.

(d) When the proceeds from the sale of surplus equipment shall be credited to the relevant programme account, provided that it has not been closed;

(e) When equipment transferred from one programme for use in another and the account of the releasing programme is open, the fair market value of such equipment shall be credited to the account of the releasing programme and charged to the account of the receiving programme.

Rule 111.7[31]
Budgetary accounting for commitments against future financial periods

Obligations established prior to the financial period to which they pertain, pursuant to regulation 3.7 and rule 103.5, shall be recorded against a budgetary deferred charge account. Deferred charges shall be transferred to the appropriate account when the necessary appropriations and funds become available.

Rule 111.8[32]
Archives

Accounting records, other financial and property records, and all supporting documents shall be retained for such periods as may be determined by the Registrar, through administrative instruction, in agreement with the Auditor. This period may not be less than ten years. Once this period has elapsed the records and supporting documents may be destroyed on the authority of the Registrar. Where appropriate, such records and supporting documents shall be preserved by electronic means. Records on activities and transactions in areas falling under the authority of the Prosecutor, by virtue of article 42, paragraph 2, of the Rome Statute, may only be destroyed with the explicit consent of the Prosecutor.

Regulation 12: Audit[33]

12.1 The Assembly of States Parties shall appoint an Auditor, which may be an internationally recognized firm of auditors or an Auditor General or an official of a State Party with an equivalent title. The Auditor shall be appointed for a period of four years and its appointment may be renewed for one additional period of four years, once only.

12.2 The audit shall be conducted in conformity with generally accepted common auditing standards, subject to any special directions of the Assembly of States Parties and in accordance with the additional terms of reference set out in the annex to these Regulations.

12.3 The Auditor may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Court.

12.4 The Auditor shall be completely independent and solely responsible for the conduct of the audit.

12.5 The Assembly of States Parties may request the Auditor to perform certain specific examinations and issue separate reports on the results.

12.6 The Registrar shall provide the Auditor with the facilities required in the performance of the audit.

[31] As amended by resolution ICC-ASP/11/Res.1, annex.
[32] The text of this provision is that of prior rule 111.9 but has been renumbered as a result of the deletion of the prior rule 111.8 via resolution ICC-ASP/11/Res.1, annex.
[33] As amended by resolution ICC-ASP/9/Res.4, part VIII.

12.7[34] The Auditor shall issue a report on the audit of the financial statements and relevant schedules referred to in Regulation 11.1 relating to the accounts for the financial period, which shall include such information as the Auditor deems necessary with regard to matters referred to in regulation 12.3 and in the additional terms of reference as set out in the annex to these Regulations.

12.8 The Registrar, in consultation with the other organs of the Court referred to in article 34, subparagraphs (a) and (c), of the Rome Statute, shall examine the audit reports, including reports referred to in regulation 12.5, and shall forward the financial statements and the audit report to the Committee on Budget and Finance, with such comments on the audit report as they deem appropriate.

12.9 The Committee on Budget and Finance shall examine the financial statements and audit reports, including reports referred to in regulation 12.5 and the comments of the Registrar and other organs of the Court referred to in article 34, subparagraphs (a) and (c), of the Rome Statute, and shall forward them to the Assembly of States Parties, with such comments as it deems appropriate, for consideration and approval.

Regulation 13: General provisions

13.1 These Regulations shall become effective on a date to be decided upon by the Assembly of States Parties and shall apply to the initial financial period agreed to by the Assembly of States Parties and to subsequent financial periods as provided for in regulation 2.1.

13.2 These Regulations may be amended by the Assembly of States Parties.

Rule 113.1
Effective date

These Rules shall become effective on the same day on which the Regulations become effective.

Rule 113.2
Amendment of Rules

(a) These Rules may be amended by the Assembly of States Parties.

(b) Unless the Assembly of States Parties is seized of a specific proposal for amendment of a rule, the Presidency, acting upon proposals jointly presented by and in agreement with the Prosecutor and the Registrar, may amend the Rules if the Presidency is convinced that the amendment contributes towards better ensuring the principles of effective financial administration and the exercise of economy, as enshrined in regulation 1.3.

(c) An amendment enacted by the Presidency will apply provisionally until such time as the Assembly of States Parties, acting upon a recommendation of the Committee on Budget and Finance, decides to endorse the amendment. If the Assembly of States Parties decides not to endorse the amendment, the unamended rule, or any rule that the Assembly of States Parties decides to adopt in its place, shall become effective as of the day on which the Assembly of States Parties takes that decision.

[34] As amended by resolution ICC-ASP/11/Res.1, annex.

Annex
Additional terms of reference governing the audit of the International Criminal Court

1. The Auditor shall perform such audit of the accounts of the Court, including all trust funds and special accounts, as it deems necessary in order to satisfy itself:

(a) That the financial statements are in accord with the books and records of the Court;

(b) That the financial transactions reflected in the statements have been in accordance with the financial rules and regulations, the budgetary provisions and other applicable directives;

(c) That the securities and moneys on deposit and on hand have been verified by certificates received direct from the Court's depositaries or by actual count;

(d) That the internal controls, including internal oversight, are adequate in the light of the extent of reliance placed thereupon.

2. The Auditor shall be the sole judge as to the acceptance in whole or in part of certifications and representations by the Registrar and may proceed to such detailed examination and verification as it chooses of all financial records, including those relating to supplies and equipment.

3. The Auditor and its staff shall have free access at all convenient times to all books, records and other documentation which are, in the opinion of the Auditor, necessary for the performance of the audit. Information which is classified as privileged and which the Registrar (or a designated senior official) agrees is required by the Auditor for the purposes of the audit and information classified as confidential shall be made available on application. The Auditor and its staff shall respect the privileged and confidential nature of any information so classified which has been made available and shall not make use of it except in direct connection with the performance of the audit. The Auditor may draw the attention of the Court and the Assembly of States Parties to any denial of information classified as privileged which, in its opinion, was required for the purpose of the audit.

4. The Auditor shall have no power to disallow items in the accounts but shall draw the attention of the Registrar, for appropriate action, to any transaction for which it entertains doubt as to legality or propriety. Audit objections, to these or any other transactions, arising during the examination of the accounts shall be communicated immediately to the Registrar.

5. The Auditor (or such of its officers as it may designate) shall express and sign an opinion on the financial statements, which shall read as follows:

"We have examined the following appended financial statements, numbered … to …, properly identified, and relevant schedules of the International Criminal Court for the financial period ended 31 December … Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances."

The opinion shall also state, as appropriate, whether:

(a) The financial statements present fairly the financial position as at the end of the period and the results of their operations for the period then ended;

(b) The financial statements were prepared in accordance with the stated accounting principles;

(c) The accounting principles were applied on a basis consistent with that of the preceding financial report;

(d) Transactions were in accordance with the Financial Regulations and legislative authority.

6.[35] The report of the Auditor on the financial operations of the Court for the financial period shall be submitted to the Assembly of States Parties in accordance with regulations 12.8 and 12.9. It shall indicate:

(a) The type and scope of the Auditor's examination;

(b) Matters affecting the completeness and accuracy of the accounts, including, where appropriate:

(i) Information necessary to the correct interpretation of the accounts;

(ii) Any amounts which ought to have been received but which have not been brought to account;

(iii) Any amounts for which a legal or contingent obligation exists and which have not been recorded or reflected in the financial statements;

(iv) Expenditures not properly substantiated;

(v) Whether proper books of accounts have been kept; where in the presentation of statements there are deviations of a material nature from the International Public Sector Accounting Standards applied on a consistent basis, these should be disclosed;

(c) Other matters which the Auditor considers should be brought to the notice of the Assembly of States Parties, such as:

(i) Cases of fraud or presumptive fraud;

(ii) Wasteful or improper expenditure of the Court's money or other assets, notwithstanding that the accounting for the transaction may be correct;

(iii) Expenditure likely to commit the Court to further outlay on a large scale;

(iv) Any defect in the general system or detailed regulations governing the control of receipts and disbursements or of supplies and equipment;

(v) Expenditure not in accordance with the intention of the Assembly of States Parties after making allowance for duly authorized transfers within the budget;

(vi) Expenditure in excess of appropriations as amended by duly authorized transfers within the budget;

(vii) Expenditure not in conformity with the authority which governs it;

(d) The accuracy or otherwise of the supplies and equipment records as determined by stock-taking and examination of the records;

(e) If appropriate, transactions accounted for in a previous period concerning which further information has been obtained or transactions in a later period concerning which it seems desirable that the Assembly of States Parties should have early knowledge.

7. The Auditor may make such observations with respect to its findings resulting from the audit and such comments on the Registrar's financial report as it deems appropriate to the Assembly of States Parties, the Prosecutor or the Registrar.

8. Whenever the scope of audit of the Auditor is restricted, or whenever it is unable to obtain sufficient evidence, it shall refer to the matter in its opinion and report, making clear in the report the reasons for its comments and the effect on the financial position and the financial transactions as recorded.

9. In no case shall the Auditor include criticism in its report without first affording the Registrar an adequate opportunity of explanation on the matter under observation.

10. The Auditor shall not be required to mention any matter referred to in the foregoing that, in its opinion, is insignificant in all respects.

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[35] As amended by resolution ICC-ASP/11/Res.1, annex.