



# Assembly of States Parties

Distr.: General  
15 September 2023

Original: English

## Twenty-second session

New York, 4 – 14 December 2023

### Financial statements of the International Criminal Court for the year ended 31 December 2022

#### Contents

|  | <i>Page</i> |
|--|-------------|
| Letter of transmittal.....   | 3           |
| Independent auditor's opinion.....   | 4           |
| Statement I - Statement of financial position as at 31 December 2022.....                                      | 6           |
| Statement II - Statement of financial performance for the year ended 31 December 2022.....                     | 7           |
| Statement III - Statement of changes in net assets/equity for the year ended<br>31 December 2022.....          | 8           |
| Statement IV - Statement of cash flows for the year ended 31 December 2022.....                                | 9           |
| Statement V - Statement of comparison of budget and actual amounts for the year<br>ended 31 December 2022..... | 10          |
| Notes to the financial statements.....   | 11          |
| 1. The International Criminal Court and its objectives.....  | 11          |
| 2. Summary of significant accounting and financial reporting policies.....                                     | 13          |
| 3. Cash and cash equivalents.....  | 23          |
| 4. Accounts receivable from non-exchange transactions.....   | 23          |
| 5. Other accounts receivable.....  | 24          |
| 6. Prepayments and other current assets.....   | 25          |
| 7. Property, plant and equipment.....  | 26          |
| 8. Intangible assets.....  | 27          |
| 9. Accounts payable.....   | 28          |
| 10. Employee benefit liabilities.....  | 28          |
| 11. Host State loan.....   | 33          |
| 12. Deferred revenue and accrued expenses.....   | 33          |
| 13. Provisions.....  | 33          |
| 14. Net assets/equity.....   | 34          |
| 15. Revenue.....   | 35          |
| 16. Employee benefit expenses.....   | 35          |

|     |  |    |
|-----|--|----|
| 17. | Travel and hospitality expenses .....  | 36 |
| 18. | Expenses for contractual services .....  | 36 |
| 19. | Expenses for counsel fees .....  | 36 |
| 20. | Operating expenses .....   | 36 |
| 21. | Supplies and materials expenses .....  | 36 |
| 22. | Depreciation, amortization and impairment .....  | 37 |
| 23. | Financial expenses .....   | 37 |
| 24. | Statement of Comparison of Budget and Actual Amounts .....   | 37 |
| 25. | Segment Reporting .....  | 39 |
| 26. | Commitments and operating leases .....   | 42 |
| 27. | Contingent liabilities .....   | 42 |
| 28. | Related party disclosures .....  | 42 |
| 29. | Write-off losses of cash and receivables .....   | 43 |
| 30. | Events after the reporting date .....  | 43 |
|     | Annexes: .....   | 44 |
|     | Schedule 1: Status of contributions as at 31 December 2022 .....   | 44 |
|     | Schedule 2: Status of Working Capital Fund and Contingency Fund as at 31 December 2022 .....                                 | 46 |
|     | Schedule 3: Status of advances to the Working Capital Fund as at 31 December 2022 .  | 47 |
|     | Schedule 4: Status of contributions to the Contingency Fund for 2022 .....   | 49 |
|     | Schedule 5: Status of cash surplus as at 31 December 2022 .....  | 51 |
|     | Schedule 6: Status of voluntary contributions as at 31 December 2022 .....   | 52 |
|     | Schedule 7: Status of trust funds as at 31 December 2022 .....   | 53 |
|     | Final audit report on the financial statements of the International Criminal Court for the year ended 31 December 2022 ..... | 58 |

## Letter of transmittal

24/07/2023

In accordance with Financial Regulation 11.1 the Registrar shall submit to the Auditor accounts for the financial period. I have the honour of submitting the financial statements of the International Criminal Court for the financial period 1 January to 31 December 2022.

Gela Abesadze  
Chief of Finance Section

Osvaldo Zavala Giler  
Registrar

Yangchan Cho  
Director of the International Audit Division  
Board of Audit and Inspection of Korea  
112 Bukchon-ro, Jongno-gu  
Seoul 03050  
Republic of Korea

## Independent auditor's opinion



### INDEPENDENT AUDITOR'S REPORT

To Mr. Osvaldo Zavala Giler  
Registrar  
International Criminal Court

#### Opinion

We have audited the accompanying financial statements of the International Criminal Court ("the Court"), which comprise a Statement of Financial Position as at 31 December 2022, and a Statement of Financial Performance, a Statement of Changes in Net Assets/Equity, a Statement of Cash Flow and a Statement of Comparison of Budget and Actual Amounts for the year then ended, and Notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Court as at 31 December 2022, and the financial performance, the changes in net assets/equity, the cash flows and the comparison of budget and actual amounts for the year then ended in accordance with the International Public Sector Accounting Standards (IPSAS).

#### Basis for Opinion

We conducted our audit in accordance with the International Standards on Auditing (ISA) and the Regulation 12 of the Financial Regulations of the Court and the additional terms of reference governing the audit of the Court. We are independent of the Court in accordance with the Code of Conduct of the Board of Audit and Inspection that is relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics of the International Organisation of Supreme Audit Institutions (INTOSAI). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Registrar is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS, and for such internal control as Registrar determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Registrar is responsible for assessing the Court's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Registrar either intends to liquidate the Court or to cease operations. Those charged with governance are responsible for overseeing the Court's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Registrar;
- Conclude on the appropriateness of Registrar's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Court's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Court to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

CHOI, JAE HAE  
Chair, Board of Audit and Inspection of Korea  
External Auditor  
Seoul, Korea  
25/07/2023

## Statement I

### International Criminal Court - Statement of financial position as at 31 December 2022 (in thousands of euros)

|   | Note. | 2022           | 2021<br>(reclassified) |
|---|-------|----------------|------------------------|
| <b>Assets</b>                                   |       |                |                        |
| <i>Current assets</i>                           |       |                |                        |
| Cash and cash equivalents                       | 3     | 34,937         | 28,751                 |
| Accounts receivable (non-exchange transactions) | 4     | 27,139         | 23,402                 |
| Other accounts receivable                       | 5     | 505            | 494                    |
| Prepayments and other current assets            | 6     | 3,077          | 2,761                  |
| <i>Total current assets</i>                     |       | <i>65,658</i>  | <i>55,408</i>          |
| <i>Non-current assets</i>                       |       |                |                        |
| Accounts receivable (non-exchange transactions) | 4     | 12             | 18                     |
| Other accounts receivable                       | 5     | 19             | 35                     |
| Property, plant and equipment                   | 7     | 144,830        | 152,132                |
| Intangible assets                               | 8     | 3,006          | 3,226                  |
| Reimbursement right                             | 10    | 22,128         | 30,383                 |
| <i>Total non-current assets</i>                 |       | <i>169,995</i> | <i>185,794</i>         |
| <b>Total assets</b>                             |       | <b>235,653</b> | <b>241,202</b>         |
| <b>Liabilities</b>                              |       |                |                        |
| <i>Current liabilities</i>                      |       |                |                        |
| Accounts payable                                | 2, 9  | 3,318          | 2,996                  |
| Employee benefit liabilities                    | 10    | 11,548         | 11,216                 |
| Host State loan                                 | 2, 11 | 1,978          | 1,932                  |
| Deferred revenue and accrued expenses           | 12    | 31,276         | 23,785                 |
| Provisions                                      | 13    | 459            | 130                    |
| <i>Total current liabilities</i>                |       | <i>48,579</i>  | <i>40,059</i>          |
| <i>Non-current liabilities</i>                  |       |                |                        |
| Employee benefit liabilities                    | 10    | 51,042         | 76,960                 |
| Host State loan                                 | 2, 11 | 63,069         | 65,047                 |
| <i>Total non-current liabilities</i>            |       | <i>114,111</i> | <i>142,007</i>         |
| <b>Total liabilities</b>                        |       | <b>162,690</b> | <b>182,066</b>         |
| <b>Net assets/equity</b>                        |       |                |                        |
| Contingency Fund                                | 14    | 2,229          | 5,242                  |
| Working Capital Fund                            | 14    | 11,540         | 11,540                 |
| Other fund balances                             | 14    | 59,194         | 42,354                 |
| <b>Total net assets/equity</b>                  |       | <b>72,963</b>  | <b>59,136</b>          |
| <b>Total liabilities and net assets/equity</b>  |       | <b>235,653</b> | <b>241,202</b>         |

The accompanying notes form an integral part of these financial statements.

## Statement II

### International Criminal Court - Statement of financial performance for the year ended 31 December 2022 (in thousands of euros)

|   | Note | 2022           | 2021           |
|---|------|----------------|----------------|
| <b>Revenue</b>                          |      |                |                |
| Assessed contributions                  | 15   | 150,890        | 142,131        |
| Voluntary contributions                 | 15   | 8,686          | 2,040          |
| Financial revenue                       | 15   | 55             | 30             |
| Other revenue                           | 15   | 255            | 283            |
| <b>Total revenue</b>                    |      | <b>159,886</b> | <b>144,484</b> |
| <b>Expenses</b>                         |      |                |                |
| Employee benefit expenses               | 16   | 119,838        | 113,547        |
| Travel and hospitality                  | 17   | 3,806          | 2,238          |
| Contractual services                    | 18   | 6,822          | 6,054          |
| Counsel fees                            | 19   | 6,159          | 6,110          |
| Operating expenses                      | 20   | 15,043         | 14,341         |
| Supplies and materials                  | 21   | 1,305          | 1,060          |
| Depreciation and amortization           | 22   | 9,045          | 9,029          |
| Impairment                              | 22   | 33             | -              |
| Financial expenses                      | 23   | 1,724          | 1,757          |
| <b>Total expenses</b>                   |      | <b>163,775</b> | <b>154,136</b> |
| <b>Surplus/(deficit) for the period</b> |      | <b>(3,889)</b> | <b>(9,652)</b> |

The accompanying notes form an integral part of these financial statements.

## Statement III

## International Criminal Court - Statement of changes in net assets/equity for the year ended 31 December 2022 (in thousands of euros)

|   | General              |                   |  |                         |  |                             |             |                         |
|---|----------------------|-------------------|--|-------------------------|--|-----------------------------|-------------|-------------------------|
|   | General Fund         |                   |  |                         |  |                             | Trust Funds | Total Net Assets/equity |
|   | Working Capital Fund | Contin-gency Fund | Funds for Employee Benefit Liabilities | Cash Surplus/ (Deficit) | Remeasur-ement of post-employ-ment related plans | Other General Fund Balances |             |                         |
|   |                      |                   |  |                         |  |                             |             |                         |
| Opening balance as at 1 January 2021                          | 11,540               | 5,242             | 657                                    | (8,339)                 | (26,450)   | 64,951                      | 2,138       | 49,740                  |
| Movement in net assets/equity in 2021                         |                      |                   |  |                         |  |                             |             |                         |
| Surplus/(deficit)   | -                    | -                 | -                                      | -                       | -  | (10,492)                    | 840         | (9,652)                 |
| Net remeasurement gains/(losses) post-employment plans        | -                    | -                 | -                                      | -                       | 18,767   | -                           | -           | 18,767                  |
| Transfers   | -                    | -                 | (513)                                  | 8,339                   | -  | (7,826)                     | -           | -                       |
| Prior year cash surplus/(deficit)                             | -                    | -                 | -                                      | (3,719)                 | -  | 3,719                       | -           | -                       |
| 2019 Trust Fund for Victims Secretariat’s surplus / (deficit) | -                    | -                 | -                                      | -                       | -  | 282                         | -           | 282                     |
| Total movements during the year                               | -                    | -                 | (513)                                  | 4,620                   | 18,767   | (14,317)                    | 840         | 9,397                   |
| Total net assets/equity as at 31 December 2021                | 11,540               | 5,242             | 144                                    | (3,719)                 | (7,683)  | 50,634                      | 2,978       | 59,136                  |
| Movement in net assets/equity in 2022                         |                      |                   |  |                         |  |                             |             |                         |
| Surplus/(deficit)   | -                    | -                 | -                                      | -                       | -  | (9,446)                     | 5,557       | (3,889)                 |
| Net remeasurement gains/(losses) post-employment plans        | -                    | -                 | -                                      | -                       | 17,298   | -                           | -           | 17,298                  |
| Transfers   | -                    | (3,013)           | 233                                    | 3,719                   | -  | (939)                       | -           | -                       |
| Prior year cash surplus/(deficit)                             | -                    | -                 | -                                      | (10,781)                | -  | 10,781                      | -           | -                       |
| 2020 Trust Fund for Victims Secretariat’s surplus / (deficit) | -                    | -                 | -                                      | -                       | -  | 417                         | -           | 417                     |
| Total movements during the year                               | -                    | (3,013)           | 233                                    | (7,062)                 | 17,298   | 813                         | 5,557       | 13,826                  |
| Total net assets/equity as at 31 December 2022                | 11,540               | 2,229             | 377                                    | (10,781)                | 9,615  | 51,446                      | 8,537       | 72,963                  |

The accompanying notes form an integral part of these financial statements.



## Statement IV

### International Criminal Court - Statement of cash flows for the year ended 31 December 2022 (in thousands of euros)

|   | Note.    | 2022           | 2021           |
|---|----------|----------------|----------------|
| <b>Cash flows from operating activities</b>                               |          |                |                |
| Surplus/(deficit) for the period (Statement II)                           |          | (3,889)        | (9,652)        |
| Unrealized foreign exchange differences                                   |          | (3)            | (5)            |
| Discount on host State loan   |          | -              | -              |
| Depreciation and amortization   |          | 9,045          | 9,029          |
| Impairment loss   |          | 33             | -              |
| (Gain)/loss on disposal of property, plant and equipment                  |          | 77             | (1)            |
| Interest expense  |          | 1,607          | 1,653          |
| (Increase)/decrease in accounts receivable from non-exchange transactions |          | (3,731)        | 4,971          |
| (Increase)/decrease in other accounts receivable                          |          | 7              | 212            |
| (Increase)/decrease in prepayments and other current assets               |          | (311)          | 158            |
| (Increase)/decrease in reimbursement right                                |          | 8,255          | 2,646          |
| Increase/(decrease) in accounts payable                                   |          | 680            | (1,103)        |
| Increase/(decrease) in employee benefit liabilities                       |          | (25,585)       | (17,107)       |
| Remeasurement (gain)/loss of post-employment related plans                |          | 17,298         | 18,767         |
| Increase/(decrease) in deferred revenue and accrued expenses              |          | 7,536          | (2,856)        |
| Increase/(decrease) in provisions   |          | 328            | 37             |
| Less: Interest income   |          | (55)           | (30)           |
| <b>Net cash flows from operating activities</b>                           |          | <b>11,292</b>  | <b>6,720</b>   |
| <b>Cash flows from investing activities</b>                               |          |                |                |
| Plus: Interest received   |          | 50             | 25             |
| Proceeds from sale of property, plant and equipment                       |          | -              | 8              |
| Purchase of property, plant and equipment                                 |          | (1,097)        | (596)          |
| Purchase of intangible assets   |          | (480)          | (922)          |
| <b>Net cash flows from investing activities</b>                           |          | <b>(1,527)</b> | <b>(1,485)</b> |
| <b>Cash flows from financing activities</b>                               |          |                |                |
| Transfer from/to fund balances  |          | -              | -              |
| Repayment of host State loan  |          | (1,932)        | (1,887)        |
| Payment of interest on the host State loan                                |          | (1,653)        | (1,698)        |
| <b>Net cash flows from financing activities</b>                           |          | <b>(3,585)</b> | <b>(3,585)</b> |
| <b>Net increase/(decrease) in cash and cash equivalents</b>               |          | <b>6,181</b>   | <b>1,650</b>   |
| Cash and cash equivalents at beginning of financial period                | 3        | 28,751         | 27,093         |
| Unrealized foreign exchange gains/(losses) on cash and cash equivalents   |          | 5              | 8              |
| <b>Cash and cash equivalents as at 31 December (Statement I)</b>          | <b>3</b> | <b>34,937</b>  | <b>28,751</b>  |

The accompanying notes form an integral part of these financial statements.

## Statement V

## International Criminal Court - Statement of comparison of budget and actual amounts for the year ended 31 December 2022 (in thousands of euros)

| Major Programme   | Appropriation approved | Expenditures charged against General Fund | Surplus/ (deficit) General fund <sup>1</sup> | Expenditures charged against Contingency Fund notification | Total expenditure | Surplus/ (deficit) <sup>1</sup> | Access to Contingency Fund | Contingency Fund notification |
|---|------------------------|---|--|--|-------------------|---------------------------------|----------------------------|-------------------------------|
|   | I                      | II  | III=I-II                                     | IV   | V=II+IV           | VI=I-V                          | VII                        | VIII                          |
| Judiciary   | 12,386                 | 12,256                                    | 129  | 176  | 12,432            | (47)                            | -                          | 204                           |
| Office of the Prosecutor                                    | 49,546                 | 49,235                                    | 312  | 728  | 49,963            | (417)                           | -                          | 1,169                         |
| Registry  | 79,219                 | 78,878                                    | 341  | 3,164  | 82,042            | (2,823)                         | -                          | 3,749                         |
| Secretariat of the Assembly of States Parties               | 3,026                  | 2,806                                     | 220  |  | 2,806             | 220                             | -                          | -                             |
| Premises  | 2,270                  | 2,270                                     | -  | -  | 2,270             | -                               | -                          | -                             |
| Secretariat of the Trust Fund for Victims                   | 3,227                  | 3,230                                     | (3)  | -  | 3,230             | (3)                             | -                          | -                             |
| Independent Oversight Mechanism                             | 821                    | 756                                       | 64   | -  | 756               | 64                              | -                          | -                             |
| Office of Internal Audit                                    | 775                    | 782                                       | (7)  | -  | 782               | (7)                             | -                          | -                             |
| Host State Loan   | 3,585                  | 3,585                                     | -  | -  | 3,585             | -                               | -                          | -                             |
| <b>Total</b>  | <b>154,855</b>         | <b>153,799</b>                            | <b>1,056</b>                                 | <b>4,069</b>   | <b>157,868</b>    | <b>(3,013)</b>                  | <b>(3,013)</b>             | <b>5,122</b>                  |
| Carry forward 2021 appropriation ITIM Strategy <sup>1</sup> | 327                    | 327                                       | -  | -  | 327               | -                               | -                          | -                             |
| <b>Total including ITIM carry forward</b>                   | <b>155,182</b>         | <b>154,126</b>                            | <b>1,056</b>                                 | <b>4,069</b>   | <b>158,195</b>    | <b>(3,013)</b>                  | <b>(3,013)</b>             | <b>5,122</b>                  |

<sup>1</sup>ICC-ASP/20/Res.1, part O.

Further details of approved appropriations and expenditures are presented in the report of the Court on "Activities and programme performance of the ICC for the year 2022".

The accompanying notes form an integral part of these financial statements.

## Notes to the financial statements

### 1. The International Criminal Court and its objectives

#### 1.1 Reporting entity:

The International Criminal Court (“the 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 with the power to exercise jurisdiction over perpetrators of the most serious crimes of international concern (genocide, crimes against humanity, war crimes and the crime of aggression). 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. The financial statements are prepared for the Court and subsidiary bodies of the Assembly of States Parties (“the Assembly”) other than the Secretariat of the Trust Fund for Victims.

The seat of the Court was established at The Hague in the Netherlands in accordance with article 3 of the Rome Statute. At the end of the reporting period 123 countries are States Parties to the Rome Statute of the International Criminal Court.

#### 1.2 Programme budget:

For the purposes of the 2022 financial period, appropriations were divided into nine major programmes: the Judiciary (the Presidency and Chambers), the Office of the Prosecutor, the Registry, the Secretariat of the Assembly of States Parties (“the Secretariat”), Premises, the Secretariat of the Trust Fund for Victims, Permanent Premises Project – Host State Loan, the Independent Oversight Mechanism and Office of Internal Audit. The composition, role and objectives of each component of the major programmes of the Court are as follows:

#### Judiciary

##### *The Presidency:*

- (i) comprises the President and the First and Second Vice-Presidents;
- (ii) oversees and supports the fair, open and effective conduct of proceedings and performs all judicial functions within its preserve;
- (iii) is responsible for the proper administration of the Court (with the exception of the Office of the Prosecutor) and oversees the work of the Registry. The Presidency will coordinate with and seek the concurrence of the Prosecutor on all matters of mutual concern; and
- (iv) broadens global understanding of and support for the work of the Court by representing it in the international arena.

##### *Chambers:*

- (v) comprises an Appeals Division, a Trial Division and a Pre-Trial Division. The Appeals Division is composed of the President of the Court and four other judges; the Trial Division and Pre-Trial Division are composed of not less than six judges; and
- (vi) ensures the conduct of fair, effective and open proceedings, safeguarding the rights of all parties.

#### The Office of the Prosecutor:

- (i) The mission of the Office of the Prosecutor (OTP or “the Office”) embraces, in accordance with its mandate under the Rome Statute, the effective and efficient conduct of preliminary examinations, investigation and prosecution of perpetrators of genocide, crimes against humanity, war crimes and the crime of aggression;
- (ii) The Office pursues this mission independently, impartially and objectively, consistent with its statutory duties and its core values of Dedication, Integrity and Respect;

(iii) The Office is headed by the Prosecutor, who has full authority under the Rome Statute over the management and administration of the Office, including the staff, facilities and other resources thereof, and

(iv) Comprises four pillars: Prosecutor Pillar (which comprises all staff functions that support and provide advice to the Prosecutor and the entire Office, and the Ukraine Unified Team), Prosecution Pillar B1 and Prosecution Pillar B2 (each headed by a Deputy Prosecutor who, under the delegated authority of the Prosecutor, directs the investigative and prosecutorial activities in the situations managed by the Office on the basis of a Unified Team concept), and the Integrated Services Pillar (that centralizes the specialized functions that provide cross-cutting support to the Office).

**The Registry:**

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

(ii) implements mechanisms to assist and safeguard the rights of victims, witnesses and the defence; and

(iii) manages the internal security of the Court.

**The Secretariat of the Assembly of States Parties:**

In its resolution ICC-ASP/2/Res.3 adopted in September 2003, the Assembly established the Secretariat to begin its operations on 1 January 2004. The Secretariat provides the Assembly and its Bureau, the Committee on Budget and Finance (“the Committee”), as well as other subsidiary bodies of the Assembly, with independent substantive servicing and administrative and technical assistance. Specifically, the Secretariat:

(i) organizes sessions of the Assembly and meetings of the subsidiary bodies of the Assembly, including the Bureau and the Committee;

(ii) assists 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; and

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

**Premises:**

Stakeholders are provided with an overview of the resources required by the Court for the maintenance of its permanent premises.

**Secretariat of the Trust Fund for Victims:**

The Secretariat of the Trust Fund for Victims administers the Trust Fund for Victims, offers administrative support to the Board of the Trust Fund for Victims and its meetings and operates under the full authority of the Board. The Trust Fund for Victims was established by the Assembly in its resolution ICC-ASP/1/Res.6. By resolution ICC-ASP/4/Res.3 the Assembly adopted the Regulations of the Trust Fund for Victims, which state that the Trust Fund is a separate reporting entity. The revenue from assessed contributions and expenses of the Secretariat of the Trust Fund for Victims are reported in the Statement of Financial Performance of the Trust Fund for Victims. For more information regarding the Trust Fund for Victims please refer to the financial statements of the Trust Fund for Victims for 2022.

**Permanent Premises Project – Host State Loan:**

The Court established the Permanent Premises Project – Host State Loan in the 2011 Approved Programme Budget to report on the interest and capital to be paid on the loan amounts received by the Court for the Permanent Premises Project, in response to requests from the Committee and the Assembly. This originates from the

Assembly's acceptance of the host State's offer of a loan for the permanent premises to be repaid over a period of 30 years at an interest rate of 2.5 per cent.

#### Independent Oversight Mechanism:

By resolution ICC-ASP/8/Res.1 the Assembly established the Independent Oversight Mechanism (IOM) as a major programme. This independent oversight mechanism is located next to, but is not integrated into or subordinate to, the Office of Internal Audit at the seat of the Court in The Hague. The scope of the Independent Oversight Mechanism, as envisaged under article 112(4) of the Rome Statute, includes investigation, evaluation and inspection.

#### Office of Internal Audit:

The Office of Internal Audit (OIA) assists the Court in the achievement of its strategic and operational objectives by systematically reviewing systems and operations across all areas of the Court. These reviews (audits) are aimed at identifying how well potential threats and opportunities (risks) are managed, including whether the correct processes are in place and whether agreed procedures are being adhered to. The Office also provides advisory services at the request of the management of the Court. The Office reports to the Chair of the Audit Committee.

#### 1.3 Tax exemption:

According to (i) the Headquarters Agreement signed between the Kingdom of the Netherlands and the Court, and more particularly its article 15, and (ii) the Agreement on Privileges and Immunities of the International Criminal Court, and more particularly its article 8, the Court is exempt from all direct taxes, except charges for public utility services, and is exempt from customs duties and charges of a similar nature in respect of articles imported or exported for its official use.

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

### **Basis of preparation**

2.1 The Court's financial statements are maintained in accordance with the Financial Regulations and Rules of the Court, as adopted by the Assembly at its first session in September 2002, and the amendments thereto. The Court's financial statements have been prepared on the accrual basis of accounting in compliance with the IPSAS. These notes form an integral part of the Court's financial statements. Figures in the statements and notes are rounded to thousand euros. Amounts may not add-up due to rounding difference.

2.2 Financial period: the financial period is one calendar year.

2.3 Historical cost basis: the financial statements are prepared on the historical cost basis of accounting.

### **Currency of accounts and treatment of exchange rate movements**

2.4 The Court's functional and presentation currency is the euro.

2.5 Foreign currency transactions are translated into the functional currency using the United Nations operational rates of exchange which approximate the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation at year-end of exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognized in the Statement of financial performance.

2.6 Non-monetary assets and items that are measured in terms of historical cost in foreign currency are translated using the exchange rate at the date of the transaction and are not retranslated at the reporting date.

## Use of estimates and judgements

2.7 The preparation of the financial statements in conformity with IPSAS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. The estimates and associated assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, and information available at the date of preparation of the financial statements, the results of which form the basis of judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

2.8 The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and any future periods affected.

2.9 The judgements made by management in the application of IPSAS that have a significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are as follows:

(a) The Court recognized provisions as a result of litigations initiated against the Court where it is likely that there will be an outflow of resources to settle the claims and the amounts can be reliably estimated. The provision made was based on professional legal advice;

(b) Provision for US Tax liability is recognized for staff members liable to pay US income taxes. This is according to practice and fundamental principles of the International Civil Service. All employees of the Court are entitled to exemption from taxation on Court salaries; and

(c) Provision for doubtful debt is recognized in respect of a receivable from a person to whom the Court was advancing funds on the basis of a judicial decision to cover legal representation. The recovery of this advance is considered uncertain.

## Cash and cash equivalents

2.10 Cash and cash equivalents are held at nominal value and comprise cash on hand, funds held in current accounts, interest-bearing bank accounts and time deposits with a maturity of less than three months.

## Financial instruments

2.11 The Court classifies its financial instruments as loans and receivables and other financial liabilities. Financial assets consist mainly of short-term bank deposits and accounts receivable. Financial liabilities consist mainly of a long-term loan for the construction of the premises and accounts payable.

2.12 All financial instruments are initially recognized in the Statement of financial position at their fair values plus transaction costs. Subsequently, they are measured at amortized cost using the effective interest rate method. The historical cost-carrying amount of receivables and payables subject to normal trade credit terms approximates the fair value of the transaction.

## Financial risks

2.13 In the normal course of business, the Court is exposed to financial risk, such as market risk (foreign currency exchange and interest rate), credit risk and liquidity risk.

2.14 Currency risk: the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Court is exposed to currency risk through transactions in foreign currencies relating mostly to its field operations.

2.15 Interest rate risk: the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The loan granted by the host State carries a fixed interest rate and does not expose the Court to interest rate risk. At the beginning of 2022, the European Central Bank (ECB) base interest rate remained at the record low of 0 percent. In addition, the ECB deposit rate remained negative until mid-August

2022. ECB deposit rate gradually increased in the second half of 2022 up to 2.5%. Despite the fact that the Court held larger amounts of funds in the first half of the year during debit interest, and lower balances during the last half of the year when banks began increasing the interest rates, the Court managed to have a satisfactory return on the investment. The Court is risk averse and its first priority will remain to continue to preserve its funds. The Court will strive to generate and optimize returns, while safeguarding funds.

2.16 Credit risk: the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Court is exposed to credit risk through receivables related to assessed contributions from States Parties. Assessed contributions comprise the majority of the Court's receivables. States Parties are required to make timely payments of contributions – within 30 days of receipt of the note verbale from the Court. The Court has regularly contacted States Parties with outstanding contributions to remind them of their obligations. Furthermore, the Assembly of States Parties ("the Assembly") and its governing bodies are requested to increase their political and diplomatic contacts with States with outstanding contributions, especially those with large arrears.

2.17 The credit quality of the Court's portfolio as at 31 December 2022 by carrying values and percentages is as follows

| <i>Credit Quality</i> | <i>Percentage of total portfolio</i> | <i>In thousands of euros</i> |
|-----------------------|--------------------------------------|------------------------------|
| A-1                   | 99.11%                               | 34,625                       |
| B                     | 0.73%                                | 255                          |
| Non Rated             | 0.16%                                | 57                           |
| Total                 | 100%                                 | 34,937                       |

2.18 Other credit risks are advances of funds based on judicial decisions to cover legal representation of accused persons who are not considered indigent and deposits at banks. The Court has policies that limit exposure to risk of deposits in any one financial institution.

2.19 Liquidity risk:

- The Court continued to assess the liquidity risk through monthly updates of cash flow projections in the course of 2022 and it informed States Parties on the risk of potential liquidity shortfalls on a monthly basis. At the end of 2022 outstanding contributions reached amount of €40.7 million. A total of €18 million contributions related to 2023 contributions were received from some States Parties in 2022 in advance (schedule 1).

- In 2023 the Court has made cash flow estimates, including on incoming contributions, based on 2022 trends of contributions received and/or indication on possible payments provided by States Parties. If this trend materializes, the liquidity issues may arise before the end of 2023. According to 2023 cash flow projections the Court will utilize a substantial portion of the Working Capital Fund to cover the liquidity shortfall at the end of 2023. If States Parties with material amounts in arrears are able to improve their payment patterns and make contributions in 2023 the liquidity shortfall at year-end will be reduced or eliminated.

- The Court continues its efforts to engage with States Parties to reduce their arrears. Being the liquidity shortfall a major risk for the ICC, in addition to working with the President of the ASP and the facilitator on arrears on collecting outstanding contributions throughout the year, the Court has developed a strategy to address the above mentioned possible liquidity shortfall.

2.20 The Court's financial assets were approximately 62% of its financial liabilities as at 31 December 2022 (50% as at 31 December 2021). Most of financial liabilities are long-term in nature, comprising mainly of employee benefit liabilities funded on pay-as-you-go basis. The Court's short-term financial liabilities (due within 12 months) were 35% of its short-term financial assets as at 31 December 2022 (44% as at 31 December 2021)

2.21 As of 31 December 2022, the date of the Statement of Financial Position, the following IPSAS Standards had been issued, but had not taken effect.

PSAS 41 – Financial instruments;

IPSAS 42 – Social benefits (not applicable to ICC);

IPSAS 43 – Leases;

IPSAS 44 – Non-current assets held for sale and discontinued operations.

IPSAS 41 will come into force in periods beginning on or after 1 January 2023, IPSAS 43 and IPSAS 44 - on or after 1 January 2025. The potential effects of these standards are being evaluated.

### **Receivables**

2.22 Receivables and advances are recognized initially at nominal value. Allowances for estimated irrecoverable amounts are recognized for receivables and advances when there is objective evidence that the asset is impaired, the impairment losses being recognized in the statement of financial performance.

### **Prepayments and other current assets**

2.23 Other current assets include interest accrued on bank accounts and deposits. Prepayments include education grants which will be recognized as expenses in the subsequent reporting period. The Statement of financial position shows as a prepayment that portion of the education grant advance which is assumed to pertain to the remainder of the school year after the date of the financial statement. Expenses are recognized evenly over the school year and charged to the budgetary account.

### **Inventories**

2.24 The Court holds following materials to be consumed or distributed in the rendering of services: maintenance material, spare parts other than those accounted for as PPE, security and safety and medical supplies. All these items are consumed shortly after acquisition and consequently their value on inventory is not material. These items are therefore not capitalised. They are expensed on delivery. Major spare parts are capitalised as stated under PPE paragraph. Office supplies are not considered inventories under IPSAS 12 and are therefore expensed on delivery.

### **Property, plant and equipment**

2.25 Property, plant and equipment are tangible assets that are held for use in the supply of services or for administrative purposes.

2.26 Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

2.27 The cost of a self-constructed asset is determined using the same principles as for an acquired asset. Any abnormal amount of waste of material, labour or other resources incurred in construction of a self-constructed asset is not included in the cost of the asset. Borrowing costs are not recognized as a component of property, plant and equipment costs and are expensed as incurred.

2.28 The costs capitalized as part of the permanent premises include project management fees, architect fees, legal fees, other directly related consultant and expert fees, fees for permits, direct labour and material costs.

2.29 Based on the deed dated 23 March 2009 between the host State and the Court establishing the ground lease and building and planting rights, land ready for development was leased to the Court for no consideration. The lease may be terminated by mutual consent at the end of the Court's mandate or by a decision of the Assembly. The land is recognized as an asset of the Court.



2.30 The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Court and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognized in surplus/deficit as incurred.

2.31 Depreciation is recognized in surplus/deficit on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment. Land is not depreciated.

2.32 Estimated useful lives are as follows:

|                        | 2022         |
|------------------------|--------------|
| Motor vehicles         | 4 - 6 years  |
| ICT equipment          | 3 - 5 years  |
| Furniture and fittings | 7 - 10 years |
| Building components    | 4 - 40 years |
| Other assets           | 4 - 20 years |

### **Permanent Premises**

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

The Permanent Premises Project was funded by:

(a) The Ministry of Foreign Affairs of the host State, the Netherlands, through a loan to the Court, to be repaid over a period of 30 years at an interest rate of 2.5 per cent, on the basis of Annex II to resolution ICC-ASP/7/Res.1. The interest is to be paid annually, as of the first utilization of the host State loan. Repayment of the loan, through regular annual instalments, commenced after expiration of the leases on the interim premises by 30 June 2016. As per the Loan Agreement, the ground lease and the building rights of the Permanent Premises are pledged as a mortgage property.

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

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

(d) Other resources as per the Assembly decisions ICC-ASP/14/Res.1 and ICC-ASP/15/Res.2.

Upon completion of the Permanent Premises construction in November 2015, the building was capitalized and depreciated in line with the useful lives of various components of the building.

### **Leases**

2.34 Lease agreements entered into at the Court are classified as operating leases and the lease payments made are charged to the statement of financial performance as expenses on a straight-line basis over the period of the lease.

**Intangible assets**

2.35 Intangible assets consist of purchased or internally developed computer software and licences. These assets are amortized using the straight-line method based on an expected useful life or over the licence validity period.

**Impairment of non-cash generating assets**

2.36 The assets that the Court holds are normally not held to generate commercial returns and are therefore non-cash generating assets.

2.37 Impairment represents a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation or amortization.

2.38 The asset is impaired if the carrying amount of the asset is higher than the recoverable service amount. The recoverable service amount is the higher of the assets' fair value less cost to sell and its value in use.

2.39 Fair value less cost to sell is the bid price from an active market or a sale price in a binding sale agreement in an arm's length transaction.

2.40 Value in use is the present value of an asset's remaining service potential which can be determined using the depreciated replacement cost approach, the restoration cost approach or the service units approach.

2.41 Impairment loss is recognized in net surplus/deficit. Once an impairment loss has been recognized, the depreciation (amortization) charge for the asset will be adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

2.42 The Court will assess whether there is any indication that the impairment loss recognized in a previous period no longer exists or has decreased. If this is the case, the carrying amount of the asset will be increased to its recoverable service amount but no higher than the amount at which the asset would be carried had the impairment loss not been recognized in the first place. That increase is a reversal of an impairment loss which is recognized in net surplus/deficit.

**Reimbursement right**

2.43 The Court recognized the reimbursement right which arises under the insurance Contract and which exactly matches the amount and timing of the benefits payable under a defined benefit plan for judges' pensions. The fair value of the reimbursement right is deemed to be the present value of the related obligation.

**Accounts payable**

2.44 Accounts payable are recognized initially at nominal value, which best estimates the amount required to settle the obligation at the reporting date.

**Deferred revenue and accrued expenses**

2.45 Deferred revenue includes pledged contributions for future financial periods and other revenue received but not yet earned.

2.46 Accrued expenses are recognized in respect of goods and services delivered during the reporting period for which payments have not been made.

**Related party disclosures**

2.47 The Court will disclose related parties that have the ability to exercise control or significant influence over the Court by making financial and operational decisions, or will disclose if a related party and the Court are subject to common control. Transactions that are

within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those done at arm's length in the same circumstances between the Court and its related parties will not be considered as related party transactions and therefore will not be disclosed.

2.48 The key management personnel of the Court are the President, the Chef de Cabinet, the Registrar, the Prosecutor, the Deputy Prosecutor and the Directors, all of whom have the authority and responsibility for planning, directing and controlling the activities of the Court and influencing its strategic direction. The remuneration and benefits of key management personnel are disclosed. In addition, the Court will disclose any specific transactions with key management personnel and their family members.

### **Employee benefit liabilities**

2.49 Employee benefit expenses and corresponding liabilities are recognized as services rendered by employees. Employee benefits are classified as short-term benefits, post-employment benefits, other long-term benefits or termination benefits.

2.50 Short-term benefits fall due for settlement within the twelve months after service is rendered and include salary, various allowances and paid sick leave. Short-term employee benefits are recognized as expense and liability as services are rendered. Benefits that are earned but not yet paid are recorded as expenses in the period to which they relate and reported in the Statement of financial position as liabilities or provisions.

2.51 Annual leave is recognized as an expense as employees render services that increase their entitlement to future compensated absences.

2.52 Post-employment benefits include pension benefits and after-service health insurance (ASHI).

2.53 The Court is a member organization participating in the United Nations Joint Staff Pension Fund (the "Fund"), which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits to employees. The Fund is a funded, multi-employer defined benefit plan. As specified in Article 3(b) of the Regulations of the Fund, membership in the Fund shall be open to the specialized agencies and to any other international, intergovernmental organization which participates in the common system of salaries, allowances and other conditions of service of the United Nations and the specialized agencies.

2.54 The Fund exposes participating organizations to actuarial risks associated with the current and former employees of other organizations participating in the Fund, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and costs to individual organizations participating in the Fund. The Court and the Fund, in line with the other participating organizations in the Fund, are not in a position to identify the Court's proportionate share of the defined benefit obligation, the plan assets and the costs associated with the plan with sufficient reliability for accounting purposes. Hence, the Court has treated this plan as if it were a defined contribution plan in line with the requirements of IPSAS 39, Employee Benefits. The Court's contributions to the Fund during the financial period are recognized as expenses in the Statement of Financial Performance.

2.55 Pension benefits for judges: the scheme is a defined benefit scheme which provides the following for its members: a defined retirement pension for judges after the completion of the nine-year term (prorated if a nine-year term is not completed); a pension for the surviving spouse at 50 per cent of the judges' entitlement; and a disability pension for judges. Allianz Netherlands was the administrator of the judges' pension scheme from 1 January 2009 until 31 December 2019. At the end of 2019 the Court signed new contract for the insurance and administration of the Judges' pension benefits. According to this contract AXA France became responsible for administering Court's Judges' pensions starting from 1 January 2020. Resolution ICC-ASP/19/Res.3 was adopted on 16 December 2020 which relates to the remuneration of Judges of the Court and amends conditions of service and compensation of full-time judges of the Court effective 11 March 2021 by replacing them with those of the Under-Secretary general of the United Nations common system, including participation in the United Nations Joint Staff Pension Fund. Respectively as of 11 March 2021 (except for minor short-term extensions) the Judges pension plan is closed and pension

accrual is frozen. Allianz Netherlands and AXA France will remain responsible for payment of judges pensions accrued during the periods when they were administrators of the pension plan.

2.56 ASHI: the Court's group health insurance plan is also available to staff upon retirement. The Court provides a subsidy on premium payments of retirees in amount of 50 per cent. ASHI is a defined benefit plan.

2.57 For defined benefit plans, the projected unit credit method is used to measure obligations and costs. Benefits are attributed to periods of service under the plan's benefit formula. The present value of a defined benefit obligation is the present value of expected future payments required to settle the obligation resulting from employee service in the current and prior periods. The present value of defined benefit obligations is calculated using unbiased and mutually compatible actuarial assumptions.

2.58 Other long-term employee benefits: comprise separation benefits (including repatriation grant, relocation allowance, travel, shipment and insurance of household effects), home leave, family visit, death grant and survivor's benefit. Other long-term benefits are measured using the projected unit credit method.

2.59 Post-employment benefits and other long-term benefits are calculated by independent actuaries.

2.60 Termination benefits are benefits payable as a result of a decision by the Court to terminate a staff member's employment before the normal retirement date. Termination benefits are recognized as a liability and an expense when it has been confirmed that, due to restructuring, a staff member's contract of employment is to be terminated.

#### **Host State loan**

2.61 The loan described in note 2.31(a) was initially recognized at fair value. The fair value at initial recognition amounts to a net present value of future cash flows using the effective interest rate. Subsequently, the loan is recognized at amortized cost using the effective interest rate.

#### **Provisions, contingent liabilities and contingent assets**

2.62 Provisions are recognized when the Court has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle that obligation, and the amount can be reliably estimated. The amount of the provision is the best estimate of the expenditure required to settle the present obligation at the reporting date. If the outflow of economic benefits to settle the obligations is no longer probable, the provision is reversed.

2.63 Contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Court, or a present obligation which will probably not result in an outflow of economic resources/service potential or the amount of obligation cannot be measured with sufficient reliability. Contingent liabilities, if any, are disclosed in the notes to the financial statements.

2.64 A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Court. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If an inflow of economic benefits or service potential has become probable, contingent assets are disclosed. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

### **Non-exchange revenue**

2.65 Assessed contributions revenue is recognized when the assessments to the States Parties of the adopted programme budget have been approved by the Assembly at the beginning of the year to which assessment relates.

2.66 In accordance with Regulation 5.2 of the Financial Regulations and Rules, the appropriations are assessed to States Parties in line 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. In accordance with Regulation 5.8, payments made by a State Party are credited first to the Working Capital Fund, then to the contributions due to the General Fund, and lastly to the Contingency Fund, in the order in which the State Party was assessed. Contributions paid in other currencies are converted into euros at the rate of exchange in effect on the date of payment.

2.67 Voluntary contributions: revenue from voluntary contributions that include restrictions on their use is recognized upon signature of a binding agreement between the Court and the donor providing the contribution. Revenue from voluntary contributions that attach conditions to their use, including an obligation to return the funds to the contributing entity if such conditions are not met, is recognized as the conditions are satisfied. Until such conditions are met, the obligation is recognized as a liability. Voluntary contributions and other revenue which are not provided for by binding agreements are recognized as revenue when received.

2.68 Assessed contributions to replenishment of the Contingency Fund: are recognized as revenue when approved by the Assembly in the period for which replenishment is approved. If the fund is replenished through application of cash surpluses, such replenishment is not recognized as revenue but as transfer between the funds in net assets/equity.

2.69 Goods-in-kind contributions are recognized at their fair value and goods and the corresponding revenue are recognized immediately if no condition is attached. If conditions are attached, a liability is recognized until such time as the conditions are met and the obligation is satisfied. Revenue is recognized at fair value, measured as of the date of acquisition of the donated assets.

2.70 Services-in-kind: revenue resulting from services-in-kind is not recognized. Major services-in-kind are disclosed in the financial statements, including their fair value, when it is practicable to determine it.

### **Exchange revenue**

2.71 Financial revenue: comprises interest revenue and net foreign exchange gains. Interest revenue is recognized in the Statement of financial performance as it accrues, taking into account the effective yield on the asset. At the end of the financial period, a net balance of the account for foreign exchange gains and losses, if positive, is recognized as revenue.

2.72 Gains and losses on disposals: of property, plant and equipment are determined by comparing proceeds with the carrying amount, and are included in the Statement of financial performance.

### **Expenses**

2.73 Financial expenses comprise bank charges, interest expenses and net foreign exchange loss. Interest expenses are recognized as they occur for interest-bearing financial instruments, measured at amortized cost using the effective interest rate method. At the end of the financial period, a net balance of the account for foreign exchange gains and losses, if negative, is recognized as an expense.

2.74 Expenses arising from the purchase of goods and services: are recognized at the point that the supplier has performed its contractual obligations, which is when the goods and services are received and accepted by the Court.

### **Fund accounting and segment reporting**

2.75 A segment is a distinguishable activity or group of activities for which it is appropriate to separately report financial information. Segment information is based on principal

activities and sources of financing of the Court. Separate financial information is reported for two segments: General and Trust Funds.

2.76 Fund accounting: the Court's accounts are maintained on a fund accounting basis. Trust funds and special accounts funded wholly by voluntary contributions may be established and closed by the Registrar.

2.77 The general segment: accounts for the Court's primary activities under the Rome Statute comprise:

(a) The General Fund: established for the purpose of accounting for the expenditures of the Court.

(b) The Working Capital 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 for each financial period and is assessed in accordance with the scale of assessments used for the appropriations of the Court, in accordance with Regulation 6.2.

(c) The Contingency Fund: established by the Assembly to ensure that the Court can meet costs associated with an unforeseen situation following a decision by the Prosecutor to open an investigation; unavoidable expenses arising from developments in existing situations that could not be foreseen or could not be accurately estimated at the time of adoption of the budget; or costs associated with an unforeseen meeting of the Assembly.

2.78 The trust funds segment: accounts for various activities funded by voluntary contributions and for funds recovered from the accused persons. Trust funds and special accounts are established and closed by the Registrar, who reports on them to the Presidency and, through the Committee, to the Assembly. The trust funds segment does not include activities of the Trust Fund for Victims or the Secretariat of the Trust Fund for Victims which are reported in separate financial statements.

#### **Net assets/equity**

2.79 Net assets/equity comprises the Contingency and Working Capital Funds, established and held at a level determined by the Assembly, and surpluses or deficits in the General Fund, including funding for Employee Benefit Liabilities and Cash surplus, and the trust funds.

2.80 Cash 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 period 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 Regulation 7.1.

Unless otherwise determined by the Assembly, surpluses at the end of the financial period, after deducting any assessed contributions for that financial period which remain unpaid, are apportioned to the States Parties based on the scale of assessments applicable 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 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.

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

### Budget comparison

2.82 A comparison of actual amounts with the amounts in the annual programme budget is presented in Statement V. This comparison is made on the same modified cash basis of accounting as adopted for the annual programme budget.

2.83 A reconciliation of the actual amounts on a modified cash basis with actual amounts presented in the financial statements is included in note 24, considering that the full accrual accounting and modified cash basis budget differ.

### Reclassification of prior year comparatives

2.84 Comparative information for 2021 is reclassified to recognize the loan payable to host state after one month from the reporting date as current Host state loan, and loan payable in thirteen months as non-current Host state loan. The reclassification has the following effect on the Statement of Financial Position

| In thousands of euros           | 2021 Financial Statements<br>ICC-ASP/21/12 | Adjustment     | Comparative information in<br>2022 financial statements |
|---------------------------------|--|----------------|---|
| Accounts payable - current      | 4,928                                      | (1,932)        | 2,996   |
| Host state loan - current       | 1,978                                      | (46)           | 1,932   |
| <b>Total current assets</b>     | <b>42,037</b>                              | <b>(1,978)</b> | <b>40,059</b>   |
| Host state loan - non-current   | 63,069                                     | 1,978          | 65,047  |
| <b>Total non-current assets</b> | <b>140,029</b>                             | <b>1,978</b>   | <b>142,007</b>  |

## 3. Cash and cash equivalents

| <i>In thousands of euros</i> | 2022          | 2021          |
|------------------------------|---------------|---------------|
| Cash on hand                 | 52            | 46            |
| Cash at bank                 | 34,885        | 28,705        |
| <b>Total</b>                 | <b>34,937</b> | <b>28,751</b> |

3.1 Cash and cash equivalents are subject to restrictions such that they can only be utilized in support of the approved activities of the funds to which they were provided. Cash and cash equivalents include an amount equivalent to €332 thousand held in currencies other than the euro.

## 4. Accounts receivable from non-exchange transactions

| <i>In thousands of euros</i>                       | 2022          | 2021          |
|--|---------------|---------------|
| <b>Current</b>                                     |               |               |
| Assessed contributions receivable (regular budget) | 40,707        | 36,267        |
| Assessed contributions receivable (other)          | 7             | 6             |
| Voluntary contributions receivable                 | 129           | 95            |
| <b>Non-current</b>                                 |               |               |
| Assessed contributions receivable (other)          | 12            | 18            |
| <b>Total accounts receivable, gross</b>            | <b>40,855</b> | <b>36,386</b> |
| Provision for doubtful debt                        | (13,704)      | (12,966)      |
| <b>Total accounts receivable, net</b>              | <b>27,151</b> | <b>23,420</b> |

4.1 Assessed contributions receivable (regular budget): Assessed contributions comprise majority of the Court's receivables. The outstanding balance of €40,707 thousand comprises €31,240 thousand due for prior financial periods and €9,467 thousand due for 2022 (Schedule

1). Contributions received from States Parties in excess of contributions due in an amount of €17,996 thousand are reported as contributions received in advance (note 12.1). The status of outstanding contributions as at 31 December 2022 by State Party is provided in Schedule 1.

4.2 Assessed contributions receivable (other): relate to the outstanding balances due to the Working Capital Fund, Contingency Fund and for the total cost of permanent premises from States which acceded to the Rome Statute after 2015.

4.3 Voluntary contributions receivable: the amount of €129 thousand represents outstanding amounts receivable from donors for projects implemented in 2022. The details of donors and related projects are provided in Schedules 6 and 7.

4.4 The Court recognized doubtful debt provision with regards to the dues from State Parties that are in arrears for more than two years. Article 112 of the Rome Statute stipulates that a State Party which is in arrears in the payment of its assessed contributions, shall have no vote in the Assembly and in the Bureau if the amount of its arrears equals or exceeds the amount of the contributions due from it for the preceding two full years. The Assembly may, nevertheless, permit such a State Party to vote in the Assembly and in the Bureau if it is satisfied that the failure to pay is due to conditions beyond the control of the State Party. The Court calculates doubtful debt provision for assessed contributions receivable, based on shared risk characteristics of the debtors. The provision is calculated at 100% for the State Parties in arrears under the Article 112 of the Rome Statute with no payment made to ICC during the past 5 years. For State Parties in arrears under the Article 112 of the Rome Statute which had at least one payment made to ICC during the past 5 years, the provision is calculated by reference to the collection rate of each State Party in this category, obtained by dividing the total average payment made during the past 5 years by the total average outstanding balance for the past 5 years.

#### Changes in provision for doubtful debt

| <i>In thousands of euros</i>                              | <i>Total</i>  |
|---|---------------|
| Provision for doubtful debt as at 1 January 2022          | 12,966        |
| Increase/(decrease) in provision                          | 738           |
| <b>Provision for doubtful debt as at 31 December 2022</b> | <b>13,704</b> |

4.5 The following table illustrates accounts receivable by age:

| <i>In thousands of euros</i>                       | <i>Not yet due</i> | <i>Less than 1 year</i> | <i>1-3 years</i> | <i>Over 3 years</i> | <i>Total</i>  |
|--|--------------------|-------------------------|------------------|---------------------|---------------|
| Assessed contributions receivable (regular budget) | -                  | 9,467                   | 24,268           | 6,972               | 40,707        |
| Assessed contributions receivable (other)          | 18                 | -                       | -                | 1                   | 19            |
| Voluntary contributions receivable                 | -                  | 129                     | -                | -                   | 129           |
| <b>Total accounts receivable, gross</b>            | <b>18</b>          | <b>9,596</b>            | <b>24,268</b>    | <b>6,973</b>        | <b>40,855</b> |

## 5. Other accounts receivable

| <i>In thousands of euros</i>                            | <i>2022</i>  | <i>2021</i>  |
|---|--------------|--------------|
| Receivable from governments                             | 155          | 306          |
| Other receivables                                       | 2,194        | 2,088        |
| Due from the Secretariat for the Trust Fund for Victims | 54           | 35           |
| Receivable from TFV Incidental Programme Support Costs  | 21           | -            |
| <b>Other accounts receivable, gross</b>                 | <b>2,424</b> | <b>2,429</b> |
| Provision for doubtful debt                             | (1,900)      | (1,900)      |
| <b>Other accounts receivable, net</b>                   | <b>524</b>   | <b>529</b>   |

5.1 Receivables from governments represent receivables for refundable energy tax and VAT.



5.2 Other receivables mainly comprise of amounts advanced by the Court on the basis of a judicial decision dated 20 October 2011 (Trial Chamber III, no. ICC-01/05-01/08-568) for the legal representation of a person having to stand trial before the Court, notably a total sum of €1,900,309.43 (i.e. € 1,886,736.87 due at 30 June 2018 as per the Public Redacted Order in relation to advanced legal assistance fees no. ICC-01/05-01/08-3651-Red and a final advance of fees as specified in the Public Redacted version of the Registry's Observations on the Defence Compensation Claim no. ICC-01/05-01/08-381-Red3).

5.3 Provision for doubtful debt: as the recovery of the legal aid costs advanced by the Court is uncertain, the receivable amount is fully provided for and recognized as costs of the Court.

#### Changes in provision for doubtful debt

| <i>In thousands of euros</i>                              | <i>Other receivables</i> |
|---|--------------------------|
| Provision for doubtful debt as at 1 January 2022          | 1,900                    |
| Increase (decrease) in provision                          | -                        |
| <b>Provision for doubtful debt as at 31 December 2022</b> | <b>1,900</b>             |

5.4 The following table illustrates other accounts receivable by age:

| <i>In thousands of euros</i>            | Not yet due | Less than 1 year | 1-3 years | Over 3 years | Total        |
|---|-------------|------------------|-----------|--------------|--------------|
| Other receivables                       | 174         | 142              | 51        | 1,902        | 2,269        |
| Receivable from governments             | -           | 155              | -         | -            | 155          |
| <b>Other accounts receivable, gross</b> | <b>174</b>  | <b>297</b>       | <b>51</b> | <b>1,902</b> | <b>2,424</b> |

## 6. Prepayments and other current assets

| <i>In thousands of euros</i>    | 2022         | 2021         |
|---------------------------------|--------------|--------------|
| Advances                        | 2,495        | 2,191        |
| Prepaid expenses                | 524          | 546          |
| Accrued interest                | 57           | 24           |
| Inventory held for distribution | 1            | -            |
| <b>Total</b>                    | <b>3,077</b> | <b>2,761</b> |

6.1 Advances mainly represent education grant advances for the portion of the school year to be completed during 2023.

6.2 Prepaid expenses mainly represent payments to vendors for software maintenance and licences relating to periods after 31 December 2022.

## 7. Property, plant and equipment

As at 31 December 2022

| <i>In thousands of euros</i>               | <i>Land</i>  | <i>Asset under construction</i> | <i>Building</i> | <i>Motor vehicles</i> | <i>Furniture and fittings</i> | <i>ICT equipment</i> | <i>Leasehold improvements</i> | <i>Other assets</i> | <i>Total</i>   |
|--|--------------|---------------------------------|-----------------|-----------------------|-------------------------------|----------------------|-------------------------------|---------------------|----------------|
| <b>Cost</b>                                |              |                                 |                 |                       |                               |                      |                               |                     |                |
| At 1 January 2022                          | 9,741        | -                               | 197,698         | 3,186                 | 615                           | 9,880                | 830                           | 2,651               | 224,601        |
| Additions                                  | -            | 77                              | 153             | 31                    | 23                            | 836                  | -                             | 35                  | 1,155          |
| Capitalization                             | -            | (38)                            | -               | -                     | -                             | -                    | 38                            | -                   | -              |
| Disposals/Write-offs                       | -            | -                               | (128)           | -                     | (6)                           | (376)                | -                             | (15)                | (525)          |
| <b>At 31 December 2022</b>                 | <b>9,741</b> | <b>39</b>                       | <b>197,723</b>  | <b>3,217</b>          | <b>632</b>                    | <b>10,340</b>        | <b>868</b>                    | <b>2,671</b>        | <b>225,231</b> |
| <b>Accumulated depreciation</b>            |              |                                 |                 |                       |                               |                      |                               |                     |                |
| Accumulated depreciation at 1 January 2022 | -            | -                               | 57,899          | 2,883                 | 559                           | 8,592                | 308                           | 2,229               | 72,470         |
| Depreciation Charge                        | -            | -                               | 7,346           | 173                   | 26                            | 533                  | 173                           | 127                 | 8,378          |
| Disposals/Write-offs                       | -            | -                               | (52)            | -                     | (5)                           | (376)                | -                             | (15)                | (448)          |
| <b>At 31 December 2022</b>                 | <b>-</b>     | <b>-</b>                        | <b>65,193</b>   | <b>3,056</b>          | <b>580</b>                    | <b>8,749</b>         | <b>481</b>                    | <b>2,342</b>        | <b>80,401</b>  |
| <b>Net book value</b>                      |              |                                 |                 |                       |                               |                      |                               |                     |                |
| at 1 January 2022                          | 9,741        | -                               | 139,799         | 303                   | 56                            | 1,288                | 522                           | 422                 | 152,132        |
| <b>At 31 December 2022</b>                 | <b>9,741</b> | <b>39</b>                       | <b>132,530</b>  | <b>161</b>            | <b>52</b>                     | <b>1,591</b>         | <b>387</b>                    | <b>329</b>          | <b>144,830</b> |

7.1 Based on the deed dated 23 March 2009 between the host State and the Court establishing the ground lease and building and planting rights, land ready for development was leased to the Court for no consideration. The lease may be terminated by mutual consent at the end of the Court's mandate or by a decision of the Assembly. The value of the land is estimated on the basis of its not-for-profit function by an independent valuer.

7.2 As per the Loan Agreement, the ground lease and the building rights of the Permanent Premises are pledged as a mortgage property. The coverage is gradually reduced throughout the years upon the annual repayment of the loan and as of 31 December 2022 corresponds to €87,835 thousand.

As at 31 December 2021

| <i>In thousands of euros</i>               | <i>Land</i>  | <i>Asset under construction</i> | <i>Building</i> | <i>Motor vehicles</i> | <i>Furniture and fittings</i> | <i>ICT equipment</i> | <i>Leasehold improvements</i> | <i>Other assets</i> | <i>Total</i>   |
|--|--------------|---------------------------------|-----------------|-----------------------|-------------------------------|----------------------|-------------------------------|---------------------|----------------|
| <b>Cost</b>                                |              |                                 |                 |                       |                               |                      |                               |                     |                |
| At 1 January 2021                          | 9,741        | 11                              | 197,698         | 3,282                 | 613                           | 9,588                | 753                           | 2,644               | 224,331        |
| Additions                                  | -            | -                               | -               | -                     | 2                             | 503                  | 66                            | 31                  | 602            |
| Capitalization                             | -            | (11)                            | -               | -                     | -                             | -                    | 11                            | -                   | -              |
| Disposals/Write-offs                       | -            | -                               | -               | (96)                  | -                             | (211)                | -                             | (24)                | (331)          |
| <b>At 31 December 2021</b>                 | <b>9,741</b> | <b>-</b>                        | <b>197,698</b>  | <b>3,186</b>          | <b>615</b>                    | <b>9,880</b>         | <b>830</b>                    | <b>2,651</b>        | <b>224,601</b> |
| <b>Accumulated depreciation</b>            |              |                                 |                 |                       |                               |                      |                               |                     |                |
| Accumulated depreciation at 1 January 2021 | -            | -                               | 50,487          | 2,717                 | 532                           | 8,197                | 154                           | 2,089               | 64,176         |
| Depreciation Charge                        | -            | -                               | 7,412           | 262                   | 27                            | 606                  | 154                           | 164                 | 8,625          |
| Disposals/Write-offs                       | -            | -                               | -               | (96)                  | -                             | (211)                | -                             | (24)                | (331)          |
| <b>At 31 December 2021</b>                 | <b>-</b>     | <b>-</b>                        | <b>57,899</b>   | <b>2,883</b>          | <b>559</b>                    | <b>8,592</b>         | <b>308</b>                    | <b>2,229</b>        | <b>72,470</b>  |
| <b>Net book value</b>                      |              |                                 |                 |                       |                               |                      |                               |                     |                |
| at 1 January 2021                          | 9,741        | 11                              | 147,211         | 565                   | 81                            | 1,391                | 599                           | 555                 | 160,154        |
| <b>At 31 December 2021</b>                 | <b>9,741</b> | <b>-</b>                        | <b>139,799</b>  | <b>303</b>            | <b>56</b>                     | <b>1,288</b>         | <b>522</b>                    | <b>422</b>          | <b>152,132</b> |

## 8. Intangible assets

### As at 31 December 2022

| <i>In thousands of euros</i>    | <i>Software externally acquired</i> | <i>Software in development</i> | <i>Software internally developed</i> | <i>Total</i>  |
|---------------------------------|-------------------------------------|--------------------------------|--------------------------------------|---------------|
| <b>Cost</b>                     |                                     |                                |                                      |               |
| At 1 January 2022               | 11,205                              | 925                            | 2,766                                | 14,896        |
| Additions                       | -                                   | 479                            | -                                    | 479           |
| Retirement / Write-off          | (667)                               | -                              | -                                    | (667)         |
| Impairment                      | -                                   | -                              | (33)                                 | (33)          |
| Capitalization                  | -                                   | (469)                          | 469                                  | -             |
| <b>At 31 December 2022</b>      | <b>10,538</b>                       | <b>935</b>                     | <b>3,202</b>                         | <b>14,675</b> |
| <b>Accumulated Amortization</b> |                                     |                                |                                      |               |
| At 1 January 2022               | 11,098                              | -                              | 572                                  | 11,670        |
| Amortization charge             | 44                                  | -                              | 623                                  | 667           |
| Retirement / Write-off          | (667)                               | -                              | -                                    | (667)         |
| <b>At 31 December 2022</b>      | <b>10,475</b>                       | <b>-</b>                       | <b>1,195</b>                         | <b>11,670</b> |
| <b>Net book value</b>           |                                     |                                |                                      |               |
| At 1 January 2022               | 107                                 | 925                            | 2,194                                | 3,226         |
| <b>At 31 December 2022</b>      | <b>63</b>                           | <b>935</b>                     | <b>2,008</b>                         | <b>3,006</b>  |

8.1 Software in development, represents cost of developing Judicial Workflow Platform (JWP) - a fully integrated system for case material handling, management, exchange, analysis and presentation; The JWP will also support case record process: filings, oral decisions, transcripts, audio-visual recordings, information on witnesses, information on victims participating in the proceedings and any other information in line with user requirements. The JWP will provide a higher level of support for legal submissions and proceedings; The evidence presentation in court will be improved; It will enhance transparency and accessibility of judicial information; additionally, the overall organizational productivity will be increased. Completion of this project is expected in 2023.

In 2021-2022 multiple stages of Judicial Workflow Platform (JWP) was finalized and recognized as internally developed asset. The recognition value of the asset was €2,017 thousand, with the useful life of 5 years.

### As at 31 December 2021

| <i>In thousands of euros</i>    | <i>Software externally acquired</i> | <i>Software in development</i> | <i>Software internally developed</i> | <i>Total</i>  |
|---------------------------------|-------------------------------------|--------------------------------|--------------------------------------|---------------|
| <b>Cost</b>                     |                                     |                                |                                      |               |
| At 1 January 2021               | 11,205                              | 1,473                          | 1,207                                | 13,885        |
| Additions                       | -                                   | 750                            | 261                                  | 1,011         |
| Retirement / Write-off          | -                                   | -                              | -                                    | -             |
| Capitalization                  | -                                   | (1,298)                        | 1,298                                | -             |
| <b>At 31 December 2021</b>      | <b>11,205</b>                       | <b>925</b>                     | <b>2,766</b>                         | <b>14,896</b> |
| <b>Accumulated Amortization</b> |                                     |                                |                                      |               |
| At 1 January 2021               | 10,973                              | -                              | 293                                  | 11,266        |
| Amortization charge             | 125                                 | -                              | 279                                  | 404           |
| <b>At 31 December 2021</b>      | <b>11,098</b>                       | <b>-</b>                       | <b>572</b>                           | <b>11,670</b> |
| <b>Net book value</b>           |                                     |                                |                                      |               |
| At 1 January 2021               | 232                                 | 1,473                          | 915                                  | 2,620         |
| <b>At 31 December 2021</b>      | <b>107</b>                          | <b>925</b>                     | <b>2,194</b>                         | <b>3,226</b>  |

## 9. Accounts payable

| <i>In thousands of euros</i>                                    | <i>2022</i>  | <i>2021<br/>(Reclassified)</i> |
|---|--------------|--------------------------------|
| <b>Current</b>  |              |                                |
| Counsel payables  | 524          | 593                            |
| Suppliers   | 2,604        | 1,586                          |
| Due to Secretariat of the Trust Fund for Victims                | -            | 417                            |
| Due to/(from) Trust Fund for Victims Incidental Programme Costs | -            | 232                            |
| Other payables  | 190          | 168                            |
| <i>Total current</i>  | <i>3,318</i> | <i>2,996</i>                   |
| <b>Non-current</b>  |              |                                |
| Secretariat of the Trust Fund for Victims                       | -            | -                              |
| <i>Total non-current</i>  | <i>-</i>     | <i>-</i>                       |
| <b>Total accounts payable</b>                                   | <b>3,318</b> | <b>2,996</b>                   |

## 10. Employee benefit liabilities

| <i>In thousands of euros</i> | <i>2022</i>   | <i>2021</i>   |
|------------------------------|---------------|---------------|
| <b>Current</b>               |               |               |
| Salaries and entitlements    | 807           | 826           |
| Annual leave accrual         | 6,534         | 6,387         |
| Other long-term benefits     | 2,573         | 2,391         |
| Post-employment benefits     | 1,634         | 1,612         |
| <i>Sub-total current</i>     | <i>11,548</i> | <i>11,216</i> |
| <b>Non-current</b>           |               |               |
| Annual leave accrual         | 2,824         | 3,088         |
| Other long-term benefits     | 10,891        | 13,576        |
| Post-employment benefits     | 37,327        | 60,296        |
| <i>Sub-total non-current</i> | <i>51,042</i> | <i>76,960</i> |
| <b>Total</b>                 | <b>62,590</b> | <b>88,176</b> |

10.1 Current liabilities comprise payables for salaries and other entitlements, the current portion of annual leave accrual, other long-term benefits and post-employment benefits.

10.2 Annual Leave Accrual represents the accumulated annual leave accrual as at 31 December 2022 for all staff members of the Court except staff members of Secretariat of Trust Fund for Victims.

10.3 Actuarial assumptions used to determine the value of other long-term benefits and post-employment benefits are as follows:

| Financial assumptions                           | 2022                                  | 2021                           |
|---|---------------------------------------|--------------------------------|
| Discount rate:                                  |                                       |                                |
| Judges pension scheme                           | 3.50%                                 | 0.85%                          |
| Judges home leave                               | 3.49%                                 | 0.05%                          |
| Judges removal cost and travel on separation    | 3.48%                                 | 0.08%                          |
| Judges repatriation grant                       | 3.48%                                 | 0.11%                          |
| Judges Death grant, transportation deceased     | 3.49%                                 | 0.05%                          |
| Wage inflation                                  | 2.00%                                 | 2.50%                          |
| Price inflation                                 | 2.00%                                 | 2.00%                          |
| Staff Home leave (and family visit)             | 3.49%                                 | 0.05%                          |
| Staff removal cost and travel on separation     | 3.59%                                 | 0.67%                          |
| Staff relocation allowance / repatriation grant | 3.57%                                 | 0.7%                           |
| Death grant, transportation deceased            | 3.59%                                 | 0.67%                          |
| ASHI  | 3.00%                                 | 0.9%                           |
| Medical cost trend rate                         | 4.15%                                 | 3.75%                          |
| Disability rates                                | Based on UNJSPF                       | Based on UNJSPF                |
| participation rate                              | 52%                                   | 66.67%                         |
| Mortality tables                                | BUCK mortality table (2021)           | BUCK mortality table (2021)    |
| Age corrections                                 | BUCK correction (2021)                | BUCK correction (2021)         |
| Age difference M/F                              | Based on actual age difference        | Based on actual age difference |
| Individual salary increase rates                | From 0% to 3.5% depending on grade    |                                |
| Individual turnover rates                       | From 0% to 17% depending on age group |                                |

10.4 The discount rate used to discount benefit obligations reflects time value of money. The currency and term of the financial instrument selected to reflect time value of money is consistent with the currency and estimated term of the benefit obligation. The discount rate used for valuation of employee benefit liabilities is calculated by reference to the market information on corporate bonds with an average credit rating between AA+ and AA- or similar, issued in Euros.

10.5 The actuarial gains and losses due to changes in financial assumptions are caused by the changes of the discount rates and the salary increase assumption. The discount rates for all defined benefit plans and other long-term employee benefit plans have increased and the salary increase assumption has been updated based on an analysis of 5 year historic data for the staff members. For the ASHI plan the actuarial gains due to financial assumptions are also caused by the change of the medical trend rate. The actuarial gains and losses due to changes in demographic assumptions are caused by the changes in turnover rates which has been updated based on an analysis of 5 year historic data for the staff members.

### Reconciliation of the opening and closing balance of the present value of the defined benefit obligation

| <i>In thousands of euros</i>  | <i>Judges</i>         |                        | <i>Staff members</i>   | <i>ASHI</i>     | <i>Total</i>    |
|---|-----------------------|------------------------|------------------------|-----------------|-----------------|
|   | <i>Pension scheme</i> | <i>Other long-term</i> | <i>Other long-term</i> |                 |                 |
| <b>Present value of the defined benefit obligation as at 1 January 2022</b>   | <b>30,383</b>         | <b>520</b>             | <b>15,448</b>          | <b>31,526</b>   | <b>77,877</b>   |
| Service cost  | -                     | 186                    | 2,126                  | 2,389           | 4,701           |
| Interest expense  | 252                   | 1                      | 106                    | 305             | 664             |
| Remeasurement (gains)/losses  | (6,997)               | (61)                   | (3,284)                | (17,298)        | (27,640)        |
| <i>Actuarial (gains)/losses due to changes in financial assumptions</i>       | <i>(7,192)</i>        | <i>(39)</i>            | <i>(3,540)</i>         | <i>(13,456)</i> | <i>(24,227)</i> |
| <i>Actuarial (gains)/losses due to changes in demographic assumptions</i>     | <i>-</i>              | <i>-</i>               | <i>(155)</i>           | <i>(6,472)</i>  | <i>(6,627)</i>  |
| <i>Actuarial (gains)/losses due to experience adjustments</i>                 | <i>195</i>            | <i>(22)</i>            | <i>411</i>             | <i>2,630</i>    | <i>3,214</i>    |
| Benefits paid   | (1,509)               | (55)                   | (1,524)                | (88)            | (3,176)         |
| <b>Present value of the defined benefit obligation as at 31 December 2022</b> | <b>22,128</b>         | <b>592</b>             | <b>12,873</b>          | <b>16,834</b>   | <b>52,427</b>   |

### Reconciliation of the opening and closing balance of the reimbursement rights

| <i>In thousands of euros</i>                      | <i>Judges' pension scheme</i> |
|---|-------------------------------|
| <b>Reimbursement right as at 1 January 2022</b>   | <b>30,383</b>                 |
| Return on reimbursement rights                    | 252                           |
| Remeasurement gains/(losses)                      | (6,997)                       |
| Contributions by employer                         | 8                             |
| Benefits paid                                     | (1,509)                       |
| Administration cost                               | (8)                           |
| <b>Reimbursement right as at 31 December 2022</b> | <b>22,128</b>                 |

10.6 The fair value of the reimbursement rights is deemed to be the present value of the related obligation.

### Total defined benefit cost recognised in the Statement of financial performance and net assets/equity

| <i>In thousands of euros</i>                              | <i>Judges</i>         |                        | <i>Staff members</i>   | <i>ASHI</i>     | <i>Total</i>    |
|---|-----------------------|------------------------|------------------------|-----------------|-----------------|
|   | <i>Pension scheme</i> | <i>Other long-term</i> | <i>Other long-term</i> |                 |                 |
| Net service cost  | -                     | 186                    | 2,126                  | 2,389           | 4,701           |
| Net interest on the net defined benefit liability/(asset) | -                     | -                      | 106                    | 305             | 411             |
| Administration costs                                      | 8                     | -                      | -                      | -               | 8               |
| Remeasurement of the net defined benefit liability        | -                     | (60)                   | (3,284)                | -               | (3,344)         |
| Defined benefit cost recorded in profit or loss           | 8                     | 126                    | (1,051)                | 2,694           | 1,777           |
| Remeasurement of the net defined benefit liability        | -                     | -                      | -                      | (17,298)        | (17,298)        |
| Defined benefit cost recorded in net assets/equity        | -                     | -                      | -                      | (17,298)        | (17,298)        |
| <b>Total defined benefit cost</b>                         | <b>8</b>              | <b>126</b>             | <b>(1,051)</b>         | <b>(14,604)</b> | <b>(15,521)</b> |

**Maturity profile of the defined benefit obligation**

| <i>Durations</i>                     | <i>Judges</i> | <i>Staff</i> |
|--------------------------------------|---------------|--------------|
| Pension scheme                       | 9.66          | -            |
| Home leave (and family visit)        | 0.79          | 0.46         |
| Removal cost, travel on separation   | 3.25          | 8.52         |
| Repatriation grant                   | 2.80          | 8.63         |
| Death grant, transportation deceased | 2.48          | 7.59         |
| ASHI                                 | 17.04         | 25.71        |

**Sensitivity analysis**

10.7 A significant actuarial assumption for the determination of the defined benefit obligation is the discount rate. The sensitivity analyses have been determined based on a 0.25% change of the assumptions at the end of reporting period.

|   | <i>Discount rate %</i> | <i>Defined benefit obligation</i> | <i>Discount rate plus 0.25%</i> | <i>Defined benefit obligation</i> | <i>Discount rate less 0.25%</i> | <i>Defined benefit obligation</i> |
|---|------------------------|-----------------------------------|---------------------------------|-----------------------------------|---------------------------------|-----------------------------------|
| <b>Judges</b>                           |                        |                                   |                                 |                                   |                                 |                                   |
| Pension scheme                          | 3.50                   | 22,128                            | 3.75                            | 21,604                            | 3.25                            | 22,675                            |
| Home leave benefits                     | 3.49                   | 33                                | 3.74                            | 33                                | 3.24                            | 33                                |
| Removal/travel on separation            | 3.48                   | 107                               | 3.73                            | 106                               | 3.23                            | 108                               |
| Repatriation grant                      | 3.48                   | 437                               | 3.73                            | 435                               | 3.23                            | 440                               |
| Death grant                             | 3.49                   | 14                                | 3.74                            | 14                                | 3.24                            | 14                                |
| <b>Staff</b>                            |                        |                                   |                                 |                                   |                                 |                                   |
| Home leave benefits                     | 3.49                   | 1,155                             | 3.74                            | 1,154                             | 3.24                            | 1,156                             |
| Family visit                            | 3.49                   | 34                                | 3.74                            | 34                                | 3.24                            | 34                                |
| Removal/Travel on separation            | 3.59                   | 2,789                             | 3.84                            | 2,741                             | 3.34                            | 2,839                             |
| Repatriation grant                      | 3.57                   | 8,234                             | 3.82                            | 8,087                             | 3.32                            | 8,387                             |
| Death grant and transportation deceased | 3.59                   | 661                               | 3.84                            | 651                               | 3.34                            | 672                               |
| <b>ASHI</b>                             | 3.00                   | 16,834                            | 3.25                            | 15,807                            | 2.75                            | 17,948                            |

10.8 Effect of an increase of one percentage point and effect of a decrease of one percentage point in the assumed medical cost trend rates are as follows:

**Medical trend rate**

| <i>In thousands of euros</i>                     | <i>3.15%</i> | <i>4.15%</i> | <i>5.15%</i> |
|--|--------------|--------------|--------------|
| Defined benefit obligation ASHI as at 31/12/2022 | 14,429       | 16,834       | 19,835       |
| Current Service cost ASHI for Fiscal year 2023   | 967          | 1,127        | 1,327        |

**United Nations Joint Staff Pension Fund**

10.9 The Fund's Regulations state that the Pension Board shall have an actuarial valuation made of the Fund at least once every three years by the Consulting Actuary. The practice of the Pension Board has been to carry out an actuarial valuation every two years using the Open Group Aggregate Method. The primary purpose of the actuarial valuation is to determine whether the current and estimated future assets of the Pension Fund will be sufficient to meet its liabilities.

10.10 The Court's financial obligation to the Fund consists of its mandated contribution, at the rate established by the United Nations General Assembly (currently at 7.9% for participants and 15.8% for member organizations) together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Pension 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. Each member organization shall contribute to this deficiency an amount proportionate to the total contributions which each paid during the three years preceding the valuation date.

10.11 The latest actuarial valuation for the Fund was completed as of 31 December 2021, and a roll forward of the participation data as of 31 December 2021 to 31 December 2022 will be used by the Fund for its 2022 financial statements.

10.12 The actuarial valuation as of 31 December 2021 resulted in a funded ratio of actuarial assets to actuarial liabilities, of 117.0% (107.1% in the 2019 valuation). The funded ratio was 158.2% (144.4 % in the 2019 valuation) when the current system of pension adjustments was not taken into account.

10.13 After assessing the actuarial sufficiency of the Fund, the Consulting Actuary concluded that there was no requirement, as of 31 December 2019, for deficiency payments under Article 26 of the Regulations of the Fund as the actuarial value of assets exceeded the actuarial value of all accrued liabilities under the plan. In addition, the market value of assets also exceeded the actuarial value of all accrued liabilities as of the valuation date. At the time of this report, the General Assembly has not invoked the provision of Article 26.

10.14 Should Article 26 be invoked due to an actuarial deficiency, either during the ongoing operation or due to the termination of the Fund, deficiency payments required from each member organization would be based upon the proportion of that member organization's contributions to the total contributions paid to the Fund during the three years preceding the valuation date. Total contributions paid to the Fund during the preceding three years (2019, 2020 and 2021) amounted to USD8,505.27 million, of which approximately 1% was contributed by the Court.

10.15 During 2022, contributions paid to the Fund by the Court amounted to €28.5 million (2021 €25.1 million). No significant variance is expected in the contributions due in 2023.

10.16 Membership of the Fund may be terminated by decision of the United Nations General Assembly, upon the affirmative recommendation of the Pension Board. A proportionate share of the total assets of the Fund at the date of termination shall be paid to the former member organization for the exclusive benefit of its staff who were participants in the Fund at that date, pursuant to an arrangement mutually agreed between the organization and the Fund. The amount is determined by the United Nations Joint Staff Pension Board based on an actuarial valuation of the assets and liabilities of the Fund on the date of termination; no part of the assets which are in excess of the liabilities are included in the amount.

10.17 The United Nations Board of Auditors carries out an annual audit of the Fund and reports to the Fund Pension Board and to the United Nations General Assembly on the audit every year. The Fund publishes quarterly reports on its investments and these can be viewed by visiting the Fund at [www.unjspf.org](http://www.unjspf.org).

### **Service-incurred injury**

10.18 The Court entered into an agreement with an insurance company to offer coverage for service-incurred injuries for the Court's staff, judges, consultants and temporary assistants. The insurance premium is charged to the organization's budget and is reflected in the accounts under expenditures. The total premium paid during 2022 for this insurance was €480 thousand.



## 11. Host State loan

| <i>In thousands of euros</i> | 2022          | 2021<br>(reclassified) |
|------------------------------|---------------|------------------------|
| Host State loan current      | 1,978         | 1,932                  |
| Host State loan non-current  | 63,069        | 65,047                 |
| <b>Total</b>                 | <b>65,047</b> | <b>66,979</b>          |

11.1 The loan is recognized at amortized cost using the effective interest rate. The effective interest rate is applied to each stream of drawings from the total capital amount available.

11.2 Repayment of the host State loan commenced on 30 June 2016, the date on which the rental agreement of the Court concerning interim premises expired. States Parties that did not pay the one-time contribution are assessed annually for loan repayment. The following table illustrates the remaining contractual maturity of the loan:

| <i>In thousands of euros</i> | <i>Less than 1 year</i> | <i>1-3 years</i> | <i>Over 3 years</i> | <i>Total</i> |
|------------------------------|-------------------------|------------------|---------------------|--------------|
| Host State loan              | 3,585                   | 7,170            | 77,080              | 87,835       |

## 12. Deferred revenue and accrued expenses

| <i>In thousands of euros</i>                          | 2022          | 2021          |
|---|---------------|---------------|
| Assessed contributions received in advance            | 17,996        | 18,276        |
| Deferred revenue and advanced voluntary contributions | 8,727         | 431           |
| Accrued expenses                                      | 2,946         | 3,425         |
| Accrual on host State loan                            | 1,607         | 1,653         |
| <b>Total</b>  | <b>31,276</b> | <b>23,785</b> |

12.1 Assessed contributions received in advance: €17,996 thousand was received from States Parties prior to the year to which they relate. The details of received contributions relating to year 2023 by State Party is provided in Schedule 1.

12.2 Deferred voluntary contributions represent awards from donors, subject to conditions, for which implementation is expected in the future financial period. These contributions will be recognized as revenue, as and when the conditions are satisfied. Voluntary contributions received in advance represent awards from donors, the contract arrangements for which are expected to be finalised in the future financial period. Details of voluntary contributions transferred subject to conditions as of 31 December 2022 and contributions received in advance are provided under Schedule 6.

12.3 Accrued expenses represent the amount of goods and services delivered for which the invoices were not yet received by the reporting date.

12.4 The accrual on the Host State loan represents the interest accrued on Host State loan until 31 December 2022 due for payment in February 2023.

## 13. Provisions

| <i>In thousands of euros</i> | 2022       | 2021       |
|------------------------------|------------|------------|
| Provision for litigation     | 394        | 46         |
| Provision for US tax         | 65         | 84         |
| <b>Total</b>                 | <b>459</b> | <b>130</b> |

**Changes in provisions**

| <i>In thousands of euros</i>            | <i>Litigation provision</i> | <i>US tax provision</i> | <i>Total</i> |
|---|-----------------------------|-------------------------|--------------|
| Provision as at 1 January 2022          | 46                          | 84                      | 130          |
| Increase in provision                   | 350                         | 53                      | 403          |
| Decrease due to payments                | (2)                         | (70)                    | (72)         |
| Decrease due to reversals               | -                           | (2)                     | (2)          |
| <b>Provision as at 31 December 2022</b> | <b>394</b>                  | <b>65</b>               | <b>459</b>   |

13.1 Provision for litigation of €394 thousand corresponds to estimated liability of the Court for cases filed by current or former staff members of the Court with the Administrative Tribunal of the International Labour Organization (ILOAT). In addition there are other cases pending which are either disclosed as contingent liabilities or it is considered that the possibility of an outflow of resources is remote.

13.2 Provision for US tax liability: According to the practice and fundamental principles of the International Civil Service, as determined by the ILOAT, all employees of the Court are entitled to exemption from taxation on Court salaries, emoluments and allowances paid by the Court. The calculated tax liability is €65 thousand estimated for the year 2022 for United States taxpayers on the payroll of the Court during this period.

**14. Net assets/equity**

| <i>In thousands of euros</i>                   | <i>2022</i>   | <i>2021</i>   |
|--|---------------|---------------|
| <b>General</b>                                 |               |               |
| Contingency Fund                               | 2,229         | 5,242         |
| Working Capital Fund                           | 11,540        | 11,540        |
| <b>General Funds</b>                           |               |               |
| Funds for Employee Benefit Liabilities         | 377           | 144           |
| Cash Surplus / (Deficit)                       | (10,781)      | (3,719)       |
| Other General Fund                             | 51,446        | 50,634        |
| Remeasurement of post-employment related plans | 9,615         | (7,683)       |
| <b>Total General balances</b>                  | <b>64,426</b> | <b>56,158</b> |
| Trust Funds                                    | 8,537         | 2,978         |
| <b>Total</b>                                   | <b>72,963</b> | <b>59,136</b> |

14.1 Remeasurement of post-employment related plans: the balance of €9,615 thousand represents actuarial gain relating to pension of Judges and after service health insurance plan of the Court's staff.

## 15. Revenue

| <i>In thousands of euros</i>                  | <i>2022</i>    | <i>2021</i>    |
|---|----------------|----------------|
| <b>Assessed contributions (non-exchange)</b>  |                |                |
| To programme budget                           | 151,628        | 145,059        |
| Change in provision for doubtful debt         | (737)          | (2,928)        |
| <i>Sub-total assessed contributions</i>       | <i>150,890</i> | <i>142,131</i> |
| <b>Voluntary contributions (non-exchange)</b> |                |                |
| Monetary contributions                        | 8,258          | 2,040          |
| Goods in-kind                                 | 428            |                |
| <i>Sub-total voluntary contributions</i>      | <i>8,686</i>   | <i>2,040</i>   |
| <b>Financial revenue (exchange)</b>           |                |                |
| Interest revenue                              | 55             | 30             |
| <i>Sub-total financial revenue</i>            | <i>55</i>      | <i>30</i>      |
| <b>Other revenue (exchange)</b>               |                |                |
| Other miscellaneous revenue                   | 255            | 283            |
| <i>Sub-total other revenue</i>                | <i>255</i>     | <i>283</i>     |
| <b>Total revenue</b>                          | <b>159,866</b> | <b>144,484</b> |

15.1 Assessed contributions to programme budget: the Assembly, in its resolution ICC-ASP/20/Res.1, approved the funding of the appropriations of the Court for the financial period 1 January to 31 December 2022 in the amount of €154,855 thousand. €3,227 thousand of the total appropriations relates to contributions to the Secretariat of the Trust Fund for Victims and is reported separately in the financial statements of the Trust Fund.

15.2 The Court recognizes revenue when the inflow of the economic benefits or service potential is probable. For the doubtful debt estimated in relation to the assessed contributions receivable the revenue is reduced and will be reinstated once the uncertainty over collection is removed. In 2022, an estimate of a doubtful debt provision increased by €737 thousand.

15.3 Voluntary contributions revenue include goods in-kind received in 2022 for the project Technological Enhancement and Specialized Capacity. Details of voluntary contributions revenue recognized in 2022 is provided under Schedule 6.

15.4 In 2022 the Court received services-in-kind related to short-term pro bono consultants and seconded staff. The value of pro bono consultants in 2022 is estimated at €4.0 million and seconded staff at €1.8 million.

## 16. Employee benefit expenses

| <i>In thousands of euros</i>        | <i>2022</i>    | <i>2021</i>    |
|-------------------------------------|----------------|----------------|
| Judges' salaries                    | 3,623          | 3,062          |
| Judges' entitlements and allowances | 1,437          | 1,554          |
| Staff salaries                      | 64,500         | 60,165         |
| Staff entitlements and allowances   | 29,914         | 30,666         |
| Temporary assistance                | 20,364         | 18,100         |
| <b>Total</b>                        | <b>119,838</b> | <b>113,547</b> |

16.1 In 2022 one ex-gratia payment for €51,823 (equivalent of US\$59,024) was made.

**17. Travel and hospitality expenses**

| <i>In thousands of euros</i> | <i>2022</i>  | <i>2021</i>  |
|------------------------------|--------------|--------------|
| Hospitality                  | 13           | 7            |
| Travel                       | 3,793        | 2,231        |
| <b>Total</b>                 | <b>3,806</b> | <b>2,238</b> |

**18. Expenses for contractual services**

| <i>In thousands of euros</i>           | <i>2022</i>  | <i>2021</i>  |
|--|--------------|--------------|
| Public information                     | 194          | 274          |
| External translation                   | 42           | 46           |
| Training                               | 379          | 348          |
| Consultants and individual contractors | 2,839        | 3,324        |
| Other contractual services             | 3,368        | 2,062        |
| <b>Total</b>                           | <b>6,822</b> | <b>6,054</b> |

**19. Expenses for counsel fees**

| <i>In thousands of euros</i> | <i>2022</i>  | <i>2021</i>  |
|------------------------------|--------------|--------------|
| Counsel for defence          | 4,492        | 4,612        |
| Counsel for victims          | 1,667        | 1,498        |
| <b>Total</b>                 | <b>6,159</b> | <b>6,110</b> |

**20. Operating expenses**

| <i>In thousands of euros</i>            | <i>2022</i>   | <i>2021</i>   |
|---|---------------|---------------|
| Rental, utility and maintenance         | 7,336         | 7,096         |
| Communications and software maintenance | 3,259         | 3,534         |
| Witness-related expenses                | 2,713         | 2,054         |
| Other operating expenses                | 1,735         | 1,657         |
| <b>Total</b>                            | <b>15,043</b> | <b>14,341</b> |

20.1 Operating expenses include €2,935 thousand lease payments, recognized as operating lease expenses during the year. No sublease payments or contingent rent payments were made or received. The Court has lease agreements with Detention Centre located in the Netherlands and offices in New York, USA, Ivory Coast, Georgia, Central African Republic and Uganda. All contracts are cancellable at a notice period of less than 12 months, except the office space in New York for which non-cancellable period is till 31 January 2027. Commitments for non-cancellable leases are disclosed in the note 26.

**21. Supplies and materials expenses**

| <i>In thousands of euros</i>               | <i>2022</i>  | <i>2021</i>  |
|--|--------------|--------------|
| Office supplies                            | 406          | 233          |
| Library books, magazines and subscriptions | 246          | 253          |
| Other supplies                             | 340          | 415          |
| Low value asset purchases                  | 313          | 159          |
| <b>Total</b>                               | <b>1,305</b> | <b>1,060</b> |

21.1 Low value asset purchases: represent furniture and fittings, ICT equipment and other assets with a value below €1,000 which is not capitalized.

## 22. Depreciation, amortization and impairment

| <i>In thousands of euros</i> | 2022         | 2021         |
|------------------------------|--------------|--------------|
| Depreciation                 | 8,378        | 8,625        |
| Amortization                 | 667          | 404          |
| Impairment                   | 33           | -            |
| <b>Total</b>                 | <b>9,078</b> | <b>9,029</b> |

## 23. Financial expenses

| <i>In thousands of euros</i>            | 2022         | 2021         |
|---|--------------|--------------|
| Bank charges                            | 92           | 74           |
| Interest expense on the host State loan | 1,607        | 1,653        |
| Foreign currency exchange loss          | 25           | 30           |
| <b>Total</b>                            | <b>1,724</b> | <b>1,757</b> |

23.1 Interest expense on the host State loan amounting to €1,607 thousand is recognized on an effective interest rate basis.

## 24. Statement of comparison of budget and actual amounts

24.1 The Court's budget and accounts are prepared on different bases. The Statement of financial position, Statement of financial performance, Statement of changes in net assets/equity and Statement of cash flows are prepared on a full accrual basis, whereas the Statement of comparison of budget and actual amounts (Statement V) is prepared on a modified cash basis of accounting.

24.2 As required under IPSAS 24, where the financial statements and the budget are not prepared on a comparable basis, the actual amounts presented on a comparable basis to the budget are reconciled to the actual amounts presented in the financial statements, identifying separately any basis, timing and entity differences. There are also differences in formats and classification schemes adopted for the presentation of financial statements and the budget.

24.3 Differences in bases occur when the approved budget is prepared on a basis other than the accounting basis, as stated in note 24.1 above.

24.4 Timing differences occur when the budget period differs from the reporting period reflected in the financial statements. There are no timing differences for the Court for the purposes of comparison of the budget and the actual amounts.

24.5 Entity differences occur as the budget includes the Secretariat for the Trust Fund of Victims, which is not part of the reporting entity for which the financial statements are prepared. On the other hand, the annual programme budget does not include the trust funds segments, whereas the financial statements do.

24.6 Differences in presentation are due to differences in the format and classification schemes adopted for the presentation of the Statement of cash flows and Statement of comparison of budget and actual amounts.

24.7 Reconciliation between the actual amounts on a comparable basis in the Statement of comparison of budget and actual amounts (Statement V) and the actual amounts in the Statement of cash flows (Statement IV) for the period ended 31 December 2022 is presented below:

| <i>In thousands of euros</i>                                       | <i>Operating</i> | <i>Investing</i> | <i>Financing</i> | <i>Total</i> |
|--|------------------|------------------|------------------|--------------|
| <b>Actual amount on comparable basis (Statement V)</b>             | (3,013)          | -                | -                | (3,013)      |
| Basis differences  | 299              | -                | -                | 299          |
| Presentation differences   |                  | (1,530)          | (3,584)          | (5,114)      |
| Entity differences   | 14,006           | 3                | -                | 14,009       |
| <b>Actual amount in the Statement of cash flows (Statement IV)</b> | <b>11,292</b>    | <b>(1,527)</b>   | <b>(3,584)</b>   | <b>6,181</b> |

24.8 Open commitments including open purchase orders and net cash flows from operating, investing and financing activities are presented as basis differences. Revenue and other fund related expenses that do not form part of the Statement of Comparison of Budget and Actual Amounts are reflected as presentation differences. Under entity differences, the activities of the Secretariat of the Trust Fund for Victims are not reported in the financial statements, but are included in the budgetary process. The trust funds are included in the financial statements but are not part of the actual amounts on a comparable basis.

24.9 An explanation of material differences between the budget and actual amounts is included in the report on activities and programme performance of the International Criminal Court for the year 2022. Following table provides reconciliation between the surplus / (deficit) as per statement of comparison of budget and actual amounts (Statement V) and surplus / deficit in the Statement of financial performance (Statement II).

| <i>In thousands of euros</i>  | <i>2022</i>    |
|---|----------------|
| <b>Surplus / (deficit) per Statement of Comparison of Budget and Actual Amounts (Statement V)</b> | (3,013)        |
| <b>Revenue adjustments</b>  |                |
| (Increase)/decrease in provision for doubtful debt on assessed contributions                      | (737)          |
| Appropriations for the Secretariat of the Trust Fund for Victims                                  | (3,227)        |
| Carry forward 2021 appropriation ITIM Strategy  | (327)          |
| Other revenue   | 307            |
| Trust funds revenue   | 8,689          |
| <b>Sub-total revenue adjustments</b>  | <b>4,705</b>   |
| <b>Expense adjustments</b>  |                |
| Property, plant and equipment, and intangible assets  | 1,156          |
| Expenses of the Secretariat of the Trust Fund for Victims   | 3,231          |
| Timing difference - Commitments and accrued expenses  | 1,764          |
| Timing difference – Prepayments   | 348            |
| Employee benefit liability related expenses   | 130            |
| Depreciation and amortization of property, plant and equipment, and intangible assets             | (9,038)        |
| Financial expenses  | (27)           |
| Trust funds expenses  | (3,132)        |
| <b>Sub-total expense adjustments</b>  | <b>(5,568)</b> |
| <b>Surplus / (deficit) for the period (Statement II)</b>  | <b>(3,876)</b> |

## 25. Segment Reporting

### Statement of financial position by segment as at 31 December 2022

| <i>In thousands of euros</i>                    | <i>General</i> | <i>Trust Funds</i> | <i>Inter-segment</i> | <i>Total</i>   |
|---|----------------|--------------------|----------------------|----------------|
| <b>Assets</b>                                   |                |                    |                      |                |
| <i>Current assets</i>                           |                |                    |                      |                |
| Cash and cash equivalents                       | 17,807         | 17,130             | -                    | 34,937         |
| Accounts receivable (non-exchange transactions) | 27,011         | 128                | -                    | 27,139         |
| Other accounts receivable                       | 560            | 1                  | (56)                 | 505            |
| Prepayments and other current assets            | 3,042          | 35                 | -                    | 3,077          |
| <i>Total current assets</i>                     | <i>48,420</i>  | <i>17,294</i>      | <i>(56)</i>          | <i>65,658</i>  |
| <i>Non-current assets</i>                       |                |                    |                      |                |
| Accounts receivable (non-exchange transactions) | 12             | -                  | -                    | 12             |
| Other accounts receivable                       | 19             | -                  | -                    | 19             |
| Property, plant and equipment                   | 144,429        | 401                | -                    | 144,830        |
| Intangible assets                               | 3,006          | -                  | -                    | 3,006          |
| Reimbursement right                             | 22,128         | -                  | -                    | 22,128         |
| <i>Total non-current assets</i>                 | <i>169,594</i> | <i>401</i>         | <i>-</i>             | <i>169,995</i> |
| <b>Total assets</b>                             | <b>218,014</b> | <b>17,695</b>      | <b>(56)</b>          | <b>235,653</b> |
| <b>Liabilities</b>                              |                |                    |                      |                |
| <i>Current liabilities</i>                      |                |                    |                      |                |
| Accounts payable                                | 3,047          | 327                | (56)                 | 3,318          |
| Employee benefit liabilities                    | 11,498         | 50                 | -                    | 11,548         |
| Host State loan                                 | 1,978          | -                  | -                    | 1,978          |
| Deferred revenue and accrued expenses           | 22,495         | 8,781              | -                    | 31,276         |
| Provisions                                      | 459            | -                  | -                    | 459            |
| <i>Total current liabilities</i>                | <i>39,477</i>  | <i>9,158</i>       | <i>(56)</i>          | <i>48,579</i>  |
| <i>Non-current liabilities</i>                  |                |                    |                      |                |
| Accounts payable                                | -              | -                  | -                    | -              |
| Employee benefit liabilities                    | 51,042         | -                  | -                    | 51,042         |
| Host State loan                                 | 63,069         | -                  | -                    | 63,069         |
| <i>Total non-current liabilities</i>            | <i>114,111</i> | <i>-</i>           | <i>-</i>             | <i>114,111</i> |
| <b>Total liabilities</b>                        | <b>153,588</b> | <b>9,158</b>       | <b>(56)</b>          | <b>162,690</b> |
| <b>Net assets/equity</b>                        |                |                    |                      |                |
| Contingency Fund                                | 2,229          | -                  | -                    | 2,229          |
| Working Capital Fund                            | 11,540         | -                  | -                    | 11,540         |
| Other fund balances                             | 50,657         | 8,537              | -                    | 59,194         |
| <b>Total net assets/equity</b>                  | <b>64,426</b>  | <b>8,537</b>       | <b>-</b>             | <b>72,963</b>  |
| <b>Total liabilities and net assets/equity</b>  | <b>218,014</b> | <b>17,695</b>      | <b>(56)</b>          | <b>235,653</b> |

## Statement of financial position by segment as at 31 December 2021

| <i>In thousands of euros</i>                    | <i>General</i> | <i>Trust Funds</i> | <i>Inter-segment</i> | <i>Total</i>   |
|---|----------------|--------------------|----------------------|----------------|
| <b>Assets</b>                                   |                |                    |                      |                |
| <i>Current assets</i>                           |                |                    |                      |                |
| Cash and cash equivalents                       | 25,230         | 3,521              | -                    | 28,751         |
| Accounts receivable (non-exchange transactions) | 23,307         | 95                 | -                    | 23,402         |
| Other accounts receivable                       | 498            | 1                  | (5)                  | 494            |
| Prepayments and other current assets            | 2,759          | 2                  | -                    | 2761           |
| <i>Total current assets</i>                     | <i>51,794</i>  | <i>3,619</i>       | <i>(5)</i>           | <i>55,408</i>  |
| <i>Non-current assets</i>                       |                |                    |                      |                |
| Accounts receivable (non-exchange transactions) | 18             | -                  | -                    | 18             |
| Other accounts receivable                       | 35             | -                  | -                    | 35             |
| Property, plant and equipment                   | 152,132        | -                  | -                    | 152,132        |
| Intangible assets                               | 3,226          | -                  | -                    | 3,226          |
| Reimbursement right                             | 30,383         | -                  | -                    | 30,383         |
| <i>Total non-current assets</i>                 | <i>185,794</i> | <i>-</i>           | <i>-</i>             | <i>185,794</i> |
| <b>Total assets</b>                             | <b>237,588</b> | <b>3,619</b>       | <b>(5)</b>           | <b>241,202</b> |
| <b>Liabilities</b>                              |                |                    |                      |                |
| <i>Current liabilities</i>                      |                |                    |                      |                |
| Accounts payable                                | 2,844          | 157                | (5)                  | 2,996          |
| Employee benefit liabilities                    | 11,181         | 35                 | -                    | 11,216         |
| Host State loan                                 | 1,932          | -                  | -                    | 1,932          |
| Deferred revenue and accrued expenses           | 23,337         | 448                | -                    | 23,785         |
| Provisions                                      | 130            | -                  | -                    | 130            |
| <i>Total current liabilities</i>                | <i>39,424</i>  | <i>640</i>         | <i>(5)</i>           | <i>40,059</i>  |
| <i>Non-current liabilities</i>                  |                |                    |                      |                |
| Accounts payable                                | -              | -                  | -                    | -              |
| Employee benefit liabilities                    | 76,959         | 1                  | -                    | 76,960         |
| Host State loan                                 | 65,047         | -                  | -                    | 65,047         |
| <i>Total non-current liabilities</i>            | <i>142,006</i> | <i>1</i>           | <i>-</i>             | <i>142,007</i> |
| <b>Total liabilities</b>                        | <b>181,430</b> | <b>641</b>         | <b>(5)</b>           | <b>182,066</b> |
| <b>Net assets/equity</b>                        |                |                    |                      |                |
| Contingency Fund                                | 5,242          | -                  | -                    | 5,242          |
| Working Capital Fund                            | 11,540         | -                  | -                    | 11,540         |
| Other fund balances                             | 39,376         | 2,978              | -                    | 42,354         |
| <b>Total net assets/equity</b>                  | <b>56,158</b>  | <b>2,978</b>       | <b>-</b>             | <b>59,136</b>  |
| <b>Total liabilities and net assets/equity</b>  | <b>237,588</b> | <b>3,619</b>       | <b>(5)</b>           | <b>241,202</b> |



## Statement of financial performance by segment for the year ended 31 December 2022

| <i>In thousands of euros</i>            | <i>General</i> | <i>Trust<br/>Funds</i> | <i>Total</i>   |
|---|----------------|------------------------|----------------|
| <b>Revenue</b>                          |                |                        |                |
| Assessed contributions                  | 150,890        | -                      | 150,890        |
| Voluntary contributions                 | -              | 8,686                  | 8,686          |
| Financial revenue                       | 52             | 3                      | 55             |
| Other revenue                           | 255            | -                      | 255            |
| <b>Total revenue</b>                    | <b>151,197</b> | <b>8,689</b>           | <b>159,886</b> |
| <b>Expenses</b>                         |                |                        |                |
| Employee benefit expenses               | 118,921        | 917                    | 119,838        |
| Travel and hospitality                  | 3,288          | 518                    | 3,806          |
| Contractual services                    | 5,826          | 996                    | 6,822          |
| Counsel fees                            | 6,159          | -                      | 6,159          |
| Operating expenses                      | 14,509         | 534                    | 15,043         |
| Supplies and materials                  | 1,165          | 140                    | 1,305          |
| Depreciation and amortization           | 9,018          | 27                     | 9,045          |
| Impairment                              | 33             | -                      | 33             |
| Financial expenses                      | 1,724          | -                      | 1,724          |
| <b>Total expenses</b>                   | <b>160,643</b> | <b>3,132</b>           | <b>163,775</b> |
| <b>Surplus/(deficit) for the period</b> | <b>(9,446)</b> | <b>5,557</b>           | <b>(3,889)</b> |

## Statement of financial performance by segment for the year ended 31 December 2021

| <i>In thousands of euros</i>            | <i>General</i>  | <i>Trust<br/>Funds</i> | <i>Total</i>   |
|---|-----------------|------------------------|----------------|
| <b>Revenue</b>                          |                 |                        |                |
| Assessed contributions                  | 142,131         | -                      | 142,131        |
| Voluntary contributions                 | -               | 2,040                  | 2,040          |
| Financial revenue                       | 30              | -                      | 30             |
| Other revenue                           | 283             | -                      | 283            |
| <b>Total revenue</b>                    | <b>142,444</b>  | <b>2,040</b>           | <b>144,484</b> |
| <b>Expenses</b>                         |                 |                        |                |
| Employee benefit expenses               | 112,866         | 681                    | 113,547        |
| Travel and hospitality                  | 2,212           | 26                     | 2,238          |
| Contractual services                    | 5,729           | 325                    | 6,054          |
| Counsel fees                            | 6,110           | -                      | 6,110          |
| Operating expenses                      | 14,193          | 148                    | 14,341         |
| Supplies and materials                  | 1,042           | 18                     | 1,060          |
| Depreciation and amortization           | 9,029           | -                      | 9,029          |
| Financial expenses                      | 1,755           | 2                      | 1,757          |
| <b>Total expenses</b>                   | <b>152,936</b>  | <b>1,200</b>           | <b>154,136</b> |
| <b>Surplus/(deficit) for the period</b> | <b>(10,492)</b> | <b>840</b>             | <b>(9,652)</b> |

## 26. Commitments and operating leases

### Commitments

26.1 At 31 December 2022 commitments of the Court for goods and services contracted but not delivered amounted €892 thousand.

### Operating lease commitments

| <i>In thousands of euros</i>               | 2022       | 2021       |
|--|------------|------------|
| Office facility operating leases           | 431        | 496        |
| Other leases                               | 24         | 96         |
| <b>Total operating lease commitments</b>   | <b>455</b> | <b>592</b> |
| <b>Operating lease commitments by term</b> |            |            |
| Less than one year                         | 125        | 188        |
| One to five years                          | 330        | 395        |
| Over five years                            | -          | 9          |
| <b>Total operating lease commitments</b>   | <b>455</b> | <b>592</b> |

## 27. Contingent liabilities

27.1 At the end of 2022, five cases filed by staff members of the Court with the ILOAT have been identified for which it is not considered likely that an outflow of economic resources will be required. A total of approximately €130 thousand is disclosed as contingent liabilities for these cases. In addition, there are cases from current or former staff members of the Court the liability for which cannot be reliably estimated.

## 28. Related party disclosures

### Key management Personnel

28.1 The aggregate remuneration paid to key management personnel includes net salaries, post adjustment, entitlements, assignment and other grants, rental subsidy, employer contributions to the pension plan and current health insurance contributions.

28.2 The amounts paid during the year and outstanding balances of receivables at year end are as follows:

| <i>In thousands of euros</i> | <i>No. of individuals</i> | <i>Aggregate remuneration</i> |
|------------------------------|---------------------------|-------------------------------|
| Key management personnel     | 15                        | 3,358                         |

28.3 Key management personnel also qualify for post-employment benefits and other long-term benefits. At year end, accrued liabilities amounted to:

| <i>In thousands of euros</i> | <i>Annual leave accrual</i> | <i>Other long-term benefits</i> | <i>Post-employment benefits</i> | <i>Total</i> |
|------------------------------|-----------------------------|---------------------------------|---------------------------------|--------------|
| Key management personnel     | 347                         | 514                             | 760                             | 1,621        |

### Trust Fund for Victims

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

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

28.6 Amounts due to/from towards the Secretariat of the Trust Fund for Victims represents amount assessed for funding of the Secretariat net of expenses incurred against this assessment. In its resolution ICC-ASP/3/Res. 7, the Assembly decided that, pending further evaluation by the Assembly, the Secretariat would be funded by the regular budget. The Court assesses States Parties for the budget of the Secretariat. In substance, the Court collects assessed contributions as an agent of the Trust Fund and these assessments do not increase net assets or revenue of the Court, but are recognized as a payable to the Trust Fund. The payable to the Trust Fund is reduced as expenses are incurred by the Secretariat. Liabilities to vendors and the staff of the Secretariat are settled directly by the Court. Settlement of yearend receivables or payables, coincides with finalization of cash surplus, in accordance with the Financial Regulations and Rules of the Court, for the year in which receivable/payable was recognized.

28.7 The Court provides various services to the Trust Fund for Victims, including office space, equipment and administrative services free of charge.

## **29. Write-off losses of cash and receivables**

29.1 A total amount of €252 was written off as the value of receivables deemed to be irrecoverable.

## **30. Events after the reporting date**

30.1 The reporting date for the Court is 31 December of each year. There have been no material events, favourable or unfavourable, that occurred between the reporting date and the date on which the financial statements were signed and authorized for issue that would have had a material impact on these statements.

## Annex

## Schedule 1

**International Criminal Court - Status of contributions as at 31 December 2022**  
(in euros)

| <i>States Parties</i>            | <i>Outstanding as at</i> | <i>Collections</i> | <i>Outstanding</i> | <i>Assessed</i> | <i>Credits</i>   | <i>Collections</i> | <i>Outstanding</i> | <i>Total</i>       | <i>Receipts</i>    |
|----------------------------------|--------------------------|--------------------|--------------------|-----------------|------------------|--------------------|--------------------|--------------------|--------------------|
|                                  | <i>31-12-2021</i>        | <i>Prior years</i> |                    |                 | <i>from 2021</i> |                    |                    | <i>outstanding</i> | <i>relating to</i> |
|                                  |                          |                    |                    |                 | 2022             |                    |                    |                    | 2023               |
| Afghanistan                      | 15,173                   | -                  | 15,173             | 15,833          | -                | -                  | 15,833             | 31,006             | -                  |
| Albania                          | -                        | -                  | -                  | 23,144          | -                | 23,144             | -                  | -                  | -                  |
| Andorra                          | -                        | -                  | -                  | 14,522          | -                | 14,522             | -                  | -                  | -                  |
| Antigua and Barbuda              | 33,394                   | -                  | 33,394             | 5,934           | -                | -                  | 5,934              | 39,328             | -                  |
| Argentina                        | 4,857,998                | 2,903,427          | 1,954,571          | 2,083,743       | -                | -                  | 2,083,743          | 4,038,314          | -                  |
| Australia                        | -                        | -                  | -                  | 6,117,657       | -                | 6,117,657          | -                  | -                  | -                  |
| Austria                          | -                        | -                  | -                  | 2,081,106       | 341,000          | 1,740,106          | -                  | -                  | 354,000            |
| Bangladesh                       | -                        | -                  | -                  | 16,020          | -                | 16,020             | -                  | -                  | -                  |
| Barbados                         | -                        | -                  | -                  | 23,144          | -                | 23,144             | -                  | -                  | -                  |
| Belgium                          | -                        | -                  | -                  | 2,541,397       | 2,317,843        | 223,554            | -                  | -                  | 2,200,000          |
| Belize                           | 5,503                    | -                  | 5,503              | 3,017           | -                | -                  | 3,017              | 8,520              | -                  |
| Benin                            | -                        | -                  | -                  | 14,952          | -                | 14,952             | -                  | -                  | -                  |
| Bolivia                          | 42,526                   | 42,526             | -                  | 55,062          | -                | -                  | 55,062             | 55,062             | -                  |
| Bosnia and Herzegovina           | -                        | -                  | -                  | 34,792          | -                | 34,792             | -                  | -                  | -                  |
| Botswana                         | -                        | -                  | -                  | 45,683          | -                | 45,683             | -                  | -                  | -                  |
| Brazil                           | 15,838,721               | -                  | 15,838,721         | 6,250,606       | -                | -                  | 6,250,606          | 22,089,327         | -                  |
| Bulgaria                         | -                        | -                  | -                  | 168,992         | -                | 168,992            | -                  | -                  | -                  |
| Burkina Faso                     | -                        | -                  | -                  | 11,813          | 1                | 6,098              | 5,714              | 5,714              | -                  |
| Cabo Verde                       | -                        | -                  | -                  | 3,017           | -                | -                  | 3,017              | 3,017              | -                  |
| Cambodia                         | -                        | -                  | -                  | 15,568          | -                | 15,568             | -                  | -                  | -                  |
| Canada                           | -                        | -                  | -                  | 7,615,986       | 7,615,986        | -                  | -                  | -                  | 5,000,000          |
| Central African Republic         | 16,560                   | -                  | 16,560             | 3,017           | -                | -                  | 3,017              | 19,577             | -                  |
| Chad                             | 10,715                   | -                  | 10,715             | 8,776           | -                | -                  | 8,776              | 19,491             | -                  |
| Chile                            | -                        | -                  | -                  | 1,217,118       | -                | 1,217,118          | -                  | -                  | -                  |
| Colombia                         | -                        | -                  | -                  | 712,935         | -                | 712,935            | -                  | -                  | -                  |
| Comoros                          | 30,203                   | -                  | 30,203             | 3,017           | -                | -                  | 3,017              | 33,220             | -                  |
| Congo                            | 127,666                  | -                  | 127,666            | 15,228          | -                | -                  | 15,228             | 142,894            | -                  |
| Cook Islands                     | -                        | -                  | -                  | 3,017           | 2                | 3,015              | -                  | -                  | 2                  |
| Costa Rica                       | -                        | -                  | -                  | 199,979         | 44,531           | 136,128            | 19,320             | 19,320             | -                  |
| Côte d'Ivoire                    | 35,995                   | 35,995             | -                  | 65,248          | -                | 29,253             | 35,995             | 35,995             | -                  |
| Croatia                          | -                        | -                  | -                  | 281,564         | -                | 281,564            | -                  | -                  | -                  |
| Cyprus                           | -                        | -                  | -                  | 104,376         | -                | 104,376            | -                  | -                  | -                  |
| Czechia                          | -                        | -                  | -                  | 985,372         | -                | 985,372            | -                  | -                  | -                  |
| Democratic Republic of the Congo | 14,499                   | -                  | 14,499             | 15,159          | -                | -                  | 15,159             | 29,658             | -                  |
| Denmark                          | -                        | -                  | -                  | 1,602,553       | -                | 1,602,553          | -                  | -                  | -                  |
| Djibouti                         | -                        | -                  | -                  | 3,017           | 2,765            | 252                | -                  | -                  | -                  |
| Dominica                         | 2,747                    | -                  | 2,747              | 3,017           | -                | -                  | 3,017              | 5,764              | -                  |
| Dominican Republic               | 656                      | 656                | -                  | 200,623         | -                | 198,008            | 2,615              | 2,615              | -                  |
| Ecuador                          | 217,297                  | 217,297            | -                  | 223,123         | -                | 211,364            | 11,759             | 11,759             | -                  |
| El Salvador                      | -                        | -                  | -                  | 37,666          | -                | 37,666             | -                  | -                  | -                  |
| Estonia                          | -                        | -                  | -                  | 127,521         | -                | 127,521            | -                  | -                  | -                  |
| Fiji                             | -                        | -                  | -                  | 12,078          | -                | 12,078             | -                  | -                  | -                  |
| Finland                          | -                        | -                  | -                  | 1,208,495       | -                | 1,208,495          | -                  | -                  | -                  |
| France                           | -                        | -                  | -                  | 13,308,345      | -                | 13,308,345         | -                  | -                  | -                  |
| Gabon                            | 83,285                   | -                  | 83,285             | 39,459          | -                | -                  | 39,459             | 122,744            | -                  |
| Gambia                           | -                        | -                  | -                  | 3,017           | -                | -                  | 3,017              | 3,017              | -                  |
| Georgia                          | -                        | -                  | -                  | 23,144          | -                | 23,144             | -                  | -                  | -                  |
| Germany                          | -                        | -                  | -                  | 17,709,772      | -                | 17,709,772         | -                  | -                  | -                  |
| Ghana                            | 43,589                   | 43,589             | -                  | 71,570          | -                | 70,879             | 691                | 691                | -                  |
| Greece                           | -                        | -                  | -                  | 941,806         | -                | 941,806            | -                  | -                  | -                  |
| Grenada                          | -                        | -                  | -                  | 3,017           | -                | 3,017              | -                  | -                  | -                  |
| Guatemala                        | -                        | -                  | -                  | 122,583         | -                | 113,263            | 9,320              | 9,320              | -                  |
| Guinea                           | 48,859                   | -                  | 48,859             | 8,765           | -                | -                  | 8,765              | 57,624             | -                  |
| Guyana                           | -                        | -                  | -                  | 11,791          | 4,206            | 7,585              | -                  | -                  | -                  |
| Honduras                         | 25,044                   | -                  | 25,044             | 27,154          | -                | -                  | 27,154             | 52,198             | -                  |
| Hungary                          | -                        | -                  | -                  | 666,336         | 666,336          | -                  | -                  | -                  | -                  |
| Iceland                          | -                        | -                  | -                  | 104,376         | 104,376          | -                  | -                  | -                  | -                  |
| Ireland                          | -                        | -                  | -                  | 1,272,180       | -                | 1,272,180          | -                  | -                  | -                  |

| States Parties                        | Outstanding as at<br>31-12-2021 |                  |                   | Assessed           | Credits<br>from 2021 |                    |                  | Total<br>outstanding | Receipts<br>relating to<br>2023 |
|---------------------------------------|---------------------------------|------------------|-------------------|--------------------|----------------------|--------------------|------------------|----------------------|---------------------------------|
|                                       | Collections                     | Outstanding      | Collections       |                    | Outstanding          |                    |                  |                      |                                 |
|                                       | Prior years                     |                  |                   | 2022               |                      |                    |                  |                      |                                 |
| Italy                                 | -                               | -                | -                 | 9,241,835          | -                    | 9,241,835          | -                | -                    |                                 |
| Japan                                 | -                               | -                | -                 | 24,818,777         | -                    | 24,818,777         | -                | -                    |                                 |
| Jordan                                | -                               | -                | -                 | 63,685             | -                    | 63,685             | -                | -                    |                                 |
| Kenya                                 | 65,507                          | 65,507           | -                 | 88,830             | -                    | 88,830             | -                | -                    |                                 |
| Kiribati                              | -                               | -                | -                 | 2,874              | -                    | -                  | 2,874            | 2,874                |                                 |
| Latvia                                | -                               | -                | -                 | 144,917            | 348                  | 144,569            | -                | -                    |                                 |
| Lesotho                               | 2,915                           | -                | 2,915             | 3,017              | -                    | -                  | 3,017            | 5,932                |                                 |
| Liberia                               | 13,507                          | -                | 13,507            | 3,017              | -                    | -                  | 3,017            | 16,524               |                                 |
| Liechtenstein                         | -                               | -                | -                 | 29,044             | -                    | 29,044             | -                | -                    |                                 |
| Lithuania                             | -                               | -                | -                 | 223,123            | 45,018               | 178,105            | -                | 85,444               |                                 |
| Luxembourg                            | -                               | -                | -                 | 197,105            | -                    | 197,105            | -                | -                    |                                 |
| Madagascar                            | -                               | -                | -                 | 12,078             | -                    | -                  | 12,078           | 12,078               |                                 |
| Malawi                                | 5,640                           | 5,640            | -                 | 6,035              | -                    | 6,035              | -                | -                    |                                 |
| Maldives                              | -                               | -                | -                 | 11,791             | -                    | 11,791             | -                | -                    |                                 |
| Mali                                  | -                               | -                | -                 | 15,096             | -                    | -                  | 15,096           | 15,096               |                                 |
| Malta                                 | -                               | -                | -                 | 55,062             | -                    | 55,062             | -                | -                    |                                 |
| Marshall Islands                      | -                               | -                | -                 | 3,017              | -                    | 3,017              | -                | 3,366                |                                 |
| Mauritius                             | -                               | -                | -                 | 55,062             | -                    | 55,062             | -                | -                    |                                 |
| Mexico                                | -                               | -                | -                 | 3,538,506          | 145                  | 3,538,361          | -                | -                    |                                 |
| Mongolia                              | -                               | -                | -                 | 11,648             | -                    | 11,648             | -                | -                    |                                 |
| Montenegro                            | -                               | -                | -                 | 11,648             | -                    | 11,648             | -                | -                    |                                 |
| Namibia                               | 23,871                          | -                | 23,871            | 26,018             | -                    | -                  | 26,018           | 49,889               |                                 |
| Nauru                                 | -                               | -                | -                 | 3,017              | 6                    | 3,011              | -                | -                    |                                 |
| Netherlands                           | -                               | -                | -                 | 3,990,500          | 2,300,000            | 1,690,500          | -                | 4,475,346            |                                 |
| New Zealand                           | -                               | -                | -                 | 931,470            | 931,470              | -                  | -                | 1,040,275            |                                 |
| Niger                                 | 5,518                           | -                | 5,518             | 8,909              | -                    | -                  | 8,909            | 14,427               |                                 |
| Nigeria                               | 751,044                         | 751,044          | -                 | 540,263            | -                    | 540,263            | -                | 489,621              |                                 |
| North Macedonia                       | -                               | -                | -                 | 21,406             | -                    | 21,406             | -                | -                    |                                 |
| Norway                                | -                               | -                | -                 | 2,088,635          | -                    | 2,088,635          | -                | -                    |                                 |
| Panama                                | -                               | -                | -                 | 261,538            | 3,766                | 149,114            | 108,658          | 108,658              |                                 |
| Paraguay                              | -                               | -                | -                 | 76,755             | 11                   | 74,635             | 2,109            | 2,109                |                                 |
| Peru                                  | 853,722                         | 853,722          | -                 | 489,037            | -                    | 489,037            | -                | 3,090                |                                 |
| Poland                                | -                               | -                | -                 | 2,425,613          | 2,425,613            | -                  | -                | 2,404,857            |                                 |
| Portugal                              | -                               | -                | -                 | 1,023,038          | 1,023,038            | -                  | -                | 1,147,338            |                                 |
| Republic of Korea                     | -                               | -                | -                 | 7,690,201          | -                    | 7,690,201          | -                | -                    |                                 |
| Republic of Moldova                   | -                               | -                | -                 | 14,522             | -                    | 14,522             | -                | -                    |                                 |
| Romania                               | -                               | -                | -                 | 904,140            | -                    | 904,140            | -                | -                    |                                 |
| Saint Kitts and Nevis                 | 8,238                           | -                | 8,238             | 5,891              | -                    | -                  | 5,891            | 14,129               |                                 |
| Saint Lucia                           | -                               | -                | -                 | 5,891              | -                    | 5,891              | -                | -                    |                                 |
| Saint Vincent and<br>the Grenadines   | -                               | -                | -                 | 3,017              | -                    | 3,017              | -                | -                    |                                 |
| Samoa                                 | -                               | -                | -                 | 2,874              | 12                   | 2,862              | -                | 18                   |                                 |
| San Marino                            | -                               | -                | -                 | 5,748              | -                    | 5,748              | -                | -                    |                                 |
| Senegal                               | 15,404                          | -                | 15,404            | 15,977             | -                    | -                  | 15,977           | 31,381               |                                 |
| Serbia                                | -                               | -                | -                 | 92,728             | -                    | 92,728             | -                | -                    |                                 |
| Seychelles                            | -                               | -                | -                 | 5,891              | -                    | -                  | 5,891            | 5,891                |                                 |
| Sierra Leone                          | -                               | -                | -                 | 3,017              | 332                  | 2,685              | -                | 3,737                |                                 |
| Slovakia                              | -                               | -                | -                 | 449,120            | 449,120              | -                  | -                | 503,688              |                                 |
| Slovenia                              | -                               | -                | -                 | 228,871            | -                    | 228,871            | -                | 256,679              |                                 |
| South Africa                          | -                               | -                | -                 | 707,187            | -                    | 707,187            | -                | -                    |                                 |
| Spain                                 | -                               | -                | -                 | 6,184,367          | -                    | 6,184,367          | -                | -                    |                                 |
| State of Palestine                    | -                               | -                | -                 | 32,624             | -                    | 32,624             | -                | -                    |                                 |
| Suriname                              | 56,397                          | -                | 56,397            | 9,063              | -                    | -                  | 9,063            | 65,460               |                                 |
| Sweden                                | -                               | -                | -                 | 2,524,241          | -                    | 2,524,241          | -                | -                    |                                 |
| Switzerland                           | -                               | -                | -                 | 3,286,339          | -                    | 3,286,339          | -                | -                    |                                 |
| Tajikistan                            | 430                             | 430              | -                 | 9,052              | -                    | 9,052              | -                | 1,543                |                                 |
| Timor-Leste                           | -                               | -                | -                 | 2,874              | -                    | 2,874              | -                | 1                    |                                 |
| Trinidad and<br>Tobago                | 43,243                          | 43,243           | -                 | 107,250            | -                    | 107,250            | -                | 26,994               |                                 |
| Tunisia                               | -                               | -                | -                 | 60,174             | -                    | 60,174             | -                | -                    |                                 |
| Uganda                                | -                               | -                | -                 | 15,977             | -                    | 11,616             | 4,361            | 4,361                |                                 |
| United Kingdom                        | -                               | -                | -                 | 12,678,838         | -                    | 12,678,838         | -                | -                    |                                 |
| United Republic of<br>Tanzania        | 30,767                          | 30,767           | -                 | 16,020             | -                    | 16,020             | -                | -                    |                                 |
| Uruguay                               | 32,849                          | 32,849           | -                 | 266,689            | -                    | 266,689            | -                | -                    |                                 |
| Vanuatu                               | -                               | -                | -                 | 3,017              | -                    | -                  | 3,017            | 3,017                |                                 |
| Venezuela                             | 12,816,996                      | -                | 12,816,996        | 596,295            | -                    | -                  | 596,295          | 13,413,291           |                                 |
| Zambia                                | 90,225                          | -                | 90,225            | 15,977             | -                    | -                  | 15,977           | 106,202              |                                 |
| Rounding difference                   | -                               | -                | -                 | 444                | -                    | 444                | -                | -                    |                                 |
| <b>Total (123 States<br/>Parties)</b> | <b>36,266,703</b>               | <b>5,026,692</b> | <b>31,240,011</b> | <b>154,854,884</b> | <b>18,275,925</b>    | <b>127,111,476</b> | <b>9,467,483</b> | <b>40,707,494</b>    | <b>17,995,999</b>               |

## Schedule 2

### International Criminal Court - Status of Working Capital Fund and Contingency Fund as at 31 December 2022 (in euros)

#### Status of Working Capital Fund

|  | 2022                  | 2021              |
|--|-----------------------|-------------------|
| Balance at beginning of financial period                       | 11,539,923            | 11,539,923        |
| Receipts from States Parties                                   | -                     | 30                |
| Refunds to withdrawn States (Schedule 3)                       | -                     | -                 |
| Temporary withdrawal for liquidity                             | -                     | -                 |
| Replenishments   | -                     | -                 |
| Cash Surplus (Schedule 5)                                      | -                     | -                 |
| <b>Balance as at 31 December</b>                               | <b>11,539,953</b>     | <b>11,539,953</b> |
| Established level  | 11,600,000            | 11,600,000        |
| Due from States Parties (Schedule 3)                           | (522)                 | (522)             |
| Funding shortage / to be financed through future surplus funds | (59,525) <sup>1</sup> | (59,525)          |
| Temporary withdrawal for liquidity                             | -                     | -                 |
| <b>Balance as at 31 December</b>                               | <b>11,539,953</b>     | <b>11,539,953</b> |

#### Status of Contingency Fund

|   | 2022             | 2021             |
|---|------------------|------------------|
| Balance at beginning of financial period    | 5,241,409        | 5,241,317        |
| Receipts from States Parties                | -                | 92               |
| Refund to withdrawn State                   | -                | -                |
| Replenishments                              | -                | -                |
| Withdrawal - not absorbed by regular budget | (3,012,658)      | -                |
| <b>Balance as at 31 December</b>            | <b>2,228,751</b> | <b>5,241,409</b> |
| Established level                           | 7,000,000        | 7,000,000        |
| Due from States Parties (Schedule 4)        | (203)            | (203)            |
| Funding shortage                            | (4,771,046)      | (1,758,388)      |
| <b>Balance as at 31 December</b>            | <b>2,228,751</b> | <b>5,241,409</b> |

1) ICC-ASP/20/Res.1, Section B, para. 5

## Schedule 3

### International Criminal Court - Status of advances to the Working Capital Fund as at 31 December 2022 (in euros)

| <i>States Parties</i>            | <i>Working Capital Fund as at 31/12/2021</i> | <i>Assessed in 2022</i> | <i>Working Capital Fund as at 31/12/2022</i> | <i>Total Collections</i> | <i>Total Outstanding</i> |
|----------------------------------|--|-------------------------|--|--------------------------|--------------------------|
| Afghanistan                      | 1,042  | -                       | 1,042  | 1,042                    | -                        |
| Albania                          | 1,700  | -                       | 1,700  | 1,700                    | -                        |
| Andorra                          | 1,317  | -                       | 1,317  | 1,317                    | -                        |
| Antigua and Barbuda              | 383  | -                       | 383  | 383                      | -                        |
| Argentina                        | 130,081                                      | -                       | 130,081                                      | 130,081                  | -                        |
| Australia                        | 423,006                                      | -                       | 423,006                                      | 423,006                  | -                        |
| Austria                          | 144,195                                      | -                       | 144,195                                      | 144,195                  | -                        |
| Bangladesh                       | 1,157  | -                       | 1,157  | 1,157                    | -                        |
| Barbados                         | 1,420  | -                       | 1,420  | 1,420                    | -                        |
| Belgium                          | 178,736                                      | -                       | 178,736                                      | 178,736                  | -                        |
| Belize                           | 192  | -                       | 192  | 192                      | -                        |
| Benin                            | 574  | -                       | 574  | 574                      | -                        |
| Bolivia                          | 2,026  | -                       | 2,026  | 2,026                    | -                        |
| Bosnia and Herzegovina           | 2,827  | -                       | 2,827  | 2,827                    | -                        |
| Botswana                         | 2,844  | -                       | 2,844  | 2,844                    | -                        |
| Brazil                           | 651,955                                      | -                       | 651,955                                      | 651,955                  | -                        |
| Bulgaria                         | 8,760  | -                       | 8,760  | 8,760                    | -                        |
| Burkina Faso                     | 678  | -                       | 678  | 678                      | -                        |
| Cabo Verde                       | 192  | -                       | 192  | 192                      | -                        |
| Cambodia                         | 765  | -                       | 765  | 765                      | -                        |
| Canada                           | 562,882                                      | -                       | 562,882                                      | 562,882                  | -                        |
| Central African Republic         | 192  | -                       | 192  | 184                      | 8                        |
| Chad                             | 694  | -                       | 694  | 694                      | -                        |
| Chile                            | 70,468                                       | -                       | 70,468                                       | 70,468                   | -                        |
| Colombia                         | 55,945                                       | -                       | 55,945                                       | 55,945                   | -                        |
| Comoros                          | 192  | -                       | 192  | 184                      | 8                        |
| Congo                            | 1,054  | -                       | 1,054  | 719                      | 335                      |
| Cook Islands                     | 192  | -                       | 192  | 192                      | -                        |
| Costa Rica                       | 8,186  | -                       | 8,186  | 8,186                    | -                        |
| Côte d'Ivoire                    | 1,891  | -                       | 1,891  | 1,891                    | -                        |
| Croatia                          | 21,243                                       | -                       | 21,243                                       | 21,243                   | -                        |
| Cyprus                           | 8,552  | -                       | 8,552  | 8,552                    | -                        |
| Czechia                          | 69,305                                       | -                       | 69,305                                       | 69,305                   | -                        |
| Democratic Republic of the Congo | 872  | -                       | 872  | 872                      | -                        |
| Denmark                          | 119,377                                      | -                       | 119,377                                      | 119,377                  | -                        |
| Djibouti                         | 192  | -                       | 192  | 192                      | -                        |
| Dominica                         | 192  | -                       | 192  | 192                      | -                        |
| Dominican Republic               | 8,687  | -                       | 8,687  | 8,687                    | -                        |
| Ecuador                          | 10,776                                       | -                       | 10,776                                       | 10,776                   | -                        |
| El Salvador                      | 1,448  | -                       | 1,448  | 1,448                    | -                        |
| Estonia                          | 7,426  | -                       | 7,426  | 7,426                    | -                        |
| Fiji                             | 574  | -                       | 574  | 574                      | -                        |
| Finland                          | 92,512                                       | -                       | 92,512                                       | 92,512                   | -                        |
| France                           | 991,237                                      | -                       | 991,237                                      | 991,237                  | -                        |
| Gabon                            | 3,509  | -                       | 3,509  | 3,509                    | -                        |
| Gambia                           | 192  | -                       | 192  | 192                      | -                        |
| Georgia                          | 1,437  | -                       | 1,437  | 1,437                    | -                        |
| Germany                          | 1,284,767                                    | -                       | 1,284,767                                    | 1,284,767                | -                        |
| Ghana                            | 2,879  | -                       | 2,879  | 2,879                    | -                        |
| Greece                           | 104,443                                      | -                       | 104,443                                      | 104,443                  | -                        |
| Grenada                          | 192  | -                       | 192  | 192                      | -                        |
| Guatemala                        | 5,257  | -                       | 5,257  | 5,257                    | -                        |
| Guinea                           | 295  | -                       | 295  | 161                      | 134                      |
| Guyana                           | 295  | -                       | 295  | 295                      | -                        |
| Honduras                         | 1,524  | -                       | 1,524  | 1,524                    | -                        |
| Hungary                          | 39,879                                       | -                       | 39,879                                       | 39,879                   | -                        |
| Iceland                          | 4,739  | -                       | 4,739  | 4,739                    | -                        |
| Ireland                          | 71,167                                       | -                       | 71,167                                       | 71,167                   | -                        |
| Italy                            | 776,271                                      | -                       | 776,271                                      | 776,271                  | -                        |
| Japan                            | 1,947,572                                    | -                       | 1,947,572                                    | 1,947,572                | -                        |
| Jordan                           | 3,994  | -                       | 3,994  | 3,994                    | -                        |
| Kenya                            | 3,004  | -                       | 3,004  | 3,004                    | -                        |

| <i>States Parties</i>               | <i>Working<br/>Capital<br/>Fund as at<br/>31/12/2021</i> | <i>Assessed<br/>in 2022</i> | <i>Working<br/>Capital Fund<br/>as at<br/>31/12/2022</i> | <i>Total<br/>Collections</i> | <i>Total<br/>Outstanding</i> |
|-------------------------------------|--|-----------------------------|--|------------------------------|------------------------------|
| Kiribati                            | 209  | -                           | 209  | 209                          | -                            |
| Latvia                              | 9,283  | -                           | 9,283  | 9,283                        | -                            |
| Lesotho                             | 192  | -                           | 192  | 192                          | -                            |
| Liberia                             | 192  | -                           | 192  | 192                          | -                            |
| Liechtenstein                       | 1,508  | -                           | 1,508  | 1,508                        | -                            |
| Lithuania                           | 13,824   | -                           | 13,824   | 13,824                       | -                            |
| Luxembourg                          | 13,694   | -                           | 13,694   | 13,694                       | -                            |
| Madagascar                          | 574  | -                           | 574  | 574                          | -                            |
| Malawi                              | 383  | -                           | 383  | 383                          | -                            |
| Maldives                            | 295  | -                           | 295  | 295                          | -                            |
| Mali                                | 661  | -                           | 661  | 661                          | -                            |
| Malta                               | 3,054  | -                           | 3,054  | 3,054                        | -                            |
| Marshall Islands                    | 192  | -                           | 192  | 192                          | -                            |
| Mauritius                           | 2,378  | -                           | 2,378  | 2,378                        | -                            |
| Mexico                              | 309,338  | -                           | 309,338  | 309,338                      | -                            |
| Mongolia                            | 782  | -                           | 782  | 782                          | -                            |
| Montenegro                          | 848  | -                           | 848  | 848                          | -                            |
| Namibia                             | 1,907  | -                           | 1,907  | 1,907                        | -                            |
| Nauru                               | 192  | -                           | 192  | 192                          | -                            |
| Netherlands                         | 297,806  | -                           | 297,806  | 297,806                      | -                            |
| New Zealand                         | 49,835   | -                           | 49,835   | 49,835                       | -                            |
| Niger                               | 383  | -                           | 383  | 383                          | -                            |
| Nigeria                             | 29,500   | -                           | 29,500   | 29,500                       | -                            |
| North Macedonia                     | 1,420  | -                           | 1,420  | 1,420                        | -                            |
| Norway                              | 162,178  | -                           | 162,178  | 162,178                      | -                            |
| Panama                              | 5,788  | -                           | 5,788  | 5,788                        | -                            |
| Paraguay                            | 2,321  | -                           | 2,321  | 2,321                        | -                            |
| Peru                                | 24,290   | -                           | 24,290   | 24,290                       | -                            |
| Poland                              | 167,461  | -                           | 167,461  | 167,461                      | -                            |
| Portugal                            | 81,958   | -                           | 81,958   | 81,958                       | -                            |
| Republic of Korea                   | 385,161  | -                           | 385,161  | 385,161                      | -                            |
| Republic of Moldova                 | 678  | -                           | 678  | 678                          | -                            |
| Romania                             | 38,777   | -                           | 38,777   | 38,777                       | -                            |
| Saint Kitts and Nevis               | 192  | -                           | 192  | 192                          | -                            |
| Saint Lucia                         | 192  | -                           | 192  | 192                          | -                            |
| Saint Vincent and the<br>Grenadines | 192  | -                           | 192  | 192                          | -                            |
| Samoa                               | 192  | -                           | 192  | 192                          | -                            |
| San Marino                          | 574  | -                           | 574  | 574                          | -                            |
| Senegal                             | 1,039  | -                           | 1,039  | 1,039                        | -                            |
| Serbia                              | 6,805  | -                           | 6,805  | 6,805                        | -                            |
| Seychelles                          | 192  | -                           | 192  | 192                          | -                            |
| Sierra Leone                        | 192  | -                           | 192  | 192                          | -                            |
| Slovakia                            | 31,491   | -                           | 31,491   | 31,491                       | -                            |
| Slovenia                            | 17,426   | -                           | 17,426   | 17,426                       | -                            |
| South Africa                        | 70,159   | -                           | 70,159   | 70,159                       | -                            |
| Spain                               | 512,418  | -                           | 512,418  | 512,418                      | -                            |
| State of Palestine                  | 1,068  | -                           | 1,068  | 1,068                        | -                            |
| Suriname                            | 971  | -                           | 971  | 971                          | -                            |
| Sweden                              | 182,778  | -                           | 182,778  | 182,778                      | -                            |
| Switzerland                         | 209,423  | -                           | 209,423  | 209,423                      | -                            |
| Tajikistan                          | 678  | -                           | 678  | 678                          | -                            |
| Timor-Leste                         | 486  | -                           | 486  | 486                          | -                            |
| Trinidad and Tobago                 | 7,358  | -                           | 7,358  | 7,358                        | -                            |
| Tunisia                             | 6,042  | -                           | 6,042  | 6,042                        | -                            |
| Uganda                              | 1,129  | -                           | 1,129  | 1,129                        | -                            |
| United Kingdom                      | 914,016  | -                           | 914,016  | 914,016                      | -                            |
| United Republic of Tanzania         | 1,157  | -                           | 1,157  | 1,157                        | -                            |
| Uruguay                             | 12,719   | -                           | 12,719   | 12,719                       | -                            |
| Vanuatu                             | 192  | -                           | 192  | 192                          | -                            |
| Venezuela                           | 113,839  | -                           | 113,839  | 113,839                      | -                            |
| Zambia                              | 1,129  | -                           | 1,129  | 1,092                        | 37                           |
| Rounding difference                 | 9  | -                           | 9  | 9                            | -                            |
| <b>Total (123 States Parties)</b>   | <b>11,540,475</b>  | <b>-</b>                    | <b>11,540,475</b>  | <b>11,539,953</b>            | <b>522</b>                   |



## Schedule 4

### International Criminal Court - Status of contributions to the Contingency Fund for 2022 (in euros)

| <i>States Parties</i>            | <i>Outstanding as at 31-12-2021</i> | <i>Replenishments</i> | <i>Collections</i> | <i>Outstanding as at 31-12-2022</i> |
|----------------------------------|-------------------------------------|-----------------------|--------------------|-------------------------------------|
| Afghanistan                      | -                                   | -                     | -                  | -                                   |
| Albania                          | -                                   | -                     | -                  | -                                   |
| Andorra                          | -                                   | -                     | -                  | -                                   |
| Antigua and Barbuda              | -                                   | -                     | -                  | -                                   |
| Argentina                        | -                                   | -                     | -                  | -                                   |
| Australia                        | -                                   | -                     | -                  | -                                   |
| Austria                          | -                                   | -                     | -                  | -                                   |
| Bangladesh                       | -                                   | -                     | -                  | -                                   |
| Barbados                         | -                                   | -                     | -                  | -                                   |
| Belgium                          | -                                   | -                     | -                  | -                                   |
| Belize                           | -                                   | -                     | -                  | -                                   |
| Benin                            | -                                   | -                     | -                  | -                                   |
| Bolivia                          | -                                   | -                     | -                  | -                                   |
| Bosnia and Herzegovina           | -                                   | -                     | -                  | -                                   |
| Botswana                         | -                                   | -                     | -                  | -                                   |
| Brazil                           | -                                   | -                     | -                  | -                                   |
| Bulgaria                         | -                                   | -                     | -                  | -                                   |
| Burkina Faso                     | -                                   | -                     | -                  | -                                   |
| Cabo Verde                       | -                                   | -                     | -                  | -                                   |
| Cambodia                         | -                                   | -                     | -                  | -                                   |
| Canada                           | -                                   | -                     | -                  | -                                   |
| Central African Republic         | -                                   | -                     | -                  | -                                   |
| Chad                             | -                                   | -                     | -                  | -                                   |
| Chile                            | -                                   | -                     | -                  | -                                   |
| Colombia                         | -                                   | -                     | -                  | -                                   |
| Comoros                          | 46                                  | -                     | -                  | 46                                  |
| Congo                            | 73                                  | -                     | -                  | 73                                  |
| Cook Islands                     | -                                   | -                     | -                  | -                                   |
| Costa Rica                       | -                                   | -                     | -                  | -                                   |
| Côte d'Ivoire                    | -                                   | -                     | -                  | -                                   |
| Croatia                          | -                                   | -                     | -                  | -                                   |
| Cyprus                           | -                                   | -                     | -                  | -                                   |
| Czechia                          | -                                   | -                     | -                  | -                                   |
| Democratic Republic of the Congo | -                                   | -                     | -                  | -                                   |
| Denmark                          | -                                   | -                     | -                  | -                                   |
| Djibouti                         | -                                   | -                     | -                  | -                                   |
| Dominica                         | -                                   | -                     | -                  | -                                   |
| Dominican Republic               | -                                   | -                     | -                  | -                                   |
| Ecuador                          | -                                   | -                     | -                  | -                                   |
| El Salvador                      | -                                   | -                     | -                  | -                                   |
| Estonia                          | -                                   | -                     | -                  | -                                   |
| Fiji                             | -                                   | -                     | -                  | -                                   |
| Finland                          | -                                   | -                     | -                  | -                                   |
| France                           | -                                   | -                     | -                  | -                                   |
| Gabon                            | -                                   | -                     | -                  | -                                   |
| Gambia                           | -                                   | -                     | -                  | -                                   |
| Georgia                          | -                                   | -                     | -                  | -                                   |
| Germany                          | -                                   | -                     | -                  | -                                   |
| Ghana                            | -                                   | -                     | -                  | -                                   |
| Greece                           | -                                   | -                     | -                  | -                                   |
| Grenada                          | -                                   | -                     | -                  | -                                   |
| Guatemala                        | -                                   | -                     | -                  | -                                   |
| Guinea                           | 84                                  | -                     | -                  | 84                                  |
| Guyana                           | -                                   | -                     | -                  | -                                   |
| Honduras                         | -                                   | -                     | -                  | -                                   |
| Hungary                          | -                                   | -                     | -                  | -                                   |
| Iceland                          | -                                   | -                     | -                  | -                                   |
| Ireland                          | -                                   | -                     | -                  | -                                   |
| Italy                            | -                                   | -                     | -                  | -                                   |
| Japan                            | -                                   | -                     | -                  | -                                   |
| Jordan                           | -                                   | -                     | -                  | -                                   |
| Kenya                            | -                                   | -                     | -                  | -                                   |
| Kiribati                         | -                                   | -                     | -                  | -                                   |
| Latvia                           | -                                   | -                     | -                  | -                                   |
| Lesotho                          | -                                   | -                     | -                  | -                                   |

| <i>States Parties</i>             | <i>Outstanding as<br/>at 31-12-2021</i> | <i>Replenishments</i> | <i>Collections</i> | <i>Outstanding as at<br/>31-12-2022</i> |
|-----------------------------------|---|-----------------------|--------------------|---|
| Liberia                           | -                                       | -                     | -                  | -                                       |
| Liechtenstein                     | -                                       | -                     | -                  | -                                       |
| Lithuania                         | -                                       | -                     | -                  | -                                       |
| Luxembourg                        | -                                       | -                     | -                  | -                                       |
| Madagascar                        | -                                       | -                     | -                  | -                                       |
| Malawi                            | -                                       | -                     | -                  | -                                       |
| Maldives                          | -                                       | -                     | -                  | -                                       |
| Mali                              | -                                       | -                     | -                  | -                                       |
| Malta                             | -                                       | -                     | -                  | -                                       |
| Marshall Islands                  | -                                       | -                     | -                  | -                                       |
| Mauritius                         | -                                       | -                     | -                  | -                                       |
| Mexico                            | -                                       | -                     | -                  | -                                       |
| Mongolia                          | -                                       | -                     | -                  | -                                       |
| Montenegro                        | -                                       | -                     | -                  | -                                       |
| Namibia                           | -                                       | -                     | -                  | -                                       |
| Nauru                             | -                                       | -                     | -                  | -                                       |
| Netherlands                       | -                                       | -                     | -                  | -                                       |
| New Zealand                       | -                                       | -                     | -                  | -                                       |
| Niger                             | -                                       | -                     | -                  | -                                       |
| Nigeria                           | -                                       | -                     | -                  | -                                       |
| North Macedonia                   | -                                       | -                     | -                  | -                                       |
| Norway                            | -                                       | -                     | -                  | -                                       |
| Panama                            | -                                       | -                     | -                  | -                                       |
| Paraguay                          | -                                       | -                     | -                  | -                                       |
| Peru                              | -                                       | -                     | -                  | -                                       |
| Poland                            | -                                       | -                     | -                  | -                                       |
| Portugal                          | -                                       | -                     | -                  | -                                       |
| Republic of Korea                 | -                                       | -                     | -                  | -                                       |
| Republic of Moldova               | -                                       | -                     | -                  | -                                       |
| Romania                           | -                                       | -                     | -                  | -                                       |
| Saint Kitts and Nevis             | -                                       | -                     | -                  | -                                       |
| Saint Lucia                       | -                                       | -                     | -                  | -                                       |
| Saint Vincent and the Grenadines  | -                                       | -                     | -                  | -                                       |
| Samoa                             | -                                       | -                     | -                  | -                                       |
| San Marino                        | -                                       | -                     | -                  | -                                       |
| Senegal                           | -                                       | -                     | -                  | -                                       |
| Serbia                            | -                                       | -                     | -                  | -                                       |
| Seychelles                        | -                                       | -                     | -                  | -                                       |
| Sierra Leone                      | -                                       | -                     | -                  | -                                       |
| Slovakia                          | -                                       | -                     | -                  | -                                       |
| Slovenia                          | -                                       | -                     | -                  | -                                       |
| South Africa                      | -                                       | -                     | -                  | -                                       |
| Spain                             | -                                       | -                     | -                  | -                                       |
| State of Palestine                | -                                       | -                     | -                  | -                                       |
| Suriname                          | -                                       | -                     | -                  | -                                       |
| Sweden                            | -                                       | -                     | -                  | -                                       |
| Switzerland                       | -                                       | -                     | -                  | -                                       |
| Tajikistan                        | -                                       | -                     | -                  | -                                       |
| Timor-Leste                       | -                                       | -                     | -                  | -                                       |
| Trinidad and Tobago               | -                                       | -                     | -                  | -                                       |
| Tunisia                           | -                                       | -                     | -                  | -                                       |
| Uganda                            | -                                       | -                     | -                  | -                                       |
| United Kingdom                    | -                                       | -                     | -                  | -                                       |
| United Republic of Tanzania       | -                                       | -                     | -                  | -                                       |
| Uruguay                           | -                                       | -                     | -                  | -                                       |
| Vanuatu                           | -                                       | -                     | -                  | -                                       |
| Venezuela                         | -                                       | -                     | -                  | -                                       |
| Zambia                            | -                                       | -                     | -                  | -                                       |
| <b>Total (123 States Parties)</b> | <b>203</b>                              | <b>-</b>              | <b>-</b>           | <b>203</b>                              |

## Schedule 5

### International Criminal Court - Status of cash surplus as at 31 December 2022 (in euros)<sup>1</sup>

| <i>Current year</i>   | <i>2022</i>         | <i>2021</i>         |
|---|---------------------|---------------------|
| <b>Credits</b>  |                     |                     |
| Receipts of assessed contributions  | 145,387,401         | 133,763,442         |
| Receipts of miscellaneous income  | 383,376             | 310,899             |
| Brought forward / Information Technology Strategy project <sup>2</sup>                  | 327,000             | 165,000             |
|   | <b>146,097,777</b>  | <b>134,239,341</b>  |
| <b>Charges</b>  |                     |                     |
| Disbursed expenditures  | 153,002,749         | 140,611,841         |
| Unliquidated obligations  | 4,555,924           | 5,792,866           |
| Provision for US Tax liability  | 53,049              | 61,000              |
| Provision for ILOAT cases   | 349,936             | 44,000              |
| Accrual for annual leave and relocation allowance for Judges                            | 233,000             | 351,000             |
|   | <b>158,194,658</b>  | <b>146,860,707</b>  |
| <b>Provisional cash surplus/(deficit)</b>   | <b>(12,096,881)</b> | <b>(12,621,366)</b> |
| Contingency Fund withdrawal (Schedule 2)  | 3,012,658           | -                   |
| Prior year's cash deficit   | (10,780,545)        | (3,719,118)         |
| Carry Forward to next year for the Information Technology Strategy project <sup>2</sup> | -                   | (327,000)           |
| <b>Provisional cash surplus/(deficit) after adjustments</b>                             | <b>(19,864,768)</b> | <b>(16,667,484)</b> |
| <b>Disposition of prior year's provisional surplus/(deficit)</b>                        |                     |                     |
| Prior year's provisional surplus/(deficit)  | (16,667,484)        | (21,399,038)        |
| Receipt of prior period contributions   | 5,026,692           | 16,630,479          |
| Savings on, or cancellation of, prior period obligations                                | 860,247             | 1,049,441           |
| <b>Prior year's cash surplus/(deficit)</b>  | <b>(10,780,545)</b> | <b>(3,719,118)</b>  |
| <b>Reconciliation of provisional surplus/(deficit) to budget surplus/(deficit)</b>      |                     |                     |
| <b>Provisional cash surplus/(deficit)</b>   | <b>(12,096,881)</b> | <b>(12,621,366)</b> |
| Assessed contributions receivables  | 9,467,483           | 14,495,442          |
| Assessed contributions / adjustment Burundi (host State loan share of withdrawn State)  | 143                 | 143                 |
| Assessed contributions / difference between budgeted and actual host State loan amount  | (27)                | (27)                |
| Miscellaneous income receipts   | (383,376)           | (310,899)           |
| <b>Budget surplus/(deficit) (Statement V)</b>   | <b>(3,012,658)</b>  | <b>1,563,293</b>    |

<sup>1</sup> Includes Major Program VI: Secretariat of the Trust Fund for Victims.

<sup>2</sup> ICC-ASP/20/Res.1, Part O.

## Schedule 6

### International Criminal Court - Status of voluntary contributions as at 31 December 2022 (in euros)

| Trust Fund   | Donors   | Balance brought forward | Contributions received in 2022 | Contributions recorded in 2022 | Contributions advanced in 2022 | Contributions deferred to 2023 | Balance due from donors | Balance due to donors | Transfers between Trust Funds |
|--|--|-------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------------|-----------------------|-------------------------------|
| General Trust Fund   | Netherlands                                      | -                       | 341,160                        | 341,160                        | -                              | -                              | -                       | -                     | -                             |
|  | United Kingdom                                   | -                       | -                              | -                              | -                              | -                              | -                       | 49,415                | -                             |
| <b>Sub-total</b>   |  | -                       | <b>341,160</b>                 | <b>341,160</b>                 | -                              | -                              | -                       | <b>49,415</b>         | -                             |
| Building Legal Expertise and Fostering Cooperation, 2019-2020                                  | European Commission                              | -                       | -                              | -                              | -                              | -                              | -                       | -                     | (15,457)                      |
| <b>Sub-total</b>   |  | -                       | -                              | -                              | -                              | -                              | -                       | -                     | <b>(15,457)</b>               |
| Building Legal Expertise and Fostering Cooperation, 2020-2022                                  | European Commission                              | 234,439                 | -                              | 295,879                        | -                              | -                              | 45,983                  | -                     | 15,457                        |
|  | France   | 70,000                  | -                              | 70,000                         | -                              | -                              | -                       | -                     | -                             |
| <b>Sub-total</b>   |  | <b>304,439</b>          | -                              | <b>365,879</b>                 | -                              | -                              | <b>45,983</b>           | -                     | <b>15,457</b>                 |
| Building Legal Expertise and Fostering Cooperation / 15th EU Support Project to ICC, 2022-2025 | European Commission                              | -                       | 955,357                        | 481,570                        | -                              | 473,787                        | -                       | -                     | -                             |
|  | Municipality of the Hague                        | -                       | 7,000                          | 7,000                          | -                              | -                              | -                       | -                     | -                             |
| <b>Sub-total</b>   |  | -                       | <b>962,357</b>                 | <b>488,570</b>                 | -                              | <b>473,787</b>                 | -                       | -                     | -                             |
| French Language and OIF  | L'Organisation internationale de la Francophonie | -                       | 680                            | 1,464                          | -                              | -                              | 784                     | -                     | -                             |
| <b>Sub-total</b>   |  | -                       | <b>680</b>                     | <b>1,464</b>                   | -                              | -                              | <b>784</b>              | -                     | -                             |
| Cooperation ICC-CILC, 2020-2023  | Center for International Legal Cooperation       | -                       | 458                            | 2,101                          | -                              | -                              | 1,643                   | -                     | -                             |
| <b>Sub-total</b>   |  | -                       | <b>458</b>                     | <b>2,101</b>                   | -                              | -                              | <b>1,643</b>            | -                     | -                             |
| Technological Enhancement and Specialized Capacity   | Australia  | -                       | 675,000                        | 675,000                        | -                              | -                              | -                       | -                     | -                             |
|  | Austria  | -                       | 200,000                        | 200,000                        | -                              | -                              | -                       | -                     | -                             |
|  | Belgium  | -                       | 500,000                        | 500,000                        | -                              | -                              | -                       | -                     | -                             |
|  | Bulgaria   | -                       | 50,000                         | 50,000                         | -                              | -                              | -                       | -                     | -                             |
|  | Cyprus   | -                       | 60,000                         | 60,000                         | -                              | -                              | -                       | -                     | -                             |
|  | Czechia  | -                       | 20,195                         | 20,195                         | -                              | -                              | -                       | -                     | -                             |
|  | Denmark  | -                       | 94,124                         | 94,124                         | -                              | -                              | -                       | -                     | -                             |
|  | Finland  | -                       | 300,000                        | 300,000                        | -                              | -                              | -                       | -                     | -                             |
|  | France   | -                       | 500,000                        | 500,000                        | -                              | -                              | -                       | -                     | -                             |
|  | Germany  | -                       | 1,000,000                      | 1,000,000                      | -                              | -                              | -                       | -                     | -                             |
|  | Greece   | -                       | 70,000                         | 70,000                         | -                              | -                              | -                       | -                     | -                             |
|  | Iceland  | -                       | 100,000                        | 100,000                        | -                              | -                              | -                       | -                     | -                             |
|  | Ireland  | -                       | 1,000,000                      | 1,000,000                      | -                              | -                              | -                       | -                     | -                             |
|  | Italy  | -                       | 375,000                        | -                              | 375,000                        | -                              | -                       | -                     | -                             |
|  | Latvia   | -                       | 100,000                        | 100,000                        | -                              | -                              | -                       | -                     | -                             |
|  | Lithuania  | -                       | 100,000                        | 100,000                        | -                              | -                              | -                       | -                     | -                             |
|  | Malta  | -                       | 25,000                         | 25,000                         | -                              | -                              | -                       | -                     | -                             |
|  | New Zealand                                      | -                       | 427,070                        | 427,070                        | -                              | -                              | -                       | -                     | -                             |
|  | Romania  | -                       | 100,000                        | 100,000                        | -                              | -                              | -                       | -                     | -                             |
|  | Slovenia   | -                       | 50,000                         | 50,000                         | -                              | -                              | -                       | -                     | -                             |
|  | Sweden (Ministry of Foreign Affairs)             | -                       | 184,156                        | 184,156                        | -                              | -                              | -                       | -                     | -                             |
|  | Sweden (Police Authority)                        | -                       | 458,650                        | -                              | -                              | 458,650                        | -                       | -                     | -                             |
|  | United Kingdom                                   | -                       | 1,200,000                      | -                              | 1,200,000                      | -                              | -                       | -                     | -                             |
|  | European Commission                              | -                       | 6,068,363                      | -                              | -                              | 6,068,363                      | -                       | -                     | -                             |
|  | Microsoft (contribution in kind)                 | -                       | 428,299                        | 428,299                        | -                              | -                              | -                       | -                     | -                             |
| <b>Sub-total</b>   |  | -                       | <b>14,085,857</b>              | <b>5,983,844</b>               | <b>1,575,000</b>               | <b>6,527,013</b>               | -                       | -                     | -                             |
| ICC Country Office CAR – Access to Justice Project, 2022-2023                                  | Canada   | -                       | 19,489                         | -                              | -                              | 19,489                         | -                       | -                     | -                             |
| <b>Sub-total</b>   |  | -                       | <b>19,489</b>                  | -                              | -                              | <b>19,489</b>                  | -                       | -                     | -                             |
| Development of Interns and Visiting Professionals  | France   | 50,000                  | -                              | 50,000                         | -                              | -                              | -                       | -                     | -                             |
|  | Germany  | -                       | 12,500                         | 12,500                         | -                              | -                              | -                       | -                     | -                             |
|  | Ireland  | -                       | 150,000                        | 150,000                        | -                              | -                              | -                       | -                     | -                             |
|  | ICC Judge  | -                       | 3,600                          | 3,600                          | -                              | -                              | -                       | -                     | -                             |
|  | ICC Staff  | -                       | 8,210                          | 8,210                          | -                              | -                              | -                       | -                     | -                             |
| <b>Sub-total</b>   |  | <b>50,000</b>           | <b>174,310</b>                 | <b>224,310</b>                 | -                              | -                              | -                       | -                     | -                             |
| Access to Justice Project of the Country Office, Uganda, 2019-2022                             | Denmark  | -                       | -                              | -                              | -                              | -                              | -                       | 2,174                 | -                             |
| <b>Sub-total</b>   |  | -                       | -                              | -                              | -                              | -                              | -                       | <b>2,174</b>          | -                             |
| Special Fund for Relocations   | Belgium  | -                       | -                              | 80,000                         | -                              | -                              | 80,000                  | -                     | -                             |
|  | Ireland  | -                       | 300,000                        | 300,000                        | -                              | -                              | -                       | -                     | -                             |
|  | Luxembourg                                       | -                       | 35,000                         | 35,000                         | -                              | -                              | -                       | -                     | -                             |
| <b>Sub-total</b>   |  | -                       | <b>335,000</b>                 | <b>415,000</b>                 | -                              | -                              | <b>80,000</b>           | -                     | -                             |
| Family Visit for Indigent Detainees  | Austria  | -                       | 20,000                         | 20,000                         | -                              | -                              | -                       | -                     | -                             |
|  | Finland  | -                       | 40,000                         | 40,000                         | -                              | -                              | -                       | -                     | -                             |
|  | Germany  | -                       | 20,000                         | 20,000                         | -                              | -                              | -                       | -                     | -                             |
|  | Ireland  | -                       | 50,000                         | 50,000                         | -                              | -                              | -                       | -                     | -                             |
|  | Netherlands                                      | -                       | 4,000                          | 4,000                          | -                              | -                              | -                       | -                     | -                             |
|  | ICC Staff  | -                       | 500                            | 500                            | -                              | -                              | -                       | -                     | -                             |
| <b>Sub-total</b>   |  | -                       | <b>134,500</b>                 | <b>134,500</b>                 | -                              | -                              | -                       | -                     | -                             |
| Junior Professional Officer Programme  | Finland  | -                       | 108,568                        | 108,568                        | -                              | -                              | -                       | -                     | -                             |
|  | France   | -                       | 221,083                        | 221,083                        | -                              | -                              | -                       | -                     | -                             |
|  | Germany  | -                       | 120,097                        | 120,097                        | -                              | -                              | -                       | -                     | -                             |
|  | Republic of Korea                                | -                       | 217,546                        | 217,546                        | -                              | -                              | -                       | -                     | -                             |
|  | Switzerland                                      | 76,865                  | 103,119                        | 48,403                         | -                              | 131,581                        | -                       | -                     | -                             |
| <b>Sub-total</b>   |  | <b>76,865</b>           | <b>770,413</b>                 | <b>715,697</b>                 | -                              | <b>131,581</b>                 | -                       | -                     | -                             |
| Least Developed Countries  | Germany  | -                       | 12,500                         | 12,500                         | -                              | -                              | -                       | -                     | -                             |
| <b>Sub-total</b>   |  | -                       | <b>12,500</b>                  | <b>12,500</b>                  | -                              | -                              | -                       | -                     | -                             |
| Sponsored Travel to External Conferences   | Centre for Earth Observation                     | -                       | 689                            | 689                            | -                              | -                              | -                       | -                     | -                             |
|  | International Commission on Missing Persons      | -                       | 355                            | 355                            | -                              | -                              | -                       | -                     | -                             |
|  | International Nuremberg Principles Academy       | -                       | 235                            | 235                            | -                              | -                              | -                       | -                     | -                             |
| <b>Sub-total</b>   |  | -                       | <b>1,279</b>                   | <b>1,279</b>                   | -                              | -                              | -                       | -                     | -                             |
| <b>Total voluntary contributions</b>   |  | <b>431,304</b>          | <b>16,838,003</b>              | <b>8,686,304</b>               | <b>1,575,000</b>               | <b>7,151,870</b>               | <b>128,410</b>          | <b>51,589</b>         | -                             |

## Schedule 7

### International Criminal Court - Status of trust funds as at 31 December 2022 (in euros)

| Trust Fund   | Donors   | Balances brought forward | Revenue          | Expenses       | Donor refunds | Fixed assets   | Balance carried forward |
|--|--|--------------------------|------------------|----------------|---------------|----------------|-------------------------|
| General Trust Fund   | Netherlands                                      | -                        | 341,160          | 341,160        | -             | -              | -                       |
|  | Republic of Korea                                | 10,549                   | -                | -              | -             | -              | 10,549                  |
|  | Interest revenue                                 | 120                      | 40               | -              | -             | -              | 160                     |
| <b>Sub-total</b>   |  | <b>10,669</b>            | <b>341,200</b>   | <b>341,160</b> | -             | -              | <b>10,709</b>           |
| Building Legal Expertise and Fostering Cooperation, 2020-2022                                  | European Commission                              | -                        | 295,879          | 295,879        | -             | -              | -                       |
|  | France   | 150,000                  | 70,000           | 160,155        | -             | -              | 59,845                  |
|  | Interest revenue                                 | -                        | 213              | -              | -             | -              | 213                     |
| <b>Sub-total</b>   |  | <b>150,000</b>           | <b>366,092</b>   | <b>456,034</b> | -             | -              | <b>60,058</b>           |
| Building Legal Expertise and Fostering Cooperation / 15th EU Support Project to ICC, 2022-2025 | European Commission                              | -                        | 481,570          | 481,570        | -             | -              | -                       |
|  | Municipality of the Hague                        | -                        | 7,000            | 7,000          | -             | -              | -                       |
|  | Interest revenue                                 | -                        | 35               | -              | -             | -              | 35                      |
| <b>Sub-total</b>   |  | -                        | <b>488,605</b>   | <b>488,570</b> | -             | -              | <b>35</b>               |
| French Language and OIF  | L'Organisation internationale de la Francophonie | -                        | 1,464            | 1,464          | -             | -              | -                       |
| <b>Sub-total</b>   |  | -                        | <b>1,464</b>     | <b>1,464</b>   | -             | -              | -                       |
| Cooperation ICC-KRSJI  | Kosovo Relocated Specialist Judicial Institution | -                        | -                | -              | -             | -              | -                       |
| <b>Sub-total</b>   |  | -                        | -                | -              | -             | -              | -                       |
| Cooperation ICC-CILC, 2020-2023  | Center for International Legal Cooperation       | -                        | 2,101            | 2,101          | -             | -              | -                       |
| <b>Sub-total</b>   |  | -                        | <b>2,101</b>     | <b>2,101</b>   | -             | -              | -                       |
| Technological Enhancement and Specialized Capacity   | Australia  | -                        | 675,000          | 68,014         | -             | -              | 606,986                 |
|  | Austria  | -                        | 200,000          | 20,152         | -             | -              | 179,848                 |
|  | Belgium  | -                        | 500,000          | 50,381         | -             | -              | 449,619                 |
|  | Bulgaria   | -                        | 50,000           | 5,038          | -             | -              | 44,962                  |
|  | Cyprus   | -                        | 60,000           | 6,046          | -             | -              | 53,954                  |
|  | Czechia  | -                        | 20,195           | 2,035          | -             | -              | 18,160                  |
|  | Denmark (earmarked funds)                        | -                        | 94,124           | -              | -             | -              | 94,124                  |
|  | Finland (earmarked funds)                        | -                        | 300,000          | -              | -             | -              | 300,000                 |
|  | France   | -                        | 500,000          | 50,381         | -             | -              | 449,619                 |
|  | Germany  | -                        | 1,000,000        | 100,761        | -             | -              | 899,239                 |
|  | Greece   | -                        | 70,000           | 7,053          | -             | -              | 62,947                  |
|  | Iceland  | -                        | 100,000          | 10,076         | -             | -              | 89,924                  |
|  | Ireland  | -                        | 1,000,000        | 100,761        | -             | -              | 899,239                 |
|  | Latvia   | -                        | 100,000          | 10,076         | -             | -              | 89,924                  |
|  | Lithuania  | -                        | 100,000          | 10,076         | -             | -              | 89,924                  |
|  | Malta  | -                        | 25,000           | 2,519          | -             | -              | 22,481                  |
|  | New Zealand                                      | -                        | 427,070          | 43,032         | -             | -              | 384,038                 |
|  | Romania  | -                        | 100,000          | 10,076         | -             | -              | 89,924                  |
|  | Slovenia   | -                        | 50,000           | 5,038          | -             | -              | 44,962                  |
|  | Sweden   | -                        | 184,156          | 18,556         | -             | -              | 165,600                 |
|  | Microsoft (contribution in kind)                 | -                        | 428,299          | 26,768         | -             | 401,531        | 401,531                 |
|  | Interest revenue                                 | -                        | 1,002            | -              | -             | -              | 1,002                   |
| <b>Sub-total</b>   |  | -                        | <b>5,984,846</b> | <b>546,839</b> | -             | <b>401,531</b> | <b>5,438,007</b>        |
| 20th Anniversary of the Rome Statute, 2018   | Republic of Korea                                | 5,281                    | -                | -              | -             | -              | 5,281                   |
|  | Municipality of the Hague                        | 996                      | -                | -              | -             | -              | 996                     |
|  | Interest revenue                                 | -                        | 2                | -              | -             | -              | 2                       |
| <b>Sub-total</b>   |  | <b>6,277</b>             | <b>2</b>         | -              | -             | -              | <b>6,279</b>            |
| ICC Country Office CAR – Access to Justice Program, 2022-2023                                  | Canada   | -                        | -                | -              | -             | -              | -                       |
| <b>Sub-total</b>   |  | -                        | -                | -              | -             | -              | -                       |
| Development of Interns and Visiting Professionals  | France   | -                        | 50,000           | 12,608         | -             | -              | 37,392                  |
|  | Germany  | -                        | 12,500           | -              | -             | -              | 12,500                  |
|  | Ireland  | -                        | 150,000          | -              | -             | -              | 150,000                 |
|  | Netherlands                                      | 152                      | -                | 152            | -             | -              | -                       |
|  | Republic of Korea                                | 17,818                   | -                | 17,818         | -             | -              | -                       |
|  | ICC Judge and Staff                              | 38,335                   | 11,810           | 8,320          | -             | -              | 41,825                  |
|  | Interest revenue                                 | -                        | 67               | -              | -             | -              | 67                      |
| <b>Sub-total</b>   |  | <b>56,305</b>            | <b>224,377</b>   | <b>38,898</b>  | -             | -              | <b>241,784</b>          |
| ICC CO-UGA Access to Justice Project, 2019-2022  | Denmark  | 77,959                   | -                | 75,785         | 2,174         | -              | -                       |
| <b>Sub-total</b>   |  | <b>77,959</b>            | -                | <b>75,785</b>  | <b>2,174</b>  | -              | -                       |

| Trust Fund                               | Donors                                      | Balances brought forward | Revenue          | Expenses         | Donor refunds | Fixed assets   | Balance carried forward |
|--|---|--------------------------|------------------|------------------|---------------|----------------|-------------------------|
| Special Fund for Relocations             | Australia                                   | 1,117,610                | -                | 406,670          | -             | -              | 710,940                 |
|  | Belgium                                     | -                        | 80,000           | 80,000           | -             | -              | -                       |
|  | Denmark                                     | 94,806                   | -                | -                | -             | -              | 94,806                  |
|  | Finland                                     | 155,567                  | -                | -                | -             | -              | 155,567                 |
|  | Ireland                                     | 51,140                   | 300,000          | -                | -             | -              | 351,140                 |
|  | Luxembourg                                  | 125,410                  | 35,000           | -                | -             | -              | 160,410                 |
|  | Netherlands                                 | 175,154                  | -                | 94,052           | -             | -              | 81,102                  |
|  | United Kingdom                              | 106,939                  | -                | -                | -             | -              | 106,939                 |
|  | Interest revenue                            | -                        | 1,166            | -                | -             | -              | 1,166                   |
| <b>Sub-total</b>                         |   | <b>1,826,626</b>         | <b>416,166</b>   | <b>580,722</b>   | -             | -              | <b>1,662,070</b>        |
| Family Visits for Indigent Detainees     | Austria                                     | -                        | 20,000           | -                | -             | -              | 20,000                  |
|  | Avocats Sans Frontières Belgique            | 20,000                   | -                | 20,000           | -             | -              | -                       |
|  | Finland                                     | -                        | 40,000           | -                | -             | -              | 40,000                  |
|  | Germany                                     | 15,000                   | 20,000           | 25,385           | -             | -              | 9,615                   |
|  | ICC Staff                                   | 2,256                    | 500              | -                | -             | -              | 2,756                   |
|  | Ireland                                     | -                        | 50,000           | -                | -             | -              | 50,000                  |
|  | Mali  | 15,214                   | -                | -                | -             | -              | 15,214                  |
|  | Netherlands                                 | -                        | 4,000            | (651)            | -             | -              | 4,651                   |
|  | Philippines                                 | 3,482                    | -                | 51               | -             | -              | 3,431                   |
|  | Switzerland                                 | 16,011                   | -                | 7,285            | -             | -              | 8,726                   |
|  | Interest revenue                            | -                        | 49               | -                | -             | -              | 49                      |
| <b>Sub-total</b>                         |   | <b>71,963</b>            | <b>134,549</b>   | <b>52,070</b>    | -             | -              | <b>154,442</b>          |
| Junior Professional Officer Programme    | Finland                                     | 86,234                   | 108,568          | 104,051          | -             | -              | 90,751                  |
|  | France                                      | 74,395                   | 221,083          | 148,936          | -             | -              | 146,542                 |
|  | Germany                                     | 107,964                  | 120,097          | 107,209          | -             | -              | 120,852                 |
|  | Japan                                       | 153,709                  | -                | 43,136           | -             | -              | 110,573                 |
|  | Republic of Korea                           | 237,112                  | 217,546          | 181,230          | -             | -              | 273,428                 |
|  | Switzerland                                 | -                        | 48,403           | 48,403           | -             | -              | -                       |
|  | Interest revenue                            | -                        | 408              | -                | -             | -              | 408                     |
| <b>Sub-total</b>                         |   | <b>659,414</b>           | <b>716,105</b>   | <b>632,965</b>   | -             | -              | <b>742,554</b>          |
| Least Developed Countries                | Finland                                     | 28,392                   | -                | 7,741            | -             | -              | 20,651                  |
|  | Germany                                     | -                        | 12,500           | 12,500           | -             | -              | -                       |
|  | Ireland                                     | 20,000                   | -                | 20,000           | -             | -              | -                       |
|  | Interest revenue                            | -                        | 32               | -                | -             | -              | 32                      |
| <b>Sub-total</b>                         |   | <b>48,392</b>            | <b>12,532</b>    | <b>40,241</b>    | -             | -              | <b>20,683</b>           |
| LDC Travel – Nominations of Judges       |   | -                        | -                | -                | -             | -              | -                       |
| <b>Sub-total</b>                         |   | -                        | -                | -                | -             | -              | -                       |
| Sponsored Travel to External Conferences | Centre for Earth Observation                | -                        | 689              | 689              | -             | -              | -                       |
|  | International Commission on Missing Persons | -                        | 355              | 355              | -             | -              | -                       |
|  | International Nuremberg Principles Academy  | -                        | 235              | 235              | -             | -              | -                       |
| <b>Sub-total</b>                         |   | -                        | <b>1,279</b>     | <b>1,279</b>     | -             | -              | -                       |
| <b>Total</b>                             |   | <b>2,907,605</b>         | <b>8,689,318</b> | <b>3,258,128</b> | <b>2,174</b>  | <b>401,531</b> | <b>8,336,621</b>        |

#### General description and purpose of 2022 trust funds disclosed in Schedule 7

The *General Trust Fund* relates to funds that had been provided by donors without specific purposes and implementation of which was on hold during 2022. In 2022, the Trust Fund additionally accommodated transactions related to the 21<sup>st</sup> session of the Assembly of State Parties, conducted at the World Forum Convention Centre in The Hague.

Contracts with the European Commission and other donors for the *Building Legal Expertise and Fostering Cooperation Programme* provide financial support to the implementation of the following three sub-projects:

- Seminars, events and training for fostering cooperation, sharing expertise and building national capacity*: provides representatives and professionals from States Parties and non-States Parties, including situation countries, with opportunities to develop their knowledge as well as to share mutually relevant information, thus strengthening the Court's capacity to implement its mandate based on improved judicial cooperation; and to develop the knowledge and practical skills of legal professionals, build and maintain relationships with counsel and associations of lawyers, and provide a forum for consultations with the legal profession;
- Legal Professional Programme*: provides representatives and professionals from situation countries, countries in which the Court is conducting preliminary investigations, and any other relevant developing country which is a State Party to the Rome Statute,

with opportunities to develop their legal knowledge and enhance national capacities to investigate and prosecute crimes within the jurisdiction of the Court; and

- c) *Legal Tools Database*: under the responsibility of the Office of the Prosecutor, facilitates development of the capacity to investigate, prosecute and adjudicate core international crimes cases, in particular at the national level. It has been designed to assist legal professionals to work on core international crimes as enshrined in the Rome Statute and relevant national legislation, by providing (a) free access to legal information in international criminal law, legal digests of such information, and specialized software to work with such law; and (b) training, coaching and offering help desk services. The sub-project forms an important element in the Court's effort to reinforce national capacity and to ensure that those accused of such crimes can be brought to justice in accordance with international standards.

Collectively, these sub-projects stem from the programme's overall objective to contribute to the fight against impunity, by promoting the Rome Statute system and increasing support for the Court, and its sub-objectives to: (i) broaden the understanding of the Court and the Rome Statute among the key stakeholders, in particular States Parties and legal professionals, and achieve greater support and cooperation of States with the Court; and (ii) reinforce national capacities in dealing with crimes under the Rome Statute, particularly in countries related to situations before the Court, by promoting the principle of complementarity.

The Trust Fund for *French Language and OIF* was established in 2020 and was initiated by the Presidency in cooperation with the *Organisation Internationale de la Francophonie* (OIF). The aim is to help fund the development of French language training programmes for judges at all levels (from A1 to C2) to enable them to understand oral debates in the courtroom and documents drafted in French during proceedings and, if necessary, to communicate without interpretation/translation. The Trust Fund was further expanded in 2022 to integrate a module on legal and diplomatic French, developed by OIF and customised for the ICC's French learning needs. This module was made available for staff members Court-wide at the B2 level.

The *Cooperation ICC - KRSJI* Trust Fund was established on the basis of the Memorandum of Understanding between the Court's OTP and the Special Prosecutor's Office (SPO) of the Kosovo Relocated Specialist Judicial Institution (KRSJI), under which the OTP will assist the SPO by providing technical extraction of data from telephone devices, including mobile phones. The SPO will pay the OTP in full for and in respect of all identifiable direct and indirect costs incurred as a result of providing the agreed services.

The *Cooperation North Africa Against Migrant Smuggling and THB (SMUGG)* Trust Fund ("Cooperation ICC-CILC") was established on the basis of the Memorandum of Understanding between the Court and the Center for International Legal Cooperation (CILC) in the context of the SMUGG project, which focuses on bringing to justice key players in the criminal networks active in the field of human smuggling, human trafficking and other migration-related crimes from countries in the Horn of Africa, through Libya to the European Union. The scope of cooperation between the Court and the CILC includes, among other things, OTP staff member participation in meetings with external partners and the exchange of information and experience to support the project. In return, the CILC will reimburse the Court for the participation of the Court's staff.

The *Technological Tools, Psychosocial Support and Specialised Capacity in SGBV crimes and crimes against Children* ("Technological Enhancement and Specialized Capacity") Trust Fund was established in 2022 by the Office of the Prosecutor pursuant to article 116 of the Rome Statute to provide assistance to the Office, including through the provision of national experts on a secondment basis and voluntary financial contributions from State Parties to address its urgent resource needs and allow the Office to effectively manage all situations currently under investigation or at trial. The Trust Fund supports the work of the Office through the following priority areas:

- Use of new advanced technological tools and equipment in the collection, analysis and language-processing of evidence for enhancements to the technological tools in the collection, processing and storage of evidence.

- Provision of enhanced psychosocial support to witnesses and survivors as well as broader additional witness protection and support measures; and
- Enhancement of dedicated and specialized capacity with respect to investigations into SGBC and crimes against children.

The Trust Fund for the *20th Anniversary of the Rome Statute* aimed to raise global awareness of the role and significance of the Rome Statute, to increase public recognition and foster a genuinely positive narrative focused on the victims and survivors of the world's gravest crimes. The objectives were achieved through a number of events and were finalized in cooperation with the States Parties. The central events took place on 16 and 17 July 2018 at the Court, with the participation of high profile officials from the Court's situation countries, the experts and panellists.

The *Access to Justice Project of the ICC Country Office in the Central African Republic*, funded by the Canadian High Commission in Yaoundé (Cameroon), enabled an enhanced scale and impact / effect of activities undertaken in January 2023 delivered within the context of the ICC CAR related Cases. The project consisted of influential community leaders and civil society visiting The Hague to follow the Hearings in the CAR related Cases, namely Yekatom and Ngaïssona and Saïd, and presentations by various Organs and Sections of the Court. The Project enabled an expanding environment within which activities such as public information and outreach enhancing (level and effect) access to justice to the affected communities in CAR. It enabled engagement with the local population in the judicial discourse through familiar and trusted structures and channels fostering reconciliation, open dialogue, ownership, understanding, and, with it, a less hostile / more positive justice environment. It also generated greater support for the Court and encouraged active participation (vice passive receipt) by the affected communities in the justice debate.

The Trust Fund for the *Development of Interns and Visiting Professionals* was established in 2017 to provide funded internship and visiting professional opportunities to nationals of developing countries that are States Parties to the Rome Statute. The Internship and Visiting Professional Programme provides its participants with an opportunity for intellectual growth, development of knowledge and the acquisition of transferable professional skills. Funding for the Trust Fund is provided by interested donor countries, staff members and elected officials.

*The Access to Justice Project of the Country Office, Uganda, 2019-2022*, funded by the Government of Denmark through its Embassy in Kampala: since Uganda became a situation before the Court 19 years ago, the Uganda Country Office, through its Outreach Programme, had been conducting situation-related outreach activities throughout northern Uganda to explain about the mandate of the Court, and the pending arrest warrants against five top commanders of the Lord's Resistance Army (LRA). Following the surrender of one of those commanders, Dominic Ongwen, in January 2015 and his subsequent transfer to the ICC custody, the judicial proceedings that ensued resulted in an upsurge of interest in following the trial by various communities concerned with the case. Due to the demand for regular information and the need to make the proceedings accessible and meaningful to the vast majority of victims and affected communities who reside in remote locations and with limited access to information about issues that matter to them, it became imperative for the Office to create supplementary programmes that would address their information needs, allow wider access to the proceedings, and facilitate dialogue with and the participation of the various sectors of the affected communities and relevant stakeholders in Northern Uganda.

With the absence of sub-offices in the affected communities, the Office capitalised on the support of its existing local structures and partnerships, which enabled it to collaborate with a network of 52 community volunteers to support the project implementation. The networks were drawn from 25 parishes, mainly from the locations linked to the case, in Gulu City which was the epicentre of the conflict, and in Coorom, Ongwen's native home. These networks continue to conduct public information activities that enabled members of their constituencies to have direct access to the proceedings that were conducted in the courtroom in The Hague.

The rising interest in following the *Ongwen* trial and subsequent judicial processes also engenders increasing expectations of reparations among the different communities affected by the conflict in northern Uganda. Through the project, the Office has maintained effective



and open dialogues to provide information about the trial, to manage expectations and start a conversation through inter-communal dialogues on how communities could harmoniously coexist, irrespective of the conviction and sentence judgement(s). The continued sharing of information among victims and affected communities is critical in countering distortions, speculation and misconceptions that have the potential of building unwarranted tensions linked to certain judicial decisions or outcomes that may not satisfy their expectations, hopes and aspirations. Another component of the project relates to the sharing of best practices and experiences with representatives of the Ugandan justice, law and order sectors, with a view to contributing to strengthening their capacities and developing a stronger and more capable justice and law enforcement mechanism for handling international crimes.

The *Special Fund for Relocations* was established in 2010 to assist States which are willing, but do not have the capacity, to enter into relocation agreements with the Court with cost neutral solutions. It aims at increasing the number of effective relocations and building local capacity to protect witnesses. The fund receives voluntary contributions from States Parties and covers the direct expenses of the person at risk relocated in the receiving State.

The *Trust Fund for Family Visits for Indigent Detainees* was established within the Registry in 2011 by the Assembly in its resolution ICC-ASP/8/Res.4. The purpose is to fund family visits for indigent detainees through voluntary contributions.

The Trust Fund for the *Junior Professional Officer Programme* was established in 2015 to provide funded appointments to nationals from sponsoring participating countries and/or developing countries. The programme provides opportunities for young professionals to be placed in entry level positions, at the expense of their governments, in an effort to familiarize them with the inner workings of the Court and the international legal system as a whole, with the aim of enhancing suitability for positions at the Court, other international organizations and national systems. The programme provides the participants with an opportunity for professional growth and the development of professional skills that can be applied to their careers.

The Trust Fund for the *Least Developed Countries* was established in 2004 by ICC-ASP/2/Res.6 and amended by ICC-ASP/4/Res.4. It is managed by the Secretariat of the Assembly of States Parties and promotes the participation of delegates of the least developed countries and other developing countries in the work and activities of the Assembly of States Parties by covering their round trip travel costs to the venue of the Assembly's session as determined by the Fund.

The Trust Fund for the *Travel of candidates from least developed countries to the venue of the interviews conducted by the Advisory Committee on nominations of judges* was established in 2020 by ICC-ASP/15/Res.5, annex I, 6(e). It is managed by the Secretariat of the Assembly of States Parties to provide financial assistance to candidates from the least developed countries and other developing States, nominated by a State Party, to cover their round-trip travel costs to the venue of interviews conducted by the Advisory Committee on nominations of judges to the International Criminal Court as determined by the Fund.

The *Sponsored Travel to External Conferences* fund covers the travel and accommodation costs of the Court's officials and other delegates to participate in external conferences, training and public events, and is funded by various donors. The sponsors are mainly governments, universities and other educational institutions, and international non-profit organizations.



## Final audit report on the financial statements of the International Criminal Court for the year ended 31 December 2022

### *Table of contents*

|  |           |
|--|-----------|
| <b>Executive Summary .....</b>   | <b>59</b> |
| <b>I. Audit objectives, scope and approach.....</b>  | <b>60</b> |
| <b>II. Restatement of prior year financial statements.....</b>                               | <b>60</b> |
| <b>III. Financial highlights for 2022 .....</b>  | <b>60</b> |
| <b>IV. Observations and recommendations.....</b>   | <b>65</b> |
| 1. Comparison between ICC and UN payroll policy.....   | 65        |
| 1.1. Determination of salary step.....   | 65        |
| 1.2. Determination of special post allowances .....  | 68        |
| 1.3. Conclusion.....   | 69        |
| 2. Administration of salaries and allowances payments.....                                   | 69        |
| 2.1. Determination of step on initial recruitment.....                                       | 69        |
| 2.2. Settlement of education grant advances .....  | 70        |
| <b>V. Audit adjustments and amendments .....</b>   | <b>71</b> |
| <b>VI. Follow up on previous recommendation.....</b>   | <b>71</b> |
| 1. [ICC-2017-1] Voting Rights of States in Arrears (Article 112 of Rome Statute) .....       | 71        |
| 2. [ICC-2021-1] Monitoring of salaries and allowances .....                                  | 72        |
| 3. [ICC-2021-2] Building component capitalization.....                                       | 72        |
| 4. [ICC-2021-3] SPA Administrative instruction.....  | 72        |
| 5. [ICC-2021-4] Fund transfer .....  | 72        |
| 6. [ICC-2021-5] SAP Controls.....  | 72        |
| <b>VII. Acknowledgments .....</b>  | <b>73</b> |
| Appendices .....   | 74        |
| Appendix 1: Follow-up of report on human resources management 2018 .....                     | 74        |
| Appendix 2: Follow-up of report on administrative budget process management 2019 .....       | 74        |
| Appendix 3: Follow-up of report on administrative management of OTP and Presidency 2021..... | 75        |
| Appendix 4: Follow-up of report on Temporary Personnel 2022 .....                            | 76        |
| Appendix 5: ICC response on audit findings and recommendations .....                         | 78        |

## *Executive Summary*

*The Board of Audit and Inspection of the Republic of Korea was appointed as the External Auditor of the International Criminal Court (ICC) and the Trust Fund for Victims (TFV) for four years starting with the financial year 2021, at the fourth plenary meeting of the Assembly of States Parties on 16 December 2020.*

*To accomplish our audit engagement as the External Auditor, we performed an interim audit from October to November 2022 to understand the ICC's operations and environment and identify various risk factors that will determine the focus of audit team's efforts. We conducted year-end audit for three weeks in May 2023, focusing on performing audit procedures to test the appropriateness of journal entries and accounting estimates, along with verifying evidence on amounts and disclosures in the financial statements.*

*Based on our audit, we have provided an unmodified audit opinion on the financial statements of the ICC for the year ended 31 December 2022, by concluding that they present fairly, in all material respects, the financial position, financial performance, changes in net assets, cash flows, and comparison of budget and actual amounts for the year ended 31 December 2022 in accordance with the International Public Sector Accounting Standards (IPSAS). We also added more detailed explanation regarding matters that require the attention of the Assembly of States Parties (ASP). Some adjustments brought up by the External Auditor were incorporated into the 2022 financial statements such as the impairment of intangible assets, derecognition of asset and liability, additional note disclosures and other adjustments.*

*As a result of our audit, we observed that the total assets decreased by € 5,549 thousand, and the total liabilities decreased by € 19,376 thousand, while the total revenues and the total expenses increased by € 15,402 thousand and € 9,639 thousand, respectively. Some noticeable changes to the total net assets during the year are as follows: PP&E decreased by € 7,302 thousand from the annual depreciation, reimbursement right decreased by € 8,255 thousand, and employee benefit liabilities decreased by € 25,586 thousand from the change in actuarial assumptions such as discount rate, and deferred revenue and accrued expenses increased by € 7,491 thousand mainly from the establishment of the OTP Trust Fund.*

*We also made recommendations on the ICC's payroll policy with the purpose of finding possible staff costs budget savings and monitoring administration of payroll. In this regard, we recommended the ICC to comprehensively review its Staff Regulations and Rules, Administrative Instructions and Guidelines considering the purpose of ICC Regulation 3.1 to be in conformity with UN Staff Regulations and Rules to strengthen the efficiency of staff costs budget; amend its Guidelines to strengthen the transparency and integrity of determination of step on initial recruitment; establish procedures containing provisions to enhance management of education grant advances.*

*With regard to the follow-up of the previous recommendations, six recommendations were made in the audit report on the financial statements. We note that although continuous efforts have been made by the Court, one recommendation is only partially implemented, and three recommendations are not implemented.*

*We would like to express our deepest gratitude to all the members of the ICC who were supportive and cooperative during the audit.*

## I. Audit objectives, scope and approach

1. We have audited the financial statements of the International Criminal Court (the Court) in accordance with the International Standards on Auditing (ISA) and Regulation 12 of the Financial Regulations and Rules (FRR) of the Court, including the additional terms of reference governing the audit of the Court.
2. The objective of audit was to determine with reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, thereby enabling the External Auditor to express an opinion that the financial statements present fairly, in all material respects, the Court's financial position, financial performance, changes in net assets, cash flows, and comparison of budget and actual amounts in accordance with the International Public Sector Accounting Standards (IPSAS) for the financial year 2022.
3. The additional terms of reference governing the External Auditor are set out in the annex to the FRR, paragraph 6 (c), which stipulates that the External Auditor can indicate other matters that should be brought to the notice of the Assembly of States Parties (ASP) such as improper use of the Court's money and other assets, and any expenditure not in accordance with the intention of the ASP.
4. Financial statements prepared in accordance with IPSAS contain a statement of financial position, a statement of financial performance, a statement of changes in net assets, a statement of cash flows, a statement of comparison between budget and actual amounts and notes for the financial year then ended.
5. A set of seven schedules presenting additional information (Schedules 1 to 7) not falling within the scope of this audit was appended to the financial statements by the Court. The audit team ensured that those schedules were coherent with the financial statements but did not carry out any other due diligence in regard to them.
6. The audit consisted of two phases:
  - i. The interim audit, concentrated on understanding the Court's control activities and environment and performing walk-throughs on various internal control procedures, was held from 31 October to 11 November 2022; and
  - ii. A final audit, focused on obtaining evidence on the amounts and disclosures in the financial statements and performing observations in regards to the financial management of the Court, was held from 8 to 25 May 2023.
7. The audit observations and recommendations were discussed with the Division of Management Services (DMS) within the Registry. The final meeting was held on 25 May 2023 with the Head of the Finance Section, the Head of the Human Resources Section, the Head of the Facilities Management Unit and the SAP Systems Officer.
8. The External Auditor received a letter of representation, signed by the Registrar on 25 July 2023.
9. We express an unmodified opinion on the financial statements of the Court for the financial year ended 31 December 2022.

## II. Restatement of prior year financial statements

10. Comparative information for 2021 is restated for the adequate classification of current and non-current liabilities and account for the interest from the Host State Loan. It has no impact on the income statement.

## III. Financial highlights for 2022

### Financial position

11. Total assets represent € 235.653 million in 2022, a decrease of about € 5.549 million (2.3 percent) from € 241.202 million in 2021. This decrease was mainly due to the annual depreciation of property, plant and equipment (PPE) and the reduction in the fair value evaluation of the Reimbursement Right.
12. The level of cash increased by € 6.186 million, mainly due to advanced payment of € 17.996 million as contributions related to 2023 assessments received and the establishment of new Trust Fund. Accounts receivable from non-exchange transactions, totalling € 40.855 million, mainly relate to receivables from the States Parties. Total outstanding assessed contributions to the regular budget are € 40.707 million (€ 36.267 million at the end of 2021), which are still at a high level.

13. From 2007 to 2022, the status of outstanding assessed contributions is presented as below.

**Table 1. Outstanding assessed contributions from 2007 to 2022 (in thousands of euros)**

| <i>Year</i> | <i>Assessed Contribution (A)</i> | <i>Collections for current year(B)</i> | <i>Collection current year / Assessed contribution</i> | <i>Outstanding current year as at 31 December (C=A-B)</i> | <i>Collection for prior year</i> | <i>Outstanding as prior year as at 31 December(D)</i> | <i>Total outstanding as at 31 December (E=C+D)</i> |
|-------------|----------------------------------|--|--|---|----------------------------------|---|--|
| 2007        | 88,872                           | 83,021                                 | 93   | 5,851   | 9,672                            | 2,298   | 8,149  |
| 2008        | 90,382                           | 90,077                                 | 100  | 305   | 7,896                            | 252   | 557  |
| 2009        | 96,230                           | 95,469                                 | 99   | 761   | 225                              | 332   | 1,093  |
| 2010        | 103,623                          | 97,849                                 | 94   | 5,774   | 612                              | 481   | 6,255  |
| 2011        | 103,608                          | 101,222                                | 98   | 2,386   | 5,849                            | 406   | 2,792  |
| 2012        | 108,800                          | 102,640                                | 94   | 6,160   | 2,382                            | 409   | 6,569  |
| 2013        | 112,040                          | 105,381                                | 94   | 6,659   | 6,248                            | 321   | 6,980  |
| 2014        | 118,706                          | 110,672                                | 93   | 8,034   | 525                              | 6,455   | 14,489   |
| 2015        | 125,598                          | 112,959                                | 90   | 12,639  | 6,343                            | 8,147   | 20,786   |
| 2016        | 138,786                          | 124,726                                | 90   | 14,060  | 16,440                           | 4,345   | 18,405   |
| 2017        | 144,587                          | 126,353                                | 87   | 18,234  | 5,592                            | 12,813  | 31,047   |
| 2018        | 147,432                          | 132,092                                | 90   | 15,340  | 25,266                           | 5,782   | 21,122   |
| 2019        | 148,135                          | 133,724                                | 90   | 14,411  | 9,761                            | 11,361  | 25,772   |
| 2020        | 148,726                          | 130,651                                | 88   | 18,075  | 5,445                            | 20,327  | 38,402   |
| 2021        | 148,259                          | 133,763                                | 90   | 14,496  | 16,630                           | 21,771  | 36,267   |
| 2022        | 154,855                          | 145,387                                | 94   | 9,467   | 5,027                            | 31,240  | 40,707   |

Source: The previous audit reports, and list of outstanding accounts receivable provided by the Court.

14. The most significant outstanding assessed contributions as of 31 December 2022 are as below.

**Table 2. The three largest outstanding assessed contributions by amount as at 31 December 2022 (in thousands of euros)**

| <i>States Parties</i> | <i>Outstanding related to prior years</i> | <i>Outstanding related to 2022</i> | <i><u>Total 2022 Outstanding as at 31 December 2022</u></i> |
|-----------------------|---|------------------------------------|---|
| Brazil                | 15,839                                    | 6,251                              | 22,090  |
| Venezuela             | 12,817                                    | 596                                | 13,413  |
| Argentina             | 1,955                                     | 2,084                              | 4,039   |
| Sub total             | 30,611                                    | 8,931                              | 39,542  |
| (%)                   | 98%                                       | 94%                                | 97%   |
| Total (41)            | 31,240                                    | 9,467                              | 40,707  |

Source: Financial statements of the Court for the year ended 31 December 2022

15. By the end of 2022, 41 States Parties (compared with 36 in 2021) had not entirely paid their assessed contributions. As of 30 June 2023, two of the three States Parties with the most significant outstanding arrears have made no payment for assessed contributions attributable to 2022. Overall, the three States Parties represent approximately 97 percent of the total outstanding balance as of 31 December 2022.

16. Brazil owed € 22.1 million of arrears in 2022, constituting 54 percent of the total outstanding. It consists of € 15.8 million due to prior years and € 6.3 million related to 2022. The State Party paid € 22 million in the first half of 2023. Venezuela has accumulated unpaid amounts for several years. Its outstanding contributions related to prior years (€ 12.8 million) related to prior years represent 96 percent of its total amount due (€ 13.4 million). Actually, it has not paid any assessed contribution since November 2018. Total receivables related to these contributions in arrears are classified as doubtful debts. Argentina has paid contributions of € 2.9 million in 2022, leaving an outstanding contribution of € 4.04 million as of 31 December 2022. Argentina paid € 0.5 million in the first half of 2023. Advance contributions of around € 18 million were received in 2022 for 2023.

17. In 2022, the Court calculated the doubtful debt provision for assessed contributions receivable in the same way as in previous year. For the provision, a group of the States Parties which had at least one payment made to the Court during the past five years was calculated based on their own collection rate, while the other group of the States Parties which had no history of payment made to the Court during the past five years was calculated at 100 percent. As of December 31, 2022, a doubtful debt provision of approximately € 13.7 million was recognized according to the method (€ 12.97 million as of the end of 2021).

18. Property, plant and equipment represent € 144.830 million, or 61.4 percent of the total assets. Depreciation for the permanent premises was calculated over a full year for € 7.346 million in 2022, which explains the decrease of the amount of this item.

19. Reimbursement rights correspond to coverage provided by the insurer (Allianz prior to 2020 and AXA from 2020 to March 2021) for the vested rights of the judges to the retirement and disability benefits to which the Court contributed to cover the after-service pensions of judges. As the new remuneration package for judges was initiated, this pension plan was discontinued as of 11 March 2021. Since the pension rights for judges who have served until now before the pension plan was discontinued have been paid up with Allianz and AXA respectively, the Court's right to reimbursement is maintained. As of December 31, 2022, the book value of the Reimbursement right in correlation with the related obligation decreased by € 8.255 million compared to the end of the previous year due to a decrease in fair value attributable to changes in the discount rate during 2022.

20. Liabilities comprise mainly of employee benefit liabilities, the Host State Loan to finance the permanent premises, and deferred revenue.

21. Employee benefits liabilities are also split between current and non-current liabilities:

(a) Salaries and entitlements, annual leave, other long term and post-employment benefits due within one year are included in current liabilities (€ 11.548 million); and

(b) The non-current portion corresponds to annual leave, the Court's long-term liabilities such as separation benefits, judges' pensions and After Service Health Insurance (ASHI) (€ 51.042 million).

22. The loan from the Host State was received to finance the Permanent Premises Project. It amounts to € 65.047 million at the end of 2022, compared with € 66.978 million at the end of 2021. Regarding the amount at the end of 2021, reclassification occurred while integrating unpaid interest expenses that had been separated in Account Payable into the Host State loan. There is no change in the amount payable for the loan and the terms of the loan agreement.

23. Deferred revenue and accrued expenses, totalling € 31.276 million, are essentially composed of assessed contributions collected in advance (€ 17.996 million), voluntary contributions collected in advance (€ 8.727 million), invoices not yet received at the closing of the accounts for services related to the Court's operations (€ 2.946 million), as well as € 1.607 million in annual interest on the loan maturing on 1 February 2023.

24. Net assets, amounting to € 72.963 million (€ 59.136 million in 2021), constitute the Court's net equity. Compared to previous year, it increased by 23.4% mainly because the amount of liabilities decreased by more than the amount of assets. The various components of net assets are detailed in Statement III - "Statement of changes in net assets/equity" with the following breakdown:

(a) A positive balance of € 51.446 million (compared with € 50.634 million at the end of 2021) for the Other General Fund balances, component of the General Fund;

(b) A positive amount of € 11.540 million for the Working Capital Fund reserve remained the same as the 2021 amount;

(c) A positive amount of € 5.242 million in 2021 for the Contingency Fund reserve decreased to € 2.229 million in 2022 as unforeseen and unavoidable costs incurred associated with the cases and situations in Venezuela and Ukraine;

(d) A negative equity of € 0.789 million for the remaining funds of the General Fund, which includes the positive equity of the Fund for employee benefits liabilities (€ 0.377 million), remeasurement of post-employment related plans (€ 9.615 million), and the negative equity of the cash deficit (- € 10.781 million); and

(e) A positive equity of the 14 Trust funds fueled through voluntary contributions to the Court (not to be confused with the Trust Fund for Victims, which is a distinct entity preparing its own financial statements), with a total of € 8.537 million. Due to the new Trust Fund for ‘Technological Enhancement and Specialized Capacity’ newly established in 2022, the Trust Fund balance increased significantly compared to that of the previous year.

### **Financial performance**

25. The Court’s total revenues increased by € 15.402 million from € 144.484 million in 2021 to € 159.886 million in 2022, mainly due to the increase (6.2%) of € 8.759 million in assessed contributions approved by the ASP, and significant increase (325.8%) of € 6.646 million in voluntary contributions for the establishment of the OTP Trust Fund.

26. The details of the OTP Trust Fund are explained as follows:

(a) In March 2022, OTP established its Trust Fund (Technological Tools, Psychosocial Support and Specialized Capacity in SGBV crimes and crimes against Children), to effectively respond to ongoing investigations or trials by timely procuring necessary resources. The fund will be used to acquire specialized personnel and equipment that cannot be absorbed by regular budget; the fund’s intended uses include computer equipment for evidence collection and analysis, psychological therapy and witness protection, as well as investigations into sexual violence and crimes against children.

(b) The fundraising target for the fund is € 15 million. In 2022, € 14.086 million were raised, recognizing € 5.984 million as revenue and € 8.102 million as deferred revenue. The main contributing countries to the OTP Trust Fund voluntary contributions are listed as below.

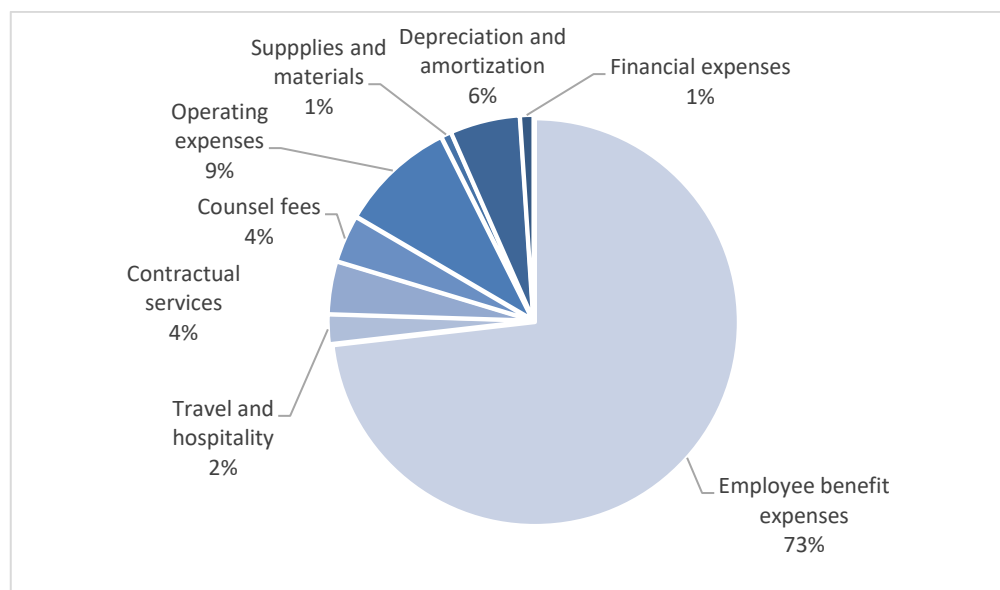
(c) The OTP Trust Fund is planned to be allocated as follows: € 7 million (50%) for procuring specialized equipment, € 3.5 million (25%) for psychological therapy and witness protection, and € 3.5 million (25%) for investigation into sexual violence and crimes against children. In 2022, € 0.948 million were allocated.

(d) For 2022, an assessment was conducted on the appropriateness of revenue recognition for the OTP Trust Fund. Assets and liabilities of € 1.180 million that have not yet been paid were eliminated.

(e) During 2023 audit, the appropriateness of implementing the OTP Trust Fund will be reviewed, including the criteria for differentiating from existing investigation budgets and the rationality of criteria and procedures related to fund usage.

27. Expenses in 2022 totaled € 163.775 million, representing an increase of € 9.639 million from the total expenses of € 154.136 million in 2021. Source of expenses in 2022 are as follows:

**Figure 1. Expenses by source, 2022**



**Table 3. Changes in 2021-2022 employee benefit expenses (in thousands of euros)**

|                                     | <i>FY2022</i>  | <i>FY2021</i>  | <i>Change</i> | <i>Change (%)</i> |
|-------------------------------------|----------------|----------------|---------------|-------------------|
| Judges' salary                      | 3,623          | 3,062          | 561           | 18.3              |
| Judges' entitlements and allowances | 1,437          | 1,554          | -117          | -7.5              |
| Staff salaries                      | 64,500         | 60,165         | 4,335         | 7.2               |
| Staff entitlements and allowances   | 29,914         | 30,666         | -752          | -2.5              |
| Temporary assistance                | 20,364         | 18,100         | 2,264         | 12.5              |
| <b>Total</b>                        | <b>119,838</b> | <b>113,547</b> | <b>6,291</b>  | <b>5.5</b>        |

Source: Financial statements of the Court for the year ended 31 December 2022

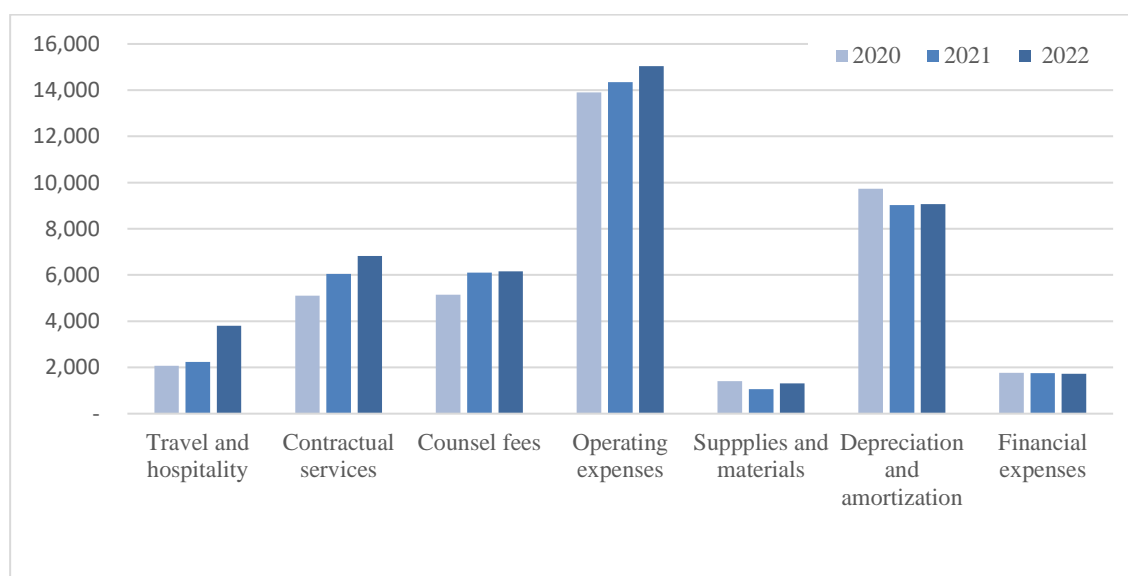
28. The Court's staff costs increased by 5.5 percent in 2022 from 2021, in contrast with the slight decrease of 2.6 per cent from 2020 to 2021. The total amount of employee benefit expenses increased to € 119.838 million from € 113.547 million in 2021. The increase of total payroll is explained as follows:

(a) No changes in the number of judges during 2022. However, as the start date of a full-time service of the judges elected in 2021 was later than the election date, the salary expense in 2021 was lower compared to 2022. The increase in the judges' salaries also relates to an increase in the UN common system salary scale;

(b) Staff salaries have increased by € 4.335 million compared to 2021. This is mainly related to an increase in the UN common system salary; and

(c) Temporary assistance, which includes mostly GTA and STA, represents a small portion of staff costs, but has consistently increased since 2019, accounting for 17.0 percent of the total staff cost in 2022 (15.9 percent in 2021, 14.7 percent in 2020 compared with 14.3 percent in 2019), underlying the higher use of flexible resources by the Court.

29. The two most significant categories of expenses for the Court are employee benefit expenses (judges and staff) and operating expenses representing a combined 82 percent of total expenses. Figure 2 below provides a three-year comparison of the non-staff costs by category:

**Figure 2. Expenses, three-year comparison (in thousands of euros)**

Source: Financial statements of the Court from 2020 to 2022

30. In the case of non-labor expenses, travel and hospitality expenses increased significantly compared to 2021 due to the alleviation of COVID-19, and contractual service and operating expenses increased as well.

31. Travel and hospitality increased by € 1.568 million in 2022 compared to 2021. This is a significant increase of 70% compared to 2021 due to the alleviation of COVID-19 resulting in business travel, which was heavily impacted by travel bans and restriction due to the COVID-19 pandemic through 2021.



32. Expenses from contractual services increased by € 0.768 million in 2022, primarily driven by an increase of € 1.306 million from other contractual services. Other contractual services include services such as forums, and the main cost is the processing of expenses for low value assets that do not meet the condition for recognizing tangible and intangible assets. Expenses are recognized when an estimated useful life is less than one year or less than € 10,000 when acquired (€ 75,000 when developed internally). As JWP-related costs and IT management costs increased significantly compared to 2021, the amount of other contractual services increased significantly.

33. Operating expenses continued to increase from 2020, increasing by € 0.702 million from 2021 to € 15.043 million. Most of this is mainly due to the significant increase in witness-related expenses (increase of € 0.659 million compared to 2021).

34. Overall, both revenues and expenses increased compared to 2021, but the increase in revenues was higher than that of expenses, which resulted in deficit reduction from € 9.652 million to € 3.889 million.

## IV. Observations and recommendations

35. The total amount of employee expenses recorded in 2022 were €119.838 million, representing about 73 per cent of total expenses in 2022. Over the past five years, the amount has consistently increased by 10.9 per cent from €108,099 million in 2018. During 2022, a new salary scale from the International Civil Service Commission (ICSC) for The Hague, Kampala and Bangui was reflected in August along with an increase in the Post Adjustment Multiplier for HQ applicable to staff in the Professional and higher categories, which resulted in overall increase in net salaries.

36. In light of this increasing trend in employee benefit expenses, the External Auditor mainly focused on the area of the ICC's payroll for the 2022 financial audit. The External Auditor made observations and recommendations on the ICC payroll policy with the following audit purposes: first, identify and compare the difference between ICC and UN policy in search of areas where budget savings can be achieved; second, whether the administration of salaries and allowances payments are properly managed according to the ICC policy such as Staff Regulations and Rules as well as other governing documentation.

### 1. Comparison between ICC and UN payroll policy

#### **Staff Regulations for the International Criminal Court**

##### Regulation 3.1

Salaries and allowances of staff members of the Court shall be fixed by the Registrar, in consultation with the Prosecutor, and they shall be in conformity with the United Nations common system standards.

37. According to the Staff Regulations for the International Criminal Court, the staff members' salaries and allowances must be in conformity with the UNCS standards.

38. The Court claims that the term "standards" has to be understood as "principles" or "a set of criteria", which does not entail a strict obligation for ICC to apply all the underlying rules and procedures in place within the UNCS in relation to salaries and allowances.

39. The External Auditor notes that the Staff Regulations are approved by ASP resolution, so considering the purpose of the Regulation 3.1, the External Auditor found some deviations from the UN Staff Regulations and Rules in ICC Staff Rules and other governing documentation established by the Registry that lead to higher payroll amounts compared to those of the UN. As such, comparisons were made between ICC and UN payroll policy to distinguish the difference in terms of salaries and allowances.

#### 1.1. Determination of salary step

#### **Staff Regulations and Rules of the United Nations**

##### Rule 3.4 Salary policy

(b) On promotion, a staff member who holds a fixed-term or a continuing appointment shall be placed at the lowest step of the level to which he or she has been promoted that provides an increase in net base salary equal to at least the amount that would have resulted from the granting of two steps at the lower level.

## **Staff Rules of the International Criminal Court**

### Rule 103.9 Change in grades or categories

(a) When a staff member changes to a different grade with a higher base salary, he or she shall be entitled to be placed at a step which results in an increase in base salary at least equal to the amount that he or she would have received by being placed at two higher steps at the lower grade.

### **ICC Guidelines for determination of grade and step on recruitment and selection in the Professional and higher and General Services categories**

#### 6. Determination of step within grade

Appointments at the GS-1 to GS-7 and at the P-1 to D-1 grades are normally made at step one. However, one additional step is granted for each additional year of work experience beyond the minimum required for appointment if the relevant experience was gained after the relevant degree or secondary education diploma. For Professional posts, the calculation of the years required is based on the highest relevant university degree obtained. For initial recruitment cases, the maximum allowable step is step VI for GS-1 to GS-7 and P-1 to P-4 posts, and step V for P-5 and D-1 posts.

If an appointment is made from a lower to a higher grade or from the General Service to the Professional category within the ICC or externally from an organization applying the United Nations common system of salaries, allowances and benefits, steps may be granted in accordance with Staff Rule 103.9, by taking into account two additional steps at the current level and by matching the salary at the level of the new appointment.

A comparison may be made between this formula and the evaluation of steps on the basis of education and experience as indicated in the vacancy announcement. If work experience or educational qualifications that were not previously considered relevant for the purpose of determining the step at the time of the initial or a subsequent appointment become relevant for the new appointment (usually this can occur only when the move to the new position implies a significant change of functions), the evaluation may result in more than two additional steps. The evaluation option shall not apply in cases where all educational qualifications and work experience that are relevant for the new position were already taken into account in the previous determination of steps or for the purpose of contesting a previously assigned and accepted step. Similarly, if an internal candidate, at the time of change in grade, provides information on qualification and experience that s/he had already acquired at the time of initial recruitment but on which s/he failed to provide information at that time, such qualifications and experience shall not be considered for the purpose of determination of step at the time of the changes to a higher grade or from the General Service to the Professional category, neither retroactively nor for the new appointment.

40. According to the Staff Regulations and Rules of the United Nations, when a staff is promoted to higher level, he or she is placed at the lowest step of the level (principal), but the amount should be at least equal to amount of adding two steps at the current level before promotion (minimum).

41. In comparison, the Staff Rules of the International Criminal Court only stipulate the methodology for the determination of the minimum step on promotion. However, in practice the ICC applied its "ICC Guidelines for determination of grade and step on recruitment and selection in the Professional and higher and General Services categories" for so-called "fresh evaluation principle"; First, two steps are added at the current level and step at higher level is matched accordingly (formula); second, maximum allowable step of VI at higher level considering education qualification and work experience (evaluation) is applied; and finally, the two steps are compared and step is determined by whichever more beneficial for the staff member.

42. For comparison, the External Auditor sampled 20 staff members who moved from lower to upper grade in 2022. The External Auditor calculated that the annual net base salary was 6.9 per cent higher than the salary amount had UN salary policy been applied: \$64,237 for 13 Professional and higher categories, and €11,484 for 7 General Services.

**Table 4. Net base salary difference for staff promoted in 2022 between ICC and UN policy**

| Staff ID     | Before              | After                |                           | Difference (C=A-B)  | C/B(%) |
|--------------|---------------------|----------------------|---------------------------|---------------------|--------|
|              |                     | ICC rule applied (A) | UN rule applied (B)       |                     |        |
| 1            | P-2 XI (\$62,871)   | P-3 VI (\$70,303)    | P-3 III (\$65,737)        | \$4,566             | 6.9    |
| 2            | G-4 X (€51,365)     | G-6 VI (€57,012)     | G-6 IV (€53,300)          | €3,712              | 7.0    |
| 3            | G-3 X (€45,856)     | G-4 IX (€49,886)     | G-4 VIII (€48,407)        | €1,479              | 3.1    |
| 4            | P-4 IX (\$88,762)   | P-5 V (\$97,483)     | P-5 II (\$92,369)         | \$5,114             | 5.5    |
| 5            | P-2 XI (\$62,871)   | P-3 VII (\$71,825)   | P-3 III (\$65,737)        | \$6,088             | 9.3    |
| 6            | G-7 X (€72,165)     | P-2 IX (\$60,148)    | P-2 (blank <sup>1</sup> ) | -                   | -      |
| 7            | P-2 XI (\$62,871)   | P-3 VI (\$70,303)    | P-3 III (\$65,737)        | \$4,566             | 6.9    |
| 8            | P-2 IX (\$60,148)   | P-3 VII (\$71,825)   | P-3 II (\$64,214)         | \$7,611             | 11.9   |
| 9            | G-5 X (€57,528)     | G-6 IX (€62,580)     | G-6 VIII (€60,724)        | €1,856              | 3.1    |
| 10           | P-2 VII (\$57,428)  | P-3 V (\$68,782)     | P-3 I (\$62,692)          | \$6,090             | 9.7    |
| 11           | G-3 X (€45,856)     | G-4 IX (€49,886)     | G-4 VIII (€48,407)        | €1,479              | 3.1    |
| 12           | G-3 X (€45,856)     | G-4 IX (€49,886)     | G-4 VIII (€48,407)        | €1,479              | 3.1    |
| 13           | P-1 XIII (\$52,392) | P-2 VI (\$56,064)    | P-2 IV (\$53,337)         | \$2,727             | 5.1    |
| 14           | P-2 VIII (\$58,785) | P-3 V (\$68,782)     | P-3 I (\$62,692)          | \$6,090             | 9.7    |
| 15           | P-2 VIII (\$58,785) | P-3 VII (\$71,825)   | P-3 I (\$62,692)          | \$9,133             | 14.6   |
| 16           | G-3 X (€45,856)     | G-4 IX (€49,886)     | G-4 VIII (€48,407)        | €1,479              | 3.1    |
| 17           | P-1 IV (\$41,991)   | P-2 III (\$51,976)   | P-2 I (\$49,254)          | \$2,722             | 5.5    |
| 18           | P-1 VI (\$44,303)   | P-2 V (\$54,701)     | P-2 I (\$49,254)          | \$5,447             | 11.1   |
| 19           | P-1 III (\$40,834)  | P-2 III (\$51,976)   | P-2 I (\$49,254)          | \$2,722             | 5.5    |
| 20           | P-1 III (\$40,834)  | P-2 II (\$50,615)    | P-2 I (\$49,254)          | \$1,361             | 2.8    |
| <b>Total</b> | 1,025,192           | 1,175,596            | 1,099,875                 | 75,721 <sup>2</sup> | 6.9    |

Source: Analysis by the External Auditor

43. It should be considered that the financial implication will be more significant for Professional and above categories as the net base amount is used for determination of other salaries and allowances such as post adjustment (as of 2022, the average was 38.5% of net base amount), dependency allowance equivalent to 6% of net base amount for each dependent spouse, pensionable remuneration, repatriation grants, death grant, SPA and all other entitlements calculated based on the net base amount.

44. When the External Auditor questioned the justification for the practice of fresh evaluation principle, the Court explained that when the staff member moves from a lower to higher grade, he or she goes through an open competition, and therefore, it is not promotion but initial appointment, which can be granted maximum step of VI considering education and experience according to its Guidelines. The Court also responded that the fresh evaluation principle is stipulated in its Guidelines as “a comparison may be made between this formula (two more steps) and the evaluation of steps (step six) on the basis of education and experience as indicated in the vacancy announcement”.

45. However, the External Auditor notes that the UN applies same open competition process including vacancy notification and Central Review Bodies for promotion or what is considered “initial appointment” by

<sup>1</sup> The External Auditor could not calculate the amount due to exchange rates difference.

<sup>2</sup> The amount is calculated as a simple summation not considering currencies and exchange rates.

ICC. In addition, the ICC Guidelines also stipulates that “*The evaluation option shall not apply in cases where all educational qualifications and work experience that are relevant for the new position were already taken into account in the previous determination of steps or for the purpose of contesting a previously assigned and accepted step.*”. Therefore, as once all the relevant education and experience have already been taken account at the initial appointment, applying fresh evaluation principle on promotion is not appropriate.

46. The Court claims that the amount from above financial analysis is minor compared to total staff costs of €119,838 thousands for 2022. The External Auditor highlights the responses as following:

(a) First, the External Auditor only analyzed net base salary, so as a comparison total net base salary should be considered, not total staff costs.

(b) Second, the External Auditor sampled a single upward movement of 20 staff members in 2022. The increase in net base salary is not one-time event, but rather it is cumulative; as long as the staff member works at the Court, it will increase future salary. In addition to that, there are varying number of staff members promoted every year, which will cumulatively lead to a large number of staff members who are entitled to higher steps than those if the UN salary policy had been applied. In addition, a staff member can be subject to another promotion while s/he works at the ICC, which will further lead to higher cumulative effect.

(c) Finally, there are other entitlements that are linked to net base amount, which will multiply the financial effect of the higher net base salary.<sup>3</sup>

47. The consistent practice of fresh evaluation principle from the past as well as all aforementioned matters will have much more financial implications on the Court’s staff costs, but it is impossible to know to what extent they contribute to the staff costs increase, as the External Auditor only sampled data of net base salary from 2022 financial audit. Therefore, this is a reason why thorough review and analysis are necessary so that comprehensive and accurate financial implication will be measured for budget saving purposes.

## 1.2. Determination of special post allowances

### UN Administrative Instruction on SPA

#### Section 2 General provisions

2.3 A SPA may only be granted to one level higher than the personal level of the staff member assigned to higher-level functions in his or her own category, whether the higher-level functions are one or several levels higher than the personal level of the staff member. Staff in the General Service and related categories temporarily placed against a post at the Professional level may receive a SPA to the P-1 or P-2 level, in accordance with the provisions of section 10 below.

### ICC Guidelines on Special Post Allowances (SPA)

#### Section 1.6

As a principle of good management, the Court does not normally encourage the assignment of staff members against posts that are more than two levels above their current grade. Exceptions require the prior approval of the Registrar or the Prosecutor, as appropriate.

#### Section 3

3.1 A staff member who meets the criteria of 2.1 (a) above shall receive the applicable salary, including post adjustment and dependency allowance, if any, of the higher-level post

3.2 The amount of SPA shall provide an increase in net base salary that is equal to at least two additional steps at the current level.

48. According to the Administrative Instruction on SPA of the United Nations, a staff member can only be granted a SPA one level higher than his personal level, even if the duties and responsibilities temporarily assumed are several levels higher than his or her own.

49. In comparison, the ICC Guidelines on SPA only stipulates the minimum for SPA amount, which is at least equal to two additional steps at the current level. In regard of this, the Court claimed that the staff member can

<sup>3</sup> Out of 27 salaries and allowances, only 8 of them were examined for comparison of regulations and rules: net base, post adjustment, rental subsidy, education grant, settling-in grant, special post allowance, hazard pay, overtime compensation.

receive full amount for the higher level he or she assumes, according to the “principle of good management”, but the External Auditor found that the aforementioned principle does not mention amount to be paid.

50. To make comparison, the External Auditor requested the detailed calculation formula to arrive at the SPA amount for three times, in order to re-calculate the amount on its own and analyze the difference with the UN amount. However, the External Auditor could not obtain the formula or mechanism to exactly calculate monthly SPA amount from the annual net base salary amount.

51. In addition, the External Auditor questioned detailed evidence for 2022 SPA amount regarding one of the staff members in the country office, as the amount was substantially higher than those of other staff members in similar SPA position. The Court provided supporting documentation for 2020, which made it difficult for further examination to arrive at 2022 SPA amount.

52. With regard to aforementioned matters, the External Auditor recalls the outstanding recommendation in 2021 where it recommended to develop an Administrative Instruction on SPA specifying the start date of payment, and the Court responded that it will fully align with the UNCS for this recommendation. In this context, the External Auditor believes that the determination of SPA amount should consider applying the UNCS standards for future budget savings.

### 1.3. Conclusion

53. As a result of comparison between the ICC and UN policy regarding the staff costs, the External Auditor found that some instances where the ICC Staff Regulations and Rules were only specified to minimum, and where in absence of clearly stated governing document, practice is used for details, which indicated more staff costs implications.

54. The External Auditor understands that ICC is an independent agency on its own, and it does not claim that ICC rules and policies must mirror the UN Staff Regulations and Rules in all respects. However, considering the purpose of Staff Regulation 3.1 approved by ASP resolutions<sup>4</sup>, the External Auditor confirmed differences in UN and ICC rules established by the Registry, and observed that these differences led to higher staff costs, indicating cumulatively higher budget implication.

55. In this regard, the External Auditor believes that the ASP judgement is necessary to determine whether such differences in UN and ICC rules are reasonable due to the unique organizational needs, and whether the benefits brought to the ICC from these differences off-set the higher staff costs. In order to do so, an in-depth study will be required to examine the cost efficiency, just as conducted for travel policy by ICC.

56. In addition, the Court claims that it implements some policies that are more restrictive than UN such as limitation of business class travel and others. The External Auditor notes that only payroll policy related to staff costs are examined, not travel costs which were minor compared to total employee expenses in 2023 Proposed Programme Budget.

57. **Recommendation 1. The External Auditor recommends the Court to comprehensively review its Staff Regulations and Rules, Administrative Instructions and Guidelines considering the purpose of ICC Regulation 3.1 to be in conformity with UN Staff Regulations and Rules in order to strengthen the efficiency of staff costs budget.**

## 2. Administration of salaries and allowances payments

### 2.1. Determination of step on initial recruitment

#### Appointment from organizations applying UNCS

#### **ICC Guidelines for determination of grade and step on recruitment and selection in the Professional and higher and General Services categories**

##### 6. Determination of step within grade

For initial recruitment cases, the maximum allowable step is step VI for GS-1 to GS-7 and P-1 to P-4 posts, and step V for P-5 and D-1 posts.

58. According to the ICC Guidelines for determination of grade and step on recruitment and selection in the Professional and higher and General Services categories, a staff member's maximum allowable step on initial recruitment is step VI depending on the level of posts.

<sup>4</sup> ICC-ASP/2/Res.2, ICC-ASP/4/Res.4 and ICC-ASP/12/Res.1

59. To verify ICC's practice of determination of step within grade, the External Auditor sampled 11 cases of initial recruitments in 2017-2020 period, and found that they were given steps ranging from step VII to XIII, which are higher than the maximum allowable step of VI.

60. The Court explained that this is due to the Inter-Organization Mobility Agreement, to which ICC newly joined in 2019. Article 1. (b) of the agreement stipulates that the agreement can only be enforced to the extent that either the organizations have included appropriate provisions in their administrative rules or the parties have accepted to apply it in the individual case.

61. However, ICC has not promulgated an Administrative Instruction yet, so the practice in relation to inter-organizational mobility is subject to the latter part of this article. The Court explained that, for the agreement to be applied in the individual cases, they are usually done by way of tri-partite memoranda (MOU) between the receiving organization, the releasing organization and the staff member. Prior to 2019, it is noted that a similar approach is used: such moves were usually subject to respective MOUs, defining the terms and conditions of the inter-agency movements.

62. However, the External Auditor found that for the 11 cases of initial recruitments aforementioned, there were no individual MOU agreements. The Court responded that the aforementioned staff movements were initial recruitments instead of subject to inter-agency mobility. The External Auditor iterates that if indeed they were initial recruitments then maximum allowable step of VI shall be applied.

### **Determination of step for short-term appointment**

#### **ICC Guidelines for determination of grade and step on recruitment and selection in the Professional and higher and General Services categories**

##### 1. Introduction

Short-term appointments with regard to the determination of the grade only; the step of short-term appointments is always step 1.

63. According to the ICC Guidelines for determination of grade and step on recruitment and selection in the Professional and higher and General Services categories, a STA staff's step on initial recruitment is always step I.

64. To verify ICC's practice of determination of step within grade, the External Auditor sampled 9 STA cases of initial recruitments in 2022, and found that they were given steps ranging from step III to XI, which are higher than the step I. When the External Auditor questioned why ICC operates differently from its Guidelines, the Court responded that since 2016, the practice for STA appointments was to ensure the equal treatment of staff irrespective of their funding source or contract type.

65. With regard to this, the External Auditor notes inconsistency between the that the Court's practice and its guidelines, leading to higher determination of steps for STAs on initial recruitment.

66. **Recommendation 2. The External Auditor recommends the Court to amend its Guidelines in order to strengthen the transparency and integrity of determination of step on initial recruitment.**

### **2.2. Settlement of education grant advances**

#### **Staff Rules of the International Criminal Court**

##### Rule 103.18 Claims and payment of the education grant

(k) Advances against and claims for the education grant shall be made in accordance with procedures established by the Registrar, in consultation with the Prosecutor.

67. According to the Staff Rules of the International Criminal Court, the Registrar must establish procedures for claims and payment of the education grant advances. However, the External Auditor found that the detailed procedures were not established by ICC, including timeline for submission of claims, recovery of advances and other processes.

68. With regard to this, the External Auditor notes that UN has a separate document on education grant and related benefits (ST/IC/2018/7), which stipulates settlement of claims be made in three months after the end of the academic year or before separation from service, whichever comes first. It also stipulates that

no advances will be authorized for subsequent academic years until previous education grant advances have been cleared.

69. The External Auditor sampled some education grant claims for 2020-2021 and 2021-2022 academic years. It found 28 cases where education grant advances were paid before settlement of previous academic year's took place. In addition, 40 cases of settlements made after the academic year passed, and two staff members made settlements after separation from the ICC. The External Auditor even found a long-outstanding case where €28,099 paid in 26 August 2020 was not yet settled as the staff member has not returned from secondment.

70. **Recommendation 3. The External Auditor recommends the Court to establish procedures, which will contain provisions to enhance management of education grant advances, such as specific deadlines of settlement claims and limitation of subsequent advances in case of previous unsettlement.**

## V. Audit adjustments and amendments

71. The final version of the financial statements reflects the following major adjustments made during the course of the audit and accepted by the External Auditor:

(a) The Court recognized future contributions as accounts receivable and deferred revenue for the second tranche of the voluntary contribution agreement with the European Commission. However, accounts receivable and deferred revenue were eliminated as they did not meet the criteria for assets and liabilities;

(b) A portion of the impairment loss on intangible assets is included in the amortization of intangible assets, which is reclassified and eliminated; and,

(c) Regarding Host State Loan, unpaid interest was recognized as accounts payable, but an adjustment was made to integrate it into the State loan account. In this process, the Court presented reclassification to non-current liabilities as the unpaid interest for the next period to be paid after one year was recognized as current liabilities.

## VI. Follow up on previous recommendation

72. The External Auditor reviewed the implementation of the pending recommendations. Six recommendations came from the audit report on the financial statements and the others were from the performance audit reports.

| No         | Subject  | Implemented | Partially Implemented | Not Implemented |
|------------|--|-------------|-----------------------|-----------------|
| ICC-2017-1 | Voting Rights of States in Arrears (Article 112 of Rome Statute) |             |                       | X               |
| ICC-2021-1 | Monitoring of salaries and allowances                            | X           |                       |                 |
| ICC-2021-2 | Building component capitalization                                | X           |                       |                 |
| ICC-2021-3 | SPA Administrative Instruction                                   |             |                       | X               |
| ICC-2021-4 | Fund transfer  |             |                       | X               |
| ICC-2021-5 | SAP Controls   |             | X                     |                 |

### 1. [ICC-2017-1] Voting Rights of States in Arrears (Article 112 of Rome Statute)

73. In order to strengthen the process of recovering payment in arrears, the predecessor auditor recommended the Court to allow States Parties in arrears for the preceding two full years to vote only once the payment schedule has been fulfilled in accordance with the conditions of Article 112 of the Rome Statute.

74. This recommendation was made in 2017 and is still in progress. Although the Assembly welcomed the guidelines for payment plans developed by the Court, it appears that the substance of the issue which is imposing the penalty of taking away the voting rights is not being implemented.

## 2. [ICC-2021-1] Monitoring of salaries and allowances

75. The External auditor in the prior year recommended that the Court develop an appropriate action plan to recover the overpayments of the relocation (repatriation) grant; during the current audit period, it was confirmed that the Court had each recovered from three individuals in September 2022 in relation to the overpayment of the relocation (repatriation) grant.

76. Further, on the recommendation to strengthen internal control over wages and benefits monitoring to prevent miscalculation (relocation grant) and unreliability of basic supporting documents (danger pay), the External auditor confirmed that the recommendations were implemented by reviewing the supporting documents for monthly employee review.

## 3. [ICC-2021-2] Building component capitalization

77. As part of the audit of 2021 financial statements of the Court, it was recommended that the ICC formalize the procedure for capitalization of components replaced as part of the capital replacement plan derecognition of replaced parts in accordance with IPSAS 17.

78. The External auditor confirmed that the Court implemented the recommendation as follow:

- (a) Updated the Accounting Policy;
- (b) The relevant departments, FMU, Finance, Asset Management team and SAP team, discussed and formalized the process; and
- (c) By using sub-components of assets in the SAP asset register, the carrying amount of the replaced parts and the cost of replacement parts is now tracked.

## 4. [ICC-2021-3] SPA Administrative instruction

79. The External auditor recommended to develop an Administrative Instruction (AI) on the Special Post Allowance specifying the start date of payment, considering the UN system and other international organizations.

80. The Court is awaiting an updated version of the UN AI to fully align with the UN Common System for this recommendation. The Court does not know when the UN AI will be announced but expects the recommendation to be implemented in 2024-2025. Since the existing UN AI for Special Post Allowance is the 1999 version, the corresponding recommendation is in progress to update to the new UN AI version.

## 5. [ICC-2021-4] Fund transfer

81. The Court only accepts approval for transfers over a certain amount (€ 200,000), but transfers under such amount is not reviewed and approved. In 2021, the sum of the amount below the audit criteria were significant, so a related recommendation was issued. The Court internal discussions on setting standards are still ongoing.

## 6. [ICC-2021-5] SAP Controls

82. The Court classified the recommendations related to SAP in the previous audit into a total of 17 items, and the External auditor conducted audit on whether the recommendations to the Court were implemented or not. (if not, inquired of the underlying grounds to it)

**Table 7. The Court's responses on the recommendation of SAP**

| The Court's responses | No. of items |
|-----------------------|--------------|
| Implemented           | 3            |
| In progress           | 8            |
| No further action     | 6            |



83. The recommendations were implemented by changing the SSC4 system settings and changing the initial password for accounts with significant authorities.

84. For recommendations regarding SAP significant authorities, SAP Access roles are identified and coordinated by the SAP team, and one of the mitigation measures to address the risks associated with using SAP Critical Access (administrator access) is the management of users with SAP Critical Access roles and implementation of SOPs for monitoring. The recommendations will be implemented by December 31, 2023. The External auditor reviewed the implementation method in progress and plans to audit the operational effectiveness after the implementation is completed.

85. The No further action category is divided into cases where the authorized person is appropriate for the job and unavoidable circumstances according to the business situation.

(a) Among the unavoidable items depending on the business situation, direct changes to database tables are unavoidable due to business reasons. For the control to be effective, a control that reviews the approval of the sampled target for all database table changes should be designed to perform on a monthly or semi-annual basis; and

(b) developers and distributors cannot be separated, and in order to cover the risk with user acceptance testing, there is a systematic setting to prevent distribution without user acceptance testing, or all distributions performed on a monthly or semi-annual basis. ICC needs a control to monitor whether they are getting approval for it.

86. Since there are more recommendations in progress than items that have actually been implemented, continuous audits will be conducted.

## VII. Acknowledgments

87. The External Auditor would like to extend his sincere gratitude to the members of the Court and the Division of Management Services, in particular the Finance Section, Human Resources Section, Budget Section, General Services Section and SAP Team, for their cooperation and support during the audit.

*End of audit observations*

## Appendices

### Appendix 1: Follow-up of report on human resources management 2018

| <i>No.</i>       | <i>Subject</i> | <i>Outstanding Recommendations</i>  | <i>Implemented</i> | <i>Partially Implemented</i> | <i>Not Implemented</i> |
|------------------|----------------|---|--------------------|------------------------------|------------------------|
| <b>HR-2018-1</b> | Gender balance | In order to adequately address the issue of gender (im)balance at the ICC, the External auditor recommends to the Court, based on a study to be prepared by the Human Resources Section, to introduce additional measures aimed at increasing the representation of female staff, particularly at more senior levels, such as through a mentoring programme and the establishment of a Focal Point for Women. |                    | X                            |                        |

Recommendation HR 2018-1 (Gender Balance) is partially implemented. The Court/Registry has decided to introduce five sets of actions, namely Mentoring Programme for Women, Training on unconscious bias, Focal Point for Women, Recruitment decision making framework and additional recruitment measures. The first three sets of actions are implemented, but the last two sets of actions are in progress. An Administrative Instruction on Recruitment has not been promulgated due to the reprioritisation, which will include the recruitment decision-making framework and additional recruitment measures.

### Appendix 2: Follow-up of report on administrative budget process management 2019

| <i>No.</i>       | <i>Subject</i>                  | <i>Outstanding Recommendations</i>   | <i>Implemented</i> | <i>Partially Implemented</i> | <i>Not Implemented</i> |
|------------------|---------------------------------|--|--------------------|------------------------------|------------------------|
| <b>BS-2018-8</b> | Approval of Multi-year projects | To ensure a streamlined coherence between approval of multi-year investment projects and related annual budgetary decisions by the ASP, the External Auditor recommends the Court to submit to the ASP a proposal to extend its current IT strategy multi-year special account so that:<br>(a) It could be used as a multi-year multi-purpose mechanism allowing a carryover of unspent regular budget resources for a list of other multi-year significant investment projects approved by the ASP; and<br>(b) Adequate rules be designed, guaranteeing a robust separation of the appropriations dedicated to each approved project and a yearly reporting to the ASP. |                    | X                            |                        |
| <b>BS-2018-9</b> | Liquidity Shortfall             | So as to avoid adverse financial and reputational consequences in case of a liquidity shortfall, the External Auditor recommends the ASP to delegate some responsibility to the Bureau, in order: (a) To announce, in due time (i.e. leaving a reasonable period, such as two/three weeks – needing to be more precisely defined – before the forecasted available cash only represents less than one standard month of payments), that the Court will be  |                    | X                            |                        |

| <i>No.</i> | <i>Subject</i> | <i>Outstanding Recommendations</i>   | <i>Implemented</i> | <i>Partially Implemented</i> | <i>Not Implemented</i> |
|------------|----------------|--|--------------------|------------------------------|------------------------|
|            |                | exceptionally authorized to use the Contingency Fund, and/or, in case there is no sufficient cash available in the fund, to pre-negotiate a credit line;<br>(b) To allow the Court to effectively use either or both facilities only if and when the liquidity crisis becomes obviously unavoidable (for instance, when only one or two days of cash are left), this delay also needing to be very precisely defined in advance);<br>and (c) To provide for an immediate reporting of the situation to the States Parties for both previous decisions. |                    |                              |                        |

Recommendation BS 2018-8 (Approval of Multi-year projects) is partially implemented. At its 33rd session the CBF noted that experience with the implementation of the IT Strategy would be invaluable before extending it to other projects and amending the FRR, if necessary. Additionally, following a review of the current multi-year fund for the IT Strategy, the Court plans to submit a Report to CBF in 2023 for their review and recommendation as to whether this approach can be extended.

Recommendation BS 2018-9 (Liquidity shortfall) is partially implemented. States Parties continue to consider the issue of liquidity in the context of the annual Hague Working Group facilitation on the budget, including in relation to the assessment and implementation of relevant recommendations from the Independent Expert Review conducted in 2020. In addition, as a result of multiple demarches made by the ASP and its Presidency/facilitators, a few significant payments of outstanding contributions have been made and therefore no shortfall is anticipated for the end of 2023 according to the monthly financial situation report of the Court for May 2023.

### Appendix 3: Follow-up of report on administrative management of OTP and Presidency 2021

| <i>No.</i>         | <i>Subject</i>    | <i>Outstanding Recommendations</i>   | <i>Implemented</i> | <i>Partially Implemented</i> | <i>Not Implemented</i> |
|--------------------|-------------------|--|--------------------|------------------------------|------------------------|
| <b>OTPP-2021-1</b> | Business partners | The External Auditor recommends,<br>(i) where warranted by the need for a sustainable interface with the Registry's support services, designating Business Partners within Major Programmes I and II and, using Standard Operating Procedures (SOP) endorsed by all parties, and<br>(ii) defining for each partner the responsibilities and expected level of service. | X                  |                              |                        |

Recommendation OTP P-2021-1 is implemented. The Presidency and the OTP acknowledge the need to formally recognize the administrative cooperation with the Registry's administrative functions by designating business partners, where appropriate. Additionally, the Registry has issued a memorandum to formalize and institutionalize the presence of the business partners for each area.

## Appendix 4: Follow-up of report on Temporary Personnel 2022

| <i>No.</i>       | <i>Subject</i> | <i>Outstanding Recommendations</i>   | <i>Implemented</i> | <i>Partially Implemented</i> | <i>Not Implemented</i> |
|------------------|----------------|--|--------------------|------------------------------|------------------------|
| <b>TP-2022-1</b> | Budget         | The External Auditor recommends the Court to conduct a study to improve the relevancy and transparency of the GTA budget, which would include reviewing the necessity of long-term vacant GTA positions, without limiting the Court's ability to address fluctuating staffing needs.   |                    |                              | X                      |
| <b>TP-2022-2</b> | Budget         | The External Auditor recommends the Court to determine whether it is necessary to apply standard vacancy rates to GTA positions that have been extended beyond the calendar year, as the CBF recommended in 2014, to ensure that the level of funding for GTA reflects the staffing demands accurately.  |                    |                              | X                      |
| <b>TP-2022-3</b> | Budget         | The External Auditor recommends the Court to create a separate budget-line for individual contractors.   |                    | X                            |                        |
| <b>TP-2022-4</b> | Budget         | The External Auditor recommends the Court to:<br>a) Establish a plan either to include the existing GTA category "B" and "C" positions in the Proposed Programme Budget or to discontinue them after reviewing their operational needs and submit the plan to the CBF and ASP for approval, while providing the CBF and ASP with progress reports every year; and<br>b) Refrain from the practice of creating or continuing "unapproved" GTA positions (category "B" and "C" positions) in the future and use STAs instead to address staffing needs of less than a calendar year that are unexpected or unforeseen when the budget is proposed. |                    |                              | X                      |
| <b>TP-2022-5</b> | Budget         | The External Auditor recommends the Court to conduct a holistic review of the existing GTA positions to determine the positions that need to be converted into established posts, which should gradually replace the established posts that are no longer needed and should be abolished.  |                    |                              | X                      |
| <b>TP-2022-6</b> | Budget         | The External Auditor recommends the Court to implement the reform of the GTA policy proposed in 2015 and 2017, and promulgate an Administrative Instruction on duration and extension of fixed-term appointments funded against GTA.   |                    |                              | X                      |
| <b>TP-2022-7</b> | Budget         | The External Auditor recommends the Court to:<br>a) Report annually the list of vacant positions covered by STA to the CBF, in order to ensure that the STA positions are not maintained longer than the duration needed to fill vacant positions or replace the staff on extended leave;<br>b) Report to the CBF the list of STAs that were exceptionally extended beyond one year; and<br>c) Refrain from the practice of extending short-term appointments beyond one year without  |                    | X                            |                        |

|                  |      |   |   |
|------------------|------|---|---|
|                  |      | justifiable reasons for extension set out in the Administrative Instruction on Short-term Appointments.   |   |
| <b>TP-2022-8</b> | GRGB | The External Auditor recommends the Court to include professional staff in approved GTA positions when setting targets for geographical representation and report to ASP the progress to be made in geographical representation based on the comparison to the targets if GTA positions are operated for the multi-year service period as they are today.   | X |
| <b>TP-2022-9</b> | GRGB | The External Auditor recommends the Court to:<br><br>Compose panel striving for diversity of regions, where possible; and<br><br>Strive to achieve meaningful outcomes toward the equitable geographical representation by employing various methods such as establishment of rules to prioritise candidates from non- and under-represented States Parties in the recommendation process by hiring managers in response to requests for candidates to be appointed from rosters. | X |

Recommendations TP-2022-1 and TP-2022-2 are not implemented. The Court will undertake the following work by July 2024:

a) review the reasons behind the long-term vacant GTA positions that were analysed by the External Auditor;

b) based on the outcome of the assessment, the Court will determine whether there is any need to take action, such as applying a vacancy rate, bearing in mind the existing budget principles of flexibility and without undermining the Court's ability to address fluctuating operational needs.

Recommendations TP-2022-3 is partially implemented. The recommended separate budget line for individual contractors will be added in the context of the Proposed Programme Budget (PPB) for 2024.

Recommendations TP-2022-4 and TP-2022-6 are not implemented. The Court has prioritized policy work for 2023 on matters related to the introduction of tenure for P-5 positions and above. The introduction of tenure, as well as the attendant changes to current policies (for example "Contract Extension policy"), will provide the Court with an opportunity to assess any impact on the GTA contractual modality and, as appropriate, formalize a GTA policy.

Regarding Recommendations TP-2022-5, recommendation TP-2022-5 is not implemented. The External Auditor notes that while the Court annually reviews existing GTA positions, it does not conduct "a holistic review of the existing GTA positions".

Recommendations TP-2022-7 is partially implemented. the Court reports periodically to the Committee on the use of STAs and will discuss with the Committee at the 2023 spring session if further information is required. In addition, in accordance with the existing legal framework, requests to extend STAs are always accompanied by appropriate justification for the consideration of the Registrar or the Prosecutor, as appropriate.

Recommendation TP 2022-8 (GRGB) is not implemented. The Court will consider best practices in other international organizations and put forward a proposal in the context of its annual report on human resources management by March 2024.

Recommendation TP 2022-9 (GRGB) is partially implemented. While the Court is striving for diversity of regions in the composition of its panels, there has still been a lack of representation from under- or non-represented States parties in some recruitments. Additionally, the Court is currently drafting an Administrative Instruction on staff selection, in which consideration is given to equitable geographical representation.

## Appendix 5: ICC response on audit findings and recommendations

### Recommendation 1

Opinion of the Court:

#### 1. Please provide a response on whether or not the ICC agrees with the recommendation.

The Court hereby rejects the recommendation to undertake a review of all sets of rules to align them with that of “the UN’s in totality”. At the outset, the Court notes that there is no one set of rules common to all UN organisations. While the auditors seem to have made reference to the UN Secretariat set of rules, there is a variety of set of rules within the common system - all with certain variances. In practice, the Court, as many other UN organisations, is an independent entity, which sets its own administrative rules in conformity with UN common system standards. In this regard, the Court highlights that it is common for UN common system organisations to exercise the rules with unique applications to achieve their own organisational needs. It is thereby important to observe relevant requirements to remain eligible for the UNJSPF – a condition the Court fully complies with.

For example, with regard to the payment of special post allowance, the Court notes that while the UN Secretariat rule is indeed drafted in a certain way as pointed out by the auditors, there are other organisations within the common system which apply variances to the payment of SPA. To allow a thorough analysis, the Court invites the auditors to conduct an in-depth benchmarking to ensure that their assessment is correct. A first cursory and initial review however showed that the ITU Staff Regulation 3.6 clearly stipulate that: “The amount of the special post allowance shall be equivalent to the salary increase the staff member would have received had he been promoted to the grade of the post in which he is serving”, thereby not capping it at one grade higher only. Similarly, the Staff Rules of UNOPS allow for the payment of special post allowance of “up to two level higher than the staff members person grade”.

As regards the auditors claims concerning cost effectiveness, the ICC moreover points to its own Travel policy which has unique provisions as compared to other travel policies in other UN organisations including the limited use of business class or the non-use of lump sum for home leave travel and shipment on recruitment and repatriation. The Court references to a study which was carried out by an external consultant, and concluded that the ICC’s travel policy is more cost effective than the UN’s. Such cost-effective measures should be recognized in its administration of allowances.

The Court moreover considers that the recommendation as presented will adversely affect cost efficiencies in various respects, namely in terms of:

- required allocated resources (human, time and financial) to review all of the Staff Regulations and Rules, Administrative Instructions and Guidelines, which comes with the significant cost implication, much higher than the minor difference in staff costs highlighted above;
- the flexibility to adopt and exercise certain UN rules throughout various UN Common system organisations. The auditors did not identify any clear benefit to force the ICC to be solely aligned with the UN Secretariat set of rule – thereby ignoring that the UN common system has variances set of rules amongst common system organisations. The Court notably argues that its own set of rules is in full conformity with the UN common system standards as required by the ICSC;
- the alleged negative financial impact for which the Court references to inter alia a study by an external consultant, which concluded that inter alia the ICC’s travel policy is in fact more cost effective than in some other UN organisations.
- other underlying considerations (e.g. equal treatment between internal and external appointments under the step determination guidelines and payment according to the work performed under the SPA policy) the Court considers that – particularly as an institution of the rule of law - these concepts, which are also underlined by the relevant jurisprudence of administrative tribunals (i.e. equal pay for work of equal value) should be taken into consideration when examining the individual practice.

#### 2. Please provide additional opinions on the recommendation, if you need.

Overall, the Court acknowledges the importance of considering the UN Regulations and Rules as well as those of other UN organisations within the UNCS to identify best practices and cost efficiency. In this context, the Court reiterates that it always conducts proper and thorough benchmarking on any policy it develops, taking into consideration specific aspects of its operations.

**Recommendation 2**

Opinion of the Court:

**1. Please provide a response on whether or not the ICC agrees with the recommendation.**

Court agrees to update the old Guidelines to ensure alignment with the later promulgated administrative instruction to avoid uncertainty between the two texts.

**2. Please provide additional opinions on the recommendation, if you need.**

N/A

**Recommendation 3**

Opinion of the Court:

**1. Please provide a response on whether or not the ICC agrees with the recommendation.**

Court agrees to the recommendation and has already initiated adjustments to the workflow which will require settlement of education grant advances within three months of end of school year, as well as requirement for settlement of any outstanding advances for staff members going on inter-agency movements as part of the check-out process and at the end of the school year as maybe applicable.

**2. Please provide additional opinions on the recommendation, if you need.**

N/A