


**Twenty-third session**

The Hague, 2-7 December 2024

**Financial statements of the International Criminal Court  
 for the year ended 31 December 2023**
*Contents*

	<i>Page</i>
Letter of transmittal.....	3
Independent auditor's opinion.....	4
Statement I - Statement of financial position as at 31 December 2023 .....	6
Statement II - Statement of financial performance for the year ended 31 December 2023 .....	7
Statement III - Statement of changes in net assets/equity for the year ended 31 December 2023 .....	8
Statement IV - Statement of cash flows for the year ended 31 December 2023 .....	9
Statement V - Statement of comparison of budget and actual amounts for the year ended 31 December 2023 .....	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.....	25
4. Accounts receivable from non-exchange transactions .....	25
5. Other accounts receivable .....	26
6. Prepayments and other current assets .....	27
7. Property, plant and equipment .....	27
8. Intangible assets .....	28
9. Accounts payable.....	29
10. Employee benefit liabilities .....	30
11. Host State loan .....	34
12. Deferred revenue and accrued expenses .....	35

\* Re-issued for technical reasons.

13.	Provisions.....	35
14.	Net assets/equity .....	36
15.	Revenue .....	36
16.	Employee benefit expenses.....	37
17.	Travel and hospitality expenses .....	37
18.	Expenses for contractual services .....	37
19.	Expenses for counsel fees .....	37
20.	Operating expenses .....	37
21.	Supplies and materials expenses .....	38
22.	Depreciation, amortization and impairment.....	38
23.	Financial expenses .....	38
24.	Statement of comparison of budget and actual amounts .....	38
25.	Segment reporting.....	40
26.	Commitments and operating leases.....	43
27.	Contingent liabilities.....	43
28.	Related party disclosures .....	43
29.	Write-off losses of cash and receivables.....	44
30.	Events after the reporting date .....	44
	Annexes: .....	45
	Schedule 1: Status of contributions as at 31 December 2023.....	45
	Schedule 2: Status of Working Capital Fund and Contingency Fund as at 31 December 2023 .....	47
	Schedule 3: Status of advances to the Working Capital Fund as at 31 December 2023 .....	48
	Schedule 4: Status of contributions to the Contingency Fund for 2023.....	50
	Schedule 5: Status of cash surplus as at 31 December 2023 .....	52
	Schedule 6: Status of voluntary contributions as at 31 December 2023 .....	53
	Schedule 7: Status of trust funds as at 31 December 2023.....	54
	Final audit report on the financial statements of the International Criminal Court for the year ended 31 December 2023.....	59

## Letter of transmittal

03/07/2024

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 2023.

(Signed)  
Gela Abesadze  
Chief of Finance Section

(Signed)  
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 2023, 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 2023, 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), 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. 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 scepticism 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 the 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 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.

(Signed)  
CHOI, JAE HAE  
Chair, Board of Audit and Inspection of Korea  
External Auditor

Seoul, Korea  
15 July 2024

## Statement I

### International Criminal Court - Statement of financial position as at 31 December 2023 (in thousands of euros)

	Note.	2023	2022
<b>Assets</b>			
<i>Current assets</i>			
Cash and cash equivalents	3	58,772	34,937
Accounts receivable (non-exchange transactions)	4	11,678	27,139
Other accounts receivable	5	519	505
Prepayments and other current assets	6	6,450	3,077
<i>Total current assets</i>		<i>77,419</i>	<i>65,658</i>
<i>Non-current assets</i>			
Accounts receivable (non-exchange transactions)	4	7	12
Other accounts receivable	5	-	19
Property, plant and equipment	7	137,914	144,830
Intangible assets	8	2,593	3,006
Reimbursement right	10	22,190	22,128
<i>Total non-current assets</i>		<i>162,704</i>	<i>169,995</i>
<b>Total assets</b>		<b>240,123</b>	<b>235,653</b>
<b>Liabilities</b>			
<i>Current liabilities</i>			
Accounts payable	9	4,030	3,318
Employee benefit liabilities	10	12,131	11,548
Host State loan	11	2,025	1,978
Deferred revenue and accrued expenses	12	23,053	31,276
Provisions	13	1,055	459
<i>Total current liabilities</i>		<i>42,294</i>	<i>48,579</i>
<i>Non-current liabilities</i>			
Accounts payable	9	61	-
Employee benefit liabilities	10	55,737	51,042
Host State loan	11	61,044	63,069
<i>Total non-current liabilities</i>		<i>116,842</i>	<i>114,111</i>
<b>Total liabilities</b>		<b>159,136</b>	<b>162,690</b>
<b>Net assets/equity</b>			
Contingency Fund	14	1,536	2,229
Working Capital Fund	14	11,540	11,540
Other fund balances	14	67,911	59,194
<b>Total net assets/equity</b>		<b>80,987</b>	<b>72,963</b>
<b>Total liabilities and net assets/equity</b>		<b>240,123</b>	<b>235,653</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 2023 (in thousands of euros)

	Note	2023	2022
<b>Revenue</b>			
Assessed contributions	15	166,644	150,890
Voluntary contributions	15	21,961	8,686
Financial revenue	15	2,039	55
Other revenue	15	483	255
<b>Total revenue</b>		<b>191,127</b>	<b>159,886</b>
<b>Expenses</b>			
Employee benefit expenses	16	132,288	119,838
Travel and hospitality	17	5,059	3,806
Contractual services	18	7,938	6,822
Counsel fees	19	7,265	6,159
Operating expenses	20	15,261	15,043
Supplies and materials	21	2,595	1,305
Depreciation and amortization	22	8,649	9,045
Impairment	22	-	33
Financial expenses	23	1,736	1,724
<b>Total expenses</b>		<b>180,791</b>	<b>163,775</b>
<b>Surplus/(deficit) for the period</b>		<b>10,336</b>	<b>(3,889)</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 2023 (in thousands of euros)

	General							Trust Funds	Total Net Assets/equity
	General Fund					Other General Fund Balances			
	Working Capital Fund	Contingency Fund	Funds for Employee Benefit Liabilities	Surplus/ (Deficit)	Remeasurement of post-employment related plans				
<b>Opening balance as at 1 January 2022</b>	<b>11,540</b>	<b>5,242</b>	<b>144</b>	<b>(3,719)</b>	<b>(7,683)</b>	<b>50,634</b>	<b>2,978</b>	<b>59,136</b>	
<b>Movement in net assets/equity in 2022</b>									
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	
<b>Total movements during the year</b>	<b>-</b>	<b>(3,013)</b>	<b>233</b>	<b>(7,062)</b>	<b>17,298</b>	<b>813</b>	<b>5,557</b>	<b>13,826</b>	
<b>Total net assets/equity as at 31 December 2022</b>	<b>11,540</b>	<b>2,229</b>	<b>377</b>	<b>(10,781)</b>	<b>9,615</b>	<b>51,446</b>	<b>8,537</b>	<b>72,963</b>	
<b>Movement in net assets/equity in 2023</b>									
Surplus/(deficit)	-	-	-	-	-	(6,019)	16,355	10,336	
Net remeasurement gains/(losses) post-employment plans	-	-	-	-	(2,259)	-	-	(2,259)	
Transfers	-	(693)	218	10,781	-	(10,306)	-	-	
Prior year cash surplus/(deficit)	-	-	-	4,042	-	(4,042)	-	-	
2021 Trust Fund for Victims Secretariat's surplus/(deficit)	-	-	-	-	-	(52)	-	(52)	
<b>Total movements during the year</b>	<b>0</b>	<b>(693)</b>	<b>218</b>	<b>14,823</b>	<b>(2,259)</b>	<b>(20,419)</b>	<b>16,355</b>	<b>8,025</b>	
<b>Total net assets/equity as at 31 December 2023</b>	<b>11,540</b>	<b>1,536</b>	<b>595</b>	<b>4,042</b>	<b>7,356</b>	<b>31,026</b>	<b>24,892</b>	<b>80,987</b>	

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 2023 (in thousands of euros)

	Note	2023	2022
<b>Cash flows from operating activities</b>			
Surplus/(deficit) for the period (Statement II)		10,336	(3,889)
Unrealized foreign exchange differences		3	(3)
Discount on host State loan		-	-
Depreciation and amortization		8,851	9,045
Impairment loss		-	33
(Gain)/loss on disposal of property, plant and equipment		(62)	77
Interest expense		1,560	1,607
(Increase)/decrease in accounts receivable from non-exchange transactions		15,466	(3,731)
(Increase)/decrease in other accounts receivable		8	7
(Increase)/decrease in prepayments and other current assets		(2,622)	(311)
(Increase)/decrease in reimbursement right		(62)	8,255
Increase/(decrease) in accounts payable		718	680
Increase/(decrease) in employee benefit liabilities		5,278	(25,585)
Remeasurement (gain)/loss of post-employment related plans		(2,259)	17,298
Increase/(decrease) in deferred revenue and accrued expenses		(8,177)	7,536
Increase/(decrease) in provisions		596	328
Less: Interest income		(2,039)	(55)
<b>Net cash flows from operating activities</b>		<b>27,595</b>	<b>11,292</b>
<b>Cash flows from investing activities</b>			
Plus: Interest received		1,288	50
Proceeds from sale of property, plant and equipment		62	-
Purchase of property, plant and equipment		(1,193)	(1,097)
Purchase of intangible assets		(329)	(480)
<b>Net cash flows from investing activities</b>		<b>(172)</b>	<b>(1,527)</b>
<b>Cash flows from financing activities</b>			
Transfer from/to fund balances		-	-
Repayment of host State loan		(1,978)	(1,932)
Payment of interest on the host State loan		(1,607)	(1,653)
<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>23,838</b>	<b>6,181</b>
Cash and cash equivalents at beginning of financial period	3	34,937	28,751
Unrealized foreign exchange gains/(losses) on cash and cash equivalents		(3)	5
<b>Cash and cash equivalents as at 31 December (Statement I)</b>	<b>3</b>	<b>58,772</b>	<b>34,937</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 2023 (in thousands of euros)

<i>Major Programme</i>	<i>Appropriation approved</i>	<i>Expenditures charged against General Fund</i>	<i>Surplus/ (deficit) General fund<sup>1</sup></i>	<i>Expenditures charged against Contingency Fund notification</i>	<i>Total expenditure</i>	<i>Surplus/ (deficit)<sup>1</sup></i>	<i>Access to Contingency Fund</i>	<i>Contingency Fund notification</i>
	<i>I</i>	<i>II</i>	<i>III=I-II</i>	<i>IV</i>	<i>V=II+IV</i>	<i>VI=I-V</i>	<i>VII</i>	<i>VIII</i>
Judiciary	14,353	13,636	717	-	13,636	717	-	-
Office of the Prosecutor	54,676	54,446	230	199	54,646	31	-	308
Registry	89,574	89,276	298	1,710	90,986	(1,412)	-	1,953
Secretariat of the Assembly of States Parties	2,799	2,883	(85)	-	2,883	(85)	-	-
Premises	2,537	2,531	6	-	2,531	6	-	-
Secretariat of the Trust Fund for Victims	3,889	3,865	24	-	3,865	24	-	-
Independent Oversight Mechanism	987	941	46	-	941	46	-	-
Office of Internal Audit	835	855	(20)	-	855	(20)	-	-
Host State Loan	3,585	3,585	-	-	3,585	-	-	-
<b>Total</b>	<b>173,234</b>	<b>172,018</b>	<b>1,217</b>	<b>1,909</b>	<b>173,927</b>	<b>(693)</b>	<b>693</b>	<b>2,262</b>

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 2023”.

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 2023 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 2023.

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.

### Impact of the adoption of IPSAS 41, Financial instruments

2.4 The Court adopted IPSAS 41 Financial Instruments with effect from 1 January 2023. This standard replaces IPSAS 29 and establishes new requirements for classifying, recognizing, and measuring financial instruments.

### Classification of financial instruments

2.5 IPSAS 41 applies a single classification and measurement model for financial assets that considers the entity's management model for managing the financial assets and The contractual cash flow characteristics of those assets. Depending on these criteria financial assets are classified as financial assets at amortized cost, financial assets at fair value through net assets/equity (FVNA), or financial assets at fair value through surplus or deficit (FVSD).

## Impairment model

2.6 IPSAS 41 introduced a single forward-looking expected credit loss model (ECL) that is applicable to financial instruments subject to impairment testing. Credit loss is the present value of the difference between the contractual cash flows that are due to the Court and the cash flows that it expects to receive, and takes into account possible default events and the evolution of the credit quality of the financial assets. The new impairment model applies to all financial assets measured at AC or at FVNA.

2.7 With the adoption of IPSAS 41, the measurement category of each group of financial instruments was reviewed. The table below presents the classifications of the most common financial instruments of the Court which was determined based on a group of financial assets per ICC's management model and the SPPI test to conclude on the respective classification category. There was no change in classification of financial instruments for the Court as a consequence of IPSAS 41 adoption.

Financial Instrument	Classification under IPSAS 41 (2023)	Classification under IPSAS 29 (2022)
<b>Financial Assets</b>		
Cash and Cash Equivalents	Hold to collect cash flows – Amortized Cost	Loans and Receivables – Amortized Cost
Investments	Hold to collect cash flows – Amortized Cost	Loans and Receivables – Amortized Cost
Assessed Contribution Receivables	Hold to collect cash flows – Amortized Cost	Loans and Receivables – Amortized Cost
Voluntary Contribution Receivables	Hold to collect cash flows – Amortized Cost	Loans and Receivables – Amortized Cost
Other Receivables	Hold to collect cash flows – Amortized Cost	Loans and Receivables – Amortized Cost
<b>Financial Liabilities</b>		
Accounts Payable and accrued liabilities	Amortized Cost	Amortized cost
Funds held on behalf of third parties	Amortized Cost	Amortized Cost
Other financial liabilities	Amortized Cost	Amortized cost

2.8 Further, as a result of the IPSAS 41 requirement to estimate expected credit losses of financial assets, an analysis was performed to identify if there were any changes in the carrying value of these financial assets as at 1 January 2023, the date of initial application of IPSAS 41. The analysis identified no change in the carrying value as at 1 January 2023 other than the carrying value of assessed contributions receivable. The carrying value and valuation allowance under IPSAS 41 and IPSAS 29 was as follows:

In thousands of euros	Assessed Contributions receivables	
	Under IPSAS 41	Under IPSAS 29
Carrying value as at 1 January 2023	27,015	27,003
Valuation allowance as at 1 January 2023	13,692	13,704

The change in carrying value of assessed contributions receivable of €12 thousand was recorded as a reduction in the value of the allowance for expected credit losses during 2023.

### **New IPSAS standards**

2.9 As of 31 December 2023, the date of the Statement of Financial Position, the following IPSAS Standards had been issued, but had not taken effect.

- IPSAS 42 – Social benefits (not applicable to ICC)
- IPSAS 43 – Leases
- IPSAS 44 – Non-current assets held for sale and discontinued operations
- IPSAS 45 – Property, Plant and Equipment – replaces IPSAS 17
- IPSAS 46 – Measurement
- IPSAS 47 – Revenue
- IPSAS 48 – Transfer Expenses
- IPSAS 49 – Retirement Plans (not applicable to ICC)

IPSAS 43, IPSAS 44, IPSAS 45 and IPSAS 46 will come into force in periods beginning on or after 1 January 2025, IPSAS 47 and IPSAS 48 - on or after 1 January 2026. The potential effects of these standards are being evaluated.

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

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

2.11 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.

2.12 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**

2.13 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.

2.14 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.

2.15 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.

## **Financial instruments**

2.16 Financial assets consist of cash and cash equivalents, investments and accounts receivable. Financial liabilities consist mainly of a long-term loan for the construction of the premises and accounts payable. All financial instruments are initially recognized in the Statement of financial position at their fair values plus transaction costs. Subsequent measurement depends on their classification. ICC classifies its financial assets and liabilities at amortized cost based on the Court's management model and the contractual cash flow characteristics of those instruments. The historical cost-carrying amount of receivables and payables subject to normal trade credit terms approximates the fair value of the transaction. The Court assesses impairment of its financial assets on a forward-looking expected credit loss basis.

## **Cash, cash equivalents and investments**

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

2.18 Investments include short-term term deposits with maturities greater than three months but less than 12 months.

2.19 No allowance is recognized for investments held with banks with prime and high credit rating. Application of the ECL model would not lead to an impairment of those financial assets. At each reporting date, a determination is made whether a credit rating of any part of the investment portfolio has deteriorated significantly to assess whether a recognition of expected credit loss allowance is required.

## **Receivables**

2.20 Receivables consist of receivables of assessed contributions, voluntary contributions and other receivables. ICC's management model is to hold the receivable to collect the cash flow. Receivables are classified as measured at amortized cost. ICC's receivables are predominantly short-term. Those are measured at the original invoice amount at recognition as the effect of discounting is immaterial.

2.21 The forward-looking impairment model, introduced following the adoption of IPSAS 41, incorporates reasonable and supportable information that is available without undue cost or effort at the reporting date. The asset's carrying amount is reduced by the amount of the impairment lifetime loss which is recognised in the Statement of Financial Performance. If, in a subsequent period, the amount of the impairment loss decreases, the previously recognised impairment loss is reversed through the Statement of Financial Performance.

## **Accounts payable**

2.22 ICC payables consist mainly of short-term payables to vendors. Payables are recognized at fair value and subsequently measured at amortized cost. ICC's payable are short-term and are measured at the original invoice amount at recognition as the effect of discounting is immaterial.

## **Host State loan**

2.23 The Permanent Premises of the Court were funded 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 loan is measured at amortized cost using the effective interest rate.

## **Management of risks related to financial instruments**

2.24 In the normal course of business, the Court is exposed to foreign currency exchange, credit, interest rate, and liquidity risks. ICC manages its investments in accordance with the policy on investment of surplus funds (ICC/AI/2018/001).



## Credit risk

2.25 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 principally 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.

2.26 Deposits may only be held with institutions with a minimum short-term credit rating of A-1 or a long-term rating of A with the percentage ceiling for total holdings per financial institution. The ratings attached to cash and cash equivalents and investments as at 31 December 2023 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+	0.01%	5
A-1	99.76%	58,631
B	0.16%	92
Non Rated	0.08%	44
Total	100%	58,772

2.27 Based on the above-described credit risk management strategies and in accordance with IPSAS 41, the Court has adopted the following expected credit loss (ECL) calculation methods:

<i>Financial Asset</i>	<i>ECL Calculation Method</i>	<i>ECL Calculation at 31 December 2023</i>
Cash and Cash Equivalents	Using the Standard & Poor's (S&P) Annual Global Default & Rating Transition Study	No allowance recognized for cash holdings with banks with prime and high credit rating. ECL considered not material
Investments	Using the Standard & Poor's (S&P) Annual Global Default & Rating Transition Study	No allowance recognized for cash holdings with banks with prime and high credit rating. ECL considered not material
Assessed Contribution Receivables	Forward looking model based on historical experience	€16,405 thousand
Voluntary Contribution Receivables	Forward looking model based on historical experience	Considered not material
Other Receivables	Forward looking model based on historical experience	Considered not material

**Currency risk**

2.28 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.

**Interest rate risk**

2.29 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. On its investments the Court seeks to earn a risk adjusted competitive market rate, however 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. The investing horizon is limited to financial instruments with maturity less than one year. In 2023 the Court's average interest yield was 3.02%.

**Liquidity risk**

2.30 The Court continued to assess the liquidity risk through monthly updates of cash flow projections in the course of 2023 and it informed States Parties on the risk of potential liquidity shortfalls on a monthly basis. At the end of 2023 outstanding contributions reached amount of €27.7 million. A total of €10.1 million contributions related to 2024 contributions were received from some States Parties in 2023 in advance (schedule 1).

2.31 The Court continues its efforts to engage with States Parties to reduce their arrears, working with the President of the ASP and the facilitator on arrears on collecting outstanding contributions throughout the year.

**Maturity analysis of the Court's financial assets and financial liabilities**

2.32 The Court's financial liabilities were approximately 82% of its financial assets as at 31 December 2023. Most of financial liabilities are long-term in nature, comprising mainly of Host State loan. The Court's short-term financial liabilities (due within 12 months) were 14% of its short-term financial assets as at 31 December 2023.

**Prepayments and other current assets**

2.33 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**

2.34 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**

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

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

2.37 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.

2.38 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.

2.39 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.

2.40 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.

2.41 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.

2.42 Estimated useful lives are as follows:

	<i>2023</i>
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**

2.43 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**

2.44 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**

2.45 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**

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

2.47 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.

2.48 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.

2.49 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.

2.50 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.

2.51 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.

2.52 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 rights**

2.53 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.

### **Deferred revenue and accrued expenses**

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

2.55 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**

2.56 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.

2.57 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**

2.58 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.

2.59 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.

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

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

2.62 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.

2.63 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.

2.64 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.

2.65 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.

2.66 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.

2.67 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.

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

2.69 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.

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

2.70 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.

2.71 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.

2.72 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**

2.73 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.

2.74 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.

2.75 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.

2.76 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.

2.77 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.

2.78 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**

2.79 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.

2.80 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**

2.81 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.

2.82 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**

2.83 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.

2.84 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.

2.85 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.

2.86 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**

2.87 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.

2.88 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.

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



### Budget comparison

2.90 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.

2.91 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.

### 3. Cash and cash equivalents

<i>In thousands of euros</i>	2023	2022
Cash on hand	44	52
Cash at bank	58,728	34,885
<b>Total</b>	<b>58,772</b>	<b>34,937</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 €149 thousand held in currencies other than the euro.

### 4. Accounts receivable from non-exchange transactions

<i>In thousands of euros</i>	2023	2022
<b>Current</b>		
Assessed contributions receivable (regular budget)	27,694	40,707
Assessed contributions receivable (other)	11	7
Voluntary contributions receivable	378	129
<b>Non-current</b>		
Assessed contributions receivable (other)	7	12
<b>Total accounts receivable, gross</b>	<b>28,090</b>	<b>40,855</b>
Allowance for expected credit loss	(16,405)	(13,704)
<b>Total accounts receivable, net</b>	<b>11,685</b>	<b>27,151</b>

4.1 Assessed contributions receivable (regular budget): Assessed contributions comprise majority of the Court's receivables. The outstanding balance of €27,694 thousand comprises €17,565 thousand due for prior financial periods and €10,129 thousand due for 2023 (Schedule 1). Contributions received from States Parties in excess of contributions due in an amount of €10,148 thousand are reported as contributions received in advance (note 12.1). The status of outstanding contributions as at 31 December 2023 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 €378 thousand represents outstanding amounts receivable from donors for projects implemented in 2023. The details of donors and related projects are provided in Schedules 6 and 7.

4.4 As a result of adoption of IPSAS 41 the Court modified its estimation of the allowance for assessed contributions receivable. For the purpose of the 2022 financial statements the doubtful debt provision for assessed contributions receivable was 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 and 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 was 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. Following the adoption of IPSAS 41 the Court recognized allowance for expected credit losses with regards to the dues from State Parties based on the historical payment pattern (past-due provision matrix practical expedient AG199) including all assessed contributions receivable from State Parties. The calculated ECL rate 1.19% was applied to the assessments for 2020-2023 and added to the full amount due for 2019 and prior years. Further, in line with the IPSAS 41 requirement to estimate expected credit losses of financial assets, an analysis was performed to identify if there were any changes in the carrying value of assessed contributions as at 1 January 2023, the date of initial application of IPSAS 41. The immaterial change in carrying value of assessed contributions receivable of €12 thousand was recorded as a reduction in the value of the allowance for expected credit losses during 2023 (see also note 2.8).

### Changes in allowance for expected credit losses

<i>In thousands of euros</i>	<i>Total</i>
Allowance for expected credit losses as at 1 January 2023	13,704
Increase/(decrease) in allowance	2,701
<b>Allowance for expected credit losses as at 31 December 2023</b>	<b>16,405</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)	-	10,129	8,598	8,967	27,694
Assessed contributions receivable (other)	12	5	-	1	18
Voluntary contributions receivable	-	378	-	-	378
<b>Total accounts receivable, gross</b>	<b>12</b>	<b>10,512</b>	<b>8,598</b>	<b>8,968</b>	<b>28,090</b>

## 5. Other accounts receivable

<i>In thousands of euros</i>	<i>2023</i>	<i>2022</i>
Receivable from governments	207	155
Other receivables	293	294
Due from the Secretariat for the Trust Fund for Victims	19	54
Receivable from TFV Incidental Programme Support Costs	-	21
<b>Other accounts receivable</b>	<b>519</b>	<b>524</b>

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

5.2 On the basis of a judicial decision dated 20 October 2011 (Trial Chamber III, no. ICC-01/05-01/08-568) the Court advanced 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) for the legal representation of a person having to stand trial before the Court. At the time of payment of the counsel fees, the determination was made by the management that it is not probable that the amounts will be collected, therefore no related asset is recognized and the outflow has been reported as an expense. The debt continues to be pursued.

5.3 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	152	99	46	15	312
Receivable from governments	-	207	-	-	207
<b>Other accounts receivable, gross</b>	<b>152</b>	<b>306</b>	<b>46</b>	<b>15</b>	<b>519</b>

## 6. Prepayments and other current assets

<i>In thousands of euros</i>	2023	2022
Advances	4,855	2,495
Prepaid expenses	782	524
Accrued interest	808	57
Inventory held for distribution	5	1
<b>Total</b>	<b>6,450</b>	<b>3,077</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 relating to periods after 31 December 2023.

## 7. Property, plant and equipment

### As at 31 December 2023

<i>In thousands of euros</i>	Land	Asset under construction	Building	Motor vehicles	Furniture and fittings	ICT equipment	Leasehold improvements	Other assets	Total
<b>Cost</b>									
At 1 January 2023	9,741	39	197,723	3,217	632	10,340	868	2,671	225,231
Additions	-	324	84	-	2	729	-	54	1,193
Capitalization	-	(39)	30	-	-	-	9	-	0
Disposals/Write-offs	-	-	(155)	(305)	(10)	(242)	(407)	(114)	(1,233)
<b>At 31 December 2023</b>	<b>9,741</b>	<b>324</b>	<b>197,684</b>	<b>2,912</b>	<b>624</b>	<b>10,827</b>	<b>470</b>	<b>2,611</b>	<b>225,193</b>
<b>Accumulated depreciation</b>									
Accumulated depreciation at 1 January 2023	-	-	65,193	3,056	580	8,749	481	2,342	80,401
Depreciation Charge	-	-	6,855	91	17	654	181	111	7,909
Disposals/Write-offs	-	-	(47)	(305)	(10)	(242)	(313)	(114)	(1,031)
<b>At 31 December 2023</b>	<b>-</b>	<b>-</b>	<b>72,001</b>	<b>2,842</b>	<b>587</b>	<b>9,161</b>	<b>349</b>	<b>2,339</b>	<b>87,279</b>
<b>Net book value</b>									
at 1 January 2023	9,741	39	132,530	161	52	1,591	387	329	144,830
<b>At 31 December 2023</b>	<b>9,741</b>	<b>324</b>	<b>125,683</b>	<b>70</b>	<b>37</b>	<b>1,666</b>	<b>121</b>	<b>272</b>	<b>137,914</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 2023 corresponds to €84,250 thousand.

### 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>

## 8. Intangible assets

### As at 31 December 2023

<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 2023	10,538	935	3,202	14,675
Additions	74	229	26	329
Retirement/Write-off	-	-	(163)	(163)
Impairment	-	-	-	-
Capitalization	-	(260)	260	0
<b>At 31 December 2023</b>	<b>10,612</b>	<b>904</b>	<b>3,325</b>	<b>14,841</b>
<b>Accumulated Amortization</b>				
At 1 January 2023	10,475	-	1,194	11,669
Amortization charge	36	-	706	742
Retirement/Write-off	-	-	(163)	(163)
<b>At 31 December 2023</b>	<b>10,511</b>	<b>-</b>	<b>1,737</b>	<b>12,248</b>
<b>Net book value</b>				
At 1 January 2023	63	935	2,008	3,006
<b>At 31 December 2023</b>	<b>101</b>	<b>904</b>	<b>1,588</b>	<b>2,593</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 2024.

In 2021-2023 multiple stages of Judicial Workflow Platform (JWP) was finalized and recognized as internally developed asset. The recognition value of the asset was €2,277 thousand, with the useful life of 5 years.

#### 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	<b>11,098</b>	-	<b>572</b>	<b>11,670</b>
Amortization charge	44	-	623	667
Retirement/Write-off	(667)	-	-	(667)
<b>At 31 December 2022</b>	<b>10,475</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>

## 9. Accounts payable

<i>In thousands of euros</i>	<i>2023</i>	<i>2022</i>
<b>Current</b>		
Counsel payables	534	524
Suppliers	3,145	2,604
Due to Secretariat of the Trust Fund for Victims	-	-
Due to/(from) Trust Fund for Victims Incidental Programme Costs	216	-
Other payables	135	190
<i>Total current</i>	<i>4,030</i>	<i>3,318</i>
<b>Non-current</b>		
Secretariat of the Trust Fund for Victims	61	-
<i>Total non-current</i>	<i>61</i>	<i>-</i>
<b>Total accounts payable</b>	<b>4,091</b>	<b>3,318</b>

## 10. Employee benefit liabilities

<i>In thousands of euros</i>	2023	2022
<b>Current</b>		
Salaries and entitlements	851	807
Annual leave accrual	6,644	6,534
Other long-term benefits	2,892	2,573
Post-employment benefits	1,744	1,634
<i>Sub-total current</i>	<i>12,131</i>	<i>11,548</i>
<b>Non-current</b>		
Annual leave accrual	2,840	2,824
Other long-term benefits	11,820	10,891
Post-employment benefits	41,077	37,327
<i>Sub-total non-current</i>	<i>55,737</i>	<i>51,042</i>
<b>Total</b>	<b>67,868</b>	<b>62,590</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 2023 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:

<b>Financial assumptions</b>	<b>2023</b>	<b>2022</b>
Discount rate:		
Judges pension scheme	3.20%	3.50%
Judges home leave	3.11%	3.49%
Judges removal cost and travel on separation	3.08%	3.48%
Judges repatriation grant	3.08%	3.48%
Judges Death grant, transportation deceased	3.11%	3.49%
Wage inflation	2.30%	2.00%
Price inflation	2.30%	2.00%
Staff Home leave (and family visit)	3.11%	3.49%
Staff removal cost and travel on separation	3.22%	3.59%
Staff relocation allowance/repatriation grant	3.22%	3.57%
Death grant, transportation deceased	3.22%	3.59%
ASHI	3.00%	3.00%
Medical cost trend rate	3.95%	4.15%
Disability rates	Based on UNJSPF	Based on UNJSPF
Participation rate	52%	52%
Mortality tables	BUCK mortality table	BUCK mortality table
Age corrections	BUCK corrections	BUCK corrections
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 7.5% 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. The discount rates for all defined benefit plans and other long-term employee benefit plans except ASHI have decreased. Discount rate for the ASHI remained constant. The actuarial gains and losses due to changes in demographic assumptions are caused by the change in the generational improvement scales for inactive participants.

#### 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 2023</b>	<b>22,128</b>	<b>591</b>	<b>12,837</b>	<b>16,834</b>	<b>52,426</b>
Service cost	-	156	2,025	1,127	3,308
Interest expense	748	25	485	537	1,795
Remeasurement (gains)/losses	838	11	286	2,259	3,394
<i>Actuarial (gains)/losses due to changes in financial assumptions</i>	<i>620</i>	<i>11</i>	<i>603</i>	<i>(124)</i>	<i>1,110</i>
<i>Actuarial (gains)/losses due to changes in demographic assumptions</i>	<i>(128)</i>	-	-	<i>(104)</i>	<i>(231)</i>
<i>Actuarial (gains)/losses due to experience adjustments</i>	<i>345</i>	-	<i>(317)</i>	<i>2,486</i>	<i>2,515</i>
Benefits paid	(1,524)	(49)	(1,691)	(125)	(3,389)
<b>Present value of the defined benefit obligation as at 31 December 2023</b>	<b>22,190</b>	<b>734</b>	<b>13,978</b>	<b>20,632</b>	<b>57,534</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 2023</b>	<b>22,128</b>
Return on reimbursement rights	748
Remeasurement gains/(losses)	838
Contributions by employer	8
Benefits paid	(1,524)
Administration cost	(8)
<b>Reimbursement right as at 31 December 2023</b>	<b>22,190</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</i>	<i>ASHI</i>	<i>Total</i>
	<i>Pension scheme</i>	<i>Other long-term</i>	<i>members Other long-term</i>		
Net service cost	-	156	2,025	1,127	3,308
Net interest on the net defined benefit liability/(asset)	-	25	485	537	1,047
Administration costs	8	-	-	-	8
Remeasurement of the net defined benefit liability	-	11	286	-	297
Defined benefit cost recorded in profit or loss	8	192	2,796	1,664	4,660
Remeasurement of the net defined benefit liability	-	-	-	2,259	2,259
Defined benefit cost recorded in net assets/equity	-	-	-	2,259	2,259
<b>Total defined benefit cost</b>	<b>8</b>	<b>192</b>	<b>2,796</b>	<b>3,923</b>	<b>6,918</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)	0.80	0.30
Removal cost, travel on separation	2.20	6.85
Repatriation grant	1.78	7.20
Death grant, transportation deceased	2.50	6.35
ASHI	-	24.41

**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	3.20	22,190	3.45	21,672	2.95	22,731
Home leave benefits	3.11	39	3.36	39	2.86	39
Removal/travel on separation	3.08	146	3.33	146	2.83	147
Repatriation grant	3.08	536	3.33	534	2.83	539
Death grant	3.11	13	3.36	13	2.86	13
<b>Staff</b>						
Home leave benefits	3.11	1,147	3.36	1,146	2.86	1,148
Family visit	3.11	8	3.36	8	2.86	8
Removal/Travel on separation	3.22	3,117	3.47	3,063	2.97	3,173
Repatriation grant	3.22	8,986	3.47	8,823	2.97	9,155
Death grant and transportation deceased	3.22	720	3.47	709	2.97	732
<b>ASHI</b>	3.00	20,632	3.25	19,153	2.75	21,649

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>2.95%</i>	<i>3.95%</i>	<i>4.95%</i>
Defined benefit obligation ASHI as at 31/12/2023	17,540	20,632	23,839
Current Service cost ASHI for Fiscal year 2023	1,136	1,317	1,540

#### 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 the valuation as of 31 December 2023 is currently being performed. A roll forward of the participation data as of 31 December 2021 to 31 December 2022 was 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%. The funded ratio was 158.2% 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 (2020, 2021 and 2022 amounted to USD8,937.68 million, of which approximately 1% was contributed by the Court.

10.15 During 2023, contributions paid to the Fund by the Court amounted to €29.9 million (2022 €28.5 million). No significant variance is expected in the contributions due in 2024.

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).

## 11. Host State loan

<i>In thousands of euros</i>	2023	2022
Host State loan current	2,025	1,978
Host State loan non-current	61,044	63,069
<b>Total</b>	<b>63,069</b>	<b>65,047</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	73,495	84,250

## 12. Deferred revenue and accrued expenses

<i>In thousands of euros</i>	2023	2022
Assessed contributions received in advance	10,148	17,996
Deferred revenue and advanced voluntary contributions	6,613	8,727
Accrued expenses	4,732	2,946
Accrual on host State loan	1,560	1,607
<b>Total</b>	<b>23,053</b>	<b>31,276</b>

12.1 Assessed contributions received in advance: €10,148 thousand was received from States Parties prior to the year to which they relate. The details of received contributions relating to year 2024 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 2023 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 2023 due for payment in February 2024.

## 13. Provisions

<i>In thousands of euros</i>	2023	2022
Provision for litigation	929	394
Provision for US tax	126	65
<b>Total</b>	<b>1,055</b>	<b>459</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 2023	394	65	459
Increase in provision	885	108	993
Decrease due to payments	-	(38)	(38)
Decrease due to reversals	(350)	(9)	(359)
<b>Provision as at 31 December 2023</b>	<b>929</b>	<b>126</b>	<b>1,055</b>

13.1 Provision for litigation of €929 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 €126 thousand estimated for the year 2023 for United States taxpayers on the payroll of the Court during this period.

**14. Net assets/equity**

<i>In thousands of euros</i>	2023	2022
<b>General</b>		
Contingency Fund	1,536	2,229
Working Capital Fund	11,540	11,540
<b>General Funds</b>		
Funds for Employee Benefit Liabilities	595	377
Cash Surplus/(Deficit)	4,042	(10,781)
Other General Fund	31,026	51,446
Remeasurement of post-employment related plans	7,356	9,615
<b>Total General balances</b>	<b>56,095</b>	<b>64,426</b>
Trust Funds	24,892	8,537
<b>Total</b>	<b>80,987</b>	<b>72,963</b>

14.1 Remeasurement of post-employment related plans: the balance of €7,356 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>	2023	2022
<b>Assessed contributions (non-exchange)</b>		
To programme budget	169,345	151,628
Change in allowance for expected credit losses	(2,700)	(737)
<i>Sub-total assessed contributions</i>	<i>166,644</i>	<i>150,890</i>
<b>Voluntary contributions (non-exchange)</b>		
Monetary contributions	21,920	8,258
Goods in-kind	41	428
<i>Sub-total voluntary contributions</i>	<i>21,961</i>	<i>8,686</i>
<b>Financial revenue (exchange)</b>		
Interest revenue	2,039	55
<i>Sub-total financial revenue</i>	<i>2039</i>	<i>55</i>
<b>Other revenue (exchange)</b>		
Other miscellaneous revenue	483	255
<i>Sub-total other revenue</i>	<i>483</i>	<i>255</i>
<b>Total revenue</b>	<b>191,127</b>	<b>159,886</b>

15.1 Assessed contributions to programme budget: the Assembly, in its resolution ICC-ASP/21/Res.1, approved the funding of the appropriations of the Court for the financial period 1 January to 31 December 2023 in the amount of €173,234 thousand. €3,889 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 allowance for expected credit losses estimated in relation to the assessed contributions receivable the revenue is reduced and will be reinstated once the uncertainty over collection is removed. In 2023, an estimate of an allowance for expected credit losses increased by €2,700 thousand.

15.3 Voluntary contributions revenue include goods in-kind received in 2023 for the Ukraine country office.

15.4 In 2023 the Court received services-in-kind related to pro bono consultants/seconded staff, the value of which is estimated at €25.3 million.

## 16. Employee benefit expenses

<i>In thousands of euros</i>	2023	2022
Judges' salaries	4,008	3,623
Judges' entitlements and allowances	1,645	1,437
Staff salaries	68,736	64,500
Staff entitlements and allowances	33,896	29,914
Temporary assistance	24,003	20,364
<b>Total</b>	<b>132,288</b>	<b>119,838</b>

16.1 In 2023 one ex-gratia payment for €37,677 was made.

## 17. Travel and hospitality expenses

<i>In thousands of euros</i>	2023	2022
Hospitality	10	13
Travel	5,049	3,793
<b>Total</b>	<b>5,059</b>	<b>3,806</b>

## 18. Expenses for contractual services

<i>In thousands of euros</i>	2023	2022
Public information	235	194
External translation	52	42
Training	528	379
Consultants and individual contractors	3,506	2,839
Other contractual services	3,617	3,368
<b>Total</b>	<b>7,938</b>	<b>6,822</b>

## 19. Expenses for counsel fees

<i>In thousands of euros</i>	2023	2022
Counsel for defence	5,465	4,492
Counsel for victims	1,800	1,667
<b>Total</b>	<b>7,265</b>	<b>6,159</b>

## 20. Operating expenses

<i>In thousands of euros</i>	2023	2022
Rental, utility and maintenance	7,203	7,336
Communications and software maintenance	3,432	3,259
Witness-related expenses	2,841	2,713
Other operating expenses	1,785	1,735
<b>Total</b>	<b>15,261</b>	<b>15,043</b>

20.1 Operating expenses include €2,685 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, Ukraine 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>	2023	2022
Office supplies	549	406
Library books, magazines and subscriptions	356	246
Other supplies	357	340
Low value asset purchases	1,333	313
<b>Total</b>	<b>2,595</b>	<b>1,305</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>	2023	2022
Depreciation	7,907	8,378
Amortization	742	667
Impairment	-	33
<b>Total</b>	<b>8,649</b>	<b>9,078</b>

## 23. Financial expenses

<i>In thousands of euros</i>	2023	2022
Bank charges	98	92
Interest expense on the host State loan	1,560	1,607
Foreign currency exchange loss	78	25
<b>Total</b>	<b>1,736</b>	<b>1,724</b>

23.1 Interest expense on the host State loan amounting to €1,560 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 2023 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>	(693)	-	-	(693)
Basis differences	14,955	-	-	14,955
Presentation differences	-	(52)	(3,585)	(3,637)
Entity differences	13,333	(120)	-	13,213
<b>Actual amount in the Statement of cash flows (Statement IV)</b>	<b>27,595</b>	<b>(172)</b>	<b>(3,585)</b>	<b>23,838</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 2023. 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>2023</i>
<b>Surplus/(deficit) per Statement of Comparison of Budget and Actual Amounts (Statement V)</b>	(693)
<b>Revenue adjustments</b>	
(Increase)/decrease in allowance for expected credit losses on assessed contributions	(2,701)
Appropriations for the Secretariat of the Trust Fund for Victims	(3,889)
Voluntary contributions	41
Financial revenue	1,813
Other revenue	483
Trust funds revenue	22,146
<b>Sub-total revenue adjustments</b>	<b>17,893</b>
<b>Expense adjustments</b>	
Property, plant and equipment, and intangible assets	1,102
Expenses of the Secretariat of the Trust Fund for Victims	3,864
Timing difference - Commitments and accrued expenses	3,931
Timing difference - Prepayments	1,253
Employee benefit liability related expenses	(2,569)
Depreciation and amortization of property, plant and equipment, and intangible assets	(8,556)
Goods and distributed inventory	(30)
Financial expenses	(68)
Trust funds expenses	(5,791)
<b>Sub-total expense adjustments</b>	<b>(6,864)</b>
<b>Surplus/(deficit) for the period (Statement II)</b>	<b>10,336</b>

## 25. Segment reporting

### Statement of financial position by segment as at 31 December 2023

<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	28,407	30,365	-	58,772
Accounts receivable (non-exchange transactions)	11,300	378	-	11,678
Other accounts receivable	1,413	1	(895)	519
Prepayments and other current assets	4,562	1,888	-	6,450
<i>Total current assets</i>	<i>45,682</i>	<i>32,632</i>	<i>(895)</i>	<i>77,419</i>
<i>Non-current assets</i>				
Accounts receivable (non-exchange transactions)	7	-	-	7
Other accounts receivable	-	-	-	-
Property, plant and equipment	137,555	359	-	137,914
Intangible assets	2,550	43	-	2,593
Reimbursement right	22,190	-	-	22,190
<i>Total non-current assets</i>	<i>162,302</i>	<i>402</i>	<i>-</i>	<i>162,704</i>
<b>Total assets</b>	<b>207,984</b>	<b>33,034</b>	<b>(895)</b>	<b>240,123</b>
<b>Liabilities</b>				
<i>Current liabilities</i>				
Accounts payable	3,686	1,239	(895)	4,030
Employee benefit liabilities	11,966	165	-	12,131
Host State loan	2,025	-	-	2,025
Deferred revenue and accrued expenses	16,319	6,734	-	23,053
Provisions	1,055	-	-	1,055
<i>Total current liabilities</i>	<i>35,051</i>	<i>8,138</i>	<i>(895)</i>	<i>42,294</i>
<i>Non-current liabilities</i>				
Accounts payable	61	-	-	61
Employee benefit liabilities	55,733	4	-	55,737
Host State loan	61,044	-	-	61,044
<i>Total non-current liabilities</i>	<i>116,838</i>	<i>4</i>	<i>-</i>	<i>116,842</i>
<b>Total liabilities</b>	<b>151,889</b>	<b>8,142</b>	<b>(895)</b>	<b>159,136</b>
<b>Net assets/equity</b>				
Contingency Fund	1,536	-	-	1,536
Working Capital Fund	11,540	-	-	11,540
Other fund balances	43,019	24,892	-	67,911
<b>Total net assets/equity</b>	<b>56,095</b>	<b>24,892</b>	<b>-</b>	<b>80,987</b>
<b>Total liabilities and net assets/equity</b>	<b>207,984</b>	<b>33,034</b>	<b>(895)</b>	<b>240,123</b>



## 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 performance by segment for the year ended 31 December 2023**

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Total</i>
<b>Revenue</b>			
Assessed contributions	166,644	-	166,644
Voluntary contributions	41	21,920	21,961
Financial revenue	1,813	226	2,039
Other revenue	483	-	483
<b>Total revenue</b>	<b>168,981</b>	<b>22,146</b>	<b>191,127</b>
<b>Expenses</b>			
Employee benefit expenses	129,831	2,457	132,288
Travel and hospitality	4,504	555	5,059
Contractual services	6,557	1,381	7,938
Counsel fees	7,265	-	7,265
Operating expenses	15,121	140	15,261
Supplies and materials	1,466	1,129	2,595
Depreciation and amortization	8,530	119	8,649
Impairment	-	-	-
Financial expenses	1,726	10	1,736
<b>Total expenses</b>	<b>175,000</b>	<b>5,791</b>	<b>180,791</b>
<b>Surplus/(deficit) for the period</b>	<b>(6,019)</b>	<b>16,355</b>	<b>10,336</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 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>

## 26. Commitments and operating leases

### Commitments

26.1 At 31 December 2023 commitments of the Court for goods and services contracted but not delivered amounted €2,184 thousand.

### Operating lease commitments

<i>In thousands of euros</i>	2023	2022
Office facility operating leases	433	431
Other leases	196	24
<b>Total operating lease commitments</b>	<b>629</b>	<b>455</b>
<b>Operating lease commitments by term</b>		
Less than one year	212	125
One to five years	417	330
Over five years	-	-
<b>Total operating lease commitments</b>	<b>629</b>	<b>455</b>

## 27. Contingent liabilities

27.1 At the end of 2023, four 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 €120 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 are as follows:

<i>In thousands of euros</i>	<i>No. of individuals</i>	<i>Aggregate remuneration</i>
Key management personnel	15	3,164

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	450	554	881	1,885

### 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 €39 thousand 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.

## Annexes

## Schedule 1

## International Criminal Court - Status of contributions as at 31 December 2023 (in euros)

States Parties	Outstanding as at 31-12-2022			Assessed	Credits from 2022		Outstanding	Total outstanding	Receipts relating to 2024
	Prior years	Collections	Outstanding		2023	Collections			
Afghanistan	31,006	1	31,005	17,671	-	-	17,671	48,676	-
Albania	-	-	-	25,956	-	-	25,956	25,956	-
Andorra	-	-	-	16,286	-	16,286	-	-	-
Antigua and Barbuda	39,328	-	39,328	6,633	-	-	6,633	45,961	-
Argentina	4,038,314	500,000	3,538,314	2,336,918	-	-	2,336,918	5,875,232	-
Australia	-	-	-	6,860,953	-	6,860,953	-	-	-
Austria	-	-	-	2,320,184	354,000	1,966,184	-	-	-
Bangladesh	-	-	-	17,858	-	17,858	-	-	-
Barbados	-	-	-	25,956	-	-	25,956	25,956	-
Belgium	-	-	-	2,832,948	2,200,000	632,948	-	-	-
Belize	8,520	8,520	-	3,366	-	3,366	-	-	5,503
Benin	-	-	-	16,716	-	16,716	-	-	-
Bolivia	55,062	55,062	-	61,752	-	-	61,752	61,752	-
Bosnia and Herzegovina	-	-	-	39,019	-	39,019	-	-	-
Botswana	-	-	-	50,958	-	50,958	-	-	-
Brazil	22,089,327	22,089,327	-	6,959,403	-	6,889,940	69,463	69,463	-
Bulgaria	-	-	-	188,713	-	188,713	-	-	-
Burkina Faso	5,714	5,714	-	13,228	-	5,720	7,508	7,508	-
Cabo Verde	3,017	3,017	-	3,366	-	3,366	-	-	-
Cambodia	-	-	-	17,406	-	17,406	-	-	-
Canada	-	-	-	8,541,328	5,000,000	3,541,328	-	-	-
Central African Republic	19,577	-	19,577	3,366	-	-	3,366	22,943	-
Chad	19,491	-	19,491	9,824	-	-	9,824	29,315	-
Chile	-	-	-	1,364,997	-	-	1,364,997	1,364,997	-
Colombia	-	-	-	799,557	-	799,557	-	-	-
Comoros	33,220	-	33,220	3,366	-	-	3,366	36,586	-
Congo	142,894	-	142,894	16,992	-	-	16,992	159,886	-
Cook Islands	-	-	-	3,366	2	3,364	-	-	2
Costa Rica	19,320	19,320	-	224,276	-	224,276	-	-	46,971
Côte d'Ivoire	35,995	35,995	-	72,985	-	72,985	-	-	72,985
Croatia	-	-	-	313,600	-	313,600	-	-	-
Cyprus	-	-	-	117,058	-	117,058	-	-	-
Czechia	-	-	-	1,105,095	-	1,105,095	-	-	-
Democratic Republic of the Congo	29,658	-	29,658	16,997	-	-	16,997	46,655	-
Denmark	-	-	-	1,797,264	-	1,797,264	-	-	-
Djibouti	-	-	-	3,366	-	3,366	-	-	-
Dominica	5,764	-	5,764	3,366	-	-	3,366	9,130	-
Dominican Republic	2,615	2,615	-	224,222	-	220,317	3,905	3,905	-
Ecuador	11,759	-	11,759	250,233	-	-	250,233	261,992	-
El Salvador	-	-	-	42,243	-	-	42,243	42,243	-
Estonia	-	-	-	143,014	-	143,014	-	-	-
Fiji	-	-	-	13,493	-	-	13,493	13,493	-
Finland	-	-	-	1,355,327	-	1,355,327	-	-	-
France	-	-	-	14,828,754	-	14,828,754	-	-	-
Gabon	122,744	-	122,744	44,036	-	-	44,036	166,780	-
Gambia	3,017	-	3,017	3,366	-	-	3,366	6,383	-
Georgia	-	-	-	25,956	-	25,956	-	-	-
Germany	-	-	-	19,861,510	-	19,861,510	-	-	-
Ghana	691	-	691	80,025	-	-	80,025	80,716	-
Greece	-	-	-	1,056,236	-	1,056,236	-	-	-
Grenada	-	-	-	3,366	-	-	3,366	3,366	-
Guatemala	9,320	9,320	-	137,011	-	137,011	-	-	4
Guinea	57,624	-	57,624	9,813	-	-	9,813	67,437	-
Guyana	-	-	-	13,206	-	13,206	-	-	-
Honduras	52,198	52,198	-	30,316	-	12,703	17,613	17,613	-
Hungary	-	-	-	746,617	-	746,617	-	-	-
Iceland	-	-	-	117,058	-	117,058	-	-	117,058
Ireland	-	-	-	1,426,750	-	1,426,750	-	-	-
Italy	-	-	-	10,364,718	-	10,364,718	-	-	-
Japan	-	-	-	27,647,277	-	27,647,277	-	-	-

States Parties	Outstanding as at 31-12-2022			Assessed	Credits from 2022		Outstanding	Total outstanding	Receipts relating to 2024
	Collections Prior years	Outstanding	Collections		Outstanding				
Jordan	-	-	-	71,422	-	-	71,422	71,422	-
Kenya	-	-	-	99,398	-	99,398	-	-	-
Kiribati	2,874	2,874	-	3,223	-	3,223	-	-	-
Latvia	-	-	-	162,524	-	162,524	-	-	-
Lesotho	5,932	5,932	-	3,366	-	3,366	-	-	-
Liberia	16,524	-	16,524	3,366	-	-	3,366	19,890	-
Liechtenstein	-	-	-	32,573	-	32,573	-	-	-
Lithuania	-	-	-	250,233	85,444	164,789	-	-	270,661
Luxembourg	-	-	-	221,053	-	221,053	-	-	-
Madagascar	12,078	-	12,078	13,493	-	-	13,493	25,571	-
Malawi	-	-	-	6,734	-	-	6,734	6,734	-
Maldives	-	-	-	13,206	-	13,206	-	-	-
Mali	15,096	-	15,096	16,860	-	-	16,860	31,956	-
Malta	-	-	-	61,752	-	61,752	-	-	-
Marshall Islands	-	-	-	3,366	3,366	-	-	-	-
Mauritius	-	-	-	61,752	-	61,752	-	-	-
Mexico	-	-	-	3,968,434	-	-	3,968,434	3,968,434	-
Mongolia	-	-	-	13,063	-	13,063	-	-	14,129
Montenegro	-	-	-	13,063	-	13,063	-	-	-
Namibia	49,889	-	49,889	29,180	-	-	29,180	79,069	-
Nauru	-	-	-	3,366	-	3,366	-	-	140
Netherlands	-	-	-	4,475,346	4,475,346	-	-	-	4,600,000
New Zealand	-	-	-	1,040,275	1,040,275	-	-	-	-
Niger	14,427	14,427	-	9,957	-	9,957	-	-	56
Nigeria	-	-	-	604,352	489,621	-	114,731	114,731	-
North Macedonia	-	-	-	23,869	-	23,869	-	-	-
Norway	-	-	-	2,327,713	-	2,327,713	-	-	-
Panama	108,658	108,066	592	293,224	-	-	293,224	293,816	-
Paraguay	2,109	-	2,109	85,908	-	-	85,908	88,017	-
Peru	-	-	-	546,435	3,090	488,434	54,911	54,911	-
Poland	-	-	-	2,720,325	2,404,857	315,468	-	-	2,942,410
Portugal	-	-	-	1,147,338	1,147,338	-	-	-	1,241,005
Republic of Korea	-	-	-	8,596,539	-	8,241,834	354,705	354,705	-
Republic of Moldova	-	-	-	16,286	-	16,286	-	-	-
Romania	-	-	-	1,013,993	-	1,013,993	-	-	-
Saint Kitts and Nevis	14,129	14,129	-	6,590	-	6,590	-	-	-
Saint Lucia	-	-	-	6,590	-	6,590	-	-	-
Saint Vincent and the Grenadines	-	-	-	3,366	-	3,366	-	-	-
Samoa	-	-	-	3,223	18	3,205	-	-	30
San Marino	-	-	-	6,447	-	6,447	-	-	-
Senegal	31,381	31,381	-	17,815	-	17,815	-	-	13,781
Serbia	-	-	-	103,995	-	103,995	-	-	-
Seychelles	5,891	5,891	-	6,590	-	5,442	1,148	1,148	-
Sierra Leone	-	-	-	3,366	3,366	-	-	-	371
Slovakia	-	-	-	503,688	503,688	-	-	-	544,809
Slovenia	-	-	-	256,679	256,679	-	-	-	277,634
South Africa	-	-	-	793,110	-	793,110	-	-	-
Spain	-	-	-	6,935,768	-	6,935,768	-	-	-
State of Palestine	-	-	-	36,502	-	36,502	-	-	-
Suriname	65,460	65,460	-	10,111	-	-	10,111	10,111	-
Sweden	-	-	-	2,830,936	-	2,830,936	-	-	-
Switzerland	-	-	-	3,685,629	-	3,685,629	-	-	-
Tajikistan	-	-	-	10,100	1,543	8,557	-	-	-
Timor-Leste	-	-	-	3,223	1	-	3,222	3,222	-
Trinidad and Tobago	-	-	-	120,281	26,994	93,287	-	-	-
Tunisia	-	-	-	66,864	-	66,864	-	-	-
Uganda	4,361	4,361	-	17,815	-	13,454	4,361	4,361	-
United Kingdom	-	-	-	14,219,317	-	14,219,317	-	-	-
United Republic of Tanzania	-	-	-	17,858	-	17,305	553	553	-
Uruguay	-	-	-	299,092	-	299,092	-	-	-
Vanuatu	3,017	3,017	-	3,366	-	3,366	-	-	-
Venezuela	13,413,291	-	13,413,291	657,921	-	-	657,921	14,071,212	-
Zambia	106,202	106,202	-	17,815	-	17,815	-	-	-
Rounding difference	-	-	-	500	-	500	-	-	-
<b>Total (123 States Parties)</b>	<b>40,707,494</b>	<b>23,142,829</b>	<b>17,564,665</b>	<b>173,234,184</b>	<b>17,995,628</b>	<b>145,109,414</b>	<b>10,129,142</b>	<b>27,693,807</b>	<b>10,147,549</b>

## Schedule 2

### International Criminal Court - Status of Working Capital Fund and Contingency Fund as at 31 December 2023 (in euros)

#### Status of Working Capital Fund

	2023	2022
Balance at beginning of financial period	11,539,953	11,539,923
Receipts from States Parties	37	-
Refunds to withdrawn States (Schedule 3)	-	-
Temporary withdrawal for liquidity	-	-
Replenishments	-	-
Cash Surplus (Schedule 5)	-	-
<b>Balance as at 31 December</b>	<b>11,539,990</b>	<b>11,539,953</b>
Established level	12,900,000 <sup>1</sup>	11,600,000
Due from States Parties (Schedule 3)	(485)	(522)
Funding shortage/to be financed through future surplus funds	(1,359,525) <sup>1</sup>	(59,525)
Temporary withdrawal for liquidity	-	-
<b>Balance as at 31 December</b>	<b>11,539,990</b>	<b>11,539,953</b>

#### Status of Contingency Fund

	2023	2022
Balance at beginning of financial period	2,228,751	5,241,409
Receipts from States Parties	-	-
Replenishments	-	-
Withdrawal - not absorbed by regular budget	(692,860)	(3,012,658)
<b>Balance as at 31 December</b>	<b>1,535,891</b>	<b>2,228,751</b>
Established level	7,000,000	7,000,000
Due from States Parties (Schedule 4)	(203)	(203)
Funding shortage	(5,463,906)	(4,771,046)
<b>Balance as at 31 December</b>	<b>1,535,891</b>	<b>2,228,751</b>

1) ICC-ASP/22/Res.4, Section B.

### Schedule 3

#### International Criminal Court - Status of advances to the Working Capital Fund as at 31 December 2023 (in euros)

<i>States Parties</i>	<i>Working Capital Fund as at 31/12/2022</i>	<i>Assessed in 2023</i>	<i>Working Capital Fund as at 31/12/2023</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 Capital Fund as at 31/12/2022</i>	<i>Assessed in 2023</i>	<i>Working Capital Fund as at 31/12/2023</i>	<i>Total Collections</i>	<i>Total 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 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	1,129	-
<i>Rounding difference</i>	<i>9</i>	<i>-</i>	<i>9</i>	<i>9</i>	<i>-</i>
<b>Total (123 States Parties)</b>	<b>11,540,475</b>	<b>-</b>	<b>11,540,475</b>	<b>11,539,990</b>	<b>485</b>

## Schedule 4

### International Criminal Court - Status of contributions to the Contingency Fund for 2023 (in euros)

<i>States Parties</i>	<i>Outstanding as at 31-12-2022</i>	<i>Replenishments</i>	<i>Collections</i>	<i>Outstanding as at 31-12-2023</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 at 31-12-2022</i>	<i>Replenishments</i>	<i>Collections</i>	<i>Outstanding as at 31-12-2023</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 2023 (in euros)<sup>1</sup>

<i>Current year</i>	2023	2022
<b>Credits</b>		
Receipts of assessed contributions	163,105,042	145,387,401
Receipts of miscellaneous income	2,507,620	383,376
Brought forward/Information Technology Strategy project <sup>2</sup>	-	327,000
	<b>165,612,662</b>	<b>146,097,777</b>
<b>Charges</b>		
Disbursed expenditures	164,271,400	153,002,749
Unliquidated obligations	8,445,341	4,555,924
Provision for US Tax liability	107,627	53,049
Provision for ILOAT cases	884,793	349,936
Accrual for annual leave and relocation allowance for Judges	218,000	233,000
	<b>173,927,161</b>	<b>158,194,658</b>
<b>Provisional cash surplus/(deficit)</b>	<b>(8,314,499)</b>	<b>(12,096,881)</b>
Contingency Fund withdrawal (Schedule 2)	692,860	3,012,658
Prior year's cash deficit	-	(10,780,545)
<b>Provisional cash surplus/(deficit) after adjustments</b>	<b>(7,621,639)</b>	<b>(19,864,768)</b>
<b>Disposition of prior year's provisional surplus/(deficit)</b>		
Prior year's provisional surplus/(deficit)	(19,864,768)	(16,667,484)
Receipt of prior period contributions	23,142,829	5,026,692
Savings on, or cancellation of, prior period obligations	763,638	860,247
<b>Prior year's cash surplus/(deficit)</b>	<b>4,041,699</b>	<b>(10,780,545)</b>
<b>Reconciliation of provisional surplus/(deficit) to budget surplus/(deficit)</b>		
<b>Provisional cash surplus/(deficit)</b>	<b>(8,314,499)</b>	<b>(12,096,881)</b>
Assessed contributions receivables	10,129,142	9,467,483
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	(2,507,620)	(383,376)
<b>Budget surplus/(deficit) (Statement V)</b>	<b>(692,860)</b>	<b>(3,012,658)</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 2023 (in euros)

Trust Fund	Donors	Balance brought forward (liability)	Contributions received in 2023	Contributions recorded in 2023	Contributions advanced in 2023 (liability)	Contributions deferred to 2024 (liability)	Receivables from donors	Balance due to donors	Transfers between Trust Funds	Transfer to Trust Fund for Victims
Building Legal Expertise and Fostering Cooperation, 2019-2020	European Commission	-	-	-	-	-	-	1,073	-	-
<b>Trust Fund Total</b>		-	-	-	-	-	-	<b>1,073</b>	-	-
Building Legal Expertise and Fostering Cooperation, 2020-2024	France	-	100,000	90,000	-	-	-	-	-	(10,000)
<b>Trust Fund Total</b>		-	<b>100,000</b>	<b>90,000</b>	-	-	-	-	-	<b>(10,000)</b>
Building Legal Expertise and Fostering Cooperation / 15th EU Support Project to ICC, 2022-2025	European Commission	473,787	1,022,321	846,984	-	649,124	-	-	-	-
	Netherlands	-	27,550	27,550	-	48	-	-	-	-
	Municipality of The Hague	-	5,000	5,995	-	-	-	-	995	-
	Trust Fund for Victims	-	10,000	10,000	-	-	-	-	-	-
<b>Trust Fund Total</b>		<b>473,787</b>	<b>1,064,871</b>	<b>890,529</b>	-	<b>649,172</b>	-	-	<b>995</b>	-
French Language and OIF	L'Organisation internationale de la Francophonie	-	14,377	19,715	-	-	-	5,338	-	-
<b>Trust Fund Total</b>		-	<b>14,377</b>	<b>19,715</b>	-	-	-	<b>5,338</b>	-	-
Cooperation ICC-CILC, 2020-2023	Center for International Legal Cooperation	-	10,169	14,305	-	-	-	4,136	-	-
<b>Trust Fund Total</b>		-	<b>10,169</b>	<b>14,305</b>	-	-	-	<b>4,136</b>	-	-
Technological Enhancement and Specialized Capacity	Austria	-	200,000	100,000	100,000	-	-	-	-	-
	Belgium	-	5,000,000	5,000,000	-	-	-	-	-	-
	Canada	-	1,370,936	1,370,936	-	-	-	-	-	-
	Czechia	-	41,738	41,738	-	-	-	-	-	-
	Denmark	-	241,368	469,556	-	-	228,188	-	-	-
	European Commission	6,068,363	-	1,853,915	-	4,214,448	-	-	-	-
	Italy	375,000	125,000	500,000	-	-	-	-	-	-
	Latvia	-	150,000	150,000	-	-	-	-	-	-
	Lithuania	-	100,000	100,000	-	-	-	-	-	-
	Luxembourg	-	100,000	100,000	-	-	-	-	-	-
	Netherlands	-	5,060,000	5,060,000	-	-	-	-	-	-
	New Zealand	-	563,000	563,000	-	-	-	-	-	-
	Portugal	-	75,000	75,000	-	-	-	-	-	-
	Spain	-	1,290,000	1,290,000	-	-	-	-	-	-
	Sweden (Police Authority)	458,650	-	-	-	458,650	-	-	-	-
	United Kingdom	1,200,000	448,175	1,648,175	-	-	-	-	-	-
<b>Trust Fund Total</b>		<b>8,102,013</b>	<b>14,765,217</b>	<b>18,322,320</b>	<b>100,000</b>	<b>4,673,098</b>	<b>228,188</b>	-	-	-
Geographical Diversity, 2023-2025	Netherlands	-	500,000	-	500,000	-	-	-	-	-
	United Kingdom	-	202,570	-	-	202,570	-	-	-	-
<b>Trust Fund Total</b>		-	<b>702,570</b>	-	<b>500,000</b>	<b>202,570</b>	-	-	-	-
20th Anniversary of the Rome Statute, 2018	Municipality of The Hague	-	-	-	-	-	-	-	(995)	-
<b>Trust Fund Total</b>		-	-	-	-	-	-	-	<b>(995)</b>	-
ICC Country Office CAR – Access to Justice Project, 2022-2023	Canada	19,489	-	19,489	-	-	-	-	-	-
	United Kingdom	-	16,013	16,013	-	-	-	-	-	-
<b>Trust Fund Total</b>		<b>19,489</b>	<b>16,013</b>	<b>35,502</b>	-	-	-	-	-	-
Development of Interns and Visiting Professionals	France	-	70,000	70,000	-	-	-	-	-	-
	ICC Judge and Staff	-	10,370	10,370	-	-	-	-	-	-
<b>Trust Fund Total</b>		-	<b>80,370</b>	<b>80,370</b>	-	-	-	-	-	-
Special Fund for Security, 2023-2025	Estonia	-	10,000	10,000	-	-	-	-	-	-
	France	-	500,000	500,000	-	-	-	-	-	-
<b>Trust Fund Total</b>		-	<b>510,000</b>	<b>510,000</b>	-	-	-	-	-	-
Access to Justice Project of the Country Office, Uganda, 2024	Netherlands	-	195,578	-	-	195,578	-	-	-	-
<b>Trust Fund Total</b>		-	<b>195,578</b>	-	-	<b>195,578</b>	-	-	-	-
Special Fund for Relocations	Belgium	-	96,000	96,000	-	-	-	-	-	-
	Luxembourg	-	35,000	35,000	-	-	-	-	-	-
<b>Trust Fund Total</b>		-	<b>131,000</b>	<b>131,000</b>	-	-	-	-	-	-
Family Visit for Indigent Detainees	Austria	-	20,000	20,000	-	-	-	-	-	-
	France	-	20,000	20,000	-	-	-	-	-	-
	United Kingdom	-	40,642	40,642	-	-	-	-	-	-
	ICC Staff	-	633	633	-	-	-	-	-	-
<b>Trust Fund Total</b>		-	<b>81,275</b>	<b>81,275</b>	-	-	-	-	-	-
Junior Professional Officer Programme	Australia	-	607,155	607,155	-	-	-	-	-	-
	Finland	-	121,799	121,799	-	-	-	-	-	-
	France	-	316,320	316,320	-	-	-	-	-	-
	Germany	-	199,007	199,007	-	-	-	-	-	-
	Japan	-	-	139,891	-	-	139,891	-	-	-
	Republic of Korea	-	233,786	233,786	-	-	-	-	-	-
	Spain	-	270,000	-	270,000	-	-	-	-	-
	Switzerland	131,581	-	108,778	-	22,803	-	-	-	-
<b>Trust Fund Total</b>		<b>131,581</b>	<b>1,748,067</b>	<b>1,726,736</b>	<b>270,000</b>	<b>22,803</b>	<b>139,891</b>	-	-	-
General Trust Fund	United Kingdom	-	-	-	-	-	-	49,415	-	-
<b>Trust Fund Total</b>		-	-	-	-	-	-	<b>49,415</b>	-	-
Sponsored Travel to External Conferences	Case Western Reserve University (Ohio)	-	5,024	5,024	-	-	-	-	-	-
	Diplomatische Akademie Wien	-	320	320	-	-	-	-	-	-
	The National School For the Judiciary (Paris)	-	352	352	-	-	-	-	-	-
	European Criminal Bar Association (Amsterdam)	-	322	322	-	-	-	-	-	-
	Queen's University (Kingston)	-	2,505	2,505	-	-	-	-	-	-
	San Francisco Fleet Week Association	-	6,952	6,952	-	-	-	-	-	-
	United nations Asia and Far East Institute (Tokyo)	-	3,344	3,344	-	-	-	-	-	-
	University of Vienna	-	851	851	-	-	-	-	-	-
<b>Trust Fund Total</b>		-	<b>19,670</b>	<b>19,670</b>	-	-	-	-	-	-
<b>Total for all Trust Funds</b>		<b>8,726,870</b>	<b>19,439,177</b>	<b>21,921,422</b>	<b>870,000</b>	<b>5,743,221</b>	<b>377,553</b>	<b>50,488</b>	-	<b>(10,000)</b>

## Schedule 7

### International Criminal Court - Status of trust funds as at 31 December 2023 (in euros)

Trust Fund	Donors	Balances brought forward	Revenue	Expenses	Donor refunds	Balance carried forward
Building Legal Expertise and Fostering Cooperation, 2019-2020	European Commission	-	-	(1,073)	1,073	-
<b>Trust Fund Total</b>		-	-	<b>(1,073)</b>	<b>1,073</b>	-
Building Legal Expertise and Fostering Cooperation, 2020-2024	France	59,845	90,000	8,372	-	141,473
	Interest revenue	213	542	-	-	755
<b>Trust Fund Total</b>		<b>60,058</b>	<b>90,542</b>	<b>8,372</b>	-	<b>142,228</b>
Building Legal Expertise and Fostering Cooperation / 15th EU Support Project to ICC, 2022-2025	European Commission	-	846,984	846,984	-	-
	Netherlands	-	27,550	27,550	-	-
	Municipality of The Hague	-	5,995	5,995	-	-
	Trust Fund for Victims	-	10,000	10,000	-	-
	Interest revenue	35	2,898	-	-	2,933
<b>Trust Fund Total</b>		<b>35</b>	<b>893,427</b>	<b>890,529</b>	-	<b>2,933</b>
French Language and OIF	L'Organisation internationale de la Francophonie	-	19,715	19,715	-	-
<b>Trust Fund Total</b>		-	<b>19,715</b>	<b>19,715</b>	-	-
Cooperation ICC-KRSII	Kosovo Relocated Specialist Judicial Institution	-	-	-	-	-
<b>Trust Fund Total</b>		-	-	-	-	-
Cooperation ICC-CILC, 2020-2023	Center for International Legal Cooperation	-	14,305	14,305	-	-
<b>Trust Fund Total</b>		-	<b>14,305</b>	<b>14,305</b>	-	-
Technological Enhancement and Specialized Capacity	Australia	606,986	-	53,000	-	553,986
	Austria	179,848	100,000	24,941	-	254,907
	Belgium	449,619	5,000,000	481,680	-	4,967,939
	Bulgaria	44,962	-	4,676	-	40,286
	Canada	-	1,370,936	394,809	-	976,127
	Cyprus	53,954	-	4,676	-	49,278
	Czechia	18,160	41,738	4,676	-	55,222
	Denmark	94,124	-	94,124	-	-
	Denmark	-	469,556	-	-	469,556
	European Commission	-	1,853,915	1,853,915	-	-
	Finland	300,000	-	-	-	300,000
	France	449,619	-	40,529	-	409,090
	Germany	899,239	-	79,500	-	819,739
	Greece	62,947	-	6,235	-	56,712
	Iceland	89,924	-	7,794	-	82,130
	Ireland	899,239	-	79,500	-	819,739
	Italy	-	500,000	43,647	-	456,353
	Latvia	89,924	150,000	21,824	-	218,100
	Lithuania	89,924	100,000	17,147	-	172,777
	Luxembourg	-	100,000	9,353	-	90,647
	Malta	22,481	-	1,559	-	20,922
	Netherlands	-	5,060,000	447,383	-	4,612,617
	New Zealand	384,038	563,000	84,177	-	862,861
	Portugal	-	75,000	6,235	-	68,765
	Romania	89,924	-	7,794	-	82,130
	Slovenia	44,962	-	4,676	-	40,286
	Spain	-	1,290,000	113,794	-	1,176,206
	Sweden	165,600	-	14,029	-	151,571
	United Kingdom	-	1,200,000	-	-	1,200,000
	United Kingdom	-	448,175	20,704	-	427,471
	Interest revenue	1,002	200,372	1,020	-	200,354
<b>Trust Fund Total</b>		<b>5,036,476</b>	<b>18,522,692</b>	<b>3,923,397</b>	-	<b>19,635,771</b>
Geographical Diversity, 2023-2025*	Netherlands	-	-	-	-	-
	United Kingdom	-	-	-	-	-
<b>Trust Fund Total</b>		-	-	-	-	-
20th Anniversary of the Rome Statute, 2018	Republic of Korea	5,281	-	-	-	5,281
	Municipality of the Hague	996	(996)	-	-	-
	Interest revenue	2	36	-	-	38
<b>Trust Fund Total</b>		<b>6,279</b>	<b>(960)</b>	-	-	<b>5,319</b>

Trust Fund	Donors	Balances brought forward	Revenue	Expenses	Donor refunds	Balance carried forward
ICC Country Office CAR – Access to Justice Program, 2022-2023	Canada	-	19,489	15,556	3,933	-
	United Kingdom	-	16,013	16,013	-	-
<b>Trust Fund Total</b>		-	<b>35,502</b>	<b>31,569</b>	<b>3,933</b>	-
Development of Interns and Visiting Professionals	France	37,392.00	70,000	35,570	-	71,822
	Germany	12,500.00	-	3,244	-	9,256
	Ireland	150,000.00	-	63,804	-	86,196
	ICC Judge and Staff	41,825	10,370	20,223	-	31,972
	Interest revenue	67	1,549	-	-	1,616
<b>Trust Fund Total</b>		<b>241,784.00</b>	<b>81,919</b>	<b>122,841</b>	-	<b>200,862</b>
Special Fund for Security, 2023-2025	Estonia	-	10,000	-	-	10,000
	France	-	500,000	-	-	500,000
<b>Trust Fund Total</b>		-	<b>510,000</b>	-	-	<b>510,000</b>
Special Fund for Relocations	Australia	710,940	-	-	-	710,940
	Belgium	-	96,000	96,000	-	-
	Denmark	94,806	-	-	-	94,806
	Finland	155,567	-	-	-	155,567
	Ireland	351,140	-	-	-	351,140
	Luxembourg	160,410	35,000	-	-	195,410
	Netherlands	81,102	-	-	-	81,102
	United Kingdom	106,939	-	-	-	106,939
	Interest revenue	1,166	11,072	-	-	12,238
<b>Trust Fund Total</b>		<b>1,662,070</b>	<b>142,072</b>	<b>96,000</b>	-	<b>1,708,142</b>
Family Visits for Indigent Detainees	Austria	20,000	20,000	2,067	-	37,933
	Finland	40,000	-	-	-	40,000
	France	-	20,000	-	-	20,000
	Germany	9,615	-	9,615	-	-
	Ireland	50,000	-	-	-	50,000
	Mali	15,214	-	-	-	15,214
	Netherlands	4,651	-	-	-	4,651
	Philippines	3,431	-	-	-	3,431
	Switzerland	8,726	-	2,076	-	6,650
	United Kingdom	-	40,642.00	40,602	-	40
	ICC Staff	2,756	633	-	-	3,389
	Interest revenue	49	1,061	-	-	1,110
<b>Trust Fund Total</b>		<b>154,442</b>	<b>82,336</b>	<b>54,360</b>	-	<b>182,418</b>
Junior Professional Officer Programme	Australia	-	607,155	-	-	607,155
	Finland	90,751	121,799	114,039	-	98,511
	France	146,542	316,320	232,928	-	229,934
	Germany	120,852	199,007	199,619	-	120,240
	Japan	110,573	139,891	888	-	249,576
	Republic of Korea	273,428	233,786	184,505	-	322,709
	Switzerland	-	108,778	108,778	-	-
	Interest revenue	408	7,812	-	-	8,220
<b>Trust Fund Total</b>		<b>742,554</b>	<b>1,734,548</b>	<b>840,757</b>	-	<b>1,636,345</b>
Least Developed Countries	Finland	20,651	-	17,062	-	3,589
	Interest revenue	32	137	-	-	169
<b>Trust Fund Total</b>		<b>20,683</b>	<b>137</b>	<b>17,062</b>	-	<b>3,758</b>
LDC Travel – Nominations of Judges		-	-	-	-	-
<b>Trust Fund Total</b>		-	-	-	-	-
General Trust Fund	Republic of Korea	10,549	-	-	-	10,549
	Interest revenue	160	398	-	-	558
<b>Trust Fund Total</b>		<b>10,709</b>	<b>398</b>	-	-	<b>11,107</b>
Sponsored Travel to External Conferences	Case Western Reserve University (Ohio)	-	5,024	5,024	-	-
	Diplomatische Akademie Wien	-	320	320	-	-
	The National School For the Judiciary (Paris)	-	352	352	-	-
	European Criminal Bar Association (Amsterdam)	-	322	322	-	-
	Queen's University (Kingston)	-	2,505	2,505	-	-
	San Francisco Fleet Week Association	-	6,952	6,952	-	-
	United nations Asia and Far East Institute (Tokyo)	-	3,344	3,344	-	-
	University of Vienna	-	851	851	-	-
<b>Trust Fund Total</b>		-	<b>19,670</b>	<b>19,670</b>	-	-
<b>Total for all Trust Funds</b>		<b>7,935,090</b>	<b>22,146,303</b>	<b>6,037,504</b>	<b>5,006</b>	<b>24,038,883</b>

\*) Implementation of funds advanced in 2023 is expected in 2024.

## General description and purpose of 2023 trust funds disclosed in Schedule 7

1. 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:

a) *Seminars, events and training for fostering cooperation, sharing expertise and building national capacity*: provides representatives and legal professionals from States Parties and States not party to the Rome Statute, including situation countries, with opportunities to develop their knowledge about the ICC as well as to share mutually relevant information, thus strengthening the Court's capacity to implement its mandate based on improved state and judicial cooperation, and to develop the knowledge and practical skills of legal professionals, and build and maintain relationships with counsel and associations of lawyers;

b) *Legal Professional Programme*: provides legal professionals from situation countries, countries in which the Court is conducting investigations, and any other relevant developing country, 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, the Legal Tools Database (LTD) 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 free access to legal information in international criminal law, legal digests of such information, and specialized software to work with such law. The platform also includes the ICC Case Law Database (CLD) which catalogues all ICC decisions and judgements and provides substantive analysis on the form of Legal Findings (extracts from the ICC case law with jurisprudential value). The sub-project forms an important element in the Court's effort to reinforce national capacities and to ensure that those accused of the aforementioned 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 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.

2. 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 customized for the Court's French learning needs. This module was made available to staff members Court-wide at the B2 level.

3. 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.

4. 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 core investigation work as well as for expenses of participation of the Court's staff in joint meetings.

5. At the request of the Prosecutor, the Registrar established the Trust Fund "Technological Tools, Psychosocial Support and Specialized Capacity in SGBV crimes and crimes against Children" ("*Technological Enhancement and Specialized Capacity*") on 24 March 2022 pursuant to article 116 of the Rome Statute. The Office of the Prosecutor (OTP) announced the Trust Fund to States Parties in a Note Verbale on 7 March, in which the OTP invited States Parties to support the Office through the provision of national experts on a secondment basis or through voluntary financial contributions to the Trust Fund. Assistance provided through the Trust Fund allows the Office to effectively manage all situations currently under investigation or at trial and 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 SGBV and crimes against children.

6. At the request of the Prosecutor, the Registrar established the Trust Fund for Financial Support to States Parties to the Rome Statute, qualifying as Developing Economies or Economies in Transition, that deploy gratis personnel to the Office of the Prosecutor ("*Trust Fund Geographic Diversity*") to provide financial support to States Parties to the Rome Statute of the International Criminal Court, qualifying as Developing Economies or Economies in Transition that deploy personnel to the Office of the Prosecutor on 27 October 2023. The Office of the Prosecutor (OTP) announced the Trust Fund to States Parties in a Note Verbale on 1 December 2023, inviting all States Parties to provide assistance to the Office through contributing to the Trust Fund or through contributing expert personnel through this modality. The Trust Fund aims to attract specialised personnel from eligible States Parties to support the activities and needs of the Office identified across situations presently under investigation or at trial. In doing so, the Geographic Diversity Trust Fund seeks to strengthen the regional, cultural, and linguistic diversity of the Office's workforce, in line with its strategic objectives and operational needs.

7. 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, experts and panellists.

8. The *Access to Justice Project of the Country Office in the Central African Republic*, funded by the Canadian High Commission in Yaoundé (Cameroon), enhanced the scale and impact/effect of activities undertaken in January 2023 delivered within the context of the situation in the CAR. The project consisted of influential community leaders and representatives of the civil society visiting The Hague to follow the hearings in the cases in the situation in the CAR, namely Yekatom and Ngaïssona and Saïd, and presentations by various organs and sections of the Court. The Project enabled an expanding public information and access to justice efforts towards the affected communities in the CAR. It likewise 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 and more positive justice environment. It also generated greater support for the Court and encouraged active participation (rather than passive receipt) by the affected communities in the justice debate.

9. 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.

10. The *Special Fund for Security* aims to provide funds exclusively to support the Registry to introduce, increase and enhance various security aspects, including without limitation the reinforcement of physical facilities, fortification of digital infrastructure, safeguarding of personnel, and preservation of sensitive information, both at the Headquarters and in external presences. The Special Fund is time-bound (for a maximum of three years), and for specific projects that supplement the activities funded through the Court's regular budget.

11. The *Special Fund for Relocations (SFR)* was established in 2010 to assist States or other capable authorities, which are willing to accept the relocation of witnesses, victims and persons at risk on account of testimony given before the Court, in their territory, but are not able to disburse the necessary funds. It aims at increasing the number of effective relocations and building local capacity of States to protect the relocated persons. The SFR receives voluntary contributions from States and other capable authorities and covers the direct expenses of the relocated persons.

12. 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.

13. 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 participants with an opportunity for professional growth and development of professional skills that can be applied to their careers.

14. 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.

15. 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.

16. The *General Trust Fund* relates to funds provided by donors without specific purposes and implementation of which was on hold during 2023.

17. 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 2023**



**BAI**

BOARD OF AUDIT AND INSPECTION  
REPUBLIC OF KOREA

## *Table of contents*

<b>Executive Summary .....</b>	<b>61</b>
<b>I. Audit objectives, scope and approach .....</b>	<b>62</b>
<b>II. Financial highlights for 2023 .....</b>	<b>63</b>
<b>III. Observations and recommendations.....</b>	<b>67</b>
1. Travel expenses .....	67
1.1. Approval and certification of the official travel plan.....	68
1.2. Certification after the travel departure .....	69
1.3. TER claim.....	70
1.4. Difference between budgeting and actual execution .....	71
2. OTP Trust Fund.....	72
2.1. The Appropriateness of the Execution of the Trust Fund .....	73
2.2. Establishment of the Monitoring and Feedback System for the Trust Fund .....	74
2.3. Internal Control Enhancement Needed Regarding the Impact of the Trust Fund on the Regular Budget.....	75
3. Improvement of Asset Management and Physical Inventory Methods .....	76
<b>IV. Follow up on previous recommendation .....</b>	<b>78</b>
1. [ICC-2017-1] Voting Rights of States in Arrears (Article 112 of the Rome Statute)....	78
2. [ICC-2021-3] SPA Administrative instruction.....	78
3. [ICC-2021-4] Fund transfer.....	78
4. [ICC-2021-5] SAP Controls .....	79
5. [ICC-2022-1] Staff rules review .....	79
6. [ICC-2022-2] Step on recruitment.....	79
7. [ICC-2022-3] Education grants management .....	79
<b>V. Acknowledgments.....</b>	<b>80</b>
Appendices.....	81
Appendix 1: Follow-up of report on human resources management 2018.....	81
Appendix 2: Follow-up of report on administrative budget process management 2019 .....	82
Appendix 3: Follow-up of report on Temporary Personnel 2022 .....	83
Appendix 4: Follow-up of report on Legal Aid 2023.....	86
Appendix 5: ICC response on audit findings and recommendations of the draft version ....	89

## ***Executive Summary***

*The Board of Audit and Inspection of the Republic of Korea (BAI) 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 2023 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 2024, 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 2023, 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 2023 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).*

*As a result of the audit, total assets increased by €4,470 thousand, total liabilities decreased by €3,554 thousand, and net assets increased by €8,024 thousand. While total expenses increased by €17,016 thousand, total revenue increased by €31,241 thousand, resulting in a turnaround to profitability compared to the previous period. Some noticeable changes in total net assets during the year are as follows: Cash and cash equivalents increased by €23,835 thousand due to the payment of outstanding by a certain State and the collection of voluntary contributions. Accounts receivable decreased by €15,461 thousand due to the payment of outstanding by a certain State. Property, plant, and equipment (PP&E) decreased by €6,916 thousand due to annual depreciation. Deferred revenue and accrued expenses decreased by €8,223 thousand, mainly due to a reduction in advance assessment contributions received.*

*We also examined travel expenses and OTP trust fund execution, reflecting the interests of the Assembly of States Party, and recommended budget savings and operational improvements.*

*Regarding travel expenses, we found cases where travel plans are not certified 30 days before the departure according to the SOP, where travels departure before certification in SAP, where Travel Expense Report (TER) claims are delayed long time after the end of travel, and where there are discrepancies between planned business trips and their actual execution. We recommended improvements in these areas.*

*Regarding the OTP trust fund, we noted a very low expenditure rate and recommended improvements in expenditure. We also recommended establishing a system for evaluating and providing feedback on the performance of OTP trust fund expenditures.*

*Additionally, we recommended adjusting the asset management system and the timing of physical inventory.*

*With regard to the follow-up of the previous recommendations, seven recommendations were made on the financial statements in the audit report. We note that although continuous efforts have been made by the Court, one recommendation is partially implemented, and five 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 the audit was to determine with reasonable assurance as to whether the financial statements as a whole are free from material misstatement, as to 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 2023.
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) which is 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, focusing on understanding the Court's control activities and environment and performing walk-throughs on various internal control procedures, was held from 20 to 28 November 2023; 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 13 to 29 May 2024.
7. The audit observations and recommendations were discussed with the Division of Management Services (DMS) within the Registry. The final meeting took place on 29 May 2024 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 3 July.
9. We would like to express an unmodified opinion on the financial statements of the Court for the financial year ended 31 December 2023.

## II. Financial highlights for 2023

### Financial position

10. Total assets represent €240.123 million in 2023, an increase of about €4.470 million (1.9 percent) from €235.653 million in 2022. This increase was mainly due to the rise in cash and cash equivalents.

11. The level of cash and cash equivalents increased by €23.835 million, mainly due to Brazil's payment of its outstanding assessed contributions for prior years amounting to €22.089 million, receipt of advanced contributions of €10.148 million related to 2024 assessment, as well as the contributions to the Trust Funds. Accounts receivable from non-exchange transactions, totalling €28.090 million, mainly relate to receivables from the States Parties. Total outstanding assessed contributions to the regular budget are €27.694 million (€40.707 million at the end of 2022), which are still at a high level.

12. From 2007 to 2023, the status of outstanding assessed contributions is presented as below.

**Table 1. Outstanding assessed contributions from 2007 to 2023 (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 of 31 December (C=A-B)</i>	<i>Collection for prior year</i>	<i>Outstanding for prior years as of 31 December(D)</i>	<i>Total outstanding as of 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
2023	173,234	163,105	94	10,129	23,143	17,565	27,694

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

13. The most significant outstanding assessed contributions to the regular budget as of 31 December 2023 are as below.

**Table 2. The three largest outstanding assessed contributions by amount as of 31 December 2023 (in thousands of euros)**

<i>States Parties</i>	<i>Outstanding related to prior years</i>	<i>Outstanding related to 2023</i>	<i><u>Total 2023 Outstanding as of 31 December 2023</u></i>
Mexico	-	3,968	3,968
Venezuela	13,413	658	14,071
Argentina	3,538	2,337	5,875
Sub total	16,952	6,963	23,915
(%)	97%	69%	86%
Total (43)	17,565	10,129	27,694

Source: Financial statements of the Court for the year ended 31 December 2023.

14. By the end of 2023, 43 States Parties (compared with 41 in 2022) had not entirely paid their assessed contributions. Overall, the three States Parties represent approximately 86 percent of the total outstanding balance as of 31 December 2023.

15. Mexico had no outstanding contributions prior to 2022, but failed to pay in 2023 the assessed contribution of €3.968 million for 2023. Venezuela has accumulated unpaid amounts for several years. Its outstanding contributions related to prior years (€13.4 million) represent 95 percent of its total amount due (€14.1 million). In fact, it has not paid any assessed contribution since November 2018. Argentina has paid contributions of €0.5 million in 2023, leaving an outstanding contribution of €5.88 million as of 31 December 2023. Advance contributions of around €10.1 million were received in 2023 for 2024.

16. As a result of the adoption of IPSAS 41 the Court modified its estimation of the allowance for assessed contributions receivable whereby the Court recognized allowance for expected credit losses with regards to the dues from State Parties based on the historical payment pattern (past-due provision matrix practical expedient AG199) including all assessed contributions receivable from State Parties. The calculated ECL rate of 1.19% was applied to the assessments for 2020-2023 and added to the full amount due for 2019 and prior years. As of December 31, 2023, an allowance for expected credit loss of approximately €16.4 million was recognized according to the method (€13.7 million as of the end of 2022).

17. Property, plant and equipment represent €137.914 million, or 57.4 percent of the total assets. Depreciation for the permanent premises was calculated over a full year for €6.855 million in 2023, which explains the decrease of the amount of this item.

18. 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 pension of judges. As the new remuneration package for judges was initiated, this pension plan was discontinued as of 11 March 2021. The Court's right to reimbursement is maintained 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. As of December 31, 2023, the book value of the Reimbursement right in correlation with the related obligation increased by €0.06 million compared to the end of the previous year due to an increase in fair value attributable to the experience adjustment related to the mortality rate.

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

20. 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 (€12.131 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) (€55.737 million).

21. The loan from the Host State was received to finance the Permanent Premises Project.



It amounts to €63.069 million at the end of 2023, compared with €65.047 million at the end of 2022. There is no change in the loan annuity amount and the terms of the loan agreement.

22. Deferred revenue and accrued expenses, totalling €23.053 million, are essentially composed of assessed contributions collected in advance (€10.148 million), voluntary contributions for the arrangements with performance obligations in line with IPSAS 23 where the revenue recognition is deferred till the performance obligations are fulfilled (€5.743 million) and voluntary contributions received in advance of finalizing contractual arrangements (€0.870 million), invoices not yet received at the closing of the accounts for goods and services related to the Court's operations (€4.732 million), as well as €1.560 million in annual interest on the loan due on 1 February 2024.

23. Net assets, amounting to €80.987 million (€72.963 million in 2022), constitute the Court's net equity. Compared to previous year, it increased by 11.0% mainly because liabilities decreased and assets increased. 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 €31.026 million (compared with €51.446 million at the end of 2022) 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 2022 amount;

(c) A positive amount of €2.229 million in 2022 for the Contingency Fund reserve decreased to €1.536 million in 2023 as unforeseen and unavoidable costs incurred associated with the cases and situations in Ukraine;

(d) A positive equity of €11.993 million for the remaining funds of the General Fund, which includes the positive equity of the Fund for employee benefits liabilities (€0.595 million), remeasurement of post-employment related plans (€7.356 million), and the cash surplus (€4.042 million); and

(e) A positive equity of the 14 Trust Funds fuelled 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 €24.892 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**

24. The Court's total revenues increased by €31.241 million from €159.886 million in 2022 to €191.127 million in 2023, mainly due to the increase (10.4%) of €15.754 million in assessed contributions approved by the ASP, significant increase (152.8%) of €13.275 million in voluntary contributions (mainly related to contributions to the Trust Fund for technological enhancement and specialized capacity), and significant increase (3,607.3%) of €1.984 million in financial revenue due to the stable increase in the interest rates and the increased contribution inflows.

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

(a) In March 2022, the 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 use includes computer equipment for evidence collection and analysis, psychological therapy and witness protection, as well as investigations into sexual violence and crimes against children.

(b) In 2023, the deferred revenue from 2022 was €8.102 million, the newly received amount in 2023 was €14.765 million, and the receivables from donors were €228 thousand. During the same year, €18.322 million was recognized as revenue, and €4.773 million was recognized as deferred revenue. The highest amounts were contributed to the OTP Trust Fund by the European Commission, Belgium, the Netherlands, Spain, the United Kingdom, and Canada.

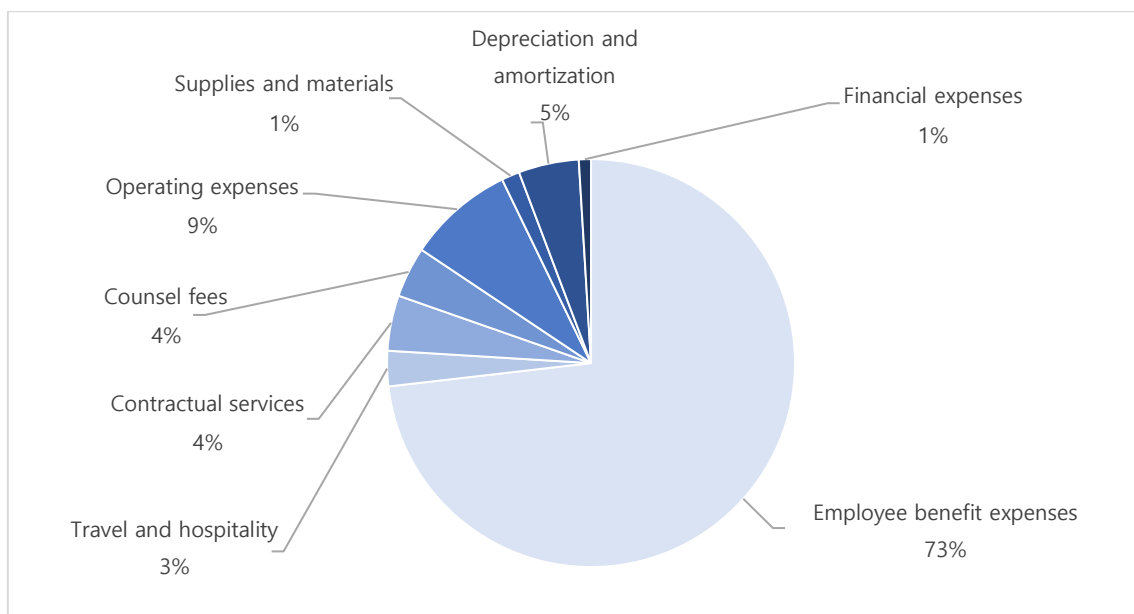
(c) As of December 31, 2023, the total amount of pledged contributions to the OTP Trust Fund is €32.272 million, which is planned to be allocated to priority areas as follows: €17.999 million (59%) for advanced technology, €4.792 million (16%) for psychosocial support and witness protection, and €7.513 million (25%) for Sexual and Gender-Based

Crimes (“SGBC”) and Crimes Affecting and Against Children (“CAAC”). Programme Support Cost is excluded from these allocations.

(d) During the 2024 audit, the External Auditor conducted a review focusing on the appropriateness of the execution of the OTP Trust Fund, performance evaluation and feedback system for fund management, and the relation with the regular budget.

26. Expenses of the Court in 2023 totalled €180.791 million, representing an increase of €17.016 million from the total expenses of €163.775 million in 2022. Source of expenses in 2023 are as follows:

**Figure 1. Expenses by source, 2023**



**Table 3. Changes in 2022-2023 employee benefit expenses (in thousands of euros)**

	<i>FY2023</i>	<i>FY2022</i>	<i>Change</i>	<i>Change (%)</i>
Judges' salary	4,008	3,623	385	10.6
Judges' entitlements and allowances	1,645	1,437	208	14.5
Staff salaries	68,736	64,500	4236	6.6
Staff entitlements and allowances	33,896	29,914	3982	13.3
Temporary assistance	24,003	20,364	3639	17.9
<b>Total</b>	<b>132,288</b>	<b>119,838</b>	<b>12,450</b>	<b>10.4</b>

Source: Financial statements of the Court for the year ended 31 December 2023.

27. The Court's staff costs increased by 10.4 percent in 2023 from 2022, in comparison to the slight increase of 5.5 percent from 2021 to 2022. The total amount of employee benefit expenses increased to €132.288 million from €119.838 million in 2022. The increase of total payroll is explained as follows:

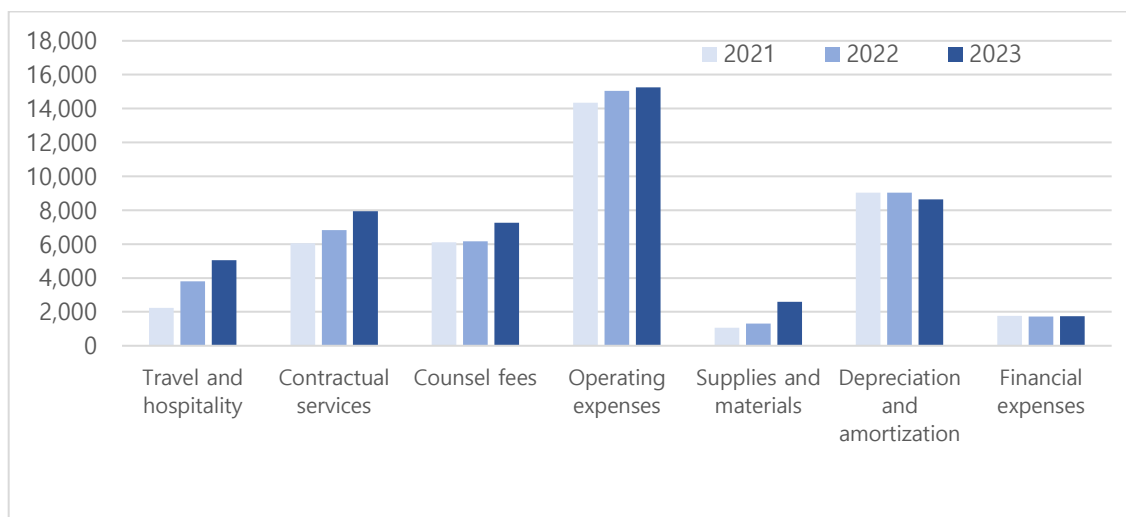
(a) No change in the number of judges during 2023. The increase in the judges' salaries also relates to an increase in the UN common system salary scale;

(b) Staff salaries have increased by €4.236 million compared to that of 2022. 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 18.1 percent of the total staff cost in 2023 (17.0 percent 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.

28. The two most significant categories of expenses for the Court are employee benefit expenses (judges and staff) and operating expenses representing a combined 81.6 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 2021 to 2023.

29. In the case of non-labour expenses, travel and hospitality expenses have increased significantly starting in 2021 due to the mitigation of COVID-19, and contractual service and operating expenses increased as well.

30. Travel and hospitality expenses increased by €1.253 million in 2023 compared to that of 2022. This is a significant increase of 32.9% compared to 2022 due to higher costs per mission after the pandemic as well as the impact of inflationary costs. The OTP deployed a high number of missions in 2023 for investigative missions to a number of situation countries, in particular in relation to the situations in Ukraine, Sudan, Myanmar/Bangladesh and Libya, where mission costs can be higher than the average on account of security and operational measures required in conflict situations.

31. Expenses from contractual services increased by €1.116 million in 2023, primarily driven by an increase of €0.667 million from consultants and individual contractors. Increase in consultancy services in the OTP due to the need for specific technical capacity, including forensics experts to participate in forensic examinations and the collection of forensic evidence, advice on the socioeconomic, political and security situation in countries in which investigations are being conducted, and expert advice on covert operations.

32. Supplies and material expenses increased by €1.290 million from 2022 to €2.595 million. The increase is mainly related to the software licenses purchased under the OTP Trust Fund (Relativity, Microsoft).

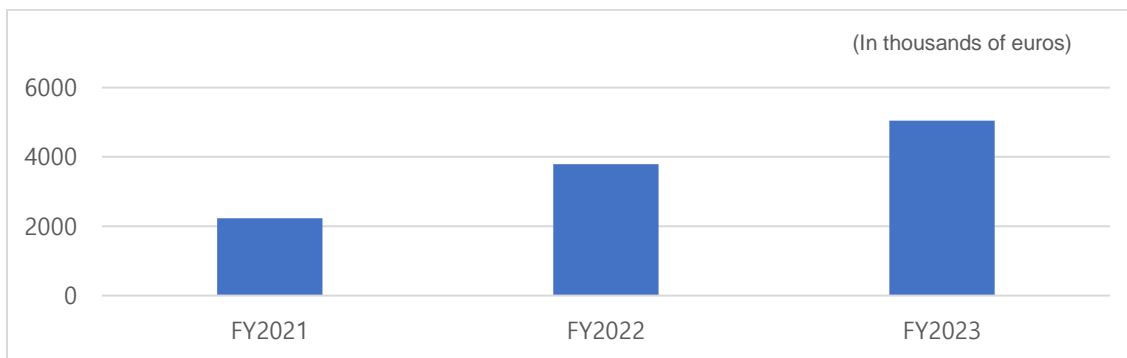
33. Overall, both revenues and expenses increased compared to 2022, but the increase in revenues was higher than that of expenses, which resulted in a turnaround from a deficit of €-3.889 million to a surplus of €10.336 million.

### III. Observations and recommendations

#### 1. Travel expenses

34. In 2021 and 2022, the COVID pandemic greatly disrupted regular travels. After the pandemic, the Court has re-established flights for operational purposes. Over the past three years, the amount of travel expenses has been steadily increasing. During the 2024 budget deliberation, at the CBF and the ASP, it was said that there is a need to thoroughly review and improve the Court's official travel expenses and policies.

**Figure 3. Travel Expense Execution Trends Over the Past 3 Years**

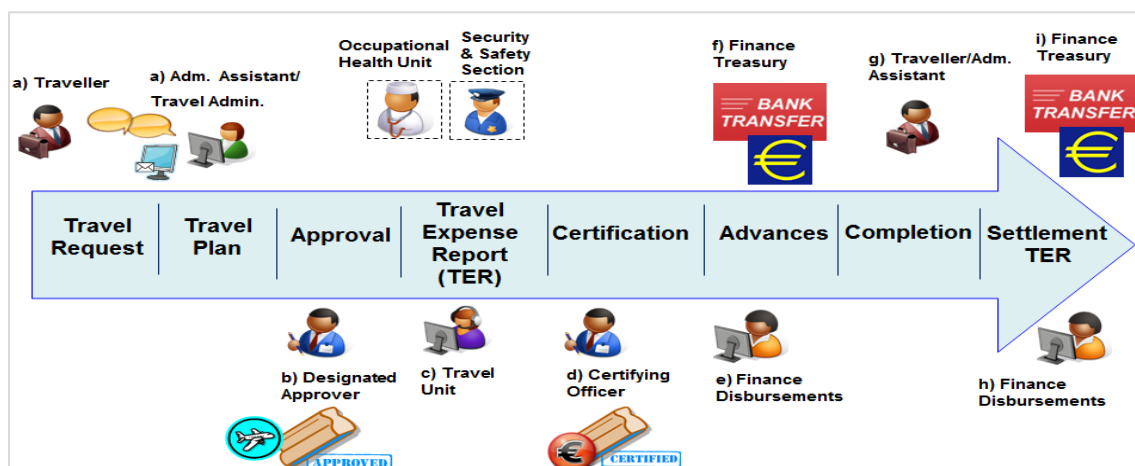


Source: Financial statements of the Court from 2021 to 2023.

35. The Court changed the budgeted airfare price calculation methodology to reflect the results of discussions at the Assembly of the States Parties in December 2023, and revised the Official Travel SOP.

36. Based on the above background, the External Auditor conducted a comprehensive review of the Court's travel expense execution system, covering planning, approval, and certification of travel to the settlement of Travel Expense Reports (TER) for the 2023 fiscal year.

**Figure 4. Flow Chart of a travel in SAP**



Source: Reference the Court Submission Documents.

**1.1. Approval and certification of the official travel plan**

37. According to the SOP Official Travel 3.1<sup>1</sup>, all ICC Official Travel must be submitted in the appropriate SAP module (including trips at no cost to ICC). Where possible, the trip should be approved and certified at least 30 days in advance of the start travel date.

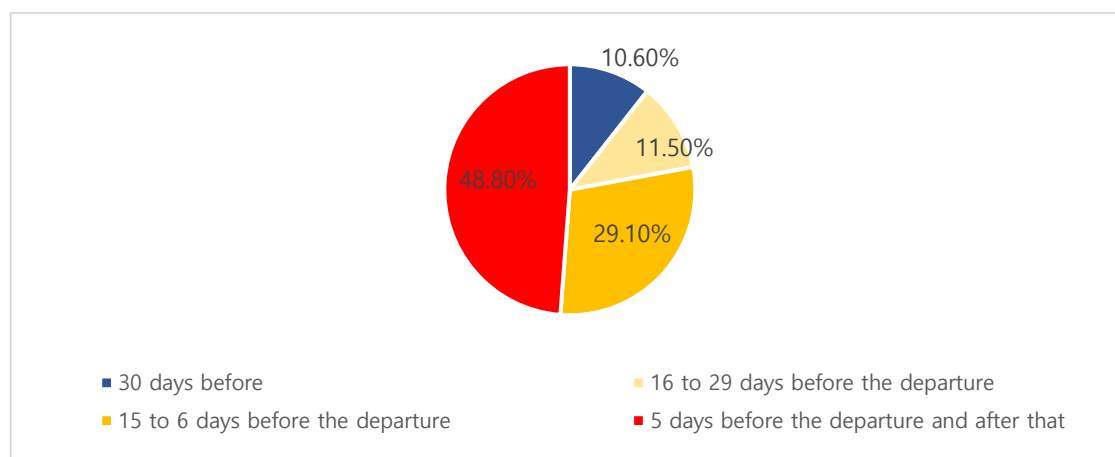
38. In general, airfare tends to increase significantly as the departure date approaches. In this regard, the External Auditor believes that travel expense can be minimized by purchasing airline tickets after approval and certification 30 days prior to the travel date according to the SOP 3.1.

39. However, as a result of the analysis of the official travel execution details in FY2023,

<sup>1</sup> The SOP Official Travel 3.1. (updated 16 April 2024) All requests for official travel must be submitted in the SAP Travel module, including travel at no cost to the Court but excluding day travel within the Netherlands (see subsection.) 6.12). All travel is expected to be arranged with as much notice as possible to ensure efficient planning and cost-effectiveness. A Travel Plan1 must be submitted in SAP at least 30 days before the commencement of travel that is foreseeable (including home leave travel, family visit travel, education grant travel, travel on R & R, appointment or separation and travel for training and conferences) and 15 days before the commencement of travel that is less foreseeable, in particular mission travel.

the External Auditor found that out of 2,160 cases of the Court's total travel, only 230 cases (10.6%) were approved and certified 30 days before the travel departure according to SOP, indicating a very low level of compliance with the SOP.

**Figure 5. Certification period of the total number of travels**



**Table 4. Certification period of the total number of travels**

SOP 3.1.	Certification Period	Total No. of Travels		Mission travel and others		Home leave	
		Number	Ratio	Number	Ratio	Numbers	Ratio
	<i>Total</i>	2,160	100%	2,134	100%	26	100%
Compliance	30 days before the departure	230	10.6%	220	10.3%	10	38.5%
Non-Compliance	16 to 29 days before the departure	248	11.5%	247	11.6%	1	3.8%
	15 to 6 days before the departure	628	29.1%	627	29.4%	1	3.8%
	5 days before the departure and after that	1,054	48.8%	1,040	48.7%	14	53.9%

Source: Reconstructed data submitted by the Court.

40. The Court explained that as many OTP missions were not easy to predict, and such travels account for a large portion of among all trips, it was difficult to comply with the SOP 3.1. However, the External Auditor found that even in the case of Home Leave Travel, which is highly predictable, the SOP compliance rate was low at 38.5% (10 cases of the total of 26 cases).

41. Above all, the SOP 3.1 compliance rate continues to be low. Although the revised SOP divides the certification period into 30 days or 15 days depending on the type of travel, the External Auditor believes that it is difficult to improve the timeliness of planning, approval, and certification of travel unless there is established measure to ensure that the traveller comply with the regulation.

42. **Recommendation 1. The External Auditor recommends that the Court prepare regular training for travellers and introduce a system to measure and report on non-compliance to senior management. This system will help increase the level of compliance with SOP to ensure that travel expense decreases through timely approval and certification of travel.**

## 1.2. Certification after the travel departure

43. According to the official travel SOP and FRR, approval and certification of travel plan is made in SAP, and after the Certifying Officer certifies the TER in SAP, the Travel unit proceeds to purchase tickets, and the Finance Section pays travel advances into traveller's bank account. Therefore, if TER is not certified in SAP, the Travel Unit and the Finance Section cannot proceed to pay travel expense in SAP.

44. As a result of the analysis of the travel certification details in FY2023, the External Auditor reveals that 260 cases, or about 12% of the total 2,160 trips, were abnormally certified in SAP after the travel departure date.

**Table 5. Status of certification after travel departure date**

<i>Period</i>	<i>Number of travels</i>	<i>%</i>
Within 5 days after the travel departure date	119	45.8%
6 to 15 days after the travel departure date	64	24.6%
16 to 30 days after the travel departure date	37	14.2%
31 to 251 days after the travel departure date	40	15.4%
<b>Total</b>	<b>260</b>	<b>100.0%</b>

Source: Reconstructed data submitted by the Court.

45. The Court explained that if the budget line is blocked and cannot be approved in SAP, the Travel Unit receives a certifying email from the Certifying Officer, and pays, first, for the airline ticket with Travel Unit credit card. The posting of the budget line in SAP is done later. However, these cases are very exceptional.

46. The External Auditor believes that internal control related to the execution of official travel in SAP is inadequate as the post-certification of official travels in SAP accounts for 12% of all travel in FY2023. Therefore, the External Auditor believes that travel plans should be established in an early manner in order to ensure that travel budget is properly allocated in SAP, and that this should be reflected in budget planning and allocation to ensure that the travel certification process continues to be properly implemented.

47. **Recommendation 2. The External Auditor recommends that the Court prepare measures to strengthen related control procedures, such as travel budget allocation, to minimize cases of travel budget approvals or certifications after the departure date.**

### 1.3. TER claim

48. According to the Official Travel SOP paragraph 12.1 and the Registrar's memorandum (July 27, 2010), the traveller should submit the travel claim to settle advance payments, received by staff or non-staff, due to official travels, within 15 days of the end of the travel.

49. As a result of the analysis of TER claim periods for the FY2022 and FY2023, the compliance rate of the TER claim period was 51.5% (2,636 out of 5,122 cases), and the rate of which TER claims failed to meet the deadline was 48.5% (2,486 out of 5,122 cases). Particularly, the rate of TER claim period over 180 days was 5.5%.

*(sample case) "A" settled the advance payment of 9,328 euros on November 1, 2023, 171 days after the end of the business trip on May 29, 2023.*

50. In 2022, the number of cases for unsettled official travel by the end of 2022 was 294 cases, with the travel advance of 141,569 euros being unsettled. In 2023, the number of cases for unsettled official travel by the end of 2023 was 234 cases, with the travel advance of 275,710 euros being unsettled.

*(sample case) "B" settled an advance payment of 6,411 euros on March 22, 24, 180 days after the end of the business trip on October 9, 23, beyond the financial statement date (December 31, 23).*

51. The External Auditor believes that the Court can increase the adequacy of internal controls and the efficiency of resource utilization by complying with the TER claim deadline.

52. **Recommendation 3. The External Auditor recommends that the Court strengthen internal control by introducing a system to monitor and report on non-compliance to senior management in order to improve compliance with the TER claim deadline.**

#### 1.4. Difference between budgeting and actual execution

53. According to Article 112 of the Rome Statute and Financial Regulations and Rules 3, the budget preparation process of the Court is generally as follows:

(a) The proposed programme budget for each financial period shall be prepared by the Registrar in consultation with the other organs of the Court referred to in article 34, subparagraphs (a) and (c), of the Rome Statute.

(b) The budget narrative shall set out, wherever possible, concrete objectives, expected results, and key performance indicators for the financial period.

(c) The Registrar shall monitor the achievement of objectives and service delivery during the financial period and report in the context of the next proposed budget on actual performance attained.

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

54. The External Auditor believes that the Court should thoroughly prepare its budget by identifying actual necessary activities to ensure efficient use of limited resources, adequate funding for required activities, and the avoidance of unnecessary expenditures. Since the budget is subject to the approval of the Assembly of States Parties, it is essential to respect and adhere to the approved budget details during execution.

55. As a result of the analysis of the official travel budget and execution details for the FY2023, the External Auditor revealed, as shown in Table 4 below, that the official travel budgets for each department and the actual expenditures showed significant discrepancies.

56. The Court explained that it should be noted that some differences are made due to changes in operational requirements which are linked sometimes to other commitment items constraints than travel. For under-implementation, for example, because it is easier to cancel a mission than to stop an existing fixed contract, when needs arise to reprioritise or absorb new requirements, travel costs are the most likely to vary between plans and implementation, especially when the plans were made up to a year and a half before implementation. A certain degree of variance is expected. In 2023, the Court absorbed Contingency Fund activities, partly through deprioritising travel in some sections. Likewise, for over-implementation, when a section has put forward some mission plans, but that the resources are cut by the Committee on Budget and Finance or by the Assembly of States Parties (ASP), through generic cross-cutting reductions, the Section end-up reprioritising other activities if the missions was necessary. It is repeatedly emphasized that some degree of variation can be expected.

**Table 7. Difference between the amount of budget and actual executions by department (top 5, bottom 5) (Euros)**

<i>Sub-program</i>	<i>Budget (APB)(A)</i>	<i>Actuals execution(B)</i>	<i>Difference (A-B)</i>	<i>Rate of execution</i>
Gender and Children's Unit	20,000	2,246	17,754	11.2%
Counsel Support Section	45,900	6,108	39,792	13.3%
DP staffing	67,300	11,102	56,198	16.5%
Office of External Affairs	25,000	5,936	19,064	23.7%
Office of the Director DMS	10,400	2,591	7,809	24.9%
Forensic Science Section	30,000	101,940	- 71,940	339.8%
General Services Section	3,400	13,348	- 9,948	392.6%
Language Services Section	10,000	54,632	- 44,632	546.3%
IKEMS	10,000	75,464	- 65,464	754.6%
Public Information and Outreach Section	1,200	17,703	- 16,503	1475.3%

Source: Reconstructed data submitted by the Court.

57. A detailed plan should be established to ensure that actual budget execution take places by following details of the budget. However, The External Auditor found that the travel expense budget of 20,000 euros planned by SP2640 had no description of specific reason or purpose for budget planning. Such vague description may cause challenges on implementation and result in low execution rates, as shown in Table 7.

**Table 8. Comparison between the budget preparation details and actual execution of SP2640**

Sub-program	FY2023 APB						Actuals execution
	Flights From	Flights To	Average Airfare	Total Cost	Description (What)	Justification (Why)	
SP2640	AMS	COXS	2,170	20,000	ASP/OTP increase	ASP/OTP increase 20.0K	2246

58. In addition, although it was foreseeable that the ASP meetings would be held in New York in 2023, some departments set the departure and arrival points to locations unrelated to New York while budgeting for attendance at the ASP meetings. From such cases, the External Auditor found that the Court needs to use more specific and accurate data to set travel budget.

**Table 9. Excerpt from FY2023 APB Details**

Sub-program	Flights From	Flights To	Average Airfare	Total Cost	Description (What)	Justification (Why)
SP4400	BUEN	AMS	7,045	22,300	PASP attending ASP	PASP attending ASP in New York
SP6100	BAMA	AMS	5,670	45,200	ASP and Board Meeting	ASP in New York
SP6100	TALL	AMS	1,565	20,600	ASP and Board Meeting	ASP in New York

Source: Reconstructed data submitted by the Court.

59. The External Auditor believes that if the Court executes the travel budget differently from the budget approved by the ASP, it may weaken the ASP's control through budget approval, hinder planned activities, and lead to inefficient resource allocation by carrying out unplanned activities.

**60. Recommendation 4. The External Auditor recommends that the Court thoroughly review the plans for the next year and improve the travel budget formulation process by reflecting predictable plans to ensure the travel budget is prepared efficiently and effectively.**

## 2. OTP Trust Fund

61. The Office of the Prosecutor ("OTP" or "the Office") Trust Fund for Advanced Technology and Specialized Capacity ("the fund" or "the Trust Fund") was established by the Registrar on 24 March 2022. The objective of the Trust Fund is to address its urgent resource needs and allow it to effectively address all situations under investigation or in trial.

62. The fund is financed by voluntary contributions from States Parties and was initially set for an operational period of three years (from 01/04/22 to 31/03/25). As of December 31, 2023, the Trust Fund of €32,272 thousand has been formed from 28 States Parties and the European Commission ("EC"). These contributions are used to support the work of the Office in the following priority areas: (a) Use of new advanced technological tools and equipment for collection, analysis and language-processing of evidence; (b) Provision of enhanced psycho-social support to witnesses and survivors, as well as broader, additional witness protection and support measures; and (c) Enhancement of dedicated and specialized capacity with respect to investigations into Sexual and Gender-Based Crimes ("SGBC") and Crimes Against and Affecting Children ("CAAC").

63. During the budget deliberations for 2023 and 2024, some States Parties expressed the need for a thorough review of execution of the fund which increases the regular budget. Therefore, the External Auditor conducted a review to mainly check the appropriateness of fund execution, performance evaluation and feedback system, and the relation with the regular budget.



## 2.1. The Appropriateness of the Execution of the Trust Fund

64. According to Article 4.7 (Preparation of Cost Plan) of the Guidelines on the Establishment of Trust Funds of the International Criminal Court (ICC/PRES/D/G/2004/002, hereinafter referred to as the “Presidential Directive”), for all Trust Funds, the development of a Cost Plan is a prerequisite for the commencement of operations. Accordingly, the Office has planned to allocate €32,272 thousand in contributions, formed from 28 States Parties and the EC as of December 31, 2023, across three priority areas as follows.

**Table 10. Distribution by Priority Area (monetary amounts in thousands)**

<i>FORECAST EXPENDITURE (*)</i>	€30,304	100%
1 - ADVANCED TECHNOLOGY	€17,999	59%
2 - PSYCHOSOCIAL SUPPORT AND WITNESS PROTECTION	€4,792	16%
3 - SGBC AND CAAC	€7,513	25%

(\*) Amount allocated to Priority Area activities, staff and procurement. Programme Support Costs are excluded.

Source: Committee on Budget and Finance 44th session (CBF/44/15).

65. According to the Proposal to Establish a Trust Fund, the purpose of the fund is to address urgent resource needs related to specialised expertise through, for example, the engagement of experts or the procurement of advanced tools or equipment. Additionally, Article 4.9 (Implementation Control) of the Presidential Directive stipulates that it is the responsibility of the Certifying Officer to ensure that expenditures are made in accordance with existing financial and staff regulations, rules and procedures. Therefore, the Office should strive to ensure the smooth and efficient execution of the Trust Fund.

66. The External Auditor reviewed the execution status of the Trust Fund during the audit period. As a result, it was confirmed that as of December 31, 2023, at the point when about 60% of the fund's original operational period had elapsed, the fund's expenditure amounted to €4,470 thousand with the execution rate of 13.8%. Even when including the amount committed, the total reached only €7,101 thousand (22.0%).<sup>2</sup>

**Table 11. OTP Trust Fund Overview (monetary amounts in thousands)**

<i>TOTAL PLEDGED</i>	€32,272
Total amount received (*)	€28,423
Amount spent	€4,470 (13.8%)
Amount spent or committed	€7,101 (22.0%) (**)

(\*) Excluding in-kind contribution of €428,299 by Microsoft.

(\*\*) Total expense and commitments as of 31 December 2023 including Down Payments and PO requisitions.

Source: Committee on Budget and Finance 44th session (CBF/44/15).

67. In particular, in December 2022, the EC pledged to donate €7,250 thousand to the OTP, with an agreed execution period of 18 months (from 15/12/22 to 14/06/24). However, as of December 31, 2023, the amount spent was €2,077 thousand (28.6%), making it unlikely that the entire contribution would be utilized within the original timeframe. Consequently, the OTP and EC extended the execution period by 6 months through the contract amendment, indicating that the execution is not proceeding as planned.

<sup>2</sup> Of the total amount of €32,272,000 pledged as of December 31, 2023, the amount of €11,069,381 was pledged from Austria, Belgium, Denmark, and the Netherlands at the ASP in December 2023. This additional amount could not be spent or obligated in December 2023. Excluding the amount of €11 million, the implementation rate of the Trust Fund is 21.1%. Including the amount committed, the implementation rate is 33.5%.

68. Accordingly, the External Auditor identified two causes, hindering the smooth execution of the Trust Fund during the on-site audit period.

69. Firstly, OTP explained that delays in the procurement and recruitment processes are the main reasons for underspending of the Trust Fund. Unlike the regular budget allocated to repetitive and predictable activities, the Trust Fund, being one-time resources, faces unpredictability in operations. This is due to new tasks related to procurement and recruitment, which can take a maximum of 1 year for completion. Moreover, due to the liquidity issues caused by high level of arrears in assessed contribution, the Registry has implemented strict cost-cutting measures, including the delay and cancellation of recruitment processes. As a result, there is a shortage of personnel to handle procurement and recruitment processes, ultimately causing further delay in the execution of the Trust Fund activities.

70. Secondly, the decision by the former Registrar to forgo half of the Programme Support Cost (“PSC”) is making the execution of the Trust Fund difficult. PSC, a contribution to the overheads for the implementation of the activities, is “earned” on the funds spent during the implementation. Therefore, if the total expenditure relating to activities financed through the Trust Fund amounts to €1,000,000 in a certain year, a total of €65,000 (6.5%) is made available to the OTP as PSC to support implementation of those activities. The resources that cut across the regular budget and the Trust Fund needed to support the implementation of the Trust Fund are temporarily charged to the regular budget, and subsequently, re-charged to the PSC Trust Fund (“TPSF”) when enough PSC has been generated and allotments processed to the TPSF. While PSC is generally set at 13% of the funds used (a rate applied by the UN), the decision made by the former Registrar has resulted in PSC being set at 6.5% for the Trust Fund. This diminishes the support capacity of the Registry and ultimately has a negative impact on the execution of the Trust Fund.

71. The Office emphasized that to raise the implementation rate of the fund, the Trust Fund team is making various efforts such as conducting execution checks with relevant stakeholders through Weekly Meetings and utilizing TF Dashboards. Additionally, teams involved in the implementation of the Trust Fund ensure that plans are revised and adjusted more frequently, specifically every 4 to 5 months, in order to respond to rapidly changing needs and evolving situations. However, despite these efforts, the issue of under-performance in fund execution remains unresolved, indicating delays in fulfilling the fund's intended purpose of addressing urgent resource needs. In this regard, the Office should develop improvement measures to increase the execution rate of the Trust Fund.

72. **Recommendation 5. The External Auditor recommends that the OTP develop improvement measures to increase the execution rate of the Trust Fund, considering the time required for recruitment and procurement processes, as well as the resource constraints resulted from the low level of the PSC.**

## 2.2. Establishment of the Monitoring and Feedback System for the Trust Fund

73. To effectively achieve the policy objectives of a fund, it is essential to conduct systematic monitoring of the fund's operations and provide feedback on the results. Through the process of monitoring and feedback, the fund's policies and procedures should be continuously improved.

74. According to Article 3.3 of the Financial Regulations and Rules (“FRR”), the budget narrative shall set out concrete objectives, expected results, and key performance indicators (“KPIs”) for the financial period. [...] The Registrar shall monitor the achievement of these objectives and service delivery during the financial period, and report in the context of the next proposed budget on actual performance attained. For the regular budget, systematic monitoring has been conducted in accordance with the above regulations.

75. Therefore, during the audit period, the External Auditor examined as to whether monitoring procedures were in place for the OTP Trust Fund to ensure the achievement of its objectives.

76. First, the OTP has conducted Weekly and Monthly Meetings to monitor the implementation status of the Trust Fund. Through these meetings, the Office reviewed the status of contributions, fund execution rate by priority areas, and pending issues related to the fund, and also provided feedback on the review results. However, these procedures focused on monitoring the Trust Fund from a financial perspective, rather than assessing whether the fund's objectives had been achieved.

77. Second, the OTP has submitted progress reports to four donors (Finland, Denmark, Luxembourg, and the EC) who specifically requested additional report on their contributions through bilateral agreements with the OTP. The External Auditor reviewed the reports submitted to Finland and the EC, and confirmed that they set specific objectives and used concrete indicators to assess whether these objectives were achieved<sup>3</sup>. It was also confirmed that this evaluation was conducted only for the first priority area (Advanced Technology), to which Finland and the EC had specifically earmarked their contributions. However, the External Auditor believes that such reports should be prepared for all priority areas on a regular basis, and made available to all 29 donors who provided voluntary contributions to the OTP.

78. To enhance the operational efficiency of the Trust Fund, the OTP should go beyond merely providing financial updates on the implementation of the fund or submitting ad-hoc progress reports upon donor requests. The Office should establish a monitoring system that includes clear policy objectives for each priority area, specific evaluation indicators, and a feedback mechanism for the results. Monitoring should be implemented on a regular basis, and the results should be made available to all donors, in order to ultimately achieve the Trust Fund's objectives.

79. **Recommendation 6. The External Auditor recommends that the OTP establish a system to periodically monitor and provide feedback on the achievement of the Trust Fund's objectives.**

### 2.3. Internal Control Enhancement Needed Regarding the Impact of the Trust Fund on the Regular Budget

80. According to Article 116 of the Rome Statute, voluntary contributions, which are the resources of the Trust Fund, are additional funds to the regular budget. In this regard, contributions to the fund and the activities consequently implemented should not give rise to financial obligation with respect to the regular budget (Proposal to Establish a Trust Fund). Both the CBF and ASP have repeatedly emphasized that the Trust Fund should not cause any financial burden on the regular budget, such as involving additional liability for the Court (CBF/39/12, ICC-ASP/21/15).

81. According to FRR 7.2, acceptance of voluntary contributions which directly or indirectly involve additional financial liability for the Court shall require the prior consent of the Assembly of States Parties. Considering the intent of this regulation, if there is a concern that the Trust Fund and its activities might financially impact the regular budget, it is necessary to review the appropriateness of such financial impact before the implementation of the fund and report the results to the oversight bodies in advance, in order to internally manage the financial burden, the Trust Fund may impose on the regular budget.

82. The External Auditor reviewed whether there were internal control procedures in place regarding the financial impact of the Trust Fund on the regular budget during the on-site audit period.

83. Since 2022, the Office has entered into a five-year contract for the use of RelativityOne software, which is effective from July 1, 2022, to June 30, 2027, with a contract fee of approximately \$2.5 million. Therefore, its use extends beyond the Trust Fund's operational expiration date on April 1, 2025. The Office has indicated that after the contract period ends, licensing costs for this software will be incorporated into the ICC regular budget. Additionally, the Office has signed a three-year contract for the use of Microsoft Azure software, from July 1, 2023, to June 30, 2026, with a contract fee of approximately \$1.2 million, also extending its use beyond the Trust Fund's operational expiration date. The Office has clarified that future licensing costs for Microsoft Azure will also be included in the regular budget. Consequently, there is concern that activities funded by the Trust Fund may continue to impact the regular budget in the long term even after the Trust Fund's expiration.

84. Such an increase in the regular budget may be inevitable following the termination of the Trust Fund operations. However, if there is an anticipated financial impact on the regular budget, it is necessary to have prior internal review procedures in place to assess the duration and amount before execution and to share the results with appropriate stakeholders. However, it appears that OTP has not yet fully established such systematic procedures.

<sup>3</sup> For example, the progress reports for the EC's contributions, which were earmarked for the first priority area (Advanced Technology), set the overall objective of "Enhancing the Office's Digital Evidence Process and Integration" and used the indicator "Volume of digital evidence held and processed by the Office" to assess the achievement of this objective.

85. Firstly, the ICC currently convenes the Procurement Review Committee (“PRC”) to review the adequacy of procurement for expenditures exceeding €50,000. However, the PRC report issued on July 25, 2022, regarding RelativityOne only mentioned the procurement background, the adequacy of the procurement period and amount, and the existence of possible alternative options. It did not include the results of the analysis of the long-term financial impact of RelativityOne’s implementation on the ICC regular budget.

86. Secondly, OTP has reported twice to the CBF regarding the introduction of major software aimed at enhancing investigative technologies (CBF 39th and 41st sessions). However, the report from the 39th session (CBF/39/13) did not directly mention the impact of software introduction on the ICC regular budget. The report from the 41st session (CBF41/04S01) mentions the impact of introduction of major software such as RelativityOne and Microsoft Azure on the regular budget; however, this was formulated in response to queries from the CBF on May, 2023, after the contracts and execution for the software had taken place.

87. The External Auditor identified the cases where the Trust Fund could potentially place future financial burdens on the regular budget. However, it has been noted that systematic procedures were not in place to assess long-term financial implications on the regular budget during the procurement stage, and report to oversight bodies such as CBF were not submitted proactively before execution. This reveals a need for more structured internal control procedures.

**88. Recommendation 7. The External Auditor recommends that the OTP establish internal control procedures to analyse the potential impact of the Trust Fund on the regular budget during the execution review stage and to report the findings to oversight bodies such as the CBF and ASP in advance.**

### 3. Improvement of Asset Management and Physical Inventory Methods

89. In accordance with the ICC’s “Administrative Instruction on Property and Assets Management” and other relevant regulations, ICC treats assets valued at €1,000 or more per unit at the time of acquisition with an expected lifecycle of one year or more as “non-expendable property” and capitalizes them, and treats items that have a value of less than €1,000 and have a higher than normal risk of theft or loss, such as smartphone and laptop, as “Special Items” and expensed in the current financial period.

90. Once Assets (non-expendable property and Special Items) are acquired, ICC labels them with barcodes, scans individually, and puts detailed information and asset number into the SAP asset register.

91. The ICC designates asset users as custodians, entrusts them asset management, and designates a separate custodian for shared items. Custodians are mandated to view the list of assets assigned to them, identify the assets and record the status of asset management at “My Assets” tool on the intranet page.

92. In contrast, The Logistics and Transport Unit (LTU) of the General Services Section (GSS) is responsible for property management at the ICC. Three employees form the Inventory team under the supervision of Head of LTU, and conduct annual physical inventory (biannual for field offices) regarding Assets (non-expendable property and Special Items) to ensure proper control over ICC property.

93. In this regard, during physical inventory period every year, the GSS sends an email to all staff, prompting them to confirm the possession and status of their assigned items on the “My Assets” tool. During the end of the inventory period, reminders are sent to users who have not conducted Physical Inventory yet, and not confirmed their Special Items on “My Assets” tool in order to help to reduce work load arising from Physical Inventory. For those who receive the e-mail, they confirm the accuracy and completeness of their asset lists by clicking the message box “I confirm the above assets are under my possession or responsibility.” If the list is incorrect or uncertain, users click the message box “the above list of assets is incorrect” and report discrepancies in the comment box.

Figure 6. Screenshot of “My Assets” tool

I confirm the above assets are under my possession or responsibility  
 The above list of assets is incorrect. Report discrepancies in the comments text box

Also indicate if the asset is impaired (being in an imperfect or weakened state or condition). Please specify details in comments text box.

Additional comments

Submit

94. After that, the Inventory Committee conducts physical inventory by visiting offices and other locations to verify the location and condition of assets, scanning barcode, and comparing them with the list on the asset register and “My Assets” tool.

95. If the result of the physical inventory found that assets remain unaccounted for, custodians must report the loss to the Safety and Security Section (SSS). The Property Survey Board (PSB) may recommend write-offs for assets which are confirmed as lost, stolen, or damaged.

96. According to the result of the External audit on the 2023 ICC Physical Inventory, it is found that the 2023 physical inventory was conducted by the three staff members of the ICC from 2 November 2023 to 30 January 2024, verified 6,726 out of 8,453 registered assets (79.57%), and not confirmed the existence and status of 1,727 assets (20.43%). Further verification efforts have been continuously made after the Physical Inventory period. As of May 2024, 1,114 assets are not yet physically verified.

97. The reason behind the situation is that the current barcode-based asset management method is inefficient for physical inventory, requiring manual scanning of each asset's barcode. If asset users are absent due to leave or business trip, the inventory process is delayed due to the need for rescheduling visit through e-mail.

98. GSS has also internally analyzed that custodians do not verify the possession and status of items assigned to them in the “My Assets” Tool because Assets users do not properly transfer the authority of management to another Assets users when they are absent for an extended period of leave (on mission, on leave, sickness, etc).

99. The GSS has identified the reasons behind non-confirmation of custodians for the presence and status of their assets on the “My Assets” tool, which are long-term absence (missions, leaves, sickness) or other issues.

100. As of May 2024, the GSS is still attempting to locate unverified “non-expendable property” from the 2023 physical inventory. As a result, the current asset management system is inefficient, leading to an excessive amount of time spent on the 2023 physical inventory and having low use rates of the “My Assets” tool. In contrast, RFID-based asset management uses radio frequency to scan multiple items simultaneously without direct contact, making it more efficient than barcode and allowing physical inventory even from a distance.

101. The External Auditor checked the 1,114 assets which haven't been verified. Accordingly, it was found that 416 assets are “non-expendable property” (book value of €69,695), and 728 assets are “Special Items” (purchase value of €392,709). “Special Items” have already been expensed but some of “non-expendable property” may require write-offs based on the result of further verification. The Court should recognize the significance of development of measures, in order to make sure that the Physical Inventory results be reflected in the financial statement of a financial year concerned for provision of accurate financial information.

102. **Recommendation 8. The External Auditor recommends that the Court devises a plan to efficiently improve asset management methods, including physical inventory, and to increase the utilization rate of the “My Assets” Tool so that custodians actively use it**

103. **Recommendation 9. The External Auditor recommends that the Court establishes internal control procedures, to ensure that results of physical inventory are reflected in financial statements in a timely manner.**

## IV. Follow up on previous recommendation

104. The External Auditor reviewed the implementation of the pending recommendations. Seven recommendations came from the audit report on the financial statements of the ICC.

**Table 12. Implementation Status of previous recommendations of the ICC**

<i>No</i>	<i>Subject</i>	<i>Implemented</i>	<i>Partially Implemented</i>	<i>Not Implemented</i>
ICC-2017-1	Voting Rights of States in Arrears (Article 112 of Rome Statute)			X
ICC-2021-3	SPA Administrative Instruction			X
ICC-2021-4	Fund transfer			X
ICC-2021-5	SAP Controls		X	
ICC-2022-1	Staff rules review			X
ICC-2022-2	Step on recruitment			X
ICC-2022-3	Education grants management	X		

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

105. In order to improve 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.

106. 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 imposes the penalty of taking away the voting rights is not being implemented.

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

107. The External Auditor recommended to develop an Administrative Instruction (“AI”) on the Special Post Allowance which specifies the start date of payment, considering the UN system and other international organizations.

108. In light of other policy priorities, notably tenure, Staff Selection AI, and temporary special measures, the Court is not yet in a position to indicate when the work on the SPA AI can be started. The need is noted and, however, the AI will be added to the list of AIs to be addressed. The Court has not set a completion date for the implementation of the recommendation.

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

109. The External Auditor recommended that, regarding fund transfer, the Court clearly establish the amounting criteria for approval of Registrar or Prosecutor.

110. The Court approves transfers only above €200,000; transfers below this threshold are reviewed by the programme or sub-programme manager and approved by the Budget Section, but are not reviewed or not approved by the Principals. The Court’s Budget Working Group reviewed the issue of threshold in the first quarter of 2024. However, diverse opinions prevailed in the review, necessitating further internal discussions for clarification. Consequently, the External Auditor’s considerations regarding the application of the criteria are still under internal review and discussion. The Court anticipates the completion date to be in the fourth quarter of 2024.

#### **4. [ICC-2021-5] SAP Controls**

111. The External auditor recommended that the Court limit SAP elevated access to a small number of SAP operators and application administrators; find ways to mitigate the risk of unauthorised deployments of program and configuration change; implement a solution to ensure that a full SAP data change history is available. We also recommended the Court to perform the SAP access review by annually or quarterly.

112. In 2023, the Court classified the recommendations related to SAP in the previous audit into a total of 17 items, and the External Auditor conducted the audit to determine whether the recommendations were implemented or not. Of the 17 items, there are 8 items classified as “In Progress” that still require implementation checks.

113. The ICC has indicated that there is no additional progress to report regarding this recommendation since the last time of reporting. Therefore, the External Auditor has assessed the implementation status of this recommendation as “partially implemented.”

114. In the last implementation follow-up report, the ICC indicated that the recommendations would be implemented by December 31, 2023. However, a year has passed without any implementation, and the completion date previously reported is postponed to the fourth quarter of 2024, considering the efforts needed to implement mitigating measures for the 8 items in progress. Accordingly, the External Auditor has requested that the ICC prioritize and expedite the implementation of this recommendation.

#### **5. [ICC-2022-1] Staff rules review**

115. The External Auditor recommended that the Court 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.

116. The Court rejects the recommendation to align all its rules entirely with those of the UN, asserting its independence to set administrative rules that meet its specific organizational needs while aligning with UN principles. Consequently, the External Auditor has determined that the recommendation has not been implemented.

#### **6. [ICC-2022-2] Step on recruitment**

117. The External Auditor recommended that the Court amend its Guidelines in order to strengthen the transparency and integrity of determination regarding steps on initial recruitment.

118. According to the ICC, the AI on Staff Selection is the second priority AI for 2024, following tenure, with the aim of implementation by the end of 2024. The Court anticipates the completion date to be in the fourth quarter of 2024. Accordingly, the External Auditor has determined that the recommendation has not been implemented.

#### **7. [ICC-2022-3] Education grants management**

119. The External Auditor recommended that the ICC 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.

120. The External Auditor confirmed that the Court implemented the recommendation. The Court has accepted the recommendation and has started adjusting its workflow. This adjustment includes ensuring that education grant advances are settled within three months after the end of the school year. Additionally, it requires the settlement of any outstanding advances for staff members transitioning between agencies as part of the check-out process, and at the end of the school year as necessary.

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

## V. Acknowledgments

122. 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 is currently considering an additional policy on Special Measures for females during recruitment processes to bridge the gender inequality gap. Consultations on this additional policy will be undertaken in parallel with the Staff Selection AI.

## 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	<p>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:</p> <p>(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</p> <p>(b) Adequate rules be designed, guaranteeing a robust separation of the appropriations dedicated to each approved project and a yearly reporting to the ASP.</p>		X	
<b>BS-2018-9</b>	Liquidity Shortfall	<p>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:</p> <p>(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 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;</p> <p>(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); and</p> <p>(c) To provide for an immediate reporting of the situation to the States Parties for both previous decisions.</p>		X	

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, the liquidity situation of the Court substantially improved with the payment of some significant outstanding contributions in 2023, including a payment 6.9 million euros in December 2023.

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.

### Appendix 3: 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>
TP-2022-1	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
TP-2022-2	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
TP-2022-3	Budget	The External Auditor recommends the Court to create a separate budget-line for individual contractors.	X		
TP-2022-4	Budget	The External Auditor recommends the Court to: (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 (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
TP-2022-5	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		
TP-2022-6	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
TP-2022-7	Budget	The External Auditor recommends the Court to: (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; (b) Report to the CBF the list of STAs that were exceptionally extended beyond one year; and (c) Refrain from the practice of extending short-term appointments beyond one year without justifiable reasons for extension set out in the Administrative Instruction on Short-term Appointments.		X	
TP-2022-8	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	
TP-2022-9	GRGB	The External Auditor recommends the Court to: (a) Compose panel striving for diversity of regions, where possible; and (b) 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 stated that these recommendations are not applicable as a Court's budgeting tool for GTA positions due to the following reasons:

a) It should be noted that vacancy rate for established posts is applied globally and to all established posts by Major Programme, and not after a post by post review. This is a high-level budgetary tool based on the assumption that, while all posts are operationally need for 12 months, taking into account the existing number of vacant post in organization, it will be unlikely that funds will be requested for the whole year for all posts. The vacancy rate is a budgetary tool to prevent over-budgeting without reviewing operational/HR status of each post. In contrast, GTA positions are reassessed individually on an annual basis at the Court, during the preparation of the proposed programme budget based on the established criteria: relevance and continued need of the post. Following this assessment and confirmation of continued need of the position, it is determined whether the position is filled or vacant and the following budgetary decisions are taken:

- A new GTA position is normally budgeted only for 6 months, to cater for expected individual recruitment needs.
- A continuing GTA but with a vacant status at the time of the preparation of the next year budget will be budgeted based on the recruitment stage of the post at the time of the preparation of the budget. If the recruitment process is expected to be finalized by the beginning of the following year, for example, the position will be budgeted for 12 months. If the recruitment is expected to be completed in March of next year, it will be budgeted for 9 months instead: the requested position will be budgeted based on expected entry on duty (EOD), this means the position is budgeted based on the projected work-months.
- A filled position might be recruited for up to 12 months if the position is expected to be requested for the whole year. Contrary to the established posts, this is an individual assessment, and if the position is not needed for a full year, it will be budgeted for less months.

b) It should also be noted that as part of the GTA post assessment and based on the Court's criteria for conversion of GTA to established position, when a GTA post meets the criteria and is requested for conversion, the proposed new converted posts will be subject to the vacancy rate applied to established posts. By following the approach above, the Court aims to make the most accurate budget proposal for GTA costs, therefore the recommendation to apply vacancy rate to GTA is not applicable as it would not ensure sufficient budget for the continuing GTA positions.

Recommendations TP-2022-3 is implemented. The recommended separate budget line for individual contractors has been added in the Proposed Programme Budget for 2024.

Recommendations TP-2022-4 and TP-2022-6 are not implemented. The tenure policy is scheduled for 1 January 2025. Any potential GTA policy implications will be discussed at the Court once the tenure policy is promulgated and a holistic review of the contractual framework will be undertaken.

Recommendations TP-2022-5 is implemented. All the existing GTA positions are holistically reviewed annually Court-wide. In 2023, the Court conducted a holistic review of the existing GTA positions which were approved in the programme budget for 2023, and assessed each GTA position whether it should continue, be redeployed, be abolished, or be converted to an established post in the following year. The Court noted that the External Auditor reviewed the initial internal record in SAP concerning expected durations and justification of the GTA requests leading to this recommendation. However final and comprehensive justifications for all the continued, deployed or converted positions are given in the proposed programme budget for 2024 or in the corrigendum as applicable.

Recommendations TP-2022-7 is partially implemented. The Court is currently looking into automating the process of developing a reporting tool on STAs beyond one year through MyHR rather than by way of memo. Moreover, the Court stands ready to discuss with the CBF in what format they would like to receive any additional information on STAs beyond one year if the reporting standard would not suffice in this regard.

Recommendation TP 2022-8 (GRGB) is partially implemented. The Court needs to follow the set formula in calculating desirable ranges and has to report accordingly which cannot include GTAs. As part of the Court-wide GRGB workshop in Nov 2023, the Court however has given a preliminarily positive assessment regarding the inclusion of professional staff in approved GTA positions when analysing data and setting objectives for GRGB in the future. In 2024, the Court will look into options and solutions regarding this proposal and report on its feasibility in next year's report on human resources management.

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, Staff Selection AI is scheduled to be issued in Q4 2024.

### Appendix 4: Follow-up of report on Legal Aid 2023

<i>No.</i>	<i>Subject</i>	<i>Outstanding Recommendations</i>	<i>Implemented</i>	<i>Partially Implemented</i>	<i>Not Implemented</i>
LA-2023-1	Indigence Assessment	<p>The External Auditor recommends the Court to prepare measures to ensure the following principles are upheld while ensuring the protection of defendants' rights under the Rome Statute guaranteed and without compromising the expeditiousness of the trial:</p> <p>(a) Individuals seeking legal assistance must apply for legal aid in order to be eligible for legal aid;</p> <p>(b) All legal aid, including provisional ones, should be subject to the legitimate decision-maker; and</p> <p>(c) When reliable indigence assessment results come out, they should be taken into account when making legal aid decisions.</p>		X	
LA-2023-2	Indigence Assessment	<p>The External Auditor recommends the Court to:</p> <p>(a) Establish a verification process for indigence assessment; and</p> <p>(b) Clearly identify the department responsible for supervising the RFI's indigence assessment work in the Registry.</p>		X	
LA-2023-3	Indigence Assessment	<p>The External Auditor recommends the Court to:</p> <p>(a) Establish clear administrative procedures and division of tasks for the recovery of overpaid legal aid funds; and</p> <p>(b) Promptly inform any defendants found to have received legal aid despite having assets and solicit their opinion, and actively pursue measures to recover overpaid legal aid funds by promptly requesting the Chamber or the Presidency for a recovery order if the defendant appeals.</p>		X	
LA-2023-4	Indigence Assessment	<p>The External Auditor recommends the Court to find ways to further induce cooperation from States Parties in the indigence assessment process by, for instance, inserting specific provisions in the legal framework related to the legal aid system.</p>		X	
LA-2023-5	Appointment of Counsel	<p>The External Auditor recommends the Court to:</p> <p>(a) Amend the SOP relating to the evaluation of applications submitted by counsel candidates for inclusion in the List of Counsel in order to ensure eligibility assessment in a horizontal sense and to oversee the final decision by a third party; and</p> <p>(b) Revise the review system with the assistance of the IMSS to strengthen an independent review process that prevents individual panels from viewing other panels' assessment results.</p>	X		
LA-2023-6	Appointment of Counsel	<p>The External Auditor recommends the Court to:</p> <p>(a) Implement monitoring the process for confirming availability to ensure that every counsel candidate is contacted; and</p> <p>(b) Find a way to ensure that the contact information of counsel candidates in the List of Counsel is periodically updated to provide candidates with a fair opportunity to practice counsel.</p>		X	
LA-2023-7	Appointment of Counsel	<p>The External Auditor recommends the Registry to, as a standard item in its reports on legal representation of LRV to Chambers, provide relevant options alongside their financial implications for the Court's budget as far as these can be calculated.</p>		X	
LA-2023-8	Budget	<p>The External Auditor recommends the Court to use the due internal process when transferring legal aid budget and to ensure accurate reporting on the actual expenditures of the legal aid budget for defence or victims respectively in the annual budget performance report to be submitted to the ASP.</p>	X		

<i>No.</i>	<i>Subject</i>	<i>Outstanding Recommendations</i>	<i>Implemented</i>	<i>Partially Implemented</i>	<i>Not Implemented</i>
LA-2023-9	Budget	The External Auditor recommends the Court to minimize the practice of covering legal aid costs from different budgets, and where it is necessary to use other budget categories for flexibility, the Court should provide a rule basis in order to draw on the legal aid funds of other budget categories.	X		
LA-2023-10	Budget	The External Auditor recommends the Court to appoint and operate the Legal Aid Commissioners (or the Joint Committee on Legal Aid pursuant to the new Legal Aid Policy) as an independent oversight body in order to ensure transparency and objectivity in the legal aid budget use.	X		

Recommendations LA-2023-1 is partially implemented. a) The reformed legal aid system maintains the requirement for the defendant to apply for the legal assistance paid by the Court. b) The Registry Management Team earlier this year decided to work on the delegation of authority from the Registrar to the Directors. It was agreed that for the Director DJS this document will include the delegation of authority on indigence assessment decisions. c) The recruitment process for the position of the Indigence Assessment Officer within the CSS has been initiated. The Classification Advisory Board has received the necessary information required to proceed with the recruitment. Recruitment of this position is one of the priorities for the Registry, which is expected to be finalised by the end of 2024. Once the recruitment is completed, CSS will be in a better position to obtain indigence assessment results and to take them into account when making decisions on legal aid.

Recommendations LA-2023-2 is partially implemented. New position of the Indigence Assessment Officer will be placed within the CSS, under supervision of the Head of the Legal Aid Unit and the Chief of the CSS, who ensure appropriate reporting to the Director of the Division of Judicial Services for decision making.

Recommendations LA-2023-3 is partially implemented. The recovery of the legal aid has been initiated for all relevant persons. Relevant procedures will be introduced following the recruitment of the Indigence Assessment Officer. These procedures will include improved mechanisms to ensure timely recovery of unduly paid legal assistance for all relevant persons with the involvement of the Presidency, where required.

Recommendations LA-2023-4 is partially implemented. In the “Resolution on Cooperation” (ICC-ASP/22/Res.5), adopted by consensus, on 14 December 2023, the Assembly of States Parties welcomed the development of the digital platform to, inter alia, encourage inter-State cooperation and to strengthen States' capacity to cooperate with the Court and further raise awareness of the Court's mandate and requirements for financial investigations and asset recovery. The digital platform on cooperation is a secured interactive platform drawn up by the co-facilitators for cooperation in consultation with the States Parties and the Court's focal points for cooperation.

On 18 April 2024, a questionnaire was re-circulated amongst States Parties for the purpose of gathering specific information on procedures followed by their respective administrations in response to requests for cooperation from the Court, in general, and those relating in particular to the identification, freezing and seizure of goods and financial assets. States Parties were invited to submit their responses before 1 July 2024. The Registry will be able to provide further update on the matter after the fourth meeting of the facilitation on cooperation in September 2024.

Recommendations LA-2023-5 is implemented. a) The SOP on the assessment of the applications to the List of counsel has been revised. b) The workflows in the system ensuring horizontal assessment of applications have been updated accordingly.

Recommendations LA-2023-6 is partially implemented. a) The Registry regularly conducts campaigns (at least once a year) to update contact details of counsel on the List of Counsel. The Registry is currently in the process of discussing a possible cooperation framework with the ICCBA, which, inter alia, would provide an additional safeguard that the contact details of counsel are up to date. In the context of counsel appointments, the Registry contacts every

counsel candidate confirming availability. The Registry makes additional efforts to contact candidate counsel, when deemed necessary (e.g. when email address is not operational) and feasible. b) The reformed legal aid system will require proof of the requirements to be included in the List of Counsel every five years. Should such proof not be provided, Counsel will be suspended from the list until such proof is provided with exception of counsel representing a client at that point of time. The implementation of this amendment is being discussed.

Recommendations LA-2023-7 is partially implemented. The SOP on the collaboration between the VPRS and the CSS is still being finalised. The intention of CSS is to make clear that reports on legal aid representation of LRVs to Chamber will provide options alongside their financial implications for the Court's budget (as far as these can be calculated).

Recommendations LA-2023-8 is implemented. The Registry follows the established internal process and regulations to transfer legal aid funds and to ensure accurate reporting on the actual expenditures of the legal aid budget for defence and victims. The relevant transfers were reflected in the performance report on legal aid CBF-44-10, dated 7 March 2024.

Recommendations LA-2023-9 is implemented. The reformed legal aid system provides the resources on the basis of the concept of a team composition, and three different programmes (para. 55 of the RLAP). The resources within a programme are allocated on the basis of lump-sum payments administered by the Registry. Unused resources under programmes 1 and 2 allocated for one year are not carried over to the following year. The RLAP also foresees certain limitations on the use of the resources under the programme 3 (see para. 93 of the RLAP). Overall, these changes provide for more budgetary predictability. The CSS also considers some further improvements in the administration of the legal aid budget (i.e. separate lines for various programmes) and will conduct consultations with the Budget Section as to the feasibility.

Recommendations LA-2023-10 is implemented. The reformed legal aid system implemented the appointment of the JCLA assuming, among others, the function of an oversight body. The budgetary oversight is guaranteed through the inclusion of the Chief of the Budget Section in the JCLA.



## Appendix 5: ICC response on audit findings and recommendations of the draft version

### Recommendation 1

**Recommendation 1 (Draft version).** The External Auditor recommends that the Court prepare regular training for travellers and introduce a system to measure and report on non-compliance to senior management. This system will help increase the level of compliance with SOP to ensure that travel expense decreases through timely approval and certification of travel.

Opinion of the Court:

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

Accepted

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

As indicated, the majority of the Court's trips relate to operational missions and are unpredictable due to the nature of the judicial and prosecutorial activities of the court. Many factors impact the planning of the operational missions, such as visa requirements to access situation countries or international political and security coordination, which will inevitably lead to some last minute ticket purchases. The Court will implement a system to further improve compliance in this area or work.

### Recommendation 2

**Recommendation 2 (Draft version).** The External Auditor recommends that the Court prepare measures to strengthen related control procedures, such as travel budget allocation, to minimize cases of travel budget approvals or certifications after the departure date.

Opinion of the Court:

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

Accepted

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

Due to operational reasons, the Court recognizes the importance of having a low number of trips processed outside the system, exceptionally but always with the approval of the Certifying Officer. The Court will work on the implementation of measures to reduce the number of trips certified outside the system.

### Recommendation 3

<p><b>Recommendation 3 (Draft version). The External Auditor recommends that the Court strengthen internal control by introducing a system to monitor and report on non-compliance to senior management in order to improve compliance with the TER claim deadline.</b></p>
<p>Opinion of the Court:</p> <p><b>1. Please provide a response on whether or not the ICC agrees with the recommendation.</b> Accepted</p> <p><b>2. Please provide additional opinions on the recommendation, if you need.</b> N/A</p>

### Deleted Recommendation

<p><b>Recommendation 4 (Draft version). The External Auditor recommends that the Court reflects use of the airline mileage accrued from airline tickets purchased with the Court’s resources in the SOP, and prepare a specific use plan.</b></p>
<p>Opinion of the Court:</p> <p><b>1. Please provide a response on whether or not the ICC agrees with the recommendation.</b> The Court Disagrees with this recommendation.</p> <p><b>2. Please provide additional opinions on the recommendation, if you need.</b> It is an important recommendation that will impact many aspects of the courts staff and non-staff alike, travel unit, political and legal requirements as well as the policies, system (SAP) etc. The issue must not be trivialized. The court has engaged the UN secretariat, the courts travel agent (STI) and Travel consultants who reviewed the travel policy, all three experts in the travel business advised against the implementation of such as policy for the court.</p>

## Recommendation 4

**Recommendation 5 (Draft version). The External Auditor recommends that the Court thoroughly review the plans for the next year and improve the travel budget formulation process by reflecting predictable plans to ensure the travel budget is prepared efficiently and effectively.**

Opinion of the Court:

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

The Court disagrees with this recommendation.

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

We need to distinguish three processes: 1) budget preparation, 2) budget review/approval and 3) budget implementation. All processes are regulated by the Court's legal framework, including the FRR.

The Court budgets for resources needed to implement foreseeable activities following the applicable FRR for budget preparation. The Court sets its budget assumptions identifying foreseeable and quantifiable activities, including travel needs. When focussing on travel budget, only a small percentage of trips have a high degree of predictability (for example: Assembly of States Parties in NY or some meetings with UN colleagues). The majority of travel budget's plans are subjected to a certain degree of volatility as they refer to prosecutorial and judicial activities, which are impacted by many developments, including those outside the Court's control. For example, the security situation or level of cooperation in a certain situation country may substantially impact the ability to travel as originally planned (in both ways). The Court budgets for less predictable travel based on certain parameters and experience developed in past years.

The proposed budget is reviewed by the CBF and approved by the ASP. During this process, resources are very likely to be changed, most of the times they are reduced. Reductions are generally applied without going too much into details, leaving to the Court the freedom to rearrange plans and redeploy resources to meet the operational needs. With reference to the travel budget line, reductions have been frequently applied at the travel budget line level of each major programme (MP) by CBF and/or ASP in many occasions, while the MP travel budget line results from the consolidation of travel plans at the programme and sub-programme levels. As a consequence the direct relation between detailed plans of the proposed budget and funds available after the approval of the budget is lost. In some other occasions, reductions have been applied at the level of total appropriations for each MP leaving it to the Heads of each MP to decide to which budget line within the MP budget the reduction should be applied.

Taking into consideration the above and the degree of volatility of the prosecutorial and judicial activities of Court, the Court's FRR allow for flexibility through the redeployment of resources between the various budget lines within each MP as long as the total level of appropriations approved by the ASP for each MP is not exceeded. The FRR don't allow the Court to transfer funds between MP. Considering that a) the initial travel plans are usually impacted by the above mentioned budgetary reductions; b) the majority of the trips are subject to a high degree of volatility characterising prosecutorial and judicial activities; and c) other factors may influence the more predictable travel plans (for example: travel plans of some ICC staff were impacted by the additional workload triggered by the cyberattack last year), the recommendation of the auditors that "the Court thoroughly review the plans for the next year and improve the travel budget formulation process by reflecting predictable plans to ensure the travel budget is prepared efficiently and effectively" is based on assumptions that are unrealistic and theoretical. Furthermore, the auditors focus only on the budget preparation process without considering the impact of the budget review/approval process on initial plans and the reality the Court faces during budget implementation.

## Recommendation 5

**Recommendation 6 (Draft version). The External Auditor recommends that the OTP develop improvement measures to increase the execution rate of the Trust Fund, considering the time required for recruitment and procurement processes, as well as the resource constraints resulted from the low level of the PSC.**

Opinion of the Court:

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

Accepted

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

The Court is working on measures to increase the implementation of the TF. The Court is however bound to apply the existing ICC regulatory framework. While this ensures the sound stewardship of public funds, it also requires strict compliance with procedures that can be complex and involve different functions across the Court. This has an impact on the time needed to finalise the projects that use the TF funds. In addition, the capacity of the Court's functions involved does not match the workload that they are requested to process. Without additional resources, any real improvement to the processes is almost impossible. According to the ToR, only resources directly involved in the implementation of the actions TF (e.g.: Azure engineer, Analysts, Forensic experts, etc.) can be funded using the core contributions. The resources that support the implementation (e.g.: finance, procurement, HR, etc.) can only count on the PSC currently available only to the OTP. Therefore, the Registry can only rely on resources available in the regular budget and additional capacity can only be requested through the regular budget. The issues regarding the PSC have been explained at length during the meetings with the Auditor. Bottom line, while the Court is committed to increase the implementation rate of the TF through concrete measures (e.g.: Cost Plans for each priority area are regularly updated, shared, and monitored to take corrective action) only additional resources in the support workflow across the Court could effectively provide a change of pace in the implementation.

## Recommendation 6

**Recommendation 7 (Revised Draft version). The External Auditor recommends that the OTP establish a system to periodically monitor and provide feedback on the achievement of the Trust Fund's objectives.**

Opinion of the Court:

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

Accepted in the revised formulation adopted by the Auditors (see email dated 09/07/2024). "Recommendation 7. The External Auditor recommends that the OTP establish a system to periodically monitor and provide feedback on the achievement of the Trust Fund's objectives".

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

The OTP would like to remark that – as discussed during the audit sessions - the audited financial statements are the only statutory requirement foreseen in the FR&R and accepted by the large majority of the donors in the agreements they signed. Additionally, assessments are already done on a regular basis, with reports to each of the two yearly sessions of the CBF (those reports are generally shared with the States Parties) and ad-hoc reports to the donors that requested specific reports in the signed agreements.

## Recommendation 7

**Recommendation 8 (Draft version). The External Auditor recommends that the OTP establish internal control procedures to analyse the potential impact of the Trust Fund on the regular budget during the execution review stage and to report the findings to oversight bodies such as the CBF and ASP in advance.**

Opinion of the Court:

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

Accepted

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

The OTP TF established in March 2022 has been the tool adopted by the Office of the Prosecutor to seek much needed capacity to face unprecedented challenges. In compliance with the provisions of the Rome Statute, the Prosecutor – through a Note Verbale – asked States Parties to provide voluntary contributions to enhance his Office’s functions in specific areas that were, at the time, severely under-resourced. This was having a dramatic negative impact on the capability of the OTP to effectively respond to the demand placed upon it. The States Parties understood the exceptional nature of the request and provided generous contributions to the TF. The scope and nature of the TF – as well as its compliance with the regulatory framework of the ICC - were also explained to the Hague Working Group by the former Registrar, Mr. Peter Lewis, in an official meeting. The Registrar explained that some of the technological projects to be undertaken under the new TF may have impact in the longer term and their cost would be included in future budget proposals for the approval of the Assembly. At the time of the meeting, it was impossible to accurately quantify such impact as the TF had just been established and the scope of the projects would depend on the contributions eventually received.

The main technological project envisaged in the TF (i.e.: Relativity One and the move to the cloud) was also discussed internally at the inter-organ Information Management Governance Board (IMGB) in June 2022. The project was endorsed, and the members of the Board agreed that the future cost of the project would be included in the proposal of the year(s) when the TF funds would be exhausted.

The Court has learned from this experience and is now performing a Total Cost of Ownership (TCO) exercise for projects that have technological/structural nature and may have long-term impact on future financial requirements of the Court. The practice is Court-wide, not OTP-specific.

## Recommendation 8

**Recommendation 9 (Draft version). The External Auditor recommends that the Court devise a plan to efficiently improve asset management methods, including physical inventory, and to increase the utilization rate of the “My Assets” Tool so that custodians actively use it**

Opinion of the Court:

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

Accepted

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

We value this recommendation as it aims to means for a continuous improvement, noting

that our goal is to balance accuracy with operational efficiency and cost-effectiveness, ensuring that inventory report and asset registry records are sufficiently reliable to support the operations and the decision-making. However, the SOP is already being reviewed and the asset custodians are already regularly reminded to use the “My Assets” tool

## Recommendation 9

**Recommendation 10 (Draft version). The External Auditor recommends that the Court establishes internal control procedures, such as earlier initiation of Physical Inventory, to ensure that results of physical inventory are reflected in financial statements in a timely manner.**

Opinion of the Court:

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

The Court disagrees with this recommendation as the physical inventory is currently initiated at least 4 months before the closure of the financial statements.

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

At the HQ the yearly physical inventory exercise expands over 3 months period as it is not a dedicated task. The physical inventory is construed in a way to provide sufficient appropriate evidence of existence of the assets material to the financial statements.

The final report is generally submitted to the Management before or by 31 January 2024. That is way ahead of the finalization of the court's financial statements. The completion is done in a timely manner and does not in any way delay the issuance or compilation of the financial statements.