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Financial statements of the International Criminal Court for the year ended 31 December 2024

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Letter of transmittal

13/06/2025

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 2024.

Ekaterina Kiziria
Acting Chief of Finance Section

Osvaldo Zavala Giler
Registrar

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

Independent auditor's opinion



INDEPENDENT AUDITOR'S REPORT

To Mr. Osvaldo Zavala Giler
Registrar
International Criminal Court

Opinion

1. 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 2024, 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.

2. In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Court as at 31 December 2024, 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

3. 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. 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.

Emphasis of Matter - Events after the reporting date

4. We draw attention to Note 30 to the financial statements, which describes non-adjusting events after the reporting date involving sanctions imposed by the United States Government against the Court. As disclosed in the note, an estimate of its potential financial effect cannot be made reliably at this stage. We have not performed audit procedures with respect to this subsequent event. Our opinion is not modified in respect of this matter.

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

5. 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.

6. 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.

7. Those charged with governance are responsible for overseeing the Court's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

8. 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.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than 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.

10. 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 2025

Statement I

International Criminal Court - Statement of financial position as at 31 December 2024 (in thousands of euros)

	<i>Note.</i>	<i>2024</i>	<i>2023</i>
Assets			
<i>Current assets</i>			
Cash and cash equivalents	3	73,853	58,772
Accounts receivable (non-exchange transactions)	4	10,059	11,678
Other accounts receivable	5	465	519
Prepayments and other current assets	6	7,611	6,450
<i>Total current assets</i>		<i>91,988</i>	<i>77,419</i>
<i>Non-current assets</i>			
Accounts receivable (non-exchange transactions)	4	24	7
Property, plant and equipment	7	132,173	137,914
Intangible assets	8	2,285	2,593
Reimbursement right	10	21,463	22,190
<i>Total non-current assets</i>		<i>155,945</i>	<i>162,704</i>
Total assets		247,933	240,123
Liabilities			
<i>Current liabilities</i>			
Accounts payable	9	4,077	4,030
Employee benefit liabilities	10	12,290	12,131
Host State loan	11	2,073	2,025
Deferred revenue and accrued expenses	12	28,052	23,053
Provisions	13	1,000	1,055
<i>Total current liabilities</i>		<i>47,492</i>	<i>42,294</i>
<i>Non-current liabilities</i>			
Accounts payable	9	112	61
Employee benefit liabilities	10	55,438	55,737
Host State loan	11	58,971	61,044
<i>Total non-current liabilities</i>		<i>114,521</i>	<i>116,842</i>
Total liabilities		162,013	159,136
Net assets/equity			
Contingency Fund	14	5,578	1,536
Working Capital Fund	14	11,542	11,540
Other fund balances	14	68,800	67,911
Total net assets/equity		85,920	80,987
Total liabilities and net assets/equity		247,933	240,123

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 2024 (in thousands of euros)

	Note	2024	2023
Revenue			
Assessed contributions	15	179,696	166,644
Voluntary contributions	15	14,519	21,961
Financial revenue	15	3,397	2,039
Other revenue	15	529	483
Total revenue		198,141	191,127
Expenses			
Employee benefit expenses	16	140,625	132,288
Travel and hospitality	17	4,963	5,059
Contractual services	18	9,560	7,938
Counsel fees	19	7,500	7,265
Operating expenses	20	17,855	15,261
Supplies and materials	21	4,665	2,595
Depreciation and amortization	22	8,092	8,649
Financial expenses	23	1,677	1,736
Total expenses		194,937	180,791
Surplus/(deficit) for the period		3,204	10,336

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 2024 (in thousands of euros)

	General							Total Net Assets/Equity
	Working Capital Fund	Contingency Fund	General Fund					
			Funds for Employee Benefit Liabilities	Cash Surplus/ (Deficit)	Remeasurement of post-employment related plans	Other General Fund Balances	Trust Funds	
Opening balance as at 1 January 2023	11,540	2,229	377	(10,781)	9,615	51,446	8,537	72,963
Movement in net assets/equity in 2023								
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)
Total movements during the year	-	(693)	218	14,823	(2,259)	(20,419)	16,355	8,025
Total net assets/equity as at 31 December 2023	11,540	1,536	595	4,042	7,356	31,026	24,892	80,987
Movement in net assets/equity in 2024								
Surplus/(deficit)	-	-	-	-	-	411	2,793	3,204
New State Party advance to Working Capital Fund	2	-	-	-	-	-	-	2
Net remeasurement gains/(losses) post-employment plans	-	-	-	-	1,748	-	-	1,748
Transfers	-	4,042	(47)	(4,042)	-	47	-	-
Prior year cash surplus/(deficit)	-	-	-	4,103	-	(4,103)	-	-
2022 Trust Fund for Victims Secretariat’s surplus / (deficit)	-	-	-	-	-	(19)	-	(19)
Total movements during the year	2	4,042	(47)	61	1,748	(3,664)	2,793	4,933
Total net assets/equity as at 31 December 2024	11,542	5,578	548	4,103	9,104	27,360	27,685	85,920

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 2024 (in thousands of euros)

	Note.	2024	2023
Cash flows from operating activities			
Surplus/(deficit) for the period (Statement II)		3,204	10,336
Unrealized foreign exchange differences		(4)	3
Depreciation and amortization		8,247	8,851
(Gain)/loss on disposal of property, plant and equipment		(79)	(62)
Interest expense		1,512	1,560
(Increase)/decrease in accounts receivable from non-exchange transactions		1,602	15,466
(Increase)/decrease in other accounts receivable		58	8
(Increase)/decrease in prepayments and other current assets		(524)	(2,622)
(Increase)/decrease in reimbursement right		727	(62)
Increase/(decrease) in accounts payable		65	718
Increase/(decrease) in employee benefit liabilities		(140)	5,278
Remeasurement (gain)/loss of post-employment related plans		1,748	(2,259)
Increase/(decrease) in deferred revenue and accrued expenses		5,047	(8,177)
Increase/(decrease) in provisions		(55)	596
Less: Interest income		(3,397)	(2,039)
Net cash flows from operating activities		18,011	27,595
Cash flows from investing activities			
Plus: Interest received		2,760	1,288
Proceeds from sale of property, plant and equipment		79	62
Purchase of property, plant and equipment		(1,573)	(1,193)
Purchase of intangible assets		(618)	(329)
Net cash flows from investing activities		648	(172)
Cash flows from financing activities			
Repayment of host State loan		(2,025)	(1,978)
Payment of interest on the host State loan		(1,560)	(1,607)
Net cash flows from financing activities		(3,585)	(3,585)
Net increase/(decrease) in cash and cash equivalents		15,074	23,838
Cash and cash equivalents at beginning of financial period	3	58,772	34,937
Unrealized foreign exchange gains/(losses) on cash and cash equivalents		7	(3)
Cash and cash equivalents as at 31 December (Statement I)	3	73,853	58,772

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 2024 (in thousands of euros)

Major Programme	Appropriation approved	Expenditures charged against General Fund	Surplus/ (deficit) General fund ¹	Expenditures charged against Contingency Fund notification	Total expenditure	Surplus/ (deficit) ¹	Carry forward 2024 ITIM appropriation	Access to Contingency Fund	Contingency Fund notification
	I	II	III=I-II	IV	V=II+IV	VI=I-V	VII	VIII	IX
Judiciary	15,444	15,014	429	65	15,079	364		-	201
Office of the Prosecutor	60,593	57,154	3,439	-	57,154	3,439		-	42
Registry	95,271	94,407	864	994	95,401	(130)	179	-	2,268
Secretariat of the Assembly of States Parties	3,277	2,827	450		2,827	450		-	-
Premises	2,599	2,599	-	-	2,599	-		-	-
Secretariat of the Trust Fund for Victims	4,324	4,231	93	31	4,262	62		-	152
Independent Oversight Mechanism	1,102	1,144	(41)	-	1,144	(41)		-	-
Office of Internal Audit	889	871	17	-	871	17		-	-
Host State Loan	3,585	3,585	-	-	3,585	-		-	-
Total	187,084	181,833	5,251	1,090	182,924	4,161	179	-	2,663
Carry forward 2024 ITIM appropriation					179	3,982			

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 2024”

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 2024 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 2024.

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.

New IPSAS standards

2.4 As of 31 December 2024, 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 50 Exploration for and Evaluation of Mineral Resources (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

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

2.6 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.

2.7 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

2.8 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.

2.9 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.

2.10 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

2.11 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

2.12 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.

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

2.14 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

2.15 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.

2.16 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

2.17 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

2.18 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

2.19 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/2024/001).

Credit risk

2.20 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.

2.21 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 2024 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+	16.11%	11,900
A-1	83.65%	61,777
B	0.17%	122
Not rated	0.07%	54
Total	100%	73,853

Currency risk

2.22 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

2.23 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 2024 the Court's average interest yield was 3.18%.

Liquidity risk

2.24 The Court continued to assess the liquidity risk through monthly updates of cash flow projections in the course of 2024 and it informed States Parties on the risk of potential liquidity shortfalls on a monthly basis. At the end of 2024 outstanding contributions reached amount of €29.2 million. A total of €19.6 million contributions related to 2025 contributions were received from some States Parties in 2024 in advance (schedule 1).

2.25 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

2.26 The Court's financial assets were approximately 77% of its financial liabilities as at 31 December 2024. 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 29% of its short-term financial assets as at 31 December 2024.

Prepayments and other current assets

2.27 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

2.28 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

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

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

2.31 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.

2.32 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.

2.33 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.

2.34 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.

2.35 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.

2.36 Estimated useful lives are as follows:

	2024
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

2.37 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

2.38 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

2.39 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

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

2.41 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.

2.42 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.

2.43 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.

2.44 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.

2.45 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.

2.46 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

2.47 The Court recognized the reimbursement right which arises under the insurance Contract. The fair value of the reimbursement right is deemed to be the present value of the related (insured) obligation.

Deferred revenue and accrued expenses

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

2.49 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

2.50 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.

2.51 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

2.52 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.

2.53 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.

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

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

2.56 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.

2.57 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.

2.58 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.

2.59 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.

2.60 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.

2.61 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.

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

2.63 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

2.64 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.

2.65 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.

2.66 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

2.67 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.

2.68 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.

2.69 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.

2.70 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.

2.71 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.

2.72 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

2.73 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.

2.74 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

2.75 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.

2.76 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

2.77 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.

2.78 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.

2.79 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.

2.80 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

2.81 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.

2.82 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.

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

Budget comparison

2.84 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.

2.85 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>	2024	2023
Cash on hand	56	44
Cash at bank	73,797	58,728
Total	73,853	58,772

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 €159 thousand held in currencies other than the euro.

4 Accounts receivable from non-exchange transactions

<i>In thousands of euros</i>	2024	2023
Current		
Assessed contributions receivable (regular budget)	29,245	27,694
Assessed contributions receivable (other)	19	11
Voluntary contributions receivable	293	378
Non-current		
Assessed contributions receivable (other)	24	7
Total accounts receivable, gross	29,581	28,090
Allowance for expected credit loss	(19,498)	(16,405)
Total accounts receivable, net	10,083	11,685

4.1 Assessed contributions receivable (regular budget): Assessed contributions comprise majority of the Court's receivables. The outstanding balance of €29,245 thousand comprises €17,467 thousand due for prior financial periods and €11,778 thousand due for 2024 (Schedule 1). Contributions received from States Parties in excess of contributions due in an amount of €19,614 thousand are reported as contributions received in advance (note 12.1). The status of outstanding contributions as at 31 December 2024 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 €293 thousand represents outstanding amounts receivable from donors for projects implemented in 2024. The details of donors and related projects are provided in Schedules 6 and 7.

4.4 The Court recognizes 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 1.27% was applied to the assessments for 2021-2024 and added to the full amount due for 2020 and prior years.

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 2024	16,405
Increase/(decrease) in allowance	3,093
Allowance for expected credit losses as at 31 December 2024	19,498

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)	-	11,778	6,395	11,072	29,245
Assessed contributions receivable (other)	32	5	5	1	43
Voluntary contributions receivable	-	293	-	-	293
Total accounts receivable, gross	32	12,076	6,400	11,073	29,581

5 Other accounts receivable

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Receivable from governments	208	207
Other receivables	257	293
Due from the Secretariat for the Trust Fund for Victims	-	19
Other accounts receivable	465	519

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

5.2 Other receivables mainly comprise rent deposit receivable and amounts due from staff members.

5.3 The following table illustrates other 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>
Other receivables	98	139	17	3	257
Receivable from governments	-	208	-	-	208
Other accounts receivable, gross	98	347	17	3	465

6 Prepayments and other current assets

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Advances	4,640	4,855
Prepaid expenses	1,522	782
Accrued interest	1,445	808
Inventory held for distribution	4	5
Total	7,611	6,450

6.1 Advances mainly represent education grant advances for the portion of the school year to be completed during 2024, operational advances to staff and downpayments to vendors.

6.2 Prepaid expenses mainly represent payments to vendors relating to periods after 31 December 2024.

7 Property, plant and equipment

As at 31 December 2024

<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>
Cost									
At 1 January 2024	9,741	324	197,684	2,912	624	10,827	470	2,611	225,193
Additions	-	258	155	161	95	671	104	135	1,579
Capitalization	-	(260)	260	-	-	-	-	-	0
Disposals/Write-offs	-	-	(330)	-	(11)	(63)	-	-	(404)
At 31 December 2024	9,741	322	197,769	3,073	707	11,435	574	2,746	226,367
Accumulated depreciation									
Accumulated depreciation at 1 January 2024	-	-	72,001	2,842	587	9,161	349	2,339	87,279
Depreciation Charge	-	-	6,106	82	21	730	113	113	7,165
Disposals/Write-offs	-	-	(175)	-	(11)	(63)	-	-	(249)
At 31 December 2024	-	-	77,931	2,925	597	9,827	462	2,451	94,193
Net book value									
at 1 January 2024	9,741	324	125,683	70	37	1,666	121	272	137,914
At 31 December 2024	9,741	322	119,838	148	110	1,608	111	295	132,173

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 2024 corresponds to €80,665 thousand.

As at 31 December 2023

<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>
Cost									
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	-	-
Disposals/Write-offs	-	-	(155)	(305)	(10)	(242)	(407)	(114)	(1,233)
At 31 December 2023	9,741	324	197,684	2,912	624	10,827	470	2,611	225,193
Accumulated depreciation									
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)
At 31 December 2023	-	-	72,001	2,842	587	9,161	349	2,339	87,279
Net book value									
at 1 January 2023	9,741	39	132,530	161	52	1,591	387	329	144,830
At 31 December 2023	9,741	324	125,683	70	37	1,666	121	272	137,914

8 Intangible assets**As at 31 December 2024**

<i>In thousands of euros</i>	<i>Software externally acquired</i>	<i>Software in development</i>	<i>Software internally developed</i>	<i>Total</i>
Cost				
At 1 January 2024	10,612	904	3,325	14,841
Additions	89	528	-	617
Retirement / Write-off	-	(1,432)	(131)	(1,563)
Capitalization	-	-	1,432	1,432
At 31 December 2024	10,701	-	4,627	15,328
Accumulated Amortization				
At 1 January 2024	10,511	-	1,737	12,248
Amortization charge	52	-	874	926
Retirement / Write-off	-	-	(131)	(131)
At 31 December 2024	10,563	-	2,480	13,044
Net book value				
At 1 January 2024	101	904	1,588	2,593
At 31 December 2024	138	-	2,147	2,285

8.1 Software in development, represents cost of 4 internally developed assets. Completion of all 4 project were finalised in 2024. 1. Judicial Workflow Platform (JWP) - a fully integrated system for case material handling, management, exchange, analysis and presentation; The JWP also supports case record process, additionally, the overall organizational productivity is increased. In 2021-24 multiple stages of Judicial Workflow Platform (JWP) was finalized and recognized. 2. OTP Electronic Vault - serves as a solution

to maintain the digital preservation files of various evidence categories (loose files, forensic images, AV preservation files, etc.) conceptually defined as ‘precise storage with interface’. 3. OTP Edge - a modern, self-service application set to be developed with a cloud-native approach specifically designed to harness the anticipated capabilities of Azure AI Services. OTP Edge provides these services to the Office of the Prosecutor, thus enabling the office to more easily identify value of obtained data. 4. OTP Link is a secure web-based portal to transmit and submit evidence for external relevant entities or witnesses. This platform allowing Member States and Relevant Parties to transfer large amounts of digital evidence.

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

9 Accounts payable

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Current		
Counsel payables	667	534
Suppliers	2,990	3,145
Due to Secretariat of the Trust Fund for Victims	61	-
Due to/(from) Trust Fund for Victims Incidental Programme Costs	191	216
Due to/(from) Trust Fund for Victims Assistance Programme	54	-
Other payables	114	135
<i>Total current</i>	<i>4,077</i>	<i>4,030</i>
Non-current		
Secretariat of the Trust Fund for Victims	112	61
<i>Total non-current</i>	<i>112</i>	<i>61</i>
Total accounts payable	4,189	4,091

10 Employee benefit liabilities

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Current		
Salaries and entitlements	1,240	851
Annual leave accrual	6,271	6,644
Other long-term benefits	2,996	2,892
Post-employment benefits	1,783	1,744
<i>Sub-total current</i>	<i>12,290</i>	<i>12,131</i>
Non-current		
Annual leave accrual	2,567	2,840
Other long-term benefits	12,484	11,820
Post-employment benefits	40,387	41,077
<i>Sub-total non-current</i>	<i>55,438</i>	<i>55,737</i>
Total	67,728	67,868

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 2024 for all staff members of the Court except staff members of Secretariat of Trust Fund for Victims.

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

Financial assumptions	2024	2023
Discount rate:		
Judges pension scheme	3.20%	3.20%
Judges home leave	2.75%	3.11%
Judges' removal cost and travel on separation	2.81%	3.08%
Judges' repatriation grant	2.81%	3.08%
Judges Death grant, transportation deceased	2.75%	3.11%
ASHI	3.13%	3.00%
Staff Home leave (and family visit)	2.75%	3.11%
Staff removal cost and travel on separation	3.15%	3.22%
Staff relocation allowance / repatriation grant	3.17%	3.22%
Death grant, transportation deceased	3.15%	3.22%
Wage inflation	2.10%	2.30%
Price inflation	2.10%	2.30%
Medical cost trend rate	3.75%	3.95%
Participation rate	52%	52%
Disability rates	Based on UNJSPF	Based on UNJSPF
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 rate assumptions, individual wage increase assumptions and the long-term inflation assumption. For the post-employment plans the discount rate for the judges pension plan has remained unchanged and for ASHI has increased. In addition, the medical cost rate trend has decreased, attributing to the actuarial gain for the ASHI plan. The discount rates for the other long-term employee benefit plans have all decreased.

10.6 The actuarial gains and losses due to changes in demographic assumptions are caused by the change in the generational improvement scales for inactive participants. The effect is only present for plans that include inactive participants. Hence, the only plans that include a gain due to demographic assumptions are the judges pension plan and the ASHI plan.

10.7 The actuarial loss due to experience adjustments for the judges post-employment plan is mainly caused by the assumed mortality rates. The actuarial gains and losses due to experience adjustments for the other long-term benefit plans and ASHI plan are mainly caused by a deviation between expected benefits paid and realized benefits paid, changes in membership data, ticket prices or removal costs, and higher than expected wages – depending on the specific plan.

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>		
Present value of the defined benefit obligation as at 1 January 2024	22,190	734	13,978	20,632	57,534
Service cost	-	168	2,009	1,317	3,493
Interest expense	685	20	472	656	1,833
Remeasurement (gains)/losses	255	(137)	760	(1,853)	(975)
<i>Actuarial (gains)/losses due to changes in financial assumptions</i>	-	5	(149)	(1,680)	(1,823)
<i>Actuarial (gains)/losses due to changes in demographic assumptions</i>	(43)	-	-	(27)	(70)
<i>Actuarial (gains)/losses due to experience adjustments</i>	298	(142)	909	(147)	918
Benefits paid	(1,563)	(254)	(2,270)	(149)	(4,237)
Present value of the defined benefit obligation as at 31 December 2024	21,568	532	14,948	20,602	57,650

Reconciliation of the opening and closing balance of the reimbursement rights

<i>In thousands of euros</i>	<i>Judges' pension scheme</i>
Reimbursement right as at 1 January 2024	22,190
Return on reimbursement rights	685
Remeasurement gains/(losses)	150
Contributions by employer	8
Benefits paid	(1,563)
Administration cost	(8)
Reimbursement right as at 31 December 2024	21,463

10.8 The fair value of the reimbursement rights is deemed to be the present value of the related (insured) obligation. The difference between the fair value of the reimbursement rights and the present value of the defined benefit obligation relates to a single dependent pension liability not included in the insurance coverage.

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

<i>In thousands of euros</i>	<i>Judges</i>		<i>Staff members</i>	<i>ASHI</i>	<i>Total</i>
	<i>Pension scheme</i>	<i>Other long-term</i>	<i>Other long-term</i>		
Net service cost	-	168	2,009	1,317	3,493
Net interest on the net defined benefit liability/(asset)	-	20	472	656	1,148
Administration costs	8	-	-	-	8
Remeasurement of the net defined benefit liability	-	(137)	760	-	624
Defined benefit cost recorded in profit or loss	8	52	3,241	1,973	5,272
Remeasurement of the net defined benefit liability	105	-	-	(1,853)	(1,748)
Defined benefit cost recorded in net assets/equity	105	-	-	(1,853)	(1,748)
Total defined benefit cost	113	52	3,241	119	3,524

Maturity profile of the defined benefit obligation

<i>Durations</i>	<i>Judges</i>	<i>Staff</i>
Pension scheme	9.23	-
Home leave (and family visit)	0.27	0.35
Removal cost, travel on separation	3.66	6.77
Repatriation grant	3.56	7.29
Death grant, transportation deceased	2.56	6.39
ASHI	-	23.38

Sensitivity analysis

10.9 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>
Judges						
Pension scheme	3.20	21,568	3.45	21,079	2.95	22,076
Home leave benefits	2.75	84	3.00	84	2.50	84
Removal/travel on separation	2.81	107	3.06	106	2.56	108
Repatriation grant	2.81	327	3.06	324	2.56	330
Death grant	2.75	14	3.00	14	2.50	15
Staff						
Home leave benefits	2.75	1,281	3.00	1,280	2.50	1,282
Family visit	2.75	17	3.00	17	2.50	17
Removal/Travel on separation	3.15	3,480	3.40	3,423	2.90	3,539
Repatriation grant	3.17	9,419	3.42	9,251	2.92	9,591
Death grant and transportation deceased	3.15	751	3.40	740	2.90	764
ASHI	3.13	20,602	3.38	19,444	2.88	21,852

10.10 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>2.75%</i>	<i>3.75%</i>	<i>4.75%</i>
Defined benefit obligation ASHI as at 31/12/2024	17,828	20,602	24,029
Current Service cost ASHI for Fiscal year 2024	1,072	1,236	1,438

United Nations Joint Staff Pension Fund

10.11 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.

10.12 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.

10.13 The latest actuarial valuation for the Fund was completed as of 31 December 2023, and a roll forward of the participation data as at 31 December 2023 to 31 December 2024 will be used by the Fund for the purpose of reporting an actuarial present value of accumulated plan benefits in its 2024 financial statements.

10.14 The actuarial valuation as of 31 December 2023 reported a funded ratio of actuarial assets to actuarial liabilities of 111.0% (117% in the 2021 valuation) when future expected pension adjustments (cost-of-living indexation on benefits) were taken into account. The

reported funded ratio was 152.0% (158.2 % in the 2021 valuation) when the current system of pension adjustments was not taken into account and would be the measure by which actuarial sufficiency is established under Article 26.

10.15 After assessing the actuarial sufficiency of the Fund, the Consulting Actuary concluded that there was no requirement, as of 31 December 2023, 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. At the time of this report, the General Assembly has not invoked the provision of Article 26.

10.16 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 (2021, 2022 and 2023 amounted to USD 9,499.41 million, of which approximately 1% was contributed by the Court.

10.17 During 2024, contributions paid to the Fund by the Court amounted to €32.9 million (2023 €29.9 million). No significant variance is expected in the contributions due in 2025.

10.18 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.

10.19 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.

11 Host State loan

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Host State loan current	2,073	2,025
Host State loan non-current	58,971	61,044
Total	61,044	63,069

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	69,910	80,665

12 Deferred revenue and accrued expenses

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Assessed contributions received in advance	19,614	10,148
Deferred revenue and advanced voluntary contributions	3,093	6,613
Accrued expenses	3,833	4,732
Accrual on host State loan	1,512	1,560
Total	28,052	23,053

12.1 Assessed contributions received in advance: €19,614 thousand was received from States Parties prior to the year to which they relate. The details of received contributions relating to year 2025 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 2024 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 2024 due for payment in February 2025.

13 Provisions

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Provision for litigation	809	929
Provision for US tax	191	126
Total	1,000	1,055

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 2024	929	126	1,055
Increase in provision	424	158	582
Decrease due to payments	(80)	(82)	(162)
Decrease due to reversals	(464)	(11)	(475)
Provision as at 31 December 2024	809	191	1,000

13.1 Provision for litigation of €809 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 €191 thousand estimated for the year 2024 for United States taxpayers on the payroll of the Court during this period.

14 Net assets/equity

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
General		
Contingency Fund	5,578	1,536
Working Capital Fund	11,542	11,540
General Funds		
Funds for Employee Benefit Liabilities	548	595
Cash Surplus / (Deficit)	4,103	4,042
Other General Fund	27,360	31,026
Remeasurement of post-employment related plans	9,104	7,356
Total General balances	58,235	56,095
Trust Funds	27,685	24,892
Total	85,920	80,987

14.1 Remeasurement of post-employment related plans: the balance of €9,104 thousand represents actuarial gain relating to pension of Judges and after service health insurance plan of the Court's staff.

15 Revenue

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Assessed contributions (non-exchange)		
To programme budget	182,760	169,345
To major repairs and replacement	29	-
Change in allowance for expected credit losses	(3,092)	(2,700)
<i>Sub-total assessed contributions</i>	<i>179,696</i>	<i>166,644</i>
Voluntary contributions (non-exchange)		
Monetary contributions	14,519	21,920
Goods in-kind	-	41
<i>Sub-total voluntary contributions</i>	<i>14,519</i>	<i>21,961</i>
Financial revenue (exchange)		
Interest revenue	3,397	2,039
<i>Sub-total financial revenue</i>	<i>3,397</i>	<i>2039</i>
Other revenue (exchange)		
Other miscellaneous revenue	529	483
<i>Sub-total other revenue</i>	<i>529</i>	<i>483</i>
Total revenue	198,141	191,127

15.1 Assessed contributions to programme budget: the Assembly, in its resolution ICC-ASP/22/Res.4, approved the funding of the appropriations of the Court for the financial period 1 January to 31 December 2024 in the amount of €187,084 thousand. €4,324 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 2024, an estimate of an allowance for expected credit losses increased by €3,092 thousand.

15.3 In 2024 the Court received services-in-kind related to pro bono consultants / seconded staff, the value of which is estimated at €16.2 million, and in connection to the Technical support for digital transformation activities and security workstream at estimated value of €0.5million provided by the Microsoft Corporation.

16 Employee benefit expenses

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Judges' salaries	4,291	4,008
Judges' entitlements and allowances	1,898	1,645
Staff salaries	69,820	68,736
Staff entitlements and allowances	35,673	33,896
Temporary assistance	28,943	24,003
Total	140,625	132,288

16.1 In 2024 two ex-gratia payments for €2,416 and €260 were made.

17 Travel and hospitality expenses

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Hospitality	15	10
Travel	4,948	5,049
Total	4,963	5,059

18 Expenses for contractual services

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Public information	210	235
External translation	87	52
Training	710	528
Consultants and individual contractors	4,737	3,506
Other contractual services	3,816	3,617
Total	9,560	7,938

19 Expenses for counsel fees

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Counsel for defence	6,034	5,465
Counsel for victims	1,466	1,800
Total	7,500	7,265

20 Operating expenses

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Rental, utility and maintenance	6,509	5,062
Communications and software maintenance	4,272	3,432
Witness-related expenses	2,580	2,841
Other operating expenses	4,494	3,926
Total	17,855	15,261

20.1 Operating expenses include €904 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 for the offices in New York, USA, Ivory Coast, Venezuela, Mali, 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.

20.2 The amount of €2,141 thousand corresponding to 2023 expenses for the detention services are reclassified within the Note 20 from the line 'Rental, utility and maintenance' to the line 'Other operating expenses' to accurately reflect the substance of the arrangement – a service agreement rather than a lease.

21 Supplies and materials expenses

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Office supplies	662	549
Library books, magazines and subscriptions	295	356
Other supplies	541	357
Low value asset purchases	3,167	1,333
Total	4,665	2,595

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>	<i>2024</i>	<i>2023</i>
Depreciation	7,166	7,907
Amortization	926	742
Impairment	-	-
Total	8,092	8,649

23 Financial expenses

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Bank charges	103	98
Interest expense on the host State loan	1,512	1,560
Foreign currency exchange loss	62	78
Total	1,677	1,736

23.1 Interest expense on the host State loan amounting to €1,512 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 2024 is presented below:

<i>In thousands of euros</i>	<i>Operating</i>	<i>Investing</i>	<i>Financing</i>	<i>Total</i>
Actual amount on comparable basis (Statement V)	4,161	-	-	4,161
Basis differences	14,283	-	-	14,282
Presentation differences	-	1,084	(3,585)	(2,501)
Entity differences	(432)	(436)	-	(868)
Actual amount in the Statement of cash flows (Statement IV)	18,011	648	(3,585)	15,074

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 2024. 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).⁶¹

<i>In thousands of euros</i>	2024
Surplus / (deficit) per Statement of Comparison of Budget and Actual Amounts (Statement V)	4,161
Revenue adjustments	
(Increase)/decrease in allowance for expected credit losses on assessed contributions	(3,093)
Appropriations for the Secretariat of the Trust Fund for Victims	(4,324)
Contributions to Major Repairs and Replacement	29
Financial revenue	2,537
Other revenue	529
Trust funds revenue	15,379
Sub-total revenue adjustments	11,057
Expense adjustments	
Property, plant and equipment, and intangible assets	1,475
Expenses of the Secretariat of the Trust Fund for Victims	4,259
Timing difference - Commitments and accrued expenses	4,225
Timing difference – Prepayments	1,117
Employee benefit liability related expenses	(2,639)
Depreciation and amortization of property, plant and equipment, and intangible assets	(7,902)
Goods and distributed inventory	(106)
Financial expenses	(74)
Prior year refund	217
Trust funds expenses	(12,586)
Sub-total expense adjustments	(12,014)
Surplus / (deficit) for the period (Statement II)	3,204

25 Segment Reporting

Statement of financial position by segment as at 31 December 2024

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Inter-segment</i>	<i>Total</i>
Assets				
<i>Current assets</i>				
Cash and cash equivalents	44,290	29,563	-	73,853
Accounts receivable (non-exchange transactions)	9,765	294	-	10,059
Other accounts receivable	609	5	(149)	465
Prepayments and other current assets	5,666	1,945	-	7,611
<i>Total current assets</i>	<i>60,330</i>	<i>31,807</i>	<i>(149)</i>	<i>91,988</i>
<i>Non-current assets</i>				
Accounts receivable (non-exchange transactions)	24	-	-	24
Property, plant and equipment	131,558	615	-	132,173
Intangible assets	2,252	33	-	2,285
Reimbursement right	21,463	-	-	21,463
<i>Total non-current assets</i>	<i>155,297</i>	<i>648</i>	<i>-</i>	<i>155,945</i>
Total assets	215,627	32,455	(149)	247,933
Liabilities				
<i>Current liabilities</i>				
Accounts payable	3,005	1,221	(149)	4,077
Employee benefit liabilities	12,041	249	-	12,290
Host State loan	2,073	-	-	2,073
Deferred revenue and accrued expenses	24,752	3,300	-	28,052
Provisions	1,000	-	-	1,000
<i>Total current liabilities</i>	<i>42,871</i>	<i>4,770</i>	<i>(149)</i>	<i>47,492</i>
<i>Non-current liabilities</i>				
Accounts payable	112	-	-	112
Employee benefit liabilities	55,438	-	-	55,438
Host State loan	58,971	-	-	58,971
<i>Total non-current liabilities</i>	<i>114,521</i>	<i>-</i>	<i>-</i>	<i>114,521</i>
Total liabilities	157,392	4,770	(149)	162,013
Net assets/equity				
Contingency Fund	5,578	-	-	5,578
Working Capital Fund	11,542	-	-	11,542
Other fund balances	41,115	27,685	-	68,800
Total net assets/equity	58,235	27,685	-	85,920
Total liabilities and net assets/equity	215,627	32,455	(149)	247,933

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>
Assets				
<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>
Total assets	207,984	33,034	(895)	240,123
Liabilities				
<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>
Total liabilities	151,889	8,142	(895)	159,136
Net assets/equity				
Contingency Fund	1,536	-	-	1,536
Working Capital Fund	11,540	-	-	11,540
Other fund balances	43,019	24,892	-	67,911
Total net assets/equity	56,095	24,892	-	80,987
Total liabilities and net assets/equity	207,984	33,034	(895)	240,123

Statement of financial performance by segment for the year ended 31 December 2024

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Total</i>
Revenue			
Assessed contributions	179,696	-	179,696
Voluntary contributions	-	14,519	14,519
Financial revenue	2,537	860	3,397
Other revenue	529	-	529
Total revenue	182,762	15,379	198,141
Expenses			
Employee benefit expenses	134,922	5,703	140,625
Travel and hospitality	4,311	652	4,963
Contractual services	6,702	2,858	9,560
Counsel fees	7,500	-	7,500
Operating expenses	17,396	459	17,855
Supplies and materials	1,933	2,732	4,665
Depreciation and amortization	7,902	190	8,092
Financial expenses	1,685	(8)	1,677
Total expenses	182,351	12,586	194,937
Surplus/(deficit) for the period	411	2,793	3,204

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>
Revenue			
Assessed contributions	166,644	-	166,644
Voluntary contributions	41	21,920	21,961
Financial revenue	1,813	226	2,039
Other revenue	483	-	483
Total revenue	168,981	22,146	191,127
Expenses			
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
Financial expenses	1,726	10	1,736
Total expenses	175,000	5,791	180,791
Surplus/(deficit) for the period	(6,019)	16,355	10,336

26 Commitments and operating leases

26.1 At 31 December 2024 commitments of the Court for goods and services contracted but not delivered amounted €2,962 thousand.

Operating lease commitments

<i>In thousands of euros</i>	<i>2024</i>	<i>2023</i>
Office facility operating leases	297	433
Other leases	150	196
Total operating lease commitments	447	629
Operating lease commitments by term		
Less than one year	186	212
One to five years	261	417
Over five years	-	-
Total operating lease commitments	447	629

27 Contingent liabilities

27.1 At the end of 2024, one case filed with the ILOAT has been identified for which it is not considered likely that an outflow of economic resources will be required. A total of approximately €30 thousand is disclosed as a contingent liability for this case. 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	3,408

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	332	552	806	1,690

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 €20 thousand was written off as the value of receivables deemed to be irrecoverable.

30 Events after the reporting date

30.1 The reporting date of the ICC is 31 December 2024. Following the reporting date below non-adjusting events are reported.

30.2 On January 21, 2025 the Executive Order of June 2020, #13928 Blocking Property of Certain Persons Associated With the International Criminal Court was reinstated. On February 6, 2025 an Executive Order 14203 'Imposing Sanctions on the International Criminal Court' was issued. The ICC is evaluating a potential impact of the Executive Orders. While financial exposure cannot be estimated reliably, management continues to closely monitor developments to mitigate any potential impact on the ICC's operations.

30.3 In its resolution ICC-ASP/23/Res.6 the Assembly of State Parties authorised the Court to exceptionally resort to the Contingency Fund for such additional resources that may be required in connection to the financial ramifications of sanctions on the business continuity of the Court.

Annexes

Schedule 1

International Criminal Court - Status of contributions as at 31 December 2024 (in euros)

<i>States Parties</i>	<i>Outstanding as at 31-12-2023</i>	<i>Collections</i>	<i>Outstanding</i>	<i>Assessed</i>	<i>Credits from 2023</i>	<i>Collections</i>	<i>Outstanding</i>	<i>Total</i>	<i>Receipts</i>
		<i>Prior years</i>				<i>2024</i>		<i>outstanding</i>	<i>relating to 2025</i>
Afghanistan	48,676	-	48,676	19,056	-	-	19,056	67,732	-
Albania	25,956	25,956	-	28,075	-	28,075	-	-	-
Andorra	-	-	-	17,616	-	17,616	-	-	-
Antigua and Barbuda	45,961	-	45,961	7,159	-	-	7,159	53,120	-
Argentina	5,875,232	3,539,314	2,335,918	2,527,334	-	-	2,527,334	4,863,252	-
Armenia	-	-	-	22,570	-	22,570	-	-	-
Australia	-	-	-	7,420,157	-	7,420,157	-	-	918
Austria	-	-	-	2,500,161	-	2,500,161	-	-	184
Bangladesh	-	-	-	19,243	-	19,243	-	-	-
Barbados	25,956	25,956	-	28,075	-	28,075	-	-	-
Belgium	-	-	-	3,052,284	-	3,052,284	-	-	367
Belize	-	-	-	3,629	3,629	-	-	-	1,874
Benin	-	-	-	18,046	-	-	18,046	18,046	-
Bolivia	61,752	-	61,752	66,794	-	-	66,794	128,546	-
Bosnia and Herzegovina	-	-	-	42,205	-	42,205	-	-	-
Botswana	-	-	-	54,933	-	54,933	-	-	-
Brazil	69,463	69,463	-	7,492,611	-	7,492,611	-	-	-
Bulgaria	-	-	-	203,574	-	203,574	-	-	-
Burkina Faso	7,508	7,508	-	14,294	-	14,294	-	-	-
Cabo Verde	-	-	-	3,629	-	3,629	-	-	-
Cambodia	-	-	-	18,791	-	18,791	-	-	-
Canada	-	-	-	9,237,533	-	9,237,533	-	-	1,101
Central African Republic	22,943	-	22,943	3,629	-	-	3,629	26,572	-
Chad	29,315	-	29,315	10,613	-	-	10,613	39,928	-
Chile	1,364,997	1,364,997	-	1,476,251	-	-	1,476,251	1,476,251	-
Colombia	-	-	-	864,648	-	864,648	-	-	184
Comoros	36,586	-	36,586	3,629	-	-	3,629	40,215	-
Congo	159,886	-	159,886	18,322	-	-	18,322	178,208	-
Cook Islands	-	-	-	3,629	2	3,627	-	-	2
Costa Rica	-	-	-	242,586	46,971	195,615	-	-	12,680
Côte d'Ivoire	-	-	-	78,816	72,985	-	5,831	5,831	-
Croatia	-	-	-	337,740	-	337,740	-	-	-
Cyprus	-	-	-	126,614	-	126,614	-	-	-
Czechia	-	-	-	1,195,130	-	1,195,130	-	-	184
Democratic Republic of the Congo	46,655	-	46,655	18,382	-	-	18,382	65,037	-
Denmark	-	-	-	1,943,807	-	1,943,807	-	-	-
Djibouti	-	-	-	3,629	-	3,629	-	-	-
Dominica	9,130	-	9,130	3,629	-	-	3,629	12,759	-
Dominican Republic	3,905	3,905	-	241,821	-	241,821	-	-	526
Ecuador	261,992	261,992	-	270,661	-	13,974	256,687	256,687	-
El Salvador	42,243	-	42,243	45,691	-	-	45,691	87,934	-
Estonia	-	-	-	154,690	-	154,690	-	-	-
Fiji	13,493	13,493	-	14,559	-	168	14,391	14,391	-
Finland	-	-	-	1,465,792	-	1,465,792	-	-	183
France	-	-	-	15,972,647	-	15,972,647	-	-	1,835
Gabon	166,780	-	166,780	47,484	-	-	47,484	214,264	-
Gambia	6,383	5,969	414	3,629	-	-	3,629	4,043	-
Georgia	-	-	-	28,075	-	28,075	-	-	-
Germany	-	-	-	21,480,416	-	21,480,416	-	-	2,569
Ghana	80,716	10,000	70,716	86,396	-	-	86,396	157,112	-
Greece	-	-	-	1,142,466	-	1,142,466	-	-	-
Grenada	3,366	-	3,366	3,629	-	-	3,629	6,995	-
Guatemala	-	-	-	147,883	4	147,879	-	-	866
Guinea	67,437	-	67,437	10,602	-	-	10,602	78,039	-
Guyana	-	-	-	14,272	-	14,272	-	-	2,545
Honduras	17,613	17,613	-	32,698	-	14,976	17,722	17,722	-
Hungary	-	-	-	806,930	-	806,930	-	-	184
Iceland	-	-	-	126,614	117,058	9,556	-	-	-
Ireland	-	-	-	1,543,045	-	1,543,045	-	-	183
Italy	-	-	-	11,209,416	-	11,209,416	-	-	1,468

<i>States Parties</i>	<i>Outstanding as at 31-12-2023</i>	<i>Collections Prior years</i>	<i>Outstanding</i>	<i>Assessed</i>	<i>Credits from 2023</i>	<i>Collections 2024</i>	<i>Outstanding</i>	<i>Total outstanding</i>	<i>Receipts relating to 2025</i>
Japan	-	-	-	29,775,250	-	25,105,436	4,669,814	4,669,814	-
Jordan	71,422	71,422	-	77,253	-	77,253	-	-	-
Kenya	-	-	-	107,362	-	-	107,362	107,362	-
Kiribati	-	-	-	3,486	-	3,486	-	-	-
Latvia	-	-	-	175,792	-	175,792	-	-	-
Lesotho	-	-	-	3,629	-	-	3,629	3,629	-
Liberia	19,890	-	19,890	3,629	-	-	3,629	23,519	-
Liechtenstein	-	-	-	35,232	-	35,232	-	-	-
Lithuania	-	-	-	270,661	270,661	-	-	-	326,938
Luxembourg	-	-	-	239,099	-	239,099	-	-	-
Madagascar	25,571	25,571	-	14,559	-	-	14,559	14,559	-
Malawi	6,734	6,734	-	7,260	-	-	7,260	7,260	-
Maldives	-	-	-	14,272	-	14,272	-	-	-
Mali	31,956	16,935	15,021	18,190	-	-	18,190	33,211	-
Malta	-	-	-	66,794	-	66,794	-	-	-
Marshall Islands	-	-	-	3,629	-	3,629	-	-	16
Mauritius	-	-	-	66,794	-	66,794	-	-	-
Mexico	3,968,434	3,968,434	-	4,291,863	-	4,291,863	-	-	-
Mongolia	-	-	-	14,129	14,129	-	-	-	-
Montenegro	-	-	-	14,129	-	14,129	-	-	16,232
Namibia	79,069	79,069	-	31,562	-	-	31,562	31,562	-
Nauru	-	-	-	3,629	140	3,489	-	-	187
Netherlands	-	-	-	4,840,158	4,600,000	240,158	-	-	5,238,833
New Zealand	-	-	-	1,122,084	-	1,122,084	-	-	1,254,903
Niger	-	-	-	10,746	56	-	10,690	10,690	-
Nigeria	114,731	-	114,731	652,463	-	-	652,463	767,194	-
North Macedonia	-	-	-	25,725	-	25,725	-	-	33,410
Norway	-	-	-	2,507,690	-	2,507,690	-	-	184
Panama	293,816	293,816	-	317,102	-	8,890	308,212	308,212	-
Paraguay	88,017	-	88,017	92,806	-	-	92,806	180,823	-
Peru	54,911	54,911	-	589,506	-	446,049	143,457	143,457	-
Poland	-	-	-	2,942,043	2,942,043	-	-	-	3,353,976
Portugal	-	-	-	1,240,822	1,240,822	-	-	-	1,323,792
Republic of Korea	354,705	354,705	-	9,278,240	-	9,278,240	-	-	1,284
Republic of Moldova	-	-	-	17,616	-	17,616	-	-	-
Romania	-	-	-	1,096,775	-	1,096,775	-	-	-
Saint Kitts and Nevis	-	-	-	7,116	-	7,116	-	-	4,153
Saint Lucia	-	-	-	7,116	-	7,116	-	-	-
Saint Vincent and the Grenadines	-	-	-	3,629	-	3,629	-	-	-
Samoa	-	-	-	3,486	30	-	3,456	3,456	-
San Marino	-	-	-	6,973	-	6,973	-	-	-
Senegal	-	-	-	19,200	13,781	5,419	-	-	5,309
Serbia	-	-	-	112,485	-	112,485	-	-	-
Seychelles	1,148	1,148	-	7,116	-	7,116	-	-	-
Sierra Leone	-	-	-	3,629	371	3,258	-	-	563
Slovakia	-	-	-	544,809	544,809	-	-	-	51,000
Slovenia	-	-	-	277,634	277,634	-	-	-	310,705
South Africa	-	-	-	857,675	-	857,675	-	-	184
Spain	-	-	-	7,501,080	-	7,501,080	-	-	7,648,280
State of Palestine	-	-	-	39,424	-	39,424	-	-	-
Suriname	10,111	-	10,111	10,900	-	-	10,900	21,011	-
Sweden	-	-	-	3,061,684	-	3,061,684	-	-	367
Switzerland	-	-	-	3,985,970	-	3,985,970	-	-	550
Tajikistan	-	-	-	10,889	-	10,889	-	-	-
Timor-Leste	3,222	3,184	38	3,486	-	-	3,486	3,524	-
Trinidad and Tobago	-	-	-	130,101	-	130,101	-	-	1,603
Tunisia	-	-	-	71,906	-	71,906	-	-	-
Uganda	4,361	4,361	-	19,200	-	19,200	-	-	270
United Kingdom	-	-	-	15,378,334	-	15,378,334	-	-	1,835
United Republic of Tanzania	553	553	-	19,243	-	19,243	-	-	-
Uruguay	-	-	-	323,326	-	-	323,326	323,326	-
Vanuatu	-	-	-	3,629	-	-	3,629	3,629	-
Venezuela	14,071,212	-	14,071,212	704,176	-	-	704,176	14,775,388	-
Zambia	-	-	-	19,200	-	19,200	-	-	11,741
Rounding difference	-	-	-	550	-	550	-	-	-
Total (124 States Parties)	27,693,807	10,227,009	17,466,798	187,084,184	10,145,125	165,161,547	11,777,512	29,244,310	19,614,168

Schedule 2

International Criminal Court - Status of Working Capital Fund and Contingency Fund as at 31 December 2024 (in euros)

Status of Working Capital Fund¹

	2024	2023
Balance at beginning of financial period	11,539,990	11,539,953
Receipts from States Parties	1,930	37
Temporary withdrawal for liquidity	-	-
Replenishments	-	-
Balance as at 31 December	11,541,920	11,539,990
Established level	14,400,000	12,900,000
Due from States Parties (Schedule 3)	(485)	(485)
Funding shortage / to be financed through future surplus funds	(2,857,595)	(1,359,525)
Temporary withdrawal for liquidity	-	-
Balance as at 31 December	11,541,920	11,539,990

Status of Contingency Fund²

	2024	2023
Balance at beginning of financial period	1,535,891	2,228,751
Receipts from States Parties	-	-
Replenishments / Cash surplus	4,041,699	-
Withdrawal - not absorbed by regular budget	-	(692,860)
Balance as at 31 December	5,577,590	1,535,891
Established level	7,000,000	7,000,000
Due from States Parties (Schedule 4)	(203)	(203)
Funding shortage	(1,422,207)	(5,463,906)
Balance as at 31 December	5,577,590	1,535,891

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

2) ICC-ASP/22/Res.4, Section D

Schedule 3

International Criminal Court - Status of advances to the Working Capital Fund as at 31 December 2024 (in euros)

<i>States Parties</i>	<i>Working Capital Fund as at 31/12/2023</i>	<i>Assessed in 2024</i>	<i>Working Capital Fund as at 31/12/2024</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	-
Armenia	-	1,930	1,930	1,930	-
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	-

<i>States Parties</i>	<i>Working Capital Fund as at 31/12/2023</i>	<i>Assessed in 2024</i>	<i>Working Capital Fund as at 31/12/2024</i>	<i>Total Collections</i>	<i>Total Outstanding</i>
Kenya	3,004	-	3,004	3,004	-
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	-
Rounding difference	9	-	9	9	-
Total (124 States Parties)	11,540,475	1,930	11,542,405	11,541,920	485

Schedule 4

International Criminal Court - Status of contributions to the Contingency Fund for 2024 (in euros)

<i>States Parties</i>	<i>Outstanding as at 31-12-2023</i>	<i>Replenishments</i>	<i>Collections</i>	<i>Outstanding as at 31-12-2024</i>
Afghanistan	-	-	-	-
Albania	-	-	-	-
Andorra	-	-	-	-
Antigua and Barbuda	-	-	-	-
Argentina	-	-	-	-
Armenia	-	-	-	-
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	-	-	-	-
Liberia	-	-	-	-

<i>States Parties</i>	<i>Outstanding as at 31-12-2023</i>	<i>Replenishments</i>	<i>Collections</i>	<i>Outstanding as at 31-12-2024</i>
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	-	-	-	-
Total (124 States Parties)	203	-	-	203

Schedule 5

International Criminal Court - Status of cash surplus as at 31 December 2024 (in euros)¹

<i>Current year</i>	<i>2024</i>	<i>2023</i>
Credits		
Receipts of assessed contributions	175,306,672	163,105,042
Receipts of miscellaneous income	3,436,320	2,507,620
	178,742,992	165,612,662
Charges		
Disbursed expenditures	174,450,419	164,271,400
Unliquidated obligations	7,672,316	8,445,341
Provision for US Tax liability	159,476	107,627
Provision for ILOAT cases	423,408	884,793
Accrual for annual leave and relocation allowance for Judges	218,000	218,000
	182,923,619	173,927,161
Provisional cash surplus/(deficit)	(4,180,627)	(8,314,499)
Contingency Fund withdrawal (Schedule 2)	-	692,860
Carried forward to next year for the Information Technology Strategy project	(178,769)	-
Provisional cash surplus/(deficit) after adjustments	(4,359,396)	(7,621,639)
Disposition of prior year's provisional surplus/(deficit)		
Prior year's provisional surplus/(deficit)	(7,621,639)	(19,864,768)
Receipt of prior period contributions	10,227,009	23,142,829
Savings on, or cancellation of, prior period obligations	1,503,192	763,638
Prior year's cash surplus/(deficit)	4,108,562	4,041,699
Reconciliation of provisional surplus/(deficit) to budget surplus/(deficit)		
Provisional cash surplus/(deficit)	(4,180,627)	(8,314,499)
Assessed contributions receivables	11,777,512	10,129,142
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	(3,436,320)	(2,507,620)
Budget surplus/(deficit) (Statement V)	(4,160,681)	(692,860)

¹Includes Major Program VI: Secretariat of the Trust Fund for Victims.

Schedule 6

International Criminal Court - Status of voluntary contributions as at 31 December 2024 (in euros)

Trust Fund	Donors	Balance brought forward	Contributions received in 2024	Revenue recorded in 2024	Contributions advanced (liability)	Contributions deferred to 2025 (liability)	Receivables from donors	Donor refunds /revenue reversed	Transfers between Trust Funds
Building Legal Expertise and Fostering Cooperation, 2019-2020	European Commission	1,073	-	-	-	-	-	-	(1,073)
Trust Fund Total		1,073	-	-	-	-	-	-	(1,073)
Building Legal Expertise and Fostering Cooperation / 15th EU Support Project to ICC, 2022-2025	European Commission	649,124	763,518	689,930	-	723,785	-	-	1,073
	France	-	45,000	45,000	-	-	-	-	-
	Netherlands	48	1,450	1,498	-	-	-	-	-
	Spain	-	25,000	25,000	-	-	-	-	-
Trust Fund Total		649,172	834,968	761,428	-	723,785	-	-	1,073
French Language and OIF, 2020-	L'Organisation internationale de la Francophonie	(5,338)	29,886	24,548	-	-	-	-	-
Trust Fund Total		(5,338)	29,886	24,548	-	-	-	-	-
Cooperation ICC-CILC, 2020-2024	Center for International Legal Cooperation	(4,136)	20,795	16,659	-	-	-	-	-
Trust Fund Total		(4,136)	20,795	16,659	-	-	-	-	-
Technological Enhancement and Specialized Capacity, 2022-2026	Austria	100,000	-	100,000	-	-	-	-	-
	Denmark	(228,188)	228,013	(175)	-	-	-	-	-
	European Commission	4,214,448	-	3,700,171	-	514,277	-	-	-
	Ireland	-	1,000,000	1,000,000	-	-	-	-	-
	Netherlands	-	440,000	440,000	-	-	-	-	-
	Spain	-	2,500,000	2,500,000	-	-	-	-	-
	Sweden (Police Authority)	458,650	-	-	-	458,650	-	-	-
Trust Fund Total		4,544,910	4,168,013	7,739,996	-	972,927	-	-	-
Geographical Diversity, 2023-2028	Netherlands	500,000	-	-	500,000	-	-	-	-
	United Kingdom	202,570	-	-	-	202,570	-	-	-
Trust Fund Total		702,570	-	-	500,000	202,570	-	-	-
OTP Cooperation and Complementarity, 2024-2028	Australia	-	1,117	1,117	-	-	-	-	-
	Austria	-	200,000	200,000	-	-	-	-	-
	France	-	1,117	1,117	-	-	-	-	-
	L'Organisation internationale de la Francophonie	-	79,994	85,749	-	-	5,755	-	-
	Malta	-	25,000	25,000	-	-	-	-	-
Trust Fund Total		-	307,228	312,983	-	-	5,755	-	-
ICC Country Office CAR – Access to Justice Project, 2024-2026	United Kingdom	-	24,422	26,984	-	60,778	60,778	-	2,562
Trust Fund Total		-	24,422	26,984	-	60,778	60,778	-	2,562
Development of Interns and Visiting Professionals, 2017-	France	-	40,000	40,000	-	-	-	-	-
	ICC Judges and Staff	-	15,435	15,435	-	-	-	-	-
Trust Fund Total		-	55,435	55,435	-	-	-	-	-
Special Fund for Security, 2023-2025	Belgium	-	700,000	700,000	-	-	-	-	-
	Cyprus	-	50,000	50,000	-	-	-	-	-
	Czechia	-	39,106	39,106	-	-	-	-	-
	Estonia	-	10,000	-	10,000	-	-	-	-
	Finland	-	50,000	50,000	-	-	-	-	-
	France	-	100,000	100,000	-	-	-	-	-
	Ireland	-	500,000	500,000	-	-	-	-	-
	Japan	-	160,571	160,571	-	-	-	-	-
	Liechtenstein	-	10,460	10,460	-	-	-	-	-
	Lithuania	-	100,000	100,000	-	-	-	-	-
	Luxembourg	-	30,000	30,000	-	-	-	-	-
	New Zealand	-	22,392	22,392	-	-	-	-	-
	Poland	-	50,000	50,000	-	-	-	-	-
	Switzerland	-	275,619	275,619	-	-	-	-	-
	United Kingdom	-	360,464	15,726	-	344,738	-	-	-
Trust Fund Total		-	2,458,612	2,103,874	10,000	344,738	-	-	-
Access to Justice Project of the Country Office, Uganda, 2024	Netherlands	195,578	-	137,610	-	62,752	-	-	-
Trust Fund Total		195,578	-	137,610	-	62,752	-	-	-
Special Fund for Relocations, 2010-	Austria	-	55,000	-	55,000	-	-	-	-
	Belgium	-	50,000	50,000	-	-	-	-	-
	France	-	20,000	20,000	-	-	-	-	-
	Ireland	-	500,000	500,000	-	-	-	-	-
	Luxembourg	-	35,000	35,000	-	-	-	-	-
Trust Fund Total		-	660,000	605,000	55,000	-	-	-	-
Family Visit for Indigent Detainees, 2011-	France	-	30,000	30,000	-	-	-	-	-
	United Kingdom	-	25,674	23,112	-	-	-	-	(2,562)
	ICC Staff	-	50	50	-	-	-	-	-
Trust Fund Total		-	55,724	53,162	-	-	-	-	(2,562)
Junior Professional Officer Programme, 2015-	Finland	-	-	-	-	-	-	43,785	-
	France	-	313,348	313,348	-	-	-	-	-
	Germany	-	137,057	137,057	-	-	-	-	-
	Japan	(139,891)	434,060	294,169	-	-	-	-	-
	Republic of Korea	-	123,028	287,795	-	-	164,767	-	-
	Spain	270,000	1,000,000	1,270,000	-	-	-	-	-
	Switzerland	22,803	127,233	116,233	-	95,825	62,022	-	-
Trust Fund Total		152,912	2,134,726	2,418,602	-	95,825	226,789	43,785	-
General Trust Fund, 2003-	Netherlands	-	300,000	300,000	-	-	-	-	-
	United Kingdom	49,415	-	-	-	-	-	-	(49,415)
Trust Fund Total		49,415	300,000	300,000	-	-	-	-	(49,415)
Receipts for future/to be established Trust Funds	France	-	15,000	-	15,000	-	-	-	-
	United Kingdom	-	-	-	49,415	-	-	-	49,415
Trust Fund Total		-	15,000	-	64,415	-	-	-	49,415
Sponsored Travel to External Conferences	Euregio Platform for Human Dignity and Human Rights	-	567	567	-	-	-	-	-
	Raoul Wallenberg Centre for Human Rights	-	4,654	4,654	-	-	-	-	-
	University of Padua	-	896	896	-	-	-	-	-
Trust Fund Total		-	6,117	6,117	-	-	-	-	-
Total for all Trust Funds		6,286,156	11,070,926	14,562,398	629,415	2,463,375	293,322	43,785	-

Schedule 7

International Criminal Court - Status of trust funds as at 31 December 2024 (in euros)

Trust Fund	Donors	Balances brought forward	Revenue	Expenses	Donor refunds / revenue reversed	Balance carried forward
Building Legal Expertise and Fostering Cooperation, 2020-2024	France	141,473	-	29,200	-	112,273
	Interest revenue	755	3,694	-	-	4,449
Trust Fund Total		142,228	3,694	29,200	-	116,722
Building Legal Expertise and Fostering Cooperation / 15th EU Support Project to ICC, 2022-2025	European Commission	-	689,930	689,930	-	-
	Netherlands	-	1,498	-	-	1,498
	France	-	45,000	-	-	45,000
	Spain	-	25,000	-	-	25,000
	Interest revenue	2,933	12,325	-	-	15,258
Trust Fund Total		2,933	773,753	689,930	-	86,756
French Language and OIF, 2020~	L'Organisation internationale de la Francophonie	-	24,548	24,525	-	23
	Interest revenue	-	227	-	-	227
Trust Fund Total		-	24,775	24,525	-	250
Cooperation ICC-KRSJI, 2020~	Kosovo Relocated Specialist Judicial Institution	-	-	-	-	-
Trust Fund Total		-	-	-	-	-
Cooperation ICC-CILC, 2020-2024	Center for International Legal Cooperation	-	16,659	16,659	-	-
Trust Fund Total		-	16,659	16,659	-	-
Technological Enhancement and Specialized Capacity, 2022-2026	Australia	553,986	-	137,941	-	416,045
	Austria	254,907	100,000	88,158	-	266,749
	Belgium	4,967,939	-	1,235,244	-	3,732,695
	Bulgaria	40,286	-	9,853	-	30,433
	Canada	976,127	-	350,187	-	625,940
	Cyprus	49,278	-	12,446	-	36,832
	Czechia	55,222	-	13,483	-	41,739
	Denmark	469,556	(175)	-	-	469,381
	European Commission	-	3,700,171	3,700,171	-	-
	Finland	300,000	-	286,503	-	13,497
	France	409,090	-	101,641	-	307,449
	Germany	819,739	-	203,800	-	615,939
	Greece	56,712	-	14,002	-	42,710
	Iceland	82,130	-	20,224	-	61,906
	Ireland	819,739	1,000,000	452,715	-	1,367,024
	Italy	456,353	-	113,568	-	342,785
	Latvia	218,100	-	54,450	-	163,650
	Lithuania	172,777	-	43,042	-	129,735
	Luxembourg	90,647	-	90,647	-	-
	Malta	20,922	-	5,186	-	15,736
	Netherlands	4,612,617	440,000	1,256,505	-	3,796,112
	New Zealand	862,861	-	214,690	-	648,171
	Portugal	68,765	-	17,113	-	51,652
	Romania	82,130	-	20,224	-	61,906
	Slovenia	40,286	-	9,853	-	30,433
	Spain	1,176,206	2,500,000	914,246	-	2,761,960
	Sweden	151,571	-	37,856	-	113,715
	Sweden (Police Authority)	-	-	-	-	-
	United Kingdom	1,200,000	-	117,708	-	1,082,292
	United Kingdom	427,471	-	154,669	-	272,802
	Interest revenue	200,354	642,716	209,501	-	633,569
Trust Fund Total		19,635,771	8,382,712	9,885,626	-	18,132,857
Geographical Diversity, 2023-2028*	Netherlands	-	-	-	-	-
	United Kingdom	-	-	-	-	-
	Interest revenue	-	19,015	-	-	19,015
Trust Fund Total		-	19,015	-	-	19,015
OTP Cooperation and Complementarity, 2024-2028	Australia	-	1,117	-	-	1,117
	Austria	-	200,000	-	-	200,000
	France	-	1,117	-	-	1,117
	L'Organisation internationale de la Francophonie	-	85,749	83,787	-	1,962
	Malta	-	25,000	24,021	-	979
	Interest revenue	-	668	-	-	668
Trust Fund Total		-	313,651	107,808	-	205,843
20th Anniversary of the Rome Statute, 2018	Republic of Korea	5,281	-	-	-	5,281
	Interest revenue	38	144	-	-	182
Trust Fund Total		5,319	144	-	-	5,463
ICC Country Office CAR – Access to Justice Program, 2024-2026	United Kingdom	-	26,984	22,503	-	4,481
	Interest revenue	-	298	-	-	298
Trust Fund Total		-	27,282	22,503	-	4,779
Development of Interns and Visiting Professionals, 2017~	France	71,822	40,000	18,857	-	92,965
	Germany	9,256	-	3,618	-	5,638
	Ireland	86,196	-	83,567	-	2,629
	ICC Judge and Staff	31,972	9,435	13,590	-	27,817
	ICC Judge (earmarked donations)	-	6,000	-	-	6,000
	Interest revenue	1,616	4,627	-	-	6,243

Trust Fund Total		200,862	60,062	119,632	-	141,292
Special Fund for Security, 2023-2025	Belgium	-	700,000	121,838	-	578,162
	Cyprus	-	50,000	8,703	-	41,297
	Czechia	-	39,106	6,807	-	32,299
	Estonia	10,000.00	-	1,741	-	8,259
	Finland	-	50,000	8,703	-	41,297
	France	500,000.00	100,000	104,433	-	495,567
	Ireland	-	500,000	87,027	-	412,973
	Japan	-	160,571	27,948	-	132,623
	Liechtenstein	-	10,460	1,821	-	8,639
	Lithuania	-	100,000	17,405	-	82,595
	Luxembourg	-	30,000	5,222	-	24,778
	New Zealand	-	22,392	3,897	-	18,495
	Poland	-	50,000	8,703	-	41,297
	Switzerland	-	275,619	47,973	-	227,646
	United Kingdom	-	15,726	15,726	-	-
	Interest revenue	-	31,003	5,395	-	25,608
Trust Fund Total		510,000	2,134,877	473,342	-	2,171,535
Access to Justice Project of the Country Office, Uganda, 2024	Netherlands	-	137,610	137,610	-	-
Trust Fund Total		-	137,610	137,610	-	-
Special Fund for Relocations, 2010~	Australia	710,940	-	186,673	-	524,267
	Belgium	-	50,000	50,000	-	-
	Denmark	94,806	-	-	-	94,806
	Finland	155,567	-	-	-	155,567
	France	-	20,000	-	-	20,000
	Ireland	351,140	500,000	-	-	851,140
	Luxembourg	195,410	35,000	-	-	230,410
	Netherlands	81,102	-	-	-	81,102
	United Kingdom	106,939	-	-	-	106,939
	Interest revenue	12,238	52,722	-	-	64,960
Trust Fund Total		1,708,142	657,722	236,673	-	2,129,191
Family Visits for Indigent Detainees, 2011~	Austria	37,933	-	-	-	37,933
	Finland	40,000	-	-	-	40,000
	France	20,000	30,000	-	-	50,000
	Ireland	50,000	-	-	-	50,000
	Mali	15,214	-	-	-	15,214
	Netherlands	4,651	-	-	-	4,651
	Philippines	3,431	-	-	-	3,431
	Switzerland	6,650	-	-	-	6,650
	United Kingdom	40	23,112	7,354	-	15,798
	ICC Staff	3,389	50	-	-	3,439
	Interest revenue	1,110	5,458	-	-	6,568
Trust Fund Total		182,418	58,620	7,354	-	233,684
Junior Professional Officer Programme, 2015~	Australia	607,155	-	250,816	-	356,339
	Finland	98,511	-	54,726	43,785	-
	France	229,934	313,348	262,845	-	280,437
	Germany	120,240	137,057	163,726	-	93,571
	Japan	249,576	294,169	142,019	-	401,726
	Republic of Korea	322,709	287,795	199,149	-	411,355
	Spain	-	1,270,000	119,734	-	1,150,266
	Switzerland	-	116,233	116,233	-	-
	Interest revenue	8,220	69,076	-	-	77,296
Trust Fund Total		1,636,345	2,487,678	1,309,248	43,785	2,770,990
Least Developed Countries, 2004~	Finland	3,589	-	2,424	-	1,165
	Interest revenue	169	64	-	-	233
Trust Fund Total		3,758	64	2,424	-	1,398
LDC Travel – Nominations of Judges, 2020~		-	-	-	-	-
Trust Fund Total		-	-	-	-	-
General Trust Fund, 2003~	Republic of Korea	10,549	-	-	-	10,549
	Netherlands	-	300,000	300,000	-	-
	Interest revenue	558	4,195	-	-	4,753
Trust Fund Total		11,107	304,195	300,000	-	15,302
Sponsored Travel to External Conferences	Euregio Platform for Human Dignity and Human Rights	-	567	567	-	-
	Raoul Wallenberg Cntr for Human Rights	-	4,654	4,654	-	-
	University of Padua	-	896	896	-	-
Trust Fund Total		-	6,117	6,117	-	-
Total for all Trust Funds		24,038,883	15,408,630	13,368,651	43,785	26,035,077

*) Implementation of funds advanced in 2023 is expected in 2025

General description and purpose of 2024 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.
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 or in connection with 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 SGBC 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. At the request of the Prosecutor, the Registrar established the *Office of the Prosecutor Complementarity Trust Fund* (*OTP Cooperation and Complementarity*) to allow the Office to implement its renewed policy on Complementarity and Cooperation through support to expanded dynamic complementarity initiatives including the increased provision of information and assistance to national authorities in support of their full implementation of the Rome Statute; the establishment of enhanced modalities of cooperation with victims groups and civil society partners; and the development of new and deeper relationships with regional and international accountability mechanisms and organisations.

8. 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.

9. The *Access to Justice Project (CAR)* of the Public Information and Outreach Section in the Central African Republic (CAR), funded by the United Kingdom's Foreign, Commonwealth & Development Office through its Embassy in Kinshasa (DRC), enhanced the scale and impact/effect of activities undertaken in March 2025 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 from the public gallery, 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 more positive justice environment. It also generated greater support for the Court and encouraged active participation by the affected communities in the justice domain.

10. 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.

11. 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.

12. The *Access to Justice Project (UGA)*, initiated by the ICC Country Office in Uganda for 2023-2024, is supported by The Netherlands Embassy in Kampala. The intense interest surrounding the reparations process in the case of Domenic Ongwen highlights its crucial role in remedying the harms inflicted by the LRA's crimes, and the need to ensure a better understanding of this process. Continuous engagement with victims underscored the importance of transparent, inclusive, and victim-centred outreach initiatives. The project is designed to enhance the comprehension and involvement of affected communities and victims in reparations. This initiative aims to facilitate community discussions, ensure timely access to information, clarify perceptions, and manage expectations concerning reparations. PIOS will actively promote the empowerment and participation of affected communities throughout the reparations process's identification, registration, eligibility assessment, and implementation phases.

13. The *Special Fund for Relocations (SFR)* was established in 2010. On 28 November 2023, the Regulations of the Trust Fund were amended as set out in Administrative Instruction ICC/AI/2023/003. According to those Regulations the "purpose of the Special Fund is to increase the number of effective relocations and to assist Implementing Authorities in building their local capacity to adequately protect people at risk and closely related individuals". The SFR receives voluntary contributions from States and other capable authorities and covers the direct expenses of the relocated persons.

14. 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.

15. 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.

16. 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.

17. 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.

18. The *General Trust Fund* relates to funds provided by donors without specific purposes and implementation of which was on hold during 2024. In 2024, the Trust Fund additionally accommodated transactions related to the twenty-third session of the Assembly of State Parties, conducted at the World Forum Convention Centre in The Hague.

19. 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 2024**

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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 fulfill our audit mandate as the External Auditor, we conducted an interim audit in November 2024 to gain an understanding of the ICC's operations and environment and to identify key risk factors that would guide the focus of our audit procedures. We conducted the year-end audit procedures in May 2025, focusing on procedures to assess the appropriateness of journal entries and accounting estimates, as well as to verify the evidence supporting 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 2024, 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 2024 in accordance with the International Public Sector Accounting Standards (IPSAS). We also included further elaboration on matters that warrant the attention of the Assembly of States Parties (ASP).

As a result of the audit, we observed that total assets increased by €7,810 thousand, total liabilities increased by €2,877 thousand, and net assets increased by €4,933 thousand. While total expenses increased by €14,146 thousand, total revenue increased by €7,014 thousand, resulting in a less favourable net result compared to the previous period. Some noticeable changes in total net assets during the year are as follows: Cash and cash equivalents increased by €15,081 thousand mainly due to increase in assessed contributions received in advance and the collection of voluntary contributions. Accounts receivable decreased by €1,602 thousand due to the increase in allowance for expected credit losses. Property, plant, and equipment (PP&E) decreased by €5,741 thousand due to annual depreciation. Deferred revenue and accrued expenses increased by €4,999 thousand, mainly due to an increase in advance assessment contributions received.

As one of the core organizational activities supporting the efficient operation and sustainable development of the Court, the procurement function was also examined. We issued recommendations aimed at enhancing operational efficiency and effectiveness, as well as improving transparency in accounting.

We identified cases where, due to insufficient allocated budgets, some procurement requisitions (PRs) were submitted with a nominal amount of €1 or less solely for the purpose of procurement planning. The requesting sections would then proceed with the procurement by changing the PR to reflect the actual budget upon receiving additional allocations at a later stage. We also noted instances where the Procurement Review Committee (PRC) held only after the contract had already been signed. Accordingly, we issued recommendations to address these practices. Furthermore, we recommended strengthening internal controls by establishing a process for the proper entry and management of procurement core data.

With regard to the follow-up of previous recommendations, a total of 15 recommendations related to the financial statements were made in the previous audit reports. While we acknowledge ICC's continued efforts, two recommendations have been only partially implemented, and seven remain unimplemented.

Beginning this financial year, we have decided to assign priorities to each recommendation. In assessing these priorities, two factors were considered: impact (the potential consequences) and likelihood (the probability of misstatement or error). Based on these criteria, the level of risk was determined for each issue.

We would like to express our sincere appreciation for the cooperation and support provided by the staff of the ICC during the course of 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 whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, thereby enabling the External Auditor to express an opinion that the financial statements present fairly, in all material respects, the Court's financial position, financial performance, changes in net assets, cash flows, and comparison of budget and actual amounts in accordance with the International Public Sector Accounting Standards (IPSAS) for the financial year 2024.
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 does not fall 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 4 to 13 November 2024; and
 - (ii) A final audit, focused on obtaining evidence on the amounts and disclosures in the financial statements and performing observations with regard to the financial management of the Court, was held from 12 to 28 May 2025.
7. Audit observations and recommendations were discussed with the Division of Management Services (DMS) within the Registry. The final meeting took place on 28 May 2025 with the heads of the Finance Section, the Human Resources Section, the Facilities Management Unit as well as the SAP Systems Officers.
8. The External Auditor received a letter of representation, signed by the Registrar on 13 June 2025.
9. We have issued an unmodified opinion on the financial statements of the Court for the financial year ended 31 December 2024.

II. Financial highlights for 2024

Financial position

10. Total assets amount to €247,933 thousand in 2024, an increase of about €7,810 thousand (3.3 percent) from €240,123 thousand in 2023. This increase was mainly due to the rise in cash and cash equivalents.

11. The level of cash and cash equivalents increased by €15,081 thousand, mainly due to the early payment of assessed contributions for 2025 amounting to €19,614 thousand, of which €16,241 thousand was paid in advance by three States Parties: the Netherlands, Poland, and Spain. Accounts receivable from non-exchange transactions amounted to €29,581 thousand, primarily consisting of contributions due from States Parties. Total outstanding assessed contributions to the regular budget are €29,245 thousand (€27,694 thousand at the end of 2023), still remaining at a high level.

12. The trend in outstanding assessed contributions from 2007 to 2024 is shown in the table below.

Table 1. Outstanding assessed contributions from 2007 to 2024 (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 amount from current year as of 31 December (C=A-B)</i>	<i>Collection for prior year</i>	<i>Outstanding amount from prior years as of 31 December(D)</i>	<i>Total outstanding amount 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
2024	187,084	175,306	94	11,778	10,227	17,467	29,245

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

The largest outstanding assessed contributions to the regular budget as at 31 December 2024 are presented in the table below.

Table 2. The three largest outstanding assessed contributions by amount as of 31 December 2024 (in thousands of euros)

<i>States Parties</i>	<i>Outstanding amounts from prior years</i>	<i>Outstanding amounts from 2024</i>	<i>Total 2024 outstanding amount as of 31 December, 2024</i>
Japan	-	4,670	4,670
Venezuela	14,071	704	14,775
Argentina	2,336	2,527	4,863
Sub total	16,407	7,901	24,308
(%)	94%	67%	83%
Total (41)	17,467	11,778	29,245

Source: Financial statements of the Court for the year ended 31 December 2024

13. As at 31 December 2024, 41 States Parties (compared with 43 in 2023) had not fully paid their assessed contributions. The three largest contributors accounted for approximately 83 percent of the total outstanding balance.

14. Japan had no outstanding contributions prior to 2023 but as at 31 December 2024 part of the assessment (€4,670 thousand) remained outstanding. The amount was subsequently received on 6 January 2025. Venezuela has accumulated arrears for several years, with €14,071 thousand related to prior years, representing 95 percent of its total outstanding balance (€14,775 thousand). No assessed contributions have been paid by Venezuela since November 2018. Argentina contributed €3,539 thousand in 2024, leaving an outstanding balance of €4,863 thousand as at 31 December 2024. In contrast, advance contributions of approximately €19,614 thousand were received in 2024 for the 2025 budget year.

15. Following the adoption of IPSAS 41, the Court revised its estimation method for the allowance on assessed contributions receivable by applying the expected credit loss (ECL) model. The ECL rate of 1.27% was applied to contributions for 2021–2024, and the full amount due for 2020 and earlier was provisioned. As of 31 December 2024, an allowance for expected credit losses of €19,498 thousand was recognized (€16,405 thousand as at the end of 2023).

16. Property, plant, and equipment amounted to €132,173 thousand, representing 53.3 percent of total assets. Depreciation of the permanent premises was €6,106 thousand in 2024, accounting for the decrease in the carrying amount of this asset class.

17. Reimbursement rights relate to coverage previously provided by Allianz (before 2020) and AXA (2020 to March 2021) for judges' after-service pension and disability benefits. This pension scheme was discontinued as of 11 March 2021 with the implementation of a new remuneration package. However, reimbursement rights are maintained for vested entitlements already paid up. As of 31 December 2024, the carrying amount of reimbursement rights decreased by €727 thousand, primarily due to benefit payments (€1,563 thousand) exceeding investment returns (€685 thousand) and remeasurement gains (€150 thousand).

18. The Court's liabilities mainly comprise of employee benefit obligations, the Host State loan for the permanent premises, and deferred revenue.

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

- (a) Short-term liabilities of €12,290 thousand, which include salaries and entitlements, annual leave, and other benefits payable within one year; and
- (b) Non-current liabilities of €55,438 thousand relate to long-term obligations including annual leave, separation benefits, judges' pensions, and After Service Health Insurance (ASHI).

20. The loan from the Host State, used to finance the Permanent Premises Project, amounted to €61,044 thousand at the end of 2024, compared to €63,069 thousand at the end of 2023. The annuity amount and terms of the loan agreement remain unchanged.

21. Deferred revenue and accrued expenses totalled €28,052 thousand and included: €19,614 thousand in advance assessed contributions; €2,463 thousand in voluntary contributions with performance obligations under IPSAS 23; €629 thousand in voluntary contributions received prior to finalizing contractual arrangements; €3,833 thousand in accrued expenses for goods and services not yet invoiced; and €1,512 thousand in interest payable on the Host State loan due on 1 February 2025.

22. Net assets amounted to €85,920 thousand (€80,987 thousand in 2023), reflecting a 6.1% increase, mainly attributable to a larger increase in assets compared to liabilities. The components of net assets, as detailed in Statement III, are as follows:

- (a) A positive balance of €27,360 thousand (compared to €31,026 thousand at the end of 2023) from the Other General Fund balances, component of the General Fund;
- (b) A positive amount of €11,542 thousand from the Working Capital Fund reserve remained the same as the 2023 amount;
- (c) A positive amount of €1,536 thousand in 2023 from the Contingency Fund reserve increased to €5,578 thousand in 2024, as a cash surplus in the amount of €4,042 thousand was added, exceptionally to replenish the Contingency Fund;
- (d) A positive equity of €13,755 thousand from the remaining funds of the General Fund, which includes the positive equity of the Fund for employee benefits liabilities (€548 thousand), remeasurement of post-employment related plans (€9,104 thousand), and the cash surplus (€4,103 thousand); and
- (e) A positive equity of the 20 Trust Funds fuelled through voluntary contributions to the Court (separate from the Trust Fund for Victims, which is a distinct entity preparing its own financial statements), amounting to a total of €27,685 thousand.

Financial performance

23. The Court's total revenue increased by €7,014 thousand, from €191,127 thousand in 2023 to €198,141 thousand in 2024. This was primarily attributable to: (i) an increase of €13,052 thousand (7.8%) in assessed contributions approved by the Assembly of States Parties (ASP); (ii) a significant decrease of €7,442 thousand (33.9%) in voluntary contributions; and (iii) an increase of €1,358 thousand (66.6%) in financial revenue, resulting from higher interest rates and increased contribution inflows.

24. The Court's total expenses in 2024 amounted to €194,937 thousand, representing an increase of €14,146 thousand compared to €180,791 thousand in 2023. The breakdown of expenses for 2024 is as follows:

Figure 1. Expenses by source, 2024

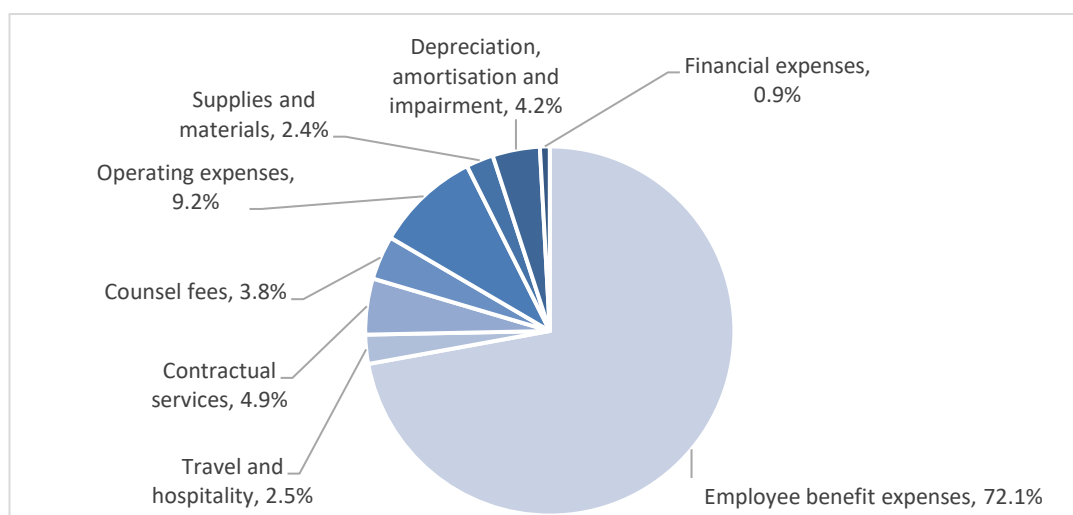


Table 3. Changes in 2023-2024 employee benefit expenses (in thousands of euros)

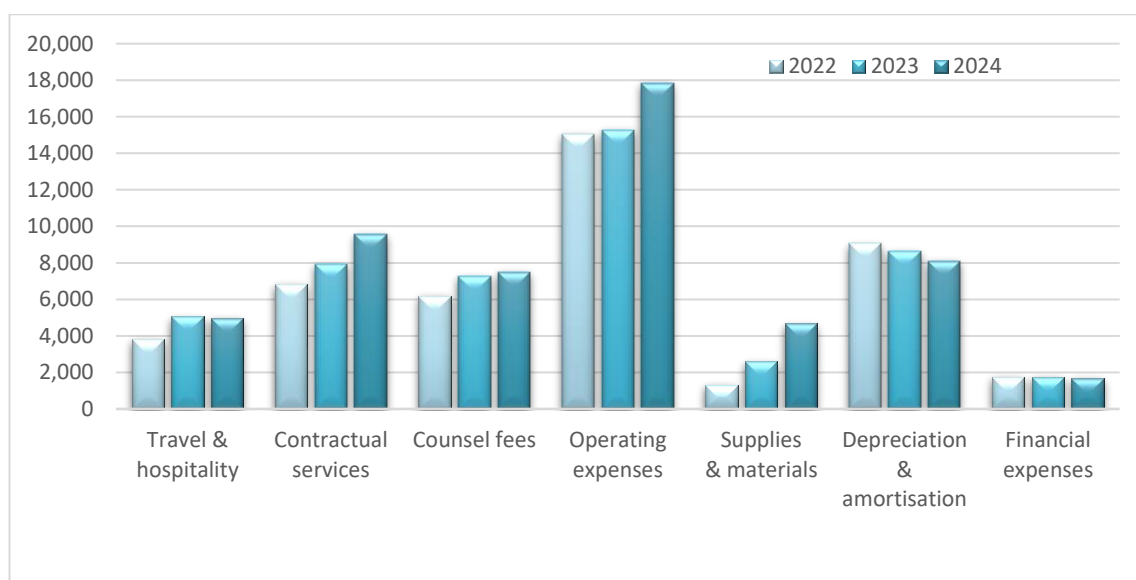
	2024	2023	Change	Change (%)
Judges' salary	4,291	4,008	283	7.1%
Judges' entitlements and allowances	1,898	1,645	253	15.4%
Staff salaries	69,820	68,736	1,084	1.6%
Staff entitlements and allowances	35,673	33,896	1,777	5.2%
Temporary assistance	28,943	24,003	4,940	20.6%
Total	140,625	132,288	8,337	6.3%

Source: Financial statements of the Court for the year ended 31 December 2024

25. The Court's staff costs increased by 6.3 percent in 2024, a slower growth compared to the 10.4 percent increase from 2022 to 2023. Total employee benefit expenses rose to €140,625 thousand, up from €132,288 thousand in 2023. The increase in payroll is explained as follows:

- (a) The number of judges increased to 21 in 2024, three more than in 2023. The rise in judges' salaries is attributable to both the increase in the number of judges and recent adjustments to the UN common system salary scale.
- (b) Staff salaries increased by €1,084 thousand compared to 2023, primarily due to adjustments in the UN common system salary scale.
- (c) Temporary assistance, which mainly includes GTA and STA, constitutes a relatively small portion of staff costs but has steadily increased since 2019, reaching 20.6 percent of total staff costs in 2024 (compared to 18.1% in 2023, 17.0% in 2022, 15.9% in 2021, 14.7% in 2020, and 14.3% in 2019). This reflects the Court's growing reliance on flexible human resources.

26. The two largest categories of expenses in 2024 were employee benefit expenses (judges and staff) and operating expenses, which together accounted for 81.3 percent of the Court's total expenditures. Figure 2 below provides a three-year comparative breakdown of non-staff expenses by category.

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

Source: Financial statements of the Court from 2022 to 2024

27. Among non-staff expenses, contractual services and supplies & materials have steadily increased since 2022, while operating expenses rose significantly in 2024 due to higher rental and maintenance costs.

28. Travel & hospitality expenses increased in 2023 due to higher per-mission costs following the pandemic and inflationary pressures, but slightly decreased in 2024. The OTP conducted a high number of investigative missions since 2023 to several situation countries, including Ukraine, Sudan, Myanmar/Bangladesh, and Libya.

29. Expenses for contractual services increased by €1,622 thousand in 2024, primarily due to a €1,811 thousand rise in spending on consultants and individual contractors. The OTP increased its use of consultancy services to obtain specific technical capacity, including forensic experts for evidence collection and analysis, advisers on the socioeconomic, political, and security situations in investigation countries, and experts on covert operations.

30. Supplies & materials expenses increased by €2,069 thousand in 2024, reaching €4,665 thousand. This increase primarily relates to communication supplies, including MS Teams telephony, and low-value asset purchases funded under the Trust Funds for Technological Enhancement and Security.

31. Overall, both revenues and expenses increased compared to 2023. However, as the increase in expenses outpaced that of revenues, the surplus declined from €10,336 thousand to €3,204 thousand.

III. Observations and recommendations

32. The External Auditor reviewed the procurement procedures of the Court and identified the following observations and recommendations.

Table 4. Recommendations of the Court

<i>No</i>	<i>Subject</i>	<i>Priority</i>
ICC-2024-1	Internal Controls at the PR Submission Stage	Low
ICC-2024-2	Ex Post Facto Procurement Review Committee (PRC)	High
ICC-2024-3	Entering and Monitoring Core Procurement Data	Medium

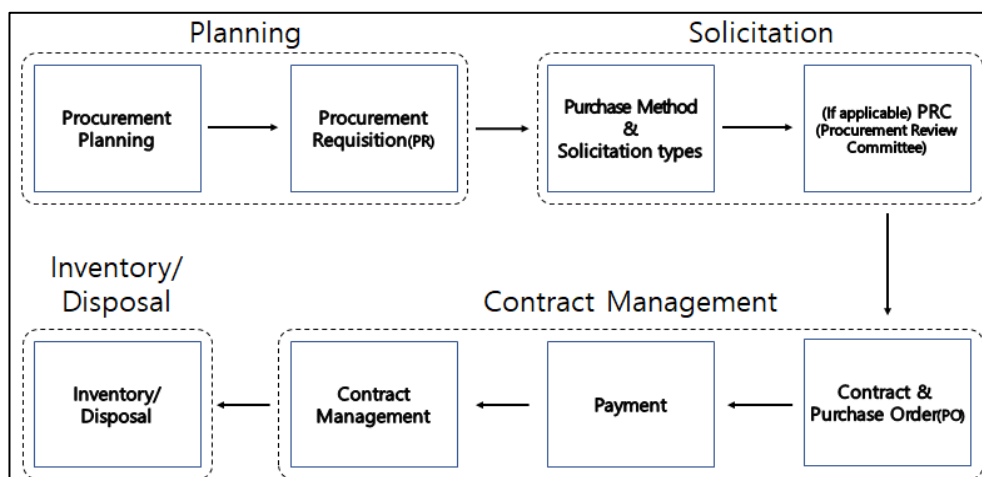
33. In assessing the priority of each recommendation, two factors were considered: impact (the potential consequences) and likelihood (the probability of misstatement or error). Based on these criteria, the level of risk was determined for each issue.

Table 5. Risk Classification Criteria

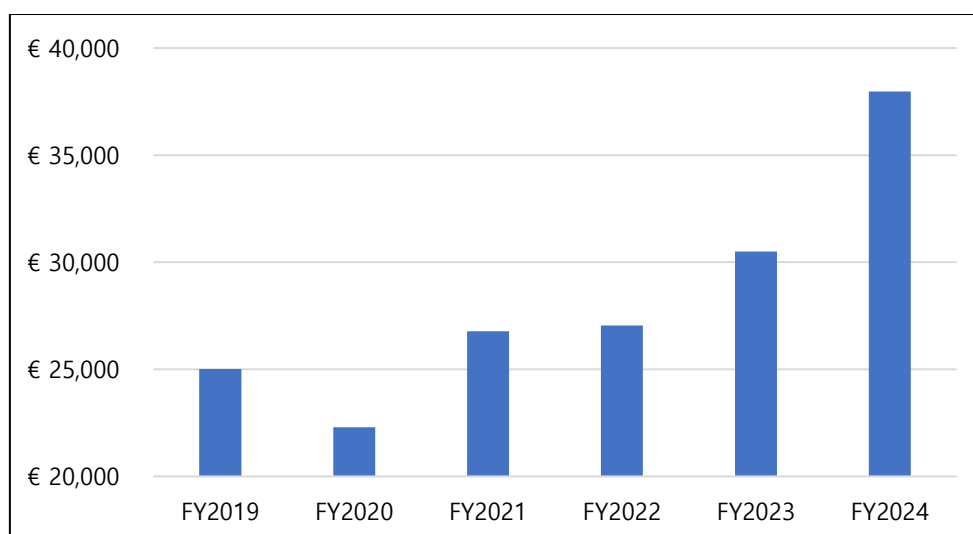
<i>Level of risk</i>	<i>Definition</i>
High Risk	A level of risk assigned to a weakness that has a considerable impact and requires immediate action
Medium Risk	A level of risk assigned to a weakness that has a moderate impact and requires corrective action in the short term
Low Risk	A level of risk assigned to a weakness that has a limited impact and may be addressed over the long term

1. Procurement

34. The procurement function is one of the Court's core organisational activities, supporting both its efficient operations and long-term sustainability. In accordance with the Procurement Standard Operating Procedure (SOP) established in 2007, the procurement process is conducted through four main stages, as illustrated in [Figure 3].

Figure 3. Overview of the Court Procurement Process

35. Furthermore, an analysis of the Court's procurement volume over the past six years shows a steady upward trend, with total procurement increasing from €25.021 million in 2019 to €37.974 million in 2024—an increase of approximately 50 per cent, as illustrated in [Figure 4]. Despite this significant growth, the Procurement SOP established in 2007 has remained unchanged to date.¹

Figure 4. ICC Procurement Volume from 2019 to 2024 (In thousands of euros)

Source: Value of operating Annual Purchase Orders from the Court's "Overview of Procurement Activities"

¹ The Head of Procurement Unit of the Court initiated a revision of the SOP in 2019; however, the revision has not been implemented to date due to issues such as the need for additional staffing in the Budget and Procurement Sections and the necessity of a comprehensive review of the overall procurement procedures.

36. In accordance with the sixth sentence of the Annex to the Financial Regulations and Rules (FRR) [Additional terms of reference governing the audit of the International Criminal Court]², the External Auditor focused its review on identifying discrepancies between the current Procurement SOP and actual procurement practices. The objective was to assess whether a revision of the Procurement SOP and a reorganisation of procurement procedures are warranted to optimise procurement expenditures and enhance operational efficiency.

1.1. Internal Controls, Including Budgetary Control at the PR Submission Stage

37. Each section of the Court (hereinafter referred to as the “requesting section”) prepares its procurement plan in line with the allocated procurement budget, in accordance with Procurement SOP section 1.2. When a procurement action is required, the requesting section initiates a Procurement Requisition (PR) and submits it to the Procurement Section (Unit) through the SAP, as outlined in SOP section 2.

38. According to SOP section 2, the Procurement Requisition must contain key information, including the relevant budget code, the total estimated quantities and costs. The main responsibility of the Certifying Officers in authorising requisitions is to review them in light of actual procurement needs and to ensure that funds are available for the goods or services being processed. The Procurement Section (Unit) will not process any requisition that lacks proper certification of funding. Pursuant to Financial Rule 110.4, the approval in the SAP of the Certifying Officer is proper certification of available budget funding. Certifying Officers are also responsible for maintaining detailed records of all obligations and expenditures against the accounts, for which they have been delegated the responsibility. It is the responsibility of the Certifying Officers not to exceed the budget lines under his/her authority without prior authorisation.

39. This sequence of actions—where the requisitioner prepares the PR, the Certifying Officer approves it, and the PR is submitted to the Procurement Section—functions as one of the internal control mechanisms governing the procurement requisition process.

40. Accordingly, the External Auditor reviewed a total of 5,800 Procurement Requisitions (all item line) prepared between 2023 and 2024 to assess whether requisitioners appropriately indicated the estimated quantities and amounts, and whether the Certifying Officers of the requesting sections approved and submitted the PRs within the limits of the allocated and appropriated budget. The review found that approximately 91% of the PRs (5,308 cases) were processed in compliance with the applicable regulations.

41. In contrast, in 492 cases (approximately 9%) of Procurement Requisitions, the requisitioners created PRs with an amount of €1 or less—significantly deviating from the actual estimated procurement cost (hereinafter referred to as “One-euro PRs”), as shown in

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

- (a) The type and scope of the Auditor’s examination;
- (b) Matters affecting the completeness and accuracy of the accounts, including, where appropriate:
- (c) Other matters which the Auditor considers should be brought to the notice of the Assembly of States Parties, such as:
 - (i) Cases of fraud or presumptive fraud;
 - (ii) Wasteful or improper expenditure of the Court’s money or other assets, notwithstanding that the accounting for the transaction may be correct;
 - (iii) Expenditure likely to commit the Court to further outlay on a large scale;
 - (iv) Any defect in the general system or detailed regulations governing the control of receipts and disbursements or of supplies and equipment;
 - (v) Expenditure not in accordance with the intention of the Assembly of States Parties after making allowance for duly authorized transfers within the budget;
 - (vi) Expenditure in excess of appropriations as amended by duly authorized transfers within the budget;
 - (vii) Expenditure not in conformity with the authority which governs it;
- (d) The accuracy or otherwise of the supplies and equipment records as determined by stock-taking and examination of the records;
- (e) If appropriate, transactions accounted for in a previous period concerning which further information has been obtained or transactions in a later period concerning which it seems desirable that the Assembly of States Parties should have early knowledge

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

[Figure 5]. These €1 PRs were approved (released) by the Certifying Officers and submitted to the Procurement Unit.

Figure 5. PRs Created and Released at €1 or below

Purchase Requisition	Purchase Order	Item of Requisition	Material Group	Short Text	Quantity Requested	Valuation Price	Total Value	Currency
		10	0405		1	0.01	0.00 EUR	
		20	0405		1	100.000.00	100.000.00 USD	

42. Furthermore, in the case of 62 one-euro PRs approved in December 2023, they were authorised despite the absence of a 2024 budget allocation for the related procurement costs. After the 2024 budget was allocated, these PRs were converted into full procurement requests totalling €4.395 million, as shown in [Table 6].

Table 6. Changes in Procurement Amounts for €1 PRs submitted in December 2023

No.	PR count (all item line)	Currency	Total Value
1	220	EUR	3,919,823.87
2	36	USD	360,972.12
3	5	XOF	49,381,169

43. In response, the ICC explained that one-euro PRs are routinely used at the request of the Procurement Unit for purposes such as procurement planning and preventing delays in the procurement process. Specifically, the ICC stated that:

- i. One-euro PRs are submitted when the final cost is unknown, allowing the Court to engage the market and assess pricing trends;
- ii. One-euro PRs are used while awaiting final budget confirmation to initiate timely procurement actions; and
- iii. One-euro PRs are submitted at the end of the year for ongoing multi-year contracts that must be covered by a valid PO as at 1 January of each year.

44. The ICC further explained that, following the submission of a one-euro PR:

- i. The requisitioner changes the PR after the actual procurement budget has been allocated, and the Certifying Officer re-approves it after reviewing the available budget funding, thereby ensuring that a purchase order is issued only when sufficient funding is in place;
- ii. Purchase order can only be issued in accordance with the regulations, if the PR is fully funded and approved by a designated Certifying Officer; and
- iii. For such cases as multi-year contracts, the Procurement Unit follows an additional procedure, under which it invites the Certifying Officers of the requesting sections to verify in SAP that the purchase requisitions are linked to “Next-Year Funds” with an initial 10% allotment, thereby assessing feasibility in advance even if the full annual budget has not yet been allocated³.

45. However, the one-euro PR practices represent discrepancies between the current Procurement SOP Section 2 and the actual procurement practices. Moreover, even if, as the ICC explained, internal controls over the procurement requisition process are applied in practice, internal controls should not be based on practice alone. Their requirements and procedures must be explicitly established in formal policies or written documentations. Such formally established controls are essential for enabling *ex-ante* assessments of their design and operating effectiveness, as well as for ensuring clear accountability *ex post*. However, the External Auditor found that the internal controls claimed by the ICC do not appear to be established through any official and clearly defined policy or document, such as an SOP,

³ In addition, the Court has broader procurement planning mechanisms in place. These include Excel tracking tools, Microsoft Teams collaboration platforms, and internal workflows where actual procurement planning and controls are recorded. And Requesting Sections, in coordination with the Procurement Unit, engage in quarterly procurement planning sessions and use these tools to provide indicative values for anticipated procurements above EUR 10,000.

making it difficult to determine whether the design and operation of such controls are adequate.

46. **Recommendation 1.** The External Auditor recommends that the Court strengthen internal controls over the procurement requisition process - particularly during the preparation, approval, and submission of PRs - by either improving the workflow to ensure the process is conducted in compliance with the applicable regulations, or by supplementing the regulatory framework through formal policies or official documentation to clarify and formalise the relevant controls.

1.2. Regulatory Basis Regarding *Ex Post Facto* PRC

47. Currently, in accordance with FRR 110.14 and Section 7 of the Procurement SOP, the Court convenes the Procurement Review Committee (PRC) for procurement processes that meet specific thresholds or conditions, such as those exceeding €50,000. Under Administrative Instruction ICC/AI/2023/002, “Terms of Reference of the Procurement Review Committee (PRC),” the PRC provides the Registrar with *ex-ante* legal advice on whether a proposed procurement complies with the Financial Regulations and Rules (FRR) and with the Court’s fundamental procurement principles: namely, (i) best value for money, (ii) fairness, integrity and transparency, (iii) effective international competition, and (iv) the best interests of the Court.⁴

48. Furthermore, FRR 110.14 states that, “Where the advice of a Procurement Review Committee is required, no commitment may be entered into before such advice is acted upon by the Registrar or his/her authorized delegate.” In addition, according to Procurement SOP section 8.4, “it is important that all contracts and agreements are reviewed, placed, and renewed in a timely manner.”

49. Meanwhile, according to the LASS Memo (LASS/2012/10/112/DP), the holding of an *ex post facto* PRC basis is to be permitted only in exceptional compelling and emergent need, not resulting from poor planning or management or from concerns over the availability of funds, that will lead to serious damages, loss or injury to property or persons if not addressed immediately.⁵

50. However, based on the External Auditor’s review of all 119 PRC cases conducted by the Court during 2023–2024, it was found that in 28 cases (approximately 23%), the PRC was held after the issuance of the Purchase Order (PO) or the conclusion of the contract, as detailed in [Appendix 6].⁶

51. A review of the justifications for *ex post facto* PRC proceedings in certain contract cases revealed several instances where, despite the procedural requirement to conduct a competitive bidding process and to hold the PRC prior to contract renewal, contracts were extended with existing vendors due to time constraints. In other cases, delays in communicating contract expiry resulted in the *de facto* extension of the original contract, necessitating continued engagement with the same vendor and leading to the subsequent *ex post facto* holding of the PRC.

4 PRC is an advisory committee that provides a written recommendation to Registrar. Only the Registrar has the authority to take a final decision and if different from PRC recommendations, it is recorded with a written explanation.

5 It is worth noting that there are no specific provisions within the Court’s regulation explicitly allowing for the *ex post facto* holding of the PRC. According to UN Procurement Regulation 9.6, the Review Committees on Contracts—established for purposes similar to the Court’s PRC—may be held *ex post facto* only as an exception, and only when all other procurement practices and procedures of the United Nations have been fully complied with.

6 All *Ex-Post Facto* PRC cases have been pre-approved and authorized by Registrar before the Purchase Orders were released.

<Related Case 1>

A one-year contract extension was concluded by Section A with the existing service provider for the Group Health Insurance Plan Services, covering the period from 1 January to 31 December 2024.

However, to ensure service continuity in accordance with procurement best practices, Section A should have initiated an open competitive tender process well in advance, allowing sufficient time for the conclusion of a new contract with a different service provider upon expiration of the existing agreement.

Despite this, Section A proceeded with the contract extension, citing insufficient capacity and resources to conduct a proper tendering process within the available timeframe. As a result, the PRC was *held ex post facto*.

<Related Case 2>

Section B extended the contract with the incumbent electricity supplier for the Court Headquarters for one year, covering the period from 1 January to 31 December 2024. In principle, Section B should have initiated a competitive tendering process in a timely manner and issued a formal notice of termination to the existing supplier to facilitate a possible transition to a new provider.

However, due to limited staffing and operational capacity, Section B failed to issue the termination notice within the required period. Consequently, the section determined that it was in the best interest of the Court to maintain continuity of electricity supply: and therefore, proceeded with an extension of the contract with the existing supplier. The PRC was convened *ex post facto* in this case, as well.

52. Additionally, as shown in [Table 7], there were cases where the PRC was held *ex post facto* due to delays in holding the committee, often caused by the unavailability of PRC members. In other instances, the PRC was held *ex post facto* because the procurement value had not been finalised in advance, making it difficult to determine whether the case met the threshold requiring PRC review.

Table 7. Details of Ex Post Facto PRC Cases

No.	Case no.	Date	Title of PRC case	Reason
1	23/01	2023-01-19	Continuation Cleaning CSU 2023+2024	Due to identical specifications, simple contract renewals, and tight PRC scheduling at year-end.
2	23/12	2023-08-24	ex-post facta Hotel Accommodation in NYC for OTP attendance at UNGA September	Due to delays in holding the PRC caused by the unavailability of PRC members.
3	24/32	2024-07-18	Country office Ukraine Security Transport escort and Physical Protection service	Due to the difficulty in determining whether the case met the requirements for holding a PRC.
4	24/48	2024-10-09	OTP Millenium Hotel booking (ex-post facta)	Due to the difficulty in determining whether the case met the requirements for holding a PRC.

53. Therefore, the Court should formalise specific criteria stipulating that an *ex post facto* PRC may be permitted only in cases of exceptional, compelling, and emergent need that would result in serious damage, loss or injury to property or persons if not addressed immediately—as opposed to cases arising from inadequate planning or management or from concerns over the availability of funds. By codifying such criteria, the Court can appropriately justify unavoidable *ex post facto* PRC cases while minimising non-compliant occurrences.

54. **Recommendation 2.** The External Auditor recommends that the Court establish clear and specific criteria within the Procurement SOP governing the *ex post facto* PRCs, to ensure proper contract management, uphold the integrity of the PRC’s advisory role, and minimise retrospective reviews.

1.3. Establishment of a Process for Entering and Managing Core Procurement Data

55. As illustrated in “[Figure 3] Overview of the Court Procurement Process,” the Court’s procurement procedure generally follows the sequence: procurement planning → submission of the PR → bidding process → issuance of contract or PO. Throughout this process, core procurement data—such as the PR creation date, PR release date and PO issuance date—are automatically recorded in SAP.

56. According to Procurement SOP section 2.2, requisitioners are required to specify the “delivery or completion date required” in the PR. In line with the SOP, the SAP Manual instructs users to enter estimated dates for the PR request date, PR release date, and delivery date (collectively referred to as “mandatory entry dates”). Accordingly, the ICC can determine the expected duration based on the mandatory entry dates entered in the PR, and measure the actual procurement lead time based on the PR release date and PO issuance date recorded in SAP. By comparing the expected and actual number of days for each stage of completed procurements, the Court can identify delays and inefficiencies in the procurement process.

57. Therefore, it would be desirable for the ICC to ensure value for money in procurement by identifying and addressing the root causes of delays and inefficiencies across procurement stages—based on procurement complexity such as contract value and category—through the establishment of KPIs related to procurement lead time, and the comprehensive extraction and use of baseline core procurement data, including PR creation date, PR release date, and PO issuance date.

58. However, based on the External Auditor’s review of the Court’s procurement process management framework, it was noted that while the Court monitors the “percentage of procurement amount competitively tendered” as a performance indicator⁷, it does not establish or monitor KPIs related to procurement lead time, such as the number of days required at each procurement stage, and it does not separately monitor the expected and actual duration for each stage of the procurement process. As a result, it appeared difficult for the Court to monitor procurement delays or identify their root causes in relation to procurement complexity.⁸

Figure 6. 2023–2025 Procurement-Related KPIs

Registry Strategic Plan 2023-2025 - KPI (DMS)								
Lead	KPI	Description (measurement, definition, calculation)	Source	Target (2023)	Target for 2024	4Q 2023 (Jan-Dec)	1Q 2024 (Jan-Mar)	2Q 2024 (Jan-Jun)
GSS (ODOMS)	KPI5. % of procurement amount competitively tendered	The percentage of PO amounts competitively tendered out of total PO is used by the Court excluding cooperation with other international organizations.	SAP	65%	65%	67% - the amount resulting from competitively tendered: € 15,002,410 - the total amount available for tender: € 22,519,501	62% - the amount resulting from competitively tendered: € 3,927,064 - the total amount available for tender: € 6,360,192	66% - the amount resulting from competitively tendered: € 9,471,800 - the total amount available for tender: € 14,269,714

59. Specifically, based on the analysis of the ICC’s core procurement data during the audit period, it was found that out of 5,800 PRs (including item lines) prepared between 2023 and 2024, approximately 73%—a total of 4,222 cases—had identical dates extracted for the requested PR date, expected PR approval date, and expected procurement completion date, as shown in [Figure 7]. This was primarily due to reasons such as missing date entries. As a result, it was difficult to determine the expected lead time.⁹

⁷ Established in the Registry Strategic Plan for 2023–2025.

⁸ It is worth noting that, in line with its 2019–2021 Strategic Plan, the Court engaged external consultants in 2022 to improve the efficiency of its procurement procedures. The resulting consultancy report also recommended monitoring the duration of the procurement cycle as a measure to enhance efficiency.

⁹ If a requisitioner does not manually enter the relevant dates, the system automatically assigns the PR creation date as the default. In some cases, such as software-related procurement, the requester intentionally enters the same date for all fields.

Figure 7. Mandatory Input Dates Required When Requesting PRs in SAP

Services		Limits		Material Data		Quantities/Dates		Valuation		Account Assignment		Source of Supply		Status		Contact Person		Texts		Delivery A...	
Quantity	1		AU	Delivery Date	D 03.01.2023																
Quantity Ordered	1		AU	Request date	03.01.2023																
Open quantity	0		AU	Release Date	03.01.2023																
<input type="checkbox"/> Closed				Pl. Deliv. Time	0																
<input type="checkbox"/> Fixed ID				GR Proc. Time	0																

60. In addition, the ICC was not utilising the data on PR creation date, PR release date, and PO issuance date to determine the actual procurement lead time.

61. **Recommendation 3.** The External Auditor recommends that the Court develop measures to improve its procurement process—such as, monitoring the duration of the procurement process, through established KPIs—in order to provide more visibility of the procurement timelines, identify delays, and enable the comprehensive analysis of the root causes based on procurement complexity, volume or other contributing factors.

IV. Follow up on previous recommendation

62. The External Auditor reviewed the status of implementation of outstanding recommendations. The following 11 recommendations were raised in previous audit reports on the financial statements of the Court.

Table 7. Implementation Status of previous recommendations of the Court

No	Subject	Implemented	Partially Implemented	Not Implemented	Priority
ICC-2017-1	Voting Rights of States in Arrears (Article 112 of Rome Statute)			X	Medium
ICC-2021-3	SPA Administrative Instruction			X	Low
ICC-2021-4	Fund Transfer			X	Medium
ICC-2021-5	SAP Controls		X		High
ICC-2022-1	Staff Rules Review			X	Low
ICC-2022-2	Step on Recruitment			X	Medium
ICC-2023-1	Travel Non-compliance Reporting	X			Medium
ICC-2023-2	Strengthening of Travel Controls		X		High
ICC-2023-3	TER Claim Deadline	X			High
ICC-2023-4	Travel Budget Formulation Process			X	Medium
ICC-2023-5	OTP TF Execution Rate	X			Medium
ICC-2023-6	Monitor OTP TF			X	Low
ICC-2023-7	Impact of OTP TF on Regular Budget	X			High
ICC-2023-8	Improve Asset Management Methods	X			Low
ICC-2023-9	Physical Inventory Results	X			High

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

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

64. This recommendation was made in 2017 and remains in progress. The Assembly and its subsidiary bodies continue to regularly review the status of outstanding contributions and arrears, including the impact of such arrears on voting rights; however, it appears that the substantive issue of enforcing the penalty of suspending voting rights has not yet been implemented.

2. [ICC-2021-3] SPA Administrative Instruction

65. The External Auditor recommended that the Court develop an Administrative Instruction ("AI") on the Special Post Allowance (SPA), specifying the start date of payment in line with the UN system and practices of other international organizations.

66. Due to other policy priorities, including tenure, the Staff Selection AI, and temporary special measures, the Court is not currently in a position to begin work on the SPA AI. While the need for such an AI is recognized, it has only been added to the list of future AIs to be developed. No completion date has been set. Accordingly, the External Auditor considers this recommendation not implemented.

3. [ICC-2021-4] Fund Transfer

67. The External Auditor recommended that the Court clearly establish approval thresholds for fund transfers requiring authorization by the Registrar or the Prosecutor

68. The Court has established that all fund transfers exceeding €200 thousand require approval by the Prosecutor or the Registrar. The Court is implementing an Electronic Funds Transfer system, and this criterion will be integrated into that system. The solution is technically ready for production, and the Budget Section has conducted relevant SAP training.

69. In the previous follow-up report, the Court indicated that the recommendation would be implemented by the fourth quarter of 2024. However, as implementation remains ongoing, the Court now anticipates completion by the third quarter of 2025. The recommendation is therefore considered in progress.

4. [ICC-2021-5] SAP Controls

70. 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.

71. The Court categorized 17 SAP-related items from a past audit, and the External Auditor assessed implementation status: (a) mitigating measures have been implemented for 12 items; (b) 1 item remains in progress, with completion postponed to Q2 2026; and (c) 4 items require no further action.

72. Accordingly, the External Auditor assessed that significant progress was made, with only one item out of seventeen outstanding. The recommendation is therefore considered in progress.

5. [ICC-2022-1] Staff Rules Review

73. 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.

74. The Court rejected the recommendation to align all rules with those of the UN, citing its independence and the need for rules tailored to its specific context. Accordingly, the External Auditor concluded that the recommendation has not been implemented.

6. [ICC-2022-2] Step on Recruitment

75. 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.

76. The Court has identified the implementation of staff selection AI as the second-highest priority after tenure AI, with implementation targeted by the fourth quarter of 2025. As no further progress has been made since the last follow-up, the recommendation is assessed as not implemented.

7. [ICC-2023-1] Travel Non-compliance Reporting

77. The External Auditor recommended 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.

78. The Court developed Key Performance Indicators (KPIs) to enable monitoring of compliance with travel planning procedures and provided relevant training. In April 2024, a revised SOP titled "Official Travel" was issued, requiring advance submission and certification of travel plans by all staff.

79. Since January 2025, an automated Travel KPI dashboard has delivered monthly performance updates to certifying officers. This initiative is expected to improve compliance. Accordingly, the External Auditor confirmed that the recommendation has been implemented.

8. [ICC-2023-2] Strengthening of Travel Controls

80. The External Auditor recommended 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.

81. In the fourth quarter of 2024, the Court introduced a KPI on the Travel Dashboard to track trips certified after departure. The Court is also evaluating the implementation of SAP validations to prevent trip requests when funds are unavailable or incorrect budget lines are used.

82. As implementation is ongoing and expected to conclude in the second quarter of 2025, the External Auditor considers the recommendation partially implemented.

9. [ICC-2023-3] TER Claim Deadline

83. The External Auditor recommended that the Court strengthens internal control by introducing a system to monitor and report on non-compliance to the senior management in order to improve compliance with the TER claim deadline.

84. The Court implemented electronic settlement in SAP and automated workflows for stakeholders, with reminders triggered for inaction. The revised SOP mandates submission of TERs within 15 days of travel completion.

85. KPIs were developed to monitor compliance and training was conducted. Accordingly, the External Auditor confirmed that the recommendation has been implemented.

10. [ICC-2023-4] Travel Budget Formulation Process

86. The External Auditor recommended 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.

87. During the 2025 budget formulation, travel was categorized into "Operational" and "Predictable" travel. This allows advance bookings and potential cost savings.

88. However, the Court disagreed with the recommendation on the grounds that a) the initial travel plans are usually impacted by the budgetary reduction at a consolidated level leading to the loss of direct relation between detailed plans of the proposed budget and funds available after the approval of the budget, b) the majority of the trips are subject to a high degree of volatility characterizing prosecutorial and judicial activities; and c) other factors

that may influence the more predictable travel plans. . Therefore, the recommendation has not been implemented.

11. [ICC-2023-5] OTP Trust Fund Execution Rate

89. The External Auditor recommended 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 Programme Support Costs (PSC).

90. The OTP established and regularly updated cost plans and identified focal points to monitor progress and take corrective action as needed.

91. As a result, the OTP Trust Fund execution rate improved from 13.8% in 2023 to 44.0% in 2024. Accordingly, the External Auditor confirmed that the recommendation has been implemented.

12. [ICC-2023-6] Monitor OTP Trust Fund

92. The External Auditor recommended that the OTP establish a system to periodically monitor and provide feedback on the achievement of the Trust Fund's objectives.

93. Mandatory reporting is shared with all donors, ensuring full compliance. In addition, ad-hoc reports stipulated in bilateral Memoranda of Understanding (MoUs) or specific agreements are also shared with the respective donors. However, the final assessment of the Trust Fund's achievements is scheduled to take place at the end of the Trust Fund's implementation period.

94. As the final assessment is scheduled for December 2027, the External Auditor considers it premature to assess full implementation. The recommendation is therefore considered not implemented.

13. [ICC-2023-7] Impact of OTP Trust Fund on Regular Budget

95. The External Auditor recommended 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.

96. At the last IMGB (Information Management Governance Board) meeting, the OTP proposed—and the IMGB agreed—that Total Cost of Ownership (TCO) schedules be submitted for all IT project proposals as a standard requirement.

97. This indicates that internal controls to assess the budgetary impact of Trust Fund-financed projects have been established. Accordingly, the External Auditor confirmed that the recommendation has been implemented.

14. [ICC-2023-8] Improve Asset Management Methods

98. The External Auditor recommended 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.

99. To encourage usage, the Court issued frequent reminders on the intranet. During the 2024 year-end inventory, "My Assets" usage increased by 14% (222 additional assets), improving inventory accuracy.

100. The Court will continue promoting user-led verification in 2025. Accordingly, the External Auditor confirmed that the recommendation has been implemented.

15. [ICC-2023-9] Physical Inventory Results

101. The External Auditor recommended that the Court establishes internal control procedures, to ensure that results of physical inventory are reflected in financial statements in a timely manner.

102. The Court initiated its 2024 year-end inventory in early October and completed reporting by 31 January 2025, allowing time for reconciliation.

103. This process will be consistently applied going forward. Accordingly, the External Auditor confirmed that the recommendation has been implemented.

V. Acknowledgments

104. The External Auditor wishes to express his sincere appreciation to the members of the Court and the Division of Management Services—particularly the Finance Section, Human Resources Section, Budget Section, General Services Section, and the 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

No.	Subject	Outstanding Recommendations	Implemented	Partially Implemented	Not Implemented	Priority
HR-2018-1	Gender balance	In order to adequately address the issue of gender (im)balance at the Court, 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		Medium

[HR-2018-1]

The Court explained that the Court/Registry is currently engaged in a consultation process regarding a new policy on special measures for women to address gender inequality in the recruitment process, along with the Staff Selection Administrative Instruction (AI). Based on this explanation, the External Auditor has assessed the recommendation as partially implemented.

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

No.	Subject	Outstanding Recommendations	Implemented	Partially Implemented	Not Implemented	Priority
BS-2018-8	Approval of Multi-year projects	To ensure a streamlined coherence between approval of multi-year investment projects and related annual budgetary decisions by the ASP, the External Auditor recommends the Court to submit to the ASP a proposal to extend its current IT strategy multi-year special account so that: (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 (b) Adequate rules can be designed, guaranteeing a robust separation of the appropriations dedicated to each approved project and a yearly reporting to the ASP.		(a), (b)		Medium
BS-2018-9	Liquidity Shortfall	So as to avoid adverse financial and reputational consequences in case of a liquidity shortfall, the External Auditor recommends the ASP to delegate some responsibilities to the Bureau, in order: (a) To announce, in due time (i.e., leaving a reasonable period, such as two/three weeks – needing to be more precisely defined – before the forecasted available cash only represents less than one standard month of payments), that the Court will be exceptionally authorised to use the Contingency Fund, and/or, in case there is no sufficient cash available in the fund, to pre-negotiate a credit line; (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 (c) To provide for an immediate reporting of the situation to the States Parties for both previous decisions.		(a), (b), (c)		Low

[BS-2018-8]

As stated by the Court, following a review of the previous IT strategy multi-year fund, a report (CBF/42/4) was submitted to the Committee in 2023 for review. The report concluded that implementation of a separate fund worked well for the IT/IM strategy but had its limitations. The Court further stated that it would continue to develop a generic proposal for a technical solution that would cover the full extent of the recommendation. The Court also explained that it will continue discussions on this matter during the 47th session of the CBF, scheduled for May 2025, and that a report has already been submitted to the CBF for consideration. The Court is currently awaiting feedback from the Committee. Accordingly, the External Auditor has assessed the implementation status of this recommendation as partially implemented.

[BS-2018-9]

According to the Court, States Parties continue to consider the issue of liquidity in the context of the annual Hague Working Group facilitation on the budget. At its twenty-third session in December 2023, the Assembly made provision (via resolution ICC-ASP/23/Res.6, section G, para. 5) for exceptional use of the Contingency Fund in specific situations. As in previous years, States Parties continue to consider the issue of liquidity in the context of the annual Hague Working Group, more specifically on the facilitation on the budget, also included in the Work Programme for 2025.

However, the External Auditor noted that the recommendation specifically called for delegating certain responsibilities to the Bureau—such as authorising the exceptional use of the Contingency Fund or pre-arranging a credit line in the event of a severe liquidity shortfall. The External Auditor confirmed that this aspect of the recommendation has still not been implemented. Accordingly, the recommendations are considered to remain in progress and not yet implemented.

In addition, considering that the Court did not face a liquidity shortfall in 2024 due to the payment of some significant outstanding contributions, and that, as of 30 April 2025, it had received 93 per cent of the assessed contributions to the approved budget for 2025—with total outstanding contributions amounting to €36.4 million (€12.9 million for 2025 and €23.5 million for prior years)—the External Auditor has decided to revise the priority level of this recommendation from high to low.

Appendix 3: Follow-up of report on Temporary Personnel 2022

No.	Subject	Outstanding Recommendations	Implemented	Partially Implemented	Not Implemented	Priority
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	High
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	High
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.			(a), (b)	Medium
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	High
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.	(b), (c)	(a)		Medium
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		Low
TP-2022-9	GRGB	The External Auditor recommends the Court to: (a) Compose panel striving for diversity of regions, where possible; and	(a)	(b)		Medium

No.	Subject	Outstanding Recommendations	Implemented	Partially Implemented	Not Implemented	Priority
		(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.				

[TP-2022-1] [TP-2022-2]

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 posts 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 finalised 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 a request for conversion is made, the newly converted post 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.

However, upon further review by the External Auditor, it was confirmed that although the GTA budget amounted to €27,428,700 in 2024, the actual expenditure was only €20,770,400, resulting in an implementation rate of approximately 75.7%. Similarly, in 2023, the GTA budget was €26,167,800, but only €20,508,900 was spent, with an implementation rate of around 78.4%. It was also confirmed that the unspent GTA positions were redeployed to cover expenditures under Judges, Established Posts, and STAs. This situation appears to be the result of the Court maintaining a high number of long-term vacant GTA positions and not applying a standard vacancy rate to the GTA budget, leading to over-budgeting compared to the actual number of GTA positions required. Therefore, the External Auditor notes that the Court's reasoning does not fully address the substance of the recommendation.

[TP-2022-4]

The Court explained that regarding the recommendation (a), Category B and C GTA positions cannot be included in the proposed budget, as they are created in response to unforeseen operational needs, and therefore are established during the active budget year. These positions are reported to the CBF on an annual basis. Regarding the recommendation (b), the Court stated that, as of 2024, there are only four unapproved GTA positions.

However, the External Auditor's recommendation concerns the review of the operational necessity of existing Category B and C GTA positions. Since these are already recruited positions, it is possible to either include them in the Proposed Programme Budget (PPB) or discontinue them, based on the review. Therefore, the External Auditor concluded that the recommendation (a) has not yet been implemented.

In addition, regarding the recommendation (b), the External Auditor advised the Court to refrain from creating any further unapproved GTA positions in the future and, in particular, to use STAs for unforeseen short-term staffing needs of less than one year. However, the External Auditor confirmed that four unapproved GTA positions were still employed in 2025. Moreover, considering that two of them were hired to meet staffing needs of only six months, the External Auditor concluded that this recommendation (b) has not been fulfilled.

[TP-2022-6]

In April 2024, the Court stated that 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 is undertaken. However, in May 2025, the Court explained that ICC policy priorities are set annually based on the Principles. The Court has a long-standing practice to extend GTA-related contracts on an annual basis. Such a policy is not planned for 2025. Accordingly, the External Auditor concluded that this recommendation has not yet been implemented.

[TP-2022-7]

In June 2024, the Court submitted the latest regular quarterly report on STAs to the External Auditor, which was also provided to the CBF. Regarding STAs exceeding one year, the Court explained that it was in the process of automating the "beyond one year memos" in the MyHR system to improve efficiency. Furthermore, the Court indicated that if the attached standard report was not sufficient, it was prepared to consult with the CBF on the preferred format for submitting additional information regarding STAs exceeding one year. However, the Court noted that the CBF had not requested any additional information in this regard.

Nevertheless, upon reviewing the STA list submitted to the CBF, the External Auditor found that it remains difficult to distinguish which of the listed STAs are covering vacant posts or replacing staff on extended leave. The list also lacks information indicating which specific vacancies have been filled by the STAs. Therefore, the External Auditor has assessed the recommendation (a) as partially implemented, and the recommendation (b) and (C) as implemented.

[TP-2022-8]

As stated by the Court, the Court held a GRGB (Geographical Representation and Gender Balance) workshop on 31 October and 1 November 2023 to assess the current situation and to identify strategies as well as concrete, proactive measures to significantly enhance GRGB in a comprehensive, systematic, and sustainable manner. During this workshop, the recommendation made by the External Auditor—that professional staff in approved GTA positions, particularly those serving long term, should be considered in the context of geographical representation (GR)—was discussed. The Court gave a preliminarily positive assessment as to the prospect of including 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.

Following the workshop at the end of 2023, an inter-organ working group was established to monitor the implementation of various recommendations and to ensure that the Court

continues to advance in this area. The Independent Oversight and Review (IOR) mechanism will decide how to report future progress to the States Parties.

In addition, the Court recently submitted to the External Auditor the same geographical representation report for GTA positions that was submitted to the CBF, which includes data on the geographical representation of GTAs.

The External Auditor acknowledges the efforts made by the Court to improve geographical representation in relation to GTA positions. However, since professional staff in approved GTA positions are still not taken into account when setting targets for geographical representation, the External Auditor has concluded that the recommendation has been only partially implemented.

[TP-2022-9]

Regarding the recommendation (a), upon reviewing the 2023 panel sample compositions submitted to the External Auditor, it was confirmed that the Court makes efforts to ensure that recruitment panels reflect nationalities from various regional groups and are gender-balanced. Accordingly, the External Auditor confirmed that the Court implemented the recommendation (a).

Regarding the recommendation (b), as stated by the Court, the staff selection policy has been identified as a priority for 2025. It is currently in the internal consultation phase and is expected to be promulgated before the end of 2025. Accordingly, the External Auditor has concluded that the recommendation (b) has been partially implemented.

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

No.	Subject	Outstanding Recommendations	Implemented	Partially Implemented	Not Implemented	Priority
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 <i>Rome Statute</i> 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>	(a), (b)	(c)		High
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>		(a), (b)		Low
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>		(a), (b)		Medium
LA-2023-4	Indigence Assessment	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.	X			Medium
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>		(a), (b)		Low
LA-2023-7	Appointment of Counsel	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.		X		Low

[LA-2023-1]

Regarding the recommendation (a), the Court stated that the reformed legal aid system maintains the requirement for the defendant to apply for the legal assistance paid by the Court. Regarding the recommendation (b), the Court explained that in 2024, the Registry Management Team 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. Regarding the recommendation (c), the Court stated that the selection of candidates for the Indigence Assessment Officer position within the CSS has been finalised by the panel. The next step is the testing and interview process, which is scheduled to take place in the coming weeks. Accordingly, the External Auditor assessed that recommendations (a) and (b) have been implemented, while recommendation (c) has been partially implemented.

[LA-2023-2]

According to the Court, the new position of Indigence Assessment Officer will be placed within the CSS, under the supervision of the Head of the Legal Aid Unit and the Chief of CSS. They will ensure appropriate reporting to the Director of the Division of Judicial Services for decision-making. Once the recruitment is completed, these responsibilities will fall under the role of the incumbent Indigence Assessment Officer. Accordingly, the External Auditor has determined that the recommendations (a) and (b) have been partially implemented.

[LA-2023-3]

The Court stated that 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. Therefore, the External Auditor has determined that the recommendations (a) and (b) have been partially implemented.

[LA-2023-4]

According to the Court, 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.

The Court further stated 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.

On 7 October 2024, the Registry made a presentation during the 3rd meeting on cooperation in the context of the Hague Working Group. The Registry called the State, amongst others, to strengthen their national legislation regarding the cooperation with the Court for the purpose of the legal aid assessment.

In light of this effort, the External auditor confirmed that the Court implemented this recommendation.

[LA-2023-6]

The Court explained that, with regard to recommendation (a), the Registry updates the contact details of counsel members on the List of Counsel through its regular campaigns (at least once a year). It also stated that the Registry is currently discussing a possible cooperation framework with the ICCBA, which, *inter alia*, would serve as an additional safeguard to ensure that counsel contact details remain up to date. In the context of counsel

appointments, the Registry contacts each counsel candidate to confirm their availability and, when deemed necessary and feasible (e.g., when the email address is not operational), makes additional efforts to reach them.

Regarding recommendation (b), the Court stated that the Registry is working on a proposal to amend the Court's legal framework to require all counsel to provide proof of meeting the requirements for inclusion in the List of Counsel every five years. The Court added that this proposal is part of a broader initiative and will require consultations with all relevant stakeholders, including the ICCBA and ACLT.

Therefore, the External Auditor has assessed the implementation status of the recommendation (a) and (b) as partially implemented.

[LA-2023-7]

The Court explained that the SOP on the collaboration between the VPRS and the CSS is still being finalised. The CSS intends to clarify that reports to the Chambers on legal aid representation of LRVs will include available options along with their financial implications for the Court's budget, insofar as these can be calculated. The Court further noted that the SOP concerning the cooperation between the CSS and VPRS includes sections on legal representation options and their financial implications for reports submitted to the Chambers. However, since this SOP covers areas beyond reporting to the Chambers, its content is still under discussion. Accordingly, the External Auditor has assessed that the recommendation has been partially implemented.

Appendix 5: Follow-up of report on Cybersecurity 2024

No.	Subject	Outstanding Recommendations	Implemented	Partially Implemented	Not Implemented	Priority
CS-2024-1	Confidentiality	The External Auditor recommends the Court to take actions regarding control for ensuring confidentiality, such as: a) Consistently classify data of the Court; b) Review privileged access rights according to defined criteria periodically; c) Ensure that strong authentication controls are implemented such as changing passwords in accordance with the Court's policies; d) Implement data leakage prevention measures (Redacted).	(c)	(a), (b), (d)		High
CS-2024-2	Integrity	The External Auditor recommends the Court to take actions regarding control for ensuring integrity such as: a) Develop additional measures for control to prevent security attacks (Redacted); b) Ensure that appropriate endpoint monitoring solutions are installed (Redacted); c) Provide appropriate controls to protect against malicious software/viruses (Redacted); d) Review (Redacted) lessons learned from information security incidents; e) Maintain logs for an appropriate duration (Redacted).	(a), (b), (c), (d)	(e)		High
CS-2024-3	Availability	The External Auditor recommends the Court to take actions regarding control for ensuring availability such as: a) Ensure that each organ collaborates with one another to develop comprehensive Business Continuity Plans and Disaster Recovery Plans; b) Consider the availability of external service users when calculating the availability metrics of system service.		(a), (b)		Medium
CS-2024-4	Information Security Policy	The External Auditor recommends the Court to promptly revise the high-level Information Security Policy to align with the latest international standards (Redacted).		X		Medium
CS-2024-5	Data Classification Scheme	The External Auditor recommends the Court to: a) Expedite the revision process ensuring that data classification levels are (Redacted); b) Conduct staff training on the updated data classification methods upon completion of the revisions.		(a), (b)		Low
CS-2024-6	Governance Body	The External Auditor recommends the Court to: a) Make the IMGB actively fulfil its governance role in information security, for example, by reviewing policies for security (Redacted); b) Have the IMSS timely report information security-related issues to the governing body to ensure sharing and communicating of the issues among all organs of the Court.	(b)	(a)		Low
CS-2024-7	Risk Management	The External Auditor recommends the Court to define the Court's risk appetite for non-strategic information security risks.		X		Low
CS-2024-8	Vulnerability Prioritization	The External Auditor recommends that the Court to allocate sufficient priority and resources to address technical vulnerabilities (Redacted).		X		Low

[CS-2024-1]

The Court explained that:

- a) A classification structure is currently in place, *(Redacted)*;
- b) A draft Access Review Policy has been developed *(Redacted)*;
- c) All Entra ID accounts are secured *(Redacted)*; and
- d) Data Loss Prevention (DLP) policies *(Redacted)*.

Accordingly, the External Auditor concluded that recommendations a), b), and d) have been partially implemented, while recommendation c) has been fully implemented.

[CS-2024-2]

The Court stated that:

- a) *(Redacted)*;
- b) Monitoring has been implemented *(Redacted)*;
- c) *(Redacted)*;
- d) Event reclassification is being conducted *(Redacted)*; and
- e) *(Redacted)* log collection has been implemented *(Redacted)*.

In light of this, the External Auditor concluded that recommendations a), b), c), and d) have been implemented, while recommendation e) has been partially implemented.

[CS-2024-3]

According to the Court: a) The Office of Internal Audit (OIA) has scheduled advisory services related to the Business Continuity Plan (BCP); and b) a review of Key Performance Indicators (KPIs) is being conducted through the Immediate Office of the Registrar.

Accordingly, the External Auditor has assessed that both recommendations a) and b) are currently partially implemented.

[CS-2024-4]

The Court stated that the procurement of the necessary resources has been completed, *(Redacted)*. Accordingly, the External Auditor confirmed that this recommendation is currently partially implemented.

[CS-2024-5]

According to the Court, regarding recommendation (a), the harmonisation of legal texts *(Redacted)*. Regarding recommendation (b), the Court stated that the further development of training materials *(Redacted)*. Accordingly, the External Auditor assessed that these recommendations have been partially implemented.

[CS-2024-6]

The Court explained that the Information Management Governance Board (IMGB) will *(Redacted)*. Regarding the recommendation (b), *(Redacted)*, the IMGB has *(Redacted)*. Accordingly, the External Auditor confirmed that recommendation (b) has been implemented, while recommendation (a) has been partially implemented.

[CS-2024-7]

The Court stated that risk appetite *(Redacted)*. Accordingly, the External Auditor has assessed that the recommendation has been partially implemented.

[CS-2024-8]

The Court stated that a project *(Redacted)*. Accordingly, the External Auditor concluded that the recommendation has been partially implemented.

Appendix 6: List of Ex-Post-Facto PRC Cases by the ICC (2023–2024)

<i>No.</i>	<i>Case no.</i>	<i>Date</i>	<i>Title of PRC case</i>	<i>Value (EUR)</i>
1	23/01	2023-01-19	Continuation Cleaning CSU 2023+2024	1,570,020
2	23/10	2023-08-24	ex post facto OTP Rental renewal Apartment in Bangui, CAR (2023)	68,400
3	23/12	2023-08-24	ex-post facto Hotel Accommodation in NYC for OTP attendance at UNGA September	49,490
4	23/13	2023-08-24	ex-post facto OTP change to PRC 23/06 Venezuela Office Lease Agreement	53,627
5	23/19	2023-08-24	ex-post facto Hotel Accommodation in NYC for ASP OTP delegation	87,965
6	23/20	2023-08-24	ex-post facto Hotel Accommodation in NYC for ASP Registry, SASP and Presidency delegations	134,177
7	23/21	2023-08-24	ex-post facto OTP Bangladesh rental of vehicle Jan to July 2023	50,909
8	23/44	2023-11-23	OTP Extension of Project Harmony Azure Consultancy Development Phase 1 Accenture	120,000
9	23/48	2023-11-30	HQ Electricity PRC amendment and extension for 2024 modification PRC/23/26	1,101,622
10	23/50	2023-12-07	OTP Vehicle rental BGD	94,500
11	24/01	2024-01-18	HQ Insurance Renewal (ex-post facto)	175,084
12	24/02	2024-01-18	HQ Vehicle Acquisition Sedan (ex-post facto)	52,500
13	24/03	2024-01-18	HQ Vehicle Acquisition Van (ex-post facto)	60,500
14	24/04	2024-01-18	Emergency Medical Evacuation Insurance (ex-post facto)	264,858
15	24/05	2024-01-18	Group Health Insurance Programme renewal (ex-post facto)	6,280,630
16	24/06	2024-01-18	Service Incurred Death and Disability Insurance (ex-post facto)	703,867
17	24/07	2024-02-29	End user Leonovo Desktop Laptop and Docking Station contract Extension (partial ex-post facto)	800,000
18	24/08	2024-02-08	Steno Machines Acquisition (ex-post facto)	58,915
19	24/09	2024-02-08	Additional Country office Ukraine Acquisition of goods and services (ex-post facto)	148,253
20	24/15	2024-02-29	Provision and installation of security systems (CCTV, Security alarm system and access control system) for ICC Field Office, Kiev, Ukraine	91,682
21	24/21	2024-06-06	GSS HQ Water Board Charges	149,415
22	24/23	2024-05-16	HQ Maintenance contract 2024	984,442
23	24/27	2024-06-20	GSS Transportation of electricity 2023-2025	512,000
24	24/29	2024-06-27	GSS HQ Access control E-Wing 5th Floor including EX POST FACTO for 67,224.54 Dec 2023	112,505
25	24/32	2024-07-18	Country office Ukraine Security Transport escort and Physical Protection services	154,400
26	24/48	2024-10-09	OTP Millenium Hotel booking (ex-post facto)	54,140
27	24/50	2024-10-03	Microsoft B.V. Agreement for the Unified Support Professional Services (in EURO currency)	216,000
28	24/55	2024-10-31	OTP Lease agreement Staff accommodation N'Djamena CHAD (ex-post facto)	131,321
