



Assembly of States Parties

Distr.: General

28 November 2025

Original: English

Twenty-fourth session

The Hague, 1-6 December 2025

Report of the Bureau on the Budget sub-topic of Budget Management Oversight

1. This report is submitted by the facilitator for the budget, Ambassador Jorge Carvajal San Martín (Chile), pursuant to the mandate given by the Bureau to the focal point for the sub-topic of budget management oversight, Ambassador Paul Teesalu (Estonia), within The Hague Working Group facilitation for the budget.
2. The focal point has prepared a report on his activities during 2025. This report appears as annex I to this report.

Annex I

Report of the focal point for the topic of Budget Management Oversight

A. Introduction

1. The mandate for the topic of Budget Management Oversight in 2025 is derived from the budget resolution adopted at the twenty-third session of the Assembly of States Parties.¹ On 15 January 2025, the Bureau approved the allocation of Budget Management Oversight to The Hague Working Group as a sub-topic of the budget facilitation.² On 12 March 2025, the Bureau appointed Ambassador Paul Teesalu (Estonia) as focal point for the topic of Budget Management Oversight.³

B. Meetings and discussions

2. Seven meetings were held in 2025, on the topic of Budget Management Oversight: on 15 April; 27 May; 27 June; 30 September; 17 October; 6 November; and 18 November. The meetings were open to States Parties, the Court, and representatives of the oversight bodies. Six meetings were held in person with virtual participation of representatives of the oversight bodies when they could not be present physically. One meeting was held virtually.

3. Participants in the meetings included representatives of various oversight bodies and relevant offices: the Chair of the CBF, Mr. Jun Yamada; the Chair of the Audit Committee, Mr. Amiri Abdallah; the External Auditor, Mr. Yangchan Cho, Director of the International Audit Division; and the representative of the External Auditor, Ms. Yunmi Kim.

4. The meetings provided an opportunity for States Parties to continue their consideration of various matters related to the topic of Budget Management Oversight.

1. Consideration of the reports of the Audit Committee on the work of its twenty-first and twenty-second sessions

5. The working group reviewed the Audit Committee's reports from its twenty-first and twenty-second sessions. On 15 April 2025, the Committee focused on key governance issues, including ethics, oversight of internal and external audits, and risk management. The AC recognized the efforts of the Court and the OIA in the areas of risk management. The Committee urged continued efforts to improve internal audit reporting and expediting the creation of a Charter of Ethics. It also recommended better coordination between the Court and OIA on the IT Cloud Strategy, stressing the need for an enhance governance framework to manage associated risks. The Committee called for audit reports to include clear evaluation criteria and risk ratings and expressed concern over delays in implementing external audit recommendations, which require stronger follow-up.

6. On 30 September 2025, the Chair of the Audit Committee presented highlights from the twenty-second session, focusing on the Committee's work in 2025. The Committee emphasized the urgent need for clear governance and documentation regarding the Court's cloud transition strategy and requested updates on its implementation, including filling key technical roles. It also reviewed progress on the Court's ethical framework, noting that a draft Ethics Guide for Personnel was submitted as part of developing a formal Ethics Charter. This Charter aims to unify existing codes of conduct and foster integrity, impartiality, and professionalism across all Court organs.

¹ ICC-ASP/23/Res.6, sections D, J, K, P and R, available at: https://asp.icc-cpi.int/sites/default/files/asp_docs/ICC-ASP-23-Res.6-ENG.pdf

² Bureau of the Assembly Of States Parties, 15 January 2025, available at: [2025-Bureau2-Agenda-Decisions.pdf](#)

³ Bureau of the Assembly Of States Parties, 12 March 2025, available at: [2025-Bureau6-Agenda-Decisions.pdf](#)

The Committee urged that the ethics function, once established, should operate independently with transparent reporting lines and clearly defined responsibilities.

7. In terms of risk management, the Committee noted that issues related to staff engagement and institutional values, highlighted in the 2024 Staff Engagement Survey, remained significant. It recommended that senior management continue monitoring these risks and report on actions taken to mitigate them. Regarding internal audit matters, the Committee recommended establishing a formal escalation protocol for unaccepted or unresolved audit recommendations, ensuring they are promptly brought to senior management's attention with clear risk explanations. The Committee also recommended quarterly monitoring of the Internal Audit Plan to improve oversight and urged sufficient resource allocation to the OIA to enable effective execution of its work program.

8. Additionally, the Audit Committee raised concerns about the closure of long-standing audit recommendations by the OIA without management action or clear follow-up plans, particularly with recommendations from 2019. It urged that all audit closures be supported by clear documentation, ensuring that risk ownership and accountability are appropriately addressed. The Committee also encouraged the OIA's 2026–2029 strategic plan to incorporate measurable Key Performance Indicators (KPIs) and regular progress reporting, to strengthen governance and operational performance.

9. On external audit matters, the Audit Committee recommended that the Assembly approve the Court's and the Trust Fund for Victim's 2024 Financial Statements and welcomed the External Auditor's performance report, which contributed valuable insights into improving trust funds management. The Chair concluded by emphasizing that the re-established Audit Committee had significantly strengthened risk management, internal follow-up systems, and fostered a culture of accountability within the Court.

2. Consideration of the criteria for waivers from the loss of voting rights

10. On 12 March 2025, the Bureau assigned the topic "*Criteria for the waiver of loss of voting rights*" to the BMO facilitation within the Hague Working Group. The facilitator was requested to consult broadly with all States Parties, including those based in New York. The Bureau emphasized the importance of establishing clear criteria for granting waivers and considered it timely to advance discussions on this matter. The Hague Working Group subsequently held six meetings on the topic. Delegations referred to Article 112(8) of the Rome Statute, which permits a State Party in arrears for two or more years to request a waiver of the loss of voting rights if the Assembly determines that the failure to pay is due to conditions beyond the State Party's control. While existing procedures were acknowledged—including those set out in the Statute and Assembly decisions, as well as the roles of the Committee on Budget and Finance (CBF), the Secretariat, and the Bureau—delegations noted that these were dispersed across different instruments and inconsistently applied. Several delegations suggested that Assembly decisions from 2005–2006 remained relevant and requested clarification from the Secretariat regarding their continued applicability. It was further proposed that existing decisions and recommendations be consolidated into a single, authoritative document to ensure consistency and preserve institutional memory. States Parties expressed support for technical and inclusive discussions.

11. Divergent views emerged regarding whether the process was primarily political or technical. Some States emphasized the technical aspects, calling for clear delineation of roles among the Assembly, Bureau, Registry, Secretariat, and CBF. Others argued that the process was inherently political and that the CBF, as a technical body, should have no role. At the facilitator's request, the Secretariat prepared a compilation of past Assembly and Bureau decisions on waiver requests. On 27 May 2025, the Hague Working Group discussed the creation of a transparent, technical, and objective procedure for evaluating waiver requests. Some States advocated for a rigorous technical review by the CBF, followed by a political decision by the Assembly, citing Resolution ICC-ASP/4/Res.4 (2005), which mandated the CBF to advise the Assembly. Other delegations rejected any role for the CBF, reiterating that the process was political. The need for

clarity regarding the respective roles of the Bureau, Registry, Secretariat, and CBF was repeatedly underscored.

12. On 27 June 2025, the Hague Working Group reviewed the Secretariat's compilation of past Assembly and Bureau decisions. Delegations supported consolidating these decisions into a single, transparent, and technical procedure, while noting challenges in ensuring consistent application. On 30 June 2025, Japan, Germany, and Canada introduced a non-paper on criteria and processes for waivers, which was circulated by the Secretariat.

13. On 30 September 2025, the Hague Working Group continued discussions on implementing the framework under ICC-ASP/4/Res.4. Some delegations stressed that while procedural clarity was essential, the decision to grant waivers remained political, as stipulated in Article 112(8) of the Rome Statute. The possibility of recalling the CBF's responsibilities was debated, with concerns raised about resource implications, particularly if additional session days were required. Delegations highlighted the need to balance financial discipline with equitable participation, recalling the economic challenges faced by certain States.

14. It was generally noted that while the CBF could provide a technical review of documentation supporting waiver requests, it was not positioned to make recommendations on whether waivers should be granted.

15. Delegations broadly reaffirmed that requests for exemption under Article 112(8) should be reviewed through a structured, transparent, and objective process. They emphasized that the political decision to grant exemptions rests solely with the Assembly, and any revision of the CBF's role must respect the institutional design of the Statute and the principle of non-delegation of substantive powers. Implementing this framework was seen as consistent with international practice and as a means of strengthening confidence in the Assembly's financial governance. Following the 30 September meeting, Japan and Germany jointly introduced an updated version of the non-paper (version 2.0).

16. Delegations reiterated the importance of implementing ICC-ASP/4/Res.4 as a structured, transparent, and objective process. The CBF's role was reaffirmed as strictly technical and non-political, with decision-making authority ultimately resting with the Assembly. This framework was viewed as enhancing institutional credibility and aligning the Court with established international standards.

17. On 17 October 2025, the Hague Working Group resumed discussions on waiver criteria. Several delegations welcomed the updated non-paper (version 2.0) introduced by Japan and Germany, supporting a mechanism whereby the CBF would conduct a technical review, followed by Assembly decision-making, possibly upon Bureau recommendation. It was emphasized that, consistent with ASP resolutions, the CBF's role would be limited to factual assessments, without encroaching upon the Assembly's prerogatives. Other delegations maintained that the CBF's mandate was confined to financial oversight and did not extend to waiver assessments. The facilitator proposed further consultations to achieve convergence.

18. On 6 November 2025, the Hague Working Group continued discussions on developing criteria and procedures for waivers under Article 112(8). On 5 November, the Secretariat circulated a zero draft resolution and annex, prepared following informal consultations. Delegations expressed appreciation for the facilitator's efforts to consolidate prior discussions into a structured text. While many welcomed the draft's procedural framework, views diverged on the CBF's role. Some delegations supported a technical review function to ensure factual accuracy and objectivity, consistent with past ASP resolutions, while others maintained that the process was political. Delegations generally agreed that the Secretariat should serve as the administrative focal point for receiving and processing waiver applications, with final authority resting with the Bureau and Assembly. The Chair invited written comments to refine the draft ahead of the Assembly session. Several delegations emphasized the need for clear, objective, and

transparent criteria, warning that the absence of such standards risked inconsistency in decision-making.

19. One delegation underscored the importance of clarifying the Bureau's role and proposed a compromise procedure. Under this approach, all waiver requests would first be submitted to the Secretariat, its discretion, would review the content of each request and, where necessary, engage with the requesting State Party to obtain additional information. Following this review, the Bureau would decide whether technical input from the Committee on Budget and Finance (CBF) was required. If so, the CBF would provide its feedback to the Bureau. Once the Bureau had gathered sufficient information, it would formulate a recommendation for the Assembly.

20. On 18 November 2025, the Hague Working Group continued discussions on establishing a procedure and criteria for the waiver of the loss of voting rights. Building on previous meetings, delegations reviewed a revised zero draft resolution aimed at establishing a more clear and structured process for assessing requests from States Parties in arrears. Discussions converged around the principle that decisions should remain political in nature but supported by objective, technical analysis, by the Committee on Budget and Finance, when needed. A key compromise emerged regarding the role of the CBF: rather than limiting consultations from the Bureau to the CBF on "exceptional circumstances," delegations agreed that the Bureau may seek CBF input "if deemed necessary," preserving Bureau discretion while signalling that such involvement would not be automatic. States further agreed that the CBF's contribution would remain strictly technical, focused only on clarifying financial information submitted by the requesting State, when requested, while leaving the substantive decision entirely in the hands of the Assembly. Additional amendments were also endorsed, including structural simplifications, deletion of outdated references and earlier procedures, and retaining flexible language regarding possible criteria to guide waiver decisions.

3. Consideration on travel compliance

21. On 27 June, the Working Group discussed the report of the Committee on Budget and Finance issued following its forty-seventh session, focusing on recurring concerns raised by States Parties regarding overspending in the Court's travel budget. Delegations emphasized the need to enforce compliance with travel-related Standard Operating Procedures (SOPs). The CBF expressed particular concern over the continued over-implementation of the travel budget in 2024, which reached 115.4% of the approved allocation. It further noted that comprehensive KPI results for 2024 were not yet available for its consideration. States Parties echoed these concerns, seeking clarification on the causes of overspending and the corrective measures being implemented. The need for an update on the rollout of the KPI monitoring system was highlighted, as well as whether existing SOPs were sufficient for interim compliance tracking. The Committee stressed the importance of enhanced transparency and accountability in the Court's travel management and encouraged the Court to include full-year KPI results in future reports, together with a detailed analysis of travel substitution achieved through remote communication modalities.

22. The Court informed the Working Group that the CBF had been apprised of progress made in this regard, including the implementation in 2025 of a new system to monitor, control, and report on travel practices. This system incorporates enhanced reporting capabilities and the development of travel-related KPIs, focusing on the timely submission, approval, and certification of travel plans prior to travel, as well as the prompt completion of travel claims. The Court considered that these measures would strengthen internal controls, support more effective planning, and promote greater conformity with established procedures.

23. With respect to the Court's approach to the proposed 2026 budget, the Court noted that the CBF had acknowledged that the total travel budget proposed for 2026 is the lowest since 2006. The CBF further observed that the vast majority of the Court's travel is operational in nature, underscoring the critical role that travel plays in enabling the Court to fulfil its mandate effectively.

4. On the usage of standard accounting terminology

24. On 27 June, the Working Group considered the report of the Committee on Budget and Finance (CBF), issued following its forty-seventh session. In the report, the CBF recommended replacing the term “unavoidable costs” with clearer and more standardized terminology, noting that the phrase lacked both precision and conceptual clarity. To better articulate the nature of cost drivers, the CBF introduced alternative categories, including: “statutory costs/increases” for expenditures mandated by external systems such as the United Nations Common System; “inflationary costs/increases” for those linked to general inflation; and “contractual costs/increases” for obligations arising from binding agreements. The CBF further encouraged the Court to propose additional categories to capture cost drivers that are operationally essential but not adequately reflected in the current classification framework. Delegations expressed broad agreement with the proposed terminology.

5. Consideration of the Financial statements of the International Criminal Court and the Trust Fund for Victims for the year ended 31 December 2024

25. The working group considered the Financial statements of the International Criminal Court⁴ and the Trust Fund for Victims⁵ (TFV) for the year ended 31 December 2024. At the fifth meeting, on 17 October 2025, the External Auditor delivered a presentation on the main findings and recommendations. The presentation reflected the results of a wide-ranging review of the financial statements and related governance systems of the Court and the TFV. The External Auditor emphasized that the principal objective of the assessment was to obtain reasonable assurance as to whether the financial statements of the Court and the TFV are free from material misstatement and to improve accountability and financial stability by eliminating inefficient budget expenditure.

26. The External Auditor reaffirmed that all audits were conducted in accordance with internationally recognized public sector accounting standards and best practices. The 2024 audit cycle encompassed both financial and performance audits. The financial audit focused on the accuracy of financial reporting, ensuring that transactions were properly recorded, assets safeguarded, and liabilities accurately reported. The performance audit assessed the efficiency and effectiveness of internal management systems, including procurement, human resources, and information technology governance. It also evaluated compliance with financial regulations, internal policies, and prior recommendations issued by the Audit Committee, the CBF, and the Assembly, with part of the work dedicated to assessing the implementation of past recommendations.

27. The External Auditor reported that both the ICC and the TFV received unmodified audit opinions for the financial year 2024, confirming that the financial statements present a true and fair view of their respective financial positions and operations. While this outcome reflects continuing efforts to strengthen internal financial management and reporting, the audit also identified structural and operational issues requiring attention, particularly in procurement, human resources, and information security. Recommendations included further training and closer oversight to ensure consistent application of procurement rules, stronger internal review mechanisms for procurement exceptions, and enhanced accountability and traceability of decisions, including greater use of data analytics to monitor patterns and detect anomalies. Persistent imbalances in workforce distribution and reliance on short-term appointments and consultancies were also highlighted, underscoring the need for improved staffing stability and workforce planning.

28. Delegations expressed appreciation to the External Auditor for the reports and presentation, underscoring the importance of translating audit findings into concrete and timely corrective measures. Clarification was requested regarding the “€1.0 procurement” practice; the Auditor explained that such entries are temporary administrative tools used when the final cost

⁴ ICC-ASP/24/12.

⁵ ICC-ASP/24/13.

of a requisition is not yet known at registration, and noted the intention to formalize this practice within internal procedures. A delegation requested a written implementation plan for external audit recommendations, including timelines, and sought confirmation of the reported surplus. The Auditor confirmed the cash surplus figure, referring to the financial statements as the official source. The Registry informed delegations that the status of implementation of external audit recommendations is periodically reported to the Audit Committee, noting that while progress was ongoing, some adjustments would require time due to resource constraints. The Registry emphasized its commitment to formalizing the purchase requisition process and further strengthening transparency and accountability across the organs of the Court.

29. Regarding the TFV financial statements, the Executive Director of the Secretariat of the Trust Fund for Victims recalled that the accounts had been reviewed by the Audit Committee in July 2025 and by the CBF in September 2025, both acknowledging the satisfactory audit outcome. The TFV received an unmodified opinion, with one high-risk recommendation reported as closed and remaining findings under implementation. The TFV clarified that the reference to a “deficit” in the 2024 accounts reflects the accounting treatment of expenditures exceeding annual income, while sufficient prior-year cash reserves were available. It cautioned, however, that a declining cash position could limit programmatic capacity in 2025 if voluntary contributions do not increase. The TFV also described ongoing efforts to clarify accounting terminology, including the distinction between administrative and operational expenses, to enhance transparency.

6. External Auditor’s performance audit on trust funds

30. The working group considered the report of the External Auditor on the performance audit on trust funds⁶ during the fifth meeting held on 17 October 2025. The External Auditor delivered a presentation on the performance audit, which had covered all trust funds administered by the Court as of 2024, including those established in previous years, a total of 21 funds.

31. The External Auditor presented a series of findings and recommendations assessing whether the management of trust funds was efficient, transparent, and consistent with the Court’s financial rules and international standards. The audit examined the full life cycle of the funds—from establishment and implementation to reporting and closure—through document review, a 60-question compliance checklist, and structured interviews with approximately 30 staff members across six divisions.

32. Between 2020 and 2024, trust fund activities expanded significantly: revenue increased from €1.4 million in 2020 (1.0 per cent of total Court revenue) to €22.1 million in 2023 (11.6 per cent), before declining to €15.4 million in 2024; expenditures rose from €1.2 million in 2020 to €13.4 million in 2024. While most funds were established with clearly defined purposes in accordance with guidelines, the General Trust Fund (T000) lacked a specific purpose, contrary to standard requirements. The Auditor recommended redefining the purpose of T000, standardizing donor declarations, harmonizing safeguard clauses across agreements, and establishing clear criteria and internal controls to assess financial implications for the regular budget, thereby avoiding reliance on regular resources. Although the mechanism has become increasingly important in supporting Court activities, further improvements are required to strengthen governance, transparency, and consistency in line with international best practices.

33. The Registry reaffirmed the Court’s commitment to providing detailed information on trust funds to the governing bodies through financial statements, the annual Programme Performance Report, and ad hoc reports, in compliance with regulatory requirements and responsive to CBF guidance. It stressed that such reporting must preserve both accountability and institutional independence. The Registry emphasized that the independence of the Court’s core activities, as prescribed in the Rome Statute, is a fundamental principle. It cautioned that considering trust fund resources as part of the funding envelope when assessing the Court’s core

⁶ ICC-ASP/24/4.

budgetary needs would contradict this principle, as reliance on donor contributions for activities could compromise the Court's independence.

7. On voluntary contributions

34. At its fifth meeting on 17 October 2025, delegations emphasized the need for a standardized approach to donor agreements, particularly the systematic inclusion of independence clauses and consistent contractual safeguards. They further encouraged the regular publication of financial and performance reports, accompanied by indicators to assess the efficiency and effectiveness of trust fund operations. Several interventions requested written updates from the Court on the implementation of all audit recommendations, including time-bound actions and identification of responsible units. The Registry noted that detailed information on the implementation of audit recommendations is periodically reported to the Audit Committee. Concerns were raised regarding potential overlaps between expenditures from trust funds and those from the regular budget. Delegations stressed that donor-funded activities should not substitute for core budget responsibilities, recalling observations by the CBF and the Audit Committee on the need to establish clearer boundaries between the regular budget and voluntary funding streams.

35. The Office of the Prosecutor clarified that independence clauses are systematically included in donor agreements. It acknowledged, however, that some earlier agreements reflected varying donor templates. Steps are currently underway to introduce standardized contractual language across all new agreements to ensure consistency and safeguard institutional independence.

C. Recommendations

30. The focal point, through the Bureau, submits the proposed resolution language contained in appendix I to this report for consideration by the Assembly.

Appendix I

Proposed resolution language

To be inserted into the budget resolution

Audit

The Assembly of States Parties,

Having regard to the Charter of the Audit Committee, adopted at its fourteenth session,¹ as amended in annex I of the budget resolution ICC-ASP/23/Res.6,

Noting the recommendations of the Committee on Budget and Finance concerning audit matters,²

1. *Welcomes* the reports of the Audit Committee on the work of its twenty-first and twenty-second sessions and requests the Court to report to the Assembly on the implementation of the Audit Committee recommendations and progress on the ethics functions before October 2026;
2. *Welcomes* the performance audit report on Trust Funds submitted by the External Auditor, and the conclusions and recommendations contained therein, requests the Court report to the Assembly on the implementation of the high and medium risk recommendations before September 2026 and invites the Court to brief the Assembly on progress before October 2026, and notes that the External Auditor is considering conducting a performance Audit on Human Resources Management as part of its work, in consultation with the Court.
3. *Takes also note* of the recommendations made by the *ad hoc* Selection Panel and decides to appoint Ms./Mr. xxx (xxx), Ms./Mr. xxx (xxx), and Ms./Mr. xxx (xxx) as members of the Audit Committee for a term of three years starting on 1 January 2026;
4. *Takes also note* of the recommendations made by the *ad hoc* Selection Panel following the resignation of Mr. Mika Tapio (Finland), and decides, to appoint Mr./Ms xxx (xxx) as a member of the Audit Committee for the remaining period of two years starting on 1 January 2026.

Budget Management Oversight

The Assembly of States Parties,

1. *Welcomes* the issuance of the ICC Strategic Plan 2026-2029, which reflects the first integrated Strategic Plan developed together by all organs of the Court together with the Trust Fund for Victims, and notes the work undertaken towards the preparation of a forward-looking vision aimed at enhancing the effectiveness, coherence, and unity of purpose across all components of the Court;
2. *Reiterates* the importance of strengthening the relationship and coherence between the strategic planning process and the budgetary process, which is crucial for the credibility and sustainability of the longer-term strategic approach,
3. *Invites* the Court, the Office of the Prosecutor, the Registry, and the Trust Fund for Victims to report annually to the Assembly on the implementation of the Strategic Plans in writing, and *invites* the Court to hold annual consultations with the working groups of the Bureau in the first trimester on the implementation of its strategic plans during the previous calendar year,

¹ Official Records ... Fourteenth session ... 2015 (ICC-ASP/14/20), vol. II, part B.3, Annex IV.

² Report of the Audit Committee on the work of its twenty-second session, ICC-ASP/24/16.

4. *Welcomes* in this regard the report of the Court on Key Performance Indicators (KPIs) for 2025, which presented the annual results of the KPIs as outlined in the International Criminal Court's Strategic Plan 2023-2025,
 5. *Recalls* the management oversight responsibility entrusted to the Assembly of States Parties and the mandates of the Audit Committee, the Committee on Budget and Finance, the External Auditor and the Independent Oversight Mechanism, as well as the Office of Internal Audit, and *encourages* these bodies to further intensify their coordination in order to optimize oversight capacity and reporting, ensure an effective division of labour and avoid duplication of competence and work;
 6. *Welcomes* the continuous efforts of the oversight bodies to streamline their activities and invites them to continue their efforts in that regard;
 7. *Welcomes* the increased interaction between these bodies and States Parties, and the initiatives to continue to improve such interactions including via informal meetings;
 8. *Recalls* relevant decisions of the Assembly of States Parties concerning the Secretariat of the Assembly of States Parties,³ and *notes* that the senior staff is reporting to the Director of the Secretariat; further notes that the redesigning of the Secretariat along functional lines is underway and being discussed during the Bureau meetings,
 9. *Notes* that the Secretariat of the Assembly of States Parties shall continue to provide the Committee on Budget and Finance and the Audit Committee with substantive servicing, as well as administrative and technical assistance in the discharge of their responsibilities, taking into account the specificity of the mandate and competencies of the respective committees.
-

³ ICC-ASP/2/Res.3; Official Records ... Eighteenth session ... 2019 (ICC-ASP/18/20), vol. I, part 2, footnote 9; and ICC-ASP/18/Res.1, annex, rule 16, para. 1. See also ICC-ASP/18/INF.7, Amendments to the Rules of Procedure of the Committee on Budget and Finance, rule 16, para. 1.