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Financial statements of the International Criminal Court for the year ended 31 December 2019

Contents

	<i>Page</i>
Letter of transmittal	3
Statement on Internal Financial Control	4
Independent auditor's opinion.....	5
Statement I - Statement of financial position as at 31 December 2019	7
Statement II - Statement of financial performance for the year ended 31 December 2019	8
Statement III - Statement of changes in net assets/equity for the year ended 31 December 2019	9
Statement IV - Statement of cash flows for the year ended 31 December 2019	10
Statement V - Statement of comparison of budget and actual amounts for the year ended 31 December 2019.....	11
Notes to the financial statements.....	12
1. The International Criminal Court and its objectives	12
2. Summary of significant accounting and financial reporting policies	14
3. Cash and cash equivalents.....	24
4. Accounts receivable from non-exchange transactions	24
5. Other accounts receivable	25
6. Prepayments and other current assets	26
7. Property, plant and equipment	26
8. Intangible assets	27
9. Accounts payable	28
10. Employee benefit liabilities	29
11. Host State loan	33
12. Deferred revenue and accrued expenses	33
13. Provisions.....	34
14. Net assets/equity	35

*Re-issued for technical reasons.

15.	Revenue	35
16.	Employee benefit expenses	36
17.	Travel and hospitality expenses	36
18.	Expenses for contractual services	36
19.	Expenses for counsel fees	37
20.	Operating expenses	37
21.	Supplies and materials expenses	37
22.	Depreciation, amortization and impairment	37
23.	Financial expenses	37
24.	Statement of Comparison of Budget and Actual Amounts	38
25.	Segment Reporting	39
26.	Commitments and operating leases	42
27.	Contingent liabilities	42
28.	Related party disclosures	43
29.	Write-off losses of cash and receivables	43
30.	Events after the reporting date	43
	Annexes:	44
	Schedule 1: Status of contributions as at 31 December 2019	44
	Schedule 2: Status of Working Capital Fund and Contingency Fund as at 31 December 2019	46
	Schedule 3: Status of advances to the Working Capital Fund as at 31 December 2019 .	47
	Schedule 4: Status of contributions to the Contingency Fund for 2019	49
	Schedule 5: Status of cash surplus as at 31 December 2019	51
	Schedule 6: Status of voluntary contributions as at 31 December 2019	52
	Schedule 7: Status of trust funds as at 31 December 2019	53
	Final audit report on the financial statements of the International Criminal Court for the period ended 31 December 2019	56

Letter of transmittal

9 June 2020

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 2019.

Gela Abesadze
Chief of Finance Section

Peter Lewis
Registrar

Michel Camoin
External Audit Director
Cour des Comptes,
13 rue Cambon,
75100 Paris Cedex 01
France

Statement on Internal Financial Control

Scope of responsibilities

In accordance with Financial Rule 101.1(b), the Registrar in his capacity as principal administrative officer of the Court is “*responsible and accountable for ensuring that these Rules are administered in a coherent manner by all organs of the Court, including through appropriate institutional arrangements with the Office of the Prosecutor with regard to management and administrative functions falling under the authority of that Office by virtue of article 42, paragraph 2, of the Rome Statute*”. Financial Regulation 11 and, *inter alia*, Rule 111.1, assign responsibility for the accounts to me. In accordance with this Financial Regulation and Rule, I have prescribed and maintained financial and subsidiary records, established the accounting procedures of the Court and designated the officials responsible for performing accounting functions.

In line with the Court’s Financial Regulation 1.4, these “*Regulations shall be implemented in a manner consistent with the responsibilities of the Prosecutor and the Registrar as set out in articles 42, paragraph 2, and 43, paragraph 1, of the Rome Statute. The Prosecutor and the Registrar shall cooperate, taking into account the independent exercise by the Prosecutor of his or her functions under the Statute*”.

Furthermore, in accordance with Financial Regulation 10.1, as Registrar I have responsibility for maintaining “*an internal financial control which shall provide for effective current examination and/or review of financial transactions in order to ensure:*

- (i) *The regularity of the receipt, custody and disposal of all funds and other financial resources of the Court;*
- (ii) *The conformity of obligations and expenditures with the appropriations or other financial provisions voted by the Assembly of States Parties, or with the purposes and rules relating to trust funds and special accounts; and*
- (iii) *The economic use of resources of the Court”.*

Having made appropriate institutional arrangements in cooperation with the Office of the Prosecutor as provided for in Rule 101.1(b), I am satisfied that appropriate systems of internal financial control were in place throughout the financial period of 2019.

Review of effectiveness of the system of internal financial control

The effectiveness of the system of internal financial control and compliance with the Court’s Financial Regulations and Rules relies on operational managers (certifying officers) within the Court.

My review of the effectiveness of the system of internal control and compliance with the Court’s Financial Rules and Regulations is informed by the work of the internal auditors and comments made by the external auditors in their reports.

I am satisfied that I have received the necessary assurances to confirm that an appropriate framework of internal financial control was in place during 2019.

Peter Lewis
Registrar

9 June 2020

Independent auditor's opinion

Cour des comptes
FRANCE



The First President

Paris, 30 JUN 2020

To Mr Peter Lewis
Registrar
International Criminal Court

AUDIT OPINION**Opinion**

We have audited the Financial Statements of the International Criminal Court ("the Court"), for the 12 months period ended 31 December 2019. These Financial Statements include a Statement of Financial Position as at 31 December 2019, a Statement of Financial Performance, a Statement of Changes in Net Assets/Equity, a Statement of Cash Flow, a Statement of Comparison of Budget and Actual Amounts and Notes including a summary of the accounting policies and other information. A set of seven schedules presenting some additional information under United Nations System Accounting Standards (UNSAS), outside the scope of this audit, have also been added in an annex to the Financial Statements.

Based on our audit, the Financial Statements give a fair view of the financial position of the International Criminal Court as at 31 December 2019, as well as the financial performance, the changes in net assets, the cash flow and the comparison of budget and actual amounts for the 12 months period ended 31 December 2019 in conformity with the International Public Sector Accounting Standards (IPSAS).

Basis for Opinion

We have conducted our audit in accordance with the International Standards on Auditing (ISA) and in accordance with the additional terms of reference defined in Article 12 of the Financial Regulations of the Organization. These Standards require us to comply with the ethical rules and to plan and perform our audit in order to obtain a reasonable assurance that the financial statements are free from material misstatements. As required by the Charter of ethics of the *Cour des comptes*, we guarantee the independence, the fairness, the neutrality, the integrity and the professional discretion of the auditors. Furthermore, we also fulfilled our other ethical obligations in compliance with the Code of Ethics of the International Organization of Supreme Audit Institutions (INTOSAI). The responsibilities of the auditor are more extensively described in the section "Auditor's Responsibilities for the Audit of the Financial Statements".

We believe that the audit evidence collected is sufficient and appropriate to constitute a reasonable basis for our opinion.

.../

Management's Responsibilities for the Financial Statements

By virtue of Regulation 11 of the Financial Regulations, the Registrar of the Court is responsible for preparing and presenting the financial statements. These statements are in conformity with the IPSAS. This responsibility includes the design, implementation and monitoring of internal control procedures to ensure the preparation and the fair presentation of financial statements, free of significant misstatements, resulting either from frauds or errors. This responsibility also includes the determination of fair accounting estimates adapted to the circumstances.

Auditor's Responsibilities for the Audit of the Financial Statements

The goal of the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs 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.

An audit therefore consists in implementing audit procedures in order to collect audit evidence regarding the amounts and the information presented in the financial statements. The External Auditor takes into account the internal control in effect in the entity, relative to the establishment and preparation of financial statements, so as to define appropriate audit procedures in the circumstances, and not with the aim of expressing an opinion on the effectiveness of this control. The choice of the audit procedures is based on the External Auditor's professional judgment, as is the case for the risk evaluation of the financial statements, for the assessment of the appropriateness of the accounting policies and of the accounting estimates, and for the overall presentation of the financial statements.



Pierre MOSCOVICI

Statement I

International Criminal Court - Statement of financial position as at 31 December 2019 (in thousands of euros)

	Note.	2019	2018 (restated)
Assets			
<i>Current assets</i>			
Cash and cash equivalents	3	14,575	18,892
Accounts receivable (non-exchange transactions)	4	17,630	14,832
Other accounts receivable	5	1,243	1,352
Prepayments and other current assets	6	2,732	2,935
<i>Total current assets</i>		<i>36,180</i>	<i>38,011</i>
<i>Non-current assets</i>			
Accounts receivable (non-exchange transactions)	4	25	31
Property, plant and equipment	7	168,643	179,103
Intangible assets	8	2,448	1,530
Reimbursement right	10	31,897	28,648
<i>Total non-current assets</i>		<i>203,013</i>	<i>209,312</i>
Total assets		239,193	247,323
Liabilities			
<i>Current liabilities</i>			
Accounts payable	9	6,330	7,529
Employee benefit liabilities	10	11,347	10,129
Host State loan	11	1,887	1,843
Deferred revenue and accrued expenses	12	7,749	6,955
Provisions	13	363	1,212
<i>Total current liabilities</i>		<i>27,676</i>	<i>27,668</i>
<i>Non-current liabilities</i>			
Accounts payable	9	282	636
Employee benefit liabilities	10	78,956	59,345
Host State loan	11	66,978	68,865
<i>Total non-current liabilities</i>		<i>146,216</i>	<i>128,846</i>
Total liabilities		173,892	156,514
Net assets/equity			
Contingency Fund	14	5,242	5,243
Working Capital Fund	14	5,951	9,058
Other fund balances	14	54,108	76,508
Total net assets/equity		65,301	90,809
Total liabilities and net assets/equity		239,193	247,323

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 2019 (in thousands of euros)

	Note	2019	2018
Revenue			
Assessed contributions	15	143,122	145,446
Voluntary contributions	15	1,998	2,038
Financial revenue	15	75	158
Other revenue	15	1,073	413
Total revenue		146,268	148,055
Expenses			
Employee benefit expenses	16	114,892	108,099
Travel and hospitality	17	5,592	5,668
Contractual services	18	5,343	6,158
Counsel fees	19	5,322	5,603
Operating expenses	20	14,063	12,969
Supplies and materials	21	1,658	2,456
Depreciation and amortization	22	12,026	12,344
Financial expenses	23	1,840	1,860
Total expenses		160,736	155,157
<i>Surplus/(deficit) for the period</i>		<i>(14,468)</i>	<i>(7,102)</i>

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 2019 (in thousands of euros)

	<i>General</i>							<i>Trust Funds</i>	<i>Total Net Assets/equity</i>
	<i>General Fund</i>								
	<i>Working Capital Fund</i>	<i>Contin- gency Fund</i>	<i>Funds for Employee Benefit Liabilities</i>	<i>Cash Surplus/ (Deficit)</i>	<i>Remeasur- ement of post- employ- ment related plans</i>	<i>Other General Fund Balances</i>			
Opening balance as at 1 January 2018	17	3,764	479	(5,622)	(6,650)	105,142	1,695	98,825	
Movement in net assets/equity in 2018									
Surplus/(deficit)	-	-	-	-	-	(7,427)	325	(7,102)	
Net remeasurement gains/(losses) post-employment plans	-	-	-	-	(1,391)	-	-	(1,391)	
Transfers	9,041	1,479	(216)	5,622	-	(15,926)	-	-	
Prior year cash surplus/(deficit)	-	-	-	2,993	-	(2,993)	-	-	
2016 Trust Fund for Victims Secretariat's surplus	-	-	-	-	-	476	-	476	
Total movements during the year	9,041	1,479	(216)	8,615	(1,391)	(25,870)	325	(8,016)	
Total net assets/equity as at 31 December 2018	9,058	5,243	263	2,993	(8,041)	79,272	2,021	90,809	
Movement in net assets/equity in 2019									
Surplus/(deficit)	-	-	-	-	-	(14,661)	193	(14,468)	
Net remeasurement gains/(losses) post-employment plans	-	-	-	-	(11,511)	-	-	(11,511)	
Transfers	(3,076)	-	29	(2,993)	-	6,040	-	-	
Prior year cash surplus/(deficit)	-	-	-	(1,439)	-	1,439	-	-	
Refunds to withdrawn States	(31)	(1)	-	-	-	-	-	(32)	
2017 Trust Fund for Victims Secretariat's surplus	-	-	-	-	-	505	-	505	
Total movements during the year	(3,107)	(1)	29	(4,432)	(11,511)	(6,677)	193	(25,506)	
Total net assets/equity as at 31 December 2019	5,951	5,242	292	(1,439)	(19,552)	72,594	2,213	65,301	

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 2019 (in thousands of euros)

	Note.	2019	2018 (restated)
Cash flows from operating activities			
Surplus/(deficit) for the period (Statement II)		(14,468)	(7,102)
Unrealized foreign exchange differences		(8)	(56)
Discount on host State loan		-	-
Depreciation and amortization		12,026	12,344
(Gain)/loss on disposal of property, plant and equipment		-	23
Interest expense		1,742	1,784
(Increase)/decrease in accounts receivable from non-exchange transactions		(2,793)	9,605
(Increase)/decrease in other accounts receivable		109	(224)
(Increase)/decrease in prepayments and other current assets		205	(637)
(Increase)/decrease in reimbursement right		(3,249)	40
Increase/(decrease) in accounts payable		(1,082)	662
Increase/(decrease) in employee benefit liabilities		20,829	4,198
Remeasurement (gain)/loss of post-employment related plans		(11,511)	(1,391)
Increase/(decrease) in deferred revenue and accrued expenses		794	(158)
Increase/(decrease) in provisions		(849)	(1,168)
Less: Interest income		(75)	(110)
Net cash flows from operating activities		1,670	17,810
Cash flows from investing activities			
Plus: Interest received		73	133
Proceeds from sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		(1,159)	(1,790)
Purchase of intangible assets		(1,324)	(814)
Net cash flows from investing activities		(2,410)	(2,471)
Cash flows from financing activities			
Refund to withdrawn States		(32)	-
Transfer from/to fund balances		32	
Repayment of host State loan		(3,585)	(3,585)
Net cash flows from financing activities		(3,585)	(3,585)
Net increase/(decrease) in cash and cash equivalents		(4,325)	11,754
Cash and cash equivalents at beginning of financial period	3	18,892	7,082
Unrealized foreign exchange gains/(losses) on cash and cash equivalents		8	56
Cash and cash equivalents as at 31 December (Statement I)	3	14,575	18,892

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 2019 (in thousands of euros)

<i>Major Programme</i>	<i>Appropriation approved</i>	<i>Expenditures charged against General Fund</i>	<i>Surplus/ (deficit) General fund¹</i>	<i>Expenditures charged against Contingency Fund notification</i>	<i>Total expenditure</i>	<i>Surplus/ (deficit)¹</i>	<i>Carry forward for IT/IM strategy</i>	<i>Access to Contingency Fund</i>	<i>Contingency Fund notification</i>
	<i>I</i>	<i>II</i>	<i>III=I-II</i>	<i>IV</i>	<i>V=II+IV</i>	<i>VI=I-V</i>	<i>VII</i>	<i>VIII</i>	<i>IX</i>
Judiciary	12,108	11,593	515	-	11,593	515	-	-	-
Office of the Prosecutor	46,803	46,447	356	-	46,447	355	-	-	171
Registry	76,651	75,435	1,216	1,926	77,360	(709)	307	-	2,521
Secretariat of the Assembly of States Parties	2,842	2,803	39		2,803	39	-	-	-
Premises	1,800	1,800	-	-	1,800	-	-	-	-
Secretariat of the Trust Fund for Victims	3,130	2,804	327	-	2,804	327	-	-	-
Independent Oversight Mechanism	531	522	9	-	522	9	-	-	-
Office of Internal Audit	686	686	-	-	686	-	-	-	-
Host State Loan	3,585	3,585	-	-	3,585	-	-	-	-
Total	148,135	145,674	2,461	1,926	147,600	535	307	-	2,692

¹ICC-ASP/18/Res.1, part H

²ICC-ASP/18/Res.1, part O

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. The Court has also established six country offices to enable it to conduct its field operations. These country offices are in Uganda, the Democratic Republic of the Congo, the Central African Republic, the Republic of Côte d’Ivoire, Mali and Georgia.

1.2 Programme budget:

For the purposes of the 2019 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 Office of the Prosecutor embraces 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, in accordance with its mandate under the Rome Statute;
- (ii) The Office of the Prosecutor pursues this mission independently, impartially and objectively;

(iii) The Office is headed by the Prosecutor, who has full authority over the management and administration of the Office; and

(iv) comprises four programmes: Immediate Office (which comprises all staff functions that support and provide advice to the Prosecutor and the entire Office), Judicial Complementarity and Cooperation Division, Investigation Division, and Prosecution Division.

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,¹ 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 2019.

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

¹ In 2019, these bodies included the Audit Committee, the Committee on the Election of the Prosecutor, the Working Group on Amendments, and the Working Group on the Revision of the Judges’ Remuneration.

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 differences.

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

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

Currency of accounts and treatment of exchange rate movements

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

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

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

Use of estimates and judgements

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

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

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

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

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

Cash and cash equivalents

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

Financial instruments

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

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

Financial risks

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

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

2.15 Interest rate risk: the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Court deposits its funds only in short-term fixed interest accounts, and therefore has no significant interest rate risk exposure. The loan granted by the host State carries a fixed interest rate and does not expose the Court to interest rate risk.

2.16 Credit risk: the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Court is exposed to credit risk through receivables related to assessed contributions from States Parties. Assessed contributions comprise the majority of the Court's receivables. States Parties are required to

make timely payments of contributions – within 30 days of receipt of the note verbale from the Court. The Court has regularly contacted States Parties with outstanding contributions to remind them of their obligations. Furthermore, the Assembly of States Parties and its governing bodies are required to increase their political and diplomatic contacts with States with outstanding contributions, especially those with large arrears.

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

2.18 Liquidity risk: The current high level of outstanding contributions is an area of concern and remains a primary risk factor for the Court's liquidity and cash flow.

Receivables

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

Prepayments and other current assets

2.20 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.

Property, plant and equipment

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

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

2.23 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.

2.24 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.

2.25 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.

2.26 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.

2.27 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.

2.28 Estimated useful lives are as follows:

	2018
Motor vehicles	4 - 6 years
ICT equipment	3 - 5 years
Furniture and fittings	7 - 10 years
Building components	4 - 40 years
Other assets	5 - 20 years

Permanent Premises

2.29 The Permanent Premises Project was established by the Assembly by resolution ICC-ASP/4/Res.2, which emphasized 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.

(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

2.30 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

2.31 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

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

2.33 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.

2.34 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.

2.35 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.

2.36 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.

2.37 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.

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

Reimbursement right

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

Accounts payable

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

Deferred revenue and accrued expenses

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

2.42 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

2.43 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.

2.44 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

2.45 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.

2.46 Short-term benefits fall due for settlement within the twelve months after service is rendered and include salary, various allowances, paid sick leave and annual 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.

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

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

2.49 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.

2.50 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.

2.51 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 have been designated as administrator of the judges' pension scheme. The contract with Allianz Netherlands commenced on 31 December 2008 and was valid until 31 December 2019. At the end of 2019 the Court signed a new contract for the insurance and administration of the judges' pension benefits. According to this contract AXA France will be responsible for administering the Court's judges' pensions in compliance with the pension scheme regulations of the judges starting from 1 January 2020. The contract with AXA France is valid for five years, until 31 December 2024. Upon expiration, the contract may be extended for successive periods of five years each time, upon both Parties' agreement. Accrued pension rights of judges during the contract period are fully insured by AXA France. Allianz Netherlands will remain responsible for payment of judges pensions paid up until 31 December 2019. Judges' pension benefits are not affected by the above change of the judges' pension administrator. Respectively pension liabilities and reimbursement rights of the Court for the judges' pensions are not affected by the change of administrator. However, there are changes in insurance premiums paid by the Court, due to changes in actuarial assumptions, like interest rates, longevity, mortality and disability assumptions, investment costs, administration costs as well as changes in the population of judges and their dependants.

- Premium paid in 2020 to AXA France was €1,211 thousand versus €1,367 in 2019 paid to Allianz Netherlands.
- Interest rate used by AXA France is Euroswap Interest Rate curve UFR plus 0.10% versus fixed rate of 1% used by Allianz Netherlands.

- Mortality and longevity assumptions used by AXA France is based on the table IPS55 and the table TGF05 versus mortality and longevity assumptions used by Allianz Netherlands, which was based on AG2012-2062 tables.
- Administration and investment fees paid to AXA France for 2020 was €10 thousand versus €121 thousand paid to Allianz Netherlands for interest guarantee, longevity and solvability for 2019.

Actuarial calculation of premiums for active judges as at 1 January 2020 for five years (2020 to 2024), including administration and investment fees, is €3,792 thousand. The actuarial calculation of premiums will be changing depending on the actual population of judges and their dependants.

2.52 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 an amount of 50 per cent. ASHI is a defined benefit plan.

2.53 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.

2.54 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.

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

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

Host State loan

2.57 The loan described in note 2.29(a) was initially recognized at fair value. The fair value at initial recognition amounts to a net present value of future cash flows using the effective interest rate. Subsequently, the loan is recognized at amortized cost using the effective interest rate.

Provisions and contingent liabilities

2.58 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.

2.59 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.

Non-exchange revenue

2.60 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.

2.61 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.

2.62 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.

2.63 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.

2.64 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.

2.65 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

2.66 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.

2.67 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

2.68 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.

2.69 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

2.70 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.

2.71 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.

2.72 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.

2.73 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

2.74 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 Funds for Employee Benefit Liabilities and Cash surplus, and the trust funds.

2.75 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.

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

Budget comparison

2.77 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.

2.78 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.

Restatement of prior year comparatives

2.79 Comparative information for 2018 is restated to reflect reclassification of Host State loan principal of €1,801 payable in February 2019 from accrued expenses to accounts payable. This reclassification does not affect net assets/equity and has the following effect:

In thousands of euros	2018 Financial Statements ICC-ASP/18/12	Reclassification	Comparative information in 2019 financial statements
Accounts Payable – current	5,728	1,801	7,529
Deferred revenue and accrued expenses	8,756	(1,801)	6,955
Total net assets/equity	90,809	-	90,809

3. Cash and cash equivalents

<i>In thousands of euros</i>	2019	2018
Cash on hand	63	94
Cash at bank	14,512	18,798
Total	14,575	18,892

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 €289 thousand (2018: €206 thousand) held in currencies other than the euro.

4. Accounts receivable from non-exchange transactions

<i>In thousands of euros</i>	2019	2018
Current		
Assessed contributions receivable (regular budget)	25,772	21,122
Assessed contributions receivable (other)	6	6
Voluntary contributions receivable	65	35
Non-current		
Assessed contributions receivable (other)	26	31
Total accounts receivable, gross	25,869	21,194
Provision for doubtful debt	(8,214)	(6,331)
Total accounts receivable, net	17,655	14,863

4.1 Assessed contributions receivable (regular budget): Assessed contributions comprise the majority of the Court's receivables. The outstanding balance of €25,772 thousand comprises €11,361 thousand due for prior financial periods and €14,411 thousand due for 2019 (Schedule 1). Contributions received from States Parties in excess of contributions due in an amount of €2,566 thousand are reported as contributions received in advance (note 12.1). The status of outstanding contributions as at 31 December 2019 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 €65 thousand represents an outstanding amount receivable from European Commission for 2018-2019 project.

4.4 Provision for doubtful debt: The Court recognized provision for doubtful debt in an amount of 90 per cent of outstanding contributions from States Parties that are in arrears for more than two years. Article 112 of the Rome Statute stipulates that a State Party which is in arrears in the payment of its assessed contributions, shall have no vote in the Assembly and in the Bureau if the amount of its arrears equals or exceeds the amount of the contributions due from it for the preceding two full years. The Assembly may, nevertheless, permit such a State Party to vote in the Assembly and in the Bureau if it is satisfied that the failure to pay is due to conditions beyond the control of the State Party.

Changes in provision for doubtful debt

<i>In thousands of euros</i>	<i>Total</i>
Provision for doubtful debt as at 1 January 2019	6,331
Increase/(decrease) in provision	1,883
Provision for doubtful debt as at 31 December 2019	8,214

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)	-	14,411	8,839	2,522	25,722
Assessed contributions receivable (other)	31	-	1	-	32
Voluntary contributions receivable	-	65	-	-	65
Total accounts receivable, gross	31	14,476	8,840	2,522	25,869

5. Other accounts receivable

<i>In thousands of euros</i>	<i>2019</i>	<i>2018</i>
Receivable from governments	496	1,118
Other receivables	3,078	2,138
Other accounts receivable, gross	3,574	3,256
Provision for doubtful debt	(2,331)	(1,904)
Other accounts receivable, net	1,243	1,352

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

5.2 Other receivables mainly comprise amounts advanced by the Court on the basis of a judicial decision dated 20 October 2011 (Trial Chamber III, no. ICC-01/05-01/08-568) for the legal representation of an accused person.

5.3 Provision for doubtful debt: as the recovery of the legal aid costs advanced by the Court is uncertain, the receivable amount is fully provided for and recognized as costs of the Court. In the case referenced ICC-01/05-01/13, a request was made to reimburse to the Court €453 thousand for legal aid fees received in said case, of which only €26 thousand was recovered in 2019 resulting in increase in provision of €427 thousand.

Changes in provision for doubtful debt

<i>In thousands of euros</i>	<i>Other receivables</i>
Provision for doubtful debt as at 1 January 2019	1,904
Increase in provision	427
Provision for doubtful debt as at 31 December 2019	2,331

5.4 The following table illustrates other accounts receivable by age:

<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>
Receivable from governments	496	-	-	496
Other receivables	1,106	554	1,418	3,078
Other accounts receivable, gross	1,602	554	1,418	3,574

6. Prepayments and other current assets

<i>In thousands of euros</i>	2019	2018
Advances	2,111	2,049
Prepaid expenses	564	831
Accrued interest	57	55
Total	2,732	2,935

6.1 Advances mainly represent education grant advances for the portion of the school year to be completed during 2020.

6.2 Prepaid expenses mainly represent payments to vendors for software maintenance and licences relating to periods after 31 December 2019.

7. Property, plant and equipment

As at 31 December 2019

<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 2019	9,741	297	197,478	3,896	621	9,591	-	2,523	224,147
Additions	-	407	158	-	2	453	-	140	1,160
Capitalization	-	(704)	-	-	-	-	704	-	-
Disposals/Write-offs	-	-	-	(259)	(3)	(905)	-	(32)	(1,199)
At 31 December 2019	9,741	-	197,636	3,636	620	9,139	704	2,631	224,108
Accumulated depreciation									
Accumulated depreciation at 1 January 2019	-	-	32,619	2,571	492	7,586	-	1,776	45,044
Depreciation Charge	-	-	9,973	405	27	1,007	12	196	11,620
Disposals/Write-offs	-	-	-	(259)	(3)	(905)	-	(32)	(1,199)
At 31 December 2019	-	-	42,592	2,717	516	7,688	12	1,940	55,465
Net book value									
at 1 January 2019	9,741	297	164,859	1,325	129	2,005	-	747	179,103
At 31 December 2019	9,741	-	155,044	920	104	1,451	692	691	168,643

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.

As at 31 December 2018

<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>Other assets</i>	<i>Total</i>
Cost								
At 1 January 2018	9,741	10	197,183	3,335	572	10,205	2,488	223,534
Additions	-	291	244	561	51	451	193	1,791
Capitalization	-	(4)	4	-	-	-	-	-
Reclassification	-	-	47	-	-	-	(47)	-
Disposals/Write-offs	-	-	-	-	(1)	(1,065)	(111)	(1,177)
At 31 December 2018	9,741	297	197,478	3,896	622	9,591	2,523	224,148
Accumulated depreciation								
Accumulated depreciation at 1 January 2018	-	-	22,249	2,205	468	7,615	1,711	34,248
Depreciation Charge	-	-	10,365	367	25	1,013	181	11,951
Reclassification	-	-	5	-	-	-	(5)	-
Disposals/Write-offs	-	-	-	-	(1)	(1,042)	(111)	(1,154)
At 31 December 2018	-	-	32,619	2,571	492	7,587	1,776	45,045
Net book value								
at 1 January 2018	9,741	10	174,934	1,130	104	2,590	777	189,286
At 31 December 2018	9,741	297	164,859	1,325	130	2,004	747	179,103

8. Intangible assets**As at 31 December 2019**

<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 2019	11,079	518	328	11,925
Additions	85	1,011	228	1,324
Retirement / Write-off	-	-	-	-
Capitalization	-	(368)	368	-
At 31 December 2019	11,164	1,161	924	13,249
Accumulated Amortization				
At 1 January 2019	10,390	-	5	10,395
Amortization charge	333	-	73	406
At 31 December 2019	10,723	-	78	10,801
Net book value				
At 1 January 2019	689	518	323	1,530
At 31 December 2019	441	1,161	846	2,448

8.1 Software in development represents costs of developing three software: a) Digital storage for forensic files preservation, b) Electronic phone billing and c) Judicial workflow platform. Completion of these projects are expected in 2020 and 2021.

8.2 In 2019 two intangible assets were developed internally: a) Human Resources Renewal and b) mission planning solution phase 2.

As at 31 December 2018

<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 2018	11,025	86	-	11,111
Additions	54	760	-	814
Retirement / Write-off	-	-	-	-
Capitalization	-	(328)	328	-
At 31 December 2018	11,079	518	328	11,925
Accumulated Amortization				
At 1 January 2018	10,002	-	-	10,002
Amortization charge	388	-	5	393
At 31 December 2018	10,390	-	5	10,395
Net book value				
At 1 January 2018	1,023	86	-	1,109
At 31 December 2018	689	518	323	1,530

9. Accounts payable

<i>In thousands of euros</i>	<i>2019</i>	<i>2018 (restated)</i>
Current		
Host State loan principal payable	1,843	1,801
Counsel payables	502	379
Suppliers	3,052	4,630
Secretariat of the Trust Fund for Victims	636	506
Other payables	297	213
<i>Total current</i>	<i>6,330</i>	<i>7,529</i>
Non-current		
Secretariat of the Trust Fund for Victims	282	636
<i>Total non-current</i>	<i>282</i>	<i>636</i>
Total accounts payable	6,612	8,165

9.1 Liability towards the Secretariat of the Trust Fund for Victims represents amount assessed for funding of the Secretariat net of expenses incurred against this assessment. 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. The payables are finally settled when the Court credits any cash surplus pertaining to Major Programme VI, in accordance with the Financial Regulations and Rules of the Court, to the States Parties.

10. Employee benefit liabilities

<i>In thousands of euros</i>	2019	2018
Current		
Salaries and entitlements	839	468
Annual leave accrual	6,848	6,303
Other long-term benefits	2,155	1,867
Post-employment benefits	1,505	1,491
<i>Sub-total current</i>	<i>11,347</i>	<i>10,129</i>
Non-current		
Other long-term benefits	12,450	9,939
Post-employment benefits	66,506	49,406
<i>Sub-total non-current</i>	<i>78,956</i>	<i>59,345</i>
Total	90,303	69,474

Current employee benefit liabilities

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

10.2 Annual Leave Accrual: At 31 December 2019, €6,848 thousand represents the accumulated annual leave accrual for all staff members of the Court.

Non-current employee benefit liabilities

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

Financial assumptions	2019	2018
Discount rate:		
Judges pension scheme	0.75%	1.65%
Relocation allowance and other benefits of judges	0.04%	0.30%
Home leave and family visit of staff	0.04%	0.30%
ASHI	0.9%	1.95%
Staff repatriation grant	0.74%	1.42%
Other benefits of staff	0.72%	1.35%
Wage inflation	1.50%	1.50%
Price inflation	2.00%	2.00%
Medical cost trend rate	5.00%	5.00%
Individual salary increase rate	1.20%	1.20%
Demographic assumptions		
Individual turnover rates	From 0% to 17% depending on age group	
Disability rates	Based on UNJSPF (2019)	
ASHI participation rate	66.67%	
Mortality tables	UNJSPF active and inactive (2019)	
Age corrections	Generational improvement scale (for inactive)	
Age difference M/F	Based on actual age difference	

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.

10.5 The actuarial losses due to changes in financial assumptions are caused by the changes of the discount rates. The discount rates for all defined benefit plans and other long-term employee benefit plans have decreased. The actuarial gains and losses due to changes in demographic assumptions are caused by changes in mortality rates, disability rates, turnover rates and the participation rates. The participation rate is only applicable to the ASHI post-employment plan. The actuarial gains and losses due to experience adjustments are mainly caused by deviation of the actual benefits paid from the expected benefits paid, increase in health insurance premiums and a higher increase in salary than initially was expected.

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>Total</i>
	<i>Pension scheme</i>	<i>Other long-term</i>	<i>ASHI</i>	<i>Other long-term</i>	
Present value of the defined benefit obligation as at 1 January 2019	28,648	576	22,249	11,231	62,704
Service cost	882	231	2,401	2,482	5,995
Interest expense	475	2	480	160	1,118
Remeasurement (gains)/losses	3,313	233	11,030	848	15,423
Benefits paid	(1,421)	(218)	(46)	(941)	(2,626)
Present value of the defined benefit obligation as at 31 December 2019	31,897	824	36,114	13,780	82,614

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 2019	28,648
Interest revenue	471
Remeasurement gains/(losses)	2,832
Contributions by employer	1,488
Benefits paid	(1,421)
Administration cost	(121)
Reimbursement right as at 31 December 2019	31,897

10.6 The fair value of the reimbursement rights is deemed to be the present value of the related obligation. Administration cost of €121 thousand was paid to judges pension scheme administrator in 2019.

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>Total</i>
	<i>Pension scheme</i>	<i>Other long-term</i>	<i>ASHI</i>	<i>Other long-term</i>	
Net service cost	882	231	2,401	2,482	5,995
Net interest on the net defined benefit liability/(asset)	4	2	480	160	647
Administration costs	121	-	-	-	121
Remeasurement of the net defined benefit liability	-	233	-	848	1080
Defined benefit cost recorded in profit or loss 1,007		466	2,881	3,490	7,844
Remeasurement of the net defined benefit liability	481	-	11,030	-	11,510
Defined benefit cost recorded in net assets/equity	481	-	11,030	-	11,510
Total defined benefit cost	1,488	466	13,911	3,490	19,354

Sensitivity analysis

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

	<i>Discount rate %</i>	<i>Defined benefit obligation</i>	<i>Discount rate plus 0.25%</i>	<i>Defined benefit obligation</i>	<i>Discount rate less 0.25%</i>	<i>Defined benefit obligation</i>
Judges						
Pension scheme	0.75	31,897	1.00	30,901	0.50	32,944
Home leave benefits	0.04	95	0.29	95	(0.21)	95
Removal/travel on separation	0.04	117	0.29	116	(0.21)	118
Relocation allowance	0.04	602	0.29	597	(0.21)	606
Survivors benefit	0.04	11	0.29	11	(0.21)	11
Staff						
Home leave benefits	0.04	1,171	0.29	1,170	(0.21)	1,173
Family visit	0.04	36	0.29	36	(0.21)	36
Removal/Travel on separation	0.72	3,028	0.97	2,967	0.47	3,091
Repatriation grant	0.74	9,076	0.99	8,879	0.49	9,281
Death grant	0.72	469	0.97	460	0.47	478
ASHI	0.90	36,114	1.15	33,365	0.65	39,139

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

Medical cost trend rate

<i>In thousands of euros</i>	<i>4%</i>	<i>5%</i>	<i>6%</i>
Defined benefit obligation as at 31/12/2019	29,826	36,114	44,175
Current Service cost for Fiscal year 2020	2,773	3,360	4,113

United Nations Joint Staff Pension Fund

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

10.10 The Court's financial obligation to the Fund consists of its mandated contribution, at the rate established by the United Nations General Assembly (currently at 7.9% for participants and 15.8% for member organizations) together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Pension Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. Each member organization shall contribute to this deficiency an amount proportionate to the total contributions which each paid during the three years preceding the valuation date.

10.11 The latest actuarial valuation for the Fund was completed as of 31 December 2017, and the valuation as of 31 December 2019 is currently being performed. A roll forward of the participation data as of 31 December 2017 to 31 December 2018 was used by the Fund for its 2018 financial statements

10.12 The actuarial valuation as of 31 December 2017 resulted in a funded ratio of actuarial assets to actuarial liabilities, assuming no future pension adjustments, of 139.2%. The funded ratio was 102.7% when the current system of pension adjustments was taken into account.

10.13 After assessing the actuarial sufficiency of the Fund, the Consulting Actuary concluded that there was no requirement, as of 31 December 2017, for deficiency payments under Article 26 of the Regulations of the Fund as the actuarial value of assets exceeded the actuarial value of all accrued liabilities under the plan. In addition, the market value of assets also exceeded the actuarial value of all accrued liabilities as of the valuation date. At the time of this report, the General Assembly has not invoked the provision of Article 26.

10.14 Should Article 26 be invoked due to an actuarial deficiency, either during the ongoing operation or due to the termination of the Fund, deficiency payments required from each member organization would be based upon the proportion of that member organization's contributions to the total contributions paid to the Fund during the three years preceding the valuation date. Total contributions paid to the Fund during the preceding three years (2016, 2017 and 2018) amounted to USD 7,131.56 million, of which approximately 1.06% was contributed by the Court.

10.15 During 2019, contributions paid to Fund amounted to €26.3 million (2018 €23.2 million). No significant variance is expected in the contributions due in 2020.

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

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

Service-incurred injury

10.18 The Court entered into an agreement with an insurance company to offer coverage for service-incurred injuries for the Court's staff, judges, consultants and temporary assistants. The insurance premium, calculated as a percentage of the pensionable remuneration for staff members and a comparable percentage for judges, consultants and temporary assistants, is charged to the organization's budget and is reflected in the accounts under expenditures. The total premium paid during 2019 for this insurance was €442 thousand.

Secretariat of the Trust Fund for Victims

10.19 Employees of the Secretariat of the Trust Fund for Victims are provided with benefits and entitlements in accordance with staff regulations and consistent with those of employees of the Court. These benefits are provided on a pooled basis with the Court's staff and it is not considered feasible to perform a separate actuarial valuation. Long-term and post-employment benefits that relate to the Secretariat of the Trust Fund for Victims and that are included in the obligations of the Court are estimated at €675 thousand.

10.20 The value of annual leave due to employees of the Secretariat of the Trust Fund for Victims as at 31 December 2019, also provided on a pooled basis, are included in the Court's liabilities and amounted to €126 thousand.

11. Host State loan

<i>In thousands of euros</i>	2019	2018
Host State loan current	1,887	1,843
Host State loan non-current	66,978	68,865
Total	68,865	70,708

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	10,755	84,250	98,590

12. Deferred revenue and accrued expenses

<i>In thousands of euros</i>	2019	2018 (restated)
Assessed contributions in advance	2,566	1,509
Deferred voluntary contributions	1,097	1,191
Accrued expenses	2,344	2,471
Accrual on host State loan	1,742	1,784
Total	7,749	6,955

12.1 Assessed contributions received in advance: €2,566 thousand was received from States Parties prior to the year to which they relate. Contributions received in advance increased by €1,057 thousand. The details of received contributions relating to year 2020 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. The amount

of €1,097 thousand relates to the activities of the Trust Fund “Building Legal Expertise and Fostering Cooperation” and “Junior Professional Officer Programme”. These contributions will be recognized as revenue, as and when the conditions are satisfied. Details of voluntary contributions transferred subject to conditions as of 31 December 2019 are provided in 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 2019 due for payment in February 2020.

13. Provisions

<i>In thousands of euros</i>	2019	2018
Provision for litigation	263	898
Provision for US tax	100	111
Other provisions	-	203
Total	363	1,212

Changes in provisions

<i>In thousands of euros</i>	<i>Litigation provision</i>	<i>US tax provision</i>	<i>Other provisions</i>	<i>Total</i>
Provision as at 1 January 2019	898	111	203	1,212
Increase in provision	-	17	-	17
Decrease due to payments	(92)	(24)	(203)	(319)
Decrease due to reversals	(543)	(4)	-	(547)
Provision as at 31 December 2019	263	100	-	363

13.1 Provision for litigation of €263 thousand corresponds to estimated liability of the Court for cases filed by current or former staff members of the Court, including primarily 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 €100 thousand estimated for the year 2019 for United States taxpayers on the payroll of the Court during this period.

14. Net assets/equity

<i>In thousands of euros</i>	<i>2019</i>	<i>2018</i>
General		
Contingency Fund	5,242	5,243
Working Capital Fund	5,951	9,058
General Funds		
Funds for Employee Benefit Liabilities	292	263
Cash Surplus / (Deficit)	(1,439)	2,993
Other General Fund	72,594	79,272
Remeasurement of post-employment related plans	(19,552)	(8,041)
Total General balances	63,088	88,788
Trust Funds	2,213	2,021
Total	65,301	90,809

14.1 Remeasurement of post-employment related plans: the balance of €19,552 thousand represents actuarial losses 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>2019</i>	<i>2018</i>
Assessed contributions		
To programme budget	145,005	144,890
Change in provision for doubtful debt	(1,883)	556
<i>Sub-total assessed contributions</i>	<i>143,122</i>	<i>145,446</i>
Voluntary contributions		
To trust funds (Schedule 6)	1,998	2,038
<i>Sub-total voluntary contributions</i>	<i>1,998</i>	<i>2,038</i>
Financial revenue		
Interest revenue	75	110
Net foreign exchange gain	-	48
<i>Sub-total financial revenue</i>	<i>75</i>	<i>158</i>
Other revenue		
Other miscellaneous revenue	1,073	413
<i>Sub-total other revenue</i>	<i>1,073</i>	<i>413</i>
Total revenue	146,268	148,055

15.1 Assessed contributions to programme budget: the Assembly, in its resolution ICC-ASP/17/Res.4, approved the funding of the appropriations of the Court for the financial period 1 January to 31 December 2019 in the amount of €148,135 thousand. €3,130 thousand of the total appropriations relates to contributions to the Secretariat of the Trust Fund for Victims and is reported separately in the financial statements of the Trust Fund.

15.2 The Court recognizes revenue when the inflow of the economic benefits or service potential is probable. For the doubtful debt estimated in relation to the assessed contributions

receivable the revenue is reduced and will be reinstated once the uncertainty over collection is removed. In 2019, an estimate of a doubtful debt provision increased by €1,883 thousand.

15.3 Details of voluntary contributions by donors are provided in Schedule 6.

Contributions in kind

15.4 In 2019 the Court received services-in-kind related to short-term pro bono personnel. These resources provide expertise in specific areas that help support the activities of the Court. The value of such services received by the Court in 2019 is estimated at €1.2 million.

15.5 In 2019 the eighteenth session of the Assembly of States Parties was conducted at the World Forum Convention Centre in The Hague. The premises were provided by the host State. The approximate amount of this donation in kind is €326 thousand.

16. Employee benefit expenses

<i>In thousands of euros</i>	2019	2018
Judges' salaries	3,401	3,373
Judges' entitlements and allowances	1,802	1,516
Staff salaries	60,848	57,571
Staff entitlements and allowances	32,404	29,414
Temporary assistance	16,437	16,225
Total	114,892	108,099

16.1 In 2019 no ex-gratia payment was made.

17. Travel and hospitality expenses

<i>In thousands of euros</i>	2019	2018
Hospitality	14	31
Travel	5,578	5,637
Total	5,592	5,668

18. Expenses for contractual services

<i>In thousands of euros</i>	2019	2018
Public information	185	489
External translation	89	489
Training	696	851
Consultants and individual contractors	2,470	1,826
Other contractual services	1,903	2,503
Total	5,343	6,158

19. Expenses for counsel fees

<i>In thousands of euros</i>	2019	2018
Counsel for defence	4,044	4,191
Counsel for victims	1,278	1,412
Total	5,322	5,603

20. Operating expenses

<i>In thousands of euros</i>	2019	2018
Rental, utility and maintenance	6,922	6,038
Communications and software maintenance	3,138	3,290
Witness-related expenses	1,807	1,895
Other operating expenses	2,196	1,746
Total	14,063	12,969

21. Supplies and materials expenses

<i>In thousands of euros</i>	2019	2018
Office supplies	385	551
Library books, magazines and subscriptions	255	333
Other supplies	402	425
Low value asset purchases	616	1,147
Total	1,658	2,456

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>	2019	2018
Depreciation	11,620	11,951
Amortization	406	393
Total	12,026	12,344

22.1 No material impairment losses were incurred in 2019.

23. Financial expenses

<i>In thousands of euros</i>	2019	2018
Bank charges	70	76
Interest expense on the host State loan	1,742	1,784
Foreign currency exchange loss	28	-
Total	1,840	1,860

23.1 Interest expense on the host State loan amounting to €1,742 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 (note 1.2(g)) 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 2019 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)	535	-	-	535
Basis differences	2,267	-	-	2,267
Presentation differences	-	(2,410)	(3,585)	(5,995)
Entity differences	(1,132)	-	-	(1,132)
Actual amount in the Statement of cash flows (Statement IV)	1,670	(2,410)	(3,585)	(4,325)

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 2019.

25. Segment Reporting

Statement of financial position by segment as at 31 December 2019

<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	11,191	3,384	-	14,575
Accounts receivable (non-exchange transactions)	17,565	65	-	17,630
Other accounts receivable	1,157	-	86	1,243
Prepayments and other current assets	2,729	3	-	2,732
<i>Total current assets</i>	<i>32,642</i>	<i>3,452</i>	<i>86</i>	<i>36,180</i>
<i>Non-current assets</i>				
Accounts receivable (non-exchange transactions)	25	-	-	25
Property, plant and equipment	168,643	-	-	168,643
Intangible assets	2,448	-	-	2,448
Reimbursement right	31,897	-	-	31,897
<i>Total non-current assets</i>	<i>203,013</i>	<i>-</i>	<i>-</i>	<i>203,013</i>
Total assets	235,655	3,452	86	239,193
Liabilities				
<i>Current liabilities</i>				
Accounts payable	6,163	81	86	6,330
Employee benefit liabilities	11,314	33	-	11,347
Host State loan	1,887	-	-	1,887
Deferred revenue and accrued expenses	6,624	1,125	-	7,749
Provisions	363	-	-	363
<i>Total current liabilities</i>	<i>26,351</i>	<i>1,239</i>	<i>86</i>	<i>27,676</i>
<i>Non-current liabilities</i>				
Accounts payable	282	-	-	282
Employee benefit liabilities	78,956	-	-	78,956
Host State loan	66,978	-	-	66,978
<i>Total non-current liabilities</i>	<i>146,216</i>	<i>-</i>	<i>-</i>	<i>146,216</i>
Total liabilities	172,567	1,239	86	173,892
Net assets/equity				
Contingency Fund	5,242	-	-	5,242
Working Capital Fund	5,951	-	-	5,951
Other fund balances	51,895	2,213	-	54,108
Total net assets/equity	63,088	2,213	-	65,301
Total liabilities and net assets/equity	235,655	3,452	86	239,193

Statement of financial position by segment as at 31 December 2018

<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	14,790	4,102	-	18,892
Accounts receivable (non-exchange transactions)	14,797	35	-	14,832
Other accounts receivable	2,175	-	(823)	1,352
Prepayments and other current assets	2,909	26	-	2,935
Total current assets	34,671	4,163	(823)	38,011
<i>Non-current assets</i>				
Accounts receivable (non-exchange transactions)	31	-	-	31
Property, plant and equipment	179,103	-	-	179,103
Intangible assets	1,530	-	-	1,530
Reimbursement right	28,648	-	-	28,648
Total non-current assets	209,312	-	-	209,312
Total assets	243,983	4,163	(823)	247,323
Liabilities				
<i>Current liabilities</i>				
Accounts payable	7,415	937	(823)	7,529
Employee benefit liabilities	10,121	8	-	10,129
Host State loan	1,843	-	-	1,843
Deferred revenue and accrued expenses	5,759	1,196	-	6,955
Provisions	1,212	-	-	1,212
Total current liabilities	26,350	2,141	(823)	27,668
<i>Non-current liabilities</i>				
Accounts payable	636	-	-	636
Employee benefit liabilities	59,345	-	-	59,345
Host State loan	68,865	-	-	68,865
Total non-current liabilities	128,846	-	-	128,846
Total liabilities	155,196	2,141	(823)	156,514
Net assets/equity				
Contingency Fund	5,243	-	-	5,243
Working Capital Fund	9,058	-	-	9,058
Other fund balances	74,487	2,021	-	76,508
Total net assets/equity	88,788	2,021	-	90,809
Total liabilities and net assets/equity	243,983	4,163	(823)	247,323

Statement of financial performance by segment for the year ended 31 December 2019

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Total</i>
Revenue			
Assessed contributions	143,122	-	143,122
Voluntary contributions	-	1,998	1,998
Financial revenue	75	-	75
Other revenue	1,073	-	1,073
Total revenue	144,270	1,998	146,268
Expenses			
Employee benefit expenses	114,162	730	114,892
Travel and hospitality	5,061	531	5,592
Contractual services	4,918	425	5,343
Counsel fees	5,322	-	5,322
Operating expenses	13,962	101	14,063
Supplies and materials	1,640	18	1,658
Depreciation and amortization	12,026	-	12,026
Financial expenses	1,840	-	1,840
Total expenses	158,931	1,805	160,736
Surplus/(deficit) for the period	(14,661)	193	(14,468)

Statement of financial performance by segment for the year ended 31 December 2018

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Total</i>
Revenue			
Assessed contributions	145,446	-	145,446
Voluntary contributions	-	2,038	2,038
Financial revenue	158	-	158
Other revenue	411	2	413
Total revenue	146,015	2,040	148,055
Expenses			
Employee benefit expenses	107,384	715	108,099
Travel and hospitality	5,289	379	5,668
Contractual services	5,746	412	6,158
Counsel fees	5,602	1	5,603
Operating expenses	12,762	207	12,969
Supplies and materials	2,456	-	2,456
Depreciation and amortization	12,344	-	12,344
Financial expenses	1,859	1	1,860
Total expenses	153,442	1,715	155,157
Surplus/(deficit) for the period	(7,427)	325	(7,102)

26. Commitments and operating leases

Operating leases

26.1 Operating costs include lease payments in an amount of €2,449 thousand, recognized as operating lease expenses during the year. The amount includes minimum lease payments. No sublease payments or contingent rent payments were made or received.

Commitments

26.2 At 31 December 2019 contractual commitments of the Court for the acquisition of property plant and equipment contracted but not delivered amounted to €139 thousand.

27. Contingent liabilities

27.1 At the end of 2019, one case filed by a staff member of the Court 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 €65 thousand is disclosed as contingent liabilities for this case. In addition, there are cases against the Court pending before ILOAT the liability for which cannot be reliably estimated. With regard to one such case, in general, there are strong arguments that the Complaint falls outside the Tribunal's jurisdiction (both subject matter and temporal jurisdiction) and is therefore irreceivable. Nevertheless, there is a risk of legal liability. However, due to the myriad of ways in which the Tribunal could approach the question of appropriate relief, the Court's liability cannot be reliably estimated.

27.2 On 19 March 2019, Mr. Jean-Pierre Bemba Gombo filed a second public redacted version of his request for compensation and damages pursuant to article 85 of the Rome Statute (ICC-01/05-01/08-3673-Red2). Both the Prosecution and the Registry filed their respective observations on 6 May 2019 as ordered ((ICC-01/05-01/08-3680-Red and ICC-01/05-01/08-3681-Red, respectively) and a hearing was publicly held on 9 May 2019.

Additional submissions were filed by lawyers for Mr. Bemba on 4 June 2019 and replies thereto were filed by both the Prosecution and the Registry on 26 June 2019. The liability for this claim, if any, cannot be reliably estimated.

28. Related party disclosures

Key management Personnel

28.1 Key management personnel are defined as the President, the Chef de Cabinet, the Registrar, the Prosecutor, the Deputy Prosecutor and Directors.

28.2 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.

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

<i>In thousands of euros</i>	<i>No. of individuals</i>	<i>Aggregate remuneration</i>	<i>Receivables</i>
Key management personnel	13	2,811	211

28.4 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	319	720	2,458	3,497

Trust Fund for Victims

28.5 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.

28.6 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.

28.7 In 2019, the Assembly approved an appropriation of €3,130 thousand for the Secretariat of the Trust Fund for Victims, which administers the Trust Fund and provides administrative support to the Board and its meetings. The amount of assessment net of expenses incurred by the Secretariat for the current and prior period in an amount of €892 thousand is recognized as a liability towards the Trust Fund for Victims. 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 €3 thousand was written off as the value of receivables deemed to be irrecoverable.

30. Events after the reporting date

30.1 ICC's reporting date is 31 December 2019. The COVID-19 pandemic occurred after the 2019 accounts were closed. This is a non-adjusting event for the 2019 Financial Statements. However, the global effects of this pandemic may have significant impact on the Organization's operations in 2020, the extent of which cannot be reliably estimated at this time.

Annexes

Schedule 1

International Criminal Court - Status of contributions as at 31 December 2019
(in euros)

States Parties	Outstanding as at 31-12-2018			Assessed	Credits from 2018			Total outstanding	Receipts relating to 2020
	Collections	Outstanding	Outstanding		Collections	Outstanding	Outstanding		
	Prior years			2019					
Afghanistan	-	-	-	15,161	-	15,161	-	-	-
Albania	-	-	-	21,104	-	21,104	-	-	-
Andorra	-	-	-	13,299	-	13,299	-	-	-
Antigua and Barbuda	16,765	-	16,765	5,534	-	-	5,534	22,299	-
Argentina	2,185,464	303,342	1,882,122	2,421,357	-	-	2,421,357	4,303,479	-
Australia	-	-	-	5,848,204	-	5,848,204	-	-	-
Austria	-	-	-	1,904,940	-	1,904,940	-	-	-
Bangladesh	-	-	-	15,348	-	15,348	-	-	-
Barbados	-	-	-	18,502	-	18,502	-	-	-
Belgium	-	-	-	2,314,390	-	2,314,390	-	-	-
Belize	-	-	-	2,745	-	2,745	-	-	-
Benin	-	-	-	8,380	-	8,380	-	-	-
Bolivia	-	-	-	42,353	-	-	42,353	42,353	-
Bosnia and Herzegovina	-	-	-	31,801	-	31,801	-	-	-
Botswana	-	-	-	39,274	-	39,274	-	-	-
Brazil	9,852,721	7,594,691	2,258,030	8,217,956	-	-	8,217,956	10,475,986	-
Bulgaria	-	-	-	128,390	-	128,390	-	-	-
Burkina Faso	14,480	14,480	-	8,115	-	8,115	-	-	227
Cabo Verde	3,865	3,865	-	2,745	-	-	2,745	2,745	-
Cambodia	-	-	-	14,896	-	14,896	-	-	-
Canada	-	-	-	7,234,872	-	7,234,872	-	-	-
Central African Republic	8,312	-	8,312	2,745	-	-	2,745	11,057	-
Chad	36,939	-	36,939	10,706	-	-	10,706	47,645	-
Chile	-	-	-	1,077,042	-	1,077,042	-	-	-
Colombia	788,855	788,855	-	762,068	-	762,068	-	-	-
Comoros	21,955	-	21,955	2,745	-	-	2,745	24,700	-
Congo	77,768	-	77,768	16,607	-	-	16,607	94,375	-
Cook Islands	-	-	-	2,745	-	2,745	-	-	-
Costa Rica	-	-	-	164,064	2,784	105,233	56,047	56,047	-
Côte d'Ivoire	-	-	-	35,966	23,572	12,394	-	-	11,337
Croatia	-	-	-	221,717	-	221,717	-	-	-
Cyprus	-	-	-	95,258	-	95,258	-	-	-
Czechia	-	-	-	822,923	-	822,923	-	-	-
Democratic Republic of the Congo	-	-	-	14,487	14,104	-	383	383	-
Denmark	-	-	-	1,466,026	-	1,466,026	-	-	-
Djibouti	6,717	-	6,717	2,745	-	-	2,745	9,462	-
Dominica	-	-	-	2,745	262	2,483	-	-	-
Dominican Republic	266,697	141,231	125,466	146,606	-	-	146,606	272,072	-
Ecuador	-	-	-	211,766	-	-	211,766	211,766	-
El Salvador	-	-	-	31,801	-	31,801	-	-	167
Estonia	-	-	-	103,209	-	103,209	-	-	-
Fiji	-	-	-	8,380	-	8,380	-	-	-
Finland	-	-	-	1,114,047	-	1,114,047	-	-	-
France	-	-	-	12,509,604	-	12,509,604	-	-	-
Gabon	-	-	-	41,544	-	41,544	-	-	-
Gambia	8	8	-	2,745	-	2,745	-	-	-
Georgia	-	-	-	21,104	-	21,104	-	-	-
Germany	-	-	-	16,115,590	-	16,115,590	-	-	-
Ghana	45,781	45,781	-	41,737	-	37,515	4,222	4,222	-
Greece	-	-	-	968,485	-	968,485	-	-	-
Grenada	-	-	-	2,745	-	2,745	-	-	-
Guatemala	-	-	-	99,094	327	-	98,767	98,767	-
Guinea	24,540	-	24,540	8,093	-	-	8,093	32,633	-
Guyana	-	-	-	5,491	1,738	3,753	-	-	9,071
Honduras	6,474	6,474	-	24,987	-	22,950	2,037	2,037	-
Hungary	-	-	-	550,687	-	550,687	-	-	-
Iceland	-	-	-	74,154	-	74,154	-	-	-
Ireland	-	-	-	981,784	-	981,784	-	-	-
Italy	-	-	-	8,751,057	-	8,751,057	-	-	-
Japan	-	-	-	24,201,348	-	24,201,348	-	-	-
Jordan	-	-	-	55,507	-	55,507	-	-	18

States Parties	Outstanding as at 31-12-2018		Outstanding	Assessed	Credits from 2018		Outstanding	Total outstanding	Receipts relating to 2020
	Collections	Prior years			2018	2019			
Kenya	-	-	-	65,307	-	65,307	-	-	-
Latvia	-	-	-	124,313	-	124,313	-	-	-
Lesotho	-	-	-	2,745	-	2,745	-	-	2,588
Liberia	5,259	-	5,259	2,745	-	-	2,745	8,004	-
Liechtenstein	-	-	-	23,851	-	23,851	-	-	-
Lithuania	-	-	-	187,915	-	187,915	-	-	-
Luxembourg	-	-	-	177,363	-	177,363	-	-	-
Madagascar	7,966	7,966	-	10,982	-	10,982	-	-	40
Malawi	5,178	5,178	-	5,635	-	5,635	-	-	-
Maldives	-	-	-	10,695	-	-	10,695	10,695	-
Mali	-	-	-	11,126	-	11,126	-	-	-
Malta	-	-	-	44,955	-	44,955	-	-	-
Marshall Islands	8,551	8,551	-	2,745	-	2,745	-	-	20
Mauritius	-	-	-	29,055	-	29,055	-	-	-
Mexico	-	-	-	3,418,897	-	3,418,897	-	-	-
Mongolia	-	-	-	13,299	-	13,299	-	-	-
Montenegro	-	-	-	10,552	-	10,552	-	-	-
Namibia	-	-	-	23,851	-	23,851	-	-	-
Nauru	2,537	2,537	-	2,745	-	2,745	-	-	2,585
Netherlands	-	-	-	3,588,309	-	3,588,309	-	-	-
New Zealand	-	-	-	805,970	-	805,970	-	-	-
Niger	36,962	-	36,962	5,635	-	-	5,635	42,597	-
Nigeria	559,049	545,586	13,463	674,390	-	-	674,390	687,853	-
North Macedonia	-	-	-	19,638	-	19,638	-	-	-
Norway	-	-	-	2,116,140	-	2,116,140	-	-	-
Panama	-	-	-	119,858	86	119,403	369	369	-
Paraguay	65,414	65,414	-	43,776	-	27,799	15,977	15,977	-
Peru	121,421	121,421	-	418,904	-	203,473	215,431	215,431	-
Philippines	-	-	-	111,448	-	111,448	-	-	-
Poland	-	-	-	2,122,283	1,466,500	655,783	-	-	2,132,554
Portugal	-	-	-	926,132	-	926,132	-	-	-
Republic of Korea	-	-	-	6,229,598	-	6,229,598	-	-	-
Republic of Moldova	-	-	-	7,950	-	7,950	-	-	-
Romania	-	-	-	523,994	-	523,994	-	-	-
Saint Kitts and Nevis	-	-	-	2,745	-	-	2,745	2,745	-
Saint Lucia	-	-	-	2,745	-	2,745	-	-	387
Saint Vincent and the Grenadines	-	-	-	2,745	-	2,616	129	129	-
Samoa	-	-	-	2,602	7	2,595	-	-	5
San Marino	-	-	-	5,348	-	5,348	-	-	-
Senegal	13,403	-	13,403	15,305	-	-	15,305	28,708	-
Serbia	-	-	-	74,154	-	74,154	-	-	-
Seychelles	-	-	-	5,491	-	5,491	-	-	-
Sierra Leone	916	-	916	2,745	-	-	2,745	3,661	-
Slovakia	-	-	-	404,885	-	404,885	-	-	406,830
Slovenia	-	-	-	201,069	-	201,069	-	-	-
South Africa	-	-	-	719,714	-	719,714	-	-	-
Spain	-	-	-	5,678,791	-	5,678,791	-	-	-
State of Palestine	-	-	-	21,810	-	21,810	-	-	-
Suriname	15,113	-	15,113	13,740	-	-	13,740	28,853	-
Sweden	-	-	-	2,397,506	-	2,397,506	-	-	-
Switzerland	-	-	-	3,045,813	-	3,045,813	-	-	-
Tajikistan	-	-	-	10,982	-	10,982	-	-	-
Timor-Leste	7,369	7,369	-	5,348	-	5,348	-	-	-
Trinidad and Tobago	83,287	83,287	-	105,811	-	-	105,811	105,811	-
Tunisia	14,551	14,551	-	71,316	-	41,411	29,905	29,905	-
Uganda	9,115	-	9,115	15,305	-	-	15,305	24,420	-
United Kingdom	-	-	-	12,085,392	-	12,085,392	-	-	-
United Republic of Tanzania	2,608	-	2,608	15,348	-	-	15,348	17,956	-
Uruguay	-	-	-	230,268	-	230,268	-	-	-
Vanuatu	-	-	-	2,745	-	2,745	-	-	-
Venezuela	6,758,058	-	6,758,058	2,015,505	-	-	2,015,505	8,773,563	-
Zambia	44,239	-	44,239	15,305	-	-	15,305	59,544	-
Burundi (withdrawn State)	3,588	35	3,553	-	-	-	-	3,553	-
Rounding difference	-	-	-	130	-	130	-	-	-
Total	21,121,925	9,760,622	11,361,303	148,134,984	1,509,380	132,215,105	14,410,499	25,771,802	2,565,829

Schedule 2

International Criminal Court - Status of Working Capital Fund and Contingency Fund as at 31 December 2019 (in euros)

Status of Working Capital Fund

	2019	2018
Balance at beginning of financial period	9,057,054	-
Receipts from States Parties	8	15,782
Refunds to withdrawn States (Schedule 3)	(30,557)	-
Temporary withdrawal for liquidity	(5,589,156)	-
Replenishments	-	9,041,272
Cash Surplus (Schedule 5)	2,512,816 ¹	-
Balance as at 31 December	5,950,165	9,057,054
Established level	11,600,000	11,600,000
Due from States Parties (Schedule 3)	(945)	(953)
Funding shortage / to be financed through future surplus funds	(59,734) ²	(2,541,993)
Temporary withdrawal for liquidity	(5,589,156)	-
Balance as at 31 December	5,950,165	9,057,054

Status of Contingency Fund

	2019	2018
Balance at beginning of financial period	5,243,111	3,759,138
Receipts from States Parties	-	4,991
Refund to withdrawn State	(1,794)	-
Replenishments	-	1,478,982
Balance as at 31 December	5,241,317	5,243,111
Established level	7,000,000	7,000,000
Due from States Parties (Schedule 4)	(295)	(295)
Funding shortage	(1,758,388)	(1,756,594)
Balance as at 31 December	5,241,317	5,243,111

¹⁾ ICC-ASP/18/Res.1, Section B, para. 2

²⁾ ICC-ASP/17/Res.4, Section B, para. 5

Schedule 3

International Criminal Court - Status of advances to the Working Capital Fund as at 31 December 2019 (in euros)

<i>States Parties</i>	<i>Working Capital Fund as at 31/12/2018</i>	<i>2017 Cash Surplus applied</i>	<i>Refunds to withdrawn States</i>	<i>Working Capital Fund as at 31/12/2019</i>	<i>Total Collections</i>	<i>Total Outstanding</i>
Afghanistan	791	251	-	1,042	1,042	-
Albania	1,358	342	-	1,700	1,700	-
Andorra	1,061	256	-	1,317	1,317	-
Antigua and Barbuda	298	85	-	383	383	-
Argentina	91,904	38,177	-	130,081	130,081	-
Australia	322,986	100,020	-	423,006	423,006	-
Austria	113,380	30,815	-	144,195	144,195	-
Bangladesh	906	251	-	1,157	1,157	-
Barbados	1,121	299	-	1,420	1,420	-
Belgium	140,858	37,878	-	178,736	178,736	-
Belize	149	43	-	192	192	-
Benin	446	128	-	574	574	-
Bolivia	1,513	513	-	2,026	2,026	-
Bosnia and Herzegovina	2,272	555	-	2,827	2,827	-
Botswana	2,246	598	-	2,844	2,844	-
Brazil	488,335	163,620	-	651,955	651,955	-
Bulgaria	6,835	1,925	-	8,760	8,760	-
Burkina Faso	507	171	-	678	678	-
Cabo Verde	149	43	-	192	192	-
Cambodia	594	171	-	765	765	-
Canada	437,867	125,015	-	562,882	562,882	-
Central African Republic	149	43	-	192	184	8
Chad	480	214	-	694	301	393
Chile	53,391	17,077	-	70,468	70,468	-
Colombia	42,165	13,780	-	55,945	55,945	-
Comoros	149	43	-	192	184	8
Congo	798	256	-	1,054	719	335
Cook Islands	149	43	-	192	192	-
Costa Rica	6,173	2,013	-	8,186	8,186	-
Côte d'Ivoire	1,507	384	-	1,891	1,891	-
Croatia	17,006	4,237	-	21,243	21,243	-
Cyprus	6,713	1,839	-	8,552	8,552	-
Czechia	54,582	14,723	-	69,305	69,305	-
Democratic Republic of the Congo	621	251	-	872	872	-
Denmark	94,382	24,995	-	119,377	119,377	-
Djibouti	149	43	-	192	192	-
Dominica	149	43	-	192	192	-
Dominican Republic	6,719	1,968	-	8,687	8,687	-
Ecuador	7,909	2,867	-	10,776	10,776	-
El Salvador	850	598	-	1,448	1,448	-
Estonia	5,800	1,626	-	7,426	7,426	-
Fiji	446	128	-	574	574	-
Finland	72,995	19,517	-	92,512	92,512	-
France	783,276	207,961	-	991,237	991,237	-
Gabon	2,780	729	-	3,509	3,509	-
Gambia	149	43	-	192	192	-
Georgia	1,095	342	-	1,437	1,437	-
Germany	1,011,325	273,442	-	1,284,767	1,284,767	-
Ghana	2,193	686	-	2,879	2,879	-
Greece	84,285	20,158	-	104,443	104,443	-
Grenada	149	43	-	192	192	-
Guatemala	4,058	1,199	-	5,257	5,257	-
Guinea	210	85	-	295	161	134
Guyana	210	85	-	295	295	-
Honduras	1,182	342	-	1,524	1,524	-
Hungary	32,989	6,890	-	39,879	39,879	-
Iceland	3,754	985	-	4,739	4,739	-
Ireland	56,829	14,338	-	71,167	71,167	-
Italy	615,860	160,411	-	776,271	776,271	-
Japan	1,533,276	414,296	-	1,947,572	1,947,572	-
Jordan	3,137	857	-	3,994	3,994	-
Kenya	2,233	771	-	3,004	3,004	-

<i>States Parties</i>	<i>Working Capital Fund as at 31/12/2018</i>	<i>2017 Cash Surplus applied</i>	<i>Refunds to withdrawn States</i>	<i>Working Capital Fund as at 31/12/2019</i>	<i>Total Collections</i>	<i>Total Outstanding</i>
Latvia	7,142	2,141	-	9,283	9,283	-
Lesotho	149	43	-	192	192	-
Liberia	149	43	-	192	192	-
Liechtenstein	1,209	299	-	1,508	1,508	-
Lithuania	10,743	3,081	-	13,824	13,824	-
Luxembourg	10,955	2,739	-	13,694	13,694	-
Madagascar	446	128	-	574	574	-
Malawi	298	85	-	383	383	-
Maldives	210	85	-	295	295	-
Mali	533	128	-	661	661	-
Malta	2,368	686	-	3,054	3,054	-
Marshall Islands	149	43	-	192	192	-
Mauritius	1,865	513	-	2,378	2,378	-
Mexico	247,922	61,416	-	309,338	309,338	-
Mongolia	568	214	-	782	782	-
Montenegro	677	171	-	848	848	-
Namibia	1,480	427	-	1,907	1,907	-
Nauru	149	43	-	192	192	-
Netherlands	234,377	63,429	-	297,806	297,806	-
New Zealand	38,364	11,471	-	49,835	49,835	-
Niger	298	85	-	383	353	30
Nigeria	20,554	8,946	-	29,500	29,500	-
North Macedonia	1,121	299	-	1,420	1,420	-
Norway	125,843	36,335	-	162,178	162,178	-
Panama	4,333	1,455	-	5,788	5,788	-
Paraguay	1,723	598	-	2,321	2,321	-
Peru	18,470	5,820	-	24,290	24,290	-
Philippines (withdrawn state)	23,461	7,061	(30,522)	-	-	-
Poland	131,467	35,994	-	167,461	167,461	-
Portugal	65,180	16,778	-	81,958	81,958	-
Republic of Korea	297,893	87,268	-	385,161	385,161	-
Republic of Moldova	507	171	-	678	678	-
Romania	30,902	7,875	-	38,777	38,777	-
Saint Kitts and Nevis	149	43	-	192	192	-
Saint Lucia	149	43	-	192	192	-
Saint Vincent and the Grenadines	149	43	-	192	192	-
Samoa	149	43	-	192	192	-
San Marino	446	128	-	574	574	-
Senegal	825	214	-	1,039	1,039	-
Serbia	5,436	1,369	-	6,805	6,805	-
Seychelles	149	43	-	192	192	-
Sierra Leone	149	43	-	192	192	-
Slovakia	24,644	6,847	-	31,491	31,491	-
Slovenia	13,830	3,596	-	17,426	17,426	-
South Africa	54,580	15,579	-	70,159	70,159	-
Spain	407,860	104,558	-	512,418	512,418	-
State of Palestine	769	299	-	1,068	1,068	-
Suriname	715	256	-	971	971	-
Sweden	141,862	40,916	-	182,778	182,778	-
Switzerland	160,632	48,791	-	209,423	209,423	-
Tajikistan	507	171	-	678	678	-
Timor-Leste	358	128	-	486	486	-
Trinidad and Tobago	5,903	1,455	-	7,358	7,358	-
Tunisia	4,843	1,199	-	6,042	6,042	-
Uganda	878	251	-	1,129	1,129	-
United Kingdom	723,004	191,012	-	914,016	914,016	-
United Republic of Tanzania	906	251	-	1,157	1,157	-
Uruguay	9,337	3,382	-	12,719	12,719	-
Vanuatu	149	43	-	192	192	-
Venezuela	89,402	24,437	-	113,839	113,839	-
Zambia	878	251	-	1,129	1,092	37
Burundi (withdrawn State)	-	35	(35)	-	-	-
Rounding difference	(4)	13	-	9	9	-
Total (123 States Parties)	9,058,007	2,512,816	(30,557)	11,540,266	11,539,321	945

Schedule 4

International Criminal Court - Status of contributions to the Contingency Fund for 2019 (in euros)

<i>States Parties</i>	<i>Outstanding as at 31-12-2018</i>	<i>Replenishments</i>	<i>Collections</i>	<i>Outstanding as at 31-12-2019</i>
Afghanistan	-	-	-	-
Albania	-	-	-	-
Andorra	-	-	-	-
Antigua and Barbuda	-	-	-	-
Argentina	-	-	-	-
Australia	-	-	-	-
Austria	-	-	-	-
Bangladesh	-	-	-	-
Barbados	-	-	-	-
Belgium	-	-	-	-
Belize	-	-	-	-
Benin	-	-	-	-
Bolivia	-	-	-	-
Bosnia and Herzegovina	-	-	-	-
Botswana	-	-	-	-
Brazil	-	-	-	-
Bulgaria	-	-	-	-
Burkina Faso	-	-	-	-
Cabo Verde	-	-	-	-
Cambodia	-	-	-	-
Canada	-	-	-	-
Central African Republic	-	-	-	-
Chad	-	-	-	-
Chile	-	-	-	-
Colombia	-	-	-	-
Comoros	46	-	-	46
Congo	73	-	-	73
Cook Islands	-	-	-	-
Costa Rica	-	-	-	-
Côte d'Ivoire	-	-	-	-
Croatia	-	-	-	-
Cyprus	-	-	-	-
Czechia	-	-	-	-
Democratic Republic of the Congo	-	-	-	-
Denmark	-	-	-	-
Djibouti	-	-	-	-
Dominica	-	-	-	-
Dominican Republic	-	-	-	-
Ecuador	-	-	-	-
El Salvador	-	-	-	-
Estonia	-	-	-	-
Fiji	-	-	-	-
Finland	-	-	-	-
France	-	-	-	-
Gabon	-	-	-	-
Gambia	-	-	-	-
Georgia	-	-	-	-
Germany	-	-	-	-
Ghana	-	-	-	-
Greece	-	-	-	-
Grenada	-	-	-	-
Guatemala	-	-	-	-
Guinea	84	-	-	84
Guyana	-	-	-	-
Honduras	-	-	-	-
Hungary	-	-	-	-
Iceland	-	-	-	-
Ireland	-	-	-	-
Italy	-	-	-	-
Japan	-	-	-	-
Jordan	-	-	-	-
Kenya	-	-	-	-
Latvia	-	-	-	-
Lesotho	-	-	-	-
Liberia	-	-	-	-
Liechtenstein	-	-	-	-
Lithuania	-	-	-	-

<i>States Parties</i>	<i>Outstanding as at 31-12-2018</i>	<i>Replenishments</i>	<i>Collections</i>	<i>Outstanding as at 31-12-2019</i>
Luxembourg	-	-	-	-
Madagascar	-	-	-	-
Malawi	-	-	-	-
Maldives	-	-	-	-
Mali	-	-	-	-
Malta	-	-	-	-
Marshall Islands	-	-	-	-
Mauritius	-	-	-	-
Mexico	-	-	-	-
Mongolia	-	-	-	-
Montenegro	-	-	-	-
Namibia	-	-	-	-
Nauru	-	-	-	-
Netherlands	-	-	-	-
New Zealand	-	-	-	-
Niger	92	-	-	92
Nigeria	-	-	-	-
North Macedonia	-	-	-	-
Norway	-	-	-	-
Panama	-	-	-	-
Paraguay	-	-	-	-
Peru	-	-	-	-
Philippines	-	-	-	-
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 (123 States Parties)	295	-	-	295

Schedule 5

International Criminal Court - Status of cash surplus as at 31 December 2019 (in euros)¹

<i>Current year</i>	<i>2019</i>	<i>2018</i>
Credits		
Receipts of assessed contributions	133,724,485	132,091,835
Receipts of miscellaneous income	1,155,263	546,285
	134,879,748	132,638,120
Charges		
Disbursed expenditures	142,760,806	138,114,484
Unliquidated obligations	4,043,336	6,054,319
Provision for US Tax liability	17,180	37,403
Provision for doubtful debt	427,622	179,330
Provision for ILOAT cases	-	334,987
Provision for staff entitlements	-	9,100
Accrual for annual leave and relocation allowance for Judges	351,000	295,800
	147,599,944	145,025,423
Provisional cash surplus/(deficit)	(12,720,196)	(12,387,303)
Prior year's cash deficit	(1,438,691)	-
Carry Forward to 2020 for the Information Technology Strategy project ²	(307,000)	-
Provisional cash surplus/(deficit) after adjustments	(14,465,887)	(12,387,303)
Disposition of prior year's provisional surplus/(deficit)		
Prior year's provisional surplus/(deficit)	(12,387,303)	(23,210,482)
Receipt of prior period contributions and other income	9,760,622	25,265,833
Savings on, or cancellation of, prior period obligations	1,187,990	937,165
Prior year's cash surplus/(deficit)	(1,438,691)	2,992,516
Reconciliation of provisional surplus/(deficit) to budget surplus/(deficit)		
Provisional cash surplus/(deficit)	(12,720,196)	(12,387,303)
Assessed contributions receivables	14,410,499	15,339,884
Assessed contributions / difference between budgeted and actual host State loan amount	(27)	73
Assessed contributions / net adjustment withdrawn State	-	-
Miscellaneous income receipts	(1,155,263)	(546,285)
Budget surplus/(deficit) (Statement V)	535,013	2,406,369

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

²ICC-ASP/18/Res.1, Part O

Schedule 6

International Criminal Court - Status of voluntary contributions as at 31 December 2019 (in euros)

Trust Fund	Donors	Balance brought forward	Contributions received in 2019	Contributions recorded in 2019	Contributions related to 2020	Balance due from donors
Building Legal Expertise and Fostering Cooperation, 2018-2019	European Commission	643,353	-	708,365	-	65,012
Sub-total		643,353	-	708,365	-	65,012
Building Legal Expertise and Fostering Cooperation, 2019-2020	European Commission	-	850,000	138,386	711,614	-
Sub-total		-	850,000	138,386	711,614	-
ICC CO-CAR Access to Justice Program, 2019	United Kingdom	-	68,772	68,772	-	-
Sub-total		-	68,772	68,772	-	-
Development of Interns and Visiting Professionals	Netherlands	-	152	152	-	-
	ICC Judges	-	5,521	5,521	-	-
	ICC Staff	-	2,935	2,935	-	-
Sub-total		-	8,608	8,608	-	-
ICC CO-UGA Access to Justice Project, 2019-2021	Denmark	-	133,224	133,224	-	-
Sub-total		-	133,224	133,224	-	-
Special Fund for Relocations	Australia	-	185,644	185,644	-	-
	Belgium	-	95,000	95,000	-	-
	Luxembourg	-	25,000	25,000	-	-
Sub-total		-	305,644	305,644	-	-
Family Visit for Indigent Detainees	Germany	-	15,000	15,000	-	-
	Netherlands	-	4,000	4,000	-	-
	ICC Staff	-	1,596	1,596	-	-
Sub-total		-	20,596	20,596	-	-
Junior Professional Officer Programme	Japan	305,124	356,208	364,972	296,360	-
	Republic of Korea	123,814	-	74,911	48,903	-
	Switzerland	118,528	-	78,133	40,395	-
Sub-total		547,466	356,208	518,016	385,658	-
Least Developed Countries	Finland	-	24,000	24,000	-	-
	Ireland	-	10,000	10,000	-	-
Sub-total		-	34,000	34,000	-	-
Sponsored Travel to External Conferences	Germany	-	391	391	-	-
	Ireland	-	1,047	1,047	-	-
	Liechtenstein	-	474	474	-	-
	Luxembourg	-	1,022	1,022	-	-
	Netherlands	-	5,670	5,670	-	-
	Republic of Korea	-	32,260	32,260	-	-
	Other, Non-Government	-	21,813	21,813	-	-
Sub-total		-	62,677	62,677	-	-
Total voluntary contributions		1,190,819	1,839,729	1,998,288	1,097,272	65,012

Schedule 7

International Criminal Court - Status of trust funds as at 31 December 2019 (in euros)

<i>Trust Fund</i>	<i>Balance brought forward</i>	<i>Contributions recorded</i>	<i>Financial/ other revenue</i>	<i>Expenses</i>	<i>Donor refunds</i>	<i>Balance carried forward</i>
General Trust Fund	10,669	-	-	-	-	10,669
Building Legal Expertise and Fostering Cooperation, 2017-2018	-	708,365	-	708,365	-	-
Building Legal Expertise and Fostering Cooperation, 2018-2019	-	138,386	-	138,386	-	-
20th Anniversary of the Rome Statute, 2018	10,152.00	-	-	-	-	10,152
ICC CO CAR Access to Justice Program, 2019	-	68,772	-	66,485	2,287	-
Development of Interns and Visiting Professionals	142,557	8,608	-	118,523	-	32,642
ICC CO Uganda Access to Justice Project, 2019-2021	-	133,224	239	46,913	-	86,550
Special Fund for Relocations	1,696,002	305,644	-	95,000	-	1,906,646
Family Visits for Indigent Detainees	15,658	20,596	-	18,945	-	17,309
Junior Professional Officer Programme	-	518,016	-	518,016	-	-
Least Developed Countries	24,835	34,000	-	25,444	-	33,391
Sponsored Travel to External Conferences	-	62,677	-	62,677	-	-
Programme Support	121,486	-	110	5,025	-	116,571
Total	2,021,359	1,998,288	349	1,803,779	2,287	2,213,930

General description and purpose of 2019 trust funds disclosed in Schedule 7

1 The *General Trust Fund* relates to unrestricted funds, implementation of which was on hold during 2019.

2 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 trainings for fostering cooperation, sharing expertise and building national capacity*: provide representatives and professionals from States Parties and non-States Parties, including situation countries, with opportunities to develop their knowledge as well as to share mutually relevant information, thus strengthening the Court's capacity to implement its mandate based on improved judicial cooperation; and to develop the knowledge and practical skills of legal professionals, build and maintain relationships with counsel and associations of lawyers, and provide a forum for consultations with the legal profession;

(b) *Legal Professional Programme*: provides representatives and professionals from situation countries, countries in which the ICC is conducting preliminary investigations, and any other relevant developing country State Parties to the Rome Statute with opportunities to develop their legal knowledge and enhance national capacities to investigate and prosecute crimes within the jurisdiction of the ICC; and

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

to ensure that those alleged of such crimes can be brought to justice in accordance with international standards.

3 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 ICC" and its sub-objectives to: (i) broaden the understanding of the ICC and the Rome Statute amongst the key stakeholders, in particular ICC States Parties and legal professionals, and achieve greater support and cooperation of States with the ICC; and (ii) to reinforce national capacities in dealing with crimes under the Rome Statute, particularly in countries related to situations before the ICC, by promoting the principle of complementarity.

4 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 have been 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 ICC situation countries, the experts and panellists.

5 The *Access to Justice Project of the ICC Country Office in the Central African Republic*, funded by the British Embassy in Kinshasa (DRC), enabled an enhanced scale and impact / effect of activities undertaken between September – November 2019 delivered within the context of the Confirmation of Charges hearing (CoC hearing) in the case of *The Prosecutor v. Alfred Yekatom and Patrice Edouard Ngaïssona*. The project comprised three main outputs: Influential community leaders and civil society visit to The Hague to follow the CoC hearing and presentations by various organs and sections of the Court; Targeted (including by anticipated audience type, e.g. women, youth) journalists reporting on key judicial moments related to the Yekatom-Ngaïssona case; and Live screening, distribution and screening of summaries of the CoC hearing and other video material about the Court in Bangui, Berberati, Yaloke and Pissa. The Project enabled an expanding environment within which activities such as outreach enhancing (level and effect) access to justice to the affected (including victim) communities of the Court proceedings in the Yekatom-Ngaïssona case can take place. It enabled engagement with the local population in the judicial discourse through familiar and trusted structures and channels fostering open dialogue, ownership, understanding, and with it a less hostile / more positive justice environment. It also generated greater support for the Court and encouraged active participation (vice passive receipt – including among the INGO and NGO community who have historically been reactive to ICC engagement) by the affected communities in the justice debate.

6 The Trust Fund for the *Development of Interns & Visiting Professionals* was established in 2017 to provide funded internship and visiting professional opportunities to nationals from developing regions that are a State Party to the Rome Statute. The programme provides the participants an opportunity for intellectual growth, development of knowledge and skills specific to a career or career setting and the acquisition of transferable professional skills. Funding for the trust fund is provided by interested donors.

7 The *Access to Justice Project of the ICC Country Office in Uganda, June 2019- June 2021*: since Uganda became a situation before the Court over 12 years ago, the Uganda Country Office, through its Outreach Programme had been conducting situation related outreach activities throughout in Northern Uganda. Subsequent to the arrest of Dominic Ongwen and the judicial proceedings that ensued, there was an upsurge of interest demonstrated by various communities within the scope of the case to follow the trial. Due to the demand for regular information and the need to make the proceedings accessible and meaningful to the vast majority of victims and affected communities that reside in remote locations, it became imperative for the Office to create supplementary programmes that would address their information needs, to engender wider access, facilitate dialogue and participation of the various sections of the affected communities.

8 The Court does not have sub-offices in the affected communities, but with the support of its existing local structures and partnerships, it allowed the Office to collaborate with a network of 52 community volunteers to support the project implementation. The networks were drawn from 25 parishes, mainly from the locations linked to the case. These networks

continue to hold public information activities that enabled members of their constituencies to have direct access to the proceedings that are conducted in the courtroom in The Hague.

9 The rising interest in following the trial of Ongwen also gives rise to increasing expectation of reparation among the different communities affected by the conflict in northern Uganda. Through the project, the Office has maintained an effective and open dialogue to not only provide information about the trial, but start a conversation on how communities should harmoniously coexist, irrespective of the trial verdict. The continued sharing of information among victims and affected communities is critical in countering distortions, speculations and misconceptions that have the potential of building unwarranted tensions linked to certain judicial decisions or outcomes. Another component of the project relates to the sharing of best practices and experiences with representatives of the Ugandan Justice, Law and Order sector with a view to contribute to the strengthening of their capacities, developing a stronger and more capable justice and law enforcement mechanisms in handling international crimes.

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

11 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.

12 The Trust Fund for the *Junior Professional Officer Programme* was established in 2015 to provide funded appointments to nationals from sponsoring participating countries. The program provides opportunities for young professionals to be placed in entry level positions, at the cost 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 an aim at creating increased suitability to positions at the Court. The program provides the participants with an opportunity for professional growth and the development of real world skills that can be applied to their careers at the ICC and the International Public Sector.

13 The Trust Fund for *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 participation of delegates of the least developed countries and other developing countries in the work of the Assembly of States Parties by covering their travel costs to the Assembly as determined by the Fund.

14 The *Sponsored Travel to External Conferences* stands for travel and accommodation costs, funded by various donors for the Court's officials and other delegates to participate in external conferences, trainings and public events. 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 period ended 31 December 2019

Table of contents

	<i>Page</i>
I. Audit objectives, scope and approach	57
II. List of recommendations	58
III. Overview of the financial position	58
IV. Observations and recommendations	61
A. Overall comments on funding of the Court	61
B. Outstanding assessed contributions	61
1. Evolution of arrears	61
2. Ineligibility for the vote.....	63
C. Payroll and employee benefits.....	64
D. Employee benefits liabilities.....	65
E. Procurement, Miscellaneous Obligation Documents.....	66
V. Follow-up of previous recommendations	67
VI. Acknowledgements	69
Appendices.....	70
Appendix 1: Follow-up of report on Cash Reserves	70
Appendix 2: Follow-up of report on the Division of External Operations	71
Appendix 3: Follow-up of report on Human Resources Management (July 2018).....	72
Appendix 4: Follow-up of report on Budget Process Management (July 2019).....	74

I. Audit objectives, scope and approach

1. We have audited the financial statements of the International Criminal Court (the Court or ICC) in accordance with the International Standards on Auditing (ISA) and regulation 12 of its Financial Regulations and Rules (FRR), including the additional terms of reference governing the audit of the International Criminal Court.
2. The objective of the audit was to determine with reasonable assurance that the financial statements, taken as a whole, did not present any significant anomalies, either through fraud or through error, so that the External Auditor could provide an opinion as to whether these statements were drawn up, in all material respects, in accordance with the International Public Sector Accounting Standards (IPSAS) for financial year 2019.
3. The additional terms of reference governing the External Auditor are set out in the annex to the Financial Regulations and Rules, paragraph 6 (c), which stipulates that the improper use of the Court's money and other assets and any expenditure not in accordance with the intention of the Assembly of States Parties (Assembly) must be brought to the notice of the Assembly of States Parties.
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 data and notes for the financial year then ended.
5. A set of seven schedules statements presenting additional information (Schedules 1 to 7) not falling within the scope of this audit was appended to the financial statements by the Organization. The audit team ensured that those schedules were coherent with the financial statements, but did not carry out any other due diligence concerning them.
6. According to ISA 315 and 610, the External Auditor on financial statements has to look at internal audit works, and appreciates its level of support at its disposal for external audit tasks.
7. The internal audit reports have been communicated to the External Auditor, who has taken knowledge of their contents, findings and recommendations with great interest for the purpose of its works, in particular the report on Miscellaneous Obligor Documents (MOD) usage and the report on management of motor vehicles.
8. The audit consisted of two phases:
 - (a) an interim audit, focused on aspects relating to internal controls (from 2 to 13 December 2019);
 - (b) a final audit, focused on the financial statements and the disclosure obligations imposed by IPSAS. Initially scheduled from 4 to 20 May 2020, the final audit could not take place physically at the ICC Premises in Den Haag, because of the restrictive measures on travel, visits and meetings decided by national authorities of the Netherlands and France in the context of the COVID-19 pandemic. The audit team and the Court, mainly the Registry, established a protocol and alternative processes on the basis of remote audit, which was possible through secured access to information via Citrix, SAP (Systems, Applications and Products), conversations by electronic exchanges and ad hoc Information Technology (IT) services of the Court, and periodic protected videoconferences.
9. The findings and recommendations were discussed with the Registry team. The final meeting with the Director of the Division of Management Services, the Head of the Finance Section and his team, and the Deputy Head of the Human Resources Section, was held by a videoconference on 20 May 2020.
10. We hereby provide an **unmodified opinion** on the financial statements of the International Criminal Court for the year ended 31 December 2019.

II. List of recommendations

Recommendation n° 1. The External Auditor recommends that the Notes supporting employee benefits figures in the financial statements should disclose more detailed information and distinguish exogenous factors from internal causes to explain main variations from the previous year.

Recommendation n° 2. The External Auditor recommends finalizing the new standard operating procedure (SOP) for a Miscellaneous Obligation Document (MOD) and the appropriate guidelines.

III. Overview of the financial position

11. Assets represent €239.193 million at 31 December 2019, compared with €247.323 million at 31 December 2018 and €254.082 million at 31 December 2017. The decrease from the previous year is -3.3 per cent (- €8.13 million), mainly due to the depreciation of the property, plant and equipment-building. The overall level of cash and cash equivalents¹ decreased from €18.892 million to €14.575 million (- €4.317 million, - 22.85 per cent). The level of cash is mainly linked to the collection of assessed contributions.

12. The total of receivables from non-exchange transactions represents at 31 December 2019 a gross figure of €25.869 million, compared to €21.194 million at 31 December 2018. It mainly relates to assessed contributions from States Parties. Outstanding assessed contributions to Regular Budget amount to €25.772 million (€21.122 million at the end of 2018). This illustrates that the level of expected payments on assessed contributions has increased. Although not equivalent to the peak noted with €31.048 million at the end of 2017, this level is higher than last year. The net amount of accounts receivable is €17.655 million, versus €14.863 million as at 31 December 2018, after registration of the provision for doubtful debt, which has grown from €6.331 million to €8.214 million. This provision represents the recognition of 90 per cent of the amount of arrears in contributions older than two years.

13. Property, plant and equipment (PPE) represent €168.643 million compared to €179.103 million at 2018 year end, and amount to 70.5 per cent of assets. Depreciation of the building was calculated over a full year for €9.973 million, roughly as in 2018 (€10.365 million), the net book value of the building being €155.044 million compared to €164.859 million at 2018 year end. Other components of PPE amount totally to €13.599 million, mainly land – premises ground (€9.741 million), information and communication technologies (ICT) equipment (€1.451 million), vehicles (€0.920 millions) and various categories of equipment.

14. Net book value of intangible assets amount to €2.448 million, mainly composed of software in development (completion expected in 2020 or 2021) for €1.161 million, and net value of home-developed software (€0.846 million).

15. Reimbursement rights, which amount to €31.897 million, correspond to the fair value of the insurance contract to which the Court contributes in order to cover the after-service pensions of Judges. The Court has changed of contractor at the end of 2019. The change of contractor had no effect on reimbursement rights amount, whose increase from 2018, where it was estimated at €28.648 million, results from calculation parameters, mainly discount rates, as disclosed in Notes 2.45 to 2.59 and 10 of the financial statements.

16. Liabilities are mainly debts to suppliers, to employees and to the Host State for the loan to finance the permanent premises. Proven risks are also recorded there as part of the contingencies and provisions.

17. Liabilities are split between current liabilities and non-current liabilities. This distinction is primarily based on the expected delay of payment of the provisioned amount²

¹ The amounts in “cash and cash equivalents” correspond to immediately available funds or demand deposits.

² Debts due in less than 12 months are considered current, while others are classified as non-current debts.

in accordance with IPSAS. The provision mainly includes the amounts covering disputes before the International Labor Organization Administrative Tribunal (ILOAT). This amount has continued to decrease and amounts to €0.263 million in 2019 financial statements, compared to €0.898 million in 2018 and €2.060 million in 2017. The trend comes from payments and reversals on cases previously provisioned. The provisions for United States (US) Tax are stable at €0.100 million (€0.111 million for 2018).

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

(a) the annual leave accrued and other long term and post-employment benefits due within one year appear in current liabilities (€11.347 million);

(b) the non-current portion corresponds to the Court's long-term liabilities, such as Judges' pensions and After Service Health Insurance (ASHI) (€78.956 million).

19. The loan from the Host State was intended to finance the permanent premises project. The remaining debt in capital continues its decrease, and amounts at 2019 year end to €68.865 million, compared with €70.708 million at the end of 2018 and €72.509 million at the end of 2017.

20. Deferred revenue and accrued expenses, totaling €7.749 million, are essentially composed of assessed contributions collected in advance (€2.566 million), voluntary contributions collected in advance (€1.097 million), invoices not yet received at the closing of the accounts for services related to the Court's operations (€2.344 million), as well as €1.742 million of interest on the loan maturing on 1 February 2019. The value of deferred revenue and accrued expenses mentioned in the 2018 financial statements was €8.756 million and was restated to €6.955 million in the 2018 column of 2019 Statement I. The restatement is explained in Note 2.79. It is due to a reclassification of the principal share of the Host State loan 2018 annuity, distinguishing the interest and capital shares of the annuity. After discussion with the External Auditor, it was agreed on a reclassification of the principal portion of the annuity from accrued expenses to account payables. This restatement between two different lines in the Statement of financial position for 2018 has no impact on the net assets reported for 2018 (€90.809 million).

21. Net assets amount at the end of 2019 to €65.301 million, compared to €90.809 million in 2018 and €98.825 million in 2017, and constitute the Court's net equity. It is structurally decreasing and has lost a third of its value in three years. The various components of which are detailed in Statement III - "Statement of changes in net assets/equity" with the following breakdown:

(a) a positive balance of €72.594 million (compared to €79.272 million at the end of 2018) for the component of the General fund merging the previous "fund for permanent premises project" and other general funds, under the denomination of "Other general fund balances" since 2017 Statement III;

(b) a positive amount of €5.242 million, quite similar to €5.243 million in 2018 for the contribution of States Parties to finance the Contingency Fund reserve, and a decrease for the Working Capital Fund reserve moving from €9.058 million in 2018 to €5.951 million at 31 December 2019;

(c) a global negative balance of €20.699 million for the remaining funds of the General Fund. They include the positive equity of the Fund for employee benefits liabilities (€0.292 million), the negative cash surplus (- €1.439 million), and the negative equity of remeasurement of post-employment related plans (- €19.552 million);

(d) the positive equity of the 13 Trust funds fueled through voluntary contributions to the Court (not to be confused with the Trust Fund for Victims, which is a distinct entity producing its own Financial statements), with a total of €2.213 million.

22. The statement of financial performance shows a negative result of - €14.468 million, doubling from the - €7.102 million deficit of 2018, exceeding even the level of 2017 (- €13.846 million). The main factor explaining this evolution is the high growth rate of employee benefits expenses, which are the most important part of the expenses (+ 6.28 per cent in 2019/2018, compared with +1.15 per cent in 2018/2017). Among other expenses, counsel services and contract fees have decreased by more than 9.31 per cent. Most of all other expenses remained stable or grew slightly. Overall, the level of expenses of the Court has reached €160.736 million, growing of €5.579 million, + 3.6 per cent. Meanwhile, revenue decreased, from €148.055 million in 2018 to €146.268 million in 2019 (- €1.787 million, - 1.2 per cent). Combined with the sharp increase of the employee benefits expenses, this decrease in revenues explains the doubling of the deficit of the year.

IV. Observations and recommendations

A. Overall comments on funding of the Court

23. In the audit report on 2017 financial statements,³ the comments and analysis of the External Auditor were concluded by the expression of a risk on the going concern of the Court due to a possible cash shortage during the year 2018. This situation was due to persistent delays in payments of arrears of assessed contributions from some State Parties, and the inadequate availability of funding from the Working Capital Fund and the Contingency Fund at the time. This risk had also been underlined by the Committee on Budget and Finance (CBF) in previous reports in 2018.

24. However, risks of liquidity shortages appear to be recurrent in the Court in the long run, with periods of tensions alternating with periods of recovery.

25. The risks emphasized in the audit report on 2017 financial statements have been monitored in the second half of 2018, where an improvement of the level of cash has been recorded, due to payments of arrears and payments from State Parties.

26. In the scope of the present audit report on 2019 financial statements, the External Auditor has analyzed the monthly liquidity forecasts for 2020. The assumptions used as the basis for this forecasting have been communicated. According to these forecasts, the liquidity of the Court should be positive, unless some assessed contributions were to be delayed or postponed, especially in September 2020. The Court has no grasp on the date of payment, which is totally under the contributing State Party control. At the time of this report, the External Auditor has no additional visibility on the commitments of relevant contributors to deliver payments in time and amounts as forecasted.

27. In the context of the COVID-19 pandemic, and its contingent consequences on the economic and budgetary situations of many States Parties, the External Auditor has not been advised of an unexpected impact on their ability to fulfill their commitments on assessed contributions in 2020.

28. According to the prospects on liquidity forecasts and without any material sign of impact of COVID-19 consequences on the States Parties assessed contributions in 2020, the External Auditor does not emphasize any additional risk on the going concern of the Court for the year following the closing of accounts for 2020.

B. Outstanding assessed contributions

1. Evolution of arrears

29. The following table shows a long-term (12 years) evolution of the assessed contributions and related outstanding arrears.

Table 1: Outstanding assessed contributions from 2007 to 2019 (in thousands of euros)

<i>Year</i>	<i>Assessed contributions</i>	<i>Collections for current year</i>	<i>Collection current year/ Assessed contribution</i>	<i>Outstanding current year as at 31 December</i>	<i>Outstanding current year/ Assessed contribution</i>	<i>Collections for prior year</i>	<i>Outstanding as prior year as at 31 December</i>	<i>Total Outstanding as at 31 December</i>
2007	88,872	83,021	93%	5,851	7%	9,672	2,298	8,149
2008	90,382	90,077	100%	305	0%	7,896	252	557
2009	96,230	95,469	99%	761	1%	225	332	1,093
2010	103,623	97,849	94%	5,774	6%	612	481	6,255
2011	103,608	101,222	98%	2,386	2%	5,849	406	2,792

³ ICC-ASP/17/12.

2012	108,800	102,640	94%	6,160	6%	2,382	410	6,569
2013	112,040	105,380	94%	6,659	6%	6,248	321	6,980
2014	118,706	110,672	93%	8,034	7%	525	6,455	14,489
2015	125,598	112,959	90%	12,639	10%	6,343	8,147	20,786
2016	138,786	124,726	90%	14,060	10%	16,440	4,345	18,405
2017	144,587	126,353	87%	18,235	13%	5,592	12,813	31,048
2018	147,432	132,092	90%	15,340	10%	25,266	5,782	21,122
2019	148,135	133,724	90%	14,411	10%	9,760	11,361	25,772

Source: External Auditor from aging balances.

30. After a year of decrease, outstanding contributions reached their second highest level in 2019 and amounted to €25.8 million. Indeed, unpaid debts doubled in 2019 while the assessed contributions did not progress.

31. In terms of current year's collections, the collected amount was the same compared to last year (90 per cent). In 2019, some outstanding States Parties paid their ageing contributions. The collection related to previous periods amounts to €9.8 million, less than 2018 (€25.3 million) but more than the previous years since 2007, except 2016. Since 2007, the outstanding contributions related to prior years reaches one of its highest levels. The outstanding contributions related to the current year is also high, amounting to €14.4 million. These two factors explain why the total outstanding as of 31 December 2019 reaches one of its highest levels since 2007.

Table 2: Most significant outstanding assessed contributions as of 31 December 2019 (in thousands of euros)

<i>State Parties</i>	<i>Outstanding related to prior years</i>	<i>Outstanding related to 2019</i>	<i>Total 2019 Outstanding as of 31 December 2019</i>
Brazil	2 258	8 218	10 476
Venezuela	6 758	2 015	8 774
Argentina	1 882	2 421	4 303
Nigeria	13	675	688
Dominican Republic	125	147	272
Total five States Parties	11 036	13 476	24 513
%	97 %	94 %	95 %
Total ageing balance	11 361	14 411	25 772

Source: External Auditor from aging balance as of 31 December 2019.

32. By the end of 2019, thirty-six States Parties had not entirely paid their assessed contributions. The structure of the ageing balance and the number of States Parties concerned by overdue receivables remain nearly the same as last year. The five most important outstanding arrears represent 95 per cent of the total outstanding balance as of 31 December 2019.

33. Brazil cleared a significant portion of its arrears prior to 2019, but the full amount for 2019 remains outstanding. The last payment from Brazil was in December 2019.

34. Venezuela has accumulated unpaid amounts for several years. Its outstanding contributions (€6.8 million) related to prior years represent 77 per cent of the total amount (€8.8 million). The receivables attached to its contributors are classified as doubtful debts.

35. In 2019, Colombia cleared all its arrears (€1.55 million). Thus, this State Party is no longer included in the five States Parties with the most significant outstanding assessed contributions list.

36. While Argentina, Nigeria and Dominican Republic made payments in 2019, respectively in April and September, in April, and in September, these payments were used to settle arrears prior to the current year.

2. Ineligibility for the vote

37. The Court recognizes provision with respect to doubtful debts. It represents 90 per cent of the receivables' balance unpaid for more than two year. As of 31 December 2019, the amount of this provision was €8.2 million and concerned eleven countries that should be ineligible for votes at the Assembly of States Parties. The largest share of provision relates to Venezuela amounting to €7.9 million.

38. In order to strengthen the process of recovering payment arrears, the External Auditor recommended in the past to allow States Parties in arrears for the preceding two full years to vote only once the payment schedule has been fulfilled, in accordance with the conditions of Article 112 of the Rome Statute. In consequence, the Court set up a proposal guideline of a multi-year payment plan for States Parties in arrears as a mechanism offered to them in order to regularize their ageing contributions.

39. During his final mission, the External Auditor updated the arrears as of 30 April 2020. This leads to the following table.

Table 3: Breakdown of outstanding assessed contributions by year (in thousands of euros)

	<i>Outstanding as of 30 April 2020</i>	<i>Outstanding as of 31 December 2019</i>	<i>Collections related to prior years</i>
2007	1	1	0
2008	1	1	0
2009	3	3	0
2010	5	5	0
2011	6	6	0
2012	13	13	0
2013	16	16	0
2014	1,200	1,200	0
2015	1,279	1,279	0
2016	1,438	1,440	-2
2017	1,519	1,528	-9
2018	3,855	5,870	-2,015
2019	13,438	14,410	-972
2020	50,205		
Total	72,979	25,772	-2,998

Source: External Auditor from aging balance as of 30 April 2020 and 31 December 2019.

40. As at 30 April 2020, the Court collected a total of €99 million related to assessed contributions, compared to €92 million at the same time of previous year. The payments made during the first four months of 2020 were mainly related to 2020 assessed contributions. Only €3.0 million were used to clear outstanding balances related to prior years.

41. At the end of April 2020, two more countries should enter in the scope of the mechanism related to article 112 of the Rome Statute, and one steps out of this ineligibility related mechanism. The outstanding balance related to those twelve countries potentially submitted to article 112 remains unchanged, at €11.3 million.

C. Payroll and employee benefits

42. The Court's staff expenditure increased significantly by 6.28 per cent in 2019 from 2018, in contrast with the modest 1.15 per cent increase from 2017 to 2018. This progression is similar to the 6.4 per cent seen in 2017 from 2016. The total amount of employee benefit expenses has raised to €114.892 million, stepping from €108.1 million in 2018 and €106.9 million in 2017.

Table 4: Change in 2019-2018 Employee benefit expenses (in thousands of euros)

	2019	2018	Variation 2019/2018	Variation as %
Judges' salaries	3,401	3,373	28	0.8
Judges' entitlements and allowances	1,802	1,516	286	18.9
Staff salaries	60,848	57,571	3,277	5.7
Staff entitlements and allowances	32,404	29,414	2,990	10.2
Temporary assistance	16,437	16,225	212	1.3
Total	114,892	108,099	6,793	6.28

Source: External Auditor, on the basis of note 16 to the financial statements.

43. Although this category of expenses is the largest of the Court, with €114.9 million out of €160.7 million (71 per cent of the expenses), the Note 16 gives no indication on them apart from the breakdown of figures between costs for judges, staff and temporary assistance.

44. The information of the States Parties on staff costs at year-end is usually to be given otherwise through the Human Resources Management report to the CBF, which was only at a drafting stage during the audit. In any way, this report provides an outline of strategic Human Resources (HR) management priorities and activities for the previous year and is not intended to provide a financial report on staff costs. The External Auditor made a recommendation to improve the report in 2018. Therefore, even when this recommendation will be implemented, which is not done yet, adequate synthetic information on staff costs and expenditures should have to be disclosed in the Notes of the financial statements.

45. The important increase of total payroll (+6.28 per cent, + €6.8 million) is for a large part explained by the impact on staff salaries and allowances related to the update in salary scales for staff following the review by the International Civil Service Commission (ICSC), for the year 2019, but also retroactive to May 2017 and May 2018. The Notes do not disclose the amount of the increase in staff costs directly linked to this exogenous event. The External Auditor tried to collect additional information on this. The Court explained that it was not possible to provide the detailed analysis of related expenditures within the requested short timeframe, due to the technical complexity of the task and the multiple parameters involved (e.g. step increments, changes in appointments, etc., happening simultaneously during the year). In its declarations and comments on the draft audit report received by the External Auditor on 20 June 2020, the Court confirmed an estimation of the impact of these changes amounting to €3.8 million. In addition, the increase in the actuarial valuation of the long-term and post-employment benefit expenses was of approximately €2 million. Since the

updating affects the payroll of each individual Professional or General Services staff member, the consolidation of all the individual updates should be provided by the Human resources management systems of information and provide a supporting information in the Notes to the financial statements.

46. Judges salaries, which remained stable, and other permanent established staff, amount to 84 per cent of the employee benefits expenditures (80.3 per cent without judges), which illustrates the rigidity of the staff costs. The temporary assistance, which includes mostly General Temporary Assistance (GTA) and Short-Term Appointment (STA), represents a minor part of staff costs. This confirms that employee benefits are the major component of Court's expenses, and that most of them are fixed costs.

47. Among the Employee benefits, Overtime expenses have seen one of the major increases, stepping from €165,441 in 2018 to €452,135 in 2019 (+173 per cent). This is mainly linked to security support costs regarding the conditional release of a single individual from the Detention Center as detailed in the judgment of the ICC Appeals Chamber,⁴ for which the Court incurred expenditures.

Recommendation n° 1. The External Auditor recommends that the Notes supporting employee benefits figures in the financial statements should disclose more detailed information and distinguish exogenous factors from internal causes to explain main variations from the previous year.

D. Employee benefits liabilities

48. Apart from accruals for salaries and annual leaves, the most important part of Employee benefits figures come from the post-employment, termination and other long-term employee benefit liabilities. They are composed of the judges pension scheme, the after service health insurance for the staff, the termination benefits and the other long-term benefits. The related figures are based on calculations and estimates.

49. The populations entitled to benefits are:

(a) the judges, who have defined retirement benefits and disability benefits based on vested rights and covered by an insurance contract recorded as a reimbursement right;

(b) the staff who benefit from the health regime for retirees, named "After Service Health Insurance" plan financed by 50 per cent by the Organization. In addition, internationally recruited professional staff under long-term contracts benefit from other long-term benefits, such as home leave benefits, removal/travel on separation, relocation allowance, survivors' benefit, family visits, repatriation grant and death grant.

50. The post-employment benefits and the other long-term benefits amount to €82.614 million, compared to €62.704 million in 2018. It shows again an important increase, even superior to the growth registered in the previous years. Note 10 emphasizes the impact of decrease of the discount rate assumptions on the increase in post-employment benefits and the other long-term benefits. The assumptions summarized in Note 10 are detailed in the report from the consultant (Deloitte), reviewed by the Finance section of the Registry, that has been disclosed to the External Auditor.

51. The reimbursement rights related to the judges' pension are registered on the asset side of Statement 1 of the financial statements. They are estimated at €31.897 million, compared to €28.648 million in 2018 financial statements. As required in the previous report of the External Auditor, the consultant has provided detailed information on the assumptions and basis of calculation of reimbursement rights that the Finance section has monitored.

⁴ Appeals Chamber, "Judgment on the Prosecutor's appeal against the oral decision of Trial Chamber I pursuant to article 81(3)(c)(i) of the Statute", 20 February 2019, ICC-02/11-01/15-1251-Red2.

52. The External Auditor has been informed of the change of contractor for the Judges pension scheme. This event is neutral on the calculations of pension liability and reimbursement rights. Its characteristics and consequences in terms of changes in premium and employee benefits expenditures are detailed in Note 2.51.

53. Calculations and accounting for employee benefits under IPSAS 39 “Employee Benefits” are technically complex and the figures are highly material, related to long-term amounts and many technical assumptions. For this purpose, the Court relies on the services of a consultant.

54. The financial statements of the Court try to summarize the relevant information on employee benefits liabilities in the Notes. Due to the complexity of the subject, Note 10 is more than four pages long. Note 2 on accounting policy develops also large sections to Employee benefits liabilities, in paragraphs 2.45 to 2.56 on more than one page. The abundance of the disclosures in the note might benefit from being more summarized for the users of the financial statements.

55. The basis of presentation principles for disclosures in the Notes are developed in IPSAS Conceptual Framework Chapter 8. Paragraph 8.26 states that “too much information may make it difficult for users to understand the key messages and undermine achievements of objectives of reporting”. Paragraph 8.15 distinguishes key information displayed (mainly in mandatory statements) and detailed information disclosed in the Notes, with the purpose of making displayed information more useful to the readers. These principles should be a guideline for the Court to streamline the formats of Note 10 on employee benefits liabilities.

56. In its comments on the draft report, the Court underlines the difficulty to shorten Note 10 and deems that, although admittedly long, Note 10 meets IPSAS requirements. A significant part of the Note is devoted to information on the United Nations Joint Staff Pension Fund (UNJSPF) that the Court assimilates to a standard harmonized text across UN System organizations. Although not statutorily a member of the UN System, the Court, on the point of UNJSPF disclosures, aligns its policy with the practices of UN organizations in the same situation.

E. Procurement, Miscellaneous Obligation Documents

57. The Court uses different acquisition methods: through Procurement as per rules 110.12 to 110.19 of the Court’s Financial Regulations and Rules (FRR), and through the use of Miscellaneous Obligation Document (MOD) as per financial rule 110.8.

58. As per financial rule 110.8 (Obligating documents) “an obligation must be based on a formal contract, agreement, purchase order or other form of undertaking, or on liability recognized by the Court. All obligations must be supported by an appropriate obligating document”.

59. The External Auditor obtained the “Standard Operating Procedure (SOP) for Miscellaneous Obligation Document” dated 2 January 2013. This SOP refers to the Court’s financial rule 110.8 and specifies that “the MOD’s should be avoided and the volume of MOD’s should be minimized at the ICC”. These MOD are signed by a Certifying Officer (CO) as requested by FRR 110.4.

60. These MOD are used for some activities of the ICC which require confidentiality when only few trusted third parties should intervene, for example for activities of the Victims and Witnesses Section. It is also used by other sections such as the Counsel Support Section (CSS).

61. The MOD amounts to €6.9 million in 2019 and €6.8 million in 2018, which represents 22 per cent of the Court non-staff expenses (excluding depreciation and financial expenses). The sections using this procedure are mainly the Counsel Support Section for €4.8 million and the Victims and Witnesses Section (VWS) for €1.1 million in 2019.

62. The following table shows the detail of the MOD amounts as per FRR 110.8 compared with the total of expenses in the accompanying Notes 17 to 21 to financial statements.

Table 5: Expenses documented according to FRR 110.8 (in thousands of euros) as part of total non-staff expenses (excluding depreciation and financial expenses)

<i>Expenses from the notes 17 to 21 of the financial statements</i>	<i>Total expenses 2019</i>	<i>Obligating Documents (MOD) 2019</i>	<i>%</i>	<i>Total expenses 2018</i>	<i>Obligating Documents (MOD) 2018</i>	<i>%</i>
Counsel Support Section	5,334	4,824	90	5,612	4,839	86
Victims Witnesses Section	2,143	1,239	58	2,221	1,104	50
Deputy Prosecutor for Investigations	2,756	434	16	2,880	455	16
Field Office	2,320	267	12	2,596	312	12
Other sections	19,426	163	1	19,545	89	1
Total	31,979	6,927	22	32,854	6,779	21

Source: External Auditor, based on the notes 17 to 21 of the financial statements, (the expenses are travel and hospitality, contractual services, counsel fees, operating expenses and supplies and materials expenses).

63. In the report on the usage of MOD in the Court, the Office of Internal Audit, although acknowledging and recognizing good practices in MOD management, recommends urgent update and amendments to the existing SOP on MOD.

64. The usage of MOD should be monitored at a reasonable level especially in services where MOD have largely outnumbered other procurement processes. The External Auditor has understood that a new SOP for MOD is under preparation by the Division of Management Services (DMS) in relation with the Internal Audit report on the usage of MOD. Detailed guidelines to this SOP are also under preparation by finance section. These documents will allow the Court to specify the use of Miscellaneous Obligating Documents.

Recommendation n° 2. The External Auditor recommends finalizing the new standard operating procedure (SOP) for a Miscellaneous Obligation Document (MOD) and the appropriate guidelines.

V. Follow-up of previous recommendations

65. The External Auditor reviewed the implementation of the recommendations still pending at the date of the final audit, coming altogether from previous audits of the financial statements or from other reports produced by the External Auditor.

66. For presentation purposes, it was decided previously to disclose in the current paragraph the follow up of pending recommendations coming from audit reports on financial statements, and in appendices the follow up of recommendations coming from previous performance audit reports provided to the Court.

67. Twenty-five recommendations were pending at 30 April 2020. Six came from previous audit reports on the financial statements, including three from the audit report on the 2018 financial statements. One recommendation came from the report on cash reserves (2015) and one from the report on the Division of External Operations (DEO) (2017), seven from the performance audit report on Human Resources management (2018). The performance audit report on Budget Process Management (July 2019) added ten new recommendations.

68. The follow-up of recommendations coming from performance reports on cash reserves (one), the DEO (one), the Human Resources management (seven) and the Budget Process Management (10) is developed in Appendices.

69. The following table displays the recommendations still partially implemented at the beginning of 2019, coming from previous audit reports on financial statements, and the appreciation on their implementation at the end of the review by the External Auditor.

70. Globally, out of these six recommendations related to audits on financial statements, four have been implemented, and two are partially implemented. The implementation of the remaining pending recommendations will have to be reviewed again in future audit reports, altogether with the new recommendations issued by the present audit report on 2019 financial statements, and with the recommendations partially implemented resulting from previous performance audits on cash reserves, the DEO, the Human Resources management and the Budget Process Management.

71. The following table discloses the status of pending recommendations from the audit of the financial statements at the end of the review as at 30 April 2020.

Table 6: Status of previous financial audit reports recommendations as of 30 April 2020

<i>No.</i>	<i>Subject</i>	<i>Outstanding recommendations</i>	<i>Implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
ICC-2018-1	Controls on external consultants	The External Auditor recommends that Finance section should strengthen its controls on the veracity of figures proposed by the consultants to be reported in the financial statements of the International Criminal Court for employee benefits, in particular in obtaining more detailed information.	x		
ICC-2018-2	Access rights to SAP	The External Auditor recommends to implement a control to prevent granting access rights that lead to inappropriate access to the information system or non-respect of segregation of duties principles in a context of an integrated and centralized information system. The External Auditor recommends also to implement a yearly control (at least) of review to detect any inappropriate access rights granted within the SAP system.	x		
ICC-2018-3	Annual crash test on IT	The External Auditor recommends to perform an annual test in order to ensure the ability to fully restore the IT environment in case of any disaster.	x		
ICC-2017-1	Article 112 of the Rome Statute	In order to strengthen the process of recovering payment arrears, the External Auditor recommends to allow States Parties in arrears for the preceding two full years to vote only once the payment schedule has been fulfilled, in accordance with the conditions of Article 112 of the Rome Statute.		x	
ICC-2017-2	Disclosure of judges insurance contract conditions	Due to the particular nature of the insurance contract related to the judges pension plan, the External Auditor recommends that the ICC elaborate more precisely in the Notes of the financial statements for a better insight into the consequences that would arise from a decision to move to another insurer or a change of the insurance policy conditions in force.	x		
ICC-2015-3	Permanent premises	For better visibility and budgeting of maintenance costs, the External Auditor recommends that the ICC: (i) first, finalise the development of a reliable maintenance plan as soon as possible; then, (ii) review the breakdown of components so as to align them with the maintenance plan projections and distinguish the components properly.		x	
Total number of recommendations: 6			4	2	

72. Recommendation ICC-2018-1. Controls on external consultants. It is considered as implemented. Evidences of controls and amendments to the draft report from the external consultants have confirmed the assessments on the strengthening of controls.

73. Recommendation ICC-2018-2. Access rights to SAP. It is considered as implemented. First, a Standard Operating Procedure for SAP user access indicates that, to create additional SAP access rights to someone, it is necessary to have the approval of the immediate supervisor and eventually the approval of the business process owner. These controls mitigate the risk of inappropriate access. Secondly, a review of all SAP accesses has been done in 2019, and will now be done every year, as written in a SOP for SAP user access. This review allowed to correct some outdated SAP role assignments. However, this review should be better formalized.

74. Recommendation ICC-2018-3. IT Crash test. It is considered as implemented. An annual test to ensure the ability to fully restore the IT environment was done in July 2019 and was conclusive. A SOP for the SAP disaster recovery was created, as recommended in the SAP ERP (Enterprise Resource Planning) disaster report. This annual test is now planned every year (usually before the fourth quarter), even if no planning has been done yet for 2020 (as the sanitarian crisis may affect the planification).

75. Recommendation ICC-2017-1. Article 112 of the Rome Statute. It is considered partially implemented. In December 2019, the ASP welcomed the guidelines developed by the Court at its request on the review of arrears and its potential impacts on voting rights. The year 2020, being a year of elections, will give an opportunity to measure the impact of the review and of the use of Article 112 and to evaluate if the status of the recommendation may move from partially implemented to implemented.

76. Recommendation 2017-2. Disclosure of judges insurance contract conditions. It is considered as implemented. The Court has updated the wording of Note 2 of the financial statements and provided relevant information on the change of contractor.

77. Recommendation ICC-2015-3. Permanent premises. It is considered not implemented yet. The plan for Capital Replacements has been prepared with the new contractor and submitted to the CBF. An inventory of components has been compiled and planned to support the replacement plan and the External Auditor will deem if these elements, in the case of their validation, will bring adequate support to the recognition, measurement and valuation of fixed assets for the premises in the next financial statements.”

VI. Acknowledgements

78. The External Auditor wishes to express deep appreciation to the directors and staff members of the ICC for their reception and the accuracy of the information that they provided.

End of audit observations.

Appendices

Appendix 1:

Follow-up of Report on cash reserves

<i>No.</i>	<i>Subject</i>	<i>Outstanding recommendations</i>	<i>Implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
ICC -2015-6-3	Cash reserves	Put in place a financing plan for employee liabilities, in order to even out the corresponding expenses, which are likely to increase in the future. A study should be undertaken to determine whether a reserve should be established and its possible amount.		X	
Total number of recommendations: 1				1	

1. No change was noticed in 2019 for recommendation ICC-2015-3, which then remains under consideration at the ICC level. The Court has reported the issue to the CBF for its 34th session agenda in May 2020, postponed due to COVID-19. The External Auditor deems that the choice between creating a dedicated reserve and securing a relevant flow of resources to match with futures employee benefits commitments has to be made by States Parties.

Appendix 2:

Follow-up of Report on the division of external operations

<i>No.</i>	<i>Subject</i>	<i>Outstanding recommendations</i>	<i>Implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
DEO-2017-1	Synergy among organs	When the effects of the ReVision project are stabilized, the External Auditor recommends that further reflection should be undertaken in order to deepen the synergies between the various organs of the Court in relation to external operations and relations, while at the same time ensuring that basic legal rules are respected, which would, presuppose a more pragmatic and rational, and therefore less dogmatic, approach to the principles of neutrality, independence and confidentiality, approach which currently seems to prevail, even if synergies between different bodies already happened.		X	
Total number of recommendations: 1				1	-

1. Recommendation DEO-2017-1 on synergy among organs is considered as partially implemented. The action plan for this recommendation had launched nine actions, among which three remained to achieve. The DEO has assessed and documented their quite achieved implementation. Formally, two steps still need to be checked for the total implementation of the recommendation: the approval of the Terms of reference of the working group on terrorism, that has to wait until the annual meeting of the Security Coordination Committee, and the launch of the Mission planning IT application, that was planned for the first half of 2020 but has been delayed because of the COVID-19 impacts.

Appendix 3:

Follow-up of Report on Human Resources Management (July 2018)

<i>No.</i>	<i>Subject</i>	<i>Outstanding recommendations</i>	<i>Implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
HR-2018-1	Gender balance	In order to adequately address the issue of gender (im)balance at the ICC, the External Auditor recommends to the Court, based on a study to be prepared by the Human Resources Section, to introduce additional measures aimed at increasing the representation of female staff, particularly at more senior levels, such as through a mentoring programme and the establishment of a Focal Point for Women.		X	
HR-2018-2	HR management policies	The External Auditor recommends that all organs strive to apply one set of HR management policies through the same operational rules, with the Registry HRS responsible for maintaining, developing and promoting these unified Court-wide HR rules, in consultation and cooperation with the other organs.		X	
HR-2018-3	Management of professional profiles	In the management of professional profiles, the External Auditor recommends: (a) organizing management reviews to better identify the development needs and the development potential of ICC employees; (b) initiating negotiations with a view to achieving the integration of the ICC into the UN Inter-Organization Agreement in order to broaden the career prospects of its staff; (c) proposing to the Court a limited modification of the rules of appointment by reserving a priority round for staff in place at ICC for a proportion of the positions to be filled that should remain limited to prevent the risk of killing de facto most of the external recruitment (10 per cent for example).		X	
HR-2018-6	Elected officials	The External Auditor recommends to the Court to establish: (a) either an incompatibility between belonging to ICC staff and running for election; (b) or strict conditions guaranteeing the absence of exposure of the Court's departments to risks of conflicts of interest in the performance of the duties of the internal candidates for elected functions.		X	
HR-2018-8	Ombudsman function	The External Auditor recommends that the ICC finalize its thoughts on the establishment of an Ombudsman function to be shared with one or more nearby institutions.		X	
HR-2018-9	Ethics charter	The External Auditor recommends that the ICC develop and publish an ethics charter.		X	

<i>No.</i>	<i>Subject</i>	<i>Outstanding recommendations</i>	<i>Implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
HR-2018-10	Annual report on HR management	The External Auditor recommends supplementing the annual report on the Human Resources management presented to the CBF with: (a) the inclusion of all information relevant to a comprehensive HR report, i.e., a standardized document, addressing all the quantitative aspects (workforce, diversity, absenteeism, performance, training, etc.); (b) the definition of a stable standard for calculating the number of recruitments done during the year presented in the annual Human Resources report to the CBF; (c) the improvement of tools for inventory and identification of STA recruitments, by tracking all assessment reports and by precisely measuring the number of STA recruitments to be mentioned in the Human Resources report.		X	
Total number of recommendations: 7			0	7	-

1. HR 2018-1 (Gender balance) is partially implemented. The Court/Registry has decided to introduce five sets of actions, Mentoring Programme for Women, Training on unconscious bias, Focal Point for Women, Recruitment decision-making framework and additional recruitment measures. Progresses have been assessed on all these sets of actions, with first measurable effects expected in the second half of 2020.

2. HR 2018-2 (HR Management policies unity for all organs) is considered as “already in place” by the Court. However, this assessment is more a principle and an objective than a documented achievement. It has then to be partially implemented.

3. HR 2018-3 (Management of professional profiles) is partially implemented. Progresses have been assessed on significant milestones such as a New Performance Management AI, on a Learning Management System (LMS) to be soon initiated, and the Court has joined the United Nations (UN) Inter-Organizational Mobility Agreement. However, the component of the recommendation related to internal mobility was rejected.

4. Recommendation HR 2018-6 (Elected officials and incompatibility) is only partially implemented, since consultations have started on this recommendation, which imply to explore and resolve strong legal issues.

5. HR 2018-8 (Ombudsman function) can be considered as partially implemented. The selected external expert has delivered his report on a Court wide Alternative Dispute resolution scheme in December 2019 and a plan has been launched towards its implementation.

6. HR 2018-9 (Ethics charter) is partially implemented. The Court aims to progress in link with the relevant assessment and recommendations arising from the ongoing Independent Expert Review in the scope of 19th ASP.

7. Recommendation HR 2018-10 (Annual report on HR management) is partially implemented. The 2020 report to the CBF on 2019 HR management was not available at the date of the audit (CBF meeting agenda were changed in the COVID context).

Appendix 4:

Follow-up of Report on budget process management (July 2019)

1. The Performance Audit report on Budget process, produced in July 2019, contained 10 recommendations. The present review comes less than a year after the issuance of the recommendations. It is then natural that implementation of eight out of 10 of them is just starting, and they are given the status of “partially implemented” in the following table. Two recommendations have a different status:

2. Recommendation BS-2018-7: Transfers between major programs. It is not implemented. The CBF at its 33rd session has discussed the recommendation and has rejected a modification of Rule 4.8 of FRR and a move towards more flexible transfers between major programs;

3. Recommendation BS 2018-6: Budget document publishing time. It is considered as implemented. The Court has created and distributed a summary document in February 2020, displaying budget tables for each Major Program and sup-programs/Divisions. It has planned to provide the detailed version on the intranet, done in May, according to COVID-19 impacts.

<i>No.</i>	<i>Subject</i>	<i>Outstanding recommendations</i>	<i>Implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
BS-2018-1	Interpretation of article 42(2)	The External Auditor recommends the ASP to put on its agenda, in the context of an upcoming evaluation of the Court or through any other forum, the interpretation of article 42(2) of the Rome Statute, in order to clarify to what extent it forbids the Prosecutor to transfer to the Registry, acting as provider of shared services, accountability for common administrative tasks.		X	
BS-2018-2	Zero based budget	The External Auditor recommends that, when preparing yearly budget submissions, the Court: (a) Should continue to take into account not only incremental adjustments, of current appropriations levels through the service requests process in relation to the preceding year; but also (b) In a comprehensive “zero-based budget” approach, should question the nature of those appropriations in and of themselves, in order to avoid a gradual drift in budget appropriations.		X	
BS-2018-3	Savings and efficiencies	Concerning savings and efficiencies, the External Auditor recommends that: (a) The launching of the annual workshop on savings and efficiencies be chaired personally by the Registrar; (b) Standard templates be more widely used to support proposed and approved savings and efficiencies, disclosing the baseline level, the proposed and the approved amounts saved and the precise origin and nature of the saving (cut of existing cost or potential cost avoided); (c) The annex to the proposed budget document dedicated to savings and efficiencies only refer to those which result from genuine managerial initiatives and have an impact on the baseline; and (d) A symmetric “top-down” approach, initiated every year at Principals level, and giving rise to an organized challenge with lower levels (i.e. Divisions and Sections) should be designed and implemented for staff limitations.		X	

<i>No.</i>	<i>Subject</i>	<i>Outstanding recommendations</i>	<i>Implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
BS-2018-4	Internal positions	The External Auditor recommends the ICC to adapt Staff Rules so that, in cases where the workload evolution should lead to staff decreases in some sectors, as an alternative to separation, a strong priority for recruitment on other open internal positions be offered to the incumbents, if and when their profiles are clearly adequate for the new assignments.		X	
BS-2018-5	Budget document structure	The External Auditor recommends the Budget Working Group (BWG) to study and submit for clearance to the Committee on Budget and Finance (CBF) and to the Hague Working Group (HWG) a proposal for a renewed, simplified and shorter budget document, strictly focused on budget-relevant issues, and based on the acquired ICC experience. If and when endorsed by the Committee on Budget and Finance (CBF) and the Hague Working Group (HWG), the new document structure could be approved by the Assembly of States Parties (ASP).		X	
BS-2018-6	Budget document publishing time	The External Auditor recommends that the final budget document for year n be published no later than by end-January of the same year.	X		
BS-2018-7	Transfers between major programs	The External Auditor recommends to adapt the Financial Rules, which currently prohibit transfers between Major Programmes, in order to allow such transfers and thus bring an adequate management flexibility to smaller Major Programmes, such as the Independent Oversight Mechanism (IOM) or the Office of Internal Audit.			X
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 be designed, guaranteeing a robust separation of the appropriations dedicated to each approved project and a yearly reporting to the ASP.		X	

<i>No.</i>	<i>Subject</i>	<i>Outstanding recommendations</i>	<i>Implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
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 responsibility to the Bureau, in order: (a) To announce, in due time (i.e. leaving a reasonable period, such as two/three weeks – needing to be more precisely defined – before the forecasted available cash only represents less than one standard month of payments), that the Court will be exceptionally authorized to use the Contingency Fund, and/or, in case there is no sufficient cash available in the fund, to pre-negotiate a credit line; (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.		X	
BS-2018-10	Key performance indicators related to the budget	Concerning the key performance indicators disclosed in the Budget Performance Report annexes, the External Auditor recommends that: (a) In order to offer a more coherent and budget-focused annual budget performance report, the ICC no longer publishes the annexes currently devoted to Major Programmes key performance indicators, most of which are not measurable and have no link with the budget performance, i.e. do not even offer appropriate cost/results measurable indications; (b) In order to avoid letting external stakeholders disclose simple, but misleading budgetary indicators based on public information (for instance by dividing the actual ICC budgetary expenses by the number of guilty verdicts, of judgments, of involved individuals, of situations, etc.) the ICC takes the opportunity of its present works on the Court's Strategic Plan 2019-2021 to select, if and when possible, some specific KPIs presenting a clear correlation with the use of budgetary resources to replace the present useless KPIs disclosed in the Budget performance Reports, which are generally not directly related to the budget; and (c) Once this task has been completed, each body selects a very limited number of the most significant measurable indicators related to the budget (between two and four, if any), in order to annex them to the budget performance report. The removal of the publication of current indicators should not take place until new relevant indicators are actually available.		X	
Total number of recommendations: 10			1	8	1

1. In its comments on the draft audit report as at 20 June 2020, the Court stated that, in the case of Recommendation BS 2018-8, no change of Staff Rules were necessary, because the existing practice of the Court was already in line with the recommended priority for internal recruitment from the performance audit report. This statement will be verified during the next audit campaign. Meanwhile, according to the documentation available to the External Auditor at the time of the audit report, it is considered as partially implemented.