

6. Reports of the Committee on Budget and Finance

(a) Report of the Committee on Budget and Finance on the work of its sixth session, April 2006*

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I. Introduction

A. Opening of the session and adoption of the agenda

1. The sixth session of the Committee on Budget and Finance (the Committee) was convened in accordance with a decision of the Assembly of States Parties (the Assembly) taken at the 4th plenary meeting of its fourth session on 3 December 2005. The Committee held its sixth session, comprising six meetings, at the seat of the Court in The Hague, from 24 to 26 April 2006. The President of the Court, Mr. Philippe Kirsch, delivered welcoming remarks at the opening of the session.

2. The session was presided over by the Chairperson, Mr. Karl Paschke (Germany). Mr. Eduardo Gallardo Aparicio (Bolivia) served as Vice-Chairperson. The Committee appointed Mr. David Dutton (Australia) as Rapporteur for the session.

3. The Secretariat of the Assembly of States Parties (the Secretariat) provided the substantive servicing for the Committee and its Director *ad interim*, Mr. Renan Villacis, acted as Secretary of the Committee.

4. At its 1st meeting, the Committee adopted the following agenda (ICC-ASP/5/CBF.1/L.1):

1. Opening of the session
2. Adoption of the agenda
3. Participation of observers
4. Organization of work
5. Programme performance of the 2005 budget
6. Financial performance data of the 2006 budget: first quarter
7. Assumptions for the programme budget for 2006
8. Premises of the Court:
 - a) Permanent premises
 - b) Interim premises
9. Security personnel services
10. Detention costs
11. Pension scheme for judges
12. Conditions of service and compensation of the Prosecutor and Deputy Prosecutors
13. Strategic Plan of the Court
14. Implications of changing the financial period
15. States in arrears
16. Other matters
17. Approval of the report of the session

5. The following members attended the sixth session of the Committee:

1. Lambert Dah Kindji (Benin)
2. David Dutton (Australia)
3. Eduardo Gallardo Aparicio (Bolivia)
4. Fawzi A. Gharaibeh (Jordan)
5. Peter Lovell (United Kingdom of Great Britain and Northern Ireland)
6. John F.S. Muwanga (Uganda)
7. Karl Paschke (Germany)
8. Elena Sopková (Slovakia)
9. Michel-Etienne Tilemans (Belgium)
10. Santiago Wins (Uruguay)

6. Due to work-related reasons, Mr. Myung-jae Hahn (Republic of Korea), was unable to attend the session and sent his apologies.

7. The Committee noted with regret that the Eastern European Group had not yet identified a candidate as replacement for Ms. Inna Šteinbuka (Latvia) who had resigned due to work-related reasons and urged that this be done before the next session of the Assembly.

8. The following organs of the Court were invited to participate in the meetings of the Committee to introduce the reports: the Presidency, the Office of the Prosecutor and the Registry.

9. The Committee observed one minute of silence in tribute to Dr. Medard Rwelamira, the former Director of the Secretariat of the Assembly of States Parties and Secretary of the Committee, who passed away earlier in the year. The Chairperson and the President of the Court made statements.

B. Participation of observers

10. The Committee accepted the request of the Coalition for the International Criminal Court to make a presentation to the Committee.

C. Statements by a representative of the host State

11. At the 2nd meeting on 24 April 2006, Ambassador Edmond Wellenstein, Director General, ICC Task Force, Ministry of Foreign Affairs of the Netherlands, made statements on behalf of the host State on the issues of permanent premises, interim premises and detention costs.

II. Consideration of issues on the agenda of the Committee at its sixth session

A. Review of financial issues

1. Status of contributions

12. The Committee reviewed the status of contributions as at 27 April 2006 (annex I). It noted that a total of €10,438,341 was outstanding from previous financial periods. It expressed concern that the rate of payment had deteriorated further in 2006 from previous years: 55 per cent of contributions had been received by this point in 2004, and 50 per cent in 2005, but only 44 per cent had been received in the current year. The Committee expressed concern that only 30 States were fully paid up for all their contributions, leaving a total of €53,974,560 outstanding for all financial periods.

13. The Committee noted that the New York Working Group of the Bureau would continue to consider arrears, including suggestions to promote timely payment. The Committee expressed concern at the potential for future cash shortages caused by non-payment of contributions by States Parties and encouraged the Assembly and the New York Working Group to continue to develop measures to encourage timely payment.

2. States in arrears

14. The Committee took note of paragraphs 40 to 47 of resolution ICC-ASP/4/Res.4, regarding procedures for applying article 112, paragraph 8, of the Statute to States in arrears. The Committee took note of the Assembly's decision that the Committee should consider future applications for

exemption under article 112, paragraph 8, of the Statute, and had an initial discussion on how it could best carry out this task.

15. The Committee emphasised that it would not be possible for it to adequately perform the task entrusted to it by the Assembly within the five day session that the Committee holds in October each year. The Committee was concerned that the workload of considering the budget, premises, financial accounts and an array of other budgetary and administrative issues was already becoming too great for the Committee to be able to provide the Assembly with good quality advice in accordance with its terms of reference. However, the Committee wished to avoid, if possible, an extension of its October session.

16. As such, the Committee agreed that the Chair should ask three members of the Committee to meet for one or two days immediately in advance of its seventh session to consider applications for exemption in accordance with the Assembly's decision. The three Committee members would meet informally and present their conclusions to the Committee as a whole. In turn, the Committee would adopt recommendations to the Assembly. This arrangement would be applied initially in 2006 and then be reviewed by the Committee.

17. The Committee also noted that the New York Working Group of the Bureau had been tasked to examine possible guidelines for submission of documentation regarding exemption requests in accordance with paragraph 48 of the Assembly's resolution referred to in paragraph 14 above. The Committee observed that it would need to develop its own procedures for considering exemption requests, and these would necessarily be related to the guidelines adopted by the Bureau. The Committee therefore asked the Secretariat to keep it informed of relevant developments in the New York Working Group and agreed that the three members identified to examine requests for exemption should also consider this question in advance of the seventh session of the Committee.

3. Contingency Fund

18. The Committee noted advice from the Court that the Contingency Fund remained at a level of €10 million and had not been employed since its creation by the Assembly in 2004. It appreciated advice that the Court would seek to use existing flexibility within its budget before utilising the Fund, as well as the Court's strict interpretation of the requirements for accessing the fund. At the same time, the Committee remained of the view that the Contingency Fund was a valuable financial tool for providing additional, unanticipated financial resources in certain circumstances, and for avoiding the inclusion of appropriations for unlikely contingencies in the approved budget. Accordingly, it agreed that the decision of the Prosecutor not to include costs for forensic investigations in the budget for 2006, but to seek such resources from the Contingency Fund should that be necessary, represented a good use of the contingency fund tool. The Committee decided that it should keep the fund under review in light of experience with its use and noted that the Assembly would review the fund in 2008.

4. Investment of surplus funds

19. The Committee noted the Report on investments of surplus funds (ICC-ASP/5/CBF.1/9). It observed that, notwithstanding creation of the Investment Review Committee within the Court, the Registrar was the accountable officer for the investment of surplus funds according to Regulation 9 of the Financial Regulations and Rules. The Committee noted that the Registrar intended to review current arrangements in the near future. The Committee further noted that income generated from investment of the general fund and working capital fund would be credited to miscellaneous income as provided in Rule 109.4 of the Financial Regulations and Rules.

20. The Committee also noted that surplus funds should be returned to States Parties on an annual basis, unless the Assembly decides otherwise.

B. Budgetary matters

1. Programme performance of the 2005 budget

21. The Committee had before it the Report on programme performance of the International Criminal Court for the year 2005 (ICC-ASP/5/CBF.1/4). The Court advised that its overall financial implementation rate during the year 2005 was 83.4 per cent of the approved budget. The assumptions for trial activity during 2005 had not been realised, resulting in lower staff costs.

22. The Committee recalled its previous recommendations on results-based budgeting and the formulation of performance indicators.¹ In that context, it noted some variability in the quality of the achievements identified for different programmes. Although the Committee agreed that there appeared to be continuing progress in the application of results-based budgeting, many of the achievements identified in the report represented outputs (rather than results) and should be improved in future.

23. The Committee noted that the rate of utilisation of the 2005 budget was higher than it had expected given that the assumptions for the period pertaining to trial activity had not been realised. In particular, the Committee observed that there had been a significant over-run of expenses for general temporary assistance (GTA) and smaller over-expenditure for several other items. The Committee was unable to analyse the causes of these over-runs since the report contained only aggregate financial data for the period. The Committee therefore requested that, in future, the report include a breakdown of expenditure by programme, which would facilitate more rigorous oversight of the Court's expenditure. Finally, the Committee recommended that in future, the report also contain information on actual versus budgeted staffing levels.

2. Financial performance data of the 2006 budget: first quarter

24. The Committee had before it the Report on budget performance of the International Criminal Court as at 31 March 2006 (ICC-ASP/5/CBF.1/10). The Committee noted that approximately 21 per cent of the budget was spent during the first quarter of 2006 and that some items of expenditure (including GTA, overtime and consultants) were being utilized above the average implementation rate. The Committee reiterated its expectation that expenditure be carefully managed to avoid exceeding the authorised levels for each object of expenditure. Furthermore, the Committee expected that resources would be managed carefully in line with the realisation of the assumptions on which the budget was based. Finally, the Committee requested that in future the report include data on post occupancy.

3. Assumptions for the programme budget for 2006

25. The Prosecutor updated the Committee on progress in the three situations in which he was conducting active investigations (Uganda, the Democratic Republic of the Congo (DRC) and Darfur), as well as the recent arrest and transfer to the Court of a person indicted in the DRC investigation. Five arrest warrants had also been issued in the Ugandan situation. Pre-trial activity had already commenced and further trials work would take place during 2006, but trials might not occur as quickly as had been assumed in the 2006 budget. It was also uncertain whether and when further arrests would take place. These factors would necessarily affect the budget of the Court. He informed the Committee that a fourth situation will be opened during the course of 2006, as previously foreseen in the assumptions made for the current budget, noting that some redeployment of resources to a fourth situation might be possible depending on progress in the other investigations.

¹ *Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, Fourth session, The Hague, 28 November-3 December 2005* (International Criminal Court publication, ICC-ASP/4/32), part II.B.6 (b), para. 27.

26. The Committee expressed appreciation for the update by the Prosecutor on his work and its implications for the budget of the Court.

4. Preparation of the proposed programme budget for 2007

27. The Committee was informed by the Court that the level of the 2007 budget would be likely to increase by at least €10 million due to the full costs of previously approved posts that were partially costed in 2006, inflation, pension liabilities and new costs for additional interim premises. Additional costs might also arise in 2007 for the detention facilities and for trial activity. The Court advised that these costs arose from previous decisions of the Assembly and factors outside of the Court's control, but would not add to the Court's capacity. The Court would, of course, examine closely its requirements for 2007 and additional costs for 2007 during its preparation of the proposed programme budget for 2007.

28. The Committee observed that the Court had experienced several years of rapid growth which now provided a large staffing complement and substantial capacity for the Court. While it understood that the budget assumptions for 2007 would not be finalised until later in the year, it noted the Prosecutor's advice that assumptions for 2007 were unlikely to vary significantly from those in 2006. In view of this, the Committee emphasised its expectation that any proposed increases for the 2007 budget would be kept to the minimum and derive from changes to the assumptions of the Court.

5. Security personnel services

29. The Committee had before it the Report on the costs and benefits of outsourcing certain security personnel services (ICC-ASP/5/CBF.1/3), which set out the comparative costs and benefits of outsourcing certain security functions which were currently performed by staff paid from GTA funds. The Committee concurred with the report's finding that there were benefits to the Court – both in terms of efficiency and of cost savings – in preserving current arrangements. The Committee welcomed advice that the Office of Internal Audit had verified the methodology and findings of the report. Accordingly, the Committee recommended that the security personnel required for the identified services continue to be employed by the Court on the current basis.

6. Detention costs

30. The Committee received presentations from representatives of the host State and of the Court regarding detention costs. The Committee was informed that the current cost charged to the Court was €289 per cell per day. However, discussions were continuing between the host State and the Court and a final price had not been agreed. The Committee expressed its hope that a satisfactory conclusion would be reached. The Committee also sought clarification of whether the price charged by the host government was based on the principle of full cost recovery, or whether the price included either a profit for, or subsidy from, the host State. The Committee observed that application of a full cost recovery principle should allow the costs to be resolved at the technical level based upon an open-book policy by the host State, without requiring extensive negotiations. The Committee decided to return to this issue during its consideration of the proposed programme budget for 2007.

C. Premises of the Court

(a) Permanent premises

31. The Committee heard the introduction of the Report on the Future Permanent Premises of the International Criminal Court: Update of Financial Comparison of Housing Options (ICC-ASP/5/CBF.1/1) made by a team led by the Chairman of the Inter-Organ Committee on the Permanent Premises (IOCPP), Judge Hans-Peter Kaul.

32. The IOCPP informed the Committee that the new report on financial comparison of housing options provided an update of the previous year's report, conducted in light of the new offer from the host State for the Alexanderkazerne, contained in its letter of 25 January 2006.² The terms of the offer made this option more advantageous in financial terms than the other two options previously identified (continued use of the Arc building or refitting the premises of the International Criminal Tribunal for the former Yugoslavia). The IOCPP also indicated a strong preference for the Alexanderkazerne option based on its purpose-built nature, functionality, security and reflection of the Court's identity.

33. The IOCPP informed the Committee that the Court Capacity Model would provide a sound methodology to formulate staffing levels for use in defining requirements for the permanent premises. Continuously updated estimations, as well as the assumptions about their required flexibility and distribution, could be used as input for the international architectural design competition. Consequently, the IOCPP believed that a final decision on staffing estimates was not needed at the present time. Even in the case of changes later in the process, the cost of modifications during the design phase would probably be significantly lower than postponing the start of the project until firm figures were available.

34. The IOCPP also drew the Committee's attention to the likely additional costs that a delay on a final decision on permanent premises might entail. After the rent-free period (which would end in 2012), each year of delay would cost one year of rent for the Arc building (currently €5.3 million) plus the cost of renting additional interim premises that were presently under consideration. Furthermore, since building costs would increase with inflation, the purchasing power of the €200 million loan offered by the host State would decline over time.

35. The Committee also heard a statement by Mr. Edmond Wellenstein, Director-General, ICC Task Force, Ministry of Foreign Affairs of the Netherlands, who stressed that the permanent premises should be accorded priority. He said the project presentation of the Court for the Alexanderkazerne provided a good basis for selection of an architect, but more detailed information on requirements would be needed from the Court. He indicated that the host government wished to see clear decisions on the options to be pursued, including advice on which aspects of financing modalities needed clarification.

Housing options

36. The Committee recalled its previous recommendations on housing options contained in paragraph 83 of the report on the work of the fifth session.³ It also recalled that resolution ICC-ASP/4/Res.2 of the Assembly of States Parties had recognised that the Alexanderkazerne "would probably offer the most flexible solution in matching the requirements of a permanent Court, in terms of size, functionality and security" and that a decision on permanent premises would have significant financial implications for States Parties. The offer by the host State appeared to reinforce that judgement. However, in the absence of a decision by the Assembly to select the Alexanderkazerne option, it was incumbent upon the Court to continue to work on alternative proposals for renting housing in the Hague (including the Arc and ICTY sites) in order to present the Assembly with genuine choices.

37. The Committee noted that the IOCPP and the host State favoured the Alexanderkazerne option for the Court's permanent premises, and did not regard the Arc or ICTY sites as viable alternatives.

² *Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, Resumed fourth session, New York, 26-27 January 2006* (International Criminal Court publication, ICC-ASP/4/37), annex IV.

³ *Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, Fourth session, The Hague, 28 November – 3 December 2005* (International Criminal Court publication, ICC-ASPS/4/32), part II.B.6, para. 83.

38. The Committee took note of advice that delays in the project would increase costs. While the Committee acknowledged this possibility, it underlined the significant financial implications of the project and the considerable risks attendant to it. These factors warranted careful consideration of all aspects of the project and a cautious decision-making process.

Staffing levels and project specifications

39. The Committee recalled its previous comments on the importance of establishing a robust estimate of the likely maximum staffing level for the Court in order to inform consideration of housing options and development of specifications for permanent premises.⁴ It noted the argument of the IOCPP that staffing numbers could be integrated at later stages of the planning process. However, it observed that staffing levels had a direct bearing on the viability of the options of using the Arc or ICTY since those sites might be suitable for a total of 850 staff but could not be extended to a level of 1300. The Committee also noted the current headcount which the Court provided (annex II, Total number of persons working at the Court) and that the Court Capacity Model, when finalised in August 2006, was expected to provide new estimates of staffing levels.

Financial comparison of housing options

40. The Committee examined the submission of the Court containing a financial comparison of housing options taking into account the offer of the host State for the construction of permanent premises at the Alexanderkazerne (ICC-ASP/5/CBF.1/1), as well as the underlying paper that had been initially submitted in 2005 (ICC-ASP/4/23). The Committee noted that the methodology employed by the Court compared the three options for permanent premises by assuming certain costs for the construction of additional office space at the Arc and ICTY to raise the capacity of those sites to a total of 1300 staff. While the Committee thought the paper provided some useful comparative financial data, it felt that the paper contained an insufficient basis to draw definite conclusions on the overall costs of each of the three options. Specifically, the Committee felt the paper did not reflect genuine choices open to the Assembly since additional office space could not be constructed on the Arc or ICTY sites.

41. The Committee also noted that the Court's financial comparison of options assumed that the Court would own the buildings constructed at the Alexanderkazerne while the host government would retain ownership of the site. It was informed that this may pose difficulties under the property law of the host State and the Committee requested that the situation be clarified at its next session.

42. The Committee concluded that more progress would need to be made on the Alexanderkazerne project in order to prepare firm and reliable estimates of the range of likely costs for the project. The Committee requested the Court, in preparing such estimates, to explore different possibilities for constructing and maintaining permanent premises in partnership with the private sector. It also requested that the Court differentiate the essential features of permanent premises at the Alexanderkazerne from optional features, thereby assisting the Assembly to make choices on the scope and cost of the project. The Committee further requested that the development of such estimates be based on consultations with a range of architectural or construction companies with experience of major construction projects in the Netherlands.

Project office and governance arrangements

43. The Committee agreed with the contention of the IOCPP that the Court needed to acquire greater specialist capacity to lead its work on permanent premises. The Committee also felt that it was imperative to establish a strong framework for the management at an early stage. This

⁴ Ibid., part II.B.6 (b), para. 82 and part II.B.6 (a), paras. 33-34.

arrangement should include appropriate specialist capacity within the Court supported by external consultants. The Committee also emphasised that there needed to be strong continuous governance arrangements in place including clear lines of responsibility and accountability within the Court and to the Assembly. The Committee therefore requested the Court to review its internal governance arrangements for the permanent premises, with a view to ensuring that the Registrar is the accountable officer for the project within the Court and that he is supported by an appropriate, high-level steering group or other coordinating mechanism.

44. Accordingly, the Committee invited the Registrar to submit proposals for consideration at its next session identifying the roles, responsibilities and lines of accountability for the permanent premises. The proposals should, in particular, cover the critical areas of:

- Design specification (the customer requirement)
- Approval and authorisation to commit (including delegated levels of authority)
- Delivering the building to the agreed standards on time, quality and cost.
- Providing (independent) assurance specifically on issues relating to the identification and management of risks.

Further consideration

45. Finally, the Committee recommended that the Court submit a further update on the project for consideration at its next session, including information on the points mentioned above. In particular, the Committee requested the Court to submit a firm and reliable estimate of the likely range of costs for construction at the Alexanderkazerne in order to provide the Assembly with a strong basis for considering the full financial implications of the project.

(b) Interim premises

46. The Committee had before it an informal report of the Bureau, as adopted on 20 April 2006.⁵ In its report the Bureau had considered the three housing options for the Court, with one option containing two variations:

- | | |
|----------------|------------------------|
| Option A: | Binckhorstlaan |
| Option B: | Prefabricated premises |
| Sub-option i) | Saturnusstraat |
| Sub-option ii) | Wegastraat |
| Option C: | Leidschendam |

47. The Bureau had made two recommendations:

Bureau recommendation 1

[The Bureau recommended:]

“The endorsement of option B (the prefabricated option), provided that:

(a) The Committee on Budget and Finance at its sixth session, on review of costs in annex IV, does not consider the potential budgetary implications for States Parties significantly less favourable than for the other options;

(b) The host State would determine whether to pursue sub-option B i) or B ii); and

⁵ The informal report of the Bureau was based on the work carried out by The Hague Working Group of the Bureau on the issue of interim premises.

(c) The new interim premises would initially accommodate a maximum of 300 persons, pending future decisions emanating from the strategic planning process between States Parties and the Court.”

Bureau recommendation 2

[The Bureau recommended:]

“In light of the uncertainty surrounding the true capacity of the part of the ARC building currently occupied by the Court, that the Committee on Budget and Finance provide advice on this matter to assist States Parties in their future deliberations on interim premises issues.”

The report of the Bureau also reflected the need for the Court to occupy temporary interim premises (Hoftoren building) before option B could be fully implemented.

Consideration by the Committee

48. The Committee examined the question of interim premises for the Court in light of the decision of the Assembly, contained in resolution ICC-ASP/4/Res.12, and on the basis of the subsequent informal report of the Bureau containing the report of the Hague Working Group.

49. The Committee expressed disappointment that, contrary to previous expectations, the ‘B wing’ of the Arc would no longer be available to the Court. Recalling that the host State had undertaken to provide the Court with rent-free premises for ten years, the Committee welcomed the host State’s commitment to provide €16.5 million for additional interim premises. The Committee further observed that costs attributable to the host State could exceed €16.5 million over the remainder of the rent-free period and expected that the host State would provide such funds as would be necessary to fulfil its commitment to provide rent-free premises.

50. The Committee considered the points referred to it by the Hague Working Group within the limited time available. It concluded that the budgetary implications of prefabricated premises would not be significantly less favourable to States Parties than the other options considered by the Hague Working Group. In addition, the Committee noted the Court’s advice of current requirements for office space (annex II) and agreed that the Court required new interim premises, for a maximum of 300 people, as a matter of some urgency.

51. The Committee also considered the capacity of the two wings of the Arc building presently occupied by the Court. It noted the Court’s advice that the Arc, as presently configured, could accommodate up to 650 staff. Recalling that the Arc had only recently been fitted out for use by the Court, the Committee noted that it appeared that there may have been some scope to fit out the Arc to attain a slightly higher capacity. However, the Committee concluded that re-fitting the Arc would be costly and disruptive but could not increase the Arc’s capacity sufficiently to obviate the need for additional interim premises.

52. The Committee took note of the financial estimates presented by the Court and alternative estimates prepared by the host State. The Committee had insufficient time available to attempt to conduct a line by line comparison between these estimates. Nonetheless, the Committee was convinced that additional costs would arise for the Court’s budget in 2006 and subsequent financial years.

53. The Committee noted the Court’s view that the level of funding in Major Programme V for the 2006 budget would be approximately €200,000 less than the amount required to meet the additional costs of interim premises. The Committee noted that convening the Assembly solely to authorise expenditure of such a sum would not be justified, especially since a special session of the

Assembly would itself be more costly. The Committee therefore expected the Court to seek to absorb the additional costs within the existing budget, while recognising that in such exceptional and unforeseen circumstances it could become necessary to incur a deficit in Major Programme V for 2006. The Committee would review any expenditure at its next session and expected that the Court would keep the Committee and the Assembly informed of additional costs incurred during 2006. Finally, the Committee requested that additional costs for 2007 and beyond be included in future budget proposals.

D. Strategic Plan of the Court

1. Strategic planning process

54. The Committee heard the introduction of the Report on the Strategic Plan of the Court (ICC-ASP/5/CBF.1/5). The Court noted that the strategic plan had been devised as a common, overarching plan for the Court, covering the full scope of its activities. Where needed, the plan would be supplemented, as in the case of the Office of the Prosecutor, by organ-specific strategies harmonized with the strategic plan. The plan included a mission statement and three interconnected strategic goals. The plan identified specific objectives or actions for each goal, differentiating those to be achieved within one to three years from longer term objectives.

55. The Committee congratulated the Court on its presentation on progress towards finalising the Court's first strategic plan. It observed that the Court had made significant progress over the previous year, and that this work responded effectively to the Committee's own recommendations in prior sessions. The Committee agreed that the plan should provide an excellent basis for guiding and disciplining the Court's activities. In that regard, it emphasised that the Court should ensure that its annual budget and the individual performance frameworks for staff are strongly shaped by the strategic plan.

56. The Committee agreed with the Court that it was essential that ownership of the strategic plan should remain with the Court and that it enjoy the support of States Parties. It welcomed advice that the Court would conduct a dialogue with the Committee, the Assembly and other stakeholders on the draft strategic plan over the course of the year.

57. The Committee agreed that the priority actions identified for Goal 3 "A Model for Public Administration" should also specify that the Court will apply rigorous budgetary discipline and control and seek to maximise the productivity of its staff and processes. The Committee invited the Court to consider injecting these concepts during its finalisation of the plan. Finally, the Committee looked forward to further consideration of the strategic plan at its next session.

2. Court Capacity Model

58. The Committee heard the introduction of the Report on the Court Capacity Model (ICC-ASP/5/CBF.1/6). The Court noted that the model was intended to simulate and calculate resources and outputs according to various assumptions. The Court hoped that the model would assist in planning and decision-making, especially with regard to the overall size of the Court, and would increase efficiency by identifying areas of overcapacity between organizational units. The model would help the Court to coordinate the capacity and output of units, sections, divisions and organs and would enhance the budget process by assisting the Court in justifying budget requests in terms of expected results. It would also help the Court determine staffing levels for the permanent premises (see paragraphs 33 and 39 above, under C). The Model had been developed by gathering information from all units throughout the Court, integrating the collected data into a model that linked all the functions with their respective dependency factors and running simulations in order to identify the different possible combinations of resources and outputs over a given time frame.

59. The Committee took note with interest of progress made by the Court in developing the Court Capacity Model. It encouraged the Court to complete its work on the model and decided to evaluate the model carefully at its next session.

E. Other reports

1. Conditions of service and compensation of the Prosecutor and Deputy Prosecutors

60. The Committee had before it the report on the Conditions of service and compensation of the Prosecutor and Deputy Prosecutors (ICC-ASP/5/CBF.1/2). Recalling that article 49 of the Statute provided that the Assembly should determine the salaries, allowances and expenses of the elected officials of the Court, the Committee noted that the Assembly had adopted specific conditions of service for judges and decided that the Registrar should be designated as an Assistant-Secretary-General (ASG) for conditions of service.⁶ However, the Assembly had not yet determined the conditions of service for the Prosecutor and Deputy Prosecutors under article 49, who were being treated on an interim basis at the Under-Secretary-General (USG) and ASG levels respectively, based on a paragraph complemented by a footnote in the budget for the first financial period.⁷ However, the Committee understood that no pension arrangements had yet been put in place for these officials. Accordingly, the Committee recommended that the Assembly ensure that appropriate action is taken at its next session, to determine the conditions of service for the Prosecutor and Deputy Prosecutors under article 49.

61. The Committee noted that there appeared to be at least three appropriate options available to the Assembly. First, the Assembly could decide that the Prosecutor and Deputy Prosecutors should be confirmed at the USG and ASG levels, respectively. Second, the Assembly could apply arrangements comparable to the ad hoc tribunals. Third, the Assembly could adopt the conditions of service proposed by the Court in annex II of ICC-ASP/3/12. If the Assembly were to adopt this third option then the Committee believed that the Assembly should also consider the level of remuneration for the Prosecutor and Deputy Prosecutors. The Committee observed that the Statute gave extensive responsibilities to the Prosecutor, and that the execution of those responsibilities was one of the most important factors in the success of the Court. As such, it might be more appropriate to remunerate the Prosecutor at the same level as the judges, rather than at a lower level, and to set remuneration for the Deputy Prosecutors at 75 per cent of that level.

62. Finally, the Committee noted that, in the absence of a previous decision under article 49, it may be appropriate or necessary to apply the arrangements for salary and pension of these officials retrospectively to the commencement of their terms of office. Without such retrospective action, the delay in adopting a decision under article 49 would effectively have reduced the pensions available to those officials.

63. The Committee requested the Registrar to provide to the Committee at its next session financial costings for remunerating the Prosecutor and Deputy Prosecutors according to each of the options identified above. The Committee agreed that the provision of such information would assist the Assembly's considerations.

⁶ Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, Third session, The Hague, 6-10 September 2004 (International Criminal Court publication, ICC-ASP/3/25), resolution ICC-ASP/3/Res.3, annex and operative para. 27, respectively.

⁷ *Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, First session, New York, 3-10 September 2002* (ICC-ASP/1/3), part III, para. 55, footnote 14. Paragraph 55 of said document begins as follows: "This Office would include the Prosecutor, at the Under-Secretary-General level,¹⁴...". For its part, footnote 14 reads: "This level of the Prosecutor is shown for illustration purposes and without prejudice to the future discussion thereon".

2. Pension scheme for judges

64. The Committee took note of the report on the pension scheme for judges (ICC-ASP/5/CBF.1/8) which advised that the pension scheme for judges could not be administered by the United Nations Joint Staff Pension Fund. The Committee agreed to revisit the issue of an external provider following completion of the Court's tender to identify an insurer able to fulfil the requirements of the pension scheme.

65. The Committee noted that the Assembly had decided in paragraphs 6 and 7 of its resolution ICC-ASP/4/Res.9 that the Committee should further consider the issue of the pension regime applicable to judges. The Committee had an initial discussion of the issues entailed in responding effectively to the Assembly's decision. In order to advance its consideration it requested the Registrar to submit a further report at the Committee's next session. That report should include advice as to the possibilities of allowing judges to direct pension contributions to a fund of their choice. It should also contain a financial comparison of the current pension scheme with the option of limiting the level of the pension for judges to 12.5 or 16.5 per cent of the final remuneration level. Such an additional option would allow the Assembly to consider the financial implications of a pension model based on the principle that judges should receive a pension commensurate with their term of office as a proportion of their total working life. The Committee felt that provision of a full pension in return for nine year's service provided the judges with a level of pension income which was excessive and inconsistent with the pensions available to all other Court staff. It recognised that any change in the pension scheme would be applicable only to judges elected after the adoption of any decision by the Assembly.

66. Finally, the Committee requested the Registrar to include in his report information on the pension schemes applicable to judges in other international tribunals and advise on the practicability of determining pensions payable by the Court to individual judges on the basis of their previous service with other international organisations. The Committee decided to revert to this issue at its next session.

3. Implications of changing the financial period

67. The Committee took note of the report on the implications of changing the Court's financial year (ICC-ASP/5/CBF.1/7). It recalled that it had considered the question of the term of the financial year in detail at its third session.⁸ The Committee saw no reason to deviate from the advice it provided at that time. Accordingly, the Committee recommended that, should the Assembly wish to reconsider this issue, the Assembly should take into account the recommendations of the Committee in the report on the work of its third session and the advice of the Court contained in the report.

F. Other matters

1. Office of Internal Audit

68. The Committee welcomed the opportunity to meet the Internal Auditor and receive an update on the work of his Office. The Committee recalled that the report from its fifth session had noted the need for the internal auditor to be given access at all times to the officials of the Court and have timely receipt of information requested. Although the Committee was pleased to hear of some improvement, it remained concerned that in some areas there was a lack of supporting documentation to record decision making and to provide an adequate audit trail. The Committee

⁸ *Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, Third session, The Hague, 6-10 September 2004* (International Criminal Court publication, ICC-ASP/3/25), part II.A.8 (b), paras. 24-26.

was also concerned that in some instances there had been a lack of timely response from auditees to progress the completion of the audit process.

69. The Committee was pleased that the Oversight Committee was in existence and fulfilling the role of the audit committee. However it remained concerned about the composition of the committee and the lack of a non-executive stakeholder.

70. The Committee looked forward to receiving the Internal Auditor's next annual report. This should be forwarded to the next session of the Assembly and would provide States Parties with an insight into the quality of management being exercised within the Court. This procedure accorded with normal best practice as observed by internal audit functions in other international organisations.

2. Dates for seventh session

71. The Committee agreed that its seventh session would be held in The Hague, from 9 to 13 October 2006.

3. Documentation

72. The Committee requested the Court to submit documents to the Secretariat in a timely manner, so as to ensure that they are distributed to the Committee at least three weeks in advance of its sessions.

Annex I

Status of contributions*

States Parties	Prior Year	Prior Year	Prior Year	2006	2006	2006	Total
	Assessed Contributions	Receipts Contributions	Outstanding Contributions	Assessed Contributions	Contributions Receipt	Outstanding Contributions	Outstanding Contributions
1 Afghanistan	5,266	5,266	-	3,199	-	3,199	3,199
2 Albania	13,436	13,436	-	7,996	-	7,996	7,996
3 Andorra	14,873	14,873	-	7,996	-	7,996	7,996
4 Antigua and Barbuda	8,677	8,677	-	4,798	4,814	-	-
5 Argentina	2,999,978	1,678,206	1,321,772	1,528,893	-	1,528,893	2,850,665
6 Australia	4,955,953	4,955,953	-	2,546,022	2,546,022	-	-
7 Austria	2,716,797	2,716,797	-	1,373,765	1,373,765	-	-
8 Barbados	28,248	28,248	-	15,993	15,993	-	-
9 Belgium	3,350,429	3,350,429	-	1,709,609	-	1,709,609	1,709,609
10 Belize	3,099	3,099	-	1,599	1,599	-	-
11 Benin	6,196	6,196	-	3,199	-	3,199	3,199
12 Bolivia	27,265	3,048	24,217	14,393	-	14,393	38,610
13 Bosnia & Herzegovina	9,912	9,912	-	4,798	4,798	-	-
14 Botswana	35,942	35,942	-	19,191	-	19,191	19,191
15 Brazil	5,207,107	1,438,402	3,768,705	2,435,673	-	2,435,673	6,204,378
16 Bulgaria	50,197	50,197	-	27,187	27,187	-	-
17 Burkina Faso	3,863	-	3,863	3,199	-	3,199	7,062
18 Burundi	1,474	91	1,383	1,599	-	1,599	2,982
19 Cambodia	6,196	5,598	598	3,199	-	3,199	3,797
20 Canada	8,560,895	8,560,895	-	4,498,719	4,498,719	-	-
21 Central African Republic	3,099	1,527	1,572	1,599	-	1,599	3,171
22 Colombia	490,334	490,334	-	247,885	241,954	5,931	5,931
23 Congo	1,840	-	1,840	1,599	-	1,599	3,439
24 Costa Rica	86,766	13,913	72,853	47,978	-	47,978	120,831
25 Croatia	115,867	115,867	-	59,173	59,173	-	-
26 Cyprus	120,210	120,210	-	62,371	62,371	-	-
27 Democratic Republic of the Congo	9,912	2,026	7,886	4,798	-	4,798	12,684
28 Denmark	2,244,582	2,244,582	-	1,148,269	-	1,148,269	1,148,269
29 Djibouti	2,902	2,902	-	1,599	-	1,599	1,599
30 Dominica	3,099	2,985	114	1,599	-	1,599	1,713
31 Dominican Republic	20,165	-	20,165	55,974	-	55,974	76,139
32 Ecuador	62,572	43,611	18,961	30,386	-	30,386	49,347
33 Estonia	35,942	35,942	-	19,191	19,191	-	-
34 Fiji	12,392	12,375	17	6,397	-	6,397	6,414
35 Finland	1,645,156	1,645,156	-	852,406	852,406	-	-
36 France	18,959,201	18,959,201	-	9,643,539	-	9,643,539	9,643,539
37 Gabon	30,972	25,347	5,625	14,393	-	14,393	20,018
38 Gambia	3,099	3,099	-	1,599	-	1,599	1,599
39 Georgia	7,632	-	7,632	4,798	-	4,798	12,430
40 Germany	27,532,250	27,532,250	-	13,852,792	6,847,997	7,004,795	7,004,795
41 Ghana	13,010	13,010	-	6,397	10,123	-	-
42 Greece	1,648,219	1,648,219	-	847,608	-	847,608	847,608
43 Guinea	8,589	-	8,589	4,798	-	4,798	13,387
44 Guyana	1,474	1,474	-	1,599	-	1,599	1,599
45 Honduras	15,333	812	14,521	7,996	-	7,996	22,517
46 Hungary	386,819	386,819	-	201,507	201,507	-	-
47 Iceland	104,719	104,719	-	54,375	54,375	-	-
48 Ireland	1,050,232	1,050,232	-	559,741	559,741	-	-
49 Italy	15,251,782	10,890,331	4,361,451	7,812,386	-	7,812,386	12,173,837
50 Jordan	32,227	32,227	-	17,592	-	17,592	17,592
51 Kenya	7,259	7,259	-	14,393	14,393	-	-
52 Latvia	43,383	43,383	-	23,989	23,989	-	-
53 Lesotho	3,099	3,099	-	1,599	3,108	-	-
54 Liberia	1,474	-	1,474	1,599	-	1,599	3,073
55 Liechtenstein	16,109	16,109	-	7,996	7,996	-	-

*As at 27 April 2006.

States Parties	Prior Year Assessed Contributions	Prior Year Receipts Contributions	Prior Year Outstanding Contributions	2006 Assessed Contributions	2006 Contributions Receipt	2006 Outstanding Contributions	Total Outstanding Contributions	
56	Lithuania	62,781	49,881	12,900	38,382	-	38,382	51,282
57	Luxembourg	240,412	240,412	-	123,143	-	123,143	123,143
58	Malawi	3,479	-	3,479	1,599	-	1,599	5,078
59	Mali	6,196	6,196	-	3,199	-	3,199	3,199
60	Malta	41,041	41,041	-	22,390	-	22,390	22,390
61	Marshall Islands	3,099	1,416	1,683	1,599	-	1,599	3,282
62	Mauritius	34,080	34,080	-	17,592	-	17,592	17,592
63	Mexico	-	-	-	3,011,407	-	3,011,407	3,011,407
64	Mongolia	3,099	3,099	-	1,599	-	1,599	1,599
65	Namibia	19,207	19,207	-	9,596	-	9,596	9,596
66	Nauru	3,099	1,716	1,383	1,599	-	1,599	2,982
67	Netherlands	5,267,605	5,267,605	-	2,702,751	2,702,750	-	-
68	New Zealand	697,366	697,366	-	353,437	353,437	-	-
69	Niger	3,099	-	3,099	1,599	-	1,599	4,698
70	Nigeria	144,285	86,388	57,897	67,169	-	67,169	125,066
71	Norway	2,084,212	2,084,212	-	1,085,898	1,085,898	-	-
72	Panama	58,247	40,469	17,778	30,386	-	30,386	48,164
73	Paraguay	39,650	-	39,650	19,191	-	19,191	58,841
74	Peru	301,253	73,065	228,188	147,132	-	147,132	375,320
75	Poland	1,367,620	1,367,620	-	737,259	737,259	-	-
76	Portugal	1,451,826	1,451,826	-	751,652	751,652	-	-
77	Republic of Korea	5,234,106	5,234,106	-	2,872,271	-	2,872,271	2,872,271
78	Romania	184,813	184,813	-	95,956	95,956	-	-
79	Saint Vincent and the Grenadines	2,902	1,220	1,682	1,599	-	1,599	3,281
80	Samoa	2,980	2,980	-	1,599	-	1,599	1,599
81	San Marino	8,677	8,677	-	4,798	-	4,798	4,798
82	Senegal	15,491	13,893	1,598	7,996	-	7,996	9,594
83	Serbia and Montenegro	59,483	59,483	-	30,386	-	30,386	30,386
84	Sierra Leone	3,099	1,925	1,174	1,599	-	1,599	2,773
85	Slovakia	153,063	153,063	-	81,562	81,562	-	-
86	Slovenia	253,431	253,431	-	131,139	-	131,139	131,139
87	South Africa	976,808	976,808	-	466,984	466,984	-	-
88	Spain	7,809,797	7,809,797	-	4,030,136	-	4,030,136	4,030,136
89	Sweden	3,111,033	3,111,033	-	1,596,062	1,596,062	-	-
90	Switzerland	3,756,070	3,756,070	-	1,914,314	1,784,783	129,531	129,531
91	Tajikistan	3,099	594	2,505	1,599	-	1,599	4,104
92	The Former Yugoslav Rep. of Macedonia	18,589	18,589	-	9,596	-	9,596	9,596
93	Timor-Leste	2,980	2,980	-	1,599	-	1,599	1,599
94	Trinidad and Tobago	64,453	51,240	13,213	35,184	-	35,184	48,397
95	Uganda	17,971	3,701	14,270	9,596	-	9,596	23,866
96	United Kingdom	18,624,084	18,624,084	-	9,798,667	9,798,667	-	-
97	United Republic of Tanzania	17,036	17,036	-	9,596	-	9,596	9,596
98	Uruguay	168,641	9,778	158,863	76,764	-	76,764	235,627
99	Venezuela	552,962	320,404	232,558	273,473	-	273,473	506,031
100	Zambia	5,802	2,620	3,182	3,199	-	3,199	6,381
	Total	150,856,549	140,418,208	10,438,341	80,417,200	36,886,228	43,536,219	53,974,560

Annex II**Total number of persons working at the Court**

	<i>Actual per 1 April 2006</i>	<i>Budget 2006</i>
Elected Officials / Judges	22	22
Staff on established posts	390	621
Positions under recruitment*	120	0
Temporary Assistance	114	100
Contractors / Consultants	45	40
Interns / Visiting Professionals	37	60
Total	728	843

* 21 April 2006

Annex III

List of documents

Committee on Budget and Finance

ICC-ASP/5/CBF.1/L.1	Provisional agenda
ICC-ASP/5/CBF.1/L.2/Rev.1	Annotated list of items included in the provisional agenda
ICC-ASP/5/CBF.1/1	Report on the Future Permanent Premises of the International Criminal Court - Update of Financial Comparison of Housing Options
ICC-ASP/5/CBF.1/2	Report on the conditions of service and compensation of the Prosecutor and Deputy Prosecutors
ICC-ASP/5/CBF.1/3	Report on the costs and benefits of outsourcing certain security personnel services
ICC-ASP/5/CBF.1/4	Report on programme performance of the International Criminal Court for the year 2005
ICC-ASP/5/CBF.1/5	Report on the Strategic Plan of the Court
ICC-ASP/5/CBF.1/6	Report on the Court Capacity Model
ICC-ASP/5/CBF.1/7	Report on changing the Court's financial year
ICC-ASP/5/CBF.1/8	Report on the pension scheme for judges
ICC-ASP/5/CBF.1/9	Report on Investments of surplus funds
ICC-ASP/5/CBF.1/10	Report on budget performance of the International Criminal Court as at 31 March 2006
ICC-ASP/4/1	Report to the Assembly of States Parties on the Future Permanent Premises of the International Criminal Court: Housing Options
ICC-ASP/4/14	Report of the Bureau on the arrears of States Parties
ICC-ASP/4/22	Report on the future permanent premises of the International Criminal Court: Project Presentation
ICC-ASP/4/23	Report on the Future Permanent Premises of the International Criminal Court: Financial Comparison of Housing Options
ICC-ASP/4/INF.2	Report on interim premises
ICC-ASP/3/12 annex II	Draft conditions of service and compensation of the Prosecutor and Deputy Prosecutors of the International Criminal Court

(b) Report of the Committee on Budget and Finance on the work of its seventh session, October 2006*

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I. Introduction

A. Opening of the session, election of officers and adoption of the agenda

1. The seventh session of the Committee on Budget and Finance (the “Committee”) was convened in accordance with the decision of the Assembly of States Parties (the “Assembly”) taken at the 4th plenary meeting of its fourth session, on 3 December 2005. The session, comprising 10 meetings, was held from 9 to 13 October 2006. The Vice-President of the Court, Ms. Akua Kuenyehia, delivered welcoming remarks at the opening of the session.

2. For the seventh session, the Committee elected by consensus Mr. David Dutton (Australia) as Chairperson and elected Ms. Elena Sopková (Slovakia) as Vice-Chairperson. The Committee also appointed Mr. Peter Lovell (United Kingdom of Great Britain and Northern Ireland) as Rapporteur for the session. The Committee discussed the criteria for electing the Chairperson and Vice-Chairperson. While some members believed geographic rotation should be considered when electing the Chairperson of the Committee, other members argued that merit should be the sole criterion. The Committee agreed to continue the informal practice of rotating the position of Vice-Chairperson annually.

3. The Secretariat of the Assembly of States Parties (the “Secretariat”) provided the substantive servicing for the Committee, and its *ad interim* Director, Mr. Renan Villacis, acted as Secretary of the Committee.

4. At its 1st meeting, the Committee adopted the following agenda (ICC-ASP/5/CBF.2/L.1):

1. Opening of the session.
2. Election of the Chairperson and Vice-Chairperson.
3. Adoption of the agenda.
4. Participation of observers.
5. Organization of work.
6. States in arrears.
7. Financial performance data of the 2006 budget.
8. Consideration of the proposed programme budget for 2007.
9. Pension scheme for judges.
10. Conditions of service and compensation of the Prosecutor and Deputy Prosecutors.
11. Audit reports:
 - (a) Financial statements of the International Criminal Court for the period from 1 January to 31 December 2005;
 - (b) Financial statements of the Trust Fund for Victims for the period from 1 January to 31 December 2005;
 - (c) Report of the Office of Internal Audit.
12. Appointment of the External Auditor.
13. Premises of the Court:
 - (a) Permanent premises;
 - (b) Interim premises.
14. Strategic Plan of the Court.
15. Application criteria for accessing the Trust Fund for the participation of least developed countries and other developing States in the work of the Assembly.
16. Organizational nature of the Court.
17. Other matters.

5. The following members attended the seventh session of the Committee:

1. Lambert Dah Kindji (Benin)
2. David Dutton (Australia)
3. Eduardo Gallardo Aparicio (Bolivia)
4. Fawzi A. Gharaibeh (Jordan)
5. Myung-jae Hahn (Republic of Korea)
6. Rossette Nyirinkindi Katungye (Uganda)
7. Juhani Lemmik (Estonia)
8. Peter Lovell (United Kingdom of Great Britain and Northern Ireland)
9. Karl Paschke (Germany)
10. Elena Sopková (Slovakia)
11. Michel-Etienne Tilemans (Belgium)
12. Santiago Wins (Uruguay)

6. The Committee welcomed the two new members of the Committee, Ms. Rossette Nyirinkindi Katungye (Uganda) and Mr. Juhani Lemmik (Estonia).

7. The following organs of the Court were invited to participate in the meetings of the Committee to introduce the reports: the Presidency, the Office of the Prosecutor and the Registry.

B. Participation of observers

8. The Committee decided to accept the request of the Coalition for the International Criminal Court to make a presentation to the Committee. The Committee expressed its appreciation for the presentation and welcomed the insight that the Coalition was able to give on many of the issues facing the Court.

C. Statements by a representative of the host State

9. At the 1st, 4th, and 7th meetings on 9, 10 and 12 October, Ambassador Edmond Wellenstein, Director General, ICC Task Force, Ministry of Foreign Affairs of the Netherlands, made statements on behalf of the host State addressing the issues of interim and permanent premises, and detention costs.

II. Consideration of issues on the agenda of the Committee at its seventh session

A. Review of financial issues

1. Status of contributions

10. The Committee reviewed the status of contributions as at 13 October 2006 (annex II). It noted that a total of €5,955,666 was outstanding from previous financial periods, and €12,644,241 for the 2006 financial period. It noted that 53 States were fully paid up for all their contributions. The overall situation represented an improvement since the Committee's previous session and a lower level of outstanding contributions than at the same time in 2005. Nonetheless, the Committee noted that total arrears remained significant and could jeopardise the cash flow of the Court if a higher level of activity reduced the cash buffer created by underspending in the current and previous budgets.

2. States in arrears

Applications for exemption at the fifth session of the Assembly

11. The Committee noted that paragraph 44 of resolution ICC-ASP/4/Res.4 stipulates that the Committee shall advise the Assembly before the Assembly decides on any requests for exemption under article 112, paragraph 8, of the Rome Statute.

12. The Secretariat advised the Committee that five States were ineligible to vote as at 5 October 2006: Bolivia, Guinea, Honduras, Malawi and Niger. Two applications for exemption were received by the Committee. The application from Honduras was subsequently withdrawn, since Honduras made a payment sufficient to ensure restoration of its voting rights. Bolivia submitted an application for exemption, but without any supporting documentation and not before the deadline of one month prior to the Committee's session. The Committee noted that Bolivia needed to pay only €38 to restore its voting rights, while emphasising the need for it to pay its contributions in full. In these circumstances, the Committee did not further consider the application and requested the Secretariat to advise Bolivia and the other three States Parties subject to article 112, paragraph 8, of the minimum payment required before the fifth session of the Assembly.

13. A further 11 States would become ineligible to vote on 1 January 2007 should they not make additional payments to avoid the application of article 112, paragraph 8, of the Statute. The Committee recommended that the Secretariat should ensure that States likely to lose their voting rights on 1 January were informed of that possibility, including the full amount due and the minimum amount necessary to avoid application of the article, several months prior to the end of each calendar year. The Committee also requested the Secretariat to ensure that future applicants were aware of the requirement to submit full relevant information so that the Committee could properly assess applications.

Procedure for considering requests for exemption

14. The Committee resumed consideration of the procedures for handling applications for exemption under article 112, paragraph 8, of the Rome Statute, in accordance with the decision of the Assembly (paragraphs 40 to 47 of resolution ICC-ASP/4/Res.4) that the Committee should consider such applications.¹

15. The Secretariat informed the Committee that the New York Working Group of the Bureau had held consultations with a view to developing guidelines for the submission of documentation regarding requests for exemption. However, since the Bureau had not yet finalised its report, the Committee was unable to comment on any recommendations concerning the guidelines that the Bureau might submit to the Assembly at its fifth session. The Committee nevertheless decided to consider its role under resolution ICC-ASP/4/Res.4 and to return to the issue at a future session, should that be necessary, in light of the Bureau's report and further decisions of the Assembly.

Timing of applications for restoration of voting rights

16. The Committee examined the implications of paragraph 44 of resolution ICC-ASP/4/Res.4 in light of the expected schedule of future Assembly and Bureau meetings. The current timing of meetings would allow the Committee to consider in October each year any applications in advance of the new session of the Assembly. However, currently, any State Party that became ineligible to vote on 1 January of a given year would not be able to submit an application for restoration of its voting rights through the Committee for any resumed session of the Assembly, or meeting of the Bureau, that took place between 1 January and the Committee's first session in any year.

¹ Report of the Committee on Budget and Finance on the work of its sixth session (ICC-ASP/5/1), paras. 14 to 17.

17. The timing problem could not be resolved by States Parties making prospective applications in October in the event that they might become ineligible to vote on 1 January of the following year. The Committee recognised that the practice in the United Nations had been to not consider prospective applications. The relevant provisions in Article 19 of the Charter of the United Nations and article 112, paragraph 8, of the Rome Statute (which were effectively the same) referred to applications by States in arrears and required a determination that the “failure to pay is due to conditions beyond the control of the State Party”. It would not appear to be possible to restore the voting rights of a State that had not in fact become ineligible to vote, and the Committee doubted that it would be possible to conclude that failure to pay was due to conditions beyond the control of a State before that State had in fact failed to pay its contributions.

18. The Committee examined several options that the Assembly might wish to take:

- (a) The Assembly could recognise that States Parties that became ineligible to vote on 1 January each year would not have the opportunity to apply for exemption before the Committee’s first session each year. (That practice was followed in the United Nations, where the General Assembly usually considered applications for exemption only once a year).
- (b) The Assembly could amend the meeting schedule to ensure that the Committee met prior to any resumed session of the Assembly. The Committee doubted whether that would be achievable, since moving the Committee’s session forward from April to January or February would hinder the Committee’s other work. The Committee wished to retain its session in the period from mid-March to mid-May, since that was approximately six months from the October budget session and allowed sufficient time for preparations following the previous year’s session of the Assembly. Moving the Assembly’s resumed sessions until after the Committee’s April meeting would mean that the Assembly would not be compatible with the timing needed to elect judges in some years (since the terms of judges commence in March).
- (c) The Assembly could consider applications for exemption arising in that situation without the advice of the Committee.

19. The Committee recommended that the most practical option would be to employ option (c) for resumed sessions of the Assembly at which major elections were to be held, and to recognise (as per option (a)) that States would not have the opportunity to submit applications for other sessions of the Assembly or meetings of the Bureau held in the period between 1 January and the Committee’s first session each year.

Supporting information

20. The Committee considered the question of guidelines for submitting information in support of requests for exemption. It noted that the Assembly had already given some guidance on the question in paragraph 42 of resolution ICC-ASP/4/Res.4. The Committee did not believe it would be possible to specify in more detail what information should be provided in support of requests for exemption, since the circumstances leading to States’ failure to pay would vary. It agreed that applicants should provide all relevant information to support their claim that their failure to pay had been due to conditions beyond their control and recognised that article 112, paragraph 8, of the Statute set a rigorous standard for the restoration of voting rights. The Committee recommended that the Secretariat should advise States Parties wishing to submit a request for exemption that they must submit sufficient documentation to support the contention that their failure to pay had been due to conditions beyond their control.

Payment plans

21. The Committee discussed the utility of voluntary payment plans and agreed that the submission of such plans – and subsequent implementation of the terms – would demonstrate a

State's commitment to eliminating its arrears. Payment plans should set out a schedule for paying off arrears in as few years as possible, while at the same time meeting in full new annual contributions that became due during the period of the plan. At the current early stage of the life of the Court, arrears had not yet built up to such an extent that long payment plans would be necessary, and the Committee emphasised the need for States to avoid the accumulation of large arrears. The Committee recommended that the Secretariat should provide the Assembly, through the Committee, with an annual report describing any payment plans in place and performance against those plans. Finally, the Committee noted that the submission or implementation of a payment plan should have no bearing on decisions on restoring voting rights under article 112, paragraph 8, of the Statute.

B. Audit reports

- 1. Financial statements of the Court for the period from 1 January to 31 December 2005**
- 2. Financial statements of the Trust Fund for Victims for the period from 1 January to 31 December 2005**

22. Introducing his reports on the financial statements of the Court (ICC-ASP/5/2) and of the Trust Fund for Victims (ICC-ASP/5/3), the External Auditor informed the Committee that the statements were free of material misstatement and presented fairly the financial position of the Court and of the Trust Fund for the period considered. The External Auditor was pleased that he could offer an unqualified opinion on the accuracy of the Court's accounts. He wished to highlight in particular recommendation 7 of the financial statements of the Court that asked the Court to appoint a majority of external independent members on the Court's yet to be established audit committee. The Registrar informed the Committee that the Court was considering how to secure the services of suitable external candidates.

23. The Committee expressed appreciation for the quality of the reports and welcomed the unqualified audit opinion. It recommended that the Assembly should approve the recommendations contained in the external audit reports and that the Court should ensure their full implementation. In particular, the Committee agreed on the need to establish and strengthen the audit committee of the Court through the appointment of a majority of external independent members and urged the Court to do so promptly.

24. The Committee also suggested that the inclusion of a table in future reports setting out the progress made towards the implementation of previous recommendations would be a useful tool for the Committee and the Assembly.

3. Report of the Office of Internal Audit

25. The Committee considered the Internal Auditor's report on the activities of the Office of Internal Audit during the previous year and the management responses (informal memoranda) that the Court had transmitted to the Auditor in response to his audit reports. While it was satisfied that the Office of Internal Audit had now fully assumed its functions as confirmed by a peer review carried out by the National Audit Office, the Committee could not escape the impression that the relationship between the Court and the Office of Internal Audit was adversely affected by a misunderstanding on both sides as to the role of internal oversight.

26. Court officials seemed to be generally uneasy about the Internal Auditor's right and obligation to report major findings to the Committee and to the Assembly and would prefer the Office to be an exclusively internal controlling instrument. The Office of Internal Audit, on the other hand, must not limit itself to detecting irregularities and uncovering administrative weaknesses, but should more strongly emphasize the goal of working in partnership with management to improve the overall performance of the Court.

27. The Committee was conscious of the built-in tension in the relationship between the Auditor and management, but urged both sides to work for a better understanding of their respective roles. The Court's Internal Oversight Committee, in particular, was called upon to work towards that goal. The early inclusion of external experts in the Internal Oversight Committee would be helpful in that endeavour.

C. Strategic plans of the Court

1. Strategic Plan of the Court

28. The Committee considered the Strategic Plan of the Court (ICC-ASP/5/6). It welcomed the completion of the Plan, which would provide a common framework and direction for the Court's activities in meeting the expectations of the Rome Statute. The Committee also heard a presentation from the Prosecutor that gave members an insight into the activities of the Office of the Prosecutor, and of the Prosecutor's own strategic plan which outlined the contribution that his Office would make to the overall Plan.

29. The Committee noted that achievement of some of the objectives (e.g. outreach and information and communication technologies (ICT) projects) would have budgetary implications. It also noted the linkages between the Plan and the 2007 budget and expected that area to develop further in the future. With that in mind, the Committee recognised the need for the Court to keep the Plan under regular review to reflect changes in assumptions and other circumstances.

30. The Committee wished to remain seized of the issue in future sessions.

2. Strategic Plan for Outreach

31. The Committee considered the Strategic Plan for Outreach (ICC-ASP/5/12) and benefited from a helpful presentation by the Court, which gave a comprehensive breakdown of the approach and the channels of communication the Court intended to adopt in the various situations in order to ensure that it fulfilled its critical outreach mandate. The Committee found the report and presentation particularly helpful to its consideration of the relevant aspects of the budget. It nevertheless remained concerned that there appeared to be no clear system for determining the levels and extent of engagement required for the target audience, or any process to evaluate whether that had been achieved. Notwithstanding the critical nature of that task and the interest of States and other concerned parties, the Committee felt that the omission could potentially have significant financial consequences in the future.

32. The Committee urged the Court to continue fine-tuning its Plan and wished to be kept informed of further developments.

3. Strategic plan for information and communication technologies

33. At its fourth session, the Assembly of States Parties endorsed the recommendation of the External Auditor and the Committee on Budget and Finance that the Court should develop an ICT strategy aligned to its core business objectives. The Court's strategy was set out in document ICC-ASP/5/7.

34. A key feature of the overall Strategic Plan of the Court was the objective of becoming an 'e-institution' that provided a high level of information security. The Court had an ambitious programme to achieve that objective. The Strategic Plan set out a clear programme of work by individual projects until the end of 2010. The Committee welcomed the opportunity to view at first hand the operation of some of that technology. Its main area of concern was not with the programme itself but with the method of financial authorisation and project/programme control. The Financial Regulations and Rules and the budgetary process did not provide for ICT projects to

be considered on a 'whole life' basis but only in terms of resource requirements for individual financial years. ICT investment was likely to be comparable to or even to exceed the cost of permanent premises and represented a financial commitment spanning several years. The investment in the SAP-ERP system now exceeded €4.5 million, but had never been viewed as a single investment project. Current plans were to invest some €37 million over the period 2006-2010. The Committee recommended that the Court should seek to move to a system in which each major ICT project or programme was treated as a separate programme or sub-programme in the budget, where the financial commitment was informed by a formal business case, investment appraisal and benefit realisation plan that could be subsequently monitored. The inclusion of some external non-executive presence on the boards of programmes would also provide States Parties with assurance that there was sufficient challenge and rigour to key decision-making.

35. Notwithstanding that concern, the Committee was pleased with a number of features of the strategy, including:

- (a) Development of strategic partnerships with hardware and software providers to ensure value for money;
- (b) Utilisation of existing commercial packages rather than bespoke systems that required expensive upgrades;
- (c) Liaison with other judicial organizations in the development of Court-related systems with a view to reducing development costs;
- (d) Development of risk-management and business continuity plans; and
- (e) Development of the capacity to internalise the maintenance of the systems.

4. Court Capacity Model

36. The Committee considered the report on the Court Capacity Model (ICC-ASP/5/10) and benefited from a detailed presentation of the Model by officials of the Court. The Model simulated the number of staff likely to be required for given numbers of situations, investigations, trials and appeals. The Model had the clear potential to assist in informed decision-making on budgetary and Court capacity issues. Nevertheless, the Committee recognised that many of the assumptions in terms of staffing requirements and timelines were either based on theoretical assumptions of workloads that had not been tested, or on activities that had yet to take place. Further work was therefore required to compare and test actual and projected requirements and to refine areas, such as economies of scale, so that the Model could command a higher confidence factor than current circumstances allowed.

37. **The Committee wished to be updated annually on the development of the Model and its use in the planning process.**

D. Budgetary matters

1. Financial performance data of the 2006 budget as at 31 August

38. The Committee considered the report on the budget performance of the Court as at 31 August 2006 (ICC-ASP/5/13). It noted that 54.4 per cent of basic resources and 36.6 per cent of situation-related resources had been spent by 31 August, which was projected to lead to a total underspend in the region of €14 million in 2006. The overall implementation rate for 2006 was expected to be about 83 per cent (based on expenditure of approximately €67 million against a budget of €80.4 million).

39. In staffing, 441 of 624 approved posts were filled at 31 August (a vacancy rate of 29.3 per cent). Of the 183 vacant posts, 35 had been advertised, while another 25 pertaining to a second trial

had been frozen. The Committee was advised that a consequence of the lack of filled posts was a greater reliance on general temporary assistance (GTA) and consultants, both of which would be substantially overspent.

40. The Court explained that the 2006 budget had been based on assumptions of trials starting in May and July. Neither of those assumptions had materialised resulting in savings of €9 million in the Division of Victims and Counsel and the Division of Court Services, and €7.9 million in the Judiciary and the Office of the Prosecutor, making a total of nearly €17 million. The fact that the Court's projections indicated only a €14 million saving overall suggested that there was an overspend of approximately €3 million in other areas and raised the question of whether the Court could have lived within its budget if the trials had taken place as had been anticipated.

41. The Committee recalled that in his report on 2004 expenditure, the External Auditor had raised the issue of budgetary planning, control and monitoring.² Similarly, in its report on the work of its fifth session, the Committee had felt that increased financial control would be achieved with a closer alignment of authority and budgetary responsibility.³

42. The Committee observed that the pattern of significant underspending by the Court was a continuing one, noting that the implementation rate had been 82 per cent in 2004 and 83 per cent in 2005. The Committee recognised that underspending was due in large measure to the fact that the stated assumptions for the budget had not been realised in any of the three financial periods, and it appreciated the fact that the Court had not sought to spend available funds that it did not believe were required. Even so, it meant that decisions were not made against a background of normal financial diligence, and that solutions and decisions might not be subject to the level of budgetary rigour expected. The Committee was concerned moreover that a significant portion of expenditures took place at the end of the year and it cautioned the Court against any unjustified spending. Furthermore, the Committee also expressed concern about the overspending on GTA, travel and consultants.

2. Consideration of the proposed programme budget for 2007

43. The Committee heard a general presentation by the Court of the budgetary estimates for 2007, covering basic expenses, situation-related costs, and the major areas of budgetary growth.

44. The Court emphasised that a large proportion of the overall growth in the figures was a reflection of decisions that had been taken and approved by the Assembly of States Parties as part of the previous year's budget process. The growth over and above that level was confined to situation-related costs and there had been zero growth in proposed basic expenses.

45. The budget had been based on the assumption that only one trial would be conducted during 2007. Based on that assumption, some of the resources which had been included in the 2006 budget were no longer requested for 2007 and would be funded by drawing upon the Contingency Fund, should the need arise if a second trial was required.

46. The Prosecutor presented the overall budget proposal for the Office of the Prosecutor, and emphasised that the proposal had been prepared in line with the Court's Strategic Plan. The Office aimed to be engaged in four or five investigations during 2007 and in the conduct of one trial. Should any new investigation be launched other than the three that were currently under way, a rotational resource model would be applied with a view to minimizing the need for additional resources. Cooperation with States was critical and the proposed budget sought additional resources

² Financial statements for the period from 1 January to 31 December 2004 (ICC-ASP/4/9), in particular paras. 18 - 52.

³ *Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, Fourth session, The Hague, 28 November – 3 December 2005* (International Criminal Court publication, ICC-ASP/4/32), part II. B. 6 (b), paras. 12 - 14 and 28.

in that key area. Cooperation was essential throughout the Court's work cycle, especially with respect to arrest, detention, relocation and protection of witnesses. In this connection, the Court emphasised that the degree of cooperation from States would bear on the budget in 2007 and future years, and that investment in securing effective cooperation should reduce costs in the medium and long term.

47. The Court indicated that some of the additional requested resources were required as a result of recent rulings by Chambers, which imposed additional responsibilities on the Office of the Prosecutor, and of the very strict and short timelines imposed by the Rules of Procedure and Evidence and the Regulations of the Court.

(a) Recommendations of a general nature

(i) Presentation and results-based budgeting

48. The Committee welcomed the clarity of the budget presentation and the layout of the proposed budget document itself, noting a continuous improvement in the Court's work in that area. The Committee was nevertheless concerned at the general approach. In each of the programmes and sub-programmes, the budget proposals for 2007 were compared with the 2006 budget, which had been developed to meet workload assumptions as they appeared in the summer of 2005, that had only partially materialised. As a result, the 2006 budget had been significantly underspent and could not therefore be considered a sound baseline for consideration of the 2007 budget. Similarly, much of the commentary related only to perceived growth rather than justifying the overall budget. The Committee resolved to adopt a more inter-active approach with the Court to address the issue, either inter-sessionally or at its April session.

49. A preferable approach would have been to compare the 2007 budget with projected implementation for 2006, linking the increases to workload assumptions. The Committee recognised that the Court's SAP-ERP system was not sufficiently developed for that purpose. However, such an approach would highlight a difference of an approximately 40 per cent increase between projected implementation for 2006 and the 2007 budget.

50. The Committee recalled the comments it had made in previous reports on the issue of results-based budgeting.⁴ Despite some incremental improvements, with links to the Strategic Plan, progress remained too slow.

(ii) In-built costs (inflation)

51. The Committee noted that a total of €9.17 million was proposed as 'in-built' costs over which the Court had no control or arising from previous decisions of the Assembly. While it acknowledged the need to accommodate increased costs for posts that had been approved in 2005, pensions for judges, interim premises and detention facilities, the Committee recommended against the provision of €1.49 million for inflation. Given the consistent pattern of underspending and higher than projected vacancy rates, the Committee believed that increased salary rates could be accommodated within the 2006 levels for staff costs.

(iii) Classification exercise

52. The Committee noted that the Court intended to conduct a reclassification exercise in 2007 and had proposed €185,000 in Major Programme I, €98,000 in Major Programme II and €200,000 in Major Programme III for cost increases arising from upward reclassifications. While the Committee agreed that the Court should have some flexibility to re-grade posts within budgetary periods, it was concerned that there might be pressure to use a regrading exercise as a means of

⁴ *Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, Third session, The Hague, 6-10 September 2004* (International Criminal Court publication, ICC-ASP/3/25), part II. A.8 (b), paras. 43 - 48.

promoting and rewarding individuals. The Committee reiterated that reclassification was justified only in cases where a substantial change in functions and responsibility took place. The Committee recommended against any post reclassifications pending a full examination of the Court's proposed approach, including justification for each post proposed for reclassification, at the Committee's April session. The Committee recommended that the Assembly authorize the Committee to approve at its April session reclassifications where it believes there is strong justification to do so. This procedure would allow the Court to proceed with justified reclassifications by the middle of 2007 while allowing the Assembly to review reclassified posts at its sixth session. The Committee also recommended that the proposed funds should not be included in the 2007 budget, since it did not expect that the reclassification exercise would result in costs that required specific provisions.

(b) Recommendations relating to major programmes

(i) Major Programme I: The Judiciary – the Presidency and Chambers

Programme 1100: Presidency

53. The Committee recommended that the proposed P-2 Associate External Relations Adviser (paras. 44 - 45) should not be approved. It noted that a P-3 post had been approved for that purpose in 2005 and that efforts should be made to rationalise the workload of responding to external correspondence.

Programme 1200: Chambers

54. The Committee noted that the budget stated 'the setting of expected results and performance indicators is... not applicable to judicial activities'. It recalled that this assertion had been contained in the 2006 budget, but that the 2005 budget did include expected accomplishments and indicators. Judges played a major role in achieving the strategic objectives of the Court, just as they had done in the Ad Hoc Tribunals, and the Committee did not believe that the identification of expected results and indicators for Chambers posed any threat to the independence of judges or their role under the Rome Statute. The Committee therefore recommended that the Court should submit appropriate expected results and performance indicators for Chambers in future budgets.

55. The Committee recommended that the three P-3 Legal Officers proposed in the Trial Division (para. 51) should not be approved at the current stage. While it recognised that the posts were consistent with the staffing structure for Chambers set out in the 2005 budget, it had in fact expressed some reservations at that time. With the expected reclassification of some P-2 posts in Chambers to the P-3 level, and since the Chambers were still only in the early stages of substantial judicial activity, the Committee believed that more experience was needed before additional resources were made available. It recommended that the Court re-justify its Chambers staffing structure in the budget for 2008. It also recommended that increased GTA (para. 53) should be approved to ensure some capacity to respond to workload peaks.

56. The Committee noted that the budgeted costs for judges in 2007 did not include the cost of judges which had yet to be called to the Court as soon as justified by the workload of the Court. The Committee also noted that the salary and other costs of those judges would be met from the Contingency Fund should a second trial commence during 2007.

(ii) Major Programme II: Office of the Prosecutor

Programme 2100: Prosecutor

57. The Committee recommended that the increase of €94,700 for consultants (para. 68) should not be approved and that the provision should remain at the 2006 level.

58. The Committee observed that the provisions for travel across the Office of the Prosecutor were ambitious and recommended that greater efforts should be made to combine multiple purposes in single trips. Given the large number of trips proposed in paragraph 71, and the potential to combine their objectives into fewer trips, the Committee recommended that basic travel should be maintained at the 2006 level (€64,200 – a reduction of €19,100). The Committee further recommended against the provision of €7,500 in paragraph 72 for photographers, which appeared unnecessary.

59. In sub-programme 2120 (Services Section), the Committee noted that there had been generous increases in previous years and that, while some increase was again justified, the quantum of additional resources did not appear to correspond to changes in assumptions or demonstrated workload. It therefore recommended against the proposed posts in paragraphs 75, 76 and 77, but in favour of the increase of €270,000 in GTA, which should provide some additional capacity. It further recommended that travel (paras. 86 - 87) should be rationalised into fewer, longer trips, and that the provision should be approved at the 2006 level (by a reduction of €95,600). The Committee was not convinced of the need to increase contractual resources by €95,000 and recommended that it should be approved at the 2006 level (paras. 88 - 91).

Programme 2200: Jurisdiction, Complementarity and Cooperation Division

60. The Committee enquired as to the meaning of a number of references in the narrative for the Jurisdiction, Complementarity and Cooperation Division which might be construed as a suggestion that the Division had an oversight role vis-à-vis the other Divisions of the Office of the Prosecutor. The Committee was advised that such a reading of the narrative was incorrect, since the Division had no oversight role vis-à-vis the other two Divisions. Rather, all three Divisions reported directly to the Prosecutor, although in many instances officers from the three Divisions cooperated closely in joint teams.

61. In sub-programme 2210 (Office of the Head), the Committee recommended that consultancy funds of €32,000 (para. 100) should not be approved.

62. The Committee agreed that travel provisions in paragraphs 101-102 included too much travel in Europe to negotiate agreements and recommended that the provision should be maintained at the 2006 level (by a reduction of €33,500).

63. In sub-programme 2220 (Situation Analysis Section), the Committee recommended that the P-2 Associate Situation Analyst (para. 103) should not be approved and that travel provisions (paras. 106 - 107) should be maintained at the 2006 levels (through a reduction of €34,800), since the increase was not adequately justified. It also recommended that GTA of €43,400 (para. 105) should not be approved.

64. In sub-programme 2230 (International Cooperation Section), the Committee was satisfied with the rationale for establishing two P-4 International Cooperation Advisers posts (paras. 108 - 109), but recommended that the P-3 International Cooperation Adviser post (para. 110) should not be approved. Increases in travel provisions (para. 111) were not adequately explained and the Committee recommended that travel should be maintained at the 2006 level (through a reduction of €87,400).

Programme 2300: Investigation Division

65. In sub-programme 2310 (Office of the Deputy Prosecutor for Investigations), the Committee recommended that the provision of €44,700 for consultants (para. 116) should not be approved, since it lacked justification.

66. The Committee accepted the need for the proposed increases in sub-programme 2320 (Planning and Operations Section) and for most of the increases in sub-programme 2330

(Investigation Teams). However, in the latter sub-programme, it was not convinced of the need for the P-3 Analyst (paras. 133 - 134) or for an increase in GTA (para. 137). It therefore recommended against the post and that GTA should be maintained at the 2006 level (through a reduction of €73,400). The Committee welcomed the revision of travel plans to reduce costs without reducing the number of days in the field and observed that similar efforts were needed in most other areas of the Office of the Prosecutor.

Programme 2400: Prosecution Division

67. In sub-programme 2410 (Office of the Deputy Prosecutor for Prosecutions), the Committee noted that the justification for travel (paras. 147 - 148) was not strong and that funds were provided in several other sections for similar purposes. It therefore recommended that the total should be cut by half to €17,000.

68. In sub-programme 2420 (Prosecution Section), the Committee recommended that the P-1 Case Manager, GS-OL Trial Support, GS-OL Trial Support / Prosecution Assistant (para. 150) should not be approved, noting that the Assembly had rejected the same proposals in 2006, which had a higher level of activity according to the assumptions. It also was not convinced of the need to establish two P-3 Legal Officers (para. 152) and recommended that the posts should be converted into GTA funds for 2006, pending the settling down of the workload.

69. In sub-programme 2430 (Appeals Section), the Committee recommended that the P-3 Appeals Counsel (para. 154) should not be established, since the volume of appeals work had not been sufficiently demonstrated to justify an additional post at the current stage.

(iii) Major Programme III: Registry

Programme 3100: Office of the Registrar

70. In sub-programme 3120 (Office of Internal Audit), the Committee recommended in favour of the P-4 Senior Auditor post (para. 172) to strengthen the internal audit function, but believed that it should be classified as basic and not situation-related resources.

Programme 3200: Common Administrative Services Division

71. In sub-programme 3220 (Human Resources Section), the Committee recommended against the P-2 Associate Human Resources Officer post (paras. 191 - 192), since there should be sufficient capacity to handle the functions mentioned. It also recommended that the GL-OL Training Assistant post (paras. 198 - 199) should not be approved, since the Section already had a considerable number of staff, including for training.

72. In sub-programme 3250 (General Services Section), the Committee recommended against the GS-OL Travel Assistant post (para. 210) but endorsed additional GTA for another GS-OL for the same function. It recommended that funds for external printing (para. 219) should be cut to €15,000, with printing to be funded from a second trial budget should a second trial take place.

Programme 3300: Division of Court Services

73. In sub-programme 3310 (Office of the Head), the Committee recommended that the provision for consultants (para. 271) should not be approved.

74. In sub-programme 3330 (Detention Section), the Committee was informed that the difference in cost per cell charged by the host State to the International Criminal Tribunal for the Former Yugoslavia (ICTY) and to the Court (€216 and €339, respectively) was due to two main reasons: an extra officer on night guard for the Court and the difference in the number of cells (20 for the ICTY compared with 12 for the Court), which pushed up the price per cell for the Court. The

Committee noted that while it was not clear whether the ICTY would have been willing to share detention facilities with the Court, this was precluded by the specific detention regime adopted by the Court.

75. The Committee noted the fact that the host State and the Court had reached agreement on an appropriate price for detention facilities. However, it remained concerned that the detention arrangements were expensive, especially when only one or two detainees were being held in the facility (for which the Court was required to pay for all 12 cells). It therefore appealed to the host State to consider any possible means of alleviating the financial burden on the Court and called on the Court to examine whether its requirements for detention facilities could be revised to allow the Court to take advantage of any more cost-effective solutions.

76. In sub-programme 3340 (Court Interpretation and Translation Section), the Committee recommended that the posts of two P-4 Revisers, one P-2 Associate Terminologist and one GS-PL Reference Assistant should not be approved, and that GTA should be increased by €300,000 (rather than €543,100), since very large increases were proposed without a clear basis in the assumptions or workload.

77. In sub-programme 3350 (Victims and Witnesses Unit), the Committee recommended that three P-2 Associate Protection Officers posts (paras. 306 - 307) should not be established at the current stage but should be converted into GTA and that another P-2 Associate Operations Officer post for situation IV (paras. 308 - 309) should not be approved. It also recommended that the increase in proposed travel of €171,000 (para. 312) should not be approved and that travel should be approved at the 2006 level.

Programme 3400: Public Information and Documentation Section

78. In sub-programme 3420 (Library and Documentation Centre), the Committee recommended that only one new GS-OL Library Assistant should be approved rather than two and that the functions should be determined according to priorities in the Section.

79. In sub-programme 3430 (Public Information Unit), the Committee recommended that the P-3 Conference Organizer (paras. 329 - 331) should not be approved, since the functions related to protocol and the post had been rejected in the 2006 budget. The Committee recommended that the two P-2 Associate Outreach Officer posts (paras. 334 - 337) should not be approved, since the Section already had considerable resources and the Committee was not satisfied that the need for additional posts had been justified in terms of results. The Committee also recommended that GTA of €62,600 for administrative assistance (paras. 340 - 341) should not be approved, since it had not been adequately justified. The Committee was not convinced of the need to increase contractual services for printing (paras. 342 - 345) by €438,000 and recommended a smaller increase of €200,000.

Programme 3500: Division of Victims and Counsel

80. In sub-programme 3520 (Defence Support Section), the Committee recommended a reduction of travel (paras. 356 - 357) by €10,000 to the 2006 level.

81. In sub-programme 3530 (Victims Participation and Reparations Section), the Committee recommended against the GTA provision of €31,200 (para. 366), for which justification was inadequate.

Programme 3600: Secretariat of the Trust Fund for Victims

82. The Committee recommended that the Secretariat's annual budget should be fully incorporated into future proposed budgets for the Court and that a separate presentation of the activities of the Board of Directors of the Trust Fund for Victims should not appear in the report to

the Assembly. The Committee also recommended that travel should be maintained at the 2006 level of €49,000. The Committee further observed that the total annual budget of the Secretariat exceeded more than half of the balance of the Trust Fund for Victims. Unless significant progress was made in raising funds to distribute to victims, the Committee noted that it might become necessary to assess the cost-effectiveness of the current arrangements.

(iv) Major Programme IV: Secretariat of the Assembly of States Parties

83. The Committee noted that the Bureau was recruiting a new Director for the Secretariat. While it believed that most changes should await the new Director and recommended against the establishment of a new P-3 Conference Officer post, it agreed that there was a need to establish stronger policy capacities within the Secretariat. For that reason, the Committee recommended the establishment of the P-3 Legal Officer post and that, in designing the duties of the post, consideration should be given to servicing the growing budgetary and administrative discussions within the Assembly and its subsidiary bodies.

(v) Major Programme V: Investment in the Court's Premises

Programme 5100: Interim premises

84. The Committee recommended that resources for security staff should not be approved, except for one GS-OL Assistant Security Officer (para. 409), and urged the host State to implement proper arrangements for interim premises security staff that did not create additional costs for the Court.

3. Pension scheme for judges

85. The Committee recalled that the Assembly had asked the Committee to make recommendations on three issues (in paras. 4, 6 and 7 of resolution ICC-ASP/4/Res.9): the most cost-effective option for administering the judges' pension scheme; the pension terms that should be applicable to future judges of the Court; and the situation of judges who had served at more than one international court. The Committee resumed its consideration of these issues based on the respective reports of the Court.

Tender to provide a pension scheme

86. The Committee examined the report on a procurement tender for the pension scheme for judges (ICC-ASP/5/18). The Court had contracted an external firm to conduct a tender exercise to identify a suitable provider for insuring the judges' pension scheme in accordance with paragraph 4 of the resolution ICC-ASP/4/Res.9. Only one tender met all of the Court's requirements, including that all risks should be insured, pensions would be paid on a yearly basis, and there should be minimal administrative work for the Court. Under a proposal from Allianz/NL the Court would pay annual pension premiums and Allianz/NL would pay all insured pensions related to those premiums. Any return on investment above 3.3 per cent per annum would be returned to the Court and an administrative cost of 7 per cent of premiums would apply. Premiums would be determined by Allianz/NL individually for each judge based on an assessment of risk.

87. The Committee noted that only the Allianz/NL proposal met the Court's requirements and acknowledged the difficulty of obtaining insurance for a very small and unique pension scheme. Since the United Nations Joint Staff Pension Scheme was incompatible with the pension terms of the judges, the Allianz/NL proposal appeared to be the only viable offer for administering the pension scheme through an external party. The Committee noted that with only a single option available it was difficult to assert that the proposal was the most cost-effective solution as requested in the resolution of the Assembly. Nonetheless, the Committee agreed that the search for solutions had been adequate and that the Allianz/NL proposal appeared to be reasonable. The Committee

therefore recommended that the Court should accept the tender of Allianz/NL to insure the judges' pension scheme.

Pension terms applicable to judges

88. The Committee recalled that the conditions of service and compensation for the judges of the Court that were adopted at the first session of the Assembly (and partially revised at the second and third sessions) were modelled on the terms of judges of the International Court of Justice. The pension scheme contained in the conditions of service was non-contributory and paid a pension to judges attaining the age of 60 at half the rate of final salary after completion of a nine-year term, with pro rata reductions for judges who had served between three and nine years, and a pension of one quarter of final income for surviving spouses.

89. The Committee noted that the scheme appeared to assume that the Court was the sole source of a judge's retirement pension, and did not take into account pensions accrued during service at other international courts or in national systems. The Committee felt it was unlikely that judges of the Court would not have sources of pension income other than the Court, given the high qualifications and extensive experience required for election to the Court.

90. The Committee also observed that the non-contributory nature of the scheme and the ability to gain a full pension from only nine years work meant the pension scheme for judges was incommensurate with the pensions available to all other Court staff. It noted that the annual cost to the budget of a judge's pension was approximately €155,560 (equivalent of 84 per cent of salary) while the annual cost of a pension at the USG level within the United Nations Joint Staff Pension Scheme was €31,510 (although the USG salary level was approximately €34,000 lower than the salary level for judges). The Committee noted that the cost of the pension scheme for judges represented a significant proportion of budgeted annual costs for judges: in 2007 some €2,640,000 was budgeted for this purpose, representing 45 per cent of the total cost of judges to the budget.

91. On the basis of these considerations, the Committee agreed that the pension scheme for future judges should provide a level of pension income commensurate with the proportion of an individual's working life spent in the service of the Court. This would resolve both the difference between the judges' pensions and those of other Court staff and officials and the problem inherent in the fact that the scheme presently took no account of other pensions available to individuals. Moreover, the Committee believed that it was neither desirable nor efficient to maintain a separate set of conditions of service, including a pension scheme, for the small number of judges, which led to, inter alia, the difficulty of obtaining an insurer. The Committee recognised that this would require discontinuing the link with the conditions of service of judges of the International Court of Justice.

92. With this in mind, the Committee had an initial discussion on alternatives to the present pension scheme for judges and the wider conditions of service that would reflect the principles identified above and preferably avoid the maintenance of separate conditions of service for a small number of people. The Committee agreed to continue its consideration in future on the basis of any guidance that might be provided by the Assembly. To assist its consideration it requested the Court to explore what suitable pension options would be available on the commercial market that would provide future judges with a pension contribution commensurate with their term of service, would not be unduly complex for the Court to administer, and could be provided at a reasonable cost to States Parties. The Committee also asked the Court to provide a comparison in tabular form of the conditions of service pertaining to judges and those applicable to other Court staff under rules derived from the International Civil Service Commission.

Pension schemes applicable to judges of international courts

93. The Committee examined a report (ICC-ASP/5/19) prepared in accordance with paragraph 7 of resolution ICC-ASP/4/Res.9, in which the Assembly requested the Committee to consider further the issue of whether existing pensions payable to individual judges who had served at other international tribunals and organizations should be taken into account in determining the pensions payable by the Court.

94. According to the report, the Pension Scheme Regulations of the International Court of Justice, the International Criminal Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda provided that no pension should be paid to a former judge of those courts who was subsequently elected a judge of another of those courts until his or her term of office had expired. The Committee noted that that arrangement prevented any individual judge from receiving simultaneously a salary from one of the three courts and a pension from another. However, the arrangement had not been extended to the International Criminal Court and it was possible that a judge of the Court might receive a full salary from the Court while in receipt at the same time of a pension from another international court. Similarly, nothing currently prevented a former judge of the Court from receiving both an International Criminal Court pension and a salary from another international court.

95. Notwithstanding the Committee's intention to consider further the pension scheme for future judges of the Court, the Committee recommended that the Pension Scheme Regulations should be amended immediately to preclude the possibility of individuals receiving a pension from the Court while serving as a judge at another international court. The Committee also recommended that the Assembly should invite the General Assembly of the United Nations to consider amending the Pension Scheme Regulations for judges of the International Court of Justice, the International Criminal Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda to ensure that no former judge of any of those courts received a pension while also serving as a judge of the International Criminal Court.

96. The report also advised that under the current Pension Scheme Regulations for judges of the International Criminal Court, the International Court of Justice, the International Criminal Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda, it was possible for a judge who had served on more than one court to receive two or more pensions simultaneously. The Committee noted that the situation of more than one pension being paid to an individual could be remedied by amendment to the Pension Scheme Regulations of the four courts by the Assembly of States Parties to the Rome Statute and the General Assembly of the United Nations. However, the Committee also noted that the question of individuals receiving more than one full pension from different institutions was not limited to previous service in another international court. The Committee observed that since it would be difficult to devise an equitable system for taking pension income from all sources into account in determining the level of pension to be paid by the Court, it might be preferable to amend the Pension Scheme Regulations to provide a level of pension income commensurate with the proportion of an individual's working life spent in the service of the Court (as discussed in para. 91 above). After consideration of the issue on a number of occasions, the Committee felt that the matter would be best resolved by addressing the causes rather than the symptoms. The Committee decided to consider the issue further in the context of its discussions on the pension terms applicable to future judges (see para. 92).

4. Conditions of service of judges: relocation upon completion of service

97. The Court submitted to the Committee a document (ICC-ASP/5/14) containing a proposal to amend the conditions of service and compensation for judges of the Court so as to increase the relocation allowance payable to judges upon completion of service to 24 weeks of net base salary after a nine-year term, and to extend the relocation allowance to judges who had served fewer than five years at the Court. The Committee was informed that the Court had believed it necessary to

submit the report to the Assembly because paragraph XIII of the annex to resolution ICC-ASP/3/Res.3 stated that the conditions of service and compensation of judges should be reviewed by the Assembly as soon as practicable following the review of the conditions of service of the judges of the International Court of Justice by the General Assembly of the United Nations. The Committee noted that the General Assembly had amended the relocation allowance for the judges of the International Court of Justice on 13 April 2005, and that the current report had been submitted to the Committee only two working days prior to the commencement of its session. Given the proposal that the conditions of service of judges of the Court should be amended retrospectively to 1 January 2005, and the financial implications of the decision, the Committee wished to express its disappointment at the late submission of the report.

98. The Committee observed that the relocation allowance for judges – both in its current and proposed form – bore no relationship to the costs incurred by judges in returning to their home country at the end of their term. Both on appointment and separation judges were entitled to travel costs and removal expenses for their household goods. On appointment, judges were entitled to €10,000, plus €5,000 for a spouse and each additional child. While the Committee agreed it was desirable to also provide a modest sum to cover the many incidental costs of relocation, it did not believe that such a payment should be dependent on length of service nor that a severance payment amounting to half of annual salary (for a judge who had served for nine years) was appropriate given the nature of fixed term judicial appointments.

99. The Committee noted that the cost to the budget of the Court would be €300,000 for the period up to the end of 2006. It also noted that a further €125,000 was proposed for inclusion in the 2007 and subsequent budgets to ensure that the cost of liabilities were accrued in the accounts.

100. Given its reservations about the basis and size of the relocation allowance, the Committee recommended that the Assembly should not approve the proposed amendments to the conditions of service for judges nor any increase to the budget for accrued liabilities. Subject to the decisions of the Assembly, the Committee indicated its willingness to consider the issue further in the broader context of its consideration of the conditions of service for future judges (see paras. 91 - 92).

5. Conditions of service and compensation of the Prosecutor and Deputy Prosecutors

101. The Committee continued its consideration of the conditions of service and compensation for the Prosecutor and Deputy Prosecutors in the light of a further report from the Court (ICC-ASP/5/21) responding to the Committee's previous report (paras. 60 - 63). The Committee noted the costs of each of the options identified, and the difficulties caused by a custom-built system of conditions of service (as existed for judges). The Committee identified two options which the Assembly might choose.

Option A

102. The Assembly could confirm the appointment of the Prosecutor and Deputy Prosecutors at the USG and ASG levels, respectively, for the purpose of conditions of service under article 49 of the Statute. That would avoid creating separate conditions of service and would be administratively convenient. However, it would not be commensurate with the conditions of service and remuneration level for the judges. That could be addressed in part by specifying a higher salary level than would normally apply at the USG and ASG levels.

103. With respect to pensions, the Committee recalled its observation at its fifth session that 'participation in the United Nations Joint Staff Pension Fund (UNJSPF) would be inadequate, and consequently, that a more reasonable scheme should be developed with the advice of a private

insurer'.⁵ That observation had been based on advice from the Court contained in document ICC-ASP/4/11 that the nature of the UNJSPF assumed career-long participation in the Fund, and that the limited terms available to the Prosecutor and Deputy Prosecutors would mean that those individuals would receive a much smaller pension for their term of service than the judges. The Committee noted that document ICC-ASP/5/21 identified the cost to the Court if the Prosecutor and Deputy Prosecutors were to join the UNJSPF and advised that it might be possible to negotiate retrospective participation in the Fund for existing officials back to the beginning of their terms of service.

104. The Committee noted that should the Assembly determine that the conditions of service and pension scheme for the Prosecutor and Deputy Prosecutors would be those applicable to the USG and ASG levels, respectively, then that would lead to pension entitlements that would not be commensurate with those of the judges. However, the entitlements would be comparable with those of the Registrar and other Court staff who spent only part of their careers in international organizations.

Option B

105. The Assembly could amend the conditions of service for judges to include the Prosecutor and Deputy Prosecutors and then consider conditions of service and pensions for future elected officials in total. This would avoid creating a separate system of conditions for service for three officials and could provide parity with judges in remuneration and pensions.

106. The Committee recognised that both of those options were feasible but agreed that the question of remuneration level and parity with judges was a political one which would be weighed by the Assembly in light of the responsibilities assigned to the Prosecutor in the Statute. The costs associated with both options were clearly set out in document ICC-ASP/5/21, which had been presented by the Court.

107. The Committee emphasised the need for a decision to be taken on the conditions of service of the Prosecutor and Deputy Prosecutors, especially with respect to pensions since no pension entitlements had yet been established. Once a decision on pension entitlements was made, it would also be necessary to ensure retrospective payment for service up to the date of a decision.

E. Premises of the Court

1. Permanent premises

108. The Committee considered the comprehensive progress report on the future permanent premises of the International Criminal Court (ICC-ASP/5/16) and the report on the governance arrangements for the permanent premises at the International Criminal Court (ICC-ASP/5/17). The Committee was also able to consider the informal summary of the Vice-Presidents of The Hague Working Group of the Bureau from the meeting of experts on permanent premises which had taken place on 21 and 22 September 2006 and which a member of the Committee had attended. The Committee benefited from a discussion of the issues with representatives of the Court and the host State and with the Coordinator of The Hague Working Group.

109. The Committee noted the clearly expressed view of the experts that a new building was the most preferable option. That option was likely to offer the greatest value in the long term. In particular, a new building would provide the best solution to the need for flexibility and scalability, given the many unknown factors likely to affect the Court's future workload.

⁵ *Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, Fourth session, The Hague, 28 November – 3 December 2005* (International Criminal Court publication, ICC-ASP/4/32), part II. B. 6 (b), para. 100.

110. The Committee recalled the view it had expressed at its fifth session that the Alexanderkazerne option would probably offer the most flexibility in matching the requirements of interested parties. Since that decision, the host State had made its improved bid, offering land at the Alexanderkazerne and a €200million loan. The Committee recommended that efforts should be focused on new premises at the Alexanderkazerne, and that work in relation to other options should be suspended until such time as the Assembly could make an informed decision as to whether to proceed with the Alexanderkazerne.

111. The Committee noted the need for a detailed functional brief to help determine likely costs and to provide the basis for future decisions, and it recommended that the Court should commence work on the brief at the earliest opportunity, which should facilitate the development of financial estimates based on various options of size and capacity. That would enable the Committee to make recommendations to the Assembly on the key decisions in relation to the permanent premises.

112. The Committee welcomed the clarification by the host State of the position whereby the Court would own the buildings of the permanent premises and the host State the land. The Committee agreed that it was also essential for the host State to clarify the exact terms of its additional bid to provide the Alexanderkazerne site and requested that the clarification should be provided to States and to the Committee before 31 March 2007.

113. The Committee also considered the report on the governance arrangements for the Court's permanent premises. Although the report addressed some of the requirements, it recognised that further work was needed and suggested that the proposal should be supplemented as the project progressed. The Committee did not believe that that was a suitable way to proceed.

114. The Committee recommended that a comprehensive and unambiguous governance framework should be put in place at the outset. The framework should define the distribution of rights and responsibilities among the different stakeholders and participants, determine the rules and procedures for making decisions and setting objectives, and establish a system for monitoring and reporting performance against project objectives. Developing that framework as the project progressed would not provide the level of assurance to stakeholders that the governance framework sought to provide. The Committee emphasised that strong governance arrangements were essential to the success and cost control of the project, and cautioned against rushing decisions on that (or any other aspect of the project).

115. The Committee also noted that a better sequencing of the project was emerging and recommended that the Court should prepare a clear timetable for the decisions that would be required to advance the project. In that regard, it noted that a decision on how to finance the project would not be needed until the project was ready to proceed. It agreed that examination of financing options should be undertaken over the following two years to ensure that options were properly considered and that the Assembly would be in a position to make a decision at the appropriate time should the Alexanderkazerne project proceed. As a first step, the Committee recommended that full details of the host State low-cost loan offer should be provided at an early stage. The Committee believed that the Assembly would need to know the range of flexibility available, particularly with respect to the sum borrowed and the term of the loan, including details of how the loan could be drawn and how it must be repaid. The provision of that information would then assist the Committee and the Assembly in comparing the low-cost loan offer to other financing options such as direct assessment of States or private lending. An assessment of the value of the low-cost loan to States would be needed as well as a firm estimate of the cost of the loan to the host State.

2. Interim premises

116. The representative of the host State referred to the discussion of the issue of interim premises by the Committee at its previous session and the decision taken by it to endorse the Bureau's recommendation to select one of the options proposed by the host State, namely, the pre-

fabricated premises, as the most convenient solution. Unfortunately, a number of problems had arisen in connection with that option, which at the current stage could be considered as practically unsolvable. Meanwhile, the host State had learned that a new office building was being planned by a property developer on a block in the immediate vicinity of the temporary headquarters of the Court (the “Arc”), which was expected to be completed in early 2008.

117. The new building was closer to the Arc than the pre-fabricated options and did not pose major difficulties in respect of security arrangements. The financial offer by the host State regarding the temporary accommodation of the Court was also applicable to the new option. The following alternative was also possible. The new office building had twice the extra capacity required by the Court, and Eurojust, which currently shared the Arc with the Court, had informed the host State that it would require additional accommodation from 2008. In view of that development, the host State had suggested that Eurojust use the whole new building as temporary premises and the Court could then use the B-wing of the Arc to fulfil its additional requirements. In the view of the host State, that would not only be the most economical way of meeting the accommodation requirements of both organizations, but would also be consistent with the “One Court” principle. It should be noted, however, that that alternative, although favoured by the host State, was still dependent on the position to be taken by Eurojust and the member States of the European Union.

118. The host State added that until additional interim premises for the Court had been completed, it had provided temporary office space to the Court on two floors of the Hoftoren building and, at the Court’s request, a third floor with a capacity of around 40 workstations would be prepared for use by the Court in 2007.

119. Court officials stressed that even with the new option foreshadowed by the host State, additional space was needed between the current date and March 2008. They suggested that two additional floors in the Hoftoren building (in addition to the three already granted) might help as an initial step, but still more space would be needed very shortly thereafter. Any additional space should be allocated in the same building as that would substantially reduce the cost of “temporary interim” premises, by avoiding the need to replicate the infrastructures needed for, *inter alia*, security and information technology. Both the representative of the host State and Court officials were in agreement about the convenience of having the Secretariat of the Assembly of States Parties, as an integral part of the Court, located in the same premises as the Court’s main organs. Furthermore, the Committee recommended that the Court and the host State should endeavour to secure office space for the translation teams of the Secretariat of the Assembly, which were recruited in the second semester of each year to prepare the documentation for the Assembly and the Committee, in the “temporary interim” premises used by the rest of the Court, so as to reduce the costs of replicating the basic infrastructure.

120. On the issue of security, the view of the Court officials was that the degree of security required by the Court should be the same for all its integral parts, since reducing the level of security for one area of the Court could result in that area being perceived as a softer target.

121. The Committee was dismayed that the issue of interim premises still remained unresolved and expressed concern at both the impact on the efficient running of the Court and the continuing drain on management time caused by the ongoing uncertainty and disruption. The Committee called on the host State to make every effort to bring the issue to a speedy conclusion. The Committee also requested the Court to look objectively and pragmatically to ensure that the actual level of security stipulated was consistent with the risk.

F. Other reports**1. Application criteria for accessing the Trust Fund for the participation of least developed countries and other developing States in the work of the Assembly**

122. At its fourth session, the Assembly had decided to “make a provisional change to the terms of the trust fund established by paragraph 1 of resolution ICC-ASP/2/Res.6 for the year 2006 to allow other developing States to draw on the fund so as to enhance the possibility of such States to participate in the activities of the Assembly of States Parties in meetings in, but not limited to, The Hague, and requests the Bureau to review the terms of the trust fund and make recommendations on application criteria for accessing the fund to the fifth session of the Assembly of States Parties, through the Committee on Budget and Finance with a view to maximising its effectiveness within the resources available...”.⁶

123. At its seventh session, the Committee had not yet received the formal report of the Bureau on the matter. Nonetheless, the Committee was of the view that its comments could be limited to noting that the decision by the Assembly was of a political nature and that having a single fund to be drawn upon by both least developed countries and other developing States might have an impact on the level of contributions from donors that might otherwise be channelled specifically to support least developed countries.

2. Appointment of the External Auditor

124. With regard to the appointment of the External Auditor, the Committee considered the report on the reappointment of the External Auditor prepared by the Court (ICC-ASP/5/4), expressed its appreciation for the exemplary work performed by the External Auditor and therefore recommended that the National Audit Office of the United Kingdom of Great Britain and Northern Ireland should be appointed for a second quadrennium (2007 -2010).

3. Organizational nature of the Court

125. With regard to the organizational nature of the Court, the Committee emphasized that it kept the matter under review on a regular basis, since the issue constituted an integral part of its deliberations at each session.

G. Other matters**1. Relationship with the Special Court for Sierra Leone**

126. The Committee was invited by the Court to consider informal papers relating to the financial arrangements for the Special Court for Sierra Leone to use the facilities of the International Criminal Court. A specific issue related to the basis of charging. The Committee noted that the letter from the President of the Assembly to the President of the Court, dated 12 April 2006, referred to the request “being cost neutral to the ICC”. Article 3, sub-paragraph 3, of the Memorandum of Understanding between the International Criminal Court and the Special Court referred to payment “in respect of all clearly identifiable direct and indirect costs ... Such costs shall include a component for any depreciation in the value of ICC owned equipment or property ...”.

⁶ *Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, Fourth session, The Hague, 28 November to 3 December 2005* (International Criminal Court publication, ICC-ASP/4/32), part III, resolution ICC-ASP/4/Res.4, para. 38.

127. That gave rise to the question of whether the costs should at one extreme reflect only the additional identifiable costs that the Court would incur, or, at the other extreme, the full economic value of the facilities being provided. The view of the Committee was that adopting a commercial approach was not consistent with engendering a spirit of cooperation between international organizations. The recommendation of the Committee was that the charges should reflect the clearly identifiable direct and indirect costs that the Court incurred, to which a management fee of 13 per cent should be added to reflect the unquantifiable cost of Court management in providing the use of its facilities.

2. Future meetings

128. The Committee decided to hold its eighth session in The Hague, from 23 to 26 April 2007, and its ninth session, tentatively, from 8 to 12 October 2007 in The Hague, with the latter dates to be confirmed at the Committee's April session.

129. The Committee observed that its workload had increased markedly since its first session in 2003. It had become increasingly difficult to respond to the expectations of the Assembly, the informal working groups of the Bureau, and the Court, while also discharging its mandated functions.⁷ Moreover, the extensive discussions in the working groups and the increase in time for the Assembly reflected an increasing intergovernmental deliberation over the Court's budget, administration and premises. That trend also affected the Committee's role and workload. The Committee emphasised its wish to continue to provide high quality advice to the Assembly across the range of issues within the Committee's terms of reference. It agreed that action was needed to preserve the Committee's ability to provide such advice and meet the expectations of the Assembly.

130. While the Committee did not believe that a substantial expansion of the time allotted to its sessions would be justified, it agreed that its April session should be extended from three to four days. Given the time taken by formalities and preparation and adoption of the report at each session, the April session currently provided less than two days of time to hold substantive discussions. A fourth day would increase the time for substantive discussion at a limited cost: The programme budget implications for Major Programme IV would amount to approximately €11,800.

131. The Committee noted a tendency for some issues to be placed on its agenda at every session. While that might be necessary or desirable in some instances, the Committee wished to indicate its preference to consider issues only once each year unless there were compelling reasons to do otherwise. In general, the Committee would focus on the proposed programme budget and related budgetary matters in October each year, while considering various policy issues at its April session. The Committee agreed that the Chairperson should consult informally with all Committee members, the Secretariat of the Assembly and the Court in shaping the agenda for each session well in advance, in accordance with the Committee's mandate and with the instructions of the Assembly.

132. For its next session, the Committee indicated its wish to consider the budget presentation⁸ with a view to improving the quality of the budget approval process. The Committee also decided to consider at its next session progress made by the Court in implementing human resources systems, and the suitability of the common system for the Court's human resources requirements. It also wished to consider the implementation of SAP-ERP system within the Court and how that could improve future budgeting and reporting. Finally, it also wished to review the operation of the legal aid scheme since the Committee's last consideration of the scheme.

⁷ Annex to resolution ICC-ASP/1/Res.4.

⁸ See paragraphs 48 to 50 of this report.

3. Timeliness of documentation

133. The Committee expressed concern that its recommendation to the Court, contained in paragraph 72 of the report on the work of its sixth session, had by and large not been implemented. It wished to convey once more to the Court the importance that the Committee attached to the timely, staggered and orderly submission to the Secretariat of the Court's reports and other documents, so as to ensure that they were distributed to the Committee at least three weeks in advance of its sessions, thus giving members of the Committee a reasonable time to examine them in a thorough and detailed manner prior to their arrival at the session.

Annex I

List of documents

ICC-ASP/5/1	Report of the Committee on Budget and Finance on the work of its sixth session
ICC-ASP/5/2	Financial statements for the period 1 January to 31 December 2005
ICC-ASP/5/2* Arabic only	Financial statements for the period 1 January to 31 December 2005
ICC-ASP/5/3	Trust Fund for Victims financial statements for the period 1 January to 31 December 2005
ICC-ASP/5/4	Report on the reappointment of the External Auditor
ICC-ASP/5/5	Report of the Office of Internal Audit
ICC-ASP/5/6	Strategic Plan of the International Criminal Court
ICC-ASP/5/7	Report on the strategy of the Court on Information and Communication Technologies
ICC-ASP/5/8	Report to the Assembly of States Parties on the activities and projects of the Board of Directors of the Trust Fund for Victims for the period 16 August 2005 to 30 June 2006
ICC-ASP/5/8/Corr.1 French only	Report to the Assembly of States Parties on the activities and projects of the Board of Directors of the Trust Fund for Victims for the period 16 August 2005 to 30 June 2006
ICC-ASP/5/9	Proposed Programme Budget for 2007 of the International Criminal Court
ICC-ASP/5/9/Corr.1* English only	Proposed Programme Budget for 2007 of the International Criminal Court – Corrigendum
ICC-ASP/5/9/Corr.2	Proposed Programme Budget for 2007 of the International Criminal Court – Corrigendum
ICC-ASP/5/10	Report on the Court Capacity Model
ICC-ASP/5/10* English only	Report on the Court Capacity Model
ICC-ASP/5/11	Provisional agenda
ICC-ASP/5/12	Strategic Plan for Outreach of the International Criminal Court
ICC-ASP/5/13	Report on the budget performance of the International Criminal Court as at 31 August 2006

ICC-ASP/5/14	Amendments to the conditions of service and compensation for judges of the International Criminal Court - Relocation upon completion of service
ICC-ASP/5/ CBF.2/1	Report of the Registrar on pension schemes applicable to judges in other international tribunals
ICC-ASP/5/CBF.2/2	Report on the future permanent premises of the International Criminal Court - Comprehensive progress report
ICC-ASP/5/CBF.2/3	Report on the governance arrangements for the permanent premises of the International Criminal Court
ICC-ASP/5/CBF.2/4	Report on the conditions of service and compensation of the Prosecutor and Deputy Prosecutors: financial costings for pensions
ICC-ASP/5/CBF.2/5	Report on a procurement tender for the pension scheme for judges
ICC-ASP/5/CBF.2/L.1	Provisional agenda
ICC-ASP/5/CBF.2/L.2/Rev.1	Annotated list of items included in the provisional agenda

Annex II

Status of contributions as at 13 October 2006

	States Parties	Prior Year Assessed Contributions	Prior Year Receipts	Prior Year Outstanding Contributions	2006 Assessed Contributions	2006 Contributions Receipt	2006 Outstanding Contributions	Total Outstanding Contributions
1	Afghanistan	5,266	5,266	-	3,199	381	2,818	2,818
2	Albania	13,436	13,436	-	7,996	948	7,048	7,048
3	Andorra	14,873	14,873	-	7,996	7,996	-	-
4	Antigua and Barbuda	8,677	8,677	-	4,798	4,798	-	-
5	Argentina	2,999,978	1,876,392	1,123,586	1,528,893	-	1,528,893	2,652,479
6	Australia	4,955,953	4,955,953	-	2,546,022	2,546,022	-	-
7	Austria	2,716,797	2,716,797	-	1,373,765	1,373,765	-	-
8	Barbados	28,248	28,248	-	15,993	15,993	-	-
9	Belgium	3,350,429	3,350,429	-	1,709,609	1,709,609	-	-
10	Belize	3,099	3,099	-	1,599	1,599	-	-
11	Benin	6,196	6,196	-	3,199	381	2,818	2,818
12	Bolivia	27,265	4,914	22,351	14,393	-	14,393	36,744
13	Bosnia & Herzegovina	9,912	9,912	-	4,798	4,798	-	-
14	Botswana	35,942	35,942	-	19,191	19,191	-	-
15	Brazil	5,207,107	1,754,131	3,452,976	2,435,673	-	2,435,673	5,888,649
16	Bulgaria	50,197	50,197	-	27,187	27,187	-	-
17	Burkina Faso	3,863	189	3,674	3,199	-	3,199	6,873
18	Burundi	1,474	91	1,383	1,599	-	1,599	2,982
19	Cambodia	6,196	6,196	-	3,199	3,016	183	183
20	Canada	8,560,895	8,560,895	-	4,498,719	4,498,719	-	-
21	Central African Republic	3,099	1,716	1,383	1,599	-	1,599	2,982
22	Colombia	490,334	490,334	-	247,885	247,885	-	-
23	Congo	1,840	-	1,840	1,599	-	1,599	3,439
24	Costa Rica	86,766	57,491	29,275	47,978	-	47,978	77,253
25	Croatia	115,867	115,867	-	59,173	59,173	-	-
26	Cyprus	120,210	120,210	-	62,371	62,371	-	-
27	Democratic Republic of the Congo	9,912	2,525	7,387	4,798	-	4,798	12,185
28	Denmark	2,244,582	2,244,582	-	1,148,269	1,148,269	-	-
29	Djibouti	2,902	2,902	-	1,599	189	1,410	1,410
30	Dominica	3,099	3,099	-	1,599	75	1,524	1,524
31	Dominican Republic	20,165	-	20,165	55,974	-	55,974	76,139
32	Ecuador	62,572	47,550	15,022	30,386	-	30,386	45,408
33	Estonia	35,942	35,942	-	19,191	19,191	-	-
34	Fiji	12,392	12,392	-	6,397	740	5,657	5,657
35	Finland	1,645,156	1,645,156	-	852,406	852,406	-	-
36	France	18,959,201	18,959,201	-	9,643,539	9,643,539	-	-
37	Gabon	30,972	27,213	3,759	14,393	-	14,393	18,152
38	Gambia	3,099	3,099	-	1,599	189	1,410	1,410
39	Georgia	7,632	7,632	-	4,798	511	4,287	4,287
40	Germany	27,532,250	27,532,250	-	13,852,792	13,852,792	-	-
41	Ghana	13,010	13,010	-	6,397	6,397	-	-
42	Greece	1,648,219	1,648,219	-	847,608	847,608	-	-
43	Guinea	8,589	509	8,080	4,798	-	4,798	12,878
44	Guyana	1,474	1,474	-	1,599	138	1,461	1,461
45	Honduras	15,333	9,701	5,632	7,996	-	7,996	13,628
46	Hungary	386,819	386,819	-	201,507	201,507	-	-
47	Iceland	104,719	104,719	-	54,375	54,375	-	-
48	Ireland	1,050,232	1,050,232	-	559,741	559,741	-	-
49	Italy	15,251,782	14,538,507	713,275	7,812,386	-	7,812,386	8,525,661
50	Jordan	32,227	32,227	-	17,592	17,592	-	-
51	Kenya	7,259	7,259	-	14,393	14,393	-	-
52	Latvia	43,383	43,383	-	23,989	23,989	-	-
53	Lesotho	3,099	3,099	-	1,599	1,599	-	-
54	Liberia	1,474	-	1,474	1,599	-	1,599	3,073
55	Liechtenstein	16,109	16,109	-	7,996	-	7,996	-
56	Lithuania	62,781	62,781	-	38,382	38,382	-	-
57	Luxembourg	240,412	240,412	-	123,143	123,143	-	-
58	Malawi	3,479	133	3,346	1,599	-	1,599	4,945
59	Mali	6,196	6,196	-	3,199	381	2,818	2,818
60	Malta	41,041	41,041	-	22,390	22,390	-	-
61	Marshall Islands	3,099	1,623	1,476	1,599	-	1,599	3,075
62	Mauritius	34,080	34,080	-	17,592	2,088	15,504	15,504
63	Mexico	-	-	-	3,011,407	3,011,407	-	-
64	Mongolia	3,099	3,099	-	1,599	1,599	-	-
65	Namibia	19,207	19,207	-	9,596	1,140	8,456	8,456
66	Nauru	3,099	1,900	1,199	1,599	-	1,599	2,798
67	Netherlands	5,267,605	5,267,605	-	2,702,751	2,702,751	-	-
68	New Zealand	697,366	697,366	-	353,437	353,437	-	-
69	Niger	3,099	170	2,929	1,599	-	1,599	4,528
70	Nigeria	144,285	95,095	49,190	67,169	-	67,169	116,359
71	Norway	2,084,212	2,084,212	-	1,085,898	1,085,898	-	-
72	Panama	58,247	58,247	-	30,386	23,646	6,740	6,740
73	Paraguay	39,650	39,650	-	19,191	19,191	-	-
74	Peru	301,253	89,190	212,063	147,132	-	147,132	359,195
75	Poland	1,367,620	1,367,620	-	737,259	737,259	-	-
76	Portugal	1,451,826	1,451,826	-	751,652	751,652	-	-
77	Republic of Korea	5,234,106	5,234,106	-	2,872,271	2,872,271	-	-
78	Romania	184,813	184,813	-	95,956	95,956	-	-
79	Saint Vincent and the Grenadines	2,902	1,427	1,475	1,599	-	1,599	3,074
80	Samoa	2,980	2,980	-	1,599	1,599	-	-
81	San Marino	8,677	8,677	-	4,798	4,798	-	-
82	Senegal	15,491	14,930	561	7,996	-	7,996	8,557
83	Serbia	59,483	59,483	-	30,386	30,386	-	-
84	Sierra Leone	3,099	2,132	967	1,599	-	1,599	2,566
85	Slovakia	153,063	153,063	-	81,562	81,562	-	-
86	Slovenia	253,431	253,431	-	131,139	131,139	-	-
87	South Africa	976,808	976,808	-	466,984	466,984	-	-
88	Spain	7,809,797	7,809,797	-	4,030,136	4,030,136	-	-
89	Sweden	3,111,033	3,111,033	-	1,596,062	1,596,062	-	-
90	Switzerland	3,756,070	3,756,070	-	1,914,314	1,914,314	-	-
91	Tajikistan	3,099	2,358	741	1,599	-	1,599	2,340

	States Parties	Prior Year Assessed Contributions	Prior Year Receipts	Prior Year Outstanding Contributions	2006 Assessed Contributions	2006 Contributions Receipt	2006 Outstanding Contributions	Total Outstanding Contributions
92	The former Yugoslav Rep. of Macedonia	18,589	18,589	-	9,596	1,140	8,456	8,456
93	Timor-Leste	2,980	2,980	-	1,599	189	1,410	1,410
94	Trinidad and Tobago	64,453	64,453	-	35,184	35,184	-	-
95	Uganda	17,971	4,945	13,026	9,596	-	9,596	22,622
96	United Kingdom	18,624,084	18,624,084	-	9,798,667	9,798,667	-	-
97	United Republic of Tanzania	17,036	17,036	-	9,596	1,140	8,456	8,456
98	Uruguay	168,641	111,086	57,555	76,764	-	76,764	134,319
99	Venezuela	552,962	355,854	197,108	273,473	-	273,473	470,581
100	Zambia	5,802	3,035	2,767	3,199	-	3,199	5,966
	Total	150,856,549	144,900,884	5,955,666	80,417,200	67,772,959	12,644,241	18,599,907

Annex III

Budgetary implications of the implementation of the recommendations of the Committee on Budget and Finance

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance

(Changes are indicated in grey)

TOTAL – ALL MAJOR PROGRAMMES

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation- related	Total	Basic	Situation- related	Total	Basic	Situation- related	Total	%
<i>Judges</i>	5,833.1		5,833.1	5,833.1		5,833.1				
Professional staff	17,093.4	16,109.8	33,203.2	15,931.7	14,272.4	30,204.1	-1,161.7	-1,837.4	-2,999.1	-9.0
General Service staff	9,535.7	8,065.0	17,600.7	8,967.3	7,581.4	16,548.7	-568.4	-483.6	-1,052.0	-6.0
<i>Subtotal staff</i>	26,629.1	24,174.8	50,803.9	24,899.0	21,853.8	46,752.8	-1,730.1	-2,321.0	-4,051.1	-8.0
General temporary assistance	2,248.3	4,880.2	7,128.5	2,350.4	4,953.3	7,303.7	102.1	73.1	175.2	2.5
Temporary assistance for meetings	1,626.9	45.0	1,671.9	1,626.9	45.0	1,671.9				
Overtime	239.7	84.3	324.0	239.7	84.3	324.0				
Consultants	72.0	348.3	420.3	62.0	176.9	238.9	-10.0	-171.4	-181.4	-43.2
<i>Subtotal other staff</i>	4,186.9	5,357.8	9,544.7	4,279.0	5,259.5	9,538.5	92.1	-98.3	-6.2	-0.1
Travel	1,016.2	3,520.8	4,537.0	952.2	3,106.0	4,058.2	-64.0	-414.8	-478.8	-10.6
Hospitality	48.0		48.0	48.0		48.0				
Contractual services incl. training	3,357.6	4,302.5	7,660.1	3,350.1	3,951.0	7,301.1	-7.5	-351.5	-359.0	-4.7
General operating expenses	6,359.9	4,948.5	11,308.4	6,359.9	4,948.5	11,308.4				
Supplies and materials	1,025.0	474.9	1,499.9	1,025.0	474.9	1,499.9				
Furniture and equipment	1,644.2	579.0	2,223.2	1,644.2	579.0	2,223.2				
<i>Subtotal non-staff</i>	13,450.9	13,825.7	27,276.6	13,379.4	13,059.4	26,438.8	-71.5	-766.3	-837.8	-3.1
Distributed maintenance										
Total All Major Programmes	50,100.0	43,358.3	93,458.3	48,390.5	40,172.7	88,563.2	-1,709.5	-3,185.6	-4,895.1	-5.2

<i>Item</i>	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation- related	Total	Basic	Situation- related	Total	Basic	Situation- related	Total	%
Professional staff	160	181	341	156	160	316	-4	-21	-25	-7.3
General Service staff	172	163	335	164	156	320	-8	-7	-15	-4.5
Total staff	332	344	676	320	316	636	-12	-28	-40	-5.9

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

1. Major Programme I - Judiciary

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
<i>Judges</i>	5,833.1		5,833.1	5,833.1		5,833.1				
Professional staff	2,403.3	626.8	3,030.1	2,095.0	382.8	2,477.8	-308.3	-244.0	-552.3	-18.2
General Service staff	783.0	178.2	961.2	755.8	171.9	927.7	-27.2	-6.3	-33.5	-3.5
<i>Subtotal staff</i>	3,186.3	805.0	3,991.3	2,850.8	554.7	3,405.5	-335.5	-250.3	-585.8	-14.7
General temporary assistance	96.5	90.0	186.5	96.5	90.0	186.5				
Consultants	35.0		35.0	35.0		35.0				
<i>Subtotal other staff</i>	131.5	90.0	221.5	131.5	90.0	221.5				
Travel	188.5	70.0	258.5	188.5	70.0	258.5				
Hospitality	11.0		11.0	11.0		11.0				
Contractual services incl. training	30.7		30.7	30.7		30.7				
General operating expenses	47.0		47.0	47.0		47.0				
Supplies and materials	5.0		5.0	5.0		5.0				
Furniture and equipment	10.0		10.0	10.0		10.0				
<i>Subtotal non-staff</i>	292.2	70.0	362.2	292.2	70.0	362.2				
Distributed maintenance	157.4	29.1	186.5	155.9	21.0	176.9	-1.5	-8.1	-9.6	-5.1
Total Major Programme I	9,600.5	994.1	10,594.6	9,263.5	735.7	9,999.2	-337.0	-258.4	-595.4	-5.6

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	25	6	31	24	3	27	-1	-3	-4	-12.9
General Service staff	13	3	16	13	3	16				
Total staff	38	9	47	37	6	43	-1	-3	-4	-8.5

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

1.1 Programme 1100 – Presidency

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation- related	Total	Basic	Situation- related	Total	Basic	Situation- related	Total	%
<i>Judges</i>	1,056.0		1,056.0	1,056.0		1,056.0				
Professional staff	899.9		899.9	807.0		807.0	-92.9		-92.9	-10.3
General Service staff	307.8		307.8	297.4		297.4	-10.4		-10.4	-3.4
<i>Subtotal staff</i>	1,207.7		1,207.7	1,104.4		1,104.4	-103.3		-103.3	-8.6
General temporary assistance	46.5		46.5	46.5		46.5				
Consultants	35.0		35.0	35.0		35.0				
<i>Subtotal other staff</i>	81.5		81.5	81.5		81.5				
Travel	96.3		96.3	96.3		96.3				
Hospitality	10.0		10.0	10.0		10.0				
Contractual services incl. training	16.0		16.0	16.0		16.0				
General operating expenses	47.0		47.0	47.0		47.0				
Supplies and materials	5.0		5.0	5.0		5.0				
Furniture and equipment										
<i>Subtotal non-staff</i>	174.3		174.3	174.3		174.3				
Distributed maintenance	56.5		56.5	54.8		54.8	-1.7		-1.7	-3.0
Total programme	2,576.0		2,576.0	2,471.0		2,471.0	-105.0		-105.0	-4.1

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation- related	Total	Basic	Situation- related	Total	Basic	Situation- related	Total	%
Professional staff	9		9	8		8	-1		-1	-11.1
General Service staff	5		5	5		5				
Total staff	14		14	13		13	-1		-1	-7.1

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

1.2 Programme 1200 – Chambers

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
<i>Judges</i>	4,777.1		4,777.1	4,777.1		4,777.1				
Professional staff	1,503.4	626.8	2,130.2	1,288.0	382.8	1,670.8	-215.4	-244.0	-459.4	-21.6
General Service staff	475.2	178.2	653.4	458.4	171.9	630.3	-16.8	-6.3	-23.1	-3.5
<i>Subtotal staff</i>	1,978.6	805.0	2,783.6	1,746.4	554.7	2,301.1	-232.2	-250.3	-482.5	-17.3
General temporary assistance	50.0	90.0	140.0	50.0	90.0	140.0				
<i>Subtotal other staff</i>	50.0	90.0	140.0	50.0	90.0	140.0				
Travel	92.2	70.0	162.2	92.2	70.0	162.2				
Hospitality	1.0		1.0	1.0		1.0				
Contractual services incl. training	14.7		14.7	14.7		14.7				
Furniture and equipment	10.0		10.0	10.0		10.0				
<i>Subtotal non-staff</i>	117.9	70.0	187.9	117.9	70.0	187.9				
Distributed maintenance	100.9	29.1	130.0	101.1	21.0	122.1	0.2	-8.1	-7.9	-6.1
Total programme	7,024.5	994.1	8,018.6	6,792.5	735.7	7,528.2	-232.0	-258.4	-490.4	-6.1

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	16	6	22	16	3	19		-3	-3	-13.6
General Service staff	8	3	11	8	3	11				
Total staff	24	9	33	24	6	30		-3	-3	-9.1

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

2. Major Programme II – Office of the Prosecutor

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	3,755.9	10,330.4	14,086.3	3,525.1	9,370.0	12,832.5	-230.8	-960.4	-1,191.2	-8.5
General Service staff	967.6	2,794.3	3,761.9	933.7	2,610.4	3,606.7	-33.9	-183.9	-217.8	-5.8
<i>Subtotal staff</i>	<i>4,723.5</i>	<i>13,124.7</i>	<i>17,848.2</i>	<i>4,458.8</i>	<i>11,980.4</i>	<i>16,439.2</i>	<i>-264.7</i>	<i>-1,144.3</i>	<i>-1,409.0</i>	<i>-7.9</i>
General temporary assistance	36.1	3,107.1	3,143.2	36.1	3,194.5	3,230.6		87.4	87.4	2.8
Overtime	15.0		15.0	15.0		15.0				
Consultants		249.3	249.3		77.9	77.9		-171.4	-171.4	-68.8
<i>Subtotal other staff</i>	<i>51.1</i>	<i>3,356.4</i>	<i>3,407.5</i>	<i>51.1</i>	<i>3,272.4</i>	<i>3,323.5</i>		<i>-84.0</i>	<i>-84.0</i>	<i>-2.5</i>
Travel	212.7	2,145.3	2,358.0	175.7	1,893.7	2,069.4	-37.0	-251.6	-288.6	-12.2
Hospitality	10.0		10.0	10.0		10.0				
Contractual services incl. training	58.7	485.5	544.2	51.2	390.5	441.7	-7.5	-95.0	-102.5	-18.8
General operating expenses		160.5	160.5		160.5	160.5				
Supplies and materials	53.0	88.2	141.2	53.0	88.2	141.2				
Furniture and equipment		50.0	50.0		50.0	50.0				
<i>Subtotal non-staff</i>	<i>334.4</i>	<i>2,929.5</i>	<i>3,263.9</i>	<i>289.9</i>	<i>2,582.9</i>	<i>2,872.8</i>	<i>-44.5</i>	<i>-346.6</i>	<i>-391.1</i>	<i>-12.0</i>
Distributed maintenance	197.9	529.7	727.6	202.3	533.1	735.4	4.4	3.4	7.8	1.0
Total Major Programme II	5,306.9	19,940.3	25,247.2	5,002.1	18,368.8	23,370.9	-304.8	-1,571.5	-1,876.3	-7.4

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	31	113	144	31	104	135		-9	-9	-6.3
General Service staff	17	51	68	17	48	65		-3	-3	-4.4
Total staff	48	164	212	48	152	200		-12	-12	-5.7

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

2.1 Programme 2100 – Prosecutor

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	2,099.6	386.8	2,486.4	1,932.8	228.6	2,161.4	-166.8	-158.2	-325.0	-13.1
General Service staff	629.8	763.2	1,393.0	607.9	705.9	1,313.8	-21.9	-57.3	-79.2	-5.7
<i>Subtotal staff</i>	<i>2,729.4</i>	<i>1,150.0</i>	<i>3,879.4</i>	<i>2,540.7</i>	<i>934.5</i>	<i>3,475.2</i>	<i>-188.7</i>	<i>-215.5</i>	<i>-404.2</i>	<i>-10.4</i>
General temporary assistance	36.1	2,688.3	2,724.4	36.1	2,688.3	2,724.4				
Overtime	15.0		15.0	15.0		15.0				
Consultants		172.6	172.6		77.9	77.9		-94.7	-94.7	-54.9
<i>Subtotal other staff</i>	<i>51.1</i>	<i>2,860.9</i>	<i>2,912.0</i>	<i>51.1</i>	<i>2,766.2</i>	<i>2,817.3</i>		<i>-94.7</i>	<i>-94.7</i>	<i>-3.3</i>
Travel	109.8	506.9	616.7	79.5	422.5	502.0	-30.3	-84.4	-114.7	-18.6
Hospitality	10.0		10.0	10.0		10.0				
Contractual services incl. training	58.7	377.5	436.2	51.2	282.5	333.7	-7.5	-95.0	-102.5	-23.5
General operating expenses		30.0	30.0		30.0	30.0				
Supplies and materials	53.0	48.0	101.0	53.0	48.0	101.0				
Furniture and equipment		40.0	40.0		40.0	40.0				
<i>Subtotal non-staff</i>	<i>231.5</i>	<i>1,002.4</i>	<i>1,233.9</i>	<i>193.7</i>	<i>823.0</i>	<i>1,016.7</i>	<i>-37.8</i>	<i>-179.4</i>	<i>-217.2</i>	<i>-17.6</i>
Distributed maintenance	125.2	61.4	186.6	126.4	56.1	182.5	1.2	-5.3	-4.1	-2.2
Total programme	3,137.2	5,074.7	8,211.9	2,911.9	4,579.8	7,491.7	-225.3	-494.9	-720.2	-8.8

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	19	5	24	19	3	22		-2	-2	-8.3
General Service staff	11	14	25	11	13	24		-1	-1	-4.0
Total staff	30	19	49	30	16	46		-3	-3	-6.1

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

2.2 Programme 2200 – Jurisdiction, Complementarity and Cooperation Division

<i>Item</i>	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	713.0	990.1	1,703.1	685.8	802.8	1,488.6	-27.2	-187.3	-214.5	-12.6
General Service staff	112.6		112.6	108.6		108.6	-4.0		-4.0	-3.6
<i>Subtotal staff</i>	<i>825.6</i>	<i>990.1</i>	<i>1,815.7</i>	<i>794.4</i>	<i>802.8</i>	<i>1,597.2</i>	<i>-31.2</i>	<i>-187.3</i>	<i>-218.5</i>	<i>-12.0</i>
General temporary assistance		43.4	43.4					-43.4	-43.4	-100.0
Consultants		32.0	32.0					-32.0	-32.0	-100.0
<i>Subtotal other staff</i>		<i>75.4</i>	<i>75.4</i>					<i>-75.4</i>	<i>-75.4</i>	<i>-100.0</i>
Travel	77.5	394.0	471.5	70.8	245.0	315.8	-6.7	-149.0	-155.7	-33.0
<i>Subtotal non-staff</i>	<i>77.5</i>	<i>394.0</i>	<i>471.5</i>	<i>70.8</i>	<i>245.0</i>	<i>315.8</i>	<i>-6.7</i>	<i>-149.0</i>	<i>-155.7</i>	<i>-33.0</i>
Distributed maintenance	32.3	32.3	64.6	33.7	28.1	61.8	1.4	-4.2	-2.8	-4.6
Total programme	935.4	1,491.8	2,427.2	898.9	1,075.9	1,974.8	-36.5	-415.9	-452.4	-18.6

<i>Item</i>	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	6	10	16	6	8	14		-2	-2	-12.5
General Service staff	2		2	2		2				
Total staff	8	10	18	8	8	16		-2	-2	-11.1

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

2.3 Programme 2300 – Investigations Division

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	476.5	6,561.6	7,038.1	460.1	6,357.9	6,818.0	-16.4	-203.7	-220.1	-3.1
General Service staff	112.6	1,568.1	1,680.7	108.6	1,516.1	1,624.7	-4.0	-52.0	-56.0	-3.3
<i>Subtotal staff</i>	<i>589.1</i>	<i>8,129.7</i>	<i>8,718.8</i>	<i>568.7</i>	<i>7,874.0</i>	<i>8,442.7</i>	<i>-20.4</i>	<i>-255.7</i>	<i>-276.1</i>	<i>-3.2</i>
General temporary assistance		375.4	375.4		302.0	302.0		-73.4	-73.4	-19.6
Consultants		44.7	44.7					-44.7	-44.7	-100.0
<i>Subtotal other staff</i>		<i>420.1</i>	<i>420.1</i>		<i>302.0</i>	<i>302.0</i>		<i>-118.1</i>	<i>-118.1</i>	<i>-28.1</i>
Travel	9.6	1,089.3	1,098.9	9.6	1,089.3	1,098.9				
Contractual services incl. training		108.0	108.0		108.0	108.0				
General operating expenses		130.5	130.5		130.5	130.5				
Supplies and materials		40.2	40.2		40.2	40.2				
Furniture and equipment		10.0	10.0		10.0	10.0				
<i>Subtotal non-staff</i>	<i>9.6</i>	<i>1,378.0</i>	<i>1,387.6</i>	<i>9.6</i>	<i>1,378.0</i>	<i>1,387.6</i>				
Distributed maintenance	20.2	329.4	349.6	21.1	354.2	375.3	0.9	24.8	25.7	7.3
Total programme	618.9	10,257.2	10,876.1	599.4	9,908.2	10,507.6	-19.5	-349.0	-368.5	-3.4

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	3	74	77	3	73	76		-1	-1	-1.3
General Service staff	2	28	30	2	28	30				
Total staff	5	102	107	5	101	106		-1	-1	-0.9

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

2.4 Programme 2400 – Prosecution Division

<i>Item</i>	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	466.8	2,391.9	2,858.7	446.4	1,980.7	2,427.1	-20.4	-411.2	-494.2	-17.3
General Service staff	112.6	463.0	575.6	108.6	388.4	497.0	-4.0	-74.6	-16.0	-2.8
<i>Subtotal staff</i>	<i>579.4</i>	<i>2,854.9</i>	<i>3,434.3</i>	<i>555.0</i>	<i>2,369.1</i>	<i>2,924.1</i>	<i>-24.4</i>	<i>-485.8</i>	<i>-510.2</i>	<i>-14.9</i>
General temporary assistance					204.2	204.2		204.2	204.2	
<i>Subtotal other staff</i>					204.2	204.2		204.2	204.2	
Travel	15.8	155.1	170.9	15.8	136.9	152.7		-18.2	-18.2	-10.6
<i>Subtotal non-staff</i>	<i>15.8</i>	<i>155.1</i>	<i>170.9</i>	<i>15.8</i>	<i>136.9</i>	<i>152.7</i>		<i>-18.2</i>	<i>-18.2</i>	<i>-10.6</i>
Distributed maintenance	20.2	106.6	126.8	21.1	94.7	115.8	0.9	-11.9	-11.0	-8.8
Total programme	615.4	3,116.6	3,732.0	591.9	2,804.9	3,396.8	-23.5	-311.7	-335.2	-9.0

<i>Item</i>	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	3	24	27	3	20	23		-4	-4	-14.8
General Service staff	2	9	11	2	7	9		-2	-2	-18.2
Total staff	5	33	38	5	27	32		-6	-6	-15.8

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

3. Major Programme III – Registry

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	10,246.9	5,152.6	15,399.5	9,690.4	4,519.6	14,210.0	-556.5	-633.0	-1,189.5	-7.8
General Service staff	7,215.4	5,092.5	12,307.9	6,966.2	4,799.1	11,765.3	-249.2	-293.4	-542.6	-4.3
<i>Subtotal staff</i>	<i>17,462.3</i>	<i>10,245.1</i>	<i>27,707.4</i>	<i>16,656.6</i>	<i>9,318.7</i>	<i>25,975.3</i>	<i>-805.7</i>	<i>-926.4</i>	<i>-1,732.1</i>	<i>-6.3</i>
General temporary assistance	1,259.5	1,683.1	2,942.6	1,259.5	1,668.8	2,928.3		-14.3	-14.3	-0.5
Temporary assistance to meetings	312.5	45.0	357.5	312.5	45.0	357.5				
Overtime	176.1	84.3	260.4	176.1	84.3	260.4				
Consultants	37.0	99.0	136.0	27.0	99.0	126.0	-10.0		-10.0	-7.4
<i>Subtotal other staff</i>	<i>1,785.1</i>	<i>1,911.4</i>	<i>3,696.5</i>	<i>1,775.1</i>	<i>1,897.1</i>	<i>3,672.2</i>	<i>-10.0</i>	<i>-14.3</i>	<i>-24.3</i>	<i>-0.7</i>
Travel	280.4	1,305.5	1,585.9	241.6	1,142.3	1,383.9	-38.8	-163.2	-202.0	-12.7
Hospitality	17.0		17.0	17.0		17.0				
Contractual services incl. training	1,870.1	3,817.0	5,687.1	1,870.1	3,560.5	5,430.6		-256.5	-256.5	-4.5
General operating expenses	5,835.0	4,788.0	10,623.0	5,835.0	4,788.0	10,623.0				
Supplies and materials	786.3	386.7	1,173.0	786.3	386.7	1,173.0				
Furniture and equipment	691.1	529.0	1,220.1	691.1	529.0	1,220.1				
<i>Subtotal non-staff</i>	<i>9,479.9</i>	<i>10,826.2</i>	<i>20,306.1</i>	<i>9,441.1</i>	<i>10,406.5</i>	<i>19,847.6</i>	<i>-38.8</i>	<i>-419.7</i>	<i>-458.5</i>	<i>-2.3</i>
Distributed maintenance	-442.1	-558.8	-1,000.9	-408.7	-554.1	-962.8	33.4	4.7	38.1	-3.8
Total Major Programme III	28,285.2	22,423.9	50,709.1	27,464.1	21,068.2	48,532.3	-821.1	-1,355.7	-2,176.8	-4.3

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	97	62	159	96	52	148	-1	-10	-11	-6.9
General Service staff	128	109	237	128	105	233		-4	-4	-1.7
Total staff	225	171	396	224	157	381	-1	-14	-15	-3.8

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

3.1 Programme 3100 – Office of the Registrar

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	2,221.6	158.9	2,380.5	2,009.8	85.7	2,095.5	-211.8	-73.2	-285.0	-11.9
General Service staff	2,452.4	1,228.7	3,681.1	2,366.7	1,204.7	3,571.4	-85.7	-24.0	-109.7	-3.0
<i>Subtotal staff</i>	<i>4,674.0</i>	<i>1,387.6</i>	<i>6,061.6</i>	<i>4,376.5</i>	<i>1,290.4</i>	<i>5,666.9</i>	<i>-297.5</i>	<i>-97.2</i>	<i>-394.7</i>	<i>-6.5</i>
General temporary assistance	803.4	20.0	823.4	803.4	20.0	823.4				
Overtime	124.4	54.3	178.7	124.4	54.3	178.7				
<i>Subtotal other staff</i>	<i>927.8</i>	<i>74.3</i>	<i>1,002.1</i>	<i>927.8</i>	<i>74.3</i>	<i>1,002.1</i>				
Travel	48.1	435.8	483.9	48.1	435.8	483.9				
Hospitality	10.0		10.0	10.0		10.0				
Contractual services incl. training	206.2	244.5	450.7	206.2	244.5	450.7				
General operating expenses	117.0		117.0	117.0		117.0				
Supplies and materials	96.5	21.8	118.3	96.5	21.8	118.3				
Furniture and equipment	103.0		103.0	103.0		103.0				
<i>Subtotal non-staff</i>	<i>580.8</i>	<i>702.1</i>	<i>1,282.9</i>	<i>580.8</i>	<i>702.1</i>	<i>1,282.9</i>				
Distributed maintenance	246.3	54.9	301.2	257.1	52.6	309.7	10.8	-2.3	8.5	2.8
Total programme	6,428.9	2,218.9	8,647.8	6,142.2	2,119.4	8,261.6	-286.7	-99.5	-386.2	-4.5

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	17	2	19	18	1	19	1	-1		
General Service staff	43	14	57	43	14	57				
Total staff	60	16	76	61	15	76	1	-1		

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

3.2 Programme 3200 – Common Administrative Services Division

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	3,200.7	899.3	4,100.0	3,059.1	871.9	3,931.0	-141.6	-27.4	-169.0	-4.1
General Service staff	3,732.8	1,268.9	5,001.7	3,603.2	1,173.2	4,776.4	-129.6	-95.7	-225.3	-4.5
<i>Subtotal staff</i>	<i>6,933.5</i>	<i>2,168.2</i>	<i>9,101.7</i>	<i>6,662.3</i>	<i>2,045.1</i>	<i>8,707.4</i>	<i>-271.2</i>	<i>-123.1</i>	<i>-394.3</i>	<i>-4.3</i>
General temporary assistance	187.5	702.4	889.9	187.5	764.9	952.4		62.5	62.5	7.0
Temporary assistance to meetings	32.5		32.5	32.5		32.5				
Overtime	51.7		51.7	51.7		51.7				
<i>Subtotal other staff</i>	<i>271.7</i>	<i>702.4</i>	<i>974.1</i>	<i>271.7</i>	<i>764.9</i>	<i>1,036.6</i>		62.5	62.5	6.4
Travel	89.7	107.6	197.3	89.7	107.6	197.3				
Contractual services incl. training	1,110.1	1,043.3	2,153.4	1,110.1	1,024.8	2,134.9		-18.5	-18.5	-0.9
General operating expenses	4,133.1	2,766.0	6,899.1	4,133.1	2,766.0	6,899.1				
Supplies and materials	425.9	261.5	687.4	425.9	261.5	687.4				
Furniture and equipment	536.9	314.0	850.9	536.9	314.0	850.9				
<i>Subtotal non-staff</i>	<i>6,295.7</i>	<i>4,492.4</i>	<i>10,788.1</i>	<i>6,295.7</i>	<i>4,473.9</i>	<i>10,769.6</i>		-18.5	-18.5	-0.2
Distributed maintenance	-955.0	-978.8	-1,933.8	-939.6	-974.9	-1,914.5	15.4	3.9	19.3	-1.0
Total programme	12,545.9	6,384.2	18,930.1	12,290.1	6,309.0	18,599.1	-255.8	-75.2	-331.0	-1.7

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	33	9	42	32	9	41	-1		-1	-2.4
General Service staff	66	30	96	66	28	94		-2	-2	-2.1
Total staff	99	39	138	98	37	135	-1	-2	-3	-2.2

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

3.3 Programme 3300 – Division of Court Services

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	2,710.5	3,110.1	5,820.6	2,626.9	2,686.5	5,313.4	-83.6	-423.6	-507.2	-8.7
General Service staff	337.8	1,936.4	2,274.2	325.8	1,829.0	2,154.8	-12.0	-107.4	-119.4	-5.3
<i>Subtotal staff</i>	<i>3,048.3</i>	<i>5,046.5</i>	<i>8,094.8</i>	<i>2,952.7</i>	<i>4,515.5</i>	<i>7,468.2</i>	<i>-95.6</i>	<i>-531.0</i>	<i>-626.6</i>	<i>-7.7</i>
General temporary assistance	114.6	866.9	981.5	114.6	883.9	998.5		17.0	17.0	1.7
Temporary assistance to meetings	280.0	45.0	325.0	280.0	45.0	325.0				
Overtime		30.0	30.0		30.0	30.0				
Consultants	21.0	99.0	120.0	11.0	99.0	110.0	-10.0		-10.0	-8.3
<i>Subtotal other staff</i>	<i>415.6</i>	<i>1,040.9</i>	<i>1,456.5</i>	<i>405.6</i>	<i>1,057.9</i>	<i>1,463.5</i>	<i>-10.0</i>	<i>17.0</i>	<i>7.0</i>	<i>0.5</i>
Travel	42.0	616.6	658.6	28.0	459.6	487.6	-14.0	-157.0	-171.0	-26.0
Contractual services incl. training	376.2	334.9	711.1	376.2	334.9	711.1				
General operating expenses	1,494.9	1,843.4	3,338.3	1,494.9	1,843.4	3,338.3				
Supplies and materials	30.6	103.4	134.0	30.6	103.4	134.0				
Furniture and equipment	51.2	170.0	221.2	51.2	170.0	221.2				
<i>Subtotal non-staff</i>	<i>1,994.9</i>	<i>3,068.3</i>	<i>5,063.2</i>	<i>1,980.9</i>	<i>2,911.3</i>	<i>4,892.2</i>	<i>-14.0</i>	<i>-157.0</i>	<i>-171.0</i>	<i>-3.4</i>
Distributed maintenance	129.2	251.9	381.1	134.8	256.0	390.8	5.6	4.1	9.7	2.5
Total programme	5,588.0	9,407.6	14,995.6	5,474.0	8,740.7	14,214.7	-114.0	-666.9	-780.9	-5.2

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	26	38	64	26	31	57		-7	-7	-10.9
General Service staff	6	43	49	6	42	48		-1	-1	-2.0
Total staff	32	81	113	32	73	105		-8	-8	-7.1

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

3.4 Programme 3400 – Publication Information and Documentation Section

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	601.9	180.4	782.3	538.0	93.6	631.6	-63.9	-86.8	-150.7	-19.3
General Service staff	298.3	217.3	515.6	290.4	168.5	458.9	-7.9	-48.8	-56.7	-11.0
<i>Subtotal staff</i>	<i>900.2</i>	<i>397.7</i>	<i>1,297.9</i>	<i>828.4</i>	<i>262.1</i>	<i>1,090.5</i>	<i>-71.8</i>	<i>-135.6</i>	<i>-207.4</i>	<i>-16.0</i>
General temporary assistance	62.5	62.6	125.1	62.5		62.5		-62.6	-62.6	-50.0
<i>Subtotal other staff</i>	<i>62.5</i>	<i>62.6</i>	<i>125.1</i>	<i>62.5</i>		<i>62.5</i>		<i>-62.6</i>	<i>-62.6</i>	<i>-50.0</i>
Travel	11.6	46.6	58.2	11.6	46.6	58.2				
Contractual services incl. training	75.0	655.0	730.0	75.0	417.0	492.0		-238.0	-238.0	-32.6
General operating expenses	7.0	150.0	157.0	7.0	150.0	157.0				
Supplies and materials	223.3		223.3	223.3		223.3				
Furniture and equipment		45.0	45.0		45.0	45.0				
<i>Subtotal non-staff</i>	<i>316.9</i>	<i>896.6</i>	<i>1,213.5</i>	<i>316.9</i>	<i>658.6</i>	<i>975.5</i>		<i>-238.0</i>	<i>-238.0</i>	<i>-19.6</i>
Distributed maintenance	52.6	51.7	104.3	50.6	45.6	96.2	-2.0	-6.1	-8.1	-7.8
Total programme	1,332.2	1,408.6	2,740.8	1,258.4	966.3	2,224.7	-73.8	-442.3	-516.1	-18.8

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	7	4	11	6	2	8	-1	-2	-3	-27.3
General Service staff	6	12	18	6	11	17		-1	-1	-5.6
Total staff	13	16	29	12	13	25	-1	-3	-4	-13.8

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

3.5 Programme 3500 – Division of Victims and Counsel

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	1,148.3	803.9	1,952.2	1,106.9	781.9	1,888.8	-41.4	-22.0	-63.4	-3.2
General Service staff	281.5	441.2	722.7	271.5	423.7	695.2	-10.0	-17.5	-27.5	-3.8
<i>Subtotal staff</i>	<i>1,429.8</i>	<i>1,245.1</i>	<i>2,674.9</i>	<i>1,378.4</i>	<i>1,205.6</i>	<i>2,584.0</i>	<i>-51.4</i>	<i>-39.5</i>	<i>-90.9</i>	<i>-3.4</i>
General temporary assistance	91.5	31.2	122.7	91.5		91.5		-31.2	-31.2	-25.4
Consultants	16.0		16.0	16.0		16.0				
<i>Subtotal other staff</i>	<i>107.5</i>	<i>31.2</i>	<i>138.7</i>	<i>107.5</i>		<i>107.5</i>		<i>-31.2</i>	<i>-31.2</i>	<i>-22.5</i>
Travel	19.0	98.9	117.9	15.2	92.7	107.9	-3.8	-6.2	-10.0	-8.5
Contractual services incl. training	12.6	1,539.3	1,551.9	12.6	1,539.3	1,551.9				
General operating expenses		28.6	28.6		28.6	28.6				
<i>Subtotal non-staff</i>	<i>31.6</i>	<i>1,666.8</i>	<i>1,698.4</i>	<i>27.8</i>	<i>1,660.6</i>	<i>1,688.4</i>	<i>-3.8</i>	<i>-6.2</i>	<i>-10.0</i>	<i>-0.6</i>
Distributed maintenance	64.6	61.5	126.1	67.3	66.6	133.9	2.7	5.1	7.8	6.2
Total programme	1,633.5	3,004.6	4,638.1	1,581.0	2,932.8	4,513.8	-52.5	-71.8	-124.3	-2.7

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	11	9	20	11	9	20				
General Service staff	5	10	15	5	10	15				
Total staff	16	19	35	16	19	35				

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

3.6 Programme 3600 – Secretariat of the Trust Fund for Victims

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	363.9		363.9	349.7		349.7	-14.2		-14.2	-3.9
General Service staff	112.6		112.6	108.6		108.6	-4.0		-4.0	-3.6
<i>Subtotal staff</i>	<i>476.5</i>		<i>476.5</i>	<i>458.3</i>		<i>458.3</i>	<i>-18.2</i>		<i>-18.2</i>	<i>-3.8</i>
General temporary assistance										
<i>Subtotal other staff</i>										
Travel	70.0		70.0	49.0		49.0	-21.0		-21.0	-30.0
Hospitality	7.0		7.0	7.0		7.0				
Contractual services incl. training	90.0		90.0	90.0		90.0				
General operating expenses	83.0		83.0	83.0		83.0				
Supplies and materials	10.0		10.0	10.0		10.0				
Furniture and equipment										
<i>Subtotal non-staff</i>	<i>260.0</i>		<i>260.0</i>	<i>239.0</i>		<i>239.0</i>	<i>-21.0</i>		<i>-21.0</i>	<i>-8.1</i>
Distributed maintenance	20.2		20.2	21.1		21.1	0.9		0.9	4.5
Total programme	756.7		756.7	718.4		718.4	-38.3		-38.3	-5.1

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	3		3	3		3				
General Service staff	2		2	2		2				
Total staff	5		5	5		5				

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

4. Major Programme IV – Secretariat of the Assembly of States Parties

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	507.2		507.2	441.1		441.1	-66.1		-66.1	-13.0
General Service staff	288.0		288.0	280.3		280.3	-7.7		-7.7	-2.7
<i>Subtotal staff</i>	<i>795.2</i>		<i>795.2</i>	<i>721.4</i>		<i>721.4</i>	<i>-73.8</i>		<i>-73.8</i>	<i>-9.3</i>
General temporary assistance	606.2		606.2	708.3		708.3	102.1		102.1	16.8
Temporary assistance to meetings	1,314.4		1,314.4	1,314.4		1,314.4				
Overtime	48.6		48.6	48.6		48.6				
<i>Subtotal other staff</i>	<i>1,969.2</i>		<i>1,969.2</i>	<i>2,071.3</i>		<i>2,071.3</i>	<i>102.1</i>		<i>102.1</i>	<i>5.2</i>
Travel	323.2		323.2	335.0		335.0	11.8		11.8	3.7
Hospitality	10.0		10.0	10.0		10.0				
Contractual services incl. training	1,044.1		1,044.1	1,044.1		1,044.1				
General operating expenses	55.0		55.0	55.0		55.0				
Supplies and materials	23.1		23.1	23.1		23.1				
Furniture and equipment	80.0		80.0	80.0		80.0				
<i>Subtotal non-staff</i>	<i>1,535.4</i>		<i>1,535.4</i>	<i>1,547.2</i>		<i>1,547.2</i>	<i>11.8</i>		<i>11.8</i>	<i>0.8</i>
Distributed maintenance	42.4		42.4	37.9		37.9	-4.5		-4.5	-10.6
Total Major Programme IV	4,342.2		4,342.2	4,377.8		4,377.8	35.6		35.6	0.8

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	5		5	4		4	-1		-1	-20.0
General Service staff	5		5	5		5				
Total staff	10		10	9		9	-1		-1	-10.0

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

5. Major Programme V – Investment in the Court’s Premises

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	180.1		180.1	180.1		180.1	0.0		0.0	0.0
General Service staff	281.7		281.7	31.3		31.3	-250.4		-250.4	-88.9
<i>Subtotal staff</i>	<i>461.8</i>		<i>461.8</i>	<i>211.4</i>		<i>211.4</i>	<i>-250.4</i>		<i>-250.4</i>	<i>-54.2</i>
General temporary assistance	250.0		250.0	250.0		250.0				
<i>Subtotal other staff</i>	<i>250.0</i>		<i>250.0</i>	<i>250.0</i>		<i>250.0</i>				
Travel	11.4		11.4	11.4		11.4				
Contractual services incl. training	354.0		354.0	354.0		354.0				
General operating expenses	422.9		422.9	422.9		422.9				
Supplies and materials	157.6		157.6	157.6		157.6				
Furniture and equipment	863.1		863.1	863.1		863.1				
<i>Subtotal non-staff</i>	<i>1,809.0</i>		<i>1,809.0</i>	<i>1,809.0</i>		<i>1,809.0</i>				
Distributed maintenance	44.4		44.4	12.6		12.6	-31.8		-31.8	-71.6
Total Major Programme V	2,565.2		2,565.2	2,283.0		2,283.0	-282.2		-282.2	-11.0

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	2		2	2		2				
General Service staff	9		9	1		1	-8		-8	-88.9
Total staff	11		11	3		3	-8		-8	-72.7

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

5.1 Programme 5100 – Interim premises

Item	Proposed budget 2007 (thousands of euros)			CBF – Proposed budget 2007 (thousands of euros)			CBF changes (thousands of euros)			
	Basic	Situation- related	Total	Basic	Situation- related	Total	Basic	Situation- related	Total	%
General Service staff	281.7		281.7	31.3		31.3	-250.4		-250.4	-88.9
<i>Subtotal staff</i>	281.7		281.7	31.3		31.3	-250.4		-250.4	-88.9
General temporary assistance	250.0		250.0	250.0		250.0				
<i>Subtotal other staff</i>	250.0		250.0	250.0		250.0				
Contractual services incl. training	44.0		44.0	44.0		44.0				
General operating expenses	422.9		422.9	422.9		422.9				
Supplies and materials	157.6		157.6	157.6		157.6				
Furniture and equipment	863.1		863.1	863.1		863.1				
<i>Subtotal non-staff</i>	1,487.6		1,487.6	1,487.6		1,487.6				
Distributed maintenance	36.3		36.3	4.2		4.2	-32.1		-32.1	-88.4
Total programme	2,055.6		2,055.6	1,773.1		1,773.1	-282.5		-282.5	-13.7

Item	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation- related	Total	Basic	Situation- related	Total	Basic	Situation- related	Total	%
Professional staff										
General Service staff	9		9	1		1	-8		-8	-88.9
Total staff	9		9	1		1	-8		-8	-88.9

Comparison of proposed budget and the recommendations of the Committee on Budget and Finance
(Changes are indicated in grey)

5.2 Programme 5200 – Permanent premises

<i>Item</i>	Proposed budget 2007 <i>(thousands of euros)</i>			CBF – Proposed budget 2007 <i>(thousands of euros)</i>			CBF changes <i>(thousands of euros)</i>			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	180.1		180.1	180.1		180.1				
<i>Subtotal staff</i>	<i>180.1</i>		<i>180.1</i>	<i>180.1</i>		<i>180.1</i>				
Travel	11.4		11.4	11.4		11.4				
Contractual services incl. training	310.0		310.0	310.0		310.0				
<i>Subtotal non-staff</i>	<i>321.4</i>		<i>321.4</i>	<i>321.4</i>		<i>321.4</i>				
Distributed maintenance	8.1		8.1	8.4		8.4	0.3		0.3	3.7
Total programme	509.6		509.6	509.9		509.9	0.3		0.3	0.1

<i>Item</i>	Proposed budget 2007 Post table			CBF – Proposed budget 2007 Post table			CBF changes Post table			
	Basic	Situation-related	Total	Basic	Situation-related	Total	Basic	Situation-related	Total	%
Professional staff	2		2	2		2				
General Service staff										
Total staff	2		2	2		2				

E. Related documents

1. Financial statements for the period 1 January to 31 December 2005*

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* Previously issued as ICC-ASP/5/2.

Letter of Transmittal

30 March 2006

In accordance with Financial Regulation 11.1, I have the honour to submit the financial statements of the International Criminal Court for the financial period 1 January to 31 December 2005.

(Signed) Bruno Cathala
Registrar

Sir John Bourn
Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London SW1W 9SP
United Kingdom

Financial Statements of the International Criminal Court for the year ended 31 December 2005

Audit Opinion

To the Assembly of States Parties of the International Criminal Court

I have audited the accompanying financial statements, comprising Statements I to IV, Schedules 1 to 7 and the supporting Notes 1-12 of the International Criminal Court for the financial period ended 31 December 2005.

Respective responsibilities

These financial statements are the responsibility of the Registrar as set out in Financial Regulation 11.1. My responsibility is to express an opinion on these financial statements based on my audit performed in accordance with Financial Regulation 12.

Basis of opinion

I conducted my audit in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency and conforming to International Standards on Auditing. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the auditor to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Registrar, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for the audit opinion.

Opinion

In my opinion, these financial statements present fairly, in all material respects, the financial position as at 31 December 2005 and the results of operations and cash flows for the period then ended in accordance with the International Criminal Court's stated accounting policies set out in Note 2 to the financial statements.

Further, in my opinion, the transactions of the International Criminal Court, which I have tested as part of my audit, have in all significant respects been in accordance with the Financial Regulations and legislative authority.

In accordance with Regulation 12 of the Financial Regulations, I have also issued a long-form Report on my audit.

(Signed) Sir John Bourn
Comptroller and Auditor General
United Kingdom
External Auditor

London, 25th July 2006

External Auditor's Report 2005**International Criminal Court****Contents**

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Executive Summary

This section of the report summaries:

- Overall results of the audit – an unqualified audit opinion.
- Financial results.
- Financial management issues.
- Financial reporting standards.
- Progress on prior year recommendations.

Overall results of the Audit

1. We have audited the Financial Statements of the International Criminal Court in accordance with the Financial Regulations and in conformity with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency and with International Auditing Standards. I have provided a separate audit opinion in relation to the financial statements of the Trust Fund for Victims.

2. **The audit examination revealed no weaknesses or errors which we considered material to the accuracy, completeness and validity of the Financial Statements as a whole and I have placed an unqualified audit opinion on the Court's Financial Statements for the year ended 31 December 2005.**

3. Observations and recommendations arising from the audit are set out in summary below. A more detailed analysis of key issues is provided in the section of this report entitled Detailed Report Findings.

Main findings and recommendations

Financial Results

4. The detailed findings of this report provide a commentary on the Court's financial position. For the financial year ended 31 December 2005, the Court recorded a surplus of €4.2 million compared with a surplus of €10.4 million in 2004. The surplus recorded in 2005 is net of the provision made for the Judges' Pension Scheme of €8 million. The Court's income and expenditure increased in line with the growth of its activities. Income increased as a result of an increase in assessed contributions from states parties and higher interest income. Expenditure increased as a result of higher staff costs, including a provision made for the pension scheme for judges.

5. Total assets increased by €17.2 million. The increase is mainly accounted for by higher cash and term deposits of €11.2 million and an increase in receivable assessed contributions of €4.8 million. Total liabilities increased by €8.1 million as a result of the creation of the provision for the Judges' Pension Scheme of €8 million, together with a higher level of unliquidated obligations.

Financial management issues

6. The Assembly of States Parties passed a resolution at their fourth session in 2005 requiring the Court to use its surplus of income over expenditure in 2005 to fund accrued liabilities to the end of 2005 and 2006 respectively for the Judges' Pension Scheme. The Court obtained an actuarial estimation for these liabilities; and created a provision in respect of its liability to the end of 2005, with a reserve to fund the estimated accrued liability for 2006. The creation of the provision and the reserve in the balance sheet has utilised the surplus arising in 2005 in accordance with the resolution.

7. As a part of our audit review, we review the financial controls generally. Overall we found that internal financial controls operated effectively in each of the account areas that we audited; and combined with assurance gained from tests of detail there was sufficient reliable evidence to support our audit opinion. We have identified a number of improvements that need to be made to strengthen internal controls at paragraphs 26 to 29.

8. The Court has made limited progress in improving their budget setting and monitoring processes. The introduction of the SAP information system for financial accounting and information management across the Court meant that resources were concentrated on ensuring accurate data migration to this new system and consequently the roll out of budget setting and monitoring modules was delayed. However, the Court is developing a system which will allow the analysis of budget and outturn data from overall totals through to transaction level detail.

9. The Court's Office of Internal Audit (OIA) continued to develop and the OIA has produced three comprehensive performance audit reports to date. The OIA has developed a programme of work in line with the risk assessment produced in 2005. There were some delays in progressing draft reports to their finalised state. Each of the reviews carried out by the OIA has raised important issues and identified internal controls that can be strengthened. We encourage the Court to develop an action plan to deal with the findings of each review.

Financial Reporting Standards

10. The effectiveness and integrity of financial reporting, and therefore accountability, is an important element in good governance. For its financial reporting framework, the Court aligns itself with the United Nations System Accounting Standards (UNSAS). In November 2005, the United Nations Secretary-General's High Level Committee on Management took a decision to adopt International Public Sector Accounting Standards (IPSAS) for the preparation of UN financial statements from 2010, subject to General Assembly approval in 2006. This will result in improved, more complete, more transparent, more consistent and more useful financial reporting to Assembly of States Parties. The financial reporting requirements set out by the IPSAS are more stringent than those of the United Nations System Accounting Standards. The Court will wish to consider the adoption of IPSAS; and we have recommended that the Court prepares a detailed strategy and work plan for a move to IPSAS from 2010.

Progress on Prior Year Recommendations

11. On governance issues, while the Court set up an Oversight Committee in 2005, there is no external independent representation on this committee, which would represent best practice for audit committees, and the input to this existing oversight process is potentially much the same as the Co-ordination Council (Co-Co) which reflects a similar representation. We would encourage the Court to develop the Oversight Committee further by introducing a majority of external independent members.

12. The Co-ordination Council where the President, Prosecutor and the Registrar are represented has helped to address the accountability issues that we raised in our 2004 report and, in particular, responsibilities for budget setting, monitoring and financial reporting fall more clearly to the Registrar.

13. In our 2004 report we included recommendations for the introduction of systematic risk management arrangements, a Statement of Internal Control and the establishment of a whistleblowing policy. Further progress has yet to be made in these areas.

14. In our report for 2004 we recommended that the Court develops a procurement plan to allow it to better utilise resources throughout the year. Progress on the procurement plan has been limited. The Court continues to experience a peak in procurement at the year end. This can produce

an administrative burden and could lead to procurement decisions that do not yield best value. We encourage the Court to manage procurement more effectively to avoid unnecessary peaks of expenditure at the year end.

15. We welcome the establishment of the Property Survey Board to authorise the write off of assets lost or damaged and also to monitor and safeguard the Court's assets.

Detailed Findings

This section of the report summaries:

- The financial results for 2005
- 5 recommendations on financial management issues
- A recommendation on the use of international accounting standards
- 3 recommendations to build on progress made by the Court in relation to previous audit observations.

Financial Results

Income and Expenditure

16. The Financial Statements report that for 2005 income increased from €53.9 million to €68 million, an increase of some 26 percent. This significant increase is accounted for by a rise in assessed contributions from €53.1 million to €67.9 million and an increase in interest income from €719,000 to €1.1 million. The level of assessed contributions is set by the Assembly of States Parties (ASP) based on the budgeted expenditure for the Court.

17. The Court incurred total expenditure of €63.8 million in 2005 compared to €43.5 million in 2004. The increase in disbursed expenditure is explained by an increase in staff costs from €22.5 million in 2004 to €32.9 million in 2005 as the Court continued to recruit staff to carry out its full range of functions. The remaining increase in expenditure followed the creation of a provision for judges' pensions which we have examined and on which we comment further below.

18. Travel and hospitality costs increased from €1.1 million in 2004 to €2.6 million in 2005, largely because of additional costs involved in setting up Field Offices in Uganda, Chad and the Sudan. Operating expenses also increased by €800,000 in line with the continued expansion of the Court.

19. As part of our audit we examined all significant income and expenditure balances and ensured that there was sufficient reliable evidence to support the receipts and disbursements recorded in the Court's financial statements, and movements in income and expenditure between 2004 and 2005.

Collection of Contributions

20. The Court collected 82.3 percent of assessed contributions in 2005 compared with 81 percent in 2004. In addition the Court collected contributions arrears of €6.6 million or 64 percent of arrears outstanding at the start of 2005. The total value of arrears outstanding as at 31 December totalled €15.1 million.

21. In the External Auditor's report for 2004 we highlighted the risk of an adverse impact on the Court's cash flow if contributions were not collected promptly. Although there has been a marginal improvement in collection performance, the overall level of collections remains an aspect which we believe merits continued monitoring.

Financial Management Issues

Judges' Pension Scheme

22. The Assembly of States Parties passed a Resolution in its fourth meeting in December 2005 that the pension scheme for Judges' should be accounted for and funded on an accruals basis. The Court subsequently obtained an actuarial estimation from Ernst & Young showing that accrued pension liability from the start of the scheme in March 2003 to 31 December 2005 was €5.6 million and that the estimated liability for the year to 31 December 2006 is a further €2.4 million. The resolution required the Court to use its surplus in 2005 to fund the accrued liabilities to the end of 2006.

23. A charge of €5.6 million has been made to the income statement in 2005 and a provision has been created in the balance sheet for the corresponding amount. The Assembly resolved that the estimated pension liability for 2006 should be funded by the surplus in 2005 and consequently, in line with the actuarial estimation of €2.4 million for 2006, this amount has also been charged to the income statement in 2005 thereby using the available surplus in that year. A reserve has been created in the balance sheet to allow this amount to be carried forward to 2006 where it will become a provision.

24. We reviewed the actuarial estimation of accrued liabilities and underlying assumptions. We are satisfied that the estimates for the pension liability to the end of 2005 and 2006 are reasonable. We have also reviewed the accounting treatment and are satisfied that a provision for future liabilities has been properly created and disclosed in the financial statements.

25. The Court is in the process of deciding how the pension scheme will be administered and expects to submit a proposal to the Assembly of States Parties in December 2006. The Court will decide whether the scheme will be administered internally or be outsourced. We will monitor the outcome of this decision, and confirm that appropriate disclosures are made in the financial statements for future years to properly report how the scheme is administered and the value of scheme contributions and payments.

Recommendation 1:

Given the continuing passage of time, we recommend that the Court makes best efforts to finalise the arrangements for the administration of the Judges' Pension Scheme and to arrange for a full actuarial valuation when the scheme administrator is appointed.

Financial Control

26. As a routine part of our work, we carried out a review of the internal financial controls and concluded that overall these were operating effectively during the year. There were some areas in which we noted that improvements could be made in order to strengthen those controls already in place.

27. In one instance manual calculations using a spreadsheet were undertaken by finance staff without any formal management review of the formulae used. The calculations were found to have minor errors. There was also no audit trail to confirm if any changes to the data in this spreadsheet were properly authorised. We have recommended that checks are completed at an appropriate level to ensure that manual adjustments are accurate and as authorised.

28. We undertook a review of new procedures in place over the staff payroll, following the implementation of the SAP payroll system. We found that, while many controls were in place, there was in some cases a lack of evidence to show that these were operating effectively. For example, procedures for the verification and confirmation of prime data input were not codified.

29. Similarly, procedures to ensure the integrity of standing data need to be strengthened through production and management review of exception reports. We noted that such report options had not been included within the SAP payroll module and so the appropriate reports were not available for management to review.

Recommendation 2:

We recommend that a suite of management checks be implemented to verify the accuracy of data input to spreadsheets and other systems such as payroll on SAP.

Recommendation 3:

We recommend that the Court ensures that management routinely review exception reports to verify changes and confirm the accuracy of standing data.

Budget Setting and Monitoring

30. In our report on the 2004 financial statements we recommended that the Court needed to establish a clear and systematic framework for budgetary control and monitoring to enable comprehensive budgetary reporting and variance analysis.

31. The Court has introduced the SAP information system for financial management and this was implemented for the budget section during the second half of 2005. During our audit we found that the budget team, in conjunction with SAP contractors, was still in the process of developing suitable reports for programme managers to access online.

32. Although some reports were functional in SAP, they were reliant on the financial data contained within the SAP ledger system. The SAP ledger system did not go live until 2006, but ran in parallel with the preceding Sun system during 2005, based on data provided by the Sun system. Data inputs from SUN had not always been completed in a timely manner to produce accurate reports in SAP.

33. We investigated the delays in generating meaningful budget reports from SAP and found that, with SAP being introduced across the Court in 2005, the priority had been to ensure accurate data migration of opening balances from Sun to SAP. The Court concentrated on achieving this fundamental aim and consequently there was some slippage in transferring sufficient financial data to produce budget reports. As the budget reports produced from SAP were not complete, the budget team carried out additional monitoring of performance against budget during the year.

34. In addition, the Finance section produced monthly allotment reports showing expenditure against budget for the benefit of programme managers, although without requiring managers to review and investigate variances between budget and actual expenditure.

35. The Court is developing a budgeting system which will allow budgets to be compared to prior year results and to current year outturn to date. This will allow those charged with budget monitoring to monitor beneath overall totals to programme and transaction level.

36. This development is in the pilot stage and the Court hopes to have the system available for live use by November 2006. We welcome this development and we will examine the progress made and the outputs from it during our audit of the Court's financial statements for 2006.

Recommendation 4:

We encourage the Court to progress the development of the budget monitoring system quickly so that this functionality is available for budget managers before the end of 2006. This will help budget managers to use their resources more effectively through more detailed monitoring.

Review of Internal Oversight

37. In our 2004 report we noted the progress the Court has made in establishing the Office for Internal Audit (OIA) and their development of a risk based programme of work. In June 2005 OIA produced an updated risk based programme of work for an eighteen month period to December 2006, which was endorsed by the Oversight Committee.

38. The Office of Internal Audit has undertaken comprehensive performance audit reviews in the following areas:

- Human Resources
- The SAP System
- Internal Security Arrangements

39. We noted that there were delays in progressing draft internal audit reports to their finalised state. Each of the reviews conducted by OIA identified important issues and internal controls that could be strengthened. It is important for the Court to consider the issues identified and ensure that appropriate action is taken to strengthen internal controls as necessary on a timely basis. We encourage the Court to develop an action plan to progress the recommendations of the OIA.

40. The Office of Internal Oversight plan to conduct work in the following areas during 2006:

- Establishment of Field Offices
- Asset Management
- Confidentiality

41. Where possible we will use the work of the OIA to obtain assurance in respect of information disclosed in the financial statements. For example, we plan to conduct an information technology audit review of SAP in 2006 as the financial statements for that year will be produced from this system. In planning our audit work, we will draw on the findings of the Internal Auditor and review their working papers to avoid any duplication of effort.

42. We are satisfied that the Court now has an internal audit function in place which can be utilised to help address internal control issues. We will continue to liaise with OIA to inform our work and where possible use information collated during their reviews.

Recommendation 5:

We recommend that the Registrar should develop an action plan for each review carried out by the Internal Auditor and that the action plan should be promulgated to the relevant parts of the Court to whom the findings relate.

Financial Reporting Standards

43. The Court's financial statements are prepared in accordance with the United Nations System Accounting Standards (UNSAS). In November 2005, the Secretary-General's High Level Committee on Management took a decision to adopt the International Public Sector Accounting Standards (IPSAS) for the preparation of United Nations financial statements from 2010, subject to General Assembly approval in 2006. The financial reporting requirements of IPSAS are more stringent than those of UNSAS.

44. The adoption by United Nations entities of an independent, recognised and commonly-accepted accounting framework is a beneficial and welcome development. Compliance with

independent international standards will ensure improved comparability between the finances and financial results of entities in the UN system; and lead to more consistent, better understood and more informative financial reporting in the organisation concerned. Compliance with independent and generally-accepted accounting practice and reporting standards will contribute to the visible demonstration of high standards of financial management; and will enhance transparency, accountability and governance.

45. The United Nations Task Force on Accounting Standards, on which the UN entities, the Specialized Agencies and the International Atomic Energy Agency are represented, has recognised that the adoption of IPSAS will also bring the benefits of improved financial information, supporting better financial management, improved results-based management where applicable, and better quality and credibility of financial reporting.

46. The external auditors of the UN System, including the United Kingdom National Audit Office, are keen to support organisations in the transition to IPSAS, and to provide advice and support consistent with the External Auditor's independent oversight role.

47. The Court will wish to consider the adoption of IPSAS; and should consider developing an appropriate project plan and assess the requirements and resources which will be needed, particularly in relation to knowledge, skills, information technology and training as appropriate.

Recommendation 6:

We recommend the adoption of the independent IPSAS accounting standards to the Court as an appropriate financial reporting framework and recommend that the Court prepares a detailed strategy to provide for this development.

Progress on Prior Year Recommendations

Audit committee

48. In our report for 2004 we recommended that the Court should establish an independent audit committee. The International Criminal Court created an Oversight Committee consisting of the President, Prosecutor, Registrar and the Director of Internal Audit as secretary to the committee. This committee does not have any external independent representation and does not engage directly with the external audit process. To that extent the Oversight Committee does not fulfil the complete role that an independent audit committee would offer. The Court are in the process of reviewing the arrangements in place to introduce an independent committee and we welcome this progress. At the time of our audit it was unclear whether the Oversight Committee would be expanded and transformed into an independent audit committee or whether a new committee would be formed.

Recommendation 7:

We recommend that the Court should establish an independent audit committee with a majority of external independent representatives. The audit committee should focus on promoting effective internal control; provide a focus to make best use of assurance resources; monitor internal and external audit outputs; and assess the effectiveness of risk management.

Risk management

49. We also made recommendations on improved risk management in our report for 2004. The ICC lacks a comprehensive and systematic approach to the management of risk at the strategic level. To help facilitate management in their responsibilities on internal control and governance, a formal risk management process contributes to effective management generally and can be used to provide assurance to the Assembly of States Parties that management are assessing and managing

organisational risk effectively. During 2006 the Court is developing a system for improved strategic planning and risk management will be embedded in this process. We will continue to review developments during our audit of the 2006 Financial Statements.

Recommendation 8:

We recommend that as a part of the strategic planning process, the Court should identify risks and develop a risk register to form the basis for managing the likelihood of risks materialising and their impact. The Court should also assign risk owners to manage risk to an acceptable level. The risk register should be regularly reviewed and updated.

Statement of Internal Control

50. The International Criminal Court have not produced a Statement of Internal Control for 2005. However, they are in the process of reviewing systems in place to generate the necessary assurances to support such a statement for 2006. In doing so the Court needs to ensure that it has effective risk management procedures in place. We welcome the work that is being undertaken to develop such a statement and the underlying systems; and we will provide advice and review progress made during our audit of the 2006 Financial Statements.

Whistleblowing Policy

51. In our 2004 report we recommended that the Court should develop a whistleblowing policy. We have discussed this further with the Court during our audit and they are still considering the appropriateness of such a policy and the processes that need to be established to manage such arrangements effectively.

Procurement Procedures

52. In 2004, we had recommended the development of a prudent procurement plan to better utilise financial resources over the year and avoid high levels of obligations at the year end. Our review of procurement processes in 2005 revealed once again that a large number of purchases are being made just before the year end (purchase orders for approximately 40 percent of total annual expenditure were processed in December).

53. During 2005, the Procurement Department requested procurement plans from all sections of the ICC in order to avoid a year-end rush to spend budget allotments but these were not produced. In such circumstances, there is a risk that the heavier workload for the Procurement Department in November and December caused by high levels of year end procurement could lead to inappropriate decisions and procurement procedures not being followed. This could result in items being purchased for which there is no genuine need.

54. Our focussed controls and substantive testing confirmed that in practice year-end procurement controls were in operation despite the extra demand. We are satisfied that procurement controls were not adversely affected by the peak in year end procurement.

Recommendation 9:

We recommend that procurement plans be developed and submitted to the Procurement Department, so that procurement can be managed more effectively and evenly throughout the year. Such plans should mitigate against a year end peak in procurement.

Property Survey Board

55. The Property Survey Board (PSB) was established in December 2005 for the purpose of disposing of items recorded in inventory records that had been lost, stolen or damaged. A secretariat

has been established to support the PSB. This secretariat consists of the relevant heads of units such as finance, information technology and general services, and reviews and approves items to be removed from the inventory records.

56. The ICC previously experienced problems with thefts and loss of assets from field offices and also in The Hague. New procedures have been put in place by the PSB as a deterrent to prevent or minimise losses, including the possibility of disciplinary measures where an individual staff member experiences more than two losses. Under exceptional circumstances the value of the lost or stolen asset can be reclaimed from the staff member's salary if the Board deems it appropriate.

57. As at 31 December 2004 there were € 13,518 worth of inventory assets awaiting write off and all were written off in 2005. Of the items that were written off in 2005, 15 items (totalling € 11,772) were due to theft and 11 items due to loss. In total only four items were written off as a result of damage to the asset.

58. We were satisfied that appropriate controls were in place to monitor the Court's assets and that items written off were properly approved for such action.

Acknowledgement

59. We are grateful for the continued assistance and co-operation provided by the Registrar and staff of the International Criminal Court during our audit.

(Signed) Sir John Bourn
Comptroller and Auditor General, United Kingdom
External Auditor

Annex I

Scope and Audit Approach

Audit Scope and objectives

Our audit examined the financial statements of the International Criminal Court for the financial period ended 31 December 2005 in accordance with the Financial Regulations. The main purpose of the audit was to enable us to form an opinion on whether the financial statements fairly presented the Court's financial position, its surplus, funds and cash flows for the year ended 31 December 2005; and whether they had been properly prepared in accordance with the Financial Regulations.

Audit Standards

Our audit was conducted in accordance with International Standards on Auditing as issued by the International Auditing and Assurance Standards Board. These standards required us to plan and carry out the audit so as to obtain reasonable assurance that the financial statements are free from material misstatement. Management were responsible for preparing these financial statements and the External Auditor is responsible for expressing an opinion on them, based on evidence obtained during the audit.

Audit Approach

Our audit included a general review of the accounting systems and such tests of the accounting records and internal control procedures as we considered necessary in the circumstances. The audit procedures are designed primarily for the purpose of forming an opinion on the Court's financial statements. Consequently our work did not involve detailed review of all aspects of financial and budgetary systems from a management perspective, and the results should not be regarded as a comprehensive statement of all weaknesses that exist or all improvements that might be made

Our audit also included focused work in which all material areas of the financial statements were subject to direct substantive testing. A final examination was carried out to ensure that the financial statements accurately reflected the Court's accounting records; that the transactions conformed to the relevant financial regulations and governing body directives; and that the audited accounts were fairly presented.

International Criminal Court
Statement of income and expenditure and changes in fund balances for the period ending 31 December 2005
(in thousands of euros)

	General Fund & Working Capital Fund		Notes ref	Trust Funds		Notes ref	Total	
	2005	2004		2005	2004		2005	2004
<i>Income</i>								
Assessed contributions	66,891	53,072	4.1	-	-		66,891	53,072
Voluntary contributions	-	-		2,260	1,235	5.1	2,260	1,235
Interest income	1,074	719	4.2	22	20	5.2	1,096	739
Other/miscellaneous income	41	82	4.3	-	-		41	82
Total income	68,006	53,873		2,282	1,255		70,288	55,128
<i>Expenditure</i>								
Disbursed expenditures	42,597	31,714	4.4	1,304	590	5.7	43,901	32,304
Unliquidated obligations	13,232	11,796	4.4	223	48	5.7	13,455	11,844
Provision for pension liabilities	8,000	-	4.5	-	-		8,000	-
Total expenditure	63,829	43,510		1,527	638		65,356	44,148
Excess/(shortfall) of income over expenditure	4,177	10,363		755	617		4,932	10,980
Savings on, or cancellation of, prior periods' obligations	1,469	1,075	4.6	15	-		1,484	1,075
Refund to donors	-	-		(1)	(5)	5.3, 5.6	(1)	(5)
Net increase in Working Capital Fund	1,149	2,509	4.7	-	-		1,149	2,509
Reserve for pension of judges	2,400	-	4.5	-	-		2,400	-
Fund balances at beginning of financial period	25,799	11,852		685	71		26,484	11,923
Fund balances as at 31 December 2005	34,994	25,799		1,454	683		36,448	26,482

Signed (Marian Kashou')
Chief Finance Officer

International Criminal Court
Statement of assets, liabilities, reserves and fund balances as at 31 December 2005
(in thousands of euros)

	General Fund & Working Capital Fund		Notes ref	Trust Funds		Notes ref	Total	
	2005	2004		2005	2004		2005	2004
<i>Assets</i>								
Cash and term deposits	40,865	29,673		1,851	904		42,716	30,577
Assessed contributions receivable from States Parties	15,146	10,258	4.8	-	-		15,146	10,258
Voluntary contributions receivable		-		4	10		4	10
Other contributions receivable	298	218	4.9	-	-		298	218
Interfund balances receivable	188	5	4.10	-	-		188	5
Other accounts receivable	2,356	1,522	4.11	7	4	5.4	2,363	1,526
Deferred charges – education grants	169	106	4.12	-	-		169	106
Total assets	59,022	41,782		1,862	918		60,884	42,700
<i>Liabilities</i>								
Contributions/payments received in advance	3,571	3,880	4.13	-	165		3,571	4,045
Unliquidated obligations	13,232	11,796		223	48		13,455	11,844
Interfund balances payable	-	-		185	22	5.5	185	22
Provision for accrued pension of judges	5,600	-	4.5	-	-		5,600	-
Other accounts payable	1,625	307	4.14	-	-		1,625	307
Total liabilities	24,028	15,983		408	235		24,436	16,218
<i>Reserves and fund balances</i>								
Working Capital Fund	5,574	4,425	4.7	-	-		5,574	4,425
Contingency Fund	9,169	-	4.15	-	-		9,169	-
Reserve for pension of judges	2,400	-	4.5	-	-		2,400	-
Reserve for unpaid contributions	3,651	1,843	4.16	-	-		3,651	1,843
Cumulative surplus	14,200	19,531	5.4	1,454	683		15,654	20,214
Total reserves and fund balances	34,994	25,799		1,454	683		36,448	26,482
Total liabilities, reserves and fund balances	59,022	41,782		1,862	918		60,884	42,700

Signed (Marian Kashou')
Chief Finance Officer

International Criminal Court
Statement of cash flow as at 31 December 2005
(in thousands of euros)

	General Fund & Working Capital Fund		Trust Funds		Total	
	2005	2004	2005	2004	2005	2004
<i>Cash flows from operating activities</i>						
Net excess/(shortfall) of income over expenditure (Statement I)	4,177	10,363	755	617	4,932	10,980
Contributions receivable (increase)/decrease	(4,968)	(7,330)	6	210	(4,962)	(7,120)
Interfund balances receivable (increase)/decrease	(183)	2,525	-	30	(183)	2,555
Other accounts receivable (increase)/decrease	(834)	(762)	(2)	(4)	(836)	(766)
Deferred charges (increase)/decrease	(63)	(50)	-	-	(63)	(50)
Contributions received in advance increase/(decrease)	(309)	454	(165)	(220)	(474)	234
Unliquidated obligations increase/(decrease)	1,436	5,454	175	48	1,611	5,502
Unrealised loss on exchange increase/(decrease)	-	(1,000)	-	-	-	(1,000)
Interfund balances payable increase/(decrease)	-	-	164	22	164	22
Provision for accrued pension of judges increase/(decrease)	5,600	-	-	-	5,600	-
Accounts payable increase/(decrease)	1,318	(792)	-	-	1,318	(792)
Less: interest income	(1,074)	(719)	(22)	(20)	(1,096)	(739)
Net cash from operating activities	5,100	8,143	911	683	6,011	8,826
<i>Cash flows from investing and financing activities</i>						
Plus: interest income	1,074	719	22	20	1,096	739
Net cash from investing and financing activities	1,074	719	22	20	1,096	739
<i>Cash flows from other sources</i>						
Net increase/(decrease) in Working Capital Fund	1,149	2,509	-	-	1,149	2,509
Savings on, or cancellation of, prior periods' obligations	1,469	1,075	15	-	1,484	1,075
Reserve for pension of judges	2,400	-	-	-	2,400	-
Refund to donors	-	-	(1)	(5)	(1)	(5)
Net cash from other resources	5,018	3,584	14	(5)	5,032	3,579
Net increase/(decrease) in cash and term deposits	11,192	12,446	947	698	12,139	13,144
Cash and term deposits at beginning of financial period	29,673	17,227	904	206	30,577	17,433
Cash and term deposits at 31 December 2005 (Statement II)	40,865	29,673	1,851	904	42,716	30,577

International Criminal Court
Statement of appropriations for the period 1 January to 31 December 2005
(in thousands of euros)

Major Programme	Appropriation approved	Appropriation transfer ^{a/}	Total appropriation	Disbursements	Unliquidated obligations	Provision for liabilities	Total expenditures	Unencumbered balance
Judiciary	7,304	(2,000)	5,304	5,166	61	-	5,227	77
Pension liabilities (judges)	-	8,000	8,000	-	-	8,000	8,000	-
Total Judiciary	7,304	6,000	13,304	5,166	61	8,000	13,227	77
Office of the Prosecutor	17,022	(2,000)	15,022	12,050	2,036	-	14,086	936
Registry	37,312	(4,800)	32,512	23,433	7,551	-	30,984	1,528
Secretariat of the Assembly of States Parties	3,188	-	3,188	1,767	925	-	2,692	496
Investment in the Court's Premises	2,065	800	2,865	181	2,659	-	2,840	25
Total	66,891	-	66,891	42,597	13,232	8,000	63,829	3,062

a/ In accordance with Resolutions ICC-ASP/4/Res.9 and ICC-ASP/4/Res.11, an appropriation transfer of €6,000,000 was made from the OTP and the Registry to the Judiciary to fund the liabilities of the pension of judges, and €800,000 from the Registry to Investment in the Court's Premises to fund the construction costs of the second courtroom, respectively.

International Criminal Court
Status of contributions as at 31 December 2005
(in euros)

States Parties	Outstanding as at 1 January 2005	Collections	Outstanding	Assessed	Credits from 2004	Collections	Outstanding	Total outstanding	Credit on 2005 receipts	Receipts relating to 2006
	Prior years			2005						
Afghanistan	1,962	1,962	-	2,765	-	2,765	-	-	2	-
Albania	-	-	-	6,914	-	-	6,914	6,914	-	-
Andorra	5,492	5,492	-	6,914	-	6,914	-	-	3	-
Antigua and Barbuda	4,529	-	4,529	4,148	-	-	4,148	8,677	-	-
Argentina	1,308,822	259,517	1,049,305	1,321,872	-	-	1,321,872	2,371,177	-	-
Australia	-	-	-	2,201,277	78	2,201,199	-	-	1,147	-
Austria	178,513	178,513	-	1,187,749	-	1,187,749	-	-	577	-
Barbados	-	-	-	13,827	1	13,826	-	-	8	-
Belgium	684,706	684,706	-	1,478,119	-	1,478,119	-	-	771	-
Belize	1,715	1,715	-	1,383	-	1,383	-	-	1,807	-
Benin	-	-	-	2,765	-	2,765	-	-	2	-
Bolivia	11,773	-	11,773	12,444	-	-	12,444	24,217	-	-
Bosnia and Herzegovina	-	-	-	4,148	-	4,148	-	-	2	-
Botswana	13,256	13,256	-	16,593	-	16,593	-	-	27	-
Brazil	3,101,239	1,417,575	1,683,664	2,105,869	-	-	2,105,869	3,789,533	-	-
Bulgaria	8,457	8,457	-	23,506	-	23,506	-	-	12	-
Burkina Faso	1,098	-	1,098	2,765	-	-	2,765	3,863	-	-
Burundi	91	91	-	1,383	-	-	1,383	1,383	-	-
Cambodia	601	601	-	2,765	-	2,167	598	598	-	-
Canada	-	-	-	3,889,566	140	3,889,426	-	-	2,032	-
Central African Republic	1,715	-	1,715	1,383	-	-	1,383	3,098	-	-
Colombia	130,865	130,865	-	214,320	-	214,320	-	-	10,219	-
Congo	457	-	457	1,383	-	-	1,383	1,840	-	-
Costa Rica	40,625	9,253	31,372	41,481	-	-	41,481	72,853	-	-
Croatia	-	-	-	51,160	9,246	41,914	-	-	26	-
Cyprus	-	-	-	53,926	2	53,924	-	-	29	-
Democratic Republic of the Congo	3,739	-	3,739	4,148	-	-	4,148	7,887	-	-
Denmark	-	-	-	992,787	45,336	947,451	-	-	45,818	-
Djibouti	1,098	1,098	-	1,383	-	1,383	-	-	-	-
Dominica	1,715	-	1,715	1,383	-	-	1,383	3,098	-	-
Dominican Republic	-	-	-	20,165	-	-	20,165	20,165	-	-
Ecuador	11,823	9,776	2,047	26,272	-	-	26,272	28,319	-	-
Estonia	-	-	-	16,593	1	16,592	-	-	8	-

States Parties	Outstanding as at 1 January 2005	Collections	Outstanding	Assessed	Credits from 2004	Collections	Outstanding	Total outstanding	Credit on 2005 receipts	Receipts relating to 2006
	Prior years			2005						
Fiji	1	1	-	5,531	-	5,514	17	17	-	-
Finland	-	-	-	736,985	29	736,956	-	-	387	-
France	-	-	-	8,337,749	297	8,337,452	-	-	4,352	-
Gabon	5,632	5,632	-	12,444	-	6,819	5,625	5,625	-	-
Gambia	1,097	1,097	-	1,383	-	1,383	-	-	-	-
Georgia	3,484	-	3,484	4,148	-	-	4,148	7,632	-	-
Germany	-	-	-	11,977,045	330	11,976,715	-	-	5,824	-
Ghana	4,390	4,390	-	5,531	-	5,531	-	-	5,445	-
Greece	-	-	-	732,837	185,874	56	546,907	546,907	-	-
Guinea	4,441	-	4,441	4,148	-	-	4,148	8,589	-	-
Guyana	91	91	-	1,383	-	1,383	-	-	139	-
Honduras	8,419	811	7,608	6,914	-	-	6,914	14,522	-	-
Hungary	-	-	-	174,222	5	174,217	-	-	89	-
Iceland	-	-	-	47,012	3	47,009	-	-	26	-
Ireland	-	-	-	483,949	18	483,931	-	-	253	-
Italy	3,114,201	2,508,685	605,516	6,754,544	-	-	6,754,544	7,360,060	-	-
Jordan	-	-	-	15,210	-	15,210	-	-	7	-
Kenya	-	-	-	7,259	-	7,259	-	-	-	-
Latvia	-	-	-	20,741	1	20,740	-	-	11	-
Lesotho	1,676	1,676	-	1,383	-	1,383	-	-	-	-
Liberia	91	-	91	1,383	-	-	1,383	1,474	-	-
Liechtenstein	1	1	-	6,914	-	6,914	-	-	2	-
Lithuania	8,583	8,583	-	33,185	-	20,285	12,900	12,900	-	-
Luxembourg	-	-	-	106,469	4	106,465	-	-	55	-
Malawi	2,096	-	2,096	1,383	-	-	1,383	3,479	-	-
Mali	197	197	-	2,765	-	2,765	-	-	2	-
Malta	14,812	14,812	-	19,358	-	9,503	9,855	9,855	-	-
Marshall Islands	301	-	301	1,383	-	-	1,383	1,684	-	-
Mauritius	3,309	3,309	-	15,210	-	15,210	-	-	7	-
Mongolia	-	-	-	1,383	-	1,383	-	-	-	-
Namibia	-	-	-	8,296	-	8,296	-	-	5	-
Nauru	1,097	-	1,097	1,383	-	-	1,383	2,480	-	-
Netherlands	-	-	-	2,336,782	85	2,336,697	-	-	1,221	2,702,750
New Zealand	-	-	-	305,579	12	305,567	-	-	161	-
Niger	1,715	-	1,715	1,383	-	-	1,383	3,098	-	-
Nigeria	46,099	46,099	-	58,074	-	176	57,898	57,898	-	-
Norway	-	-	-	938,861	35	938,826	-	-	491	-
Panama	21,579	21,579	-	26,272	-	8,494	17,778	17,778	-	-
Paraguay	23,056	-	23,056	16,593	-	-	16,593	39,649	-	-
Peru	174,044	73,065	100,979	127,209	-	-	127,209	228,188	-	-

States Parties	Outstanding as at 1 January 2005	Collections	Outstanding	Assessed	Credits from 2004	Collections	Outstanding	Total outstanding	Credit on 2005 receipts	Receipts relating to 2006
	Prior years			2005						
Poland	-	-	-	637,430	23	637,407	-	-	332	737,259
Portugal	-	-	-	649,874	24	649,850	-	-	340	-
Republic of Korea	823,162	823,162	-	2,483,350	-	2,483,350	-	-	1,207	-
Romania	42,724	42,724	-	82,963	-	82,963	-	-	40	-
Saint Vincent and the Grenadines	300	-	300	1,383	-	-	1,383	1,683	-	-
Samoa	-	-	-	1,383	-	1,383	-	-	747	-
San Marino	3,293	3,293	-	4,148	-	4,148	-	-	2	-
Senegal	1,601	1,601	-	6,914	-	5,316	1,598	1,598	-	-
Serbia and Montenegro	13,985	13,985	-	26,272	-	-	26,272	26,272	-	-
Sierra Leone	1,097	-	1,097	1,383	-	-	1,383	2,480	-	-
Slovakia	-	-	-	70,518	-	70,518	-	-	34	-
Slovenia	90,003	90,003	-	113,382	-	113,382	-	-	60	-
South Africa	11,198	11,198	-	403,752	-	403,752	-	-	196	-
Spain	-	-	-	3,484,432	124	3,484,308	-	-	1,817	-
Sweden	-	-	-	1,379,946	50	1,379,896	-	-	721	-
Switzerland	-	-	-	1,655,106	58	1,655,048	-	-	803	-
Tajikistan	1,715	593	1,122	1,383	-	-	1,383	2,505	-	-
The Former Yugoslav Republic of Macedonia	4,052	4,052	-	8,296	-	2,058	6,238	6,238	-	-
Timor-Leste	1,099	-	1,099	1,383	-	-	1,383	2,482	-	-
Trinidad and Tobago	6,469	6,469	-	30,420	-	17,207	13,213	13,213	-	-
Uganda	5,974	-	5,974	8,296	-	-	8,296	14,270	-	-
United Kingdom	-	-	-	8,471,872	304	8,471,568	-	-	4,426	-
United Republic of Tanzania	6,586	-	6,586	8,296	-	-	8,296	14,882	-	-
Uruguay	102,271	9,778	92,493	66,370	-	-	66,370	158,863	-	-
Venezuela	187,691	187,691	-	236,444	-	3,886	232,558	232,558	-	-
Zambia	417	-	417	2,765	-	-	2,765	3,182	-	-
Total (99 States Parties)	10,258,340	6,607,454	3,650,886	66,891,200	242,080	55,154,323	11,494,797	15,145,683	91,692	3,440,009

Schedule 2

International Criminal Court
Status of Working Capital Fund as at 31 December 2005
(in euros)

	2005	2004
Balance at beginning of financial period	4,207,170	1,766,284
<i>Receipts/(refunds)</i>		
Receipts from States Parties	1,069,613	2,440,886
<i>Withdrawals</i>		
	-	-
Balance as at 31 December	5,276,783	4,207,170
Established level	5,574,300	4,425,000
Less: due from States Parties (Schedule 3)	297,517	217,830
Balance as at 31 December	5,276,783	4,207,170

International Criminal Court
Status of advances to the Working Capital Fund as at 31 December 2005
(in euros)

States Parties	Working Capital Fund	Cumulative payments	Outstanding	Receipts relating to 2006
Afghanistan	230	230	-	-
Albania	575	458	117	-
Andorra	575	575	-	-
Antigua and Barbuda	346	-	346	-
Argentina	110,102	43,740	66,362	-
Australia	183,350	183,350	-	-
Austria	98,932	98,932	-	-
Barbados	1,152	1,152	-	-
Belgium	123,117	123,117	-	-
Belize	115	115	-	-
Benin	230	230	-	-
Bolivia	1,036	302	734	-
Bosnia & Herzegovina	345	345	-	-
Botswana	1,382	1,382	-	-
Brazil	175,404	78,992	96,412	-
Bulgaria	1,957	1,957	-	-
Burkina Faso	230	-	230	-
Burundi	115	92	23	-
Cambodia	230	230	-	-
Canada	323,972	323,972	-	-
Central African Republic	115	-	115	-
Colombia	17,851	17,851	-	-
Congo	115	-	115	-
Costa Rica	3,455	2,745	710	-
Croatia	4,261	4,261	-	-
Cyprus	4,491	4,491	-	-
Democratic Republic of the Congo	345	150	195	-
Denmark	82,692	82,692	-	-
Djibouti	115	115	-	-
Dominica	115	-	115	-
Dominican Republic	4,031	-	4,031	-
Ecuador	2,188	1,739	449	-
Estonia	1,382	1,382	-	-
Fiji	461	461	-	-
Finland	61,386	61,386	-	-
France	694,470	694,470	-	-
Gabon	1,036	1,036	-	-
Gambia	115	115	-	-
Georgia	345	-	345	-
Germany	997,597	997,597	-	-
Ghana	461	461	-	-
Greece	61,039	61,039	-	-
Guinea	346	-	346	-
Guyana	115	115	-	-
Honduras	575	151	424	-
Hungary	14,511	14,511	-	-
Iceland	3,916	3,916	-	-
Ireland	40,310	40,310	-	-

States Parties	Working Capital Fund	Cumulative payments	Outstanding	Receipts relating to 2006
Italy	562,602	447,011	115,591	-
Jordan	1,266	1,266	-	-
Kenya	1,037	1,037	-	-
Latvia	1,727	1,727	-	-
Lesotho	115	115	-	-
Liberia	115	-	115	-
Liechtenstein	575	575	-	-
Lithuania	2,764	2,764	-	-
Luxembourg	8,868	8,868	-	-
Malawi	115	-	115	-
Mali	230	230	-	-
Malta	1,612	1,612	-	-
Marshall Islands	114	91	23	-
Mauritius	1,266	1,266	-	-
Mongolia	115	115	-	-
Namibia	691	691	-	-
Nauru	115	38	77	-
Netherlands	194,636	194,636	-	30,592
New Zealand	25,452	25,452	-	-
Niger	115	-	115	-
Nigeria	4,837	4,837	-	-
Norway	78,201	78,201	-	-
Panama	2,188	2,188	-	-
Paraguay	1,382	-	1,382	-
Peru	10,595	5,471	5,124	-
Poland	53,093	53,093	-	8,345
Portugal	54,130	54,130	-	-
Republic of Korea	206,845	206,845	-	-
Romania	6,911	6,911	-	-
Saint Vincent and the Grenadines	115	92	23	-
Samoa	115	115	-	-
San Marino	345	345	-	-
Senegal	575	575	-	-
Serbia and Montenegro	2,188	1,737	451	-
Sierra Leone	115	38	77	-
Slovakia	5,873	5,873	-	-
Slovenia	9,443	9,443	-	-
South Africa	33,629	33,629	-	-
Spain	290,228	290,228	-	-
Sweden	114,940	114,940	-	-
Switzerland	137,858	137,858	-	-
Tajikistan	115	38	77	-
The Former Yugoslav Rep. of Macedonia	691	691	-	-
Timor-Leste	115	38	77	-
Trinidad and Tobago	2,534	2,534	-	-
Uganda	691	549	142	-
United Kingdom	705,641	705,641	-	-
United Republic of Tanzania	691	151	540	-
Uruguay	5,528	3,057	2,471	-
Venezuela	19,694	19,694	-	-
Zambia	230	182	48	-
Total (99 States Parties)	5,574,300	5,276,783	297,517	38,937

International Criminal Court
Status of cash surplus as at 31 December 2005
(in euros)

	2005	2004
Current year		
<i>Credits</i>		
Receipts of assessed contributions	55,396,403	44,656,176
Miscellaneous income	1,114,839	800,881
	56,511,242	45,457,057
<i>Charges</i>		
Disbursed expenditures	42,597,280	31,713,889
Unliquidated obligations	13,232,406	11,796,228
Provision for pension liabilities	8,000,000	-
	63,829,686	43,510,117
Provisional cash surplus/(deficit)	(7,318,444)	1,946,940
Contributions receivable	11,494,796	8,415,670
Excess/(shortfall) of income over expenditure (Statement I)	4,176,352	10,362,610
Disposition of prior year's provisional surplus/(deficit)		
Prior year's provisional surplus/(deficit)	1,946,940	6,939,599
Plus: Receipt of prior periods' assessed contributions	6,607,454	1,154,037
Savings on, or cancellation of, prior periods' obligations	1,469,481	1,074,931
Prior year's cash surplus/(deficit)	10,023,875	9,168,567
Total cash surplus (Statement II)	14,200,227	19,531,177

Schedule 5

International Criminal Court
Shares of States Parties in the 2004 cash surplus
(in euros)

States Parties	2004 Scale of assessment	Surplus
Afghanistan	0.00414	415
Albania	0.01034	1,037
Andorra	0.01034	1,037
Antigua and Barbuda	0.00620	622
Argentina	1.97714	198,186
Australia	3.29248	330,034
Austria	1.77653	178,077
Barbados	0.02068	2,073
Belgium	2.21084	221,612
Belize	0.00207	207
Benin	0.00414	415
Bolivia	0.01861	1,866
Bosnia & Herzegovina	0.00620	622
Botswana	0.02482	2,488
Brazil	3.14977	315,729
Bulgaria	0.03516	3,524
Burkina Faso	0.00207	207
Burundi	0.00017	17
Cambodia	0.00414	415
Canada	5.81767	583,156
Central African Republic	0.00207	207
Colombia	0.32056	32,133
Congo	0.00086	86
Costa Rica	0.06204	6,219
Croatia	0.07652	7,670
Cyprus	0.08066	8,085
Democratic Republic of the Congo	0.00620	622
Denmark	1.48492	148,847
Djibouti	0.00207	207
Dominica	0.00207	207
Ecuador	0.03929	3,939
Estonia	0.02482	2,488
Fiji	0.00827	829
Finland	1.10232	110,495
France	12.47087	1,250,065
Gabon	0.01861	1,866
Gambia	0.00207	207
Georgia	0.00620	622
Germany	17.91421	1,795,698
Ghana	0.00827	829
Greece	1.09611	109,873
Guinea	0.00620	622
Guyana	0.00017	17
Honduras	0.01034	1,037
Hungary	0.26059	26,121
Iceland	0.07032	7,048
Ireland	0.72385	72,558
Italy	10.10286	1,012,698
Jordan	0.02275	2,280

States Parties	2004 Scale of assessment	Surplus
Latvia	0.03102	3,110
Lesotho	0.00207	207
Liberia	0.00017	17
Liechtenstein	0.01034	1,037
Lithuania	0.04964	4,975
Luxembourg	0.15925	15,963
Malawi	0.00207	207
Mali	0.00414	415
Malta	0.02895	2,902
Marshall Islands	0.00207	207
Mauritius	0.02275	2,280
Mongolia	0.00207	207
Namibia	0.01241	1,244
Nauru	0.00207	207
Netherlands	3.49515	350,350
New Zealand	0.45706	45,815
Niger	0.00207	207
Nigeria	0.08686	8,707
Norway	1.40427	140,762
Panama	0.03929	3,939
Paraguay	0.02482	2,488
Peru	0.19027	19,072
Poland	0.95341	95,569
Portugal	0.97202	97,435
Republic of Korea	3.71438	372,324
Romania	0.12409	12,438
Saint Vincent and the Grenadines	0.00207	207
Samoa	0.00207	207
San Marino	0.00620	622
Senegal	0.01034	1,037
Serbia and Montenegro	0.03929	3,939
Sierra Leone	0.00207	207
Slovakia	0.10548	10,573
Slovenia	0.16959	16,999
South Africa	0.60390	60,534
Spain	5.21171	522,415
Sweden	2.06400	206,893
Switzerland	2.47556	248,147
Tajikistan	0.00207	207
The former Yugoslav Rep. of Macedonia	0.01241	1,244
Timor-Leste	0.00207	207
Trinidad and Tobago	0.04550	4,561
Uganda	0.01241	1,244
United Kingdom	12.67148	1,270,174
United Republic of Tanzania	0.01241	1,244
Uruguay	0.09927	9,951
Venezuela	0.35365	35,450
Zambia	0.00414	415
Total (97 State Parties)	100.00000	10,023,875

Schedule 6

International Criminal Court
Status of voluntary contributions as at 31 December 2005
(in euros)

Project	Contributor	Pledges	Received	Outstanding	Refund
Internship and Visiting Professionals Programme	European Commission	1,426,059	1,422,032	4,027	-
	Finland	79,818	79,818	-	-
	Norway	164,691	164,691	-	-
	Canada	-	-	-	(1,399)
			1,670,568	1,666,541	4,027
Least Developed Countries	Mexico	-	7,692	-	-
	Trinidad and Tobago	-	8,270	-	-
	United Kingdom	-	21,963	-	-
	Ireland	-	15,000	-	-
	Switzerland	-	9,990	-	-
		-	62,915	-	-
Assistance for ICC Analysis and Investigation in Darfur, Sudan	Canada	149,590	149,590	-	-
Support to the Investigation in Darfur, Sudan	Denmark	267,746	267,746	-	-
Judicial Capacity Strengthening Programme (General Trust Fund)	The Netherlands	15,000	15,000	-	-
ICC Legal Tools Project (Case Matrix)	Finland	94,063	94,063	-	-
Total voluntary contributions		2,196,967	2,255,855	4,027	(1,399)

International Criminal Court
Status of trust funds as at 31 December 2005
(in euros)

Trust Fund	Balances brought forward as at 1 January a/	Receipts	Disbursements	Unliquidated obligations	Total expenditures	Interest Earned	Savings on, or cancellation of, prior periods' obligations	Refunds to donors	Unencumbered balances
General Trust Fund	30,096	15,000	15,021	-	15,021	739	-	-	30,814
Internship and Visiting Professionals Programme	335,157	1,666,541	1,033,244	31,179	1,064,423	10,107	11,581	1,399	957,564
ICC Institutional Video	35,305	-	-	-	-	772	-	-	36,077
Victims and Witnesses Library	12,469	-	13,888	-	13,888	245	2,585	-	1,411
Victims Mandate Awareness Campaign	106,326	-	18,418	17,252	35,670	2,139	-	-	72,795
Least Developed Countries	155,364	62,915	57,371	31,752	89,123	3,737	1,200	-	134,093
Assistance for ICC Analysis and Investigation in Darfur, Sudan	-	149,590	130,034	36,552	166,586	1,166	-	-	(15,830) b/
Support to the Investigation in Darfur, Sudan	-	267,746	36,166	106,050	142,216	2,263	-	-	127,793
ICC Legal Tools Project (Case Matrix)	-	94,063	-	-	-	374	-	-	94,437
Total	674,717	2,255,855	1,304,142	222,785	1,526,927	21,542	15,366	1,399	1,439,154

a/ Balances brought forward have been adjusted to reflect the interest accrued as at 1 January 2005 in the total amount of € 20,486.

b/ As at 31 December 2005, the unencumbered balance shows a negative balance due to the fact that total expenditures include unliquidated obligations. Additional funds in the amount of € 162,822 were received from the donor in February 2006 in accordance with the agreement. The trust fund closed on 31 March 2006 with a total amount of expenditures of € 295,894.

Notes to the financial statements

1. The International Criminal Court and its objectives

1.1 The International Criminal Court (ICC) is a permanent institution with the power to exercise jurisdiction over perpetrators of the most serious crimes of international concern (genocide, crimes against humanity, war crimes and crimes of aggression once formally defined). 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. In its resolution ICC-ASP/2/Res.3 adopted in September 2003, the Assembly of States Parties established the Secretariat of the Assembly of States Parties (the Secretariat) to begin its operations on 1 January 2004. In undertaking their tasks the organs of the Court are guided by the framework set out in the Rome Statute, the Rules of Procedure and Evidence, and other relevant instruments.

The objectives pursued by each organ of the Court are as follows:

a) Presidency

- (i) To ensure the proper administration of the Court through means of managerial oversight, coordination and cooperation;
- (ii) To oversee and support the fair, open and effective conduct of proceedings and to fulfil all exclusive judicial functions assigned to the Presidency;
- (iii) To broaden global understanding of and support for the work of the Court by representing it in the international arena.

b) Chambers

- (i) To ensure the conduct of fair, effective and open proceedings, safeguarding the rights of all parties.

c) Office of the Prosecutor

- (i) To promote national efforts and international cooperation to prevent and punish genocide, crimes against humanity and war crimes;
- (ii) To investigate and prosecute genocide, crimes against humanity and war crimes;
- (iii) To build universal consensus on the principles and purposes of the Rome Statute.

d) Registry

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

e) Secretariat of the Assembly of States Parties

- (i) To organise conferences of the Assembly and meetings of the subsidiary bodies of the Assembly including the Bureau and the Committee on Budget and Finance;
- (ii) To assist 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;

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

2. Summary of significant accounting and financial reporting policies

2.1 The accounts of the International Criminal Court are maintained in accordance with the Financial Regulations and Rules of the Court, as adopted by the Assembly of States Parties at its first session in September 2002, and amendments thereto. The accounts of the ICC are currently in conformity with the United Nations system accounting standards. These notes form an integral part of the ICC's financial statements.

2.2 **Fund accounting:** the organisation's accounts are maintained on a fund accounting basis. Separate funds for general or special purposes may be established by the Assembly of States Parties. Trust funds and special accounts funded wholly by voluntary contributions may be established and closed by the Registrar.

2.3 **Financial period:** the financial period of the organisation is one calendar year, unless otherwise decided by the Assembly of States Parties.

2.4 **Accrual basis:** with the exception of voluntary contributions, as defined in subparagraph 2.15 (b) below, income, expenditure, assets and liabilities are recognised on the modified accrual basis of accounting.

2.5 **Historical cost basis:** the accounts are prepared on the historical cost basis of accounting and are not adjusted to reflect the effects of changing prices for goods and services.

2.6 **Currency of accounts and treatment of exchange rate movements:** the accounts of the organisation are presented in euros. Accounting records kept in other currencies are converted into euros at the United Nations operational rate of exchange in effect at the date of the financial statement. Transactions in other currencies are converted into euros at the United Nations operational rate of exchange in effect at the date of transaction.

Exchange rate gains and losses are treated as follows:

- a) Realised gains and losses resulting from the purchase of other currencies are recorded as miscellaneous income;
- b) Realised losses on transactions are reflected in the expenditures of the main programme;
- c) Unrealised gains and losses resulting from the revaluation of cash and other assets and liabilities are recorded as a provision in the balance sheet. At year-end, a cumulative net gain is left as a provision in the balance sheet, whereas a net loss is specifically provided for and recorded as expenditure;
- d) Unrealised gains and losses relating to the revaluation of unliquidated obligations are recorded as expenditure and adjusted in the corresponding programme budgets.

2.7 **The General Fund** was established for the purpose of accounting for the expenditures of the Court. The General Fund includes assessed contributions, funds provided by the United Nations, voluntary contributions, miscellaneous income, and advances made from the Working Capital Fund to finance expenditures.

2.8 **The Working Capital Fund** is the 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 of States Parties for each financial period and is assessed in accordance with the scale of assessments used for the appropriations of the Court, in accordance with financial regulation 6.2.

2.9 **Trust Funds and special accounts** are established and closed by the Registrar, and are reported to the Presidency and, through the Committee on Budget and Finance, to the Assembly of States Parties. They are funded wholly by voluntary contributions in accordance with specific terms and agreements with the donors.

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

2.10 **The Contingency Fund** in the maximum amount of €10,000,000 was established by the Assembly of States Parties in September 2004 to be effective 1 January 2005, to ensure that the Court can meet:

- a) Costs associated with an unforeseen situation following a decision by the Prosecutor to open an investigation; or
- b) Unavoidable expenses for developments in existing situations that could not be foreseen or could not be accurately estimated at the time of adoption of the budget; or
- c) Costs associated with an unforeseen meeting of the Assembly of States Parties.

The level of the Contingency Fund is determined by the Assembly of States Parties and is financed by assessed contributions or by applying cash surpluses, as determined by the Assembly of States Parties.

2.11 **Assessed contributions:**

- a) In accordance with financial regulation 5.2, the appropriations are assessed to States Parties in accordance 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;
- b) In accordance with financial regulation 5.8, payments made by a State Party are credited first to the Working Capital Fund and then to the contributions due to the General Fund, and then to the Contingency Fund, in the order in which the State Party was assessed;
- c) Contributions paid in other currencies are converted into euros at the rate of exchange in effect at the date of payment;
- d) New States Parties to the Rome Statute are assessed for the year in which they became States Parties for the Working Capital Fund and the regular budget, in accordance with financial regulation 5.10.

2.12 **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 periods' 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 subparagraph 2.15(d) below.

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

2.13 **Reserve for unpaid assessed contributions:** a reserve in the amount of assessed contributions remaining unpaid for prior financial periods is shown on the balance sheet as a deduction from the cumulative surplus.

2.14 **Contributions received in advance:** contributions received in advance are shown on the balance sheet as a liability. Contributions received in advance are applied in the following financial period, first against any advances due to the Working Capital Fund and, second to the assessed contributions.

2.15 **Income:** the organisation's income consists of:

- a) Assessed contributions: for the purposes of the financial statements, income is recognised when the assessments to the States Parties of the adopted programme budget have been approved by the Assembly of States Parties;
- b) Voluntary contributions are recorded as income on the basis of a written commitment to pay monetary contributions during the current financial year, except where contributions are not preceded by a pledge. For these funds, income is recorded at the time that the actual contributions are received from the donors;
- c) Funds provided by the United Nations in accordance with article 115, subparagraph (b), of the Rome Statute;
- d) Miscellaneous income includes:
 - (i) Refunds of actual expenditures incurred in prior financial periods;
 - (ii) Interest income: includes all interest earned on deposits in interest-bearing bank accounts and time deposits;
 - (iii) Income derived from investments of the General Fund, the Working Capital Fund and the Contingency Fund;
 - (iv) At the end of the financial period, a net positive balance of the account for loss or gain on exchange resulting from currency exchange, or revaluation and devaluation of currency is credited to miscellaneous income. A net negative balance is charged to the relevant expenditure account;
 - (v) Proceeds from the sale of property;
 - (vi) Voluntary contributions for which no purpose is specified.

2.16 **Expenditure:**

- a) Expenditures are incurred against authorized allotments in accordance with financial rule 104.1. Total expenditures reported include disbursement expenditures and unliquidated obligations;

- b) Expenditures incurred for non-expendable property are charged to the budget of the period when acquired and are not capitalized. Inventory of such non-expendable property is maintained at the historical cost;
- c) Obligations pertaining to future financial periods are recorded against a deferred charge account, in accordance with financial rule 111.7.

2.17 **Unliquidated obligations** are commitments entered into that have not been disbursed during the financial period. Obligations are based on a formal contract, agreement, purchase order or other form of undertaking, or on a liability recognised by the Court. Current period obligations remain valid for 12 months after the end of the financial year to which they relate.

2.18 **Provision for pension liabilities for judges:** a provision for the accrued amount of liabilities for the pension scheme of judges is recognised in the accounts and is shown in the income statement as expenditure.

2.19 **Cash and term deposits** comprise funds held in interest-bearing bank accounts, time deposits and call accounts.

2.20 **Deferred charges** comprise:

- a) Obligations established prior to the financial period to which they pertain are recorded as deferred charges to be charged against the relevant appropriations and funds when they become available;
- b) Expenditure items that are not properly chargeable in the current financial period and that will be charged as expenditure in a subsequent financial period;
- c) That portion of the education grant advance which is assumed to pertain to the scholastic year completed at the date of the financial statement, is reported as deferred charges for the purposes of the balance sheet statement only. The full amount of the advance is maintained in the accounts receivable of staff members and officials of the Court until the required evidence of entitlement is produced, at which time the budgetary account is charged and the advance settled.

2.21 **Deferred income** includes pledged contributions for future financial periods and other income received but not yet earned.

2.22 **Commitments** of the Court relating to prior and current financial periods are shown as unliquidated obligations. Current period obligations remain valid for 12 months following the end of the financial period to which they relate. Commitments against future financial periods are recorded as deferred charges.

2.23 **Contingent liabilities**, if any, are disclosed in the notes to the financial statements.

2.24 **United Nations Joint Staff Pension Fund (UNJSPF):** in accordance with Assembly of States Parties' decision ICC-ASP/1/Decision 3 and United Nations General Assembly resolution 58/262 adopted on 23 December 2003, the ICC became a member organisation of the UNJSPF effective 1 January 2004. The UNJSPF provides retirement, death, disability and related benefits to ICC staff.

The Pension Fund is a funded defined benefit plan. The financial obligation of the organisation to the Fund consists of its mandated contribution at the rate established by the United Nations General Assembly of 15.8% of pensionable remuneration, together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the 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.

At the time of this report, the United Nations General Assembly has not invoked this provision.

3. The International Criminal Court (statements I-IV)

3.1 The International Criminal 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 composed of the following organs:

- a) The Presidency, comprising the President and the First and Second Vice-Presidents.
- b) The Chambers, comprising an Appeals Division, a Trial Division and a Pre-Trial Division. The Appeals Division is composed of the President and four other judges; the Trial Division is composed of not less than six judges, as is the Pre-Trial Division.
- c) The Office of the Prosecutor, which acts independently as a separate organ of the Court, is responsible for the investigation and prosecution of crimes within the jurisdiction of the Court.
- d) The Registry, which is responsible for:
 - (i) Non-judicial support and administrative services for the Court;
 - (ii) The provision of judicial support for court services;
 - (iii) Management of the internal security of the Court;
 - (iv) The implementation of mechanisms to assist and safeguard the rights of victims, witnesses and defence.
- e) The Secretariat, which provides the Assembly and its Bureau, the Credentials Committee, the Committee on Budget and Finance, the Special Group on the Crime of Aggression, as well as, upon explicit decision by the Assembly, any subsidiary body that may be established by the Assembly, with independent substantive servicing as well as administrative and technical assistance.

The seat of the Court has been established at The Hague in the Netherlands in accordance with Article 3 of the Rome Statute. The Court has also established four field offices to enable it to conduct its field operations. These field offices are operational in Uganda, Democratic Republic of the Congo and Chad.

For the purposes of the 2005 financial period, the appropriations were divided into five Major Programmes: the Judiciary (Presidency and Chambers), the Office of the Prosecutor, the Registry, the Secretariat of the Assembly of States Parties, and Investment in the Court's Premises.

3.2 The financial period of the organisation is one calendar year unless otherwise decided by the Assembly of States Parties.

3.3 **Statement I** reports the income and expenditure and changes in reserve and fund balances during the financial period. It includes the calculation of the excess of income over expenditure for the current period and prior-period adjustments of income or expenditure.

3.4 **Statement II** shows the assets, liabilities, reserves and fund balances as at 31 December 2005. The value of non-expendable property is excluded from the assets (see note 2.16(b)).

3.5 **Statement III** is the cash flow summary statement prepared using the indirect method of International Accounting Standard 7.

3.6 **Statement IV** reports on expenditures against the appropriation approved for the financial period.

4. General Fund, Working Capital Fund and Contingency Fund

4.1 **Assessed contributions:** the Assembly of States Parties, in its resolution ICC/ASP/3/Res.4, approved the funding of the appropriations of the Court for the financial period 1 January to 31 December 2005 in the total amount of €66,784,200. In addition, the Assembly of States Parties approved the funding of the appropriation in the amount of €107,000 resulting from the adoption of paragraph 37 of resolution ICC/ASP/3/Res.3. This resulted in a total appropriation of €66,891,200. As at 31 December 2005, there were 99 States Parties to the Rome Statute.

4.2 **Interest income:** interest in the amount of €1,073,563 represents interest earned on the Court's bank accounts for the General Fund, the Working Capital Fund and the Contingency Fund.

4.3 **Miscellaneous income:** the total miscellaneous income of €41,275 represents the following:

Table 1: Details of miscellaneous income

Miscellaneous income	Amount (euros)
Refund of expenditures incurred in prior financial periods	37,983
Net gain on exchange of currency, revaluation or devaluation of currency, and rounding	3,292
Total	41,275

4.4 **Expenditures:** the total amount of expenditures, €63,829,686 comprises total disbursements of €42,597,280, outstanding obligations of €13,232,406, and provision for accrued liabilities for pension of judges of €8,000,000. The expenditures are detailed in table 2 below.

Table 2: Details of expenditures (in euros)

Category of expenditure	Appropriation amount	Disbursed expenditures	Unliquidated obligations	Provision for pension	Total expenditures
Salaries & other staff costs	41,743,000	32,988,905	764,379	8,000,000	41,753,284
Travel & hospitality	2,609,000	2,324,707	453,061	-	2,777,768
Contractual services	11,535,000	2,956,757	7,413,424	-	10,370,181
Operating expenses	6,047,000	2,061,930	1,673,793	-	3,735,723
Acquisitions	4,957,000	2,264,981	2,927,749	-	5,192,730
Total	66,891,000	42,597,280	13,232,406	8,000,000	63,829,686

4.5 **Provision for pension liabilities:** in its resolution ICC-ASP/4/Res.9, the Assembly of States Parties decided that the pension scheme of the judges be accounted for and funded on an accrual basis. It further decided that the actuarial estimated costs of the accrual for the period from 11 March 2003 to 31 December 2006 in the amount of up to €8,000,000 to be funded by applying the provisional savings of the 2005 budget. An amount of €5,600,000 representing the amount accrued for the pension liability up to 31 December 2005 is shown in the balance sheet as a liability. Whereas the remaining amount of €2,400,000 representing the actuarial amount estimated to be accrued in 2006 is shown as a reserve deducted from the cumulative surplus.

4.6 **Savings on, or cancellation of, prior periods' obligations:** actual disbursements of prior period's obligations of €11,796,228 amounted to €10,326,746 due to savings on or cancellation of obligations in the amount of €1,469,482.

4.7 **Working Capital Fund:** the Assembly of States Parties, in its Resolution ICC/ASP/3/Res.4, established the Working Capital Fund for the financial period 1 January to 31 December 2005 in the amount of €5,565,400. This was adjusted to reflect the additional appropriation approved by the Assembly of States Parties of €107,000 resulting in a new level for the Working Capital Fund of €5,574,300, a net increase of €1,149,300 from the previous financial period.

4.8 **Assessed contributions receivable:** the outstanding balance of contributions of €15,145,683 comprises €3,650,886 due for prior financial periods and €11,494,797 due for 2005 (Schedule 1). Contributions received from States Parties in excess of contributions due in the amount of €91,692 are reported as contributions received in advance (see note 4.13 below).

4.9 **Other contributions receivable** refer to the outstanding balance due to the Working Capital Fund. The outstanding balance as at 31 December 2005 was €297,517 (Schedules 2 and 3).

4.10 **Interfund balances receivable** to the General Fund as at 31 December 2005 is €188,148, comprising €185,148 from the trust funds and €3,000 from the Trust Fund for Victims, for which there are separate accounts.

4.11 **Other accounts receivable** are detailed in table 3 below.

Table 3: Details of other accounts receivable

Accounts receivable	Amount (euros)
Governments (value added tax)	1,173,304
Staff	803,980
Vendors	141,785
Interest accrued	234,489
Others	2,753
Total	2,356,311

4.12 **Education grant advances:** deferred charges contain the amount of €169,419 which is the portion of the education grant advance that is assumed to pertain to the scholastic years completed as at 31 December 2005.

4.13 **Contributions or payments received in advance:** a total of €3,570,638 was received from States Parties to be applied to the next financial period. This comprises:

- a) €3,440,009 received from States Parties in advance for 2006 assessed contributions (Schedule 1);
- b) €38,937 received from States Parties in advance to be applied to the Working Capital Fund (Schedule 3);
- c) €91,692 representing contributions received in excess of assessed contributions for 2005 resulting from assessment of new States Parties or overpayments.

4.14 **Other accounts payable** are detailed in table 4 below.

Table 4: Details of other accounts payable

Accounts payable	Amount (euros)
Staff	13,091
Vendors	798,789
Accrued repatriation grants ^{a)}	813,042
Others	425
Total	1,625,347

- a) **Accrued repatriation grants:** internationally recruited staff members who separate from the Court are entitled to repatriation grants upon their relocation based on the number of years of service. The amount of €813,042 is the liability of the organisation for repatriation grants accrued as at 31 December 2005.

4.15 **Contingency fund:** the amount of €9,168,567 representing the cash surplus for 2002-2003 financial period has been credited to establish the contingency fund in accordance with ICC-ASP/ICC/Res.4 (b).

4.16 **Reserve for unpaid assessed contributions:** an amount of €3,650,886 being the amount of outstanding assessed contributions for prior financial periods (Schedule 1), is deducted from the cumulative surplus to derive the cash surplus for 2004 for distribution to States Parties (Schedules 4 and 5).

5. Trust Funds

5.1 **Voluntary contributions:** contributions in the amount of €2,259,883 have been pledged and/or received for 2005 projects.

5.2 **Interest income:** interest in the amount of €21,542 represents interest earned on the Court's bank account for the Trust Funds.

5.3 **Refund to donors:** the amount of €1,399 was refunded to donors, being the amount in excess of the requirements of the specific projects completed.

5.4 **Other accounts receivable:** the amount of €6,575 is the interest earned but not received with regard to the bank account of the Trust Funds.

5.5 **Interfund balances payable:** as at 31 December 2005, interfund balances between the Trust Fund and the General Fund was a payable of €185,148.

6. Non-expendable property

6.1 A summary of non-expendable property, at historical cost, as at 31 December 2005 is provided in table 5 below. In accordance with the current ICC accounting policies, non-expendable property is not included in the fixed assets of the organisation, but is directly charged to the budget upon acquisition.

Table 5: Summary of non-expendable property (in euros)

Asset management category	Opening balance as at 1 Jan 2005	Acquisitions/ adjustments	Items pending write-off as at 31 Dec 2004	Written-off items ^(a)	Closing balance as at 31 Dec 2005
IT/Communication s equipment	639,058	1,339,489	2,836	(3,476)	1,977,907
IT/Data processing equipment	1,472,129	653,584	6,727	(11,180)	2,121,260
Security equipment	503,662	122,213	-	-	625,875
General services equipment	544,325	195,009	3,797	(3,797)	739,334
Vehicles and transportation equipment	247,585	559,176	159	(159)	806,761
Other equipment	106,245	345,621	-	(501)	451,365
Total	3,513,004	3,215,092	13,519	(19,113)	6,722,502

In addition to the above, the ICC's records include the following non-expendable property acquired from voluntary contributions:

Table 6: Summary of non-expendable property funded by other sources (in euros)

Asset management category	Opening balance as at 1 Jan 2005	Acquisitions/ adjustments	Written-off items ^(a)	Closing balance as at 31 Dec 2005
Advance team budget	20,959	717	(4,392)	17,284
Host State contributions	148,960	-	-	148,960
Other donations	-	248	-	248
Total	169,919	965	(4,392)	166,492

a) As at 31 December 2004, items valued at a total amount of €13,519 had been pending write-off. A Property Survey Board was established in 2005 in accordance with Financial Rule 110.22 and items for a total value of €23,505 had been written off by 31 December 2005.

7. Ex-gratia payments

7.1 No *ex-gratia* payments were made by the Court during the financial period.

8. Gratis personnel

8.1 No services of gratis personnel were received during the financial period.

9. Contingent liabilities

9.1 Liabilities for end-of-service payments to staff as at 31 December 2005 in the total amount of €1,420,906 are the estimated costs of compensation for accrued annual leave for ICC staff members and elected officials.

9.2 A former staff member of the ICC has presented a case against the ICC to the International Labour Organisation Administrative Tribunal (ILOAT) during 2005. The case has not been decided yet by the ILOAT. Should the ILOAT rule in favour of the complainant, the ICC could be liable for damages and costs estimated at a total amount of €167,560.

10. Service incurred injury:

10.1 The ICC entered into agreement with an insurance company to offer coverage for service-incurred injuries for ICC staff, judges, consultants and temporary assistants. The insurance premium, calculated as a percentage of the pensionable remuneration for the staff members and a comparable percentage for judges, consultants and temporary assistants, is charged to the organisation's budget and is reflected in the accounts under expenditures. The total premium paid during 2005 for this insurance was €420,793.

11. Contributions in kind (un-audited)

11.1 The following are the significant (higher than €25,000) contributions in kind received by the Court during the financial period:

- a) As reported in the financial statements for the prior financial periods, the Court continues to receive the following contributions from the host State:
 - (i) Premises to the Court free of rent for a period of 10 years, starting 1 July 2002;
 - (ii) Costs associated with the interim premises of the Court to a maximum of €33 million, including the costs of building a courtroom

12. Contributions to the Trust Fund for Victims

12.1 In its Resolution ICC-ASP/1/Res.6, the Assembly of States Parties established the Trust Fund for Victims for the benefit of victims of crimes within the jurisdiction of the ICC, and the families of such victims.

In the annex to the Resolution 6, the Assembly of States Parties the Assembly of States Parties established a Board of Directors which is responsible for the management of the Trust Fund, and decided that the Registrar of the Court be responsible for providing such assistance as is necessary for the proper functioning of the Board in carrying out its tasks and shall also participate in the meetings of the Board in an advisory capacity.

The total staff costs incurred by the Court for administrative support to the Board and its meetings, and the administration of the Trust Fund for Victims during the financial period are estimated at € 104,650.

2. Trust Fund for Victims financial statements for the period 1 January to 31 December 2005***Contents**

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* Previously issued as ICC-ASP/5/3.

Letter of transmittal

30 March 2006

In accordance with Financial Regulation 11.1, I have the honour to submit the financial statements of the Trust Fund for Victims for the financial period 1 January to 31 December 2005.

(Signed) Bruno Cathala
Registrar

Sir John Bourn
Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London SW1W 9SP
United Kingdom

**Financial Statements of the Trust Fund for Victims
for the year ended 31 December 2005**

Audit opinion

To the Board of Directors of the Trust Fund for Victims and the Assembly of States Parties.

I have audited the accompanying financial statements, comprising Statements I to III and the supporting Notes of the Trust Fund for Victims of the International Criminal Court for the financial period ended 31 December 2005.

Respective responsibilities

These financial statements are the responsibility of the Registrar of the International Criminal Court as set out in Resolution 6, reference ICC-ASP/1/Res.6, Annex, para.5, and have been prepared in accordance with the United Nations System Accounting Standards. My responsibility is to express an opinion on these financial statements based on my audit.

Basis of opinion

I conducted my audit in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency and conforming to International Standards on Auditing. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the auditor to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Registrar, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for the audit opinion.

Opinion

In my opinion, these financial statements present fairly, in all material respects, the financial position as at 31 December 2005 and the results of operations for the period then ended in accordance with the Trust Fund for Victims' stated accounting policies set out in Note 2 to the Financial Statements; and

Further, in my opinion, the transactions of the Trust Fund for Victims, which I have tested as part of my audit, have in all significant respects been in accordance with the Financial Regulations and legislative authority which govern them.

In accordance with the Financial Regulations, I have also issued a long-form Report on my audit.

(Signed) Sir John Bourn
Comptroller and Auditor General
United Kingdom
External Auditor

London, 25 July 2006

External Auditor's Report 2005**International Criminal Court
Trust Fund for Victims****Contents**

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Executive Summary

This section of the report summarises:

- The overall results of the audit – an unqualified audit opinion.
- Financial results.
- Progress on prior year recommendations.

Overall results of the Audit

1. We have audited the Financial Statements of the Trust Fund for Victims in accordance with the Financial Regulations and in conformity with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency and with International Auditing Standards.

2. **The audit examination revealed no weaknesses or errors which we considered material to the accuracy, completeness and validity of the Financial Statements as a whole and I have placed an unqualified audit opinion on the Fund's Financial Statements for the year ended 31 December 2005.**

3. Observations and recommendations arising from the audit are set out in summary below and in the section of this report entitled Detailed Report Findings.

Main findings and recommendations

Financial Results

4. The Fund received voluntary contributions of €1,024,367 in 2005 and, as a result of the significantly higher cash balances held, interest income increased to €14,654. As the Fund has yet to undertake any activities in relation to victims, expenditure remained very low at €6,086.

Progress on Prior Year Recommendations

5. In our 2003 and 2004 reports we noted the weaknesses in controls over donated income. Our examination of donated income in 2005 provided sufficient evidence that the Fund has an appropriate level of internal control over donated income and that such income is properly accounted for and that donors are clearly identifiable.

6. In terms of the regulatory framework, the Fund now has a set of financial regulations approved by the Assembly of States Parties in December 2005. In addition the Fund are in the process of establishing a secretariat responsible for managing Fund activities supported by the Registrar of International Criminal Court.

7. The Board of Directors appointed the external auditor for 2005 and 2006 and will continue to be responsible for the appointment of the external auditor for future years.

Detailed report findings

This section of the report summarises:

- Financial results.
- Progress on prior year recommendations.

Financial results

8. The incoming resources of the Fund increased substantially during 2005, with voluntary contributions totalling €1,024,367, compared with €234,318 in the previous year. Interest income also increased to €14,654. In addition, the Fund reported other income of €1,979 resulting from currency revaluations. Total expenditure for the year was €6,086, compared with €3,294 in 2004, and comprised audit fees for 2004 and 2005, and bank charges.

9. The overall Fund balance increased from €248,747 in 2004 to €1,283,661 in 2005. This increase was directly attributable to the increase in voluntary contributions.

10. As Fund balances increase, we continue to encourage the Directors of the Fund to review the investment arrangements used to secure the most effective return. Regular monitoring and evaluation of the return on Fund assets will ensure that best value is achieved, and ensure that investment risks are properly managed.

Recommendation 1:

We recommend that the Fund's cash investments be kept under regular review and that investment risks are actively managed.

Progress on prior year recommendations

Donated income

11. In our previous reports we noted that the Fund was unable to properly identify the source of voluntary contributions. The Fund has continued to develop its administrative structures and we reviewed the internal controls in place for voluntary contributions and were satisfied that these controls were working effectively in 2005. We also reviewed the arrangements in place for receiving contributions and bank reconciliation procedures, to confirm that these were operating effectively and that reconciliations were completed on a timely basis.

12. Voluntary contributions consist of amounts pledged and subsequently paid by donors and smaller donations from various individuals. We confirmed that the bank reconciliation process is working properly to identify individual donations, and to reconcile amounts received to pledges. We are satisfied that there is no risk of donations remaining unidentified.

Regulatory framework

13. In our report for 2004 we highlighted the need for the Fund to establish an approved set of financial regulations. We are pleased to note that the Assembly of States Parties (ASP) approved draft regulations for implementation by the Fund in December 2005. The Regulations of the Trust Fund were approved by the ASP under resolution ICC-ASP/4/Res.3, which provides the Fund with a framework to regulate its financial activities and this is a welcome development.

14. In our last report we also noted a lack of clarity around the accountability and administrative arrangements for the Fund. During 2004, the Assembly of States Parties adopted resolution ICC-ASP/3/Res.7, which established the secretariat of the Trust Fund for Victims. In 2005 the Trust Fund for Victims Board of Directors then requested the Court's Registry to begin the process of recruiting secretariat staff members. Secretariat posts have been created for a fund raising officer, legal officer and an administrative officer.

15. The secretariat has been created to provide assistance for the proper functioning of the Board of Directors in carrying out its tasks. The ASP decided that the secretariat would be funded by the regular budget of the Court in 2005. The secretariat is to operate under the full authority of

the Board of Directors in matters concerning its activities, but for administrative purposes the secretariat and its staff would be attached to the Registry of the Court. The Registrar of the Court may provide such assistance as is necessary for the proper functioning of the Board and the secretariat.

16. The 2006 budget for the Trust Fund for Victims has taken into account the likelihood of increased activity within the Fund and the proposed staffing levels have been increased to five. This includes the posts noted above plus an information technology specialist and an Executive Director to oversee, direct and co-ordinate the Trust Fund for Victims as a whole, ensuring that the secretariat is implementing the objectives and requirements of the Fund.

17. The Fund has made significant progress to establish financial regulations and also to clarify the accountability arrangements. We will keep these arrangements under review as the Fund evolves.

Appointment of external auditors

18. In our reports for 2003 and 2004, we noted that the Board of Directors had not formally appointed an external auditor to the Fund. We had previously undertaken the audit of the Trust Fund for Victims at the request of the Chair of the Board of Directors, under our mandate as external auditors to the International Criminal Court. In 2005 the Board of Directors made a formal appointment of the external auditor for 2005 and 2006.

Acknowledgement

19. We are grateful for the assistance and co-operation received from the International Criminal Court's Trust Fund for Victims and, in particular, from the Registrar and his staff during the course of our audit.

(Signed) Sir John Bourn
Comptroller and Auditor General, United Kingdom
External Auditor

Annex I

Scope and Audit Approach

Audit scope and objectives

The main purpose of the financial audit was to enable the External Auditor to form an opinion as to whether expenditure recorded in the financial statements for 2005 had been incurred for the purposes approved by the Assembly of States Parties and the Board of Directors; whether income and expenditure were properly classified and recorded in accordance with the Court's Financial Regulations as far as we interpreted these as being applicable to the Fund; and whether the financial statements fairly presented the financial position at 31 December 2005.

Audit standards

Our audit of the International Criminal Court Trust Fund for Victims was carried out in conformity with the International Auditing Standards issued by the Auditing Practices Board. These standards require us to plan and carry out the audit so as to obtain reasonable assurance that the financial statements are free from material misstatement. The Court's Registrar is responsible for preparing the financial statements and we are responsible for expressing an opinion on them, based on evidence obtained in the audit.

Audit approach

The examination was performed on a test basis, in which all areas of the financial statements were subject to substantive testing of the transactions recorded. We also undertake testing on the key internal controls operated by the Court and the Fund for the purpose of providing our audit opinion. Finally an examination was carried out to ensure that the financial statements accurately reflected the Fund's accounting records and were fairly presented.

This audit examination included a general review and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. Our audit procedures are designed primarily for the purpose of forming an opinion on the Fund's financial statements. Consequently, the work did not involve a detailed review of all aspects of the Fund's budgetary, financial information systems and internal controls, and the results should not be regarded as a comprehensive statement on them.

Audit Conclusion

Our report includes observations and recommendations intended to be of benefit to the Fund's secretariat. None of these matters materially affected our audit opinion on the financial statements for the year and, notwithstanding the observations in this report, our examination revealed no weakness or errors that we considered material to the accuracy, completeness and validity of the financial statements as a whole. Accordingly we have placed an unqualified audit opinion on the financial statements of the Fund.

Trust Fund for Victims
Statement of income and expenditure and changes in fund balances
for the period ending 31 December 2005
(in euros)

	2005	Notes Ref.	2004
<i>Income</i>			
Voluntary contributions	1,024,367	3.4	234,318
Interest income	14,654		555
Other/miscellaneous income	1,979		-
Total income	1,041,000		234,873
<i>Expenditure</i>			
Expenditures	3,086	3.5	3,294
Unliquidated obligations	3,000	3.5	
Total expenditure	6,086		3,294
Excess/(shortfall) of income over expenditure	1,034,914		231,579
Fund balances at beginning of financial period	248,747		17,168
Fund balances as at 31 December 2005	1,283,661		248,747

Signed (Marian Kashou')
Chief Finance Officer

Statement II

Trust Fund for Victims
Statement of assets, liabilities, reserves and fund balances
as at 31 December 2005
(in euros)

	2005	Notes Ref.	2004
<i>Assets</i>			
Cash and term deposits	1,284,263		231,814
Interfund balances receivable	-		16,406
Other accounts receivable	5,398	3.6	527
Total assets	1,289,661		248,747
<i>Liabilities</i>			
Unliquidated obligations	3,000		-
Interfund balances payable	3,000	3.7	-
Total liabilities	6,000		-
<i>Reserves and fund balances</i>			
Cumulative surplus	1,283,661		248,747
Total reserves and fund balances	1,283,661		248,747
Total liabilities, reserves and fund balances	1,289,661		248,747

Signed (Marian Kashou')
Chief Finance Officer

Trust Fund for Victims
Statement of cash flow as at 31 December 2005
(in euros)

	2005	2004
<i>Cash flows from operating activities</i>		
Net excess/(shortfall) of income over expenditure (Statement I)	1,034,914	231,579
Interfund balances receivable (increase)/decrease	16,406	(11,982)
Other accounts receivable (increase)/decrease	(4,871)	(527)
Unliquidated obligations increase/(decrease)	3,000	-
Interfund balances payable increase/(decrease)	3,000	-
Less: interest income	(14,654)	(555)
Net cash from operating activities	1,037,795	218,515
<i>Cash flows from investing and financing activities</i>		
Plus: interest income	14,654	555
Net cash from investing and financing activities	14,654	555
<i>Cash flows from other sources</i>		
Net increase/(decrease)	-	-
Net cash from other sources	-	-
Net increase/(decrease) in cash and term deposits	1,052,449	219,070
Cash and term deposits at beginning of period	231,814	12,744
Cash and term deposits at 31 December 2005 (Statement II)	1,284,263	231,814

Notes to the financial statements of the Trust Fund for Victims

1. The Trust Fund for Victims and its objectives

1.1 The Trust Fund for Victims was established by the Assembly of States Parties (ASP), in its resolution ICC-ASP/1/Res.6, for the benefit of victims of crimes within the jurisdiction of the International Criminal Court (ICC), and the families of such victims.

In the annex to the Resolution 6, the Assembly of States Parties established a Board of Directors which is responsible for the management of the Trust Fund.

2. Summary of significant accounting and financial reporting policies

2.1 The accounts of the Trust Fund for Victims are maintained in accordance with the Financial Regulations and Rules of the ICC, as established by the Assembly of States Parties in its annex to the resolution ICC-ASP/1/Res.6. Therefore, the accounts of the Trust Fund are currently in conformity with the United Nations system accounting standards. These notes form an integral part of the Trust Fund's financial statements.

2.2 **Fund accounting:** the Trust Fund's accounts are maintained on a fund accounting basis.

2.3 **Financial period:** the financial period of the Trust Fund is one calendar year, unless otherwise decided by the Assembly of States Parties.

2.4 **Historical cost basis:** the accounts are prepared on the historical cost basis of accounting and are not adjusted to reflect the effects of changing prices for goods and services.

2.5 **Currency of accounts:** the accounts of the Trust Fund are presented in euros. Accounting records kept in other currencies are converted into euros at the United Nations operational rate of exchange in effect at the date of the financial statement. Transactions in other currencies are converted into euros at the United Nations operational rate of exchange in effect at the date of transaction.

2.6 **Funding:** the Trust Fund for Victims is funded by:

- a) Voluntary contributions from governments, international organisations, individuals, corporations and other entities, in accordance with relevant criteria adopted by the Assembly of States Parties;
- b) Money and other property collected through fines or forfeiture transferred to the Trust Fund if ordered by the ICC pursuant to article 79, paragraph 2 of the Statute;
- c) Resources collected through awards for reparations, if ordered by the ICC pursuant to rule 98 of the Rules of Procedure and Evidence;
- d) Resources as the Assembly of States Parties may decide to allocate.

2.7 **Income:** voluntary contributions are recorded as income on the basis of a written commitment to pay monetary contributions during the current financial year, except where contributions are not preceded by a pledge. For these funds, income is recorded at the time that the actual contributions are received from the donors.

2.8 **Cash and term deposits** comprise funds held in interest-bearing bank accounts, time deposits, and call accounts.

3. The Trust Fund for Victims (statements I-III)

3.1 **Statement I** reports the income and expenditure and changes in reserve and fund balances during the financial period. It includes the calculation of the excess of income over expenditure for the current period and prior-period adjustments of income or expenditure.

3.2 **Statement II** shows the assets, liabilities, reserves and fund balances as at 31 December 2005.

3.3 **Statement III** is the cash flow summary statement prepared using the indirect method of International Accounting Standard 7.

3.4 **Voluntary contributions** in the total amount of €1,024,367 were received from governments, individuals, organisations and other entities.

3.5 **Expenditures:** the total amount of expenditures of €6,086 comprises disbursed expenditures of €3,086 and outstanding obligations of €3,000.

3.6 **Other accounts receivable** in the amount of €5,398 represent interest earned but not yet received as at 31 December.

3.7 **Interfund balances payable** represents a payable to the ICC General Fund.

3.8 **Contributions from the ICC:** in Annex 6 of Resolution ICC-ASP/1/Res.6, the Assembly of States Parties decided that the Registrar of the Court be responsible for providing such assistance as is necessary for the proper functioning of the Board of Directors of the Trust Fund in carrying out its tasks, and shall also participate in the meetings of the Board in an advisory capacity. The total staff costs incurred by the ICC for administrative support to the Board and its meetings, as well as the administration of the Trust Fund during the financial period are estimated at €104,650.