


Twentieth session

The Hague, 6-11 December 2021

**Financial statements of the International Criminal Court
for the year ended 31 December 2020**

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Letter of transmittal

30 June 2021

In accordance with Financial Regulation 11.1 the Registrar shall submit to the Auditor accounts for the financial period. I have the honour of submitting the financial statements of the International Criminal Court for the financial period 1 January to 31 December 2020.

Gela Abesadze
Chief of Finance Section

Peter Lewis
Registrar

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

Statement on Internal Financial Control

Scope of responsibilities

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

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

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

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

Having made appropriate institutional arrangements in cooperation with the Office of the Prosecutor as provided for in Rule 101.1(b), I am satisfied that appropriate systems of internal financial control were in place throughout the financial period of 2020.

Review of effectiveness of the system of internal financial control

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

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

I am satisfied that I have received the necessary assurances to confirm that an appropriate framework of internal financial control was in place during 2020.

Peter Lewis
Registrar

30 June 2021

Independent auditor's opinion

Cour des comptes
FRANCE



The First President

Paris, 30 JUN 2021

To Mr. Peter Lewis
Registrar
International Criminal Court

AUDIT OPINION**Opinion**

We have audited the Financial Statements of the International Criminal Court ("the Court"), for the 12 months period ended 31 December 2020. These Financial Statements include a Statement of Financial Position as at 31 December 2020, a Statement of Financial Performance, a Statement of Changes in Net Assets/Equity, a Statement of Cash Flow, a Statement of Comparison of Budget and Actual Amounts and Notes including a summary of the accounting policies and other information. .

Based on our audit, the Financial Statements give a fair view of the financial position of the International Criminal Court as at 31 December 2020, as well as the financial performance, the changes in net assets and the cash flow for the 12 months period ended 31 December 2020 in conformity with the International Public Sector Accounting Standards (IPSAS).

Basis for Opinion

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

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

...

Management's Responsibilities for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

The goal of the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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



Pierre MOSCOVICI

Statement I

International Criminal Court - Statement of financial position as at 31 December 2020 (in thousands of euros)

	<i>Note.</i>	<i>2020</i>	<i>2019</i>
Assets			
<i>Current assets</i>			
Cash and cash equivalents	3	27,093	14,575
Accounts receivable (non-exchange transactions)	4	28,375	17,630
Other accounts receivable	5	741	1,243
Prepayments and other current assets	6	2,914	2,732
<i>Total current assets</i>		<i>59,123</i>	<i>36,180</i>
<i>Non-current assets</i>			
Accounts receivable (non-exchange transactions)	4	23	25
Property, plant and equipment	7	160,154	168,643
Intangible assets	8	2,620	2,448
Reimbursement right	10	33,029	31,897
<i>Total non-current assets</i>		<i>195,826</i>	<i>203,013</i>
Total assets		254,949	239,193
Liabilities			
<i>Current liabilities</i>			
Accounts payable	9	5,798	6,330
Employee benefit liabilities	10	15,026	11,347
Host State loan	11	1,932	1,887
Deferred revenue and accrued expenses	12	26,641	7,749
Provisions	13	93	363
<i>Total current liabilities</i>		<i>49,490</i>	<i>27,676</i>
<i>Non-current liabilities</i>			
Accounts payable	9	225	282
Employee benefit liabilities	10	91,388	78,956
Host State loan	11	65,046	66,978
<i>Total non-current liabilities</i>		<i>156,659</i>	<i>146,216</i>
Total liabilities		206,149	173,892
Net assets/equity			
Contingency Fund	14	5,242	5,242
Working Capital Fund	14	11,540	5,951
Other fund balances	14	32,018	54,108
Total net assets/equity		48,800	65,301
Total liabilities and net assets/equity		254,949	239,193

The accompanying notes form an integral part of these financial statements.

Statement II

International Criminal Court - Statement of financial performance for the year ended 31 December 2020 (in thousands of euros)

	Note	2020	2019
Revenue			
Assessed contributions	15	143,679	143,122
Voluntary contributions	15	1,416	1,998
Financial revenue	15	43	75
Other revenue	15	883	1,073
Total revenue		146,021	146,268
Expenses			
Employee benefit expenses	16	116,700	114,892
Travel and hospitality	17	2,072	5,592
Contractual services	18	5,109	5,343
Counsel fees	19	5,149	5,322
Operating expenses	20	13,909	14,063
Supplies and materials	21	1,409	1,658
Depreciation and amortization	22	9,733	12,026
Financial expenses	23	1,764	1,840
Total expenses		155,845	160,736
Surplus/(deficit) for the period		(9,824)	(14,468)

The accompanying notes form an integral part of these financial statements.

Statement III

International Criminal Court - Statement of changes in net assets/equity for the year ended 31 December 2020 (in thousands of euros)

	<i>General</i>							<i>Trust Funds</i>	<i>Total Net Assets/equity</i>
	<i>General Fund</i>								
	<i>Working Capital Fund</i>	<i>Contin- gency Fund</i>	<i>Funds for Employee Benefit Liabilities</i>	<i>Cash Surplus/ (Deficit)</i>	<i>Remeasur- ement of post- employ- ment related plans</i>	<i>Other General Fund Balances</i>			
Opening balance as at 1 January 2019	9,058	5,243	263	2,993	(8,041)	79,272	2,021	90,809	
Movement in net assets/equity in 2019									
Surplus/(deficit)	-	-	-	-	-	(14,661)	193	(14,468)	
Net remeasurement gains/(losses) post-employment plans	-	-	-	-	(11,511)	-	-	(11,511)	
Transfers	(3,076)	-	29	(2,993)	-	6,040	-	-	
Prior year cash surplus/(deficit)	-	-	-	(1,439)	-	1,439	-	-	
Refunds to withdrawn States	(31)	(1)	-	-	-	-	-	(32)	
2017 Trust Fund for Victims Secretariat's surplus	-	-	-	-	-	505	-	505	
Total movements during the year	(3,107)	(1)	29	(4,432)	(11,511)	(6,677)	193	(25,506)	
Total net assets/equity as at 31 December 2019	5,951	5,242	292	(1,439)	(19,552)	72,594	2,213	65,301	
Movement in net assets/equity in 2020									
Surplus/(deficit)	-	-	-	-	-	(9,747)	(77)	(9,824)	
Net remeasurement gains/(losses) post-employment plans	-	-	-	-	(7,317)	-	-	(7,317)	
Transfers	5,589	-	365	1,439	-	(7,393)	-	0	
Prior year cash surplus/(deficit)	-	-	-	(8,339)	-	8,339	-	0	
2018 Trust Fund for Victims Secretariat's surplus	-	-	-	-	-	636	-	636	
Total movements during the year	5,589	-	365	(6,900)	(7,317)	(8,165)	(77)	(16,505)	
Total net assets/equity as at 31 December 2020	11,540	5,242	657	(8,339)	(26,869)	64,430	2,138	48,800	

The accompanying notes form an integral part of these financial statements

Statement IV

International Criminal Court - Statement of cash flows for the year ended 31 December 2020 (in thousands of euros)

	Note.	2020	2019
Cash flows from operating activities			
Surplus/(deficit) for the period (Statement II)		(9,824)	(14,468)
Unrealized foreign exchange differences		3	(8)
Discount on host State loan		-	-
Depreciation and amortization		9,733	12,026
(Gain)/loss on disposal of property, plant and equipment		(8)	-
Interest expense		1,698	1,742
(Increase)/decrease in accounts receivable from non-exchange transactions		(10,735)	(2,793)
(Increase)/decrease in other accounts receivable		527	109
(Increase)/decrease in prepayments and other current assets		(220)	205
(Increase)/decrease in reimbursement right		(1,132)	(3,249)
Increase/(decrease) in accounts payable		25	(1,082)
Increase/(decrease) in employee benefit liabilities		16,111	20,829
Remeasurement (gain)/loss of post-employment related plans		(7,317)	(11,511)
Increase/(decrease) in deferred revenue and accrued expenses		18,893	794
Increase/(decrease) in provisions		(270)	(849)
Less: Interest income		(44)	(75)
Net cash flows from operating activities		17,440	1,670
Cash flows from investing activities			
Plus: Interest received		83	73
Proceeds from sale of property, plant and equipment		14	-
Purchase of property, plant and equipment		(792)	(1,159)
Purchase of intangible assets		(636)	(1,324)
Net cash flows from investing activities		(1,331)	(2,410)
Cash flows from financing activities			
Refund to withdrawn States		-	(32)
Transfer from/to fund balances		-	32
Repayment of host State loan		(3,585)	(3,585)
Net cash flows from financing activities		(3,585)	(3,585)
Net increase/(decrease) in cash and cash equivalents		12,524	(4,325)
Cash and cash equivalents at beginning of financial period	3	14,575	18,892
Unrealized foreign exchange gains/(losses) on cash and cash equivalents		(6)	8
Cash and cash equivalents as at 31 December (Statement I)	3	27,093	14,575

The accompanying notes form an integral part of these financial statements

Statement V

International Criminal Court - Statement of comparison of budget and actual amounts for the year ended 31 December 2020 (in thousands of euros)

<i>Major Programme</i>	<i>Appropriation approved</i>	<i>Expenditures charged against General Fund</i>	<i>Surplus/ (deficit) General fund¹</i>	<i>Expenditures charged against Contingency Fund notification</i>	<i>Total expenditure</i>	<i>Surplus/ (deficit)¹</i>	<i>Carry forward for 2020 IT/IM strategy¹</i>	<i>Access to Contingency Fund</i>	<i>Contingency Fund notification</i>
	<i>I</i>	<i>II</i>	<i>III=I-II</i>	<i>IV</i>	<i>V=II+IV</i>	<i>VI=I-V</i>	<i>VII</i>	<i>VIII</i>	<i>IX</i>
Judiciary	12,082	11,193	888	-	11,193	888	-	-	-
Office of the Prosecutor	47,383	44,861	2,523	155	45,016	2,368	12	-	452
Registry	75,917	72,902	3,015	2,508	75,410	507	153	-	3,141
Secretariat of the Assembly of States Parties	3,317	2,994	323	-	2,994	323	-	-	-
Premises	2,270	2,270	-	-	2,270	-	-	-	-
Secretariat of the Trust Fund for Victims	3,226	2,956	271	-	2,956	271	-	-	-
Independent Oversight Mechanism	705	590	114	-	590	114	-	-	-
Office of Internal Audit	721	711	10	-	711	10	-	-	-
Host State Loan	3,585	3,585	(0)	-	3,585	-	-	-	-
Total	149,206	142,062	7,143	2,663	144,725	4,480	165	-	3,593
Carry forward 2019 appropriation ITIM Strategy ²	307	248	59	-	-	59	-	-	-
Total including ITIM carry forward	149,513	142,310	7,202	2,663	144,973	4,539	165	-	-

¹ICC-ASP/19/Res.1, part O

²ICC-ASP/18/Res.1, part O

The accompanying notes form an integral part of these financial statements

Notes to the financial statements

1. The International Criminal Court and its objectives

1.1 Reporting entity:

The International Criminal Court (“the Court”) was established by the Rome Statute of the International Criminal Court on 17 July 1998, when 120 States participating in the United Nations Diplomatic Conference of Plenipotentiaries on the Establishment of an International Criminal Court adopted the Statute. The Court is an independent permanent judicial institution with the power to exercise jurisdiction over perpetrators of the most serious crimes of international concern (genocide, crimes against humanity, war crimes and the crime of aggression). The Court has four organs: the Presidency, Chambers (consisting of an Appeals Division, a Trial Division and a Pre-Trial Division), the Office of the Prosecutor and the Registry. The financial statements are prepared for the Court and subsidiary bodies of the Assembly of States Parties (“the Assembly”) other than the Secretariat of the Trust Fund for Victims.

The seat of the Court was established at The Hague in the Netherlands in accordance with article 3 of the Rome Statute.

1.2 Programme budget:

For the purposes of the 2020 financial period, appropriations were divided into nine major programmes: the Judiciary (the Presidency and Chambers), the Office of the Prosecutor, the Registry, the Secretariat of the Assembly of States Parties (“the Secretariat”), Premises, the Secretariat of the Trust Fund for Victims, Permanent Premises Project – Host State Loan, the Independent Oversight Mechanism and Office of Internal Audit. The composition, role and objectives of each component of the major programmes of the Court are as follows:

Judiciary

The Presidency:

- (i) comprises the President and the First and Second Vice-Presidents;
- (ii) oversees and supports the fair, open and effective conduct of proceedings and performs all judicial functions within its preserve;
- (iii) is responsible for the proper administration of the Court (with the exception of the Office of the Prosecutor) and oversees the work of the Registry. The Presidency will coordinate with and seek the concurrence of the Prosecutor on all matters of mutual concern; and
- (iv) broadens global understanding of and support for the work of the Court by representing it in the international arena.

Chambers:

- (v) comprises an Appeals Division, a Trial Division and a Pre-Trial Division. The Appeals Division is composed of the President of the Court and four other judges; the Trial Division and Pre-Trial Division are composed of not less than six judges; and
- (vi) ensures the conduct of fair, effective and open proceedings, safeguarding the rights of all parties.

The Office of the Prosecutor:

- (i) The Office of the Prosecutor embraces the effective and efficient conduct of preliminary examinations, investigation and prosecution of perpetrators of genocide, crimes against humanity, war crimes and the crime of aggression, in accordance with its mandate under the Rome Statute;
- (ii) The Office of the Prosecutor pursues this mission independently, impartially and objectively;

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

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

The Registry:

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

(ii) implements mechanisms to assist and safeguard the rights of victims, witnesses and the defence; and

(iii) manages the internal security of the Court.

The Secretariat of the Assembly of States Parties:

In its resolution ICC-ASP/2/Res.3 adopted in September 2003, the Assembly established the Secretariat to begin its operations on 1 January 2004. The Secretariat provides the Assembly and its Bureau, the Committee on Budget and Finance (“the Committee”), as well as other subsidiary bodies of the Assembly, with independent substantive servicing and administrative and technical assistance. Specifically, the Secretariat:

(i) organizes sessions of the Assembly and meetings of the subsidiary bodies of the Assembly, including the Bureau and the Committee;

(ii) assists the Assembly, including its Bureau and subsidiary bodies, in all matters relating to their work, with particular emphasis on the effective scheduling and procedurally correct conduct of meetings as well as consultations; and

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

Premises:

Stakeholders are provided with an overview of the resources required by the Court for the maintenance of its permanent premises.

Secretariat of the Trust Fund for Victims:

The Secretariat of the Trust Fund for Victims administers the Trust Fund for Victims, offers administrative support to the Board of the Trust Fund for Victims and its meetings and operates under the full authority of the Board. The Trust Fund for Victims was established by the Assembly in its resolution ICC-ASP/1/Res.6. By resolution ICC-ASP/4/Res.3 the Assembly adopted the Regulations of the Trust Fund for Victims, which state that the Trust Fund is a separate reporting entity. The revenue from assessed contributions and expenses of the Secretariat of the Trust Fund for Victims are reported in the Statement of Financial Performance of the Trust Fund for Victims. For more information regarding the Trust Fund for Victims please refer to the financial statements of the Trust Fund for Victims for 2020.

Permanent Premises Project – Host State Loan:

The Court established the Permanent Premises Project – Host State Loan in the 2011 Approved Programme Budget to report on the interest and capital to be paid on the loan amounts received by the Court for the Permanent Premises Project, in response to requests from the Committee and the Assembly. This originates from the Assembly’s acceptance of the host State’s offer of a loan for the permanent premises to be repaid over a period of 30 years at an interest rate of 2.5 per cent.

Independent Oversight Mechanism:

By resolution ICC-ASP/8/Res.1 the Assembly established the Independent Oversight Mechanism (IOM) as a major programme. This independent oversight mechanism is located next to, but is not integrated into or subordinate to, the Office of Internal Audit at the seat of the Court in The Hague. The scope of the Independent Oversight Mechanism, as envisaged under article 112(4) of the Rome Statute, includes investigation, evaluation and inspection.

Office of Internal Audit:

The Office of Internal Audit (OIA) assists the Court in the achievement of its strategic and operational objectives by systematically reviewing systems and operations across all areas of the Court. These reviews (audits) are aimed at identifying how well potential threats and opportunities (risks) are managed, including whether the correct processes are in place and whether agreed procedures are being adhered to. The Office also provides advisory services at the request of the management of the Court. The Office reports to the Chair of the Audit Committee.

1.3 Tax exemption:

According to (i) the Headquarters Agreement signed between the Kingdom of the Netherlands and the Court, and more particularly its article 15, and (ii) the Agreement on Privileges and Immunities of the International Criminal Court, and more particularly its article 8, the Court is exempt from all direct taxes, except charges for public utility services, and is exempt from customs duties and charges of a similar nature in respect of articles imported or exported for its official use.

2. Summary of significant accounting and financial reporting policies**Basis of preparation**

2.1 The Court's financial statements are maintained in accordance with the Financial Regulations and Rules of the Court, as adopted by the Assembly at its first session in September 2002, and the amendments thereto. The Court's financial statements have been prepared on the accrual basis of accounting in compliance with the IPSAS. These notes form an integral part of the Court's financial statements. Figures in the statements and notes are rounded to thousand euros. Amounts may not add-up due to rounding difference.

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

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

Currency of accounts and treatment of exchange rate movements

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

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

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

Use of estimates and judgements

2.7 The preparation of the financial statements in conformity with IPSAS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. The

estimates and associated assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, and information available at the date of preparation of the financial statements, the results of which form the basis of judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

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

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

Cash and cash equivalents

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

Financial instruments

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

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

Financial risks

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

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

2.15 Interest rate risk: the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The loan granted by the host State carries a fixed interest rate and does not expose the Court to interest rate risk. In 2020, the European Central Bank (ECB) base interest rate remained at the record low of 0 percent. In addition, the ECB deposit rate remained as low as -0.5 per cent. Several banks charge negative interest rates of 0.5 per cent or higher above certain balance on all accounts. The Court is risk averse and its first priority will remain to continue to preserve its funds. The Court will strive to generate and optimize returns in a difficult market, while safeguarding funds by adhering to its strict policies on the investment of surplus funds. However, considering recent ECB monetary policy decisions and the continued trend of falling interest rates, it will not be possible to avoid some negative interest charges in 2021.

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

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

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

2.18 Liquidity risk:

- At the end of 2020, outstanding contributions increased by €12.6 million compared with the end of 2019 and reached unprecedented amount of approximately €38.4 million. Total of €20.7 million contributions related to 2021 assessments received from some States Parties in 2020 in advance (schedule 1). Without these contributions received in advance liquidity shortfall at the end of 2020 financial year would have reached €14.3 million, which could have been only partially covered by the current level of Working Capital Fund of €11.5 million, leaving cash deficit of €2.8 million.

- In 2021 the Court has made cash flow estimates, including on incoming contributions, based on 2020 trends of contributions received and/or indication on possible payments provided by States Parties. If this trend materializes, the liquidity issues may arise before the end of 2021. According to cash flow projections made at the end of May 2021 approximately €8.5 million of cash shortfall, after fully utilizing Working Capital Fund, is expected at the end of 2021. This projection does not include Contingency Fund of €5.2 million. If States Parties with material amounts in arrears are able to improve their payment patterns and make contributions in 2021 the cash shortfall at year-end will be reduced or eliminated.

- The Court continues its efforts to engage with States Parties to reduce their arrears. Being the liquidity shortfall a major risk for the ICC, in addition to working with the President of the ASP and the facilitator on arrears on collecting outstanding contributions throughout the year, the Court has developed a strategy to address the above-mentioned possible liquidity shortfall.

Receivables

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

Prepayments and other current assets

2.20 Other current assets include interest accrued on bank accounts and deposits. Prepayments include education grants which will be recognized as expenses in the subsequent reporting period. The Statement of financial position shows as a prepayment that portion of the education grant advance which is assumed to pertain to the remainder of the school year after the date of the financial statement. Expenses are recognized evenly over the school year and charged to the budgetary account.

Property, plant and equipment

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

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

2.23 The cost of a self-constructed asset is determined using the same principles as for an acquired asset. Any abnormal amount of waste of material, labour or other resources incurred in construction of a self-constructed asset is not included in the cost of the asset. Borrowing

costs are not recognized as a component of property, plant and equipment costs and are expensed as incurred.

2.24 The costs capitalized as part of the permanent premises include project management fees, architect fees, legal fees, other directly related consultant and expert fees, fees for permits, direct labour and material costs.

2.25 Based on the deed dated 23 March 2009 between the host State and the Court establishing the ground lease and building and planting rights, land ready for development was leased to the Court for no consideration. The lease may be terminated by mutual consent at the end of the Court's mandate or by a decision of the Assembly. The land is recognized as an asset of the Court.

2.26 The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Court and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognized in surplus/deficit as incurred.

2.27 Depreciation is recognized in surplus/deficit on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment. Land is not depreciated.

2.28 Estimated useful lives are as follows:

	<i>2020</i>
Motor vehicles	4 - 6 years
ICT equipment	3 - 5 years
Furniture and fittings	7 - 10 years
Building components	4 - 40 years
Other assets	4 - 20 years

Permanent Premises

2.29 The Permanent Premises Project was established by the Assembly by resolution ICC-ASP/4/Res.2, which emphasised that "the Court is a permanent judicial institution and as such requires functional permanent premises to enable the Court to discharge its duties effectively and to reflect the significance of the Court for the fight against impunity", reiterating the importance of permanent premises to the future of the Court.

The Permanent Premises Project was funded by:

- a) The Ministry of Foreign Affairs of the host State, the Netherlands, through a loan to the Court, to be repaid over a period of 30 years at an interest rate of 2.5 per cent, on the basis of Annex II to resolution ICC-ASP/7/Res.1. The interest is to be paid annually, as of the first utilization of the host State loan. Repayment of the loan, through regular annual instalments, commenced after expiration of the leases on the interim premises by 30 June 2016.
- b) Assessed Contributions based on the principles laid out in resolution ICC-ASP/7/Res.1 annex III for one-time payments of the assessed share.
- c) Voluntary contributions from governments, international organizations, individuals, corporations and other entities, in accordance with annex VI of ICC-ASP/6/Res.1 adopted by the Assembly on the establishment of a permanent premises construction trust fund.
- d) Other resources as per the Assembly decisions ICC-ASP/14/Res.1 and ICC-ASP/15/Res.2.

Upon completion of the Permanent Premises construction in November 2015, the building was capitalized and depreciated in line with the useful lives of various components of the building.

Leases

2.30 Lease agreements entered into at the Court are classified as operating leases and the lease payments made are charged to the statement of financial performance as expenses on a straight-line basis over the period of the lease.

Intangible assets

2.31 Intangible assets consist of purchased or internally developed computer software and licences. These assets are amortized using the straight-line method based on an expected useful life or over the licence validity period.

Impairment of non-cash generating assets

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

2.33 Impairment represents a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation or amortization.

2.34 The asset is impaired if the carrying amount of the asset is higher than the recoverable service amount. The recoverable service amount is the higher of the assets' fair value less cost to sell and its value in use.

2.35 Fair value less cost to sell is the bid price from an active market or a sale price in a binding sale agreement in an arm's length transaction.

2.36 Value in use is the present value of an asset's remaining service potential which can be determined using the depreciated replacement cost approach, the restoration cost approach or the service units approach.

2.37 Impairment loss is recognized in net surplus/deficit. Once an impairment loss has been recognized, the depreciation (amortization) charge for the asset will be adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

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

Reimbursement right

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

Accounts payable

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

Deferred revenue and accrued expenses

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

2.42 Accrued expenses are recognized in respect of goods and services delivered during the reporting period for which payments have not been made.

Related party disclosures

2.43 The Court will disclose related parties that have the ability to exercise control or significant influence over the Court by making financial and operational decisions, or will disclose if a related party and the Court are subject to common control. Transactions that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those done at arm's length in the same circumstances between the Court and its related parties will not be considered as related party transactions and therefore will not be disclosed.

2.44 The key management personnel of the Court are the President, the Chef de Cabinet, the Registrar, the Prosecutor, the Deputy Prosecutor and the Directors, all of whom have the authority and responsibility for planning, directing and controlling the activities of the Court and influencing its strategic direction. The remuneration and benefits of key management personnel are disclosed. In addition, the Court will disclose any specific transactions with key management personnel and their family members.

Employee benefit liabilities

2.45 Employee benefit expenses and corresponding liabilities are recognized as services rendered by employees. Employee benefits are classified as short-term benefits, post-employment benefits, other long-term benefits or termination benefits.

2.46 Short-term benefits fall due for settlement within the twelve months after service is rendered and include salary, various allowances, paid sick leave and annual leave. Short-term employee benefits are recognized as expense and liability as services are rendered. Benefits that are earned but not yet paid are recorded as expenses in the period to which they relate and reported in the Statement of financial position as liabilities or provisions.

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

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

2.49 The Court is a member organization participating in the United Nations Joint Staff Pension Fund (the "Fund"), which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits to employees. The Fund is a funded, multi-employer defined benefit plan. As specified in Article 3(b) of the Regulations of the Fund, membership in the Fund shall be open to the specialized agencies and to any other international, intergovernmental organization which participates in the common system of salaries, allowances and other conditions of service of the United Nations and the specialized agencies.

2.50 The Fund exposes participating organizations to actuarial risks associated with the current and former employees of other organizations participating in the Fund, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and costs to individual organizations participating in the Fund. The Court and the Fund, in line with the other participating organizations in the Fund, are not in a position to identify the Court's proportionate share of the defined benefit obligation, the plan assets and the costs associated with the plan with sufficient reliability for accounting purposes. Hence, the Court has treated this plan as if it were a defined contribution plan in line with the requirements of IPSAS 39, Employee Benefits. The Court's contributions to the Fund during the financial period are recognized as expenses in the Statement of Financial Performance.

2.51 Pension benefits for judges: the scheme is a defined benefit scheme which provides the following for its members: a defined retirement pension for judges after the completion of the nine-year term (prorated if a nine-year term is not completed); a pension for the surviving spouse at 50 per cent of the judges' entitlement; and a disability pension for judges. Allianz Netherlands was the administrator of the judges' pension scheme from 1 January 2009 until 31 December 2019. At the end of 2019 the Court signed new contract for the insurance and administration of the Judges' pension benefits. According to this contract AXA France became responsible for administering Court's Judges' pensions starting from 1 January 2020. Resolution ICC-ASP/19/Res.3 was adopted on 16 December 2020 which

relates to the remuneration of Judges of the Court and amends conditions of service and compensation of full-time judges of the Court effective 11 March 2021 by replacing them with those of the Under-Secretary general of the United Nations common system, including participation in the United Nations Joint Staff Pension Fund. Respectively as of 11 March 2021 (except for minor short-term extensions) the Judges pension plan is closed and pension accrual is frozen. Allianz Netherlands and AXA France will remain responsible for payment of judges pensions accrued during the periods when they were administrators of the pension plan.

2.52 ASHI: the Court's group health insurance plan is also available to staff upon retirement. The Court provides a subsidy on premium payments of retirees in amount of 50 per cent. ASHI is a defined benefit plan.

2.53 For defined benefit plans, the projected unit credit method is used to measure obligations and costs. Benefits are attributed to periods of service under the plan's benefit formula. The present value of a defined benefit obligation is the present value of expected future payments required to settle the obligation resulting from employee service in the current and prior periods. The present value of defined benefit obligations is calculated using unbiased and mutually compatible actuarial assumptions.

2.54 Other long-term employee benefits: comprise separation benefits (including repatriation grant, relocation allowance, travel, shipment and insurance of household effects), home leave, family visit, death grant and survivor's benefit. Other long-term benefits are measured using the projected unit credit method.

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

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

Host State loan

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

Provisions and contingent liabilities

2.58 Provisions are recognized when the Court has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle that obligation, and the amount can be reliably estimated. The amount of the provision is the best estimate of the expenditure required to settle the present obligation at the reporting date. If the outflow of economic benefits to settle the obligations is no longer probable, the provision is reversed.

2.59 Contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Court, or a present obligation which will probably not result in an outflow of economic resources/service potential or the amount of obligation cannot be measured with sufficient reliability. Contingent liabilities, if any, are disclosed in the notes to the financial statements.

Non-exchange revenue

2.60 Assessed contributions revenue is recognized when the assessments to the States Parties of the adopted programme budget have been approved by the Assembly at the beginning of the year to which assessment relates.

2.61 In accordance with Regulation 5.2 of the Financial Regulations and Rules, the appropriations are assessed to States Parties in line with the scale of assessments adopted by

the United Nations for its regular budget, adjusted to reflect differences in membership between the United Nations and the Court. In accordance with Regulation 5.8, payments made by a State Party are credited first to the Working Capital Fund, then to the contributions due to the General Fund, and lastly to the Contingency Fund, in the order in which the State Party was assessed. Contributions paid in other currencies are converted into euros at the rate of exchange in effect on the date of payment.

2.62 Voluntary contributions: revenue from voluntary contributions that include restrictions on their use is recognized upon signature of a binding agreement between the Court and the donor providing the contribution. Revenue from voluntary contributions that attach conditions to their use, including an obligation to return the funds to the contributing entity if such conditions are not met, is recognized as the conditions are satisfied. Until such conditions are met, the obligation is recognized as a liability. Voluntary contributions and other revenue which are not provided for by binding agreements are recognized as revenue when received.

2.63 Assessed contributions to replenishment of the Contingency Fund: are recognized as revenue when approved by the Assembly in the period for which replenishment is approved. If the fund is replenished through application of cash surpluses, such replenishment is not recognized as revenue but as transfer between the funds in net assets/equity.

2.64 Goods-in-kind contributions are recognized at their fair value and goods and the corresponding revenue are recognized immediately if no condition is attached. If conditions are attached, a liability is recognized until such time as the conditions are met and the obligation is satisfied. Revenue is recognized at fair value, measured as of the date of acquisition of the donated assets.

2.65 Services-in-kind: revenue resulting from services-in-kind is not recognized. Major services-in-kind are disclosed in the financial statements, including their fair value, when it is practicable to determine it.

Exchange revenue

2.66 Financial revenue: comprises interest revenue and net foreign exchange gains. Interest revenue is recognized in the Statement of financial performance as it accrues, taking into account the effective yield on the asset. At the end of the financial period, a net balance of the account for foreign exchange gains and losses, if positive, is recognized as revenue.

2.67 Gains and losses on disposals: of property, plant and equipment are determined by comparing proceeds with the carrying amount, and are included in the Statement of financial performance.

Expenses

2.68 Financial expenses comprise bank charges, interest expenses and net foreign exchange loss. Interest expenses are recognized as they occur for interest-bearing financial instruments, measured at amortized cost using the effective interest rate method. At the end of the financial period, a net balance of the account for foreign exchange gains and losses, if negative, is recognized as an expense.

2.69 Expenses arising from the purchase of goods and services: are recognized at the point that the supplier has performed its contractual obligations, which is when the goods and services are received and accepted by the Court.

Fund accounting and segment reporting

2.70 A segment is a distinguishable activity or group of activities for which it is appropriate to separately report financial information. Segment information is based on principal activities and sources of financing of the Court. Separate financial information is reported for two segments: General and Trust Funds.

2.71 Fund accounting: the Court's accounts are maintained on a fund accounting basis. Trust funds and special accounts funded wholly by voluntary contributions may be established and closed by the Registrar.

2.72 The general segment: accounts for the Court's primary activities under the Rome Statute comprise:

- a) The General Fund: established for the purpose of accounting for the expenditures of the Court.
- b) The Working Capital Fund: established to ensure capital for the Court to meet short-term liquidity problems pending receipt of assessed contributions. The amount of the Working Capital Fund is determined by the Assembly for each financial period and is assessed in accordance with the scale of assessments used for the appropriations of the Court, in accordance with Regulation 6.2.
- c) The Contingency Fund: established by the Assembly to ensure that the Court can meet costs associated with an unforeseen situation following a decision by the Prosecutor to open an investigation; unavoidable expenses arising from developments in existing situations that could not be foreseen or could not be accurately estimated at the time of adoption of the budget; or costs associated with an unforeseen meeting of the Assembly.

2.73 The trust funds segment: accounts for various activities funded by voluntary contributions and for funds recovered from the accused persons. Trust funds and special accounts are established and closed by the Registrar, who reports on them to the Presidency and, through the Committee, to the Assembly. The trust funds segment does not include activities of the Trust Fund for Victims or the Secretariat of the Trust Fund for Victims which are reported in separate financial statements.

Net assets/equity

2.74 Net assets/equity comprises the Contingency and Working Capital Funds, established and held at a level determined by the Assembly, and surpluses or deficits in the General Fund, including Funds for Employee Benefit Liabilities and Cash surplus, and the trust funds.

2.75 Cash surpluses due to States Parties for a given financial period are funds arising from:

- a) Unencumbered balances of appropriations;
- b) Savings on, or cancellation of, prior period obligations;
- c) Contributions resulting from the assessment of new States Parties;
- d) Revisions to the scale of assessments taking effect during the financial year; and
- e) Miscellaneous income as defined in Regulation 7.1.

Unless otherwise determined by the Assembly, surpluses at the end of the financial period, after deducting any assessed contributions for that financial period which remain unpaid, are apportioned to the States Parties based on the scale of assessments applicable to the financial period to which the surplus relates. As of 1 January following the year in which the audit of the accounts of the financial period is completed, the amount of surplus apportioned to a State Party is surrendered if its contribution for that financial period has been paid in full. In such cases, the credit is used to offset, in whole or in part, contributions due to the Working Capital Fund and assessed contributions due for the calendar year following the financial period to which the surplus relates.

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

Budget comparison

2.77 A comparison of actual amounts with the amounts in the annual programme budget is presented in Statement V. This comparison is made on the same modified cash basis of accounting as adopted for the annual programme budget.

2.78 A reconciliation of the actual amounts on a modified cash basis with actual amounts presented in the financial statements is included in note 24, considering that the full accrual accounting and modified cash basis budget differ.

3. Cash and cash equivalents

<i>In thousands of euros</i>	2020	2019
Cash on hand	53	63
Cash at bank	27,040	14,512
Total	27,093	14,575

3.1 Cash and cash equivalents increased by 86 per cent in 2020 compared to 2019 due to receipt of €20.7 million of advance assessed contributions related to 2021.

3.2 Cash and cash equivalents are subject to restrictions such that they can only be utilized in support of the approved activities of the funds to which they were provided. Cash and cash equivalents include an amount equivalent to €153 thousand held in currencies other than the euro.

4. Accounts receivable from non-exchange transactions

<i>In thousands of euros</i>	2020	2019
Current		
Assessed contributions receivable (regular budget)	38,402	25,772
Assessed contributions receivable (other)	6	6
Voluntary contributions receivable	5	65
Non-current		
Assessed contributions receivable (other)	23	26
Total accounts receivable, gross	38,436	25,869
Provision for doubtful debt	(10,038)	(8,214)
Total accounts receivable, net	28,398	17,655

4.1 Assessed contributions receivable (regular budget): Assessed contributions comprise majority of the Court's receivables. The outstanding balance of €38,402 thousand comprises €20,327 thousand due for prior financial periods and €18,075 thousand due for 2020 (Schedule 1). Contributions received from States Parties in excess of contributions due in an amount of €20,701 thousand are reported as contributions received in advance (note 12.1). The status of outstanding contributions as at 31 December 2020 by State Party is provided in Schedule 1.

4.2 Assessed contributions receivable (other): relate to the outstanding balances due to the Working Capital Fund, Contingency Fund and for the total cost of permanent premises from States which acceded to the Rome Statute after 2015.

4.3 Voluntary contributions receivable: the amount of €5 thousand represents an outstanding amount receivable from a donor for 2020 project.

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

Changes in provision for doubtful debt

<i>In thousands of euros</i>	<i>Total</i>
Provision for doubtful debt as at 1 January 2020	8,214
Increase/(decrease) in provision	1,824
Provision for doubtful debt as at 31 December 2020	10,038

4.5 The following table illustrates accounts receivable by age:

<i>In thousands of euros</i>	<i>Not yet due</i>	<i>Less than 1 year</i>	<i>1-3 years</i>	<i>Over 3 years</i>	<i>Total</i>
Assessed contributions receivable (regular budget)	-	18,075	16,378	3,949	38,402
Assessed contributions receivable (other)	24	5	-	1	30
Voluntary contributions receivable	-	5	-	-	5
Total accounts receivable, gross	24	18,085	16,378	3,950	38,436

5. Other accounts receivable

<i>In thousands of euros</i>	<i>2020</i>	<i>2019</i>
Receivable from governments	319	496
Other receivables	2,362	3,078
Other accounts receivable, gross	2,681	3,574
Provision for doubtful debt	(1,940)	(2,331)
Other accounts receivable, net	741	1,243

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

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

5.3 Provision for doubtful debt: as the recovery of the legal aid costs advanced by the Court is uncertain, the receivable amount is fully provided for and recognized as costs of the Court. In January and February 2021 the total of €300 thousand was received from the debtor as a refund of legal aid costs. Based on that information the provision for doubtful debt reported as at reporting date was reduced by the respective amount.

Changes in provision for doubtful debt

<i>In thousands of euros</i>	<i>Other receivables</i>
Provision for doubtful debt as at 1 January 2020	2,331
Increase (decrease) in provision	(391)
Provision for doubtful debt as at 31 December 2020	1,940

5.4 The following table illustrates other accounts receivable by age:

<i>In thousands of euros</i>	<i>Less than 1 year</i>	<i>1-3 years</i>	<i>Over 3 years</i>	<i>Total</i>
Other receivables	101	536	1,724	2,362
Receivable from governments	294	25	-	319
Other accounts receivable, gross	395	561	1,724	2681

6. Prepayments and other current assets

<i>In thousands of euros</i>	2020	2019
Advances	2,226	2,111
Prepaid expenses	670	564
Accrued interest	18	57
Total	2,914	2,732

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

6.2 Prepaid expenses mainly represent payments to vendors for software maintenance and licences relating to periods after 31 December 2020.

7. Property, plant and equipment

As at 31 December 2020

<i>In thousands of euros</i>	<i>Land</i>	<i>Asset under construction</i>	<i>Building</i>	<i>Motor vehicles</i>	<i>Furniture and fittings</i>	<i>ICT equipment</i>	<i>Leasehold improvements</i>	<i>Other assets</i>	<i>Total</i>
Cost									
At 1 January 2020	9,741	-	197,636	3,636	620	9,139	704	2,631	224,108
Additions	-	60	62	-	2	605	-	65	794
Capitalization	-	(49)	-	-	-	-	49	-	-
Disposals/Write-offs	-	-	-	(354)	(9)	(156)	-	(52)	(571)
At 31 December 2020	9,741	11	197,698	3,282	613	9,588	753	2,644	224,331
Accumulated depreciation									
Accumulated depreciation at 1 January 2020	-	-	42,592	2,717	515	7,689	12	1,940	55,465
Depreciation Charge	-	-	7,895	346	26	659	142	201	9,269
Disposals/Write-offs	-	-	-	(346)	(9)	(151)	-	(52)	(558)
At 31 December 2020	-	-	50,487	2,717	532	8,196	154	2,089	64,176
Net book value									
at 1 January 2020	9,741	-	155,044	920	104	1,451	692	691	168,643
At 31 December 2020	9,741	11	147,211	565	81	1,392	599	555	160,154

7.1 Based on the deed dated 23 March 2009 between the host State and the Court establishing the ground lease and building and planting rights, land ready for development was leased to the Court for no consideration. The lease may be terminated by mutual consent at the end of the Court's mandate or by a decision of the Assembly. The value of the land is estimated on the basis of its not-for-profit function by an independent valuer.

As at 31 December 2019

<i>In thousands of euros</i>	<i>Land</i>	<i>Asset under construction</i>	<i>Building</i>	<i>Motor vehicles</i>	<i>Furniture and fittings</i>	<i>ICT equipment</i>	<i>Leasehold improvements</i>	<i>Other assets</i>	<i>Total</i>
Cost									
At 1 January 2019	9,741	297	197,478	3,896	621	9,591	-	2,523	224,147
Additions	-	407	158	-	2	453	-	140	1,160
Capitalization	-	(704)	-	-	-	-	704	-	-
Disposals/Write-offs	-	-	-	(259)	(3)	(905)	-	(32)	(1,199)
At 31 December 2019	9,741	-	197,636	3,636	620	9,139	704	2,631	224,108
Accumulated depreciation									
Accumulated depreciation at 1 January 2019	-	-	32,619	2,571	492	7,586	-	1,776	45,044
Depreciation Charge	-	-	9,973	405	27	1,007	12	196	11,620
Disposals/Write-offs	-	-	-	(259)	(3)	(905)	-	(32)	(1,199)
At 31 December 2019	-	-	42,592	2,717	516	7,688	12	1,940	55,465
Net book value									
at 1 January 2019	9,741	297	164,859	1,325	129	2,005	-	747	179,103
At 31 December 2019	9,741	-	155,044	920	104	1,451	692	691	168,643

8. Intangible assets**As at 31 December 2020**

<i>In thousands of euros</i>	<i>Software externally acquired</i>	<i>Software in development</i>	<i>Software internally developed</i>	<i>Total</i>
Cost				
At 1 January 2020		11,164	1,161	924
Additions		41	574	21
Retirement / Write-off		-	-	-
Capitalization		-	(262)	262
At 31 December 2020		11,205	1,473	1,207
Accumulated Amortization				
At 1 January 2020		10,723	-	78
Amortization charge		250	-	214
At 31 December 2020		10,973	-	292
Net book value				
At 1 January 2020		441	1,161	846
At 31 December 2020		232	1,473	915

8.1 Software in development, represents cost of developing Judicial Workflow Platform (JWP) - a fully integrated system for case material handling, management, exchange, analysis and presentation; The JWP will also support case record process: filings, oral decisions, transcripts, audio-visual recordings, information on witnesses, information on victims participating in the proceedings and any other information in line with user requirements. The JWP will provide a higher level of support for legal submissions and proceedings; The evidence presentation in court will be improved; It will enhance transparency and accessibility of judicial information; additionally, the overall

organizational productivity will be increased. The total estimated cost of the project is €3,520 thousand. Completion of these project is expected in 2022.

8.2 In 2020 two intangible assets were developed internally: a) Ephonebilling is a software for cost management, particularly in the area of phone bills and data roaming. It will allow better control, coordination and monitoring of the entire phone billing process by adequately identifying the real cost driver of the phone bills to each users and to the management, thereby providing the understanding of the cost. The recognition value was €103 thousand with useful life for 5 years and b) Electronic Vault is developed to secure permanent retention of electronic evidences. The EVault should maintain the digital preservation files of various evidence categories. It will allow to capture and manage the contextual information associated with evidence containers; The EVault supports the systematic backups and full audit trail. The recognition value was €164 thousand. The useful life was defined for 5 years.

As at 31/ December 2019

<i>In thousands of euros</i>	<i>Software externally acquired</i>	<i>Software in development</i>	<i>Software internally developed</i>	<i>Total</i>
Cost				
At 1 January 2019	11,079	518	328	11,925
Additions	85	1,011	228	1,324
Retirement / Write-off	-	-	-	-
Capitalization	-	(368)	368	-
At 31 December 2019	11,164	1,161	924	13,249
Accumulated Amortization				
At 1 January 2019	10,390	-	5	10,395
Amortization charge	333	-	73	406
At 31 December 2019	10,723	-	78	10,801
Net book value				
At 1 January 2019	689	518	323	1,530
At 31 December 2019	441	1,161	846	2,448

9. Accounts payable

<i>In thousands of euros</i>	<i>2020</i>	<i>2019</i>
Current		
Host State loan principal payable	1,887	1,843
Counsel payables	424	502
Suppliers	2,777	3,052
Secretariat of the Trust Fund for Victims	282	636
Other payables	428	297
<i>Total current</i>	<i>5,798</i>	<i>6,330</i>
Non-current		
Secretariat of the Trust Fund for Victims	225	282
<i>Total non-current</i>	<i>225</i>	<i>282</i>
Total accounts payable	6,023	6,612

9.1 Liability towards the Secretariat of the Trust Fund for Victims represents amount assessed for funding of the Secretariat net of expenses incurred against this assessment. The Court assesses States Parties for the budget of the Secretariat. In substance, the Court collects assessed contributions as an agent of the Trust Fund and these assessments do not increase net assets or revenue of the Court, but are recognized as a payable to the Trust Fund. The payable to the Trust Fund is reduced as expenses are incurred by the Secretariat. Liabilities to vendors and the staff of the Secretariat are settled directly by the Court. The payables are finally settled when the Court credits any cash surplus pertaining to Major Programme VI, in accordance with the Financial Regulations and Rules of the Court, to the States Parties.

10. Employee benefit liabilities

<i>In thousands of euros</i>	2020	2019
Current		
Salaries and entitlements	618	839
Annual leave accrual	9,532	6,848
Other long-term benefits	3,299	2,155
Post-employment benefits	1,577	1,505
<i>Sub-total current</i>	<i>15,026</i>	<i>11,347</i>
Non-current		
Other long-term benefits	13,005	12,450
Post-employment benefits	78,383	66,506
<i>Sub-total non-current</i>	<i>91,388</i>	<i>78,956</i>
Total	106,414	90,303

Current employee benefit liabilities

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

10.2 Annual Leave Accrual: At 31 December 2020, €9,532 thousand represents the accumulated annual leave accrual for all staff members of the Court. Annual leave accrual increased by €2,648 thousand in 2020 compared to 2019, which is largely due to the impact of staff not taking their planned leave entitlements in 2020 as a result of travel limitations as a means to contain the Covid-19 pandemic and relaxing the normal limitation on carry-forward of annual leave balances at year end.

Non-current employee benefit liabilities

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

Financial assumptions	2020	2019
Discount rate:		
Judges pension scheme	0.25%	0.75%
Relocation allowance and other benefits of judges	(0.2)%	0.04%
Home leave and family visit of staff	(0.2)%	0.04%
ASHI	0.25%	0.9%
Staff repatriation grant	0.13%	0.74%
Other benefits of staff	0.11%	0.72%
Wage inflation	1.50%	1.50%

Price inflation	2.00%	2.00%
Medical cost trend rate	5.00%	5.00%
Individual salary increase rate	1.20%	1.20%

Demographic assumptions

Individual turnover rates	From 0% to 17% depending on age group
Disability rates	Based on UNJSPF
ASHI participation rate	66.67%
Mortality tables	BUCK mortality table (2020)
Age corrections	BUCK correction (2020)
Age difference M/F	Based on actual age difference

10.4 The discount rate used to discount benefit obligations reflects time value of money. The currency and term of the financial instrument selected to reflect time value of money is consistent with the currency and estimated term of the benefit obligation.

10.5 The actuarial losses due to changes in financial assumptions are caused by the changes of the discount rates. The discount rates for all defined benefit plans and other long-term employee benefit plans have decreased. The actuarial gains and losses due to changes in demographic assumptions are caused by the changes in mortality rates. The actuarial loss due to experience adjustments for the judges post-employment plan is mainly caused by the closing of the pension plan and deviation from expected mortality rates. The actuarial gain due to experience adjustments for the judges and staff other long-term benefits are mainly caused by decrease in average net base salary due to exchange rate fluctuations and deviation between expected benefits and realized benefits paid.

Reconciliation of the opening and closing balance of the present value of the defined benefit obligation

<i>In thousands of euros</i>	<i>Judges</i>		<i>Staff members</i>		<i>Total</i>
	<i>Pension scheme</i>	<i>Other long-term</i>	<i>ASHI</i>	<i>Other long-term</i>	
Present value of the defined benefit obligation as at 1 January 2020	31,897	824	36,114	13,780	82,614
Service cost	1,040	51	3,360	2,716	7,167
Interest expense	242	0	355	102	699
Remeasurement (gains)/losses	1,291	47	7,158	(424)	8,072
Benefits paid	(1,440)	(32)	(55)	(761)	(2,288)
Present value of the defined benefit obligation as at 31 December 2020	33,029	890	46,931	15,413	96,264

Reconciliation of the opening and closing balance of the reimbursement rights

<i>In thousands of euros</i>	<i>Judges' pension scheme</i>
Reimbursement right as at 1 January 2020	31,897
Return on reimbursement rights	238
Remeasurement gains/(losses)	1,132
Contributions by employer	1,212
Benefits paid	(1,440)
Administration cost	(10)
Reimbursement right as at 31 December 2020	33,029

10.6 The fair value of the reimbursement rights is deemed to be the present value of the related obligation. Administration cost of €10 thousand was paid to judges pension scheme administrator in 2020.

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

<i>In thousands of euros</i>	<i>Judges</i>		<i>Staff members</i>		<i>Total</i>
	<i>Pension scheme</i>	<i>Other long-term</i>	<i>ASHI</i>	<i>Other long-term</i>	
Net service cost	1,040	51	3,360	2,716	7,167
Net interest on the net defined benefit liability/(asset)	3	-	355	102	461
Administration costs	10	-	-	-	10
Remeasurement of the net defined benefit liability	-	47	-	(424)	(377)
Defined benefit cost recorded in profit or loss	1,053	98	3,715	2,394	7,260
Remeasurement of the net defined benefit liability	159	-	7,158	-	7,317
Defined benefit cost recorded in net assets/equity	159	-	7,158	-	7,317
Total defined benefit cost	1,212	98	10,873	2,394	14,577

Sensitivity analysis

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

	<i>Discount rate %</i>	<i>Defined benefit obligation</i>	<i>Discount rate plus 0.25%</i>	<i>Defined benefit obligation</i>	<i>Discount rate less 0.25%</i>	<i>Defined benefit obligation</i>
Judges						
Pension scheme	0.25	33,029	0.5	31,988	0.0	34,126
Home leave benefits	(0.2)	87	0.05	87	(0.45)	87
Removal/travel on separation	(0.2)	150	0.05	149	(0.45)	151
Relocation allowance /	(0.2)/		0.05/		(0.45)/	
Repatriation grant	0.13	644	0.38	641	(0.12)	646

Survivors benefit /	(0.2)/		0.05/		(0.45)/	
Death grant	0.11	10	0.36	10	(0.14)	10
Staff						
Home leave benefits	(0.2)	1,550	0.05	1,549	(0.45)	1,552
Family visit	(0.2)	26	0.05	26	(0.45)	26
Removal/Travel on separation	0.11	3,643	0.36	3,568	(0.14)	3,720
Repatriation grant	0.13	9,387	0.38	9,182	(0.12)	9,600
Death grant	0.11	807	0.36	792	(0.14)	823
ASHI	0.25	46,931	0.5	43,270	0.0	50,968

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

Medical cost trend rate

<i>In thousands of euros</i>	4%	5%	6%
ASHI Defined benefit obligation as at 31/12/2020	38,447	46,931	57,873
Current Service cost for Fiscal year 2021	3,284	4,003	4,930

United Nations Joint Staff Pension Fund

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

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

10.11 The latest actuarial valuation for the Fund was completed as of 31 December 2019, and a roll forward of the participation data as of 31 December 2019 to 31 December 2020 will be used by the Fund for its 2020 financial statements

10.12 The actuarial valuation as of 31 December 2019 resulted in a funded ratio of actuarial assets to actuarial liabilities, assuming no future pension adjustments, of 144.2%. (139.2% in the 2017 valuation). The funded ratio was 107.1% (102.7% in the 2017 valuation) when the current system of pension adjustments was taken into account.

10.13 After assessing the actuarial sufficiency of the Fund, the Consulting Actuary concluded that there was no requirement, as of 31 December 2019, for deficiency payments under Article 26 of the Regulations of the Fund as the actuarial value of assets exceeded the actuarial value of all accrued liabilities under the plan. In addition, the market value of assets also exceeded the actuarial value of all accrued liabilities as of the valuation date. At the time of this report, the General Assembly has not invoked the provision of Article 26.

10.14 Should Article 26 be invoked due to an actuarial deficiency, either during the ongoing operation or due to the termination of the Fund, deficiency payments required from each member organization would be based upon the proportion of that member organization's contributions to the total contributions paid to the Fund during the three years preceding the valuation date. Total contributions paid to the Fund during the preceding three years (2017, 2018 and 2019) amounted to USD 7,546.92 million, of which approximately 1% was contributed by the Court.

10.15 During 2020, contributions paid to the Fund by the Court amounted to €26.0 million (2019 €26.3 million). No significant variance is expected in the contributions due in 2020.

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

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

Service-incurred injury

10.18 The Court entered into an agreement with an insurance company to offer coverage for service-incurred injuries for the Court's staff, judges, consultants and temporary assistants. The insurance premium, calculated as a percentage of the pensionable remuneration for staff members and a comparable percentage for judges, consultants and temporary assistants, is charged to the organization's budget and is reflected in the accounts under expenditures. The total premium paid during 2020 for this insurance was €438 thousand.

Secretariat of the Trust Fund for Victims

10.19 Employees of the Secretariat of the Trust Fund for Victims are provided with benefits and entitlements in accordance with staff regulations and consistent with those of employees of the Court. These benefits are provided on a pooled basis with the Court's staff and it is not considered feasible to perform a separate actuarial valuation. Long-term and post-employment benefits that relate to the Secretariat of the Trust Fund for Victims and that are included in the obligations of the Court are estimated at €939 thousand.

10.20 The value of annual leave due to employees of the Secretariat of the Trust Fund for Victims as at 31 December 2020, also provided on a pooled basis, are included in the Court's liabilities and amounted to €192 thousand.

11. Host State loan

<i>In thousands of euros</i>	2020	2019
Host State loan current	1,932	1,887
Host State loan non-current	65,046	66,978
Total	66,978	68,865

11.1 The loan is recognized at amortized cost using the effective interest rate. The effective interest rate is applied to each stream of drawings from the total capital amount available.

11.2 Repayment of the host State loan commenced on 30 June 2016, the date on which the rental agreement of the Court concerning interim premises expired. States Parties that did not

pay the one-time contribution are assessed annually for loan repayment. The following table illustrates the remaining contractual maturity of the loan:

<i>In thousands of euros</i>	<i>Less than 1 year</i>	<i>1-3 years</i>	<i>Over 3 years</i>	<i>Total</i>
Host State loan	3,585	10,755	80,665	95,005

12. Deferred revenue and accrued expenses

<i>In thousands of euros</i>	<i>2020</i>	<i>2019</i>
Assessed contributions in advance	20,701	2,566
Deferred voluntary contributions	1,301	1,097
Accrued expenses	2,941	2,344
Accrual on host State loan	1,698	1,742
Total	26,641	7,749

12.1 Assessed contributions received in advance: €20,701 thousand was received from States Parties prior to the year to which they relate. Contributions received in advance increased by €18,135 thousand. The details of received contributions relating to year 2021 by State Party is provided in Schedule 1.

12.2 Deferred voluntary contributions represent awards from donors, subject to conditions, for which implementation is expected in the future financial period. The amount of €1,194 thousand relates to the activities of the Trust Fund “Building Legal Expertise and Fostering Cooperation” and “Junior Professional Officer Programme”. These contributions will be recognized as revenue, as and when the conditions are satisfied. Details of voluntary contributions transferred subject to conditions as of 31 December 2020 are provided in Schedule 6.

12.3 Accrued expenses represent the amount of goods and services delivered for which the invoices were not yet received by the reporting date.

12.4 The accrual on the Host State loan represents the interest accrued on Host State loan until 31 December 2020 due for payment in February 2021.

13. Provisions

<i>In thousands of euros</i>	<i>2020</i>	<i>2019</i>
Provision for litigation	7	263
Provision for US tax	86	100
Total	93	363

Changes in provisions

<i>In thousands of euros</i>	<i>Litigation provision</i>	<i>US tax provision</i>	<i>Total</i>
Provision as at 1 January 2020	263	100	363
Increase in provision	-	60	60
Decrease due to payments	-	(10)	(10)
Decrease due to reversals	(256)	(64)	(320)
Provision as at 31 December 2020	7	86	93

13.1 Provision for litigation of €7 thousand corresponds to estimated liability of the Court for cases filed by current or former staff members of the Court with the Administrative Tribunal of the International Labour Organization (ILOAT). In addition there are other cases

pending which are either disclosed as contingent liabilities or it is considered that the possibility of an outflow of resources is remote.

13.2 Provision for US tax liability: According to the practice and fundamental principles of the International Civil Service, as determined by the ILOAT, all employees of the Court are entitled to exemption from taxation on Court salaries, emoluments and allowances paid by the Court. The calculated tax liability is €86 thousand estimated for the year 2020 for United States taxpayers on the payroll of the Court during this period.

14. Net assets/equity

<i>In thousands of euros</i>	2020	2019
General		
Contingency Fund	5,242	5,242
Working Capital Fund	11,540	5,951
General Funds		
Funds for Employee Benefit Liabilities	657	292
Cash Surplus / (Deficit)	(8,339)	(1,439)
Other General Fund	64,430	72,594
Remeasurement of post-employment related plans	(26,869)	(19,552)
Total General balances	46,661	63,088
Trust Funds	2,138	2,213
Total	48,800	65,301

14.1 Remeasurement of post-employment related plans: the balance of €26,869 thousand represents actuarial losses relating to pension of Judges and after service health insurance plan of the Court's staff.

15. Revenue

<i>In thousands of euros</i>	2020	2019
Assessed contributions		
To programme budget	145,500	145,005
To major repairs and replacement	4	-
Change in provision for doubtful debt	(1,825)	(1,883)
<i>Sub-total assessed contributions</i>	<i>143,679</i>	<i>143,122</i>
Voluntary contributions		
To trust funds (Schedule 6)	1,416	1,998
<i>Sub-total voluntary contributions</i>	<i>1,416</i>	<i>1,998</i>
Financial revenue		
Interest revenue	43	75
Net foreign exchange gain	-	-
<i>Sub-total financial revenue</i>	<i>43</i>	<i>75</i>
Other revenue		
Other miscellaneous revenue	883	1,073
<i>Sub-total other revenue</i>	<i>883</i>	<i>1,073</i>
Total revenue	146,021	146,268

15.1 Assessed contributions to programme budget: the Assembly, in its resolution ICC-ASP/18/Res.1, approved the funding of the appropriations of the Court for the financial period 1 January to 31 December 2020 in the amount of €149,206 thousand, of which €480 thousand is financed from 2017 cash surplus. €3,226 thousand of the total appropriations relates to contributions to the Secretariat of the Trust Fund for Victims and is reported separately in the financial statements of the Trust Fund.

15.2 The Court recognizes revenue when the inflow of the economic benefits or service potential is probable. For the doubtful debt estimated in relation to the assessed contributions receivable the revenue is reduced and will be reinstated once the uncertainty over collection is removed. In 2020, an estimate of a doubtful debt provision increased by €1,825 thousand.

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

Contributions in kind

15.4 In 2020 the Court received services-in-kind related to short-term pro bono personnel. These resources provide expertise in specific areas that help support the activities of the Court. The value of such services received by the Court in 2020 is estimated at €1.8 million.

15.5 In 2020 the Nineteenth session of the Assembly of State Parties was conducted at the World Forum Convention Centre in The Hague. The premises were provided by the host State. The approximate amount of this donation in kind is €75 thousand

16. Employee benefit expenses

<i>In thousands of euros</i>	2020	2019
Judges' salaries	3,260	3,401
Judges' entitlements and allowances	1,692	1,802
Staff salaries	61,638	60,848
Staff entitlements and allowances	33,011	32,404
Temporary assistance	17,099	16,437
Total	116,700	114,892

16.1 Following are main reasons for variances in employee benefit expenses:

- Total amount of Judges salaries decreased by €141 thousand in 2020. A higher expense in 2019 was due to the extension of two outgoing judges till end of February and August 2019 respectively;

- There was a decrease in Judges' entitlements and allowances of €110 thousand in 2020, which mainly relates to the separation benefits paid to outgoing judges in 2019 (€321 thousand). No separation benefits were incurred in 2020. There was also a decrease of €63 thousand in judges education grant expense which is mainly due to separation of one of the two judges. The decrease in judges entitlement expenses was partially offset by an increase of €281 thousand in actuarial valuation of pension and other long-term benefits of judges mainly driven by the price inflation and the decrease in the discount rate used in valuation of the long-term liabilities.

- Increase in staff salaries of €790 thousand is mainly related to the increase in post adjustment of €2.19 million and the decrease of net salaries of €1.4 million. The post adjustment increase took effect in October 2019, impacting only 3 months of 2019, but 12 months of 2020, thereby showing major increase between the two years. Another factor of the increase in the post adjustment and decrease in net salaries in euros is related to the balancing effect of post adjustment to decrease in euro equivalent of USD denominated net salaries due to fluctuations in USD/EUR exchange rate, to maintain net pay to staff unaffected in euros. Net salaries were further decreased due to the lower Established Post occupancy rate in 2020 compared to 2019.

- An increase in staff entitlements and allowances of €607 thousand is mainly related to the increase of €1,349 thousand in staff accrued annual leave due to Covid-19 restrictions, partially offset by the combined effect of the decrease of €1,417 in the actuarial valuation of repatriation grant benefits caused by the decrease in euro equivalent of average net base salary due to USD/EUR exchange rate fluctuation, and increase in the actuarial valuation of after-service health insurance and death grant liability of €824 thousand and €279 thousand respectively, due to the decrease in the discount rate. The increase in staff entitlements and allowances was further offset by a decrease of €391 thousand in the costs disbursed in 2020, mainly in home leave and family visit category due to COVID19 related restrictions.

- An increase of €662 thousand in costs for temporary assistance was mainly related to the increase of €473 thousand in staff accrued annual leave due to Covid-19 restrictions and an increase in interpretation costs directly linked to mitigation measures that had to be put in place with regard to COVID-19, such as faster rotation of interpreters, which permitted the Registry to adapt quickly and proactively, by implementing alternative solutions in support of courtroom operations support staff by the Court Management Section and freelance interpretation for the Language Services Section.

16.2 In 2020 no ex-gratia payment was made.

17. Travel and hospitality expenses

<i>In thousands of euros</i>	2020	2019
Hospitality	9	14
Travel	2,063	5,578
Total	2,072	5,592

17.1 Travel and hospitality expenses decreased by 63 per cent in 2020 as a result of travel bans and restrictions due to Covid-19 pandemic.

18. Expenses for contractual services

<i>In thousands of euros</i>	2020	2019
Public information	164	185
External translation	26	89
Training	394	696
Consultants and individual contractors	2,683	2,470
Other contractual services	1,842	1,903
Total	5,109	5,343

19. Expenses for counsel fees

<i>In thousands of euros</i>	2020	2019
Counsel for defence	3,632	4,044
Counsel for victims	1,517	1,278
Total	5,149	5,322

20. Operating expenses

<i>In thousands of euros</i>	2020	2019
Rental, utility and maintenance	6,657	6,922
Communications and software maintenance	3,888	3,138
Witness-related expenses	1,421	1,807
Other operating expenses	1,943	2,196
Total	13,909	14,063

20.1 Communication and software maintenance expenses increased by 24 per cent due to the additional costs incurred by the Court to put in place measures to accommodate working conditions (remotely and within premises) under the Covid-19 pandemic. This increase was offset by decrease in other components of operating expenses, also mostly due to Covid-19. As a result total operating expenses in 2020 almost did not change when compared to 2019.

21. Supplies and materials expenses

<i>In thousands of euros</i>	2020	2019
Office supplies	378	385
Library books, magazines and subscriptions	199	255
Other supplies	332	402
Low value asset purchases	500	616
Total	1,409	1,658

21.1 Low value asset purchases: represent furniture and fittings, ICT equipment and other assets with a value below €1,000 which is not capitalized.

22. Depreciation, amortization and impairment

<i>In thousands of euros</i>	2020	2019
Depreciation	9,269	11,620
Amortization	464	406
Total	9,733	12,026

22.1 No material impairment losses were incurred in 2020.

23. Financial expenses

<i>In thousands of euros</i>	2020	2019
Bank charges	51	70
Interest expense on the host State loan	1,698	1,742
Foreign currency exchange loss	15	28
Total	1,764	1,840

23.1 Interest expense on the host State loan amounting to €1,698 thousand is recognized on an effective interest rate basis.

24. Statement of comparison of budget and actual amounts

24.1 The Court's budget and accounts are prepared on different bases. The Statement of financial position, Statement of financial performance, Statement of changes in net assets/equity and Statement of cash flows are prepared on a full accrual basis, whereas the Statement of comparison of budget and actual amounts (Statement V) is prepared on a modified cash basis of accounting.

24.2 As required under IPSAS 24, where the financial statements and the budget are not prepared on a comparable basis, the actual amounts presented on a comparable basis to the budget are reconciled to the actual amounts presented in the financial statements, identifying separately any basis, timing and entity differences. There are also differences in formats and classification schemes adopted for the presentation of financial statements and the budget.

24.3 Differences in bases occur when the approved budget is prepared on a basis other than the accounting basis, as stated in note 24.1 above.

24.4 Timing differences occur when the budget period differs from the reporting period reflected in the financial statements. There are no timing differences for the Court for the purposes of comparison of the budget and the actual amounts.

24.5 Entity differences occur as the budget includes the Secretariat for the Trust Fund of Victims (note 1.2(g)) which is not part of the reporting entity for which the financial statements are prepared. On the other hand, the annual programme budget does not include the trust funds segments, whereas the financial statements do.

24.6 Differences in presentation are due to differences in the format and classification schemes adopted for the presentation of the Statement of cash flows and Statement of comparison of budget and actual amounts.

24.7 Reconciliation between the actual amounts on a comparable basis in the Statement of comparison of budget and actual amounts (Statement V) and the actual amounts in the Statement of cash flows (Statement IV) for the period ended 31 December 2020 is presented below:

<i>In thousands of euros</i>	<i>Operating</i>	<i>Investing</i>	<i>Financing</i>	<i>Total</i>
Actual amount on comparable basis (Statement V)	4,480	-	-	4,480
Basis differences	12,679	-	-	12,679
Presentation differences	-	(1,331)	(3,585)	(4,916)
Entity differences	281	-	-	281
Actual amount in the Statement of cash flows (Statement IV)	17,440	(1,331)	(3,585)	12,524

24.8 Open commitments including open purchase orders and net cash flows from operating, investing and financing activities are presented as basis differences. Revenue and other fund related expenses that do not form part of the Statement of Comparison of Budget and Actual Amounts are reflected as presentation differences. Under entity differences, the activities of the Secretariat of the Trust Fund for Victims are not reported in the financial statements, but are included in the budgetary process. The trust funds are included in the financial statements but are not part of the actual amounts on a comparable basis.

24.9 An explanation of material differences between the budget and actual amounts is included in the report on activities and programme performance of the International Criminal Court for the year 2020. Following table provides reconciliation between the surplus / (deficit) as per statement of comparison of budget and actual amounts (Statement V) and surplus / deficit in the Statement of financial performance (Statement II).

<i>In thousands of euros</i>	2020
Surplus / (deficit) per Statement of Comparison of Budget and Actual Amounts (Statement V)	4,480
Revenue adjustments	
(Increase)/decrease in provision for doubtful debt on assessed contributions	(1,825)
Appropriations for the Secretariat of the Trust Fund for Victims	(3,226)
Appropriations funded from 2017 cash surplus	(480)
Contribution to Permanent Premises (new State Party)	4
Other revenue	926
Trust funds revenue	1,416
Sub-total revenue adjustments	(3,185)
Expense adjustments	
Property, plant and equipment, and intangible assets	1,107
Expenses of the Secretariat of the Trust Fund for Victims	2,956
Timing difference - Commitments and accrued expenses	785
Timing difference – Prepayments	103
Employment benefit liability related expenses	(4,825)
Depreciation and amortization of property, plant and equipment, and intangible assets	(9,733)
Financial expenses	(18)
Trust funds expenses	(1,493)
Sub-total expense adjustments	(11,119)
Surplus / (deficit) for the period (Statement II)	(9,824)

25. Segment Reporting

Statement of financial position by segment as at 31 December 2020

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Inter- segment</i>	<i>Total</i>
Assets				
<i>Current assets</i>				
Cash and cash equivalents	23,162	3,931	-	27,093
Accounts receivable (non-exchange transactions)	28,370	5	-	28,375
Other accounts receivable	769	2	(30)	741
Prepayments and other current assets	2,912	2	-	2914
<i>Total current assets</i>	<i>55,213</i>	<i>3,940</i>	<i>(30)</i>	<i>59,123</i>
<i>Non-current assets</i>				
Accounts receivable (non-exchange transactions)	23	-	-	23
Property, plant and equipment	160,154	-	-	160,154
Intangible assets	2,620	-	-	2,620
Reimbursement right	33,029	-	-	33,029
<i>Total non-current assets</i>	<i>195,826</i>	<i>-</i>	<i>-</i>	<i>195,826</i>
Total assets	251,039	3,940	(30)	254,949
Liabilities				
<i>Current liabilities</i>				
Accounts payable	5,373	455	(30)	5,798
Employee benefit liabilities	14,997	29	-	15,026
Host State loan	1,932	-	-	1,932
Deferred revenue and accrued expenses	25,323	1,318	-	26,641
Provisions	93	-	-	93
<i>Total current liabilities</i>	<i>47,718</i>	<i>1,802</i>	<i>(30)</i>	<i>49,490</i>
<i>Non-current liabilities</i>				
Accounts payable	225	-	-	225
Employee benefit liabilities	91,388	-	-	91,388
Host State loan	65,046	-	-	65,046
<i>Total non-current liabilities</i>	<i>156,659</i>	<i>-</i>	<i>-</i>	<i>156,659</i>
Total liabilities	204,377	1,802	(30)	206,149
Net assets/equity				
Contingency Fund	5,242	-	-	5,242
Working Capital Fund	11,540	-	-	11,540
Other fund balances	29,880	2,138	-	32,018
Total net assets/equity	46,662	2,138	-	48,800
Total liabilities and net assets/equity	251,039	3,940	(30)	254,949

Statement of financial position by segment as at 31 December 2019

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

Statement of financial performance by segment for the year ended 31 December 2020

<i>In thousands of euros</i>	<i>General</i>	<i>Trust Funds</i>	<i>Total</i>
Revenue			
Assessed contributions	143,679	-	143,679
Voluntary contributions	-	1,416	1,416
Financial revenue	43	-	43
Other revenue	883	-	883
Total revenue	144,605	1,416	146,021
Expenses			
Employee benefit expenses	116,134	566	116,700
Travel and hospitality	1,980	92	2,072
Contractual services	4,750	359	5,109
Counsel fees	5,149	-	5,149
Operating expenses	13,441	468	13,909
Supplies and materials	1,399	10	1,409
Depreciation and amortization	9,733	-	9,733
Financial expenses	1,766	(2)	1,764
Total expenses	154,352	1,493	155,845
Surplus/(deficit) for the period	(9,747)	(77)	(9,824)

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

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

26. Commitments and operating leases**Operating leases**

26.1 Operating costs include lease payments in an amount of €2,682 thousand, recognized as operating lease expenses during the year. The amount includes minimum lease payments. No sublease payments or contingent rent payments were made or received.

Commitments

26.2 At 31 December 2020 commitments of the Court for goods and services contracted but not delivered amounted €2,307 thousand.

27. Contingent liabilities

27.1 At the end of 2020 there are cases against the Court pending before ILOAT and internally the liability for which cannot be reliably estimated.

28. Related party disclosures**Key management Personnel**

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

28.2 The aggregate remuneration paid to key management personnel includes net salaries, post adjustment, entitlements, assignment and other grants, rental subsidy, employer contributions to the pension plan and current health insurance contributions.

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

<i>In thousands of euros</i>	<i>No. of individuals</i>	<i>Aggregate remuneration</i>	<i>Receivables</i>
Key management personnel	13	2,744	191

28.4 Key management personnel also qualify for post-employment benefits and other long-term benefits. At year end, accrued liabilities amounted to:

<i>In thousands of euros</i>	<i>Annual leave accrual</i>	<i>Other long-term benefits</i>	<i>Post-employment benefits</i>	<i>Total</i>
Key management personnel	436	805	3,021	4,262

Trust Fund for Victims

28.5 In its resolution ICC-ASP/1/Res.6, the Assembly established the Trust Fund for Victims for the benefit of victims of crimes within the jurisdiction of the Court, and the families of such victims.

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

28.7 In 2020, the Assembly approved an appropriation of €3,226 thousand for the Secretariat of the Trust Fund for Victims, which administers the Trust Fund and provides administrative support to the Board and its meetings. The amount of assessment net of expenses incurred by the Secretariat for the current and prior period in an amount of €507 thousand is recognized as a liability towards the Trust Fund for Victims. The Court provides various services to the Trust Fund for Victims, including office space, equipment and administrative services free of charge.

29. Write-off losses of cash and receivables

29.1 A total amount of €3 thousand was written off as the value of receivables deemed to be irrecoverable.

30. Events after the reporting date

30.1 On the date of signing of these accounts, there were no material events, favourable or unfavourable, between the reporting date and the date on which the financial statements were authorized for issue that affected these statements.

Annexes

Schedule 1

International Criminal Court - Status of contributions as at 31 December 2020 (in euros)

States Parties	Outstanding as at 31-12-2019			Assessed	Credits from 2019			Total outstanding	Receipts relating to 2021
	Collections	Outstanding			Collections	Outstanding			
	Prior years			2020					
Afghanistan	-	-	-	15,220	-	15,220	-	-	-
Albania	-	-	-	21,336	-	21,336	-	-	-
Andorra	-	-	-	13,353	-	13,353	-	-	-
Antigua and Barbuda	22,299	-	22,299	5,556	-	-	5,556	27,855	-
Argentina	4,303,479	2,070,334	2,233,145	2,432,995	-	-	2,432,995	4,666,140	-
Australia	-	-	-	5,876,461	-	5,876,461	-	-	4,000,145
Austria	-	-	-	1,913,568	-	1,913,568	-	-	790,000
Bangladesh	-	-	-	15,407	-	15,407	-	-	-
Barbados	-	-	-	18,578	-	18,578	-	-	-
Belgium	-	-	-	2,324,866	-	2,324,866	-	-	2,317,843
Belize	-	-	-	2,756	-	-	2,756	2,756	-
Benin	-	-	-	8,413	-	8,413	-	-	-
Bolivia	42,353	42,353	-	42,526	-	-	42,526	42,526	-
Bosnia and Herzegovina	-	-	-	31,931	-	31,931	-	-	-
Botswana	-	-	-	39,425	-	39,425	-	-	-
Brazil	10,475,986	2,188,421	8,287,565	8,255,791	-	-	8,255,791	16,543,356	-
Bulgaria	-	-	-	129,033	-	129,033	-	-	-
Burkina Faso	-	-	-	8,148	227	4,573	3,348	3,348	-
Cabo Verde	2,745	2,745	-	2,756	-	1,120	1,636	1,636	-
Cambodia	-	-	-	14,955	-	14,955	-	-	-
Canada	-	-	-	7,269,812	-	7,269,812	-	-	7,246,426
Central African Republic	11,057	-	11,057	2,756	-	-	2,756	13,813	-
Chad	47,645	47,645	-	10,749	-	10,749	-	-	-
Chile	-	-	-	1,082,170	-	1,082,170	-	-	-
Colombia	-	-	-	765,763	-	719,600	46,163	46,163	-
Comoros	24,700	-	24,700	2,756	-	-	2,756	27,456	-
Congo	94,375	-	94,375	16,671	-	-	16,671	111,046	-
Cook Islands	-	-	-	2,756	-	2,756	-	-	2
Costa Rica	56,047	56,047	-	164,880	-	164,880	-	-	46,524
Côte d'Ivoire	-	-	-	36,107	11,337	-	24,770	24,770	-
Croatia	-	-	-	222,695	-	222,695	-	-	-
Cyprus	-	-	-	95,793	-	95,793	-	-	-
Czechia	-	-	-	827,012	-	827,012	-	-	-
Democratic Republic of the Congo	383	383	-	14,546	-	14,546	-	-	-
Denmark	-	-	-	1,473,179	-	1,473,179	-	-	-
Djibouti	9,462	9,462	-	2,756	-	2,756	-	-	5,512
Dominica	-	-	-	2,756	-	2,756	-	-	-
Dominican Republic	272,072	272,072	-	147,324	-	144,592	2,732	2,732	-
Ecuador	211,766	211,766	-	212,776	-	-	212,776	212,776	-
El Salvador	-	-	-	31,931	167	31,764	-	-	819
Estonia	-	-	-	103,776	-	103,776	-	-	-
Fiji	-	-	-	8,413	-	4,857	3,556	3,556	-
Finland	-	-	-	1,119,471	-	1,119,471	-	-	1,100,000
France	-	-	-	12,566,339	-	12,566,339	-	-	290
Gabon	-	-	-	41,707	-	-	41,707	41,707	-
Gambia	-	-	-	2,756	-	2,756	-	-	-
Georgia	-	-	-	21,336	-	21,336	-	-	-
Germany	-	-	-	16,193,649	-	16,193,649	-	-	291
Ghana	4,222	-	4,222	41,900	-	-	41,900	46,122	-
Greece	-	-	-	973,169	-	973,169	-	-	-
Grenada	-	-	-	2,756	-	2,756	-	-	-
Guatemala	98,767	98,767	-	99,629	-	98,953	676	676	-
Guinea	32,633	-	32,633	8,126	-	-	8,126	40,759	-
Guyana	-	-	-	5,513	5,513	-	-	-	3,558
Honduras	2,037	2,037	-	25,084	-	25,047	37	37	-
Hungary	-	-	-	553,350	-	553,350	-	-	551,588
Iceland	-	-	-	74,457	-	74,457	-	-	-
Ireland	-	-	-	986,522	-	986,522	-	-	-
Italy	-	-	-	8,793,501	-	8,793,501	-	-	145
Japan	-	-	-	24,311,100	-	24,311,100	-	-	-

States Parties	Outstanding as at 31-12-2019		Outstanding	Assessed	Credits from 2019		Outstanding	Total outstanding	Receipts relating to 2021
	Collections	Prior years			2020	Collections			
Jordan	-	-	-	55,879	18	55,861	-	-	-
Kenya	-	-	-	65,712	-	65,712	-	-	-
Kiribati	-	-	-	2,467	-	2,467	-	-	-
Latvia	-	-	-	124,966	-	124,966	-	-	-
Lesotho	-	-	-	2,756	2,588	-	168	168	-
Liberia	8,004	-	8,004	2,756	-	-	2,756	10,760	-
Liechtenstein	-	-	-	23,948	-	23,948	-	-	-
Lithuania	-	-	-	188,828	-	188,828	-	-	22,700
Luxembourg	-	-	-	178,088	-	178,088	-	-	-
Madagascar	-	-	-	11,025	40	-	10,985	10,985	-
Malawi	-	-	-	5,657	-	5,657	-	-	-
Maldives	10,695	10,695	-	10,738	-	10,738	-	-	10,704
Mali	-	-	-	11,169	-	11,169	-	-	-
Malta	-	-	-	45,139	-	45,139	-	-	-
Marshall Islands	-	-	-	2,756	20	-	2,736	2,736	-
Mauritius	-	-	-	29,318	-	29,318	-	-	-
Mexico	-	-	-	3,435,483	-	-	3,435,483	3,435,483	-
Mongolia	-	-	-	13,353	-	13,353	-	-	-
Montenegro	-	-	-	10,595	-	10,595	-	-	-
Namibia	-	-	-	23,948	-	23,948	-	-	-
Nauru	-	-	-	2,756	2,585	171	-	-	2,569
Netherlands	-	-	-	3,605,733	-	3,605,733	-	-	1,250,000
New Zealand	-	-	-	809,698	-	809,698	-	-	807,209
Niger	42,597	-	42,597	5,657	-	-	5,657	48,254	-
Nigeria	687,853	15,709	672,144	677,530	-	-	677,530	1,349,674	-
North Macedonia	-	-	-	19,714	-	19,714	-	-	-
Norway	-	-	-	2,125,891	-	2,125,891	-	-	-
Panama	369	369	-	120,345	-	119,284	1,061	1,061	-
Paraguay	15,977	-	15,977	43,949	-	-	43,949	59,926	-
Peru	215,431	202,085	13,346	420,838	-	-	420,838	434,184	-
Poland	-	-	-	2,132,554	2,132,554	-	-	-	2,125,694
Portugal	-	-	-	930,643	-	930,643	-	-	-
Republic of Korea	-	-	-	6,258,761	-	6,258,761	-	-	-
Republic of Moldova	-	-	-	7,983	-	7,983	-	-	-
Romania	-	-	-	526,426	-	526,426	-	-	145
Saint Kitts and Nevis	2,745	-	2,745	2,756	-	-	2,756	5,501	-
Saint Lucia	-	-	-	2,756	387	2,369	-	-	-
Saint Vincent and the Grenadines	129	129	-	2,756	-	2,756	-	-	-
Samoa	-	-	-	2,613	5	2,608	-	-	18
San Marino	-	-	-	5,370	-	5,370	-	-	-
Senegal	28,708	28,708	-	15,364	-	15,277	87	87	-
Serbia	-	-	-	74,457	-	74,457	-	-	-
Seychelles	-	-	-	5,513	-	5,513	-	-	-
Sierra Leone	3,661	3,661	-	2,756	-	2,756	-	-	-
Slovakia	-	-	-	406,830	406,830	-	-	-	405,521
Slovenia	-	-	-	202,036	-	202,036	-	-	-
South Africa	-	-	-	723,237	-	723,237	-	-	-
Spain	-	-	-	5,706,356	-	5,706,356	-	-	145
State of Palestine	-	-	-	22,042	-	22,042	-	-	-
Suriname	28,853	1	28,852	13,794	-	-	13,794	42,646	-
Sweden	-	-	-	2,409,047	-	2,409,047	-	-	145
Switzerland	-	-	-	3,060,584	-	3,060,584	-	-	-
Tajikistan	-	-	-	11,025	-	11,025	-	-	-
Timor-Leste	-	-	-	5,370	-	5,149	221	221	-
Trinidad and Tobago	105,811	105,811	-	106,388	-	106,388	-	-	12,692
Tunisia	29,905	29,905	-	71,586	-	55,641	15,945	15,945	-
Uganda	24,420	24,420	-	15,364	-	13,303	2,061	2,061	-
United Kingdom	-	-	-	12,143,931	-	12,143,931	-	-	145
United Republic of Tanzania	17,956	17,956	-	15,407	-	-	15,407	15,407	-
Uruguay	-	-	-	231,354	-	-	231,354	231,354	-
Vanuatu	-	-	-	2,756	-	-	2,756	2,756	-
Venezuela	8,773,563	-	8,773,563	2,024,830	-	-	2,024,830	10,798,393	-
Zambia	59,544	-	59,544	15,364	-	-	15,364	74,908	-
Burundi (withdrawn State)	3,553	3,553	-	-	-	-	-	-	-
Rounding difference	-	-	-	267	-	267	-	-	-
Total	25,771,802	5,445,034	20,326,768	148,725,784	2,562,271	128,088,541	18,074,972	38,401,740	20,700,830

Schedule 2

International Criminal Court - Status of Working Capital Fund and Contingency Fund as at 31 December 2020 (in euros)

Status of Working Capital Fund

	2020	2019
Balance at beginning of financial period	5,950,165	9,057,054
Receipts from States Parties	602	8
Refunds to withdrawn States (Schedule 3)	-	(30,557)
Temporary withdrawal for liquidity	-	(5,589,156)
Replenishments	5,589,156	-
Cash Surplus (Schedule 5)	-	2,512,816
Balance as at 31 December	11,539,923	5,950,165
Established level	11,600,000	11,600,000
Due from States Parties (Schedule 3)	(552)	(945)
Funding shortage / to be financed through future surplus funds	(59,525) ¹	(59,734)
Temporary withdrawal for liquidity	-	(5,589,156)
Balance as at 31 December	11,539,923	5,950,165

Status of Contingency Fund

	2020	2019
Balance at beginning of financial period	5,241,317	5,243,111
Receipts from States Parties	-	-
Refund to withdrawn State	-	(1,794)
Replenishments	-	-
Balance as at 31 December	5,241,317	5,241,317
Established level	7,000,000	7,000,000
Due from States Parties (Schedule 4)	(295)	(295)
Funding shortage	(1,758,388)	(1,758,388)
Balance as at 31 December	5,241,317	5,241,317

¹⁾ ICC-ASP/18/Res.1, Section B, para. 5

Schedule 3

International Criminal Court - Status of advances to the Working Capital Fund as at 31 December 2020 (in euros)

<i>States Parties</i>	<i>Working Capital Fund as at 31/12/2019</i>	<i>Assessed in 2020</i>	<i>Working Capital Fund as at 31/12/2020</i>	<i>Total Collections</i>	<i>Total Outstanding</i>
Afghanistan	1,042	-	1,042	1,042	-
Albania	1,700	-	1,700	1,700	-
Andorra	1,317	-	1,317	1,317	-
Antigua and Barbuda	383	-	383	383	-
Argentina	130,081	-	130,081	130,081	-
Australia	423,006	-	423,006	423,006	-
Austria	144,195	-	144,195	144,195	-
Bangladesh	1,157	-	1,157	1,157	-
Barbados	1,420	-	1,420	1,420	-
Belgium	178,736	-	178,736	178,736	-
Belize	192	-	192	192	-
Benin	574	-	574	574	-
Bolivia	2,026	-	2,026	2,026	-
Bosnia and Herzegovina	2,827	-	2,827	2,827	-
Botswana	2,844	-	2,844	2,844	-
Brazil	651,955	-	651,955	651,955	-
Bulgaria	8,760	-	8,760	8,760	-
Burkina Faso	678	-	678	678	-
Cabo Verde	192	-	192	192	-
Cambodia	765	-	765	765	-
Canada	562,882	-	562,882	562,882	-
Central African Republic	192	-	192	184	8
Chad	694	-	694	694	-
Chile	70,468	-	70,468	70,468	-
Colombia	55,945	-	55,945	55,945	-
Comoros	192	-	192	184	8
Congo	1,054	-	1,054	719	335
Cook Islands	192	-	192	192	-
Costa Rica	8,186	-	8,186	8,186	-
Côte d'Ivoire	1,891	-	1,891	1,891	-
Croatia	21,243	-	21,243	21,243	-
Cyprus	8,552	-	8,552	8,552	-
Czechia	69,305	-	69,305	69,305	-
Democratic Republic of the Congo	872	-	872	872	-
Denmark	119,377	-	119,377	119,377	-
Djibouti	192	-	192	192	-
Dominica	192	-	192	192	-
Dominican Republic	8,687	-	8,687	8,687	-
Ecuador	10,776	-	10,776	10,776	-
El Salvador	1,448	-	1,448	1,448	-
Estonia	7,426	-	7,426	7,426	-
Fiji	574	-	574	574	-
Finland	92,512	-	92,512	92,512	-
France	991,237	-	991,237	991,237	-
Gabon	3,509	-	3,509	3,509	-
Gambia	192	-	192	192	-
Georgia	1,437	-	1,437	1,437	-
Germany	1,284,767	-	1,284,767	1,284,767	-
Ghana	2,879	-	2,879	2,879	-
Greece	104,443	-	104,443	104,443	-
Grenada	192	-	192	192	-
Guatemala	5,257	-	5,257	5,257	-
Guinea	295	-	295	161	134
Guyana	295	-	295	295	-
Honduras	1,524	-	1,524	1,524	-
Hungary	39,879	-	39,879	39,879	-
Iceland	4,739	-	4,739	4,739	-
Ireland	71,167	-	71,167	71,167	-
Italy	776,271	-	776,271	776,271	-
Japan	1,947,572	-	1,947,572	1,947,572	-
Jordan	3,994	-	3,994	3,994	-
Kenya	3,004	-	3,004	3,004	-
Kiribati	-	209	209	209	-

<i>States Parties</i>	<i>Working Capital Fund as at 31/12/2019</i>	<i>Assessed in 2020</i>	<i>Working Capital Fund as at 31/12/2020</i>	<i>Total Collections</i>	<i>Total Outstanding</i>
Latvia	9,283	-	9,283	9,283	-
Lesotho	192	-	192	192	-
Liberia	192	-	192	192	-
Liechtenstein	1,508	-	1,508	1,508	-
Lithuania	13,824	-	13,824	13,824	-
Luxembourg	13,694	-	13,694	13,694	-
Madagascar	574	-	574	574	-
Malawi	383	-	383	383	-
Maldives	295	-	295	295	-
Mali	661	-	661	661	-
Malta	3,054	-	3,054	3,054	-
Marshall Islands	192	-	192	192	-
Mauritius	2,378	-	2,378	2,378	-
Mexico	309,338	-	309,338	309,338	-
Mongolia	782	-	782	782	-
Montenegro	848	-	848	848	-
Namibia	1,907	-	1,907	1,907	-
Nauru	192	-	192	192	-
Netherlands	297,806	-	297,806	297,806	-
New Zealand	49,835	-	49,835	49,835	-
Niger	383	-	383	353	30
Nigeria	29,500	-	29,500	29,500	-
North Macedonia	1,420	-	1,420	1,420	-
Norway	162,178	-	162,178	162,178	-
Panama	5,788	-	5,788	5,788	-
Paraguay	2,321	-	2,321	2,321	-
Peru	24,290	-	24,290	24,290	-
Poland	167,461	-	167,461	167,461	-
Portugal	81,958	-	81,958	81,958	-
Republic of Korea	385,161	-	385,161	385,161	-
Republic of Moldova	678	-	678	678	-
Romania	38,777	-	38,777	38,777	-
Saint Kitts and Nevis	192	-	192	192	-
Saint Lucia	192	-	192	192	-
Saint Vincent and the Grenadines	192	-	192	192	-
Samoa	192	-	192	192	-
San Marino	574	-	574	574	-
Senegal	1,039	-	1,039	1,039	-
Serbia	6,805	-	6,805	6,805	-
Seychelles	192	-	192	192	-
Sierra Leone	192	-	192	192	-
Slovakia	31,491	-	31,491	31,491	-
Slovenia	17,426	-	17,426	17,426	-
South Africa	70,159	-	70,159	70,159	-
Spain	512,418	-	512,418	512,418	-
State of Palestine	1,068	-	1,068	1,068	-
Suriname	971	-	971	971	-
Sweden	182,778	-	182,778	182,778	-
Switzerland	209,423	-	209,423	209,423	-
Tajikistan	678	-	678	678	-
Timor-Leste	486	-	486	486	-
Trinidad and Tobago	7,358	-	7,358	7,358	-
Tunisia	6,042	-	6,042	6,042	-
Uganda	1,129	-	1,129	1,129	-
United Kingdom	914,016	-	914,016	914,016	-
United Republic of Tanzania	1,157	-	1,157	1,157	-
Uruguay	12,719	-	12,719	12,719	-
Vanuatu	192	-	192	192	-
Venezuela	113,839	-	113,839	113,839	-
Zambia	1,129	-	1,129	1,092	37
Rounding difference	9	-	9	9	-
Total (123 States Parties)	11,540,266	209	11,540,475	11,539,923	552

Schedule 4

International Criminal Court - Status of contributions to the Contingency Fund for 2020 (in euros)

<i>States Parties</i>	<i>Outstanding as at 31-12-2019</i>	<i>Replenishments</i>	<i>Collections</i>	<i>Outstanding as at 31-12-2020</i>
Afghanistan	-	-	-	-
Albania	-	-	-	-
Andorra	-	-	-	-
Antigua and Barbuda	-	-	-	-
Argentina	-	-	-	-
Australia	-	-	-	-
Austria	-	-	-	-
Bangladesh	-	-	-	-
Barbados	-	-	-	-
Belgium	-	-	-	-
Belize	-	-	-	-
Benin	-	-	-	-
Bolivia	-	-	-	-
Bosnia and Herzegovina	-	-	-	-
Botswana	-	-	-	-
Brazil	-	-	-	-
Bulgaria	-	-	-	-
Burkina Faso	-	-	-	-
Cabo Verde	-	-	-	-
Cambodia	-	-	-	-
Canada	-	-	-	-
Central African Republic	-	-	-	-
Chad	-	-	-	-
Chile	-	-	-	-
Colombia	-	-	-	-
Comoros	46	-	-	46
Congo	73	-	-	73
Cook Islands	-	-	-	-
Costa Rica	-	-	-	-
Côte d'Ivoire	-	-	-	-
Croatia	-	-	-	-
Cyprus	-	-	-	-
Czechia	-	-	-	-
Democratic Republic of the Congo	-	-	-	-
Denmark	-	-	-	-
Djibouti	-	-	-	-
Dominica	-	-	-	-
Dominican Republic	-	-	-	-
Ecuador	-	-	-	-
El Salvador	-	-	-	-
Estonia	-	-	-	-
Fiji	-	-	-	-
Finland	-	-	-	-
France	-	-	-	-
Gabon	-	-	-	-
Gambia	-	-	-	-
Georgia	-	-	-	-
Germany	-	-	-	-
Ghana	-	-	-	-
Greece	-	-	-	-
Grenada	-	-	-	-
Guatemala	-	-	-	-
Guinea	84	-	-	84
Guyana	-	-	-	-
Honduras	-	-	-	-
Hungary	-	-	-	-
Iceland	-	-	-	-
Ireland	-	-	-	-
Italy	-	-	-	-
Japan	-	-	-	-
Jordan	-	-	-	-
Kenya	-	-	-	-
Kiribati	-	-	-	-
Latvia	-	-	-	-
Lesotho	-	-	-	-
Liberia	-	-	-	-

<i>States Parties</i>	<i>Outstanding as at 31-12-2019</i>	<i>Replenishments</i>	<i>Collections</i>	<i>Outstanding as at 31-12-2020</i>
Liechtenstein	-	-	-	-
Lithuania	-	-	-	-
Luxembourg	-	-	-	-
Madagascar	-	-	-	-
Malawi	-	-	-	-
Maldives	-	-	-	-
Mali	-	-	-	-
Malta	-	-	-	-
Marshall Islands	-	-	-	-
Mauritius	-	-	-	-
Mexico	-	-	-	-
Mongolia	-	-	-	-
Montenegro	-	-	-	-
Namibia	-	-	-	-
Nauru	-	-	-	-
Netherlands	-	-	-	-
New Zealand	-	-	-	-
Niger	92	-	-	92
Nigeria	-	-	-	-
North Macedonia	-	-	-	-
Norway	-	-	-	-
Panama	-	-	-	-
Paraguay	-	-	-	-
Peru	-	-	-	-
Poland	-	-	-	-
Portugal	-	-	-	-
Republic of Korea	-	-	-	-
Republic of Moldova	-	-	-	-
Romania	-	-	-	-
Saint Kitts and Nevis	-	-	-	-
Saint Lucia	-	-	-	-
Saint Vincent and the Grenadines	-	-	-	-
Samoa	-	-	-	-
San Marino	-	-	-	-
Senegal	-	-	-	-
Serbia	-	-	-	-
Seychelles	-	-	-	-
Sierra Leone	-	-	-	-
Slovakia	-	-	-	-
Slovenia	-	-	-	-
South Africa	-	-	-	-
Spain	-	-	-	-
State of Palestine	-	-	-	-
Suriname	-	-	-	-
Sweden	-	-	-	-
Switzerland	-	-	-	-
Tajikistan	-	-	-	-
Timor-Leste	-	-	-	-
Trinidad and Tobago	-	-	-	-
Tunisia	-	-	-	-
Uganda	-	-	-	-
United Kingdom	-	-	-	-
United Republic of Tanzania	-	-	-	-
Uruguay	-	-	-	-
Vanuatu	-	-	-	-
Venezuela	-	-	-	-
Zambia	-	-	-	-
Total (123 States Parties)	295	-	-	295

Schedule 5

International Criminal Court - Status of cash surplus as at 31 December 2020 (in euros)¹

<i>Current year</i>	<i>2020</i>	<i>2019</i>
Credits		
Receipts of assessed contributions	130,650,812	133,724,485
Receipts of miscellaneous income	641,052	1,155,263
Brought forward / Cash Surplus 2017 ²	479,700	-
Brought forward / Information Technology Strategy project ³	307,000	-
	132,078,564	134,879,748
Charges		
Disbursed expenditures	139,199,965	142,760,806
Unliquidated obligations	5,362,741	4,043,336
Provision for US Tax liability	59,915	17,180
Provision for doubtful debt	-	427,622
Accrual for annual leave and relocation allowance for Judges	351,000	351,000
	144,973,621	147,599,944
Provisional cash surplus/(deficit)	(12,895,057)	(12,720,196)
Prior year's cash deficit	(8,338,981)	(1,438,691)
Carry Forward to next year for the Information Technology Strategy project ³	(165,000)	(307,000)
Provisional cash surplus/(deficit) after adjustments	(21,399,038)	(14,465,887)
Disposition of prior year's provisional surplus/(deficit)		
Prior year's provisional surplus/(deficit)	(14,465,887)	(12,387,303)
Receipt of prior period contributions and other income	5,445,034	9,760,622
Savings on, or cancellation of, prior period obligations	681,872	1,187,990
Prior year's cash surplus/(deficit)	(8,338,981)	(1,438,691)
Reconciliation of provisional surplus/(deficit) to budget surplus/(deficit)		
Provisional cash surplus/(deficit)	(12,895,057)	(12,720,196)
Assessed contributions receivables	18,074,972	14,410,499
Assessed contributions / difference between budgeted and actual host State loan amount	(27)	(27)
Miscellaneous income receipts	(641,052)	(1,155,263)
Budget surplus/(deficit) (Statement V)	4,538,836	535,013

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

²ICC-ASP/18/Res.1, Part F

³ICC-ASP/18/Res.1, Part O; ICC-ASP/19/Res.1, Part O

Schedule 6

International Criminal Court - Status of voluntary contributions as at 31 December 2020 (in euros)

Trust Fund	Donors	Balance brought forward	Contributions received in 2020	Contributions recorded in 2020	Contributions related to 2021	Balance due from donors	Balance due to donors
General Trust Fund	Argentina	-	2,492	2,094	-	-	398
	United Kingdom	-	-	-	-	-	49,415
Sub-total		-	2,492	2,094	-	-	49,813
Building Legal Expertise and Fostering Cooperation, 2018-2019	European Commission	-	65,012	-	-	-	-
Sub-total		-	65,012	-	-	-	-
Building Legal Expertise and Fostering Cooperation, 2019-2020	European Commission	711,614	-	711,614	-	-	293,872
Sub-total		711,614	-	711,614	-	-	293,872
Building Legal Expertise and Fostering Cooperation, 2020-2021	European Commission	-	900,000	175,507	724,493	-	-
	France	-	150,000	-	150,000	-	-
Sub-total		-	1,050,000	175,507	874,493	-	-
Opening of Judicial Year and Judicial Seminar, 2020	Cyprus	-	-	1,000	-	-	-
	Nigeria	-	-	2,000	-	-	-
	Netherlands	-	-	875	-	-	-
Sub-total		-	-	3,875	-	-	-
ICC CO-CAR Access to Justice Program, 2019	United Kingdom	-	-	-	-	-	2,401
Sub-total		-	-	-	-	-	2,401
French Language and OIF	L'Organisation internationale de la Francophonie	-	-	5,341	-	5,341	-
Sub-total		-	-	5,341	-	5,341	-
Cooperation ICC-CILC, 2020-2022	Center for International Legal Cooperation	-	3,427	3,427	-	-	-
Sub-total		-	3,427	3,427	-	-	-
Development of Interns and Visiting Professionals	ICC Judge	-	3,600	3,600	-	-	-
	ICC Staff	-	11,062	11,062	-	-	-
Sub-total		-	14,662	14,662	-	-	-
Special Fund for Relocations	Belgium	-	90,000	90,000	-	-	-
	Luxembourg	-	35,000	35,000	-	-	-
Sub-total		-	125,000	125,000	-	-	-
Family Visit for Indigent Detainees	Mali	-	15,214	15,214	-	-	-
	Netherlands	-	8,000	8,000	-	-	-
	Switzerland	-	16,000	16,000	-	-	-
	ICC Staff	-	60	60	-	-	-
Sub-total		-	39,274	39,274	-	-	-
Junior Professional Officer Programme	Japan	296,360	171,642	236,402	231,600	-	-
	Republic of Korea	48,903	92,864	19,124	122,643	-	-
	Switzerland	40,395	77,814	45,813	72,396	-	-
Sub-total		385,658	342,320	301,339	426,639	-	-
Least Developed Countries	Ireland	-	10,000	10,000	-	-	-
Sub-total		-	10,000	10,000	-	-	-
Sponsored Travel to External Conferences	Republic of Korea	-	15,665	15,665	-	-	-
	Netherlands	-	3,491	3,491	-	-	-
	Other, Non-Government	-	4,984	4,984	-	-	-
Sub-total		-	24,140	24,140	-	-	-
Total voluntary contributions		1,097,272	1,676,327	1,416,273	1,301,132	5,341	346,086

Schedule 7

International Criminal Court - Status of trust funds as at 31 December 2020 (in euros)

<i>Trust Fund</i>	<i>Balance brought forward</i>	<i>Contributions recorded</i>	<i>Expenses</i>	<i>Donor refunds</i>	<i>Balance carried forward</i>
General Trust Fund	10,669	2,094	2,094	-	10,669
Building Legal Expertise and Fostering Cooperation, 2019-2020	-	711,614	417,742	293,872	-
Building Legal Expertise and Fostering Cooperation, 2020-2021	-	175,507	175,507	-	-
Opening of Judicial Year and Judicial Seminar, 2020	-	3,875	3,875	-	-
French Language and OIF	-	5,341	5,341	-	-
Cooperation ICC-KRSJI	-	-	-	-	-
Cooperation ICC-CILC, 2020-2022	-	3,427	3,427	-	-
20th Anniversary of the Rome Statute, 2018	10,152	-	-	3,875	6,277
ICC CO-CAR Access to Justice Program, 2019	-	-	(114)	114	-
Development of Interns and Visiting Professionals	32,642	14,662	-	-	47,304
ICC CO-UGA Access to Justice Project, 2019-2021	86,550	-	41,313	-	45,237
Special Fund for Relocations	1,906,646	125,000	180,254	-	1,851,392
Family Visits for Indigent Detainees	17,309	39,274	2,984	-	53,599
Junior Professional Officer Programme	-	301,339	301,339	-	-
Least Developed Countries	33,391	10,000	(5,001)	-	48,392
LDC Travel – Nominations of Judges	-	-	-	-	-
Sponsored Travel to External Conferences	-	24,140	24,140	-	-
Total	2,097,359	1,416,273	1,152,901	297,861	2,062,870

General description and purpose of 2020 trust funds disclosed in Schedule 7

1. *The General Trust Fund*: in 2020, the National Division of International Affairs of the Ministry of Justice and Human Rights of Argentina made a voluntary contribution for the production and installation work of a wall mounted glass vitrine. The vitrine is used to exhibit donated artefacts with symbolic and historical value. The implementation of other General Trust Fund funds which had been provided by donors without specific purposes was on hold during 2020.

2. Contracts with the *European Commission* and other donors for the *Building Legal Expertise and Fostering Cooperation Programme* provide financial support to the implementation of the following three sub-projects:

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

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

c) *Legal Tools Database*: under the responsibility of the Office of the Prosecutor, facilitates development of the capacity to investigate, prosecute and adjudicate core international crimes cases, in particular at the national level. It has been designed to assist legal professionals to work on core international crimes as enshrined in the Rome Statute and

relevant national legislation, by providing (a) free access to legal information in international criminal law, legal digests of such information, and specialized software to work with such law; and (b) training, coaching and offering help desk services. The sub-project forms an important element in the Court's effort to reinforce national capacity and to ensure that those accused of such crimes can be brought to justice in accordance with international standards.

3. Collectively, these sub-projects stem from the programme's overall objective to contribute to the fight against impunity, by promoting the Rome Statute system and increasing support for the Court, and its sub-objectives to: (i) broaden the understanding of the Court and the Rome Statute among the key stakeholders, in particular States Parties and legal professionals, and achieve greater support and cooperation of States with the Court; and (ii) reinforce national capacities in dealing with crimes under the Rome Statute, particularly in countries related to situations before the Court, by promoting the principle of complementarity.

4. The Trust Fund for the Opening of Judicial Year and Judicial Seminar 2020 was established to cover catering costs for the opening ceremony which took place on 23 January 2020. The Annual Judicial Seminar is the Court's leading recurring event for the exchange of ideas and expertise as well as for networking with senior judges from the national jurisdictions of the States Parties to the Rome Statute and regional and international courts.

5. The Trust Fund for *French Language and OIF* was established in 2020 and was initiated by the Presidency in cooperation with the *Organisation Internationale de la Francophonie* (OIF). The aim is to help fund the development of French language training programmes for judges at all levels (from A1 to C2) to enable them to understand oral debates in the courtroom and documents drafted in French during proceedings and, if necessary, to communicate without interpretation/translation.

6. The *Cooperation ICC - KRSJI* Trust Fund was established on the basis of the Memorandum of Understanding between the Court's OTP and the Special Prosecutor's Office (SPO) of the Kosovo Relocated Specialist Judicial Institution (KRSJI), under which the OTP will assist the SPO by providing technical extraction of data from telephone devices, including mobile phones. The SPO will pay the OTP in full for and in respect of all identifiable direct and indirect costs incurred as a result of providing the agreed services.

7. The *Cooperation North Africa Against Migrant Smuggling and THB (SMUGG)* Trust Fund ("Cooperation ICC-CILC") was established on the basis of the Memorandum of Understanding between the Court and the Center for International Legal Cooperation (CILC) in the context of the SMUGG project, which focuses on bringing to justice key players in the criminal networks active in the field of human smuggling, human trafficking and other migration-related crimes from countries in the Horn of Africa, through Libya to the European Union. The scope of cooperation between the Court and the CILC includes, among other things, OTP staff member participation in meetings with external partners and the exchange of information and experience to support the project. In return, the CILC will reimburse the Court with the daily subsistence allowance for the participation of the Court's staff.

8. The Trust Fund for the *20th Anniversary of the Rome Statute* aimed to raise global awareness of the role and significance of the Rome Statute, to increase public recognition and foster a genuinely positive narrative focused on the victims and survivors of the world's gravest crimes. The objectives were achieved through a number of events and were finalized in cooperation with the States Parties. The central events took place on 16 and 17 July 2018 at the Court, with the participation of high profile officials from the Court's situation countries, the experts and panellists.

9. The *Access to Justice Project of the Country Office, Central African Republic*, funded by the British Embassy in Kinshasa (DRC), enhanced the scale and impact of activities undertaken between September and November 2019 delivered within the context of the confirmation of charges hearing (confirmation hearing) in the case of *The Prosecutor v. Alfred Yekatom and Patrice Edouard Ngaïssona*. The project comprised three main outputs: a visit by influential community leaders and civil society representatives to The Hague to follow the confirmation hearing and presentations by various organs and sections of the Court; targeted (including by anticipated audience type, e.g. women, youth) journalists reporting on key judicial moments related to the *Yekatom and Ngaïssona* case; and live screening and distribution of summaries of the confirmation hearing and other video material

about the Court in Bangui, Berberati, Yaloke and Pissa. The Project enabled an expanding environment within which activities such as outreach, enhancing access to justice to the affected (including victim) communities of the Court proceedings in the *Yekatom and Ngaissona* case, can take place. It enabled engagement with the local population in the judicial discourse through familiar and trusted structures and channels fostering open dialogue, ownership, understanding, and with it a less hostile and more positive justice environment. It also generated greater support for the Court and encouraged active participation (rather than passive receipt – including among the INGO and NGO community who have historically been reactive to engagement with the Court) by the affected communities in the justice debate.

10. The Trust Fund for the *Development of Interns and Visiting Professionals* was established in 2017 to provide funded internship and visiting professional opportunities to nationals of developing countries that are States Parties to the Rome Statute. The Internship and Visiting Professional Programme provides its participants with an opportunity for intellectual growth, development of knowledge and the acquisition of transferable professional skills. Funding for the trust fund is provided by interested donor countries, staff members and elected officials.

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

12. The Court does not have sub-offices in the affected communities, but with the support of its existing local structures and partnerships, the Office was able to collaborate with a network of 52 community volunteers to support the project implementation. The networks were drawn from 25 parishes, mainly from the locations linked to the case. These networks continue to conduct public information activities that enable members of their constituencies to have direct access to the proceedings in the courtroom in The Hague.

13. The rising interest in following the *Ongwen* trial also engenders increasing expectations of reparations among the different communities affected by the conflict in northern Uganda. Through the project, the Office has maintained an effective and open dialogue to not only provide information about the trial, but also to start a conversation on how communities should harmoniously coexist, irrespective of the trial verdict. The continued sharing of information among victims and affected communities is critical in countering distortions, speculation and misconceptions that have the potential to build unwarranted tensions linked to certain judicial decisions or outcomes. Another component of the project relates to the sharing of best practices and experiences with representatives of the Ugandan justice, law and order sectors, with a view to contributing to strengthening their capacities and developing a stronger and more capable justice and law enforcement mechanism for handling international crimes.

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

15. The *Trust Fund for Family Visits for Indigent Detainees* was established within the Registry in 2011 by the Assembly in its resolution ICC-ASP/8/Res.4. The purpose is to fund family visits for indigent detainees through voluntary contributions.

16. The Trust Fund for the *Junior Professional Officer Programme* was established in 2015 to provide funded appointments to nationals from sponsoring participating countries. The programme provides opportunities for young professionals to be placed in entry level

positions, at the expense of their governments, in an effort to familiarize them with the inner workings of the Court and the international legal system as a whole, with the aim of enhancing suitability for positions at the Court, other international organizations and national systems. The programme provides the participants with an opportunity for professional growth and the development of professional skills that can be applied to their careers.

17. The Trust Fund for the *Least Developed Countries* was established in 2004 by ICC-ASP/2/Res.6 and amended by ICC-ASP/4/Res.4. It is managed by the Secretariat of the Assembly of States Parties and promotes the participation of delegates of the least developed countries and other developing countries in the work of the Assembly of States Parties by covering their travel costs to the Assembly as determined by the Fund.

18. The Trust Fund for the *Travel of candidates from least developed countries to the venue of the interviews conducted by the Advisory Committee on nominations of judges* was established in 2020 by ICC-ASP/15/Res.5, annex I, 6(e). It is managed by the Secretariat of the Assembly of States Parties to provide financial assistance to candidates from the least developed countries, nominated by a State Party, to cover their round-trip travel costs to the venue of interviews conducted by the Advisory Committee on nominations of judges to the International Criminal Court as determined by the Fund.

19. The *Sponsored Travel to External Conferences* fund covers the travel and accommodation costs of the Court's officials and other delegates to participate in external conferences, training and public events, and is funded by various donors. The sponsors are mainly governments, universities and other educational institutions, and international non-profit organizations.



Final audit report on the financial statements of the International Criminal Court for the period ended 31 December 2020

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I. Audit objectives, scope and approach

1. We have audited the financial statements of the International Criminal Court (the Court or ICC) in accordance with the International Standards on Auditing (ISA) and regulation 12 of its Financial Regulations and Rules (FRR), including the additional terms of reference governing the audit of the International Criminal Court.
2. The objective of the audit was to determine with reasonable assurance that the financial statements, taken as a whole, did not present any significant anomaly, either through fraud or through error, so that the External Auditor could provide an opinion as to whether these statements were drawn up, in all material respects, in accordance with the International Public Sector Accounting Standards (IPSAS) for financial year 2020.
3. The additional terms of reference governing the External Auditor are set out in the annex to the Financial Regulations and Rules, paragraph 6 (c), which stipulates that the improper use of the Court's money and other assets and any expenditure not in accordance with the intention of the Assembly of States Parties (Assembly) must be brought to the notice of the Assembly of States Parties.
4. Financial statements prepared in accordance with IPSAS contain a statement of financial position, a statement of financial performance, a statement of changes in net assets, a statement of cash flows, a statement of comparison between budget and actual data and notes for the financial year then ended.
5. A set of seven schedules statements presenting additional information (Schedules 1 to 7) not falling within the scope of this audit was appended to the financial statements by the Organization. The audit team ensured that those schedules were coherent with the financial statements, but did not carry out any other due diligence concerning them.
6. According to ISA 315 and 610, the External Auditor on financial statements has to look at internal audit works, and appreciates its level of support at its disposal for external audit tasks.
7. The internal audit reports have been communicated to the External Auditor, who has taken knowledge of their contents, findings and recommendations with great interest for the purpose of its works, in particular the report on the contract management process, the report on asset management, the report on technical evaluation in the procurement process and the review of procurement process of IT equipment within the Office of the Prosecutor (OTP).
8. The audit consisted of two phases:
 - an interim audit, focused on aspects relating to internal controls. Initially scheduled from 7 to 18 December 2020. The interim audit could not take place physically at the ICC Headquarters in Den Haag, because of the restrictive measures on travel, visits and meetings decided by the Netherlands' and France's National authorities in the context of the Covid-19 pandemic. The audit team and the Court, mainly the Registry, established a protocol and alternative processes on the basis of remote audit, which was possible through secured access to information via Citrix, ERP SAP (Systems, Applications and Products), conversations by electronic exchanges and *ad hoc* Information Technology (IT) services of the Court, and periodic protected videoconferences;
 - a final audit, at the ICC Headquarters in Den Haag, focused on the financial statements and the disclosure obligations imposed by IPSAS (from 17 May to 4 June 2021).
9. The findings and recommendations were discussed with the Division of Management Services (DMS) within the Registry team. The final meeting with the Director of DMS, the Head of the Finance Section and his team, , the Head of the Human Resources Operations Unit, the Chief of the Information Management Services Section (IMSS) and the SAP Systems Officer was held on 4 June 2021.
10. We hereby provide an **unmodified opinion** on the financial statements of the International Criminal Court for the year ended 31 December 2020.

II. List of recommendations

11. None. The External Auditor did not consider necessary to make any new recommendation regarding the audit of 2020 financial statements. However, he sets out our main observations in part IV. of this report.

12. The follow-up to the past recommendations from previous reports on the financial statements and performance reports of the External Auditor is presented in part V. as well as in the appendices 1 to 4 below.

13. The External Auditor assessed to the best of our knowledge the progresses made by the Court for each recommendation. Some recommendations are considered as implemented, partially implemented but closed, and partially implemented and remaining open. This will give to our successor, the new External Auditor, the necessary latitude and flexibility in its work.

III. Overview of the financial position

14. Assets represent € 254.949 million at 31 December 2020, compared with € 239.193 million at 31 December 2019 and € 247.323 million at 31 December 2018. The increase from the previous year is 7 percent (€ 15. 756 million), mainly due to the increase of cash and cash equivalents and accounts receivables mitigated by the depreciation of the property, plant and equipment (-€ 9.269 million). The overall level of cash and cash equivalents¹ increased from € 14.575 million to € 27.093 million (€ 12.518 million, 86 percent). The level of cash is mainly linked to advance payment of contributions for the year 2021 by several State Parties.

15. The total of receivables from non-exchange transactions represents at 31 December 2020 a gross figure of € 38.436 million, compared to € 25.869 million at 31 December 2019. It mainly relates to assessed contributions from States Parties. Outstanding assessed contributions to Regular Budget amount to € 38.402 million (€ 25.772 million at the end of 2019). This illustrates that the level of expected payments on assessed contributions has increased and exceeds the peak noted of € 31.048 million at the end of 2017. The net amount of accounts receivables is € 28.398 million, versus € 17.655 million as at 31 December 2019, after registration of the provision for doubtful debt, which has grown from € 8.214 million to € 10.038 million. This provision represents the recognition of 90 percent of the amount of arrears in contributions older than two years.

16. Property, plant and equipment (PPE) represent € 160.154 million compared to € 168.643 million at 2019 year end, and amount to 63 percent of assets. Depreciation of the building was calculated over a full year for € 7.895 million, lower than in 2019 (€ 9.973 million) due to a building component that has reached the end of its useful life in 2020 and is fully depreciated, the net book value of the building being € 147.211 million compared to € 155.044 million at 2019 year end. Other components of PPE amount totally to € 12.944 million, mainly land – premises ground (€ 9.741 million), information and communication technologies (ICT) equipment (€ 1.392 million), vehicles (€ 0.565 million) and various categories of equipment.

17. Net book value of intangible assets amounts to € 2.620 million, mainly composed of software in development (completion expected in 2022) for € 1.473 million, and net value of home-developed software (€ 0.915 million).

18. Reimbursement rights, which amount to € 33.029 million, correspond to the fair value of the insurance contract to which the Court contributes in order to cover the after-service pensions of Judges. The Court has changed its insurance company at the end of 2019. The new contract had no effect on reimbursement rights amount, the increased of which since 2019, at the time estimated at € 31.897 million, is mainly due to the calculation parameters, such as discount rates, as disclosed in Notes 2.45 to 2.56 and 10 to the financial statements.

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

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

20. Liabilities are split between current liabilities and non-current liabilities. This distinction is primarily based on the expected delay of payment of the provisioned amounts² in accordance with IPSAS. The provision includes the amounts covering disputes before the International Labor Organization Administrative Tribunal (ILOAT)'s final decision. This amount has continued to decrease and amounts to € 7 thousand in 2020 financial statements, compared to € 263 thousand in 2019 and € 898 thousand in 2018. The trend comes from payments and reversals on cases previously provisioned. The provisions for the United States (US) Tax are stable at € 0.086 million (€ 0.100 million for 2019).

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

- the annual leave accrued and other long term and post-employment benefits due within one year appear in current liabilities (€ 15.026 million);
- the non-current portion corresponds to the Court's long-term liabilities, such as Judges' pensions and After Service Health Insurance (ASHI) (€ 91.388 million).

22. The loan from the Host State was intended to finance the permanent premises project. The remaining debt in capital continues its decrease, and amounts at 2020 year end to € 66.978 million, compared with € 68.865 million at the end of 2019 and € 70.708 million at the end of 2018.

23. Deferred revenue and accrued expenses, totaling € 26.641 million, are composed of assessed contributions collected in advance (€ 20.701 million), voluntary contributions collected in advance (€ 1.301 million), invoices not yet received at the closing of the accounts for services related to the Court's operations (€ 2.941 million), as well as € 1.698 million of interest on the loan maturing on 1 February 2021.

24. Net assets/equity amount at the end of 2020 to € 48.800 million, compared to € 65.301 million in 2019 and € 90.809 million in 2018, and constitute the Court's net equity. It is structurally decreasing and has lost almost half of its value in three years. The various components of which are detailed in Statement III - "Statement of changes in net assets/equity" with the following breakdown:

- a positive balance of € 64.430 million (compared to € 72.594 million at the end of 2019) for the component of the General fund merging the previous "fund for permanent premises project" and other general funds, under the denomination of "Other general fund balances" since 2017 Statement III;
- a positive amount of € 5.242 million, as in 2019 for the contribution of States Parties to finance the Contingency Fund reserve, and an increase of the Working Capital Fund reserve moving from € 5.951 million in 2019 to € 11.540 million at 31 December 2020;
- a global negative balance of € 34.551 million for the remaining funds of the General Fund. They include the positive equity of the Fund for employee benefits liabilities (€ 0.657 million), the cash deficit (-€ 8.339 million), and the negative equity of remeasurement of post-employment related plans (-€ 26.869 million);
- the positive equity of the 13 Trust funds fueled through voluntary contributions to the Court (not to be confused with the Trust Fund for Victims, which is a distinct entity producing its own financial statements), with a total of € 2.138 million.

25. The statement of financial performance shows a negative result of -€ 9.824 million, improving from the € 14.468 million deficit of 2019, but higher than the level of 2018 (-€ 7.102 million). The main factor explaining this evolution is the decrease of expenses other than employee benefit expenses by -€ 4.330 million partly compensated by an increase of employee benefits expenses, which are the most important part of the expenses (+€ 1.808 million, + 1.6 percent in 2020/2019, compared with + 6.28 percent in 2019-2018).

26. The decrease of the expenses is mainly explained by the Covid-19 pandemic impacts on travel and hospitality expenses which have decreased by -€ 3.520 million (- 63 percent). The other expenses, contractual services, counsel fees, operating expenses and supplies and materials decreased by -€ 0.810 million (- 3.07 percent).

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

27. Overall, the level of expenses of the Court has reached € 155.845 million, decreasing of € 4.891 million, - 3.0 percent.

28. Meanwhile, revenue decreased, from € 146.268 million in 2019 to € 146.021 million in 2020 (- € 0.247 million, - 0.2 percent). Combined with the significant decrease of the expenses (- € 4.891 million), this explains the improvement of the deficit of the year (- € 4.644 million).

The statement of financial performance shows a deficit of € 9.824 million, improving from the € 14.468 million deficit of 2019 (improvement of € 4.644 million).

This variation is mostly explained by a decrease of the expenses on travel and hospitality expenses by - € 3.520 million (- 63 percent) mainly due the Covid-19 pandemic. The contractual services, counsel fees, operating expenses and supplies and materials decreased by - € 0.810 million (- 3.07 percent).

IV. Observations

A. Overall comments on funding of the Court

29. In the audit report on 2017 financial statements³, the comments and analysis of the External Auditor were concluded by the expression of a risk on the going concern of the Court due to a possible cash shortage during the year 2018. This situation resulted from persistent delays in payments of assessed contributions arrears from some States Parties, and the inadequate availability of funding from the Working Capital Fund and the Contingency Fund at the time. This risk had also been underlined by the Committee on Budget and Finance (CBF) in previous reports in 2018.

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

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

32. In the scope of the present audit report on 2020 financial statements, the External Auditor has analyzed the monthly liquidity forecasts for 2021. The assumptions used as the basis for this forecasting have been communicated and appear to be reasonable. According to these forecasts, the Court will face a liquidity shortfall of € 3.3 million (€ 8.5 million excluding the restricted cash from the Contingency Fund) in December 2021.

33. This liquidity shortfall could arise earlier if some assessed contributions were to be delayed or postponed. The Court has no grasp on the date of payment, which is totally under the contributing State Party control. At the time of this report, the External Auditor has no additional visibility on the commitments of relevant contributors to deliver payments in time and amounts as forecasted.

34. In the context of the Covid-19 pandemic, and its contingent consequences on the economic and budgetary situations of many States Parties, the External Auditor has not been advised of an unexpected impact on their ability to fulfill their commitments on assessed contributions in 2021.

35. The Court identified mitigating measures to face the liquidity shortfall to occur in December 2021, as detailed in the Note 2.18 to the financial statements.

36. The External Auditor considers the mitigating measures to be reasonable and draws attention to the Note 2.18 to the financial statements that details the liquidity shortfall and the potential cash funding.

³ ICC-ASP/17/12.

A cash shortfall of € 3.3 million (€ 8.5 million excluding restricted cash from the Contingency Fund) is forecasted for the year-end 2021. The ICC is constantly working on this question and expects solutions will be reached by year-end 2021 to cover the cash shortfall.

Even if the ICC's expectations appear to be reasonable, the External Auditor notes that the only sustainable solution remains a timely payment by the States Parties of their contributions and arrears.

B. Risk of fraud

37. The ISA 240 standard, while indicating in its paragraphs § 5 to 8, the limits of the responsibility of the External Auditor with regard to the prevention and detection of fraud, specifies in its paragraph § 17 b), that *“the Auditor shall make inquiries of management regarding (...) management's process for identifying and responding to the risks of fraud in the entity, including any specific risks of fraud that management has identified or that have been brought to its attention”*.

38. Although an Anti-Fraud Policy dated 13 May 2014 and a Code of Conduct dated 4 April 2011 exist, the ICC has not implemented any mechanism to prevent and detect fraud.

39. The Independent Oversight Mechanism (IOM) informed the External Auditor that no fraud was detected in 2020 and only one preliminary review was performed concluding in the absence of fraud.

40. IOM provided to the Assembly of States Parties information relating to the reviews and investigations performed from 1 October 2019 to 30 September 2020 (ICC-ASP/19/26).

The External Auditor notes that, although the ICC has not implemented any specific mechanism to prevent and detect fraud, an anti-fraud policy dated 2014 exists.

C. Outstanding assessed contributions

1. Evolution of arrears

41. The following table shows a long-term (14 years) evolution of the assessed contributions and related outstanding arrears.

Table 1: Outstanding assessed contributions from 2007 to 2020 (in thousands of euros)

Year	Assessed contributions	Collections for current year	Collection current year / Assessed contribution	Outstanding current year as at 31 December	Outstanding current year / Assessed contribution	Collections for prior year	Outstanding as prior year as at 31 December	TOTAL Outstanding as at 31 December
2007	88,872	83,021	93%	5,851	7%	9,672	2,298	8,149
2008	90,382	90,077	100%	305	0%	7,896	252	557
2009	96,230	95,469	99%	761	1%	225	332	1,093
2010	103,623	97,849	94%	5,774	6%	612	481	6,255
2011	103,608	101,222	98%	2,386	2%	5,849	406	2,792
2012	108,800	102,640	94%	6,160	6%	2,382	410	6,569
2013	112,040	105,380	94%	6,659	6%	6,248	321	6,980
2014	118,706	110,672	93%	8,034	7%	525	6,455	14,489
2015	125,598	112,959	90%	12,639	10%	6,343	8,147	20,786
2016	138,786	124,726	90%	14,060	10%	16,440	4,345	18,405
2017	144,587	126,353	87%	18,235	13%	5,592	12,813	31,048
2018	147,432	132,092	90%	15,340	10%	25,266	5,782	21,122
2019	148,135	133,724	90%	14,411	10%	9,760	11,361	25,772
2020	148,726	130,651	88%	18,075	12%	5,445	20,327	38,402

Source: External Auditor from ageing balances.

42. Outstanding contributions reached their highest level in 2020 and amounted to € 38.402 million (+ 49 percent of increase). Indeed, unpaid debts from prior years doubled in 2020 and outstanding of the current year increased by 25 percent while the assessed contributions barely increased.

43. In terms of current year's collections, the collected amount decreased (88 percent). In 2020, some outstanding States Parties paid their ageing contributions. The collection related to previous periods amounts to € 5.4 million, less than 2019 (€ 9.8 million) and even less compared to 2018 (€ 25.3 million). Since 2008, the outstanding contributions related to prior years reaches from far its highest level (€ 20.3 million). The outstanding contributions related to the current year is also high, amounting to € 18.1 million. These two factors explain why the total outstanding as of 31 December 2020 reaches its highest level since 2007.

Table 2: Most significant outstanding assessed contributions as of 31 December 2020 (in thousands of euros)

	Outstanding related to prior years	Outstanding related to 2020	Total 2020 Outstanding as of 31 December 2020
Brazil	8,287	8,256	16,543
Venezuela	8,773	2,025	10,798
Argentina	2,233	2,433	4,666
Mexico	-	3,435	3,435
Nigeria	672	678	1,350
Total five States Parties	19,965	16,827	36,792
%	98%	93%	96%
TOTAL ageing balance	20,327	18,075	38,402

Source: External Auditor from ageing balance as of 31 December 2020.

44. By the end of 2020, forty-one States Parties had not entirely paid their assessed contributions. They were thirty-six in 2019. The five most important outstanding arrears represent 96 percent of the total outstanding balance as of 31 December 2020. It represented 95 % in 2019..

45. Brazil achieved € 16.5 million of arrears in 2020 (43 percent of total outstanding). It is shared out between € 8.3 million due to prior years and € 8.3 million related to 2020. Brazil paid € 2.2 million in December 2020.

46. Venezuela has accumulated unpaid amounts for several years. Its outstanding contributions (€ 8.8 million) related to prior years represent 81 percent of the total amount (€ 10.8 million). The receivables attached to these contributions are classified as doubtful debts for € 9.7 million. The last payment occurred in November 2018.

47. In 2020 Argentina paid € 2.1 million of its outstanding contributions for prior years. However Argentina's arrears have increased by the amount of its 2020 contribution.

48. In 2020, Dominican Republic cleared all its outstanding contributions for prior years (€ 272 thousands) and partially paid 2020 contributions (€ 145 thousand). Thus, this State Party is no longer included in the five States Parties with the most significant outstanding assessed contributions list.

49. Mexico did not pay its 2020 contribution so it presents an unpaid amount of € 3.435 million as at 31 December 2020.

50. While Nigeria made payments in June 2020, in the amount of €16 thousand, this payment was not sufficient to settle arrears prior to the current year.

Outstanding contributions reached their highest level in 2020 and amounted to € 38.402 million (+ 49 percent) at year end.

2. Ineligibility for the vote

51. The Court recognizes provision with respect to doubtful debts. It represents 90 percent of the receivables' balance unpaid for more than two full years. As of 31 December 2020, the amount of this provision was € 10 million and concerned nine countries that should be ineligible for votes at the Assembly of States Parties. The largest share of provision relates to Venezuela amounting to € 9.7 million.

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

53. During his final mission, the External Auditor updated the arrears as of 30 April 2021. This leads to the following table.

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

	Outstanding as of 30 April 2021	Outstanding as of 31 December 2020	Collections related to prior years
2007	1	1	0
2008	1	1	0
2009	1	3	-2
2010	2	5	-3
2011	3	6	-3
2012	10	13	-3
2013	12	16	-4
2014	1,196	1,200	-0,003
2015	1,274	1,278	-0,152
2016	1,422	1,426	1,278
2017	1,498	1,503	-0,005
2018	1,552	1,627	-0,075
2019	11,592	13,248	-1,656
2020	14,353	18,075	-3,722
2021	63,258		
Total	96,175	38,402	5,485

Source: External Auditor and Finance section reviews from ageing balances as of 30 April 2021 and 31 December 2020.

54. As at 30 April 2021, the Court collected a total of € 91 million related to assessed contributions, compared to € 102 million at the same time of previous year. The payments made during the first four months of 2021 were mainly related to 2020 assessed contributions (93 percent of the total amount). Only € 5.5 million were used to clear outstanding balances related to prior years.

The External Auditor notes the high level of outstanding contributions as at 30 April 2021 (€ 96.2 million).

D. Payroll and employee benefits

55. The Court's staff expenditure increase by 1.57 percent in 2020 from 2019, in contrast with the 6.28 percent increase from 2018 to 2019. This progression is similar to the 1.15 percent seen in 2018 from 2017. The total amount of employee benefit expenses has raised to € 116.7 million, stepping from € 114.9 million in 2019.

Table 4: Change in 2019-2020 employee benefit expenses (in thousands of euros)

	2020	2019	Variation 2020/2019	Variation as %
Judges' salaries	3,260	3,401	-141	-4.15
Judges' entitlements and allowances	1 692	1,802	-110	-6.10
Staff salaries	61, 638	60,848	790	1.30
Staff entitlements and allowances	33,011	32, 404	607	1.87
Temporary assistance	17,099	16, 437	662	4.03
Total	116,700	114,892	1,808	1.57

Source: External Auditor, on the basis of Note 16 to the financial statements, verified through SAP.

56. This category of expenses is the largest of the Court, with € 116.7 million out of € 156 million (75 percent of the expenses).

57. The information of the States Parties on staff costs at year-end is usually to be given otherwise through the Human Resources Management report to the CBF. The External Auditor made a recommendation to improve the report in 2018. In 2020, the Note 16 to the Financial Statements had been updated with adequate synthetic information on staff costs and expenditures.

58. The increase of total employee benefit expenses (+ 1.6 percent, + € 1.8 million) is partly explained by the impact on staff salaries. It is related to the update in salary scales for staff following the review by the International Civil Service Commission (ICSC) enforced from October 2019 so in 2020 for the first time on a full year.. Besides, among the employee benefits, some evolutions are linked with Covid-19 restrictions. The Covid-19 pandemic produced direct costs such as the increase in interpretation costs linked to mitigation measures that had been put in place, like faster rotation of interpreters. Non-direct costs are also caused by the pandemic such as accrual of annual leave, which have seen a major increase, stepping from € 0.76 million in 2019 to € 2.80 million in 2020 (+ 267 percent).

59. Judges salaries and entitlements, which decreased about € 251 thousand due to the lower number of judges in 2020., together with salaries and entitlements of staff, the cost amounts to 85 percent of the employee benefits expenditures (81 percent without judges), which illustrates the rigidity of the staff costs. The temporary assistance, which includes mostly General Temporary Assistance (GTA) and Short-Term Appointment (STA), represents a minor part of staff costs even if it has grown from 14.3 percent to 14.6 percent of the employee benefits expenditures between 2019 and 2020. This confirms that employee benefits are the major component of the Court's expenses, and that most of them are fixed costs.

The Covid-19 pandemic had direct and indirect impacts on the 2020 Court's staff expenditure. The main impact is the increase of the judges and staff accrued annual leave from € 0.76 million in 2019 to € 2.80 million in 2020 (+ € 2.04 million). This is largely due to the fact that travel restrictions during the Covid-19 pandemic have led to staff not taking their planned leave.

E. Employee benefits liabilities

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

61. The populations entitled to benefits are:

- the judges, who have defined retirement benefits and disability benefits based on vested rights and covered by an insurance contract recorded as a reimbursement right;
- the staff who benefit from the health regime for retirees, named “After Service Health Insurance” plan financed by 50 percent by the Organization. In addition, internationally recruited professional staff under long-term contracts benefit from other long-term benefits, such as home leave benefits, removal/travel on separation, relocation allowance, survivors’ benefit, family visits, repatriation grant and death grant.

62. The post-employment benefits and the other long-term benefits amount to € 96.264 million, compared to € 82.614 million in 2019. It shows again an important increase, but inferior to the growth registered the previous years. Note 10 emphasizes the impact of decrease of the discount rate assumptions on the increase in post-employment benefits and the other long-term benefits. The assumptions summarized in Note 10 are detailed in the report from the consultant (Deloitte), reviewed by the Finance section of the Registry, that has been disclosed to the External Auditor.

63. The reimbursement rights related to the judges’ pension are registered on the asset side of Statement 1 of the financial statements. They are estimated at € 33.029 million, compared to € 31.897 million in 2019 financial statements. As required in the previous report of the External Auditor, the consultant has provided detailed information on the assumptions and basis of calculation of reimbursement rights that the Finance section has monitored.

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

65. Annual leave accrual for all staff member increased in 2020 up to € 9.532 million (versus € 6.848 million as at 31 December 2019). It is largely due to travel limitations during the Covid-19 pandemic, which conducted staff not taking their planned leave entitlements in 2020. In these conditions, even if staff members were strongly encouraged to use their annual leave regularly in accordance with the Staff Rules 105.2, ICC decided to waive the cap of 60 leave days that staff members can carry forward and to raise leave balance up to 90 days. All excess leave days beyond the allowed maximum of 60 days (including those accrued in 2021) must be taken by 31 December 2021; and should a staff member separate from service, any payment of unused annual leave that may be due shall not exceed the maximum of 60 days allowed under the Staff Rules.

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

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

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

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

The increase of employee benefits liabilities in 2020 is mainly due to the impact of the decrease of the discount rate assumptions for post-employment benefits and other long-term benefits and the rise of annual leave accrual linked to Covid-19 pandemic. On the latter point, ICC decided to waive in 2020 the cap of 60 leave days that staff members can carry forward and to raise leave balance up to 90 days.

F. Statement of comparison of budget and actual amounts

70. IPSAS 24 paragraph 47 requires a comparison of budget amounts and the actual amounts arising from execution of the budget to be included in the financial statements. Statement V of the Financial Statements provides this requested information.

71. IPSAS 24 paragraph 47 also requires that the actual amounts, presented on a “comparable basis” to the budget, shall be reconciled with the amounts presented in the financial statements, identifying separately any basis, timing, presentation and entity differences: the amounts to be reconciled with the budget surplus/deficit are the total revenues, the total expenses and end net cash flows from operating activities, investing activities and financing activities. Note 24 to the Financial Statements provides this information.

72. The reconciliation with total revenue and total expenses (i.e. with the statement of performance) was not presented in the previous years. The External Auditor requested the Organization to complete the information provided in the Note 24 to comply with IPSAS 24. ICC completed the note by an additional table that presents the reconciliation between the budgetary surplus of € 4.5 million and the IPSAS deficit of € 9.8 million.

The additional information presented in Note 24 shows that the main differences between the budgetary surplus of €4.5 million and the IPSAS deficit of €9.8 million relate to the depreciation and amortization for € 9.7 million and the employee benefit liability related expenses for €4.8 million

G. Other receivables and accrued expenses

73. Our work revealed non-material discrepancies on other receivables and accrued expenses, which were over our summary of audit differences threshold. Corrections have been made to the financial statements.

V. Follow up of previous recommendations

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

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

76. Twenty-two recommendations were pending at 31 May 2021. Four came from previous audit reports on the financial statements, including two from the audit report on the 2019 financial statements. One recommendation came from the report on cash reserves (2015), one from the report on the Division of External Operations (DEO) (2017), seven from the performance audit report on Human Resources management (2018) and nine from the performance audit report on Budget Process Management (2019).

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

78. The following table shows the status at 31 May 2021 of all recommendations (twenty-two). When a similar recommendation has been issued in the Independent Expert Review (IER) report, or when a recommendation has been reported by the Court to the CBF or the ASP, we have generally considered the recommendation as closed (eleven cases). We considered also some recommendations as implemented (seven cases) or partially implemented (four cases). For this last category (partially implemented recommendations which remain open), two have level one priority: recommendation ICC-2017-1 on Article 112 of the Rome Statute (Table 6) and BS-2018-9 on liquidity shortfall (Appendix 4.).

Table 5: Status of previous financial audit reports and performance audit reports recommendations as of 31 May 2021

Recommendations	Reference	Total number	Implemented	Partially Implemented (Considered Closed)	Partially implemented (remaining open)
ICC - Financial audit reports	Table 6.	4	3	-	1
CR – Report on cash reserve	Appendix 1.	1	-	1	-
DEO - Division of external operations	Appendix 2.	1	-	1	-
HR - Human Resources Management	Appendix 3.	7	2	4	1
BS - Budget process management	Appendix 4.	9	2	5	2
Total number of recommendations		22	7	11	4

79. The following table displays the recommendations still partially implemented at the beginning of 2020, coming from previous audit reports on financial statements, and the appreciation on their implementation at the end of the review by the External Auditor.

80. Globally, out of these four recommendations related to audits on financial statements, three have been implemented, and one is partially implemented. The implementation of the remaining pending recommendation will have to be reviewed again in future audit reports, altogether with the recommendations partially implemented resulting from previous performance audits on cash reserves, the DEO, the Human Resources management and the Budget Process Management.

81. The following table discloses the status of pending recommendations from the audit of the financial statements at the end of the review as at 31 May 2021.

Table 6: Status of previous financial audit reports recommendations as of 31 May 2021

No.	Subject	Outstanding recommendations	Implemented	Partially Implemented (Considered Closed)	Partially implemented (remaining open)
ICC-2019-1	Notes supporting employee benefits figures in Financial statements	The External Auditor recommends that the Notes supporting employee benefits figures in the financial Statements should disclose more detailed information and distinguish exogenous factors from internal causes to explain main variations from the previous year.	x		
ICC-2019-2	Finalize MOD SOP and guidelines	The External Auditor recommends finalizing the new standard operating procedure (SOP) for a Miscellaneous Obligation Document (MOD) and the appropriate guidelines.	x		
ICC-2017-1	Article 112 of the Rome Statute	In order to strengthen the process of recovering payment arrears, the External Auditor recommends to allow States Parties in arrears for the preceding two full years to vote only once the payment schedule has been fulfilled, in accordance with the conditions of Article 112 of the Rome Statute.			X
ICC-2015-3	Permanent premises	For better visibility and budgeting of maintenance costs, the External Auditor recommends that the ICC: (i) first, finalise the development of a reliable maintenance plan as soon as possible; then, (ii) review the breakdown of components so as to align them with the maintenance plan projections and distinguish the components properly.	x		
Total number of recommendations: 4			3	-	1

82. Recommendation ICC-2019-1. Notes supporting employee benefits figures in Financial Statements. It is considered as implemented. The Court provided relevant information on the employee benefits' variations, which are disclosed in the Note 16.1 to the 2020 financial statements.

83. Recommendation ICC-2019-2. Finalize MOD SOP and guidelines. It is considered as implemented. The Court has finalized the new standard operating procedure (SOP) for a miscellaneous Obligation Document (MOD) and the appropriate guidelines, which have been communicated by the Head of DMS to Certifying Officers in January 2021.

84. Recommendation ICC-2017-1. Article 112 of the Rome Statute. It is considered partially implemented. In December 2019, the ASP welcomed the guidelines developed by the Court at its request on the review of arrears and its potential impacts on voting rights. The year 2020, was a year of elections, which gave the opportunity to measure the impact of the review and of the use of Article 112. No improvement have been noted on this matter during the 2020 election, the recommendation remains considered as partially implemented.

85. Recommendation ICC-2015-3. Permanent premises. It is considered implemented. The 2020 report to the CBF on the plan for Capital Replacements has been submitted to the CBF at the end of the year 2020 (ICC-ASP/19/8), it includes a review of the breakdown by components to be better aligned with the requirement of medium and longer term capital replacement plans.

All in all, only four past recommendations remain open at the end of the present External Auditor's mandate and three out of these four are considered implemented.

VI. Acknowledgments

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

End of audit observations.

Appendices

Appendix I

Follow-up of report on cash reserves

No.	Subject	Outstanding recommendations	Implemented	Partially Implemented (Considered Closed)	Partially implemented (remaining)
ICC - 2015-6-3	Cash reserves	Put in place a financing plan for employee liabilities, in order to even out the corresponding expenses, which are likely to increase in the future. A study should be undertaken to determine whether a reserve should be established and its possible amount.		X	
Total number of recommendations: 1				1	

1. No change was noticed in 2020 for recommendation ICC-2015-3, which then remains under consideration at the ICC level. The Court has reported the issue to the CBF for its 34th session agenda in May 2020 (CBF/34/4), postponed due to Covid-19, and had not been put to the agenda of the CBF since. The External Auditor deems that the choice between creating a dedicated reserve and securing a relevant flow of resources to match with futures employee benefits commitments has to be made by States Parties. Therefore, even if partially implemented, this recommendation no longer depends on the Court managers and is considered as closed by the External Auditor.

Appendix 2:

Follow-up of report on the division of external operations

No.	Subject	Outstanding recommendations	Implemented	Partially Implemented (Considered Closed)	Partially implemented (remaining)
DEO-2017-1	Synergy among organs	When the effects of the ReVision project are stabilized, the External Auditor recommends that further reflection should be undertaken in order to deepen the synergies between the various organs of the Court in relation to external operations and relations, while at the same time ensuring that basic legal rules are respected, which would, presuppose a more pragmatic and rational, and therefore less dogmatic, approach to the principles of neutrality, independence and confidentiality, approach which currently seems to prevail, even if synergies between different bodies already happened.		X	
Total number of recommendations: 1				1	

1. Recommendation DEO-2017-1 (synergy among organs) is considered as partially implemented. The action plan for this recommendation had launched nine actions, among which one remained to achieve. The DEO has assessed and documented their achieved implementation. Formally, one step still need to be checked for the total implementation of the recommendation: the approval of the Terms of reference (ToR) of the working group on terrorism, that has to wait until a meeting of the Security Coordination Committee (SCC). A similar recommendation has been made in the Independent Expert Review (IER) report under number R7. This recommendation is now followed by the IER mechanism in charge of implementing some of the IER recommendations. Therefore, even if partially implemented, this recommendation is no longer at the Court level and is considered as closed by the External Auditor.

Appendix 3:

**Follow-up of report on human resources management
(July 2018)**

No.	Subject	Outstanding recommendations	Implemented	Partially Implemented (Considered Closed)	Partially implemented (remaining)
HR-2018-1	Gender balance	In order to adequately address the issue of gender (im)balance at the ICC, the External Auditor recommends to the Court, based on a study to be prepared by the Human Resources Section, to introduce additional measures aimed at increasing the representation of female staff, particularly at more senior levels, such as through a mentoring programme and the establishment of a Focal Point for Women.			X
HR-2018-2	HR management policies	The External Auditor recommends that all organs strive to apply one set of HR management policies through the same operational rules, with the Registry HRS responsible for maintaining, developing and promoting these unified Court-wide HR rules, in consultation and cooperation with the other organs.	X		
HR-2018-3	Management of professional profiles	In the management of professional profiles, the External Auditor recommends: (a) organizing management reviews to better identify the development needs and the development potential of ICC employees; (b) initiating negotiations with a view to achieving the integration of the ICC into the UN Inter-Organization Agreement in order to broaden the career prospects of its staff; (c) proposing to the Court a limited modification of the rules of appointment by reserving a priority round for staff in place at ICC for a proportion of the positions to be filled that should remain limited to prevent the risk of killing de facto most of the external recruitment (10 percent for example).		X	
HR-2018-6	Elected officials	The External Auditor recommends to the Court to establish: (a) either an incompatibility between belonging to ICC staff and running for election; (b) or strict conditions guaranteeing the absence of exposure of the Court's departments to risks of conflicts of interest in the performance of the duties of the internal candidates for elected functions.		X	

No.	Subject	Outstanding recommendations	Implemented	Partially Implemented (Considered Closed)	Partially implemented (remaining)
HR-2018-8	Ombudsman function	The External Auditor recommends that the ICC finalize its thoughts on the establishment of an Ombudsman function to be shared with one or more nearby institutions.		X	
HR-2018-9	Ethics charter	The External Auditor recommends that the ICC develop and publish an ethics charter.		X	
HR-2018-10	Annual report on HR management	The External Auditor recommends supplementing the annual report on the Human Resources management presented to the CBF with: (a) the inclusion of all information relevant to a comprehensive HR report, i.e., a standardized document, addressing all the quantitative aspects (workforce, diversity, absenteeism, performance, training, etc.); (b) the definition of a stable standard for calculating the number of recruitments done during the year presented in the annual Human Resources report to the CBF; (c) the improvement of tools for inventory and identification of STA recruitments, by tracking all assessment reports and by precisely measuring the number of STA recruitments to be mentioned in the Human Resources report.	X		
Total number of recommendations: 7			2	4	1

1. Recommendation HR 2018-1 (Gender balance) is partially implemented. The Court/Registry has decided to introduce five sets of actions, Mentoring Programme for Women, Training on unconscious bias, Focal Point for Women, Recruitment decision-making framework and additional recruitment measures. The first three sets of actions are implemented. Progresses have been assessed on the last two sets of actions, with first measurable effects expected in the second half of 2021.

2. Recommendation HR 2018-2 (HR Management policies unity for all organs) can be considered as implemented. A consultation process is in place among organs on Administrative Instruction Proposal (AIP) (ICC/AI/2004/001).

3. Recommendation HR 2018-3 (Management of professional profiles) is partially implemented. Progresses have been assessed on significant milestones such as a New Performance Management AI, on a Learning Management System (LMS) launched in April 2020, and the Court has joined the United Nations (UN) Inter-Organizational Mobility Agreement. However, the component of the recommendation related to internal mobility was rejected. The Court proposed amendments to the Financial Regulations and Rules (FRR) aimed to ensure staff mobility between Major Programmes to the CBF for its 36th session in May 2021. Therefore, even if partially implemented, the recommendation HR 2018-3 is considered as closed by the External Auditor.

4. Recommendations HR 2018-6 (Elected officials and incompatibility), HR 2018-8 (Ombudsman function) and HR 2018-9 (Ethics charter) are only partially implemented. The Court aims to progress in link with the relevant assessment and recommendations arising from the ongoing Independent Expert Review (IER) in the scope of 19th ASP. Similar recommendations have been made in the IER report (paragraphs 83 -105) under numbers

R76 to R78 (HR 2018-6), R115 to R119 (HR 2018-8) and R106 (HR 2018-9). These recommendations are now followed by the Court internal mechanism in charge of implementing some of the IER recommendations. Therefore, even if partially implemented, these recommendations are considered as closed by the External Auditor.

5. Recommendation HR 2018-10 (Annual report on HR management) is implemented. The Court/Registry has decided to introduce three sets of actions, automation and standardization of HR reports, creation of HR analytics/dashboards, development of social report. Progresses have been assessed on these sets of actions, with measurable effects. Standardized HR reports have been prepared, with five reports already launched. Nine dashboards are accessible through the Court Intranet. The 2020 report to the CBF on 2019 HR management was available in May 2020 and the 2021 report to the CBF on 2020 HR management was available in March 2021.

Appendix 4:

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

1. The Performance Audit report on Budget process, produced in July 2019, contained 10 recommendations, with one being implemented last year, nine recommendations are outstanding. The present review comes less than two years after the issuance of the recommendations.

N°	Subject	Outstanding Recommendations	Implemented	Partially Implemented (Considered Closed)	Partially implemented (remaining)
BS-2018-1	Interpretation of article 42(2)	The External Auditor recommends the ASP to put on its agenda, in the context of an upcoming evaluation of the Court or through any other forum, the interpretation of article 42(2) of the Rome Statute, in order to clarify to what extent it forbids the Prosecutor to transfer to the Registry, acting as provider of shared services, accountability for common administrative tasks.		X	
BS-2018-2	Zero based budget	The External Auditor recommends that, when preparing yearly budget submissions, the Court: (a) Should continue to take into account not only incremental adjustments, of current appropriations levels through the service requests process in relation to the preceding year; but also (b) In a comprehensive “zero-based budget” approach, should question the nature of those appropriations in and of themselves, in order to avoid a gradual drift in budget appropriations.	X		
BS-2018-3	Savings and efficiencies	Concerning savings and efficiencies, the External Auditor recommends that: (a) The launching of the annual workshop on savings and efficiencies be chaired personally by the Registrar; (b) Standard templates be more widely used to support proposed and approved savings and efficiencies, disclosing the baseline level, the proposed and the approved amounts saved and the precise origin and nature of the saving (cut of existing cost or potential cost avoided); (c) The annex to the proposed budget document dedicated to savings and efficiencies only refer to those which result from genuine managerial initiatives and have an impact on the baseline; and (d) A symmetric “top-down” approach, initiated every year at Principals level, and giving rise to an organized challenge with lower levels (i.e. Divisions and Sections) should be designed and implemented for staff limitations.	X		

N°	Subject	Outstanding Recommendations	Implemented	Partially Implemented (Considered Closed)	Partially implemented (remaining)
BS-2018-4	Internal positions	The External Auditor recommends the ICC to adapt Staff Rules so that, in cases where the workload evolution should lead to staff decreases in some sectors, as an alternative to separation, a strong priority for recruitment on other open internal positions be offered to the incumbents, if and when their profiles are clearly adequate for the new assignments.		X	
BS-2018-5	Budget document structure	The External Auditor recommends the Budget Working Group (BWG) to study and submit for clearance to the Committee on Budget and Finance (CBF) and to the Hague Working Group (HWG) a proposal for a renewed, simplified and shorter budget document, strictly focused on budget-relevant issues, and based on the acquired ICC experience. If and when endorsed by the Committee on Budget and Finance (CBF) and the Hague Working Group (HWG), the new document structure could be approved by the Assembly of States Parties (ASP).		X	
BS-2018-7	Transfers between major programs	The External Auditor recommends to adapt the Financial Rules, which currently prohibit transfers between Major Programmes, in order to allow such transfers and thus bring an adequate management flexibility to smaller Major Programmes, such as the Independent Oversight Mechanism (IOM) or the Office of Internal Audit.		X	
BS-2018-8	Approval of Multi-year projects	To ensure a streamlined coherence between approval of multi-year investment projects and related annual budgetary decisions by the ASP, the External Auditor recommends the Court to submit to the ASP a proposal to extend its current IT strategy multi-year special account so that: (a) It could be used as a multi-year multi-purpose mechanism allowing a carryover of unspent regular budget resources for a list of other multi-year significant investment projects approved by the ASP; and (b) Adequate rules be designed, guaranteeing a robust separation of the appropriations dedicated to each approved project and a yearly reporting to the ASP.			X

N°	Subject	Outstanding Recommendations	Implemented	Partially Implemented (Considered Closed)	Partially implemented (remaining)
BS-2018-9	Liquidity shortfall	So as to avoid adverse financial and reputational consequences in case of a liquidity shortfall, the External Auditor recommends the ASP to delegate some responsibility to the Bureau, in order: (a) To announce, in due time (i.e. leaving a reasonable period, such as two/three weeks – needing to be more precisely defined – before the forecasted available cash only represents less than one standard month of payments), that the Court will be exceptionally authorized to use the Contingency Fund, and/or, in case there is no sufficient cash available in the fund, to pre-negotiate a credit line; (b) To allow the Court to effectively use either or both facilities only if and when the liquidity crisis becomes obviously unavoidable (for instance, when only one or two days of cash are left), this delay also needing to be very precisely defined in advance); and (c) To provide for an immediate reporting of the situation to the States Parties for both previous decisions.			X

N°	Subject	Outstanding Recommendations	Implemented	Partially Implemented (Considered Closed)	Partially implemented (remaining)
BS-2018-10	Key performance indicators related to the budget	Concerning the key performance indicators disclosed in the Budget Performance Report annexes, the External Auditor recommends that: (a) In order to offer a more coherent and budget-focused annual budget performance report, the ICC no longer publishes the annexes currently devoted to Major Programmes key performance indicators, most of which are not measurable and have no link with the budget performance, i.e. do not even offer appropriate cost/results measurable indications; (b) In order to avoid letting external stakeholders disclose simple, but misleading budgetary indicators based on public information (for instance by dividing the actual ICC budgetary expenses by the number of guilty verdicts, of judgments, of involved individuals, of situations, etc.) the ICC takes the opportunity of its present works on the Court's Strategic Plan 2019-2021 to select, if and when possible, some specific KPIs presenting a clear correlation with the use of budgetary resources to replace the present useless KPIs disclosed in the Budget performance Reports, which are generally not directly related to the budget; and (c) Once this task has been completed, each body selects a very limited number of the most significant measurable indicators related to the budget (between two and four, if any), in order to annex them to the budget performance report. The removal of the publication of current indicators should not take place until new relevant indicators are actually available.		X	
		Total: 9	2	5	2

1. Recommendation BS 2018-1 (Interpretation of Article 42(2) of the Rome Statute) is considered as partially implemented. The Court aims to progress in link with the relevant assessment and recommendations arising from the report of the Independent Expert Review (IER) of the Court. Similar recommendations have been made in the IER report under number R1, R2, R4, R6. These recommendations are now followed by the Court internal mechanism in charge of implementing some of the IER recommendations. Therefore, even if partially implemented, the recommendation BS 2018-1 is considered as closed by the External Auditor.

2. Recommendation BS 2018-2 (Zero based budget) is considered as implemented. Thanks to an enhanced close inter-organs consultation, the needs and the resources available are re-assessed and justified in every budget proposal by the Court. Moreover, the staff costs amount to approximately 75 % of the total budget and are reviewed thoroughly by the Court every year.

3. Recommendation BS 2018-3 (Savings and efficiencies) is considered as implemented. The Court has launched the first annual workshop on savings and efficiencies in February 2020 presented by the Registrar. A standard template is available for the Court's sections to propose new efficiencies and savings initiatives, which are compiled, after review by the directors and the Court-wide project facilitators, in the Annex XVI and X of the Proposed Programme Budget (PPB) each year.
4. Recommendation BS 2018-4 (Internal positions) is superseded by the recommendation HR 2018-3 and is considered as closed by the External Auditor.
5. Recommendation BS 2018-5 (Budget document structure) is considered as partially implemented. A draft proposal on streamlining the budget document was discussed at the Court's Budget Working Group (BWG) and presented to the Registrar in March 2020 and April 2021, then it has been presented at the 36th CBF's session in May 2021. If adopted by the ASP, the Court aims to use this document for the 2023 Proposed Programme Budget (PPB). Therefore, even if partially implemented, this recommendation is no longer at the Court level and is considered as closed by the External Auditor.
6. Recommendation BS-2018-7 (Transfers between major programs) is not implemented. The CBF at its 33rd session has discussed the recommendation and has rejected a modification of Rule 4.8 of FRR and a move towards more flexible transfers between major programs. A similar recommendation has been made in the Independent Expert Review (IER) report under number R134. This recommendation is now followed by the Court internal mechanism in charge of implementing some of the IER recommendations. Therefore, even if not implemented, the recommendation BS 2018-7 is considered as closed by the External Auditor.
7. Recommendation BS 2018-8 (Approval of Multi-year projects) is considered as partially implemented. The Court aims to progress in link with the review of the current multi-year fund for the IT Strategy "*before extending it to other projects and amending the FRR, if necessary*". The Court will submit a report in March 2022 to the CBF for their review and recommendation. The earliest completion date given by the Court is December 2022.
8. Recommendation BS 2018-9 (Liquidity shortfall) is considered as partially implemented. This subject was addressed by the CBF in its last report to the ASP (ICC-ASP/19/15, paragraph 164). In resolution ICC-ASP/18/Res.1 (paragraph C3) the ASP "*takes note of the recommendations of the Committee and the External Auditor concerning liquidity issues and notes that States Parties will continue to consider this matter in The Hague Working Group facilitation on the budget*". No completion date have been provided to the External Auditor.
9. Recommendation BS 2018-10 (Key performance indicators -KPIs) related to the budget) is considered as partially implemented. The action plan proposed by the Court for this recommendation is linked to the one for recommendation BS-2018-5 above. Moreover, the Court is carrying out its work to streamline and fine-tune its KPIs in order to display a comprehensible link between the Strategic Plan and its Proposed Programme Budgets (PPB). A draft proposal on streamlining the budget document was discussed at the Court's Budget Working Group (BWG) and presented to the Registrar in March 2020 and April 2021, then it has been presented at the 36th CBF's session in May 2021. If adopted by the ASP, the Court aims to use this document for the 2023 Proposed Programme Budget (PPB). Therefore, even if partially implemented, this recommendation no longer depends on the Court managers and is considered as closed by the External Auditor.