The Finance Committee submitted its latest report at the ICC Bureau meeting held on 25 and 26 November 2013 in Accra, Ghana.

The report now presented has the purpose to provide the information for the financial year 2013 of the ICC and provide current data on the ICC finances for the months of January and February 2014.

The Finance Committee is composed of four members which are the National Human Rights Institutions (NHRIs) of Australia, Germany, Mexico and Morocco, and is chaired by the Mexican NHRI.

Our appreciation and thanks to the Committee members for their time and willingness to support the work of this Chair.

1. FINANCE UPDATE OF 2013

According to the financial information provided by the ICC Chair for the year ended December 31, 2013 (the preliminary balance for that year), the ICC had an income of CHF 279,603.41, less than the amount received in 2012 which was of CHF 290,970.52.
According to the documentation mentioned, the ICC received CHF 260,515.97 for the payment of subscription fees from 48 NHRIs with A status of the regions of Africa, America, Asia Pacific and Europe.

It is necessary to indicate that, between 2013 income there is a grant for CHF 18,688.00 of the Office of the United Nations High Commissioner for Human Rights (OHCHR), which had not been received in 2012.

At December 31, 2013, the ICC bank account had a balance of CHF 66,460.77.

Expenditure in 2013 amounted to CHF 210,808.27, less than the amount spent in 2012 of CHF 232,596.16.

It is important to note that the budget for 2013 was just approved at the last meeting of the Bureau on 25 and 26 November 2013, therefore the expenditures almost throughout the year were not adjusted to a budget approved before.

This Finance Committee is concerned that at the last meeting of the Bureau held in November, the 2014 budget was not approved, despite the fact that this Committee highlighted in its report the importance of the 2014 budget was approved at the meeting of the Bureau in order to regularize the ICC situation.

This Finance Committee reiterates its request that the necessary steps are taken to avoid anomalies in the future, since it is contrary to the transparency of the financial year of our association that the 2014 budget is approved when the year is already in progress.

According to information provided by the ICC Chair on 21 February 2014, the accountant has not completed the ICC accounts corresponding to 2013 and for the same reason, it has not been possible to provide the necessary documentation to the Auditor.
Recommendations:

1. That the ICC Bureau takes note of the preliminary financial information for 2013.

2. That, in order to make efficient the financial year of the ICC, appropriate measures are taken to strengthen the administration of the ICC, so that there is continuity in the preparation of the financial records and the same are available in a timely manner.

2. STATUS OF SUBSCRIPTION FEES PAYMENT OF 2013

a) Subscription fee payment

Until February 20, 2014, of 69 NHRIs with status A, 48 (69.56%) have paid the subscription fee for 2013 and 3 requested a fee waiver for 2013 (Greece, Guatemala and Nicaragua).

Of the 48 NHRIs that made the payment of the subscription fee for 2013, 46 did so in the same year and 2 (Cameroon and Chile) in this year 2014.

Until February 20, 2014, In Europe, of 21 NHRIs, 18 have paid the fee to the ICC for 2013, ie, 85.7% and one NHRI requested a fee waiver (Greece). According to these figures, this region is the one with the best percentage of payment of the ICC subscription fee.

In Asia Pacific, of 15 NHRIs, 12 have paid the membership fee for 2013, ie 80%. No member of this region requested a fee waiver.
In Africa, of 18 members, 11 have fully paid, ie 61.1%. No member of Africa requested a fee waiver. However, the ICC Chair reported a partial payment from a NHRI in the region (Uganda).

Regarding the Americas, only 7 of 15 members have paid, or 46.6% and two requested a fee waiver (Guatemala and Nicaragua). Therefore, Americas remain the region with the lowest percentage of payment.

The above information is reflected in the following charts:

<table>
<thead>
<tr>
<th>Total of members with A Status</th>
<th>2013 fee paid</th>
<th>Waiver / reduction requested</th>
<th>No reply</th>
</tr>
</thead>
<tbody>
<tr>
<td>Europe 21</td>
<td>18</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Asia Pacific 15</td>
<td>12</td>
<td>0</td>
<td>3</td>
</tr>
<tr>
<td>Africa 18</td>
<td>11</td>
<td>0</td>
<td>7*</td>
</tr>
<tr>
<td>Americas 15</td>
<td>7</td>
<td>2</td>
<td>6</td>
</tr>
<tr>
<td><strong>Total</strong> 69</td>
<td><strong>48</strong></td>
<td><strong>3</strong></td>
<td><strong>18</strong></td>
</tr>
</tbody>
</table>

* According to the information registered by the ICC Chair, the NHRI of Uganda made a partial payment. However, that NHRI did not submit a request for payment reduction under the ICC Guidelines for the determination of fee waivers.

Percentage of fee payments per region:

<table>
<thead>
<tr>
<th>Region</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1   Europe</td>
<td>85.7%</td>
</tr>
<tr>
<td>2   Asia Pacific</td>
<td>80%</td>
</tr>
<tr>
<td>3   Africa</td>
<td>61.1%</td>
</tr>
</tbody>
</table>
It is appropriate to extend congratulations to the NHRI of El Salvador which made an effort and in this 2014 paid the membership fees for 2011 and 2012.

b) Fee waiver / reduction requests

In December 2013, the Chair of the Finance Committee received a request for a waiver of the membership fees for the years 2012 and 2013 of the NHRI of Nicaragua.

The Finance Committee Chair proceeded to study the request and in consensus with the members of the Committee, adopted the following recommendations:

*NHRI of Nicaragua*

- It is recommended that the ICC Bureau waives the 2012 and 2013 subscription fees for the Procuraduría para la Defensa de los Derechos Humanos of Nicaragua.

- It is recommended that the ICC Chair send a letter to the Government of Nicaragua sensitizing them about the need that the NHRI have enough budget to fulfill its functions and international commitments.

**Recommendation:**

*The Finance Committee proposes to the ICC Bureau to approve the recommendations transcribed above regarding the fee waiver request of the NHRI of Nicaragua.*
3. STATUS OF SUBSCRIPTION FEES PAYMENT OF 2014

Until February 20, 2014, of 69 NHRIs with status A, 19 (27.5%) have paid the subscription fee for 2014.

Of the 19 NHRIs that have made the payment of the subscription fee for 2014, 8 are from Europe, 4 from Africa, 4 from Asia Pacific and 3 from the Americas.

Given that this report reflects the figures for the first weeks of this year, the Finance Committee is confident that throughout 2014 more NHRI will pay their membership fees.

This Finance Committee makes a reminder for NHRIs requesting a fee waiver or reduction in the membership fee corresponding to 2014, to do so no later than March 31 of the current year, in accordance with the ICC Guidelines for the determination of fee waivers.

4. UPDATE OF THE ICC WEBSITE

In order to provide more transparency to the payment of membership fees to the ICC, this Chair of the Finance Committee drafted a text that explains in a simple way the basis of payment and the procedure to do it or to apply for a fee waiver or reduction.

In cooperation with the ICC Geneva Representative, such text was incorporated into the ICC website. In addition the ICC Guidelines for the determination of fee waivers were included for ease of reference by ICC members.

Recommendation:

The Finance Committee requests the ICC Bureau to take note of the information included in the ICC website.
This Chair of the Finance Committee reaffirms its commitment to continue cooperating with the ICC Chair and expresses its willingness to carry out actions to ensure compliance with the mandate we have received from the Bureau and the General Assembly of the ICC, and transparent the financial year of our association.

Dr. Raúl Plascencia-Villanueva  
Chairman of the ICC Finance Committee