

IX

# Financial Management



## IX. Financial Management

### A. Income

The Inter-American Court has four main sources of income:

- the OAS Regular Fund,
- voluntary contributions from Member States,
- international cooperation projects, and
- other extraordinary income.

The Court received a total income of US\$7,049,732.12 during the 2023 fiscal period. Of this total, US\$5,024,000.00 (71.27%) originated from the OAS Regular Fund.<sup>191</sup> Similarly, US\$127,619.81 (1.81%) corresponds to voluntary contributions from Member States<sup>192</sup> and US\$1,898,112.31 (26.85%) from international cooperation projects.

The following table shows the details of the income received by the Inter-American Court during the 2023 period:

The distribution of income received by the Inter-American Court of Human Rights during the period 2023 is detailed below as a percentage.

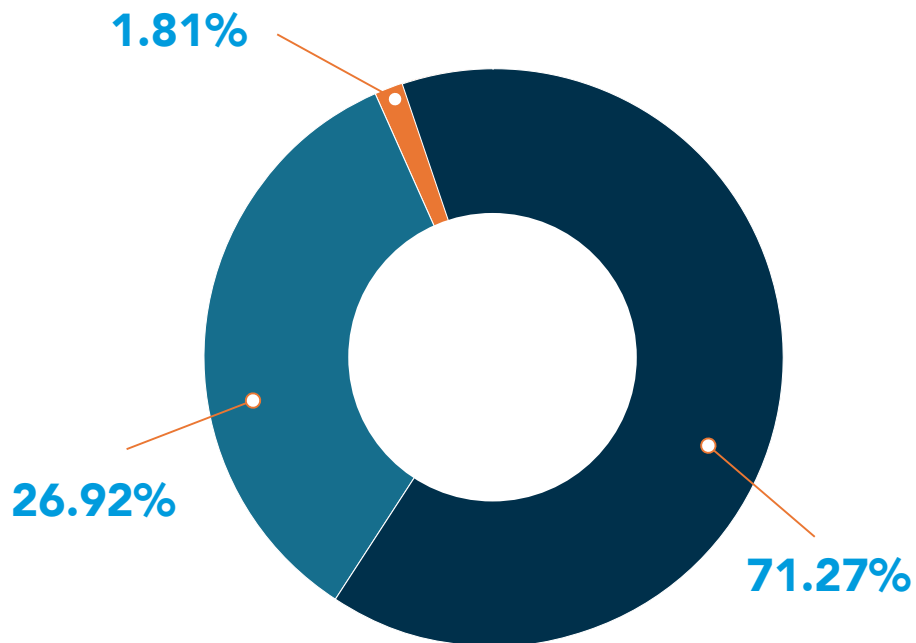
INCOME 2023	
<b>OAS REGULAR FUND</b>	<b>\$5,024,000.00</b>
<b>MEMBER STATES</b> (voluntary contributions)	<b>\$127,619.81</b>
República de Costa Rica	\$102,430.44
República del Perú	\$15,189.37
República de Chile	\$10,000.00
<b>INTERNATIONAL COOPERATION</b>	<b>\$1,898,112.31</b>
Spanish Agency for International Development Cooperation (AECID)	\$149,086.00
Norwegian Ministry of Foreign Affairs	\$464,544.36
European Commission	\$79,664.65
Swiss Agency for Development and Cooperation COSUDE	\$280,000.00
Deutsche Gesellschaft Für Internationale Zusammenarbeit (GIZ), Federal Ministry of Economic Cooperation and Development (BMZ)	\$20,606.15
Swedish International Development Cooperation Agency	\$729,011.15
Ministry of Foreign Affairs of the State of the Netherlands	\$170,000.00
UNESCO	\$5,200.00
<b>TOTAL</b>	<b>\$7,049,732.12</b>

<sup>191</sup> Of the funds allocated by the General Assembly for the 2023 Draft Budget, the Inter-American Court of Human Rights received US\$5,024,000 through the OAS General Secretariat, corresponding to 100% of the approved amount.

<sup>192</sup> On November 29, 2022, the Inter-American Court received a voluntary contribution in the amount of US\$400,000.00 from the State of Mexico, through its Embassy in Costa Rica. These funds were allocated for the execution of the 2023 budget.

# INCOME RECEIVED

## Year 2023



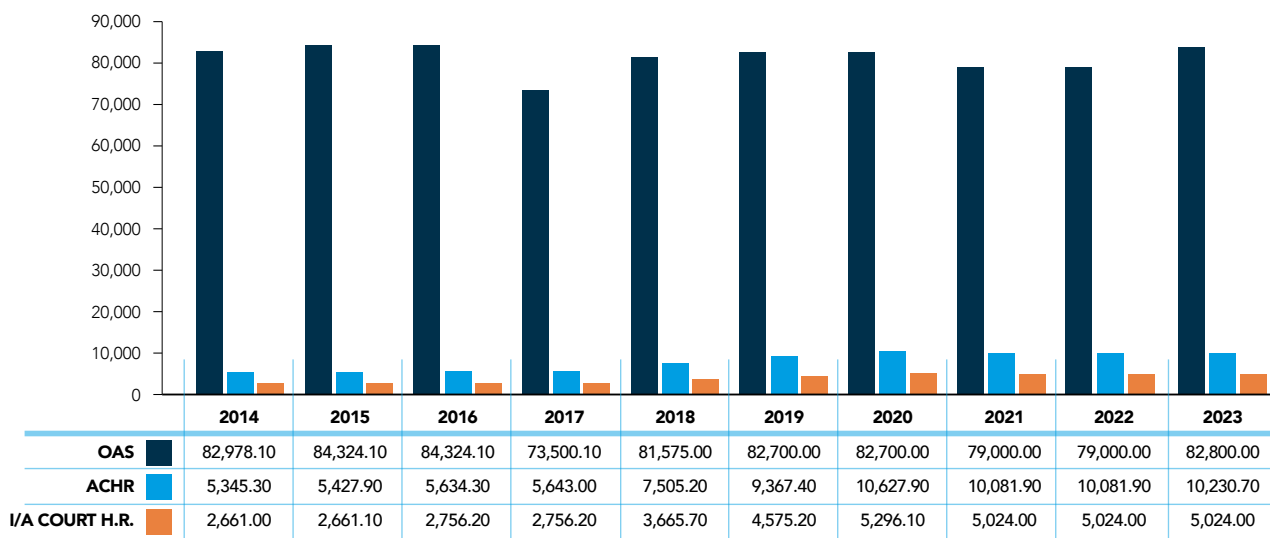
### 1. Income: OAS Regular Fund

During the Fifty-Second Regular Session of the OAS General Assembly held in person, in the City of Lima, Peru, on October 5, 6, and 7, 2022, Resolution No. AG/RES. 2985 (LII-O/22) approved the Organization of American States' Program Budget for the accounting period of the year 2023. Said program budget assigned the Court the sum of US\$5,024,000.00.

The following table shows a historical comparison between the total budget of the OAS and the budget allocations granted to the Inter-American Court of Human Rights and the Inter-American Commission on Human Rights over the last ten years.

In the chart:

## COMPARATIVE BUDGET ALLOCATIONS TO THE I/A COURT H.R. BY THE OAS 2014-2023



### 2. Income from voluntary contributions by OAS member states<sup>193</sup>

During the year 2023, the Inter-American Court received voluntary contributions from three OAS member states for the sum of US\$127,619.81, which represented 1.81% of the Court's total income, as follows:

MEMBER STATE <sup>194</sup>	US\$127,619.81
Republic of Costa Rica	102,430.44
Republic of Peru	15,189.37
Republic of Chile	10,000.00

### 3. Income from International Cooperation Projects

Income received from International Cooperation for 2023 amounted to US\$1,898,112.3, being 26.92% of the total income for that year, and consisted of the following contributions:

<sup>193</sup> On November 29, 2022, the Inter-American Court received a voluntary contribution of US\$400,000.00 from the State of Mexico, through its Embassy in Costa Rica. These funds were allocated to the execution of the 2023 budget.

<sup>194</sup> Se precisa que 29 de noviembre de 2022 la Corte IDH recibió una contribución voluntaria por la suma de US\$400,000.00 por parte del Estado de México, a través de su Embajada en Costa Rica. Estos fondos fueron asignados para la ejecución del presupuesto del año 2023.

### **1. Spanish Agency for International Development Cooperation (AECID): US\$149,086.00**

In April 2023, the Court submitted, through the General Secretariat of the OAS, a proposal for the project “Strengthening access and efficiency of the jurisdictional activity of the Inter-American Court of Human Rights through mobile sessions and judicial proceedings in the States Parties” to the AECID. It was approved in May 2023, with a budget of US\$212,980.00 and a duration of 12 months, to be implemented between May 25, 2023, and May 25, 2024.

On April 17 and June 16, 2023, the Court received, through the General Secretariat of the OAS, the amount of US\$149,086.00 from the AECID, corresponding to 70% of the total project, as a first installment to begin the activities.

### **2. Norwegian Ministry of Foreign Affairs: US\$464,544.36**

In September 2020, the Norwegian Ministry of Foreign Affairs and the Inter-American Court signed the project “Strengthening the Jurisdictional and Communication Capacities of the Inter-American Court of Human Rights, 2020–2024”, with financing of up to NOK 20,000,000.00, for equivalent approximately US\$1,995,740.00, with a duration of four years, from July 2020 to June 2024.

The initial contribution for this new project was received in September 2020, for the sum of USD\$266,050.67.

During the 2021 period, the Court received deposits of NOK 991,136.00 (US\$116,736.08) and NOK 4,008,864 (US\$485,652.12), on April 9 and June 10, respectively.

For the year 2022, NOK 5,000,000 was received divided into two deposits, the first on April 20 for the sum of US\$156,613.85 (NOK 1,372,000) and the second for US\$372,813.78 (NOK 3,628,000), on August 8.

In 2023, contributions to the project amounted to NOK 5,000,000, equivalent to US\$464,544.36, the first contribution received on June 26, and the second on August 29, for NOK 3,078,507.96 (US\$285,099.83) and NOK 1,921,492.03 (US\$179,444.5), respectively.

A separate external financial audit and internal control report was issued for this Fund, on March 21, 2023.

### **3. European Commission: US\$79,664.65**

On April 1, 2019, the European Commission and the Court signed the project “Improving the capability of the Inter-American Court of Human Rights to administer prompt international justice to victims of human rights violations, especially those belonging to vulnerable and traditionally discriminated groups, and to disseminate its jurisprudence and work in an amicable manner that facilitates its observance and use among national actors,” with the financing of 750,000.00 Euros for the 24 months of project execution, starting in May 2019, subsequently extended to 39 months.

The project was developed without setbacks during the 39-month execution period. The final technical and financial report was presented on November 1, 2022. Subsequently, the project’s final disbursement for 75,000 euros (US\$79,664.65) was received on March 27, 2023.

#### **4. Deutsche Gesellschaft Für Internationale Zusammenarbeit (GIZ) under the Regional International Law and Access to Justice in Latin America Program III (Dirajus III), financed by the Federal Ministry of Economic Cooperation and Development (BMZ): US\$20,606.15**

Based on the DIRAJus agreement, on December 16, 2021, the Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ) and the Inter-American Court signed a special agreement for the project: "Enhancing sustainable Inter-American E-Justice for Human Rights / Reforzar la justicia interamericana para los derechos humanos de forma electrónica y sostenible", actions for which were planned between December 27, 2021, and October 31, 2022, with approved funding of 1,000,000.00 EUR.

The first disbursement for US\$1,023,963.08, equivalent to 914,575 euros, was received in January 2022. No disbursements were submitted for this contract in 2023. However, between July and August 2023 the project was subject to a financial audit by GIZ, as stipulated in the conditions of the agreement. The Inter-American Court continues to await the final approval of the report and the partner's final settlement for the project.

Similarly, under the DIRAJus III Program, on March 24, 2023, the fourth financing contract was signed, the objective of which was to strengthen and disseminate the work of the Inter-American Court of Human Rights by holding sessions in Chile. Said contract was executed for the amount of US\$20,606.15, being the only amount received in 2023. The contract dates were from March 27 to May 29, 2023, allowing all scheduled activities to be completed.

External financial audit and internal control reports were issued separately for this Fund, on October 4, 2023.

#### **5. Swiss Agency for Development and Cooperation COSUDE: US\$280,000.00**

As part of the "Strengthening Governance and the Protection of Human Rights in Central America" Program, in October 2022, the third Memorandum of Understanding was signed for joint work between both institutions, under Phase III of "Strengthening the protection of human rights and the rule of law through jurisprudential dialogue, optimization of capacities and compliance with the judgments of the Inter-American Court of Human Rights in El Salvador, Guatemala, Honduras and Nicaragua". The project had a duration of 18 months, starting October 1, 2022, with US\$700,000 in funding.

The first disbursement of phase III of the program was received in October 2022, for the sum of US\$300,000.

According to the programming of the agreement, in May 2023 the sum of US\$140,000.00 for the second disbursement was received and in November of that same year, the third disbursement was received for US\$140,000.00.

#### **6. Swedish International Development Cooperation Agency: US\$729,011.15**

In May 2023, the Swedish International Development Cooperation Agency, Sida, represented by the Embassy of Sweden in Colombia and the Inter-American Court of Human Rights signed the agreement "Institutional strengthening of the Inter-American Court of Human Rights 2023 - 2025", with funding of up to SEK 24,000,000.00, equivalent to an amount of US\$ 2,168,346.60, to be used in the project implementation, running from January 1, 2023 to December 31, 2025 and the purpose of which is to contribute to improving the situation of human rights in the States parties to the American Convention, by strengthening the institutional and jurisdictional activities of the Court.

The first contribution equivalent to SEK 4,000,00.00 was credited to the Court on June 5, 2023, for an amount of US\$370,902.68.

In October 2023, the Court received the second disbursement, in accordance with the programming of the agreement of understanding, the amount of which corresponded to US\$358,108.47, equivalent to SEK 4,000,00.00.

## 7. Ministry of Foreign Affairs of the State of the Netherlands: US\$170,000.00

The Netherlands, represented by the Ambassador in Costa Rica, and the Court, signed the project “Institutional Strengthening of the Inter-American Court of Human Rights for the optimization of their training capabilities”, with funding of \$600,000.00 for 24 months of the project execution, starting on November 1, 2023, and ending on October 31, 2026.

The project’s initial disbursement was received in November 2023 for the sum of US\$170,000.00.

## 8. United Nations Educational, Scientific and Cultural Organization - UNESCO: US\$5,200.00

On November 17, 2021, the United Nations Educational, Scientific and Cultural Organization - UNESCO, with an office in Uruguay and the Inter-American Court of Human Rights, signed the contract No. 4500448811, RED DIALOGA: Local Meeting and Training Course for Journalists in the Inter-American Human Rights System (IAHRS). The project seeks to advise and train journalists within the framework of the IAHRS and provide a networking space between the IAHRS and journalists in the hemisphere.

The signed contract was established for a period of one year from the date of signing, with a funding amount of US\$24,200.00.

On December 16, 2021, the Court received the first disbursement of US\$10,000.00, in accordance with the conditions outlined in the contract. A second disbursement of US\$9,000 was received by the Court in October 2022.

At the closing of the project, on November 30, 2022, the respective progress and financial reports were submitted and approved. The transfer for the completion of this project was received on February 13, 2023, for the sum of US\$5,200.00.

A separate financial external audit and internal control report was issued for this Fund, dated October 4, 2023.

## B. | Technical Cooperation

- ▶ The Federal Ministry for Economic Cooperation and Development (BMZ) of the Federal Republic of Germany, through the Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ), continued the development of the DIRAJus project, which includes the work of a German lawyer who carries out research on access to justice and develops an important tool called “Digest”, which is detailed in greater detail in section XIV of this report.
- ▶ Thanks to the technical cooperation of the Konrad Adenauer Foundation, the realization of the Latin American Human Rights Research Hub (Bringing young people closer to the Inter-American Court of Human Rights) was made possible. The Latin American Research Hub is a program aimed at advanced students in the legal profession (60% of the degree completed) from various universities in the region, with basic knowledge of human rights, and a vocation to internalize and contribute to the work of the I/A Court H.R., as detailed in section XII of this report.
- ▶ The Max Planck Institute for Comparative Public Law and International Law cooperated with the Court, through the financing of two research scholarships for doctoral students, each lasting one month, on topics of particular relevance to the work of monitoring compliance with judgments.
- ▶ A student attorney from the University of Notre Dame joined a work team in the Court’s legal area for a period of one year, beginning August 7, 2023. The University of Notre Dame through the Notre Dame Reparations Design and Compliance Lab provided technical collaboration with research on compliance with the reparations ordered by the Court and prepared several reports on topics such as

the impact of hearings on monitoring compliance with judgments and kept an updated database on compliance with reparation measures, published in 2021.

- ▶ In addition, during 2023, three intern lawyers from Harvard, Yale and Georgetown Universities joined the Court's team, beginning their work in August and September 2023 for a period of one year.

## C. | Regular Fund Budget approved for 2024

During the Fifty-Third Regular Session of the OAS General Assembly, held in person from June 21 to 23, 2023, in Washington, DC, the 2024 budget for the Inter-American Court of Human Rights was approved for the sum of US\$5,325,400.00<sup>195</sup>. It should be remembered that, during the General Assembly, held in Cancún, Mexico in June 2017, the States decided, through Resolution AG/RES. 2908 (XLVII-O/17)<sup>196</sup>, that the budget granted to the Inter-American Court of Human Rights should be doubled within a three-year period. That is, by 2024 the amount assigned by the OAS should amount to US\$5,512,400.00. However, it is necessary to highlight that this amount does not correspond to a doubling of the budget approved in the City of Cancún in 2017, as decided by the OAS General Assembly.

## D. | Audit of the Financial Statements

In 2024, an external audit was carried out on the Inter-American Court's financial statements for the fiscal year 2023, which included all the funds administered by the Court, including funds from the OAS, the contribution from the Government of Costa Rica, international cooperation funds, Victims Legal Assistance Fund, as well as contributions from States, universities and other international organizations. The audit report corresponding to fiscal year 2023 will be issued in March 2024.

In addition, each international cooperation project is subject to an independent audit to ensure the most effective use of said resources, and each of the reports is submitted to the corresponding cooperation agency responsible for the contract signed for each project.

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195 Organization of American States. General Assembly. (2023). Declarations and resolutions (Regular Sessions). Program-Budget of the Organization for 2024" (Approved in the first plenary session held on June 22, 2023, subject to review by the Style Commission). AG/RES. 3011 (LIII-O/23). See: <https://www.oas.org/en/council/AG/ResDec/>

196 The General Assembly decided: "to request that the Committee on Administrative and Budgetary Affairs, considering existing resources, double the resources of the Regular Fund allocated to the organs of the inter-American human rights system: Inter-American Commission on Human Rights and Inter-American Court of Human Rights, within a period of three years" Promotion and Protection of Human Rights, Article xvi. "Financing of the organs of the inter-American human rights system through the program budget of the Organization 2