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***Trust Fund ISU APMBC  
Geneva International Centre  
For Humanitarian  
Demining, Geneva***

*Balance sheet and Expenditures and Revenues  
Statement of the Trust Fund ISU APMBC  
for the year ended 31 December 2016  
and Report of the independent Auditor*

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## **Report of the independent auditor**

To the Director of  
**Geneva International Centre for Humanitarian Demining, Geneva**

### **Report on the balance sheet and the expenditures and revenues statement of the Trust Fund for Implementation Support Unit of the Anti-personnel Mine Ban Convention (ISU AMPBC)**

In accordance with the terms of our engagement we have audited the accompanying Balance sheet and Expenditures and Revenues Statement ("the financial report") of the Trust Fund for Implementation Support Unit of the Anti-personnel Mine Ban Convention for the year ended 31 December 2016.

#### *GICHD Director's Responsibility*

The GICHD Director is responsible for the preparation of this financial report in accordance with the requirements of Swiss law. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of the financial report that is free from material misstatement, whether due to fraud or error. The GICHD Director is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

#### *Independent Auditor's Responsibility*

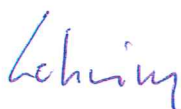
Our responsibility is to express an opinion on this financial report based on our audit. We conducted our audit in accordance with Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the financial report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial report for the year ended 31 December 2016 complies with Swiss law.

**Deloitte SA**



Jürg Gehring  
Licensed Audit Expert  
Auditor in Charge



Aurore De San Nicolas

Geneva, 11 May 2017

Enclosure: Financial report: Balance sheet, Expenditures and revenues statement of the Trust Fund ISU APMBC

**TRUST FUND IMPLEMENTATION SUPPORT UNIT - APMBC  
BALANCE SHEET AS OF 31 DECEMBER (CHF)**

	2016	2015
<b>CURRENT ASSETS</b>		
TOTAL BANK IN CHF	746'761	1'033'196
TOTAL BANK IN EUR	-	92'651
ACCOUNTS RECEIVABLE	77'038	11'199
<b>TOTAL ASSETS</b>	<b>823'799</b>	<b>1'137'046</b>
<b>CURRENT LIABILITIES</b>		
GENERAL PREPAID EXPENDITURES	98'173	616'225
PAYABLES AND ACCRUED EXPENDITURES	7'194	163
ACCRUED REVENUES	95'157	148'761
ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR	13'315	-
<b>RESTRICTED FUNDS</b>		
BELGIUM	359'832	359'832
THE NETHERLANDS	12'065	12'065
SWITZERLAND	10'000	-
ESTONIA	2'624	-
SURPLUS 2016	225'440	-
<b>TOTAL RESTRICTED FUNDS (FSB)</b>	<b>609'961</b>	<b>371'897</b>
<b>TOTAL LIABILITIES</b>	<b>823'799</b>	<b>1'137'046</b>

**1. ACCOUNTS RECEIVABLES**

2016 : ESTONIA 5'248, ITALY 61'605, MEXICO 10'185  
2015 : ECUADOR 11'199

**2. ACCRUED REVENUES :**

2016 : CUT-OFF AUSTRALIA 95'157  
2015 : AUSTRIA 8'577, POLAND 10'634, UNITED KINGDOM 37'320, EUROPEAN UNION 23'412  
CUT-OFF AUSTRALIA 68'818

**3. SURPLUS 2016 :** PROVISIONNALLY PLACED IN THE FINANCIAL SECURITY BUFFER (FSB)  
IN ACCORDANCE WITH DECISION OF STATES PARTIES

**TRUST FUND IMPLEMENTATION SUPPORT UNIT - APMBC  
EXPENDITURES AND REVENUES STATEMENT (CHF)**

	2016	2015
<b>EXPENDITURES</b>		
<b>SALARIES</b>	317'641	471'622
<b>SOCIAL COSTS</b>	73'223	109'615
<b>STAFF TRAVEL</b>	37'606	9'016
<b>IMPLEMENTATION SUPPORT ACTIVITIES</b>	30'177	2'484
<b>TOTAL EXPENDITURES</b>	<b>458'648</b>	<b>592'737</b>
<b>REVENUES</b>		
<b>STATE PARTIES' CONTRIBUTIONS</b>		
ALBANIA	-	1'700
ALGERIA	-	5'287
AUSTRALIA	78'248	19'679
AUSTRIA	18'207	-
BELGIUM	-	359'832
BULGARIA	-	1'635
CAMBODIA	-	2'837
CANADA	81'597	-
CHILE	5'202	18'983
COSTA RICA	-	5'146
CROATIA	700	-
CYPRUS	2'689	2'672
CZECH REPUBLIC	4'795	-
DENMARK	-	42'835
EQUADOR	-	11'199
ESTONIA	5'248	5'081
FINLAND	10'691	-
FRANCE	7'418	11'669
GERMANY	43'143	42'275
HOLY SEE (VATICAN CITY STATE)	-	3'788
IRELAND	26'879	20'482
ITALY	61'606	62'658
JAPAN	79'706	87'491
JORDAN	899	902
LUXEMBOURG	7'491	10'657
MALAYSIA	-	1'500
MEXICO	10'191	9'891
MOZAMBIQUE	5'000	5'000
NEW ZEALAND	3'310	-
OMAN	6'000	-
PERU	14'782	-
POLAND	10'634	-
SERBIA	-	1'823
SWEDEN	54'725	57'132
SWITZERLAND	80'000	80'000
THAILAND	10'000	5'000
THE NETHERLANDS	54'745	60'314
TURKEY	-	4'716
UNITED KINGDOM	37'320	27'701
OTHER REVENUES	-11'199	-5'251
<b>TOTAL REVENUES</b>	<b>710'026</b>	<b>964'634</b>
<b>ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR</b>	<b>13'315</b>	<b>-</b>
<b>OPERATING RESULTS FOR THE YEAR PRIOR ALLOCATIONS</b>	<b>238'064</b>	<b>371'897</b>
<b>ALLOCATION TO THE FINANCIAL SECURITY BUFFER (FSB)</b>		
BELGIUM	-	359'832
THE NETHERLANDS	-	12'065
SWITZERLAND	10'000	-
ESTONIA	2'624	-
<b>SURPLUS 2016</b>	<b>225'440</b>	<b>-</b>

1. ANTICIPATED CONTRIBUTION FROM A STATE PARTY TO THE ISU'S 2015 WORK PLAN WHICH DID NOT MATERIALIZE DUE TO UNFORESEEN CIRCUMSTANCES.