
**Meeting of the States Parties to the Convention
on the Prohibition of the Use, Stockpiling,
Production and Transfer of Anti-Personnel
Mines and on Their Destruction**

28 August 2018

English only

Seventeenth Meeting

Geneva, 26-30 November 2018

Item 9 (h), (i) of the provisional agenda

Consideration of the general status and operation of the Convention

Implementation Support

Report on the activities, functioning and finances of the Implementation

Support Unit and presentation of a work plan and a budget for the 2019

activities of the Implementation Support Unit

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 2017 and Report of the independent Auditor

Report of the independent auditor to the Director of the 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 APMBC)

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 2017.

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.

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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 2017 complies with Swiss law.

Deloitte SA
(*signed*)

Jürg Gehring (signed)
Licensed Audit Expert
Auditor in Charge

Aurore De San Nicolas

Geneva, 19 April 2018

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 2017 (CHF)

	2017 TF ISU APMBC WORKPLAN	2017 EU COUNCIL DECISION	2017 OVERALL	2016
CURRENT ASSETS				
TOTAL BANK IN CHF	842'947	628'540	1'471'487	746'761
TOTAL BANK IN EUR	-			-
ACCOUNTS RECEIVABLE				
ESTONIA	-	-	-	5'248
ITALY	67'369	-	67'369	61'606
MEXICO	-	-	-	10'185
SPAIN	11'566	-	11'566	-
TOTAL ACCOUNTS RECEIVABLE	78'935	-	78'935	77'038
TOTAL ASSETS	921'882	628'540	1'550'422	823'799
CURRENT LIABILITIES				
GENERAL PREPAID EXPENDITURES	-	-	-	98'173
PAYABLES AND ACCRUED EXPENDITURES	-	-	-	7'194
ACCRUED REVENUES				
AUSTRALIA	95'000	-	95'000	95'157
AUSTRIA	-	-	-	-
EUROPEAN UNION	-	628'540	628'540	-
INDONESIA	3'151	-	3'151	-
POLAND	-	-	-	-
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	-	-	-
TOTAL ACCRUED REVENUES	98'151	628'540	726'691	95'157
ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR	11'300	-	11'300	13'315
RESTRICTED FUNDS				
BELGIUM	359'832	-	359'832	359'832
THE NETHERLANDS	12'065	-	12'065	12'065
SWITZERLAND	10'000	-	10'000	10'000
ESTONIA	2'624	-	2'624	2'624
SURPLUS CURRENT YEAR ISU APMBC	427'910	-	427'910	225'440
TOTAL RESTRICTED FUNDS	812'431	-	812'431	609'961
TOTAL LIABILITIES	921'882	628'540	1'550'421	823'799

1. **SURPLUS** : PROVISIONALLY 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)

	2017 TF ISU APMBC WORKPLAN	2017 EU COUNCIL DECISION	2017 OVERALL	2016
EXPENDITURES				
SALARIES	361'129	13'458	374'587	317'641
SOCIAL COSTS	78'396	2'612	81'008	73'223
STAFF TRAVEL	34'558	2'406	36'964	37'606
IMPLEMENTATION SUPPORT ACTIVITIES	31'520	467	31'988	30'177
TOTAL EXPENDITURES	505'603	18'944	524'547	458'648
REVENUES				
STATE PARTIES' CONTRIBUTIONS				
AUSTRALIA	106'789	-	106'789	78'248
AUSTRIA	9'800	-	9'800	18'207
CANADA	-	-	-	81'597
BULGARIA	2'000	-	2'000	-
CHILE	-	-	-	5'202
CROATIA	1'500	-	1'500	700
CYPRUS	2'919	-	2'919	2'689
CZECH REPUBLIC	9'081	-	9'081	4'795
ESTONIA	-	-	-	5'248
EU	-	18'944	18'944	-
FINLAND	11'300	-	11'300	10'691
FRANCE	25'321	-	25'321	7'418
GERMANY	46'039	-	46'039	43'143
HUNGARY	10'755	-	10'755	-
IRELAND	28'202	-	28'202	26'879
INDONESIA	1'658	-	1'658	-
ITALY	67'369	-	67'369	61'606
JAPAN	89'669	-	89'669	79'706
JORDAN	973	-	973	899
LUXEMBOURG	22'995	-	22'995	7'491
MEXICO	-	-	-	10'191
MOZAMBIQUE	500	-	500	5'000
NEW ZEALAND	27'872	-	27'872	3'310
OMAN	-	-	-	6'000
PERU	-	-	-	14'782
PHILIPPINES	1'970	-	1'970	-
POLAND	11'527	-	11'527	10'634
SPAIN	11'566	-	11'566	-
SWEDEN	59'818	-	59'818	54'725
SWITZERLAND	80'000	-	80'000	80'000
THAILAND	10'000	-	10'000	10'000
THE NETHERLANDS	43'670	-	43'670	54'745
TURKEY	3'917	-	3'917	-
UNITED KINGDOM	18'850	-	18'850	37'320
OTHER REVENUES	-	-	-	-11'199
TOTAL CONTRIBUTIONS	706'059	18'944	725'003	710'026
ACTIVITIES / CONTRIBUTIONS DEFERRED FROM PREVIOUS YEAR	13'315	-	13'315	-
TOTAL REVENUES	719'373	18'944	738'317	710'026
ACTIVITIES / CONTRIBUTIONS DEFERRED	11'300	-	11'300	13'315
SURPLUS	202'471	-	202'471	238'064
ALLOCATION TO THE WORKING CAPITAL RESERVE				
SURPLUS	202'471	-	202'471	225'440
SWITZERLAND	-	-	-	10'000
ESTONIA	-	-	-	2'624
TOTAL ALLOCATION TO THE WORKING	202'471	-	202'471	238'064

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