

# اجتماع الدول الأطراف في اتفاقية حظر استعمال وتخزين وإنتاج ونقل الألغام المضادة للأفراد وتدمير تلك الألغام

## الاجتماع الثامن عشر

جنيف، 16-20 تشرين الثاني/نوفمبر 2020  
البند 9(ح) '1' من جدول الأعمال المؤقت  
النظر في الحالة العامة للاتفاقية وتنفيذها  
دعم التنفيذ

## تقرير عن أنشطة وحدة دعم التنفيذ وأدائها وماليتها، وعرض خطة عمل وميزانية لأنشطة وحدة دعم التنفيذ في عام 2021

### ألف - التقرير المالي السنوي المراجع لوحدة دعم التنفيذ لعام 2019

وفقاً لـ "التوجيه الصادر عن الدول الأطراف إلى وحدة دعم التنفيذ" الذي اعتمده الاجتماع العاشر للدول الأطراف، يتعين على وحدة دعم التنفيذ أن "تقدم تقريراً خطياً وشفوياً عن أنشطتها وأدائها لعملها وماليتها إلى كل اجتماع للدول الأطراف أو مؤتمر استعراضي، وإلى الاجتماعات غير الرسمية التي تعقد في إطار الاتفاقية، حسب الاقتضاء. وأن تقدم تقريراً مالياً سنوياً مراجعاً عن السنة السابقة وتقريراً مالياً سنوياً أولاً عن السنة الجارية إلى لجنة التنسيق، وبعد ذلك إلى كل اجتماع للدول الأطراف أو المؤتمرات الاستعراضية للموافقة عليه".



# Annex

[English only]



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**Trust Fund Implementation  
Support Unit - APMBC  
Geneva International Centre  
For Humanitarian Demining,  
Geneva**

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Balance Sheet and Expenditures and  
Revenues Statement of the  
Trust Fund ISU - APMBC  
for the year ended 31 December 2019  
and Report of the Independent Auditor



BERNE DELEMONT FRIBOURG GENEVE LAUSANNE NEUCHÂTEL SION ZÜRICH





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**Report of the independent auditor on the balance sheet and expenditures and revenues statement of the Trust Fund ISU - APMBC to the Director of Geneva International Centre for Humanitarian Demining "GICHD", Geneva**

**Report of the Independent Auditor on the Financial Report**

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 ISU - APMBC for the year ended 31 December 2019.

**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 as to 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 2019 complies with Swiss law.

**MAZARS SA**

Jean-Marc Jenny  
Licensed Audit Expert  
(Auditor in Charge)

H el ene Laumone  
Licensed Audit Expert

Geneva, 19 May 2020

**Enclosures:** Financial report: balance sheet and expenditures and revenues statement of the Trust Fund ISU - APMBC



BERNE DELEMONT FRIBOURG GENEVE LAUSANNE NEUCHATEL SION ZURICH





**TRUST FUND IMPLEMENTATION SUPPORT UNIT - APMBC**  
BALANCE SHEET AS OF 31 DECEMBER 2019 (CHF)

	2019 TF ISU APMBC WORKPLAN	2019 EU COUNCIL DECISION	2019 OVERALL	2018 OVERALL
<b>CURRENT ASSETS</b>				
<b>TOTAL BANK IN CHF</b>	<b>1'199'812</b>	<b>335'044</b>	<b>1'534'856</b>	<b>1'074'219</b>
<b>ACCOUNTS RECEIVABLE</b>				
CANADA	-	-	-	120'557
CZECH REPUBLIC	-	-	-	6'563
ITALY	62'364	-	62'364	64'884
MEXICO	9'514	-	9'514	-
<b>TOTAL ACCOUNTS RECEIVABLE</b>	<b>71'878</b>	<b>-</b>	<b>71'878</b>	<b>192'003</b>
<b>TOTAL ASSETS</b>	<b>1'271'690</b>	<b>335'044</b>	<b>1'606'734</b>	<b>1'266'223</b>
<b>CURRENT LIABILITIES</b>				
<b>GENERAL PREPAID EXPENDITURES</b>	<b>11'997</b>	<b>682</b>	<b>12'679</b>	<b>23'069</b>
<b>PAYABLES AND ACCRUED EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ACCRUED REVENUES</b>				
AUSTRALIA	82'574	-	82'574	96'252
CANADA	54'037	-	54'037	81'647
EUROPEAN UNION	-	334'362	334'362	67'686
SUDAN	9'600	-	9'600	-
<b>TOTAL ACCRUED REVENUES</b>	<b>146'211</b>	<b>334'362</b>	<b>480'573</b>	<b>245'585</b>
<b>ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR</b>	<b>106'707</b>	<b>-</b>	<b>106'707</b>	<b>11'057</b>
<b>RESTRICTED FUNDS</b>				
BELGIUM	369'832	-	369'832	369'832
THE NETHERLANDS	12'065	-	12'065	12'065
SWITZERLAND	10'000	-	10'000	10'000
ESTONIA	2'624	-	2'624	2'624
CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC	399'520	-	399'520	363'881
SURPLUS CURRENT YEAR ISU APMBC	222'734	-	222'734	248'110
<b>TOTAL RESTRICTED FUNDS</b>	<b>1'006'774</b>	<b>-</b>	<b>1'006'774</b>	<b>986'512</b>
<b>TOTAL LIABILITIES</b>	<b>1'271'689</b>	<b>335'044</b>	<b>1'606'734</b>	<b>1'266'223</b>

1. SURPLUS - PROVISIONALLY PLACED IN THE FINANCIAL SECURITY BUFFER (FSB)  
IN ACCORDANCE WITH DECISION OF STATES PARTIES DURING 14TH MSP



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

	2019 TF ISU APMBC WORKPLAN	2019 TF ISU APMBC Victims assistance	2019 TF ISU APMBC Online tool	2019 TF ISU APMBC Individualised approach	2019 EU COUNCIL DECISION	2019 OVERALL	2018 OVERALL
<b>EXPENDITURES</b>							
SALARIES	376 789	66 573	-	-	270 660	714 022	669 472
SOCIAL COSTS	78 998	23 389	-	-	34 036	136 422	132 112
STAFF TRAVEL	35 844	9 175	-	-	47 846	82 866	86 562
IMPLEMENTATION SUPPORT ACTIVITIES	23 996	7 796	2 994	3 294	405 488	443 569	232 838
<b>TOTAL EXPENDITURES</b>	<b>515 628</b>	<b>106 933</b>	<b>2 994</b>	<b>3 294</b>	<b>758 030</b>	<b>1 380 591</b>	<b>1 121 006</b>
<b>REVENUES</b>							
<b>STATE PARTIES' CONTRIBUTIONS</b>							
AUSTRALIA	109 905	-	-	-	-	109 905	100 000
AUSTRIA	10 809	-	-	-	-	10 809	11 380
BULGARIA	-	-	-	-	-	-	2 000
CANADA	123 903	-	2 994	3 294	-	129 790	38 910
CHILE	-	-	-	-	-	-	30 427
COSTA RICA	500	-	-	-	-	500	4 853
CROATIA	-	-	-	-	-	-	1 000
CYPRUS	5 488	-	-	-	-	5 488	2 836
CZECH REPUBLIC	6 411	-	-	-	-	6 411	6 563
ESTONIA	5 346	-	-	-	-	5 346	5 693
EU	-	-	-	-	758 030	758 030	560 854
FINLAND	11 169	-	-	-	-	11 169	11 057
FRANCE	23 870	-	-	-	-	23 870	14 588
GERMANY	44 249	-	-	-	-	44 249	45 703
INDONESIA	-	-	-	-	-	-	3 151
IRELAND	21 446	-	-	-	-	21 446	22 688
ITALY	62 364	-	-	-	-	62 364	64 884
JAPAN	35 327	-	-	-	-	35 327	75 539
JORDAN	-	-	-	-	-	-	941
LUXEMBOURG	-	-	-	-	-	-	14 525
MEXICO	9 678	-	-	-	-	9 678	-
MOZAMBIQUE	500	-	-	-	-	500	-
NORWAY	34 867	-	-	-	-	34 867	36 739
PERU	2 803	-	-	-	-	2 803	-
POLAND	10 742	-	-	-	-	10 742	16 709
SAINT KITTS AND NEVIS	194	-	-	-	-	194	196
SLOVENIA	5 524	-	-	-	-	5 524	-
SWEDEN	25 755	-	-	-	-	25 755	56 700
SWITZERLAND	80 000	-	-	-	-	80 000	80 000
THAILAND	10 000	-	-	-	-	10 000	10 000
THE NETHERLANDS	43 670	-	-	-	-	43 670	43 670
TURKEY	1 461	-	-	-	-	1 461	-
UNITED KINGDOM	52 654	-	-	-	-	52 654	33 004
ALLOTMENT FROM THE FS BUFFER	95 538	106 933	-	-	-	202 471	74 029
OTHER REVENUES	169	-	-	-	-	169	221
<b>TOTAL CONTRIBUTIONS</b>	<b>834 012</b>	<b>106 933</b>	<b>2 994</b>	<b>3 294</b>	<b>758 030</b>	<b>1 698 975</b>	<b>1 368 871</b>
ACTIVITIES / CONTRIBUTIONS DEFERRED FROM PREVIOUS YEAR	11 057	-	-	-	-	11 057	11 300
<b>TOTAL REVENUES</b>	<b>845 069</b>	<b>106 933</b>	<b>2 994</b>	<b>3 294</b>	<b>758 030</b>	<b>1 710 319</b>	<b>1 380 171</b>
ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR	106 707	-	-	-	-	106 707	11 057
<b>SURPLUS</b>	<b>222 734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>222 734</b>	<b>248 110</b>
<b>ALLOCATION TO THE FS BUFFER</b>	<b>222 734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>222 734</b>	<b>248 110</b>

1. CHF 20k APMBC WORKPLAN's salaries were allocated to the EU CD activity.