
Reunión de los Estados Partes en la Convención sobre la Prohibición del Empleo, Almacenamiento, Producción y Transferencia de Minas Antipersonal y sobre Su Destrucción

15 de septiembre de 2020

Español

Original: inglés

18ª Reunión

Ginebra, 16 a 20 de noviembre de 2020

Tema 9 h) i) del programa provisional

**Examen de la situación general y el funcionamiento
de la Convención:**

Apoyo a la aplicación

**Informe sobre las actividades, el funcionamiento
y las finanzas de la Dependencia de Apoyo a la Aplicación
y presentación de un plan de trabajo y un presupuesto
para las actividades de la Dependencia en 2021**

Informe financiero anual comprobado de la Dependencia de Apoyo a la Aplicación correspondiente a 2019

De conformidad con la “Directiva de los Estados partes a la Dependencia de Apoyo para la Aplicación”, aprobada en la Décima Reunión de los Estados Partes, la Dependencia “Presentará informes escritos y orales acerca de las actividades, el funcionamiento y la financiación de la Dependencia a cada Reunión de los Estados Partes o Conferencia de Examen, y a las reuniones oficiosas de la Convención, según proceda. La Dependencia preparará un informe financiero anual comprobado [...] correspondiente al ejercicio anterior y un informe financiero anual preliminar sobre el ejercicio en curso, que presentará al Comité de Coordinación y, a continuación, a cada Reunión de los Estados Partes o Conferencia de Examen, para su aprobación”.



Annex

[English only]



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**Trust Fund Implementation
Support Unit - 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 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)

Hélène 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 NEUCHÂTEL 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
CURRENT ASSETS				
TOTAL BANK IN CHF	1'199'812	335'044	1'534'856	1'074'219
ACCOUNTS RECEIVABLE				
CANADA	-	-	-	120'557
CZECH REPUBLIC	-	-	-	6'563
ITALY	62'064	-	62'064	64'864
MEXICO	95'14	-	95'14	-
TOTAL ACCOUNTS RECEIVABLE	178'78	-	178'78	192'003
TOTAL ASSETS	1271'699	335'044	1'606'734	1266'229
CURRENT LIABILITIES				
GENERAL PREPAID EXPENDITURES	11'997	682	12'679	23'069
PAYABLES AND ACCRUED EXPENDITURES	-	-	-	-
ACRUED REVENUES				
AUSTRALIA	82'574	-	82'574	95'052
CANADA	54'037	-	54'037	81'647
EUROPEAN UNION	-	334'362	334'362	67'685
SUDAN	9'600	-	9'600	-
TOTAL ACCRUED REVENUES	146'211	334'362	480'573	245'585
ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR	106'707	-	106'707	11'057
RESTRICTED FUNDS				
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	399'620	-	399'620	353'881
SURPLUS CURRENT YEAR ISU APMBC	222'734	-	222'734	248'110
TOTAL RESTRICTED FUNDS	1'006'774	-	1'006'774	989'512
TOTAL LIABILITIES	1271'699	335'044	1'606'734	1266'229

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
EXPENDITURES							
SALARIES	376 789	66 573	-	-	270 660	714 022	669 472
SOCIAL COSTS	78 998	23 369	-	-	34 036	136 422	132 112
STAFF TRAVEL	35 844	9 175	-	-	47 846	82 866	86 562
IMPLEMENTATION SUPPORT ACTIVITIES	23 986	7 796	2 994	3 294	405 468	443 569	232 838
TOTAL EXPENDITURES	516 628	106 933	2 994	3 294	758 030	1 380 591	1 121 005
REVENUES							
STATE PARTIES' CONTRIBUTIONS							
AUSTRALIA	109 965	-	-	-	-	109 965	100 000
AUSTRIA	10 809	-	-	-	-	10 809	11 380
BULGARIA	-	-	-	-	-	-	2 000
CANADA	123 503	-	2 994	3 294	-	129 790	38 910
CHILE	-	-	-	-	-	-	39 427
COSTA RICA	500	-	-	-	-	500	4 853
CROATIA	-	-	-	-	-	-	1 000
CYPRUS	5 498	-	-	-	-	5 498	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	11 067
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
TOTAL CONTRIBUTIONS	834 012	106 933	2 994	3 294	758 030	1 698 975	1 368 871
ACTIVITIES / CONTRIBUTIONS DEFERRED FROM PREVIOUS YEAR	11 057	-	-	-	-	11 057	11 300
TOTAL REVENUES	845 068	106 933	2 994	3 294	758 030	1 710 319	1 380 171
ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR	106 707	-	-	-	-	106 707	11 067
SURPLUS	222 734	-	-	-	-	222 734	248 110
ALLOCATION TO THE FS BUFFER	222 734	-	-	-	-	222 734	248 110

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