

Trust Fund ISU APMBC

Geneva International Centre For Humanitarian Demining, Geneva

Expenditures and Revenues Statement of the Trust Fund ISU APMBC for the year ended 31 December 2014 and Report of the Auditor

Report of the auditor on the expenditures and revenues statement of the Trust Fund for Implementation Support Unit of the Anti-personnel Mine Ban Convention

To the Director of

Geneva International Centre for Humanitarian Demining “GICHD”, Geneva

In accordance with the terms of our engagement we have audited the accompanying Expenditures and Revenues Statement (“the financial report”) of the Trust Fund for Implementation Support Unit of the Anti-personnel Mine Ban Convention (“TF ISU APMBC”) for the year ended 31 December 2014. This financial report has been prepared by GICHD Management in accordance with the accounting principles of the GICHD and in accordance with Swiss law.

GICHD Management’s Responsibility

The GICHD Management 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 Management is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

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 of the Trust Fund ISU APMBC for the year ended 31 December 2014 complies with Swiss law.

Basis of Accounting

Without modifying our opinion, we draw your attention to the fact that this financial report has been prepared in accordance with accounting principles applied by the GICHD, which are in compliance with Swiss law. The financial report is prepared to provide information to the States Parties to the Anti-Personnel Mine Ban Convention. As a result, this financial report may not be suitable for another purpose.

Deloitte SA

(*signed*) Thierry Aubertin
 Licensed Audit Expert
 Auditor in Charge

(*signed*) Joëlle Herbette
 Licensed Audit Expert

Geneva, 28 May 2015

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

GENEVA INTERNATIONAL CENTRE FOR HUMANITARIAN DEMINING
Trust Fund ISU APMBC (Core Work plan+Enhanced Activities)

		Trust Fund ISU APMBC 2014		Account 2014
		(Core Workplan)	(EU Council Decision 2012/700/CFSP)	Total expenditures and revenues administered by the ISU
EXPENDITURES				
Expenditures	Salaries	687'256	132'438	1'582'650
	Social costs	129'974	25'892	819'694
	Staff travel	58'559	94'528	155'866
	Implementation support activities	8'429	439'953	153'088
REVENUES				
Contributions	Algeria	5'993	-	5'993
	Argentina	5'000	-	5'000
	Australia	99'292	-	99'292
	Austria	24'218	-	24'218
	Cambodia	2'971	-	2'971
	Chile	17'945	-	17'945
	Croatia	4'000	-	4'000
	Cyprus	1'220	-	1'220
	Czech Republic	4'343	-	4'343
	Denmark	64'293	-	64'293
	Ecuador	8'837	-	8'837
	Estonia	2'375	-	2'375
	Finland	9'896	-	9'896
	France	18'023	-	18'023
	Germany	59'589	-	59'589
	Greece	6'000	-	6'000
	Hungary	10'337	-	10'337
	Indonesia	1'700	-	1'700
	Ireland	61'400	-	61'400
	Italy	56'258	-	56'258
	Jordan	858	-	858
	Luxembourg	10'317	-	10'317
	Mexico	4'516	-	4'516
	Mozambique	5'000	-	5'000
	Netherlands	85'619	-	85'619
	Poland	5'916	-	5'916
	Saint Kitts and Nevis	190	-	190
	South Africa	5'000	-	5'000
	Sweden	81'679	-	81'679
	Switzerland	40'000	-	40'000
	Turkey	3'529	-	3'529
	European Union	18'894	608'582	627'477
Other Income	Colgate University	870	-	870
	GICHD	176'363	-	176'363
	UNDP	1'475	-	1'475
Misc. Income		123	1'356	1'479
Carry-over from 2013		-	82'873	82'873
Deferred income from 2013		19'822	-	19'822
Total Revenues		904'040	609'938	1'513'979
Total Expenditures		884'218	692'812	1'577'030
Carry-over to 2015		-	-	-