
**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**

5 October 2016

English only

Fifteenth Meeting

Santiago, 28 November - 2 December 2016

Item 10 (i) of the provisional agenda

**Report on the activities, functioning and finances
of the Implementation Support Unit (ISU) and
presentation of a work plan and a budget for
the 2017 activities of the ISU**

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 2015 and Report of
the independent Auditor**

**Report of the independent auditor 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**

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
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
("TF ISU APMBC") for the year ended 31 December 2015.

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.

* Issued as received by the Secretariat without editorial changes.



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 2015 complies with Swiss law.

Deloitte SA

(Signed) Jürg Gehring
Licensed Audit Expert
Auditor in Charge

(Signed) Tefik Rexhaj
Licensed Audit Expert

Geneva, 27 May 2016

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

GENEVA INTERNATIONAL CENTRE FOR HUMANITARIAN DEMINING
Balance Sheet as of 31 December 2015 (CHF) of the Trust Fund ISU-APMBC

| | 2015 | 2014 |
|-----------------------------------|----------------------|---------------|
| Current assets | | |
| Cash on hand | | 12,726 |
| Total bank in CHF | 1,033,196 | 583,958 |
| Total bank in EUR | 92,651 | 85,707 |
| Accounts receivable | 11,199 ¹ | 33,521 |
| General prepaid expenditures | (616,225) | (661,054) |
| Total Assets | 520,821 | 54,858 |
| Current liabilities | | |
| Payables and accrued expenditures | 163 | (4,076) |
| Accrued revenues | 148,761 ² | 58,934 |
| Restricted funds | | |
| Allocation to reserve | 371,897 ³ | |
| Total Liabilities | 520,821 | 54,858 |

¹ Accounts receivable 2015 : Equador 11'199

² Accrued revenues 2015 : Austria 8'577, Poland 10'634, United Kingdom 37'320, EU 23'412

 Cut-off 2015 : Australia 68'818

³ Restricted funds 2015 : Belgium 359'832, Netherlands 12'065

⁴ Accounts receivable 2014 : Cambodia 2'971, Finland 9'896, Hungary 10'337, Luxembourg 10'317

⁵ Funds reimbursement 2014 : Australia 44'732 "2013 Bangkok symposium relating to the enhanced activities of the ISU-APMBC in the area of victim assistance", European Union 14'202

GENEVA INTERNATIONAL CENTRE FOR HUMANITARIAN DEMINING
Expenditures and Revenues Statement (CHF) of the Trust Fund ISU APMBIC

| | | 2015 | 2014 |
|------------------------------|---|----------------|------------------|
| EXPENDITURES | | | |
| Expenditures | Salaries | 471,622 | 819,694 |
| | Social costs | 109,615 | 155,866 |
| | Staff travel | 9,016 | 153,088 |
| | Implementation support activities | 2,485 | 448,382 |
| | Contributions outstanding deferred from previous year | - | 19,822 |
| Total expenditures | | 592,737 | 1,596,852 |
| REVENUES | | | |
| State Parties' contributions | Albania | 1,700 | - |
| | Algeria | 5,287 | 5,993 |
| | Argentina | - | 5,000 |
| | Australia | 19,679 | 99,292 |
| | Austria | - | 24,218 |
| | Belgium | 359,832 | - |
| | Bulgaria | 1,635 | - |
| | Cambodia | 2,837 | 2,971 |
| | Chile | 18,983 | 17,945 |
| | Costa Rica | 5,146 | - |
| | Croatia | - | 4,000 |
| | Cyprus | 2,672 | 1,220 |
| | Czech Republic | - | 4,343 |
| | Denmark | 42,835 | 64,293 |
| | Ecuador | 11,199 | 8,837 |
| | Estonia | 5,081 | 2,375 |
| | Finland | - | 9,896 |
| | France | 11,669 | 18,023 |
| | Germany | 42,275 | 59,589 |
| | Greece | - | 6,000 |
| | Holy See (vatican city state) | 3,788 | - |
| | Hungary | - | 10,337 |
| | Indonesia | - | 1,700 |
| | Ireland | 20,482 | 61,400 |
| | Italy | 62,658 | 56,258 |
| | Japan | 87,491 | - |
| | Jordan | 902 | 858 |
| | Luxembourg | 10,657 | 10,317 |
| | Malaysia | 1,500 | - |
| | Mexico | 9,891 | 4,516 |
| | Mozambique | 5,000 | 5,000 |
| | Netherlands | 60,314 | 85,619 |
| | Poland | - | 5,916 |
| | Saint Kitts and Nevis | - | 190 |
| | Serbia | 1,823 | - |
| | South Africa | - | 5,000 |
| | Sweden | 57,132 | 81,679 |
| | Switzerland | 80,000 | 40,000 |
| | Thailand | 5,000 | - |
| | Turkey | 4,716 | 3,529 |
| | United Kingdom | 27,701 | - |
| | Colgate University | - | 870 |
| | GICHD | - | 176,363 |
| | UNDP | - | 1,475 |
| | European Union | (9,209) | 627,477 |

| | | |
|--|---------|-----------|
| Total Contributions | 960,676 | 1,512,500 |
| Misc. Income | 3,958 | 1,479 |
| Activities / Contributions deferred from previous year | - | 82,873 |
| Total revenues | 964,634 | 1,596,852 |
| Allocation to the reserve | 371,897 | - |
| Activities / Contributions deferred to next year | - | - |
| Annual result after allocation | - | - |
