《关于禁止使用、储存、生产和转让 杀伤人员地雷及销毁此种地雷的公约》 缔约国会议 23 August 2022 Chinese Original: English

#### 第二十届会议

2022 年 11 月 21 日至 25 日,日内瓦临时议程项目 10(h)(一)审议《公约》的一般状况和实施情况为执行提供支持报告执行支助股的活动、运作和财务情况,以及为执行支助股 2023 年的活动提出工作计划和预算

## 执行支助股 2021 年审定年度财务报告

按照缔约国第十届会议通过的"缔约国对执行支助股的指示",执行支助股应"就执行支助股的活动、运作和财务情况向各次缔约国会议或审议会议、并酌情向《公约》下的非正式会议作出书面和口头报告。执行支助股应向协调委员会并随后向各次缔约国会议或审议会议提交上一年度的审定年度财务报告和本年度的初步年度财务报告供批准"。

## **Annex**

[English only]

## mazars

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 2021 and Report of the Independent Auditor

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### mazars

Mazars Ltd Chemin de Blandonnet 2 CH-1214 Vernier-Geneva

> Tel: +41 22 708 10 80 www.mazars.ch

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 2021.

#### 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.

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## mazars

#### Opinion

In our opinion, the financial report for the year ended 31 December 2021 complies with Swiss law.

MAZARS Ltd

#### Jean-Marc Jenny

18 July 2022
Qualified Electronic Signature by SwissID
Jean-Marc Jenny
Licensed Audit Expert
(Auditor in Charge)

Geneva, 18 July 2022

## Henrique Oliveira Gonçalves

Qualified Electronic Signature by 🧧 Swiss

Henrique Gonçalves Licensed Audit Expert

#### Enclosures

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

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# TRUST FUND IMPLEMENTATION SUPPORT UNIT - APMBC BALANCE SHEET AS OF 31 DECEMBER 2021 (CHF)

CURRENT ASSETS TOTAL BANK & PETTY CASH IN CHF  ACCOUNTS RECEIVABLE & ACCRUED INCOME  AUSTRALIA  ACCOUNTS RECEIVABLE & ACCRUED INCOME  AUSTRALIA  AUGTRALIA  AUSTRALIA  AUGTRALIA  AUGTRALIA					
1646/665		APMBC	APMBC EU COUNCIL		2020 OVERALL
ACCOUNTS RECEIVABLE & ACCRUED INCOME  AUSTRALIA  ITALY  I03'481  MEXICO  NORWAY  MEXICO  NORWAY  30'672  UNITED KINGDOM  17'902  - 17'902  22'50  OTHER  11'710  TOTAL ACCOUNTS RECEIVABLE & ACCRUED INCOME  163'665  163'665  1007'99  TOTAL ASSETS  25'128  19  25'147  ACCRUED EXPENSES  3'486  35'515  39'003  - 1747'45  CURRENT LIABILITIES  PAYABLE FROM GOODS AND SERVICES  3'486  35'515  39'003  - 24'210  ACCRUED EXPENSES  3'486  35'515  39'003  - 503'163  - 503'163  - 64'45  EUROPEAN UNION	CURRENT ASSETS				
AUSTRALIA  ITALY  ITALY	TOTAL BANK & PETTY CASH IN CHF	2'350'338	35'534	2'385'872	1'646'663
TALY	ACCOUNTS RECEIVABLE & ACCRUED INCOME				
MEXICO	AUSTRALIA	-	-	-	7'426
NORWAY   30'672   - 30'672   - 30'672   - 22'508   17'802   - 17'802   - 17'802   - 17'802   - 17'802   - 17'802   - 17'802   - 17'802   - 17'802   - 17'802   - 17'802   - 17'802   - 17'802   - 17'802   - 18'765   - 163'665   - 163'665   - 163'665   - 163'665   - 163'665   - 163'665   - 163'665   - 163'665   - 163'665   - 100'79.   - 100'	ITALY	103'481	-	103'481	62′107
UNITED KINGDOM 17'802 - 17'802   22'500   22'500   OTHER   11'710   - 11'710	MEXICO	-	-	-	8'751
OTHER 11'710 - 11'710 - 11'710 TOTAL ACCOUNTS RECEIVABLE & ACCRUED INCOME 163'665 - 163'665 100'79'.  TOTAL ASSETS 2'514'003 35'534 2'549'537 1'747'45'.  CURRENT LIABILITIES PAYABLE FROM GOODS AND SERVICES 25'128 19 25'147 ACCRUED EXPENSES 3'488 35'515 39'003 GICHD CURRENT ACCOUNT PAYABLE 503'163 - 503'16	NORWAY	30'672	-	30'672	-
TOTAL ACCOUNTS RECEIVABLE & ACCRUED INCOME  163'665  100'79  TOTAL ASSETS  2'514'003  35'534  2'549'537  1'747'45(  1'747'46(  1'747'46(  1'747'46(  1'747'46(  1'747'46(  1'747'46(  1'74'46	UNITED KINGDOM	17'802	-	17'802	22′508
TOTAL ASSETS  CURRENT LIABILITIES PAYABLE FROM GOODS AND SERVICES  ACCRUED EXPENSES  GICHD CURRENT ACCOUNT PAYABLE  CANADA  EUROPEAN UNION  CANADA  EUROPEAN UNION  TOTAL DEFERRED INCOME  CANADA  CONTRIBUTIONS DEFERRED TO NEXT YEAR  EUROPEAN UNION  BELGIUM  359'832  ESTONIA  COMULATED SURPLUS PREVIOUS YEARS ISU APMBC  CUMULATED SURPLUS CURRENT YEAR ISU APMBC  COMUNDATE  CO	OTHER	11'710	-	11'710	-
CURRENT LIABILITIES PAYABLE FROM GOODS AND SERVICES 25'128 19 25'147 24'210 ACCRUED EXPENSES 3'488 35'515 39'003 - GICHD CURRENT ACCOUNT PAYABLE 503'163 - DEFERRED INCOME  CANADA	TOTAL ACCOUNTS RECEIVABLE & ACCRUED INCOME	163'665	-	163'665	100'792
CURRENT LIABILITIES PAYABLE FROM GOODS AND SERVICES 25'128 19 25'147 24'210 ACCRUED EXPENSES 3'488 35'515 39'003 - GICHD CURRENT ACCOUNT PAYABLE 503'163 - DEFERRED INCOME  CANADA	TOTAL ACCETS	2/51//003	36/634	VEANEST.	4/747/456
PAYABLE FROM GOODS AND SERVICES  25'128  19 25'147  24'210  ACCRUED EXPENSES  3'488 35'515 39'003  -  GICHD CURRENT ACCOUNT PAYABLE  503'163  -  DEFERRED INCOME  CANADA  -  CANADA  EUROPEAN UNION  -  ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR  EUROPEAN UNION  BELGIUM  359'632  ESTONIA  ESTONIA  THE NETHERLANDS  SWITZERLAND  CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC  SURPLUS CURRENT YEAR ISU APMBC  TOTAL RESTRICTED FUNDS  25'128  19 25'147  24'210  46'451  503'163  -  503'163  -  46'451  503'134  12'23'559  -  1'223'559  -  1'223'559  -  1'223'559  -  325'44'  3359'832  ESTONIA  2'624  -  2'624  2'624  2'624  1'265  12'065  12					
GICHD CURRENT ACCOUNT PAYABLE 503'163 - 503'163 - 46'45'  DEFERRED INCOME  CANADA 46'45'  EUROPEAN UNION 639'13'  ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR 1'223'559 - 1'2		25′128	19	25'147	24′210
DEFERRED INCOME  CANADA  EUROPEAN UNION  DEFERRED INCOME  EUROPEAN UNION  TOTAL DEFERRED INCOME  ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR  BELGIUM  SPECIAL  BELGIUM  SPECIAL  BELGIUM  SURTERLANDS  SWITZERLAND  CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC  SURPLUS CURRENT YEAR ISU APMBC  TOTAL RESTRICTED FUNDS  ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR  1'223'559	ACCRUED EXPENSES	3'488	35′515	39'003	-
CANADA	GICHD CURRENT ACCOUNT PAYABLE	503′163	-	503′163	-
EUROPEAN UNION 592'67'  TOTAL DEFERRED INCOME 639'13'  ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR 1'223'559 - 1'223'559 325'44'  RESTRICTED FUNDS  BELGIUM 359'832 - 359'832 359'832 ESTONIA 2'624 - 2'624 2'624  THE NETHERLANDS 12'065 - 12'065 12'065 SWITZERLAND 10'000 - 10'000 10'000  CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC 374'144 - 374'144 374'144  SURPLUS CURRENT YEAR ISU APMBC	DEFERRED INCOME				
TOTAL DEFERRED INCOME  ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR  BELGIUM 359'832 - 359'832 359'832  ESTONIA 2'624 - 2'624 2'624  THE NETHERLANDS 12'065 - 12'065 12'065  SWITZERLAND 10'000 - 10'000  CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC 374'144 - 374'144  SURPLUS CURRENT YEAR ISU APMBC	CANADA	-	-	-	46'456
ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR 1'223'559 - 1'223'559 325'44'  RESTRICTED FUNDS  BELGIUM 359'832 - 359'832 359'832 ESTONIA 2'624 - 2'624 2'624  THE NETHERLANDS 12'065 - 12'065 12'065 SWITZERLAND 10'000 - 10'000 10'000 CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC 374'144 - 374'144 SURPLUS CURRENT YEAR ISU APMBC	EUROPEAN UNION	-	-	-	592'678
BELGIUM 359'832 - 359'832 359'832 ESTONIA 2'624 - 2'624 2'624 THE NETHERLANDS 12'065 - 12'065 12'065 SWITZERLAND 10'000 - 10'000 10'000 CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC 374'144 - 374'144 SURPLUS CURRENT YEAR ISU APMBC	TOTAL DEFERRED INCOME	-	-	-	639'13
BELGIUM 359'832 - 359'832 359'832 ESTONIA 2'624 - 2'624 2'624 THE NETHERLANDS 12'065 - 12'065 12'065 SWITZERLAND 10'000 - 10'000 10'000 CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC 374'144 - 374'144 SURPLUS CURRENT YEAR ISU APMBC	ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR	1'223'559	-	1'223'559	325'44'
ESTONIA 2'624 - 2'624 2'624  THE NETHERLANDS 12'065 - 12'065 12'065  SWITZERLAND 10'000 - 10'000 10'000  CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC 374'144 - 374'144  SURPLUS CURRENT YEAR ISU APMBC	RESTRICTED FUNDS				
THE NETHERLANDS 12'065 - 12'065 12'065 SWITZERLAND 10'000 - 10'000 10'000 10'000 CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC 374'144 - 374'144 SURPLUS CURRENT YEAR ISU APMBC	BELGIUM	359'832	-	359'832	359'832
SWITZERLAND   10'000   - 10'000   10'	ESTONIA	2'624	-	2'624	2'624
CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC 374'144 - 374'144 SURPLUS CURRENT YEAR ISU APMBC	THE NETHERLANDS	12'065	-	12'065	12'065
SURPLUS CURRENT YEAR ISU APMBC         -         -         -         -         -           TOTAL RESTRICTED FUNDS         758'665         -         758'665         -         758'665	SWITZERLAND	10'000	-	10'000	10'000
TOTAL RESTRICTED FUNDS 758'665 - 758'665 - 758'665	CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC	374′144	-	374'144	374′144
	SURPLUS CURRENT YEAR ISU APMBC	-	-	-	-
TOTAL HABILITIES 2'514'003 35'534 2'540'537 1'747'45'	TOTAL RESTRICTED FUNDS	758'665	-	758'665	758'665
	TOTAL HABILITIES				-

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

	2021 TF ISU APMBC WORKPLAN	2021 TF ISU APMBC COOPERATIONAL FUND	2021 TF ISU APMBC Individualised approach	2021 TF ISU APMBC Online tool	2021 TF ISU APMBC EU COUNCIL DECISION	2021 OVERALL	2020 OVERALL
EXPENDITURES							
SALARIES	522'032			-	96'679	618'711	694'821
SOCIAL COSTS	100'325		-	-	19'818	120'143	137874
STAFF TRAVEL	18'770		-	-	9'437	28'207	14'555
IMPLEMENTATION SUPPORT ACTIVITIES	62'641	-	-	31'219	10'998	104'858	112'290
TOTAL EIPENDITURES	703'768		•	31'219	136'932	871'919	959'540
REVENUES							
CONTRIBUTIONS							$\vdash$
ALGERIA	5'432		-	-		5'432	-
AUSTRALIA	181'006 10'818		-	-		181'006 10'818	90'000 10'418
AUSTRIA			-	-			10418
BELGIUM CANADA	310'403 50'000		-	977006		310'403 87'006	64'009
COSTA RICA	4'525	-	-	37'006	-	4'525	810
CYPRUS	5'404		-	-	-	5'404	8'110
CZECH REPUBLIC	6'018		-	-		6'018	5'880
ESTONIA	5'104		-		-	5'104	5'308
EU				-	680'601	680'601	3207242
FINLAND	10790			-	-	10'790	10'531
FRANCE	26'082			-	-	26'082	10'628
GERMANY	41'732			-		41'732	41'995
IRELAND	21'565			-		21'565	21'330
ITALY	43'365				-	43'365	62°107
JAPAN	24'198	٠		-	٠	24'198	25'471
MEXICO	9'017			-	•	9'017	8751
NORWAY	30'672			-	-	30'672	27'870
PERU	-			-	-	-	2'680
POLAND	10'200		-	-		10'200	-
SLOVENIA	5'426		-	-		5'426	5'269
SPAIN	40'807			-	-	40'807	25'432
SWEDEN	25'487			-		25'487	26'116
SWITZERLAND THAILAND	52'011 10'000					52'011 10'000	70'000 10'000
THE NETHERLANDS	43'670	10'352	-	-	-	54'022	43'670
TURKEY	1'848	20332	-		-	1'848	1'437
UNITED KINGDOM	57456	-	-	-	-	57'456	22'508
SUDAN	880			-		880	9'600
ALLOTMENT FROM THE FS BUFFER				-			248'110
OTHER REVENUES	8'156			-	-	8'156	(1)
TOTAL CONTRIBUTIONS	1'042'072	10'352		37'006	680'601	1'770'031	1'178'280
ACTIVITIES/CONTRIBUTIONS DEFERRED FROM PREVIOUS YEAR	325'447					325'447	106'707
TOTAL REVENUES	1'367'519	10'352	•	37'006	680'601	2'095'478	1'284'987
ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR	663'751	10'352		5'787	543'669	1'223'559	325'447
SURPLUS						-	
ALLOCATION TO THE IS BUFFER						-	

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