
Assemblée des États parties à la Convention sur l'interdiction de l'emploi, du stockage, de la production et du transfert des mines antipersonnel et sur leur destruction

23 août 2022
Français
Original : anglais

Vingtième Assemblée
Genève, 21-25 novembre 2022
Point 10 h) i) de l'ordre du jour provisoire
Examen de l'état et du fonctionnement d'ensemble de la Convention
Appui à l'application
Rapport sur les activités, le fonctionnement et le financement
de l'Unité d'appui à l'application et présentation d'un plan
de travail et d'un budget pour ses activités en 2023

Rapport financier audité de l'Unité d'appui à l'application pour 2021

Conformément aux Directives émanant des États parties à l'intention de l'Unité d'appui à l'application adoptées par la dixième Assemblée des États parties, l'Unité d'appui à l'application doit « rendre compte par écrit et par oral des activités, du fonctionnement et des finances de l'Unité à chaque assemblée des États parties ou conférence d'examen, ainsi qu'aux réunions informelles se tenant au titre de la Convention, le cas échéant. [...] Un rapport financier annuel qui a fait l'objet d'un audit pour l'année écoulée et un rapport financier annuel préliminaire pour l'année en cours sont soumis par l'Unité au Comité de coordination, puis à chaque assemblée des États parties ou conférence d'examen, pour approbation ».



Annexe

[Anglais seulement]



**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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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.



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)

Henrique Oliveira Gonçalves

18 juillet 2022

Qualified Electronic Signature by SwissID

Henrique Gonçalves
Licensed Audit Expert

Geneva, 18 July 2022

Enclosures

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

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

	2021 TF ISU APMBC WORKPLAN	2021 TF ISU APMBC EU COUNCIL DECISION	2021 OVERALL	2020 OVERALL
CURRENT ASSETS				
TOTAL BANK & PETTY CASH IN CHF	2'350'338	35'534	2'385'872	1'646'663
ACCOUNTS RECEIVABLE & ACCRUED INCOME				
AUSTRALIA	-	-	-	7'426
ITALY	103'481	-	103'481	62'107
MEXICO	-	-	-	8'751
NORWAY	30'672	-	30'672	-
UNITED KINGDOM	17'802	-	17'802	22'508
OTHER	11'710	-	11'710	-
TOTAL ACCOUNTS RECEIVABLE & ACCRUED INCOME	163'665	-	163'665	100'792
TOTAL ASSETS	2'514'003	35'534	2'549'537	1'747'456
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	-	503'163	-
DEFERRED INCOME				
CANADA	-	-	-	46'456
EUROPEAN UNION	-	-	-	592'678
TOTAL DEFERRED INCOME	-	-	-	639'134
ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR	1'223'559	-	1'223'559	325'447
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	-	-	-	-
TOTAL RESTRICTED FUNDS	758'665	-	758'665	758'665
TOTAL LIABILITIES	2'514'003	35'534	2'549'537	1'747'456

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	137'874
STAFF TRAVEL	18'770	-	-	-	9'487	28'257	14'555
IMPLEMENTATION SUPPORT ACTIVITIES	62'641	-	-	31'219	10'998	104'858	112'290
TOTAL EXPENDITURES	703'768	-	-	31'219	136'982	871'919	959'540

REVENUES							
CONTRIBUTIONS							
ALGERIA	5'432	-	-	-	-	5'432	-
AUSTRALIA	181'006	-	-	-	-	181'006	90'000
AUSTRIA	10'818	-	-	-	-	10'818	10'818
BELGIUM	310'403	-	-	-	-	310'403	-
CANADA	50'000	-	-	37'006	-	87'006	64'006
COSTA RICA	4'525	-	-	-	-	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	320'242
FINLAND	10'790	-	-	-	-	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	-	-	-	-	24'198	25'471
MEXICO	9'017	-	-	-	-	9'017	8'751
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	52'011	-	-	-	-	52'011	70'000
THAILAND	10'000	-	-	-	-	10'000	10'000
THE NETHERLANDS	43'670	10'352	-	-	-	54'022	43'670
TURKEY	1'848	-	-	-	-	1'848	1'417
UNITED KINGDOM	57'456	-	-	-	-	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 FS BUFFER	-	-	-	-	-	-	-