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

3 December 2013

English only

Thirteenth Meeting

Geneva, 2-5 December 2013

Item 11 (e) (i) of the agenda

Report on the activities, functioning and finances
of the ISU and presentation of a work plan and
a budget for the 2014 activities of the ISU

Implementation Support Unit 2012 audited financial statement*
(Excerpt)

Expenditures and revenues Statement of the Trust Fund ISU APMBC for the year ended 31 December 2012 and Report of the auditor

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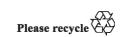
Report of the auditor on the expenditures and revenues statement of the Trust Fund for Implementation Support Unit of the Anti-personnel Mine Ban Convention

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 December 31, 2012.

GE.13-64484 (E)







^{*} Issued as received by the Secretariat without editorial changes.

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 report based on our audit. We conducted our audit in accordance with Swiss law and 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 account¬ing estimates made, as well as evaluating the overall presentation of the financial statements. 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 December 31, 2012 complies with Swiss law.

Deloitte SA
[signed] Jean-Marc Jenny
Licensed Audit Expert
Auditor in charge

[signed] Lisa Watson Licensed Audit Expert

Geneva, April 29, 2013

Enclosure: Expenditures and Revenues Statement of the Trust Fund ISU APMBC

2 GE.13-64484

		Trust Fund ISU APMBC 2012					Account 2012
		(Core Workplan)	(Enhanced support to the President)	(Enhanced Support Pacific)	(Enhanced Support to the Presidency 2011)	(Victim Assistance Research Initiatives)	Total expenditures and revenues administered by the ISU
EXPENDITURES Expenditures REVENUES Contributions Misc. Income	Salaries Social costs Staff travel Implementation support activities Albania Algeria Argentina Australia Cambodia Chile Colombia Croatia Cyprus Denmark Estonia France Germany Indonesia Ireland Italy Lithuania Malaysia Mexico Mozambique Netherlands New Zealand Norway Serbia Slovenia Sweden Switzerland Turkey	654,726 125,743 52,647 97,303 1,736 5,935 5,013 195,909 2,782 27,850 9,434 4,551 3,025 47,968 1,201 11,894 83,390 1,7700 24,048 60,943 3,412 97,89 4,589 4,920 96,300 - - 230,818 2,000 11,822 69,330 60,000 3,663 3,603 3,603 3,603		19,095 116,015 		6,051 567 	1,097,141 660,778 126,309 71,742 238,312 1,284,461 1,736 5,935 5,013 489,255 2,782 27,850 9,434 4,551 3,025 47,968 1,201 11,894 83,390 1,700 24,048 60,943 3,412 978 4,589 4,920 96,300 15,400 230,818 2,000 11,822 69,330 60,000 3,633 60,0000 3,633 6363
I	Carry-ower from 2011	(39,260)	137,215	35,501	62,139	-	195,595
[Unused funds returned to contributor	-	(137,215)	-	(62,139)	-	(199,354)
[Total Revenues	975,637	-	176,594		132,230	1,284,461
<u> </u>	Total Expenditures Carry-over to 2013	930,419		76,985	-	31,611 100,619	1,097,141
ı	Carry-over to 2015	3,931		70,783		100,019	165,501