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**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

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**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**

Deloitte SA  
Route de Pré-Bois 20  
Case Postale 1808  
CH-1215 Genève 15

**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.

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\* Issued as received by the Secretariat without editorial changes.

GE.13-64484 (E)



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*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 accounting 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

GENEVA INTERNATIONAL CENTRE FOR HUMANITARIAN DEMINING  
Expenditures and Revenues Statement (CHF) of the  
Trust Fund ISU APMBC (Core Work plan+Enhanced Activities)

		Trust Fund ISU APMBC 2012					Account 2012	
		(Core Work plan)	(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	
<b>EXPENDITURES</b>								
Expenditures	Salaries	654,726	-	-	-	6,051		
	Social costs	125,743	-	-	-	567		
	Staff travel	52,647	-	19,095	-	-		
	Implementation support activities	97,303	-	116,015	-	24,994		
<b>REVENUES</b>								
Contributions	Albania	1,736	-	-	-	-		1,736
	Algeria	5,935	-	-	-	-		5,935
	Argentina	5,013	-	-	-	-		5,013
	Australia	195,909	-	161,116	-	132,230		489,255
	Cambodia	2,782	-	-	-	-		2,782
	Chile	27,850	-	-	-	-		27,850
	Colombia	9,434	-	-	-	-		9,434
	Croatia	4,551	-	-	-	-		4,551
	Cyprus	3,025	-	-	-	-		3,025
	Denmark	47,968	-	-	-	-		47,968
	Estonia	1,201	-	-	-	-		1,201
	France	11,894	-	-	-	-		11,894
	Germany	83,390	-	-	-	-		83,390
	Indonesia	1,700	-	-	-	-		1,700
	Ireland	24,048	-	-	-	-		24,048
	Italy	60,943	-	-	-	-		60,943
	Lithuania	3,412	-	-	-	-		3,412
	Malaysia	978	-	-	-	-		978
	Mexico	4,589	-	-	-	-		4,589
	Mozambique	4,920	-	-	-	-		4,920
	Netherlands	96,300	-	-	-	-		96,300
	New Zealand	-	-	15,400	-	-		15,400
	Norway	230,818	-	-	-	-		230,818
	Serbia	2,000	-	-	-	-		2,000
	Slovenia	11,822	-	-	-	-		11,822
	Sweden	69,330	-	-	-	-		69,330
	Switzerland	60,000	-	-	-	-		60,000
	Turkey	3,633	-	-	-	-		3,633
Misc. Income		457	-	79	-	-		536
<b>Carry-over from 2011</b>		(39,260)	137,215	35,501	62,139	-		195,595
<b>Unused funds returned to contributor</b>		-	(137,215)	-	(62,139)	-		(199,354)
<b>Total Revenues</b>		975,637	-	176,594	-	132,230		1,284,461
<b>Total Expenditures</b>		930,419	-	135,110	-	31,611		1,097,141
<b>Carry-over to 2013</b>		5,957	-	76,985	-	100,619		183,561