

Trust Fund ISU APMBC
Geneva International Centre
For Humanitarian
Demining, Geneva

Expenditures and Revenues Statement of the
Trust Fund ISU APMBC
for the year ended 31 December 2013
and Report of the Auditor

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 31 December 2013.

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 financial 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 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 2013 complies with Swiss law.

Deloitte SA



Jean-Marc Jenny
Licensed Audit Expert
Auditor in Charge



Michèle Cottet-Gaydon
Licensed Audit Expert

Geneva, 16 May 2014

JMJ/MCG/ahc

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

GENEVA INTERNATIONAL CENTRE FOR HUMANITARIAN DEMINING
Trust Fund ISU-APMBC (Core Work Plan + Enhanced Activities)

		Trust Fund ISU-APMBC 2013					Account 2013	
		(Core Work Plan)	(Enhanced Support Pacific)	(Victim Assistance Research Initiatives)	(EU Council Decision 2012/700/CFSP)	(Bangkok Symposium)	Total expenditures and revenues administered by the ISU	
EXPENDITURES							1'472'706	
Expenditures	Salaries	692'346	-	-	115'086	-	807'432	
	Social costs	132'229	-	-	23'487	-	155'716	
	Staff travel	52'028	15'657	-	102'660	9'190	179'534	
	Implementation support activities	18'978	23'589	71'930	169'275	46'252	330'025	
REVENUES							1'396'736	
Contributions	Albania	1'736	-	-	-	-	1'736	
	Algeria	6'043	-	-	-	-	6'043	
	Australia	99'168	-	-	-	55'616	154'593	
	Austria	18'532	-	-	-	-	18'532	
	Bulgaria	466	-	-	-	-	466	
	Cambodia	2'805	-	-	-	-	2'805	
	Chile	14'236	-	-	-	-	14'236	
	Colombia	13'689	-	-	-	-	13'689	
	Cyprus	1'230	-	-	-	-	1'230	
	Denmark	48'925	-	-	-	-	48'925	
	Estonia	1'211	-	-	-	-	1'211	
	EU	-	-	-	492'480	-	492'480	
	Germany	85'295	-	-	-	-	85'295	
	Hungary	12'152	-	-	-	-	12'152	
	Indonesia	1'700	-	-	-	-	1'700	
	Iraq	5'348	-	-	-	-	5'348	
	Ireland	61'400	-	-	-	-	61'400	
	Italy	60'798	-	-	-	-	60'798	
	Jordan	888	-	-	-	-	888	
	Mexico	4'533	-	-	-	-	4'533	
	Netherlands	100'000	-	-	-	-	100'000	
	New Zealand	14'458	-	-	-	-	14'458	
	Norway	137'694	-	-	-	-	137'694	
	Slovenia	12'136	-	-	-	-	12'136	
	Sweden	67'465	-	-	-	-	67'465	
	Switzerland	60'000	-	-	-	-	60'000	
	Turkey	3'638	-	-	-	-	3'638	
Misc. Income		12'337	23	8	901	17	13'286	
Carry-over from 2012		5'957	76'985	100'619	-	-	183'561	
Unused funds returned to contributor		21'918	(37'762)	(28'696)	-	(191)	(44'732)	
Total Revenues		847'883	23	8	493'381	55'633	1'396'928	
Total Expenditures		895'580	39'246	71'930	410'508	55'442	1'472'706	
Carry-over to 2014		(19'822)	-	-	82'873	-	63'051	