

**Совещание государств — участников Конвенции  
о запрещении применения, накопления запасов,  
производства и передачи противопехотных мин  
и об их уничтожении**

20 September 2021

Russian

Original: English

Девятнадцатое совещание  
Гаага, 15–19 ноября 2021 года  
Пункт 10 h) i) предварительной повестки дня  
Рассмотрение общего состояния и действия Конвенции  
Имплементационная поддержка  
Доклад о деятельности, функционировании и финансах  
ГИП и презентация плана работы и бюджета  
для деятельности ГИП в 2022 году

**Проверенный годовой финансовый отчет  
Группы имплементационной поддержки  
за 2020 год**

Согласно «Директиве государств-участников Группе имплементационной поддержки», принятой десятым Совещанием государств-участников, Группа имплементационной поддержки «докладывает в письменном виде, а также устно о деятельности, функционировании и финансах ГИП соответственно каждому Совещанию государств-участников или обзорной конференции и неофициальным совещаниям по Конвенции. Проверенный годовой финансовый отчет за предыдущий год и предварительный годовой финансовый отчет за текущий год представляются со стороны ГИП Координационному комитету, а впоследствии — каждому Совещанию государств-участников или обзорным конференциям на утверждение».



## Annex

[English only]



**Trust Fund Implementation Support Unit -  
APMBC  
Geneva International Centre  
for Humanitarian Demining  
Geneva**

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Balance Sheet and Expenditures  
and Revenues Statement of the  
Trust Fund ISU - APMBC  
for the year ended 31 December 2020  
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 2020.

#### **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 2020 complies with Swiss law.

MAZARS Ltd

Jean-Marc Jenny  
Licensed Audit Expert  
(Auditor in Charge)

Franck Paucod  
Licensed Audit Expert

Geneva, 20 May 2021

**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 2020 (CHF)**

	2020 TF ISU APMBC WORKPLAN	2020 EU COUNCIL DECISION	2020 OVERALL	2019 OVERALL
<b>CURRENT ASSETS</b>				
<b>TOTAL BANK IN CHF</b>	<b>1 037 524</b>	<b>609 139</b>	<b>1 646 663</b>	<b>1 534 856</b>
<b>ACCOUNTS RECEIVABLE</b>				
AUSTRALIA	7 428	-	7 428	-
ITALY	62 107	-	62 107	62 364
MEXICO	8 751	-	8 751	9 514
UNITED KINGDOM	22 508	-	22 508	-
<b>TOTAL ACCOUNTS RECEIVABLE</b>	<b>100 792</b>	<b>-</b>	<b>100 792</b>	<b>71 878</b>
<b>TOTAL ASSETS</b>	<b>1 138 318</b>	<b>609 139</b>	<b>1 747 456</b>	<b>1 606 734</b>
<b>CURRENT LIABILITIES</b>				
<b>PAYABLE FROM GOODS AND SERVICES</b>	<b>7 748</b>	<b>16 461</b>	<b>24 210</b>	<b>12 679</b>
<b>DEFERRED INCOME</b>				
AUSTRALIA	-	-	-	82 574
CANADA	46 458	-	46 458	54 037
EUROPEAN UNION	-	592 678	592 678	334 362
SUDAN	-	-	-	9 000
<b>TOTAL ACCRUED REVENUES</b>	<b>46 458</b>	<b>592 678</b>	<b>639 134</b>	<b>480 573</b>
<b>ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR</b>	<b>325 447</b>	<b>-</b>	<b>325 447</b>	<b>106 707</b>
<b>RESTRICTED FUNDS</b>				
BELGIUM	359 832		359 832	359 832
THE NETHERLANDS	12 085		12 085	12 085
SWITZERLAND	10 000		10 000	10 000
ESTONIA	2 624		2 624	2 624
CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC	374 144		374 144	399 520
SURPLUS CURRENT YEAR ISU APMBC	-	-	-	222 734
<b>TOTAL RESTRICTED FUNDS</b>	<b>758 685</b>	<b>-</b>	<b>758 685</b>	<b>1 006 775</b>
<b>TOTAL LIABILITIES</b>	<b>1 138 318</b>	<b>609 139</b>	<b>1 747 456</b>	<b>1 606 734</b>

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

	2020 TF ISU APMBC WORKPLAN	2020 TF ISU APMBC Individualised approach	2020 TF ISU APMBC Online tool	2020 EU COUNCIL DECISION	2020 OVERALL	2019 OVERALL
<b>EXPENDITURES</b>						
SALARIES	478 494	-	-	218 326	694 821 <sup>1</sup>	714 022
SOCIAL COSTS	103 938	-	-	33 937	137 874	136 422
STAFF TRAVEL	9 048	-	-	5 507	14 555	92 886
IMPLEMENTATION SUPPORT ACTIVITIES	42 972	6 846	-	62 472	112 290	443 569
<b>TOTAL EXPENDITURES</b>	<b>632 452</b>	<b>6 846</b>	<b>-</b>	<b>320 242</b>	<b>959 540</b>	<b>1 380 591</b>
<b>REVENUES</b>						
<b>STATE PARTIES' CONTRIBUTIONS</b>						
AUSTRALIA	90 000	-	-	-	90 000	109 965
AUSTRIA	10 418	-	-	-	10 418	10 809
CANADA	57 163	6 846	-	-	64 009	129 790
COSTA RICA	810	-	-	-	810	500
CYPRUS	8 110	-	-	-	8 110	5 498
CZECH REPUBLIC	5 880	-	-	-	5 880	6 411
ESTONIA	5 308	-	-	-	5 308	5 346
EU	-	-	-	320 242	320 242	758 030
FINLAND	10 531	-	-	-	10 531	11 169
FRANCE	10 628	-	-	-	10 628	23 870
GERMANY	41 995	-	-	-	41 995	44 249
IRELAND	21 330	-	-	-	21 330	21 446
ITALY	62 107	-	-	-	62 107	62 364
JAPAN	25 471	-	-	-	25 471	35 327
MEXICO	8 751	-	-	-	8 751	9 678
MOZAMBIQUE	-	-	-	-	-	500
NORWAY	27 870	-	-	-	27 870	34 887
PERU	2 680	-	-	-	2 680	2 803
POLAND	-	-	-	-	-	10 742
SAINT KITTS AND NEVIS	-	-	-	-	-	194
SLOVENIA	5 269	-	-	-	5 269	5 524
SPAIN	25 432	-	-	-	25 432	-
SWEDEN	26 116	-	-	-	26 116	25 755
SWITZERLAND	70 000	-	-	-	70 000	80 000
THAILAND	10 000	-	-	-	10 000	10 000
THE NETHERLANDS	43 670	-	-	-	43 670	43 670
TURKEY	1 437	-	-	-	1 437	1 461
UNITED KINGDOM	22 508	-	-	-	22 508	52 654
SUDAN	9 600	-	-	-	9 600	-
ALLOTMENT FROM THE FS BUFFER	248 110	-	-	-	248 110	202 471
OTHER REVENUES	-1	-	-	-	-1	169
<b>TOTAL CONTRIBUTIONS</b>	<b>851 192</b>	<b>6 846</b>	<b>-</b>	<b>320 242</b>	<b>1 178 280</b>	<b>1 698 975</b>
ACTIVITIES / CONTRIBUTIONS DEFERRED FROM PREVIOUS YEAR	106 707	-	-	-	106 707	11 057
<b>TOTAL REVENUES</b>	<b>957 899</b>	<b>6 846</b>	<b>-</b>	<b>320 242</b>	<b>1 284 987</b>	<b>1 716 319</b>
ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR	325 447	-	-	-	325 447	106 707
<b>SURPLUS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>222 734</b>
<b>ALLOCATION TO THE FS BUFFER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>222 734</b>

1. CHF 8K of salaries were billed to EU project in line with the Agreement.

2. Includes allotment of 2017 and 2018 surplus by the States Parties at the 17MSP and Fourth Review Conference.