



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

Financial Statements 2016-17

for

The Core Administrative Budget

(including the Reserve funds),

as well as

Special Funds for Agreed Purposes,

**Special Funds to support the participation of developing
country Contracting Parties**

and

The Benefit-sharing Fund

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Foreword

This report is presented in accordance with Financial Rule 8.2 of the International Treaty that provides for a final certified statement of accounts to be provided to Contracting Parties at the end of a financial period. The present statements cover the Budget of the International Treaty as defined in Financial Rule 3.3, as well as funds held under the *Benefit-sharing Fund* under Financial Rule 5.1 j) as follows:

“The Budget shall comprise the following parts:

3.3 a) *The Core Administrative Budget, relating to:*

- *the amount provided for the Treaty in the Regular Programme of Work and Budget of the FAO under Rule V.1a;*
- *the voluntary contributions of Contracting Parties under Rule V.1b; the voluntary contributions of States that are not Contracting Parties, of inter-governmental organizations, of non-governmental organizations and other entities, under Rule V.1c; and*
- *funds carried over under Rule V.1h, and miscellaneous income, including interest derived from the investment of funds held in trust under Rule V.1i.*

b) *Special Funds, relating to additional voluntary contributions by Contracting Parties, and voluntary contributions by States that are not Contracting Parties, by inter-governmental organizations, by non-governmental organizations and other entities:*

- *for agreed purposes, under Rules V.1d and e;*
- *to support the participation of representatives of developing country Contracting Parties and of Contracting Parties with economies in transition in the Governing Body and its subsidiary bodies, under Rules V.1f and V.1g.”*

The resources of the Benefit-sharing Fund are envisaged under Financial Rule V “Provision of Funds” under article 5.1 j) *Mandatory and voluntary contributions pursuant to Article 13.2 of the Treaty.*

Financial Rule 8.1 provides that *“The accounts and financial management of all funds governed by the present rules shall be subject to the internal and external auditing procedures of FAO”.*

The most recent Audited Accounts of FAO, for the year 2016, are published in document C 2019/5 A “Audited Accounts – FAO 2016” and were endorsed with the positive opinion of the Philippines Commission on Audit, the External Auditors to FAO, on 24 June 2017, as follows:

“In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the FAO as at 31 December 2016, and its financial performance, changes in net assets/equity, cash flow and comparison of budget and actual amounts for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS).

Further, in our opinion, the transactions of the Food and Agriculture Organization of the United Nations that have come to our notice or which we have tested as part of our audit have, in all significant respects, been in accordance with the FAO Financial Regulations.

The Audited Accounts of FAO for 2017 will be published later in 2018. The figures contained in the present statements are taken from the official records of FAO, of which the International Treaty remains an integral part.



CB Climate, Biodiversity, Land and Water Department

TFAA970006414 158232 MTF/INT/017/MUL International Treaty on Plant Genetic Resources for Food and Agriculture (IT-PGRFA) - Core Administrative Budget

RU2030200 & RU2030300 Support to stakeholders to enhance consideration of agriculture..... and to facilitate the application of application of international mechanisms

	MTF/INT/017/MUL- Core Admin Budget				RU2030200 & RU2030300 - "FAO Contribution"			Consolidated		
	Prior years to: 31/12/2015	2016	2017	Total	2016	2017	Total	2016	2017	Total
Funds Received										
Carry forward		<1,281,276>		<1,281,276>				<1,281,276>	0	<1,281,276>
FAO Contribution					<769,738>	<1,181,966>	<1,951,704>	<769,738>	<1,181,966>	<1,951,704>
Voluntary Contributions Received	<12,150,283>	<2,490,471>	<2,071,194>	<4,561,665>				<2,490,471>	<2,071,194>	<4,561,665>
Interest accrued on voluntary contributions	<11,070>	<3,501>	<13,238>	<16,739>				<3,501>	<82,203>	<85,704>
Support cost and other income						<68,965>	<68,965>			
Total Revenue	<12,161,353>	<3,775,248>	<2,084,432>	<5,859,680>	<769,738>	<1,250,931>	<2,020,669>	<4,544,986>	<3,335,363>	<7,880,349>
Expenditure										
5011 Salaries Professional	5,728,354	792,218	911,409	1,703,627	457,511	430,640	888,151	1,249,729	1,342,049	2,591,778
5012 Salaries General Service	281,277	70,775	72,549	143,324	150,794	297,972	448,766	221,569	370,521	592,090
5013 Consultants	999,896	615,106	505,460	1,120,566	2,777	42,135	44,912	617,883	547,595	1,165,478
5014 Contracts	136,607	25,114	78,418	103,532	43	3,192	3,235	25,157	81,610	106,767
5020 Locally Contracted Labour	43,461	91	1,652	1,743	294	15,399	15,693	385	17,051	17,436
5021 Travel	799,150	181,950	291,786	473,736	127,716	196,697	324,413	309,666	488,483	798,149
5023 Training	5,843	0	136,371	136,371		0	0	0	136,371	136,371
5024 Expendable Procurement	53,206	2,039	8,410	10,449	1,130	4,721	5,851	3,169	13,131	16,300
5025 Non Expendable Procurement	13,768	3,537	1,887	5,424		2,055	2,055	3,537	3,942	7,479
5026 Hospitality	19,947	704	0	704		0	0	704	0	704
5028 General Operating Expenses	224,453	405,591	358,613	764,204	13,452	2,418	15,870	419,043	361,031	780,074
5029 Support Costs	615,853	129,269	168,692	297,961	0	0	0	129,269	168,692	297,961
5040 General Operating Expenses - external common services	74,780	2,182	1,224	3,406	6,929	9,049	15,978	9,111	10,273	19,384
5050 General Operating Expenses - internal common services	1,883,482	55,185	444,312	499,497	9,092	221,215	230,307	64,277	665,527	729,804
Total Expenditure	10,880,077	2,283,762	2,980,783	5,264,545	769,738	1,225,493	1,995,231	3,053,500	4,206,276	7,259,776
Balance	<1,281,276>	<1,491,486>	896,351	<595,135>	0	<25,438>	<25,438>	<1,491,486>	870,913	<620,573>

Notes:

Balance carried forward from 2015 includes: USD3,597 interest income accrued during 2014-15 and USD32,750 relating to 2016-17 contributions received in advance



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TF Project Status Report

Core Administrative Budget - Working Capital Reserve

Up to Period 2017-12

CB Climate, Biodiversity, Land and Water Department

TFAA970106414 158232 MTF/INT/017/MUL International Treaty on Plant Genetic Resources for Food and Agriculture (IT-PGRFA) - Core Administrative Budget -Working Capital Reserve

	Prior years to: 31-12-15	Current Year: 2016 up to 2016-12	Cumulative up to 2016-12	Current Year: 2017 up to 2017-12	Cumulative up to 2017-12
3001 Contributions Received	<400,000>	0	<400,000>	0	<400,000>
Total Revenue	<400,000>	0	<400,000>	0	<400,000>
Expenditure	0	0	0	0	0
Total Expenditure	0	0	0	0	0
Balance	<400,000>	0	<400,000>	0	<400,000>



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TF Project Status Report

Core Administrative Budget - Third Party Beneficiary

Operational Reserve

Up to Period 2017-12

CB Climate, Biodiversity, Land and Water Department

TFAA970206414 158232 MTF/INT/017/MUL International Treaty on Plant Genetic Resources for Food and Agriculture (IT-PGRFA) - Core Administrative Budget -Third Party Beneficiary OR

	Prior years to: 31-12-15	Current Year: 2016 up to 2016-12	Cumulative up to 2016-12	Current Year: 2017 up to 2017-12	Cumulative up to 2017-12
3001 Contributions Received	<283,280>	0	<283,280>	0	<283,280>
Total Revenue	<283,280>	0	<283,280>	0	<283,280>
Expenditure	0	0	0	0	0
Total Expenditure	0	0	0	0	0
Balance	<283,280>	0	<283,280>	0	<283,280>



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TF Project Status Report
Special Funds for agreed purposes

Period from 2016-01 to 2017-12

CB Climate, Biodiversity, Land and Water Department

TFAA970006412 158216 MTF/INT/019/MUL International Treaty on Plant Genetic Resources for Food and Agriculture (IT-PGRFA) - Special Fund (Activity)

	Prior years to: 31-12-15	Current Year: 2016 up to 2016-12	Cumulative up to 2016-12	Current Year: 2017 up to 2017-12	Cumulative up to 2017-12
Funds Received					
Voluntary Contributions Received	<9,253,487>	<372,236>	<9,625,723>	<268,353>	<9,894,076>
Interest accrued on voluntary contributions	<12,030>	<1,916>	<13,946>	<5,333>	<19,279>
Total Revenue	<9,265,517>	<374,152>	<9,639,669>	<273,686>	<9,913,355>
Expenditure					
5011 Salaries Professional	1,232,231	164,972	1,397,203	184,073	1,581,276
5012 Salaries General Service	355,469	79,928	435,397	87,429	522,826
5013 Consultants	2,920,552	55,757	2,976,309	102,288	3,078,597
5014 Contracts	721,459	28,054	749,513	18,529	768,042
5020 Locally Contracted Labour	8,538	0	8,538	3,673	12,211
5021 Travel	1,725,147	99,385	1,824,532	315,737	2,140,269
5023 Training	36,902	0	36,902	15,441	52,343
5024 Expendable Procurement	23,663	65	23,728	556	24,284
5025 Non Expendable Procurement	0	0	0	0	0
5026 Hospitality	10,355	0	10,355	0	10,355
5028 General Operating Expenses	153,250	23,181	176,431	16,315	192,746
5029 Support Costs	472,030	27,388	499,418	44,952	544,370
5040 General Operating Expenses - external common services	13,340	1,673	15,013	3,024	18,037
5050 General Operating Expenses - internal common services	660,912	3,445	664,357	2,139	666,496
Total Expenditure	8,333,848	483,848	8,817,696	794,156	9,611,852
Balance	<931,669>	109,696	<821,973>	520,470	<301,503>



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TF Project Status Report
Special Funds to support the participation of developing country Contracting Parties

Period from 2016-01 to 2017-12

CB Climate, Biodiversity, Land and Water Department

TFAA970006413 158224 MTF/INT/018/MUL International Treaty on Plant Genetic Resources for Food and Agriculture (IT-PGRFA) - Developing Countries Participation (Activity)

	Prior years to: 31-12-15	Current Year: 2016 up to 2016-12	Cumulative up to 2016-12	Current Year: 2017 up to 2017-12	Cumulative up to 2017-12
Funds Received					
Voluntary Contributions Received	<1,963,410>	<122,485>	<2,085,895>	0	<2,085,895>
Interest accrued on voluntary contributions	<4,682>	<161>	<4,843>	<589>	<5,432>
Total Revenue	<1,968,092>	<122,646>	<2,090,738>	<589>	<2,091,327>
Expenditure					
5011 Salaries Professional	0	0	0	0	0
5012 Salaries General Service	0	0	0	0	0
5013 Consultants	0	0	0	0	0
5014 Contracts	0	0	0	0	0
5020 Locally Contracted Labour	0	0	0	0	0
5021 Travel	1,841,967	98,339	1,940,306	144,533	2,084,839
5023 Training	0	0	0	0	0
5024 Expendable Procurement	0	0	0	0	0
5025 Non Expendable Procurement	0	0	0	0	0
5026 Hospitality	0	0	0	0	0
5028 General Operating Expenses	156	0	156	0	156
5029 Support Costs	0	0	0	0	0
5040 General Operating Expenses - external common services	15	0	15	0	15
5050 General Operating Expenses - internal common services	0	0	0	0	0
Total Expenditure	1,842,138	98,339	1,940,477	144,533	2,085,010
Balance	<125,954>	<24,307>	<150,261>	143,944	<6,317>



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TF Project Status Report

Benefit-sharing Fund - Consolidated Statement

Period from 2016-01 to 2017-12

CB Climate, Biodiversity, Land and Water Department

TFAA990008594 601923 GINC/INT/031/MUL International Treaty on Plant Genetic Resources for Food and Agriculture (IT-PGRFA) - Benefit Sharing Fund

	Prior years to: 31-12-15	Current Year: 2016 up to 2016-12	Cumulative up to 2016-12	Current Year: 2017 up to 2017-12	Cumulative up to 2017-12
Funds Received					
Voluntary Contributions Received	<16,438,740>	<1,962,017>	<18,400,757>	<1,048,665>	<19,449,422>
Interest accrued on voluntary contributions	<28,651>	<10,626>	<39,277>	<31,619>	<70,896>
Refund to Donors and transfer of project funds	8,613,944	5,961,444	14,575,388	0	14,575,388
Total Revenue	<7,853,447>	3,988,801	<3,864,646>	<1,080,284>	<4,944,930>

TFAA110009650 609036 GCP/GLO/281/MUL IT-PGRFA Trust Fund account for the disbursement of funds for approved projects under the Benefit Sharing Fund

	Prior years to: 31-12-15	Current Year: 2016 up to 2016-12	Cumulative up to 2016-12	Current Year: 2017 up to 2017-12	Cumulative up to 2017-12
Funds Received					
Voluntary Contributions Received	<10,789,276>	<5,961,444>	<16,750,720>	0	<16,750,720>
Interest accrued on voluntary contributions	<11,013>	<6,031>	<17,044>	<42,089>	<59,133>
Refund to Donors and transfer of project funds	87,435	0	87,435	233,314	320,749
Total Revenue	<10,712,854>	<5,967,475>	<16,680,329>	191,225	<16,489,104>
Expenditure					
5013 Consultants	117,545	1,306	118,851	35,535	154,386
5014 Contracts	9,491,656	2,569,268	12,060,924	780,486	12,841,410
5021 Travel	27,994	0	27,994	40,148	68,142
5023 Training	12,679	0	12,679	0	12,679
5024 Expendable Procurement	16,658	0	16,658	0	16,658
5025 Non Expendable Procurement	26,839	0	26,839	0	26,839
5027 Technical Support Services	0	130,000	130,000	0	130,000
5028 General Operating Expenses	439	0	439	0	439
5029 Support Costs	678,568	189,040	867,608	60,006	927,614
5050 General Operating Expenses - internal common services	0	0	0	1,056	1,056
Total Expenditure	10,372,378	2,889,614	13,261,992	917,231	14,179,223
Balance	<340,476>	<3,077,861>	<3,418,337>	1,108,456	<2,309,881>

