



**Food and Agriculture
Organization of the
United Nations**



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

E

Item 18 of the Provisional Agenda

NINTH SESSION OF THE GOVERNING BODY

New Delhi, India, 19–24 September 2022

Financial and Progress Report of the Work Programme and Budget for the 2020-2021 Biennium

Note by the Secretary

This document contains the Interim Financial Report from 1 January 2020 until 31 December 2021 and the Interim Financial Progress Report from 1 January until 31 May 2022.¹

Both reports provide a comprehensive overview of the status of the Treaty's finances, including statements of amounts due and received for the Working Capital Reserve and the Third Party Beneficiary Operational Reserve.

¹ Subsequent to the preparation of the present report, covering up to 31 May 2022, the following contributions to the Core Administrative Budget for 2022 have been received:

Ecuador	16-Jun-2022	2,672.40
Germany	08-Jul-2022	102,149.36
Guatemala	13-Jun-2022	1,196.22
Jamaica	02-Jun-2022	639.00
Japan	19-Jul-2022	323,531.00
Oman	06-Jun-2022	4,062.42
Uruguay	11-Jul-2022	2,927.00

Further update on any contributions after the publication of this document will be provided at the Session.

FAO-ITPGRFA documents can be consulted at: www.fao.org/plant-treaty/meetings/meetings-detail/en/c/1259571/



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

The Budget of the International Treaty

Interim Financial Report **1 January 2020 - 31 December 2021**

The Core Administrative Budget

Including statements of amounts due and received for

The Working Capital Reserve
and
The Third Party Beneficiary Operational Reserve

Foreword

Financial Rule 8.2 of the International Treaty provides for a final certified statement of accounts to be provided to Contracting Parties at the end of a financial period.

The statement is provided in the document *“Financial Statements January 2020-December 2021 for The Core Administrative Budget, Special Funds for Agreed Purposes and Special Funds to support the participation of developing country Contracting Parties and the Benefit-sharing Fund”*

In addition to the statutory requirement of certified financial statements, this report has been prepared with the intention of providing interested Contracting Parties with a comprehensive picture of the status of the Treaty finances at period-end together with information that may be of use when considering the future needs resulting from the growth of the Treaty.

The following subjects are considered:

- Funding of the Core Administrative Budget, from both the FAO contribution and voluntary contributions from Contracting Parties
- Receipt of contributions from Contracting Parties
- Treaty core revenue
- Expenditure under the Core Administrative Budget
- The Working Capital Reserve
- The Third-Party Beneficiary Operational Reserve

The Secretariat trusts that this additional information will be useful, but should any supplementary information or clarification of the data presented in this report be required, please contact the Secretariat of the International Treaty – PGRFA-Treaty@fao.org

Core Administrative Budget of the International Treaty Financial Report January 2020 – December 2021

Contents:

- [The Core Administrative Budget \(CAB\)](#)
 - [Funding of the Core Administrative Budget](#)
- [Receipt of Contributions to the CAB and Reserve accounts](#)
 - [Contribution from FAO to the International Treaty](#)
 - [Contributions from Contracting Parties](#)
- [Expenditure under the CAB](#)
- [The Reserve Accounts](#)
 - [The Working Capital Reserve](#)
 - [The Third Party Beneficiary Operational Reserve](#)

- [Schedule 1 - Contributions to the Core Administrative Budget received during 2020](#)
- [Schedule 2 - Contributions to the Core Administrative Budget received during 2021](#)
- [Schedule 3 - Actual Expenditure vs the approved Core Administrative Budget for 2020-21 at 31 December 2021](#)

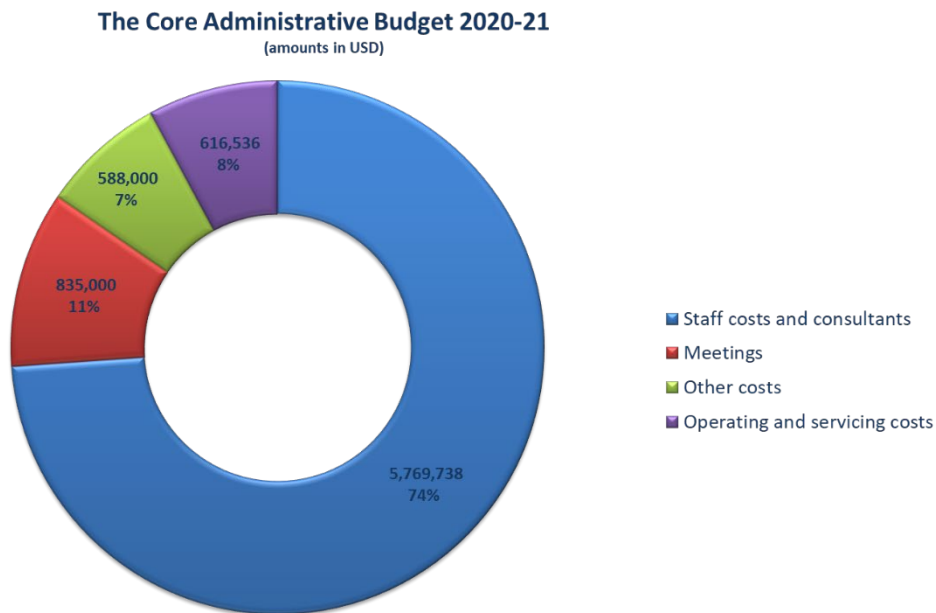
Reserve Funds

- [Annex 1 - Statement of Contributions to the Working Capital Reserve - at 31 December 2021](#)
- [Annex 2 - Statement of Contributions to the Third Party Beneficiary Operational Reserve – at 31 December 2021](#)

The Core Administrative Budget (CAB)

The CAB is adopted by the Governing Body of the International Treaty to cover the statutory and overhead costs for the maintenance of the Treaty. The CAB for the 2020-21 biennium was adopted by Resolution 14/2019 of the Eighth Session of the Governing Body (Rome, 11 – 16 November 2019) in the amount of USD7,809,274, as detailed in *Figure 1* below:

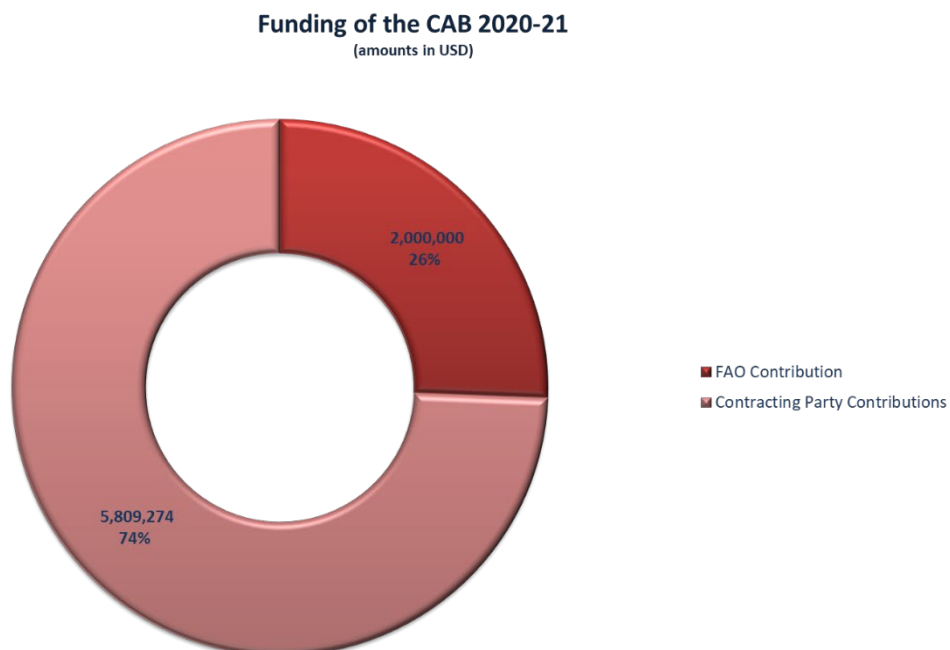
Figure 1



Funding of the Core Administrative Budget

The funding of the 2020-21 CAB considers a contribution USD 2 million from FAO with the remaining USD 5.8 million to be funded through contributions from Contracting Parties of the Treaty.

Figure 2



Receipt of Contributions to the Core Administrative Budget and Reserve accounts

Contribution from FAO to the International Treaty

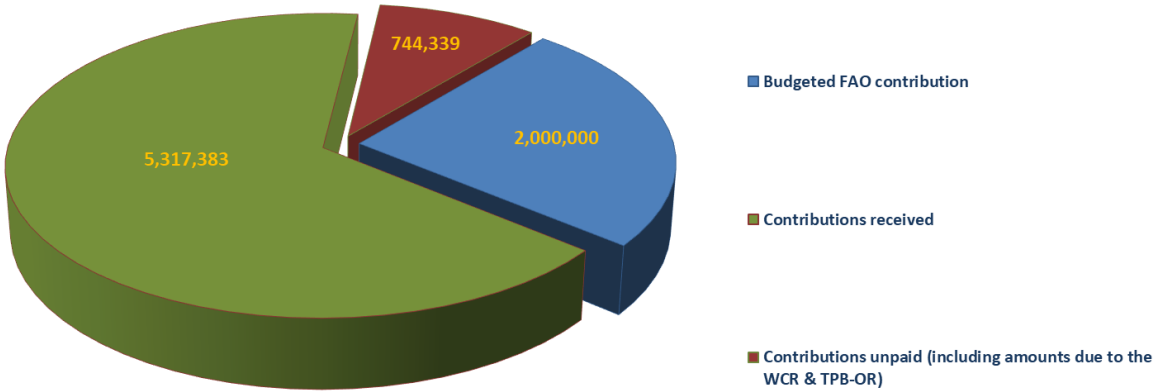
- 1. The provisional sum made available to the Treaty by FAO for the 2020-21 budget (in two annual instalments) is USD 2 million.

Contributions from Contracting Parties

- 1. Receipts to the CAB during the calendar year 2020 are listed in *Schedule 1*, those received during 2021 are listed in *Schedule 2*. As of 31 December 2021, amounts totalling USD 5,317,383 had been received (including contributions to the Working Capital Reserve and Third Party Beneficiary Operational Reserve and contributions received in advance). This was equivalent to approximately 88 percent of the contributions expected from Contracting Parties (including amounts due to the WCR and TPB-OR). This figure includes the contribution of Euro 100,000 (USD 116,043.47) from the European Commission and one contribution for 2022 received in advance.
- 2. The overall status of contributions to the CAB and reserve accounts at 31 December 2021 is shown in *Figure 3* below.

Figure 3

Overall Status of Contributions to the CAB 2020-2021 at 31 December 2021
(including Working Capital Reserve & TPB Operational Reserve)



Expenditure under the Core Administrative Budget

- 3. Summary information of expenditure under the Core Administrative Budget for the period 1/1/2020-31/12/2021 is presented in *Schedule 3*. Expenditure under the CAB at the end of 2021 was comfortably within the approved budget.

4. Human resource costs in *5011 Salaries Professional* account for 81 percent of the budgeted figure at USD 3.1 million whereas salaries for General Service staff account for 94 percent of the budgeted amount at USD 847 thousand.
5. It is recalled that Financial Rule 4.1 of the Treaty provides that the Secretary may only “incur obligations and make payments for the purposes for which the appropriations were voted and up to the amounts so voted, provided that commitments shall be covered by related contributions received or funds available in the Working Capital Reserve, subject to the provisions of Rule VI.4, and interest earned on funds held in trust”.
6. The restriction imposed by this Financial Rule makes it often difficult or impossible to fill vacancies without committing funds in excess of those received, which would contravene Financial Rule 4.1. Accordingly, in the intent to assure delivery of the Work Programme as approved, the services of consultants were sought as an interim and financially viable solution.
7. The overall cost of staff and non-staff human resources at 31 December 2021 amounted to 86 percent of the approved allotment in the CAB for the 2020-21 biennium.
8. In reviewing the costs relating to “*Meetings*”, “*Other Costs*” and “*General Operating Expenses*” in Schedule 3, it should be borne in mind that the budget lines adopted in the Core Administrative Budget do not correlate exactly with the expenditure categories used in the official accounts of FAO (“*Meetings*”, for example, covers numerous and highly differing costs such as: Consultancies, travel expenses, procurement of supplies, hospitality and other general operating expenses such as interpretation, translation and printing).

The Reserve Accounts

9. The established levels of the two reserves are USD 580,000 and USD283,280 respectively, which are now held in specific, segregated “baby accounts” within trust fund *MTF/INT/017/MUL - Core Administrative Budget*.
10. Not all Contracting Parties have, as yet, made contributions to the reserve funds and the additional amounts necessary to assure the full funding of the reserves are regularly requested from Contracting Parties as a part of the call for contributions to the Core Administrative Budget.

The Working Capital Reserve

11. The level of the Working Capital Reserve for the 2018-19 biennium was increased to USD 580,000 in accordance with paragraph 8 of Resolution 14/2017 of the 7th Session of the Governing Body. The amounts that Contracting Parties have been requested to contribute to the Reserve (in accordance with the indicative scale of contributions for 2018-2019) take into consideration amounts already paid.
12. During the 2020-2021 biennium, amounts totalling USD 19,126.73 were received from 13 Contracting Parties.
13. A statement of contributions paid and amounts due to the Working Capital Reserve at 31 December 2021 is given in Annex 1.

The Third Party Beneficiary Operational Reserve

14. The Governing Body, by Resolution 5/2009 of its Third Session, requested that the Secretary of the International Treaty establish the Third Party Beneficiary Operational Reserve and called for it to be funded by voluntary contributions in an amount commensurate to its needs. In this connection, the Ad hoc Third Party Beneficiary Committee at its Second Meeting in March 2009 proposed to the Governing Body an initial level of the Operational Reserve at USD 283,280.¹
15. Financial Rule 6.5, adopted pursuant to the establishment of the Operational Reserve as a condition of Resolution 5/2009, states that contributions should be “credited as priority” to this Reserve. Accordingly, Contracting Parties were requested to fulfil the commitment undertaken at the Governing Body through a letter calling for funds early in 2010. Subsequent follow-ups have been sent to Contracting Parties as a part of the routine calls for contributions.
16. In response to this, amounts totalling USD 269,875 or over 95 percent of the amounts due to the TPB-OR, have been received from 81 Contracting Parties. Contributions from 4 Contracting Parties were received during the 2020-2021 biennium totalling USD 28.32, leaving the balance due, as of 31 December 2021, at USD 13,404.
17. A statement of contributions paid and amounts due to the Third Party Beneficiary Operational Reserve at 31 December 2021 is given in Annex 2.

¹ <http://www.fao.org/3/a-be433e.pdf> refers

Schedule 1 - Contributions to the Core Administrative Budget received during 2020

(including amounts in respect of the Working Capital Reserve and the Third Party Beneficiary Operational Reserve)

Contracting Party	Date	Amount USD
Australia	07-Jan-2020	169,224.15
Austria	06-Apr-2020	26,974.35
Benin	22-Jan-2020	260.68
Bhutan	13-May-2020	59.89
Cameroon	18-Dec-2020	686.71
Canada	25-Aug-2020	104,683.11
Costa Rica	29-Dec-2020	2,381.80
Costa Rica	02-Sep-2020	2,381.50
Cyprus	28-Apr-2020	2,730.36
Czechia	02-Apr-2020	11,909.00
Democratic People's Republic of Korea	18-May-2020	480.00
Denmark	18-Feb-2020	21,203.85
Ecuador	28-Apr-2020	6,099.74
Eritrea	19-Aug-2020	59.89
Estonia	23-Jun-2020	2,962.73
European Commission	22-Dec-2020	59,737.16
Fiji	24-Apr-2020	244.57
Finland	18-Feb-2020	32,241.47
France	12-May-2020	200,000.00
Germany	26-Oct-2020	233,184.26
Greece	08-Jun-2020	28,000.70
Guatemala	03-Dec-2020	1,365.18
Hungary	29-Sep-2020	7,872.11
India	17-Dec-2020	63,843.92
Ireland	16-Dec-2020	28,407.35
Italy	07-Jul-2020	134,378.50
Japan	20-Aug-2020	352,990.00
Kiribati	04-Jun-2020	58.09
Latvia	27-Mar-2020	3,601.75
Lithuania	25-Nov-2020	5,460.72
Madagascar	23-Nov-2020	306.02
Madagascar	23-Oct-2020	231.59
Malaysia	28-Apr-2020	26,083.64
Malta	28-May-2020	1,278.04
Namibia	26-Jun-2020	710.71
Netherlands	06-Mar-2020	103,811.73 ^{1/}
Nicaragua	13-May-2020	446.98
Oman	15-Jul-2020	9,023.90
Panama	26-Oct-2020	1,713.74
Papua New Guinea	04-May-2020	759.21
Papua New Guinea	21-Jan-2020	319.46
Philippines	20-May-2020	7,842.52
Republic of Korea	17-Dec-2020	33,665.49
Serbia	20-Nov-2020	2,149.43
Slovenia	09-Apr-2020	5,809.27
Sweden	11-Nov-2020	34,681.36
Switzerland	27-Mar-2020	88,096.69
Togo	25-Sep-2020	167.46
Trinidad and Tobago	13-Aug-2020	3,078.92
Tunisia	21-Jan-2020	2,020.24
Türkiye	25-Mar-2020	52,486.79
United Kingdom of Great Britain and Northern Ireland	19-Mar-2020	174,888.19
United States of America	30-Sep-2020	97,500.00
United States of America	21-Jul-2020	552,500.00
United States of America	08-May-2020	97,500.00
		2,800,554.92

^{1/} Funds previously unidentified were credited to the Treaty in 2021

Schedule 2 - Contributions to the Core Administrative Budget received during 2021

(including amounts in respect of the Working Capital Reserve and the Third Party Beneficiary Operational Reserve)

Contracting Party	Date	Amount USD
Algeria	15-Mar-2021	10,527.88
Angola	01-Apr-2021	755.21
Angola	30-Dec-2021	755.21
Austria	16-Mar-2021	29,171.44
Brazil	01-Mar-2021	172,048.31
Brazil	01-Dec-2021	18,798.45
Burkina Faso	25-Aug-2021	310.97
Burundi	23-Jun-2021	66.72
Canada	09-Feb-2021	104,683.22
Czechia	25-Feb-2021	11,909.02
Denmark	10-Mar-2021	21,203.85
Egypt	15-Jun-2021	14,650.72
European Commission	15-Dec-2021	56,306.31
Germany	12-Mar-2021	116,592.13
Germany	17-Nov-2021	116,592.13
Guatemala	29-Nov-2021	1,365.18
Hungary	27-May-2021	7,929.12
Indonesia	01-Apr-2021	41,594.40
Ireland 1/	31-Dec-2021	12,445.75
Italy	08-Oct-2021	127,906.98
Japan	16-Aug-2021	339,900.00
Jordan	05-Apr-2021	1,611.07
Mali	06-Oct-2021	287.01
Moldova	30-Dec-2021	232.37
Norway	14-Dec-2021	57,744.18
Panama	10-Jun-2021	1,713.74
Philippines	07-May-2021	8,381.32
Republic of Korea	01-Feb-2021	154,688.22
Seychelles	07-Dec-2021	174.28
Spain	11-Jun-2021	82,172.18
Spain	13-Jan-2021	82,172.18
Sweden	07-Dec-2021	36,101.51
Tunisia	22-Jan-2021	1,917.07
Türkiye	01-Dec-2021	52,486.79
Tuvalu	07-Apr-2021	63.98
United Kingdom of Great Britain and Northern Ireland	05-Feb-2021	174,888.20
United States of America	03-Aug-2021	650,000.00
Uruguay	03-Aug-2021	6,680.67
	Total 2021 receipts	2,516,827.77
	Total biennium receipts	5,317,382.69

1/ - Contribution for the year 2022, received in advance in 2021

Schedule 3 – Actual Expenditure vs the approved Core Administrative Budget for 2020-21 at 31 December 2021 (all amounts in USD)

Approved Core Administrative Budget for 2020-21 (as per Resolution 14/2019 Annex 1)	Expenditure Category (account description)	Actual Expenditure	Forecast to year end	Actual plus Forecast	Variance
A.1 Established staff positions	5011 Salaries Professional	3,087,269	-	3,087,269	745,684
A.1 Established staff positions	5012 Salaries General Service	846,914	-	846,914	51,781
A.3 Other consultancy costs	5013 Consultants	1,000,480	-	1,000,480	37,611
B. Meetings	5050 General Operating Expenses - internal common services	191,581	-	191,581	643,419
C.1 Core staff duty travel	5021 Travel	33,785	-	33,785	302,715
C.2 Publications and communication	5040 General Operating Expenses - external common services	10,978	-	10,978	87,022
C.3 Supplies and equipment	5024 Expendable Procurement	18,501	-	18,501	2,126
	5025 Non Expendable Procurement	14,625	-	14,625	-
C.4 Contracts	5014 Contracts	70,516	-	70,516	6,984
C.5 Staff Training	5023 Training	2,246	-	2,246	22,754
C.6 Miscellaneous	5026 Hospitality	50	-	50	14,016
	5020 Locally Contracted Labour	5,935	-	5,935	-
D. General Operating Expenses	5028 General Operating Expenses	28,834	-	28,834	258,876
E. Project Servicing Cost	5029 Support Costs	200,691	-	200,691	128,136
Total adopted budget	Total Expenditure	7,809,274	-	5,512,404	2,296,870

Annex 1 - Statement of Contributions to the Working Capital Reserve - at 31 December 2021

(Established level = USD 580,000 in accordance with paragraph 8) of Resolution 14/2017)

Contracting Party	Scale ² 2018-19	Amount payable USD	Amounts paid during 2010-21 ³ USD	Balance payable USD
Afghanistan	0.008%	46.40	-	46.40
Albania	0.010%	58.00	-	58.00
Algeria	0.201%	1,165.80	1,165.80	-
Angola	0.012%	69.60	69.60	-
Antigua and Barbuda	0.003%	17.40	-	17.40
Argentina	1.114%	6,461.20	-	6,461.20
Armenia	0.008%	46.40	-	46.40
Australia	2.919%	16,930.20	16,930.20	-
Austria	0.899%	5,214.20	5,214.20	-
Bangladesh	0.012%	69.60	69.60	-
Belgium	1.105%	6,409.00	1,373.60	5,035.40
Benin	0.004%	23.20	23.20	-
Bhutan	0.001%	5.80	5.80	-
Bolivia	0.015%	87.00	-	87.00
Brazil	4.775%	27,695.00	27,695.00	-
Bulgaria	0.056%	324.80	272.00	52.80
Burkina Faso	0.005%	29.00	29.00	-
Burundi	0.001%	5.80	5.80	-
Cambodia	0.005%	29.00	20.00	9.00
Cameroon	0.012%	69.60	69.60	-
Canada	3.648%	21,158.40	21,158.40	-
Central African Republic	0.001%	5.80	-	5.80
Chad	0.006%	34.80	34.80	-
Chile	0.498%	2,888.40	-	2,888.40
Congo, Republic of	0.008%	46.40	-	46.40
Cook Islands	0.001%	5.80	-	5.80
Costa Rica	0.059%	342.20	342.20	-
Côte d'Ivoire	0.011%	63.80	-	63.80
Croatia	0.124%	719.20	-	719.20
Cuba	0.081%	469.80	-	469.80
Cyprus	0.054%	313.20	313.20	-
Czechia	0.430%	2,494.00	2,494.00	-
Democratic People's Republic of Korea	0.006%	34.80	34.80	-
Democratic Republic of the Congo	0.010%	58.00	-	58.00
Denmark	0.729%	4,228.20	4,228.20	-
Djibouti	0.001%	5.80	-	5.80
Ecuador	0.084%	487.20	487.20	-
Egypt	0.190%	1,102.00	1,102.00	-

² Indicative Scale of Contributions for 2018-19 based on the UN Scale of Assessments for 2016-18, as established by General Assembly Resolution 70/245 adopted on 23 December 2015.

³ Includes credits resulting from reassessment on 1 January 2018 which have been considered as contributions to the Core Administrative Budget for 2018-2019.

Contracting Party	Scale 2018-19	Amount payable USD	Amounts paid during 2010-21 ³ USD	Balance payable USD
El Salvador	0.018%	104.40	-	104.40
Eritrea	0.001%	5.80	5.80	-
Estonia	0.047%	272.60	272.60	-
Ethiopia	0.012%	69.60	21.00	48.60
Fiji	0.004%	23.20	23.20	-
Finland	0.570%	3,306.00	3,306.00	-
France	6.070%	35,206.00	-	35,206.00
Gabon	0.021%	121.80	-	121.80
Germany	7.981%	46,289.80	46,289.80	-
Ghana	0.020%	116.00	-	116.00
Greece	0.588%	3,410.40	3,410.40	-
Guatemala	0.035%	203.00	203.00	-
Guinea	0.003%	17.40	-	17.40
Guinea-Bissau	0.001%	5.80	5.80	-
Guyana	0.003%	17.40	-	17.40
Honduras	0.010%	58.00	58.00	-
Hungary	0.201%	1,165.80	1,165.80	-
Iceland	0.029%	168.20	-	168.20
India	0.921%	5,341.80	5,341.80	-
Indonesia	0.630%	3,654.00	3,654.00	-
Iran, Islamic Republic of	0.588%	3,410.40	-	3,410.40
Iraq	0.161%	933.80	-	933.80
Ireland	0.418%	2,424.40	2,424.40	-
Italy	4.681%	27,149.80	27,149.80	-
Jamaica	0.011%	63.80	63.80	-
Japan	12.092%	70,133.60	70,133.60	-
Jordan	0.025%	145.00	145.00	-
Kenya	0.022%	127.60	44.00	83.60
Kiribati	0.001%	5.80	5.80	-
Kuwait	0.356%	2,064.80	-	2,064.80
Kyrgyzstan	0.003%	17.40	-	17.40
Lao People's Democratic Republic	0.004%	23.20	4.00	19.20
Latvia	0.062%	359.60	359.60	-
Lebanon	0.057%	330.60	236.00	94.60
Lesotho	0.001%	5.80	4.00	1.80
Liberia	0.001%	5.80	4.00	1.80
Libya	0.156%	904.80	-	904.80
Lithuania	0.090%	522.00	522.00	-
Luxembourg	0.080%	464.00	-	464.00
Madagascar	0.004%	23.20	23.20	-
Malawi	0.003%	17.40	-	17.40
Malaysia	0.402%	2,331.60	2,331.60	-
Maldives	0.003%	17.40	4.00	13.40
Mali	0.004%	23.20	-	23.20
Malta	0.020%	116.00	116.00	-
Marshall Islands	0.001%	5.80	-	5.80

Contracting Party	Scale 2018-19	Amount payable USD	Amounts paid during 2010-21 ³ USD	Balance payable USD
Mauritania	0.003%	17.40	4.00	13.40
Mauritius	0.015%	87.00	-	87.00
Montenegro	0.005%	29.00	5.00	24.00
Morocco	0.067%	388.60	-	388.60
Myanmar	0.012%	69.60	69.60	-
Namibia	0.012%	69.60	56.00	13.60
Nepal	0.008%	46.40	-	46.40
Netherlands	1.851%	10,735.80	10,735.80	-
Nicaragua	0.005%	29.00	29.00	-
Niger	0.003%	17.40	-	17.40
Norway	1.060%	6,148.00	6,148.00	-
Oman	0.141%	817.80	817.80	-
Pakistan	0.116%	672.80	392.00	280.80
Palau	0.001%	5.80	-	5.80
Panama	0.042%	243.60	243.60	-
Papua New Guineas	0.005%	29.00	4.00	25.00
Paraguay	0.018%	104.40	-	104.40
Peru	0.170%	986.00	-	986.00
Philippines	0.206%	1,194.80	1,194.80	-
Poland	1.050%	6,090.00	-	6,090.00
Portugal	0.490%	2,842.00	-	2,842.00
Qatar	0.336%	1,948.80	-	1,948.80
Republic of Korea	2.547%	14,772.60	14,772.60	-
Republic of Moldova	0.005%	29.00	29.00	-
Romania	0.230%	1,334.00	462.00	872.00
Rwanda	0.003%	17.40	4.00	13.40
Saint Lucia	0.001%	5.80	-	5.80
Samoa	0.001%	5.80	5.80	-
Sao Tome and Principe	0.001%	5.80	-	5.80
Saudi Arabia	1.431%	8,299.80	-	8,299.80
Senegal	0.006%	34.80	25.76	9.04
Serbia	0.040%	232.00	232.00	-
Seychelles	0.001%	5.80	5.80	-
Sierra Leone	0.001%	5.80	4.00	1.80
Slovakia	0.200%	1,160.00	-	1,160.00
Slovenia	0.105%	609.00	609.00	-
Spain	3.051%	17,695.80	17,695.80	-
Sri Lanka	0.039%	226.20	-	226.20
Sudan	0.012%	69.60	-	69.60
Swaziland	0.003%	17.40	17.40	-
Sweden	1.194%	6,925.20	6,925.20	-
Switzerland	1.424%	8,259.20	8,259.20	-
Syrian Arab Republic	0.030%	174.00	-	174.00
Togo	0.001%	5.80	4.00	1.80
Tonga	0.001%	5.80	-	5.80

Contracting Party	Scale 2018-19	Amount payable USD	Amounts paid during 2010-21 ³ USD	Balance payable USD
Trinidad and Tobago	0.042%	243.60	243.60	-
Tunisia	0.035%	203.00	203.00	-
Türkiye	1.271%	7,371.80	7,371.80	-
Tuvalu	0.001%	5.80	5.80	-
Uganda	0.011%	63.80	63.80	-
United Arab Emirates	0.754%	4,373.20	-	4,373.20
United Kingdom of Great Britain and Northern Ireland	5.576%	32,340.80	32,340.80	-
United Republic of Tanzania	0.012%	69.60	-	69.60
United States of America	22.000%	127,600.00	-	127,600.00
Uruguay	0.099%	574.20	574.20	-
Venezuela (Bolivarian Republic of)	0.713%	4,135.40	-	4,135.40
Yemen	0.012%	69.60	46.40	23.20
Zambia	0.009%	52.20	28.00	24.20
Zimbabwe	0.005%	29.00	20.00	9.00
	100.000%	580,000.00	360,114.76	219,885.24

**Annex 2 - Statement of Contributions to the Third Party Beneficiary Operational Reserve –
at 31 December 2021**

(Established level = USD 283,280 in accordance with Resolution 5/2009)

Contracting Party	Scale 42010-11	Amount payable USD	Amounts paid during 2010-21 USD	Balance payable USD
Afghanistan	0.001%	2.83	-	2.83
Albania	0.000%	-	-	-
Algeria	0.163%	461.75	462.00	(0.25)
Angola	0.006%	17.00	17.00	-
Armenia	0.004%	11.33	-	11.33
Australia	3.396%	9,620.19	9,620.19	-
Austria	1.685%	4,773.27	4,773.27	-
Bangladesh	0.019%	53.82	53.82	-
Belgium	2.095%	5,934.72	5,935.00	(0.28)
Benin	0.001%	2.83	2.83	-
Bhutan	0.001%	2.83	2.83	-
Brazil	1.664%	4,713.78	4,713.78	-
Bulgaria	0.038%	107.65	107.65	-
Burkina Faso	0.004%	11.33	11.33	-
Burundi	0.001%	2.83	2.83	-
Cambodia	0.001%	2.83	2.83	-
Cameroon	0.017%	48.16	48.16	-
Canada	5.658%	16,027.98	16,027.98	-
Central African Republic	0.001%	2.83	-	2.83
Chad	0.001%	2.83	2.83	-
Congo, Republic of	0.001%	2.83	-	2.83
Cook Islands	0.001%	2.83	-	2.83
Costa Rica	0.061%	172.80	172.80	-
Côte d'Ivoire	0.017%	48.16	-	48.16
Croatia	0.095%	269.12	-	269.12
Cuba	0.102%	288.95	-	288.95
Cyprus	0.083%	235.12	235.00	0.12
Czechia	0.533%	1,509.88	1,510.00	(0.12)
Democratic People's Republic of Korea	0.013%	36.83	36.50	0.33
Democratic Republic of the Congo	0.006%	17.00	-	17.00
Denmark	1.405%	3,980.08	3,980.00	0.08
Djibouti	0.001%	2.83	-	2.83
Ecuador	0.040%	113.31	113.00	0.31
Egypt	0.168%	475.91	476.00	(0.09)
El Salvador	0.038%	107.65	-	107.65
Eritrea	0.001%	2.83	2.83	-
Estonia	0.030%	84.98	84.98	-
Ethiopia	0.006%	17.00	17.00	-
Fiji	0.006%	17.00	17.00	-
Finland	1.072%	3,036.76	3,036.77	(0.01)

⁴ Indicative Scale of Contributions for 2010-11 based on the 2007-09 UN Scale of Assessments

Contracting Party	Scale 42010-11	Amount payable USD	Amounts paid during 2010-21 USD	Balance payable USD
France	11.974%	33,919.95	33,920.00	(0.05)
Gabon	0.015%	42.49	-	42.49
Germany	16.299%	46,171.81	46,172.00	(0.19)
Ghana	0.008%	22.66	-	22.66
Greece	1.133%	3,209.56	3,210.00	(0.44)
Guatemala	0.061%	172.80	172.80	-
Guinea	0.001%	2.83	-	2.83
Guinea-Bissau	0.001%	2.83	2.83	-
Honduras	0.009%	25.50	25.50	-
Hungary	0.463%	1,311.59	1,312.00	(0.41)
Iceland	0.070%	198.30	-	198.30
India	0.855%	2,422.04	2,422.00	0.04
Indonesia	0.306%	866.84	867.00	(0.16)
Iran, Islamic Republic of	0.342%	968.82	-	968.82
Ireland	0.845%	2,393.72	2,393.72	-
Italy	9.652%	27,342.19	27,342.19	-
Jamaica	0.019%	53.82	54.00	(0.18)
Jordan	0.023%	65.15	65.15	-
Kenya	0.019%	53.82	54.00	(0.18)
Kiribati	0.001%	2.83	2.83	-
Kuwait	0.346%	980.15	-	980.15
Kyrgyzstan	0.001%	2.83	-	2.83
Lao People's Democratic Republic	0.001%	2.83	2.83	-
Latvia	0.034%	96.32	96.32	-
Lebanon	0.064%	181.30	181.00	0.30
Lesotho	0.001%	2.83	2.83	-
Liberia	0.001%	2.83	2.83	-
Libya	0.117%	331.44	-	331.44
Lithuania	0.059%	167.14	167.00	0.14
Luxembourg	0.163%	461.75	-	461.75
Madagascar	0.004%	11.33	11.33	-
Malawi	0.001%	2.83	-	2.83
Malaysia	0.361%	1,022.64	1,022.64	-
Maldives	0.001%	2.83	2.83	-
Mali	0.001%	2.83	-	2.83
Mauritania	0.001%	2.83	2.83	-
Mauritius	0.021%	59.49	-	59.49
Montenegro	0.000%	-	-	-
Morocco	0.079%	223.79	-	223.79
Myanmar	0.009%	25.50	25.50	-
Namibia	0.011%	31.16	31.16	-
Nepal	0.000%	-	-	-
Netherlands	3.559%	10,081.94	10,081.94	-
Nicaragua	0.004%	11.33	11.33	-
Niger	0.001%	2.83	-	2.83
Norway	1.486%	4,209.54	4,210.00	(0.46)

Contracting Party	Scale 42010-11	Amount payable USD	Amounts paid during 2010-21 USD	Balance payable USD
Oman	0.138%	390.93	391.00	(0.07)
Pakistan	0.112%	317.27	317.00	0.27
Palau	0.001%	2.83	-	2.83
Panama	0.043%	121.81	122	(0.19)
Paraguay	0.009%	25.50	-	25.50
Peru	0.147%	416.42	-	416.42
Philippines	0.147%	416.42	416.42	-
Poland	0.953%	2,699.66	-	2,699.66
Portugal	1.002%	2,838.47	-	2,838.47
Qatar	0.163%	461.75	-	461.75
Republic of Korea	4.130%	11,699.46	11,699.46	-
Romania	0.132%	373.93	374.00	(0.07)
Rwanda	0.000%	2.83	2.83	-
Saint Lucia	0.001%	2.83	-	2.83
Samoa	0.001%	2.83	2.83	-
Sao Tome and Principe	0.001%	2.83	-	2.83
Saudi Arabia	1.422%	4,028.24	4,028.00	0.24
Senegal	0.008%	22.66	-	22.66
Seychelles	0.004%	11.33	11.00	0.33
Sierra Leone	0.001%	2.83	2.83	-
Slovakia	0.000%	-	-	-
Slovenia	0.183%	518.40	518.00	0.40
Spain	5.641%	15,979.82	15,979.82	-
Sudan	0.019%	53.82	-	53.82
Sweden	2.035%	5,764.75	5,764.75	-
Switzerland	2.311%	6,546.60	6,546.60	-
Syrian Arab Republic	0.030%	84.98	-	84.98
Togo	0.001%	2.83	2.83	-
Trinidad and Tobago	0.051%	144.47	144.00	0.47
Tunisia	0.059%	167.14	167.14	-
Türkiye	0.724%	2,050.95	2,051.00	(0.05)
Uganda	0.006%	17.00	17.00	-
United Arab Emirates	0.575%	1,628.86	-	1,628.86
United Kingdom of Great Britain and Northern Ireland	12.622%	35,755.60	35,755.60	-
United Republic of Tanzania	0.011%	31.16	-	31.16
Uruguay	0.051%	144.47	144.47	-
Venezuela (Bolivarian Republic of)	0.380%	1,076.46	-	1,076.46
Yemen	0.013%	36.83	37.00	(0.17)
Zambia	0.001%	2.83	2.83	-
Zimbabwe	0.015%	42.49	42.49	-
	100.000%	283,280.00	269,875.50	13,404.50

The Budget of the International Treaty

Interim Financial Report **1 January 2022 - 31 May 2022**

The Core Administrative Budget

Including statements of amounts due and received for

The Working Capital Reserve

And

The Third Party Beneficiary Operational Reserve

Foreword

Financial Rule 8.2 of the International Treaty provides for a final certified statement of accounts to be provided to Contracting Parties at the end of a financial period.

The statement is provided in the document *“Financial Statements January 2022-May 2022 for The Core Administrative Budget, Special Funds for Agreed Purposes and Special Funds to support the participation of developing country Contracting Parties and the Benefit-sharing Fund”*.

In addition to the statutory requirement of certified financial statements, this report has been prepared with the intention of providing interested Contracting Parties with a comprehensive picture of the status of the Treaty finances at period-end together with information that may be of use when considering the future needs resulting from the growth of the Treaty.

The following subjects are considered:

- Funding of the Core Administrative Budget, from both the FAO contribution and voluntary contributions from Contracting Parties
- Receipt of contributions from Contracting Parties
- Treaty core revenue
- Expenditure under the Core Administrative Budget
- The Working Capital Reserve
- The Third-Party Beneficiary Operational Reserve

The Secretariat trusts that this additional information will be useful, but should any supplementary information or clarification of the data presented in this report be required, please contact the Secretariat of the International Treaty – PGRFA-Treaty@fao.org.

Core Administrative Budget of the International Treaty Financial Report January 2022 – May 2022

Contents:

- [The Core Administrative Budget \(CAB\)](#)
 - [Funding of the Core Administrative Budget](#)
- [Receipt of Contributions to the CAB and Reserve accounts](#)
 - [Contribution from FAO to the International Treaty](#)
 - [Contributions from Contracting Parties](#)
- [Expenditure under the CAB](#)
- [The Reserve Accounts](#)
 - [The Working Capital Reserve](#)
 - [The Third Party Beneficiary Operational Reserve](#)

- [Schedule 1 - Contributions to the Core Administrative Budget received during 2022](#)
- [Schedule 3 - Actual Expenditure vs the approved Core Administrative Budget for 2022 at 31 May 2022](#)

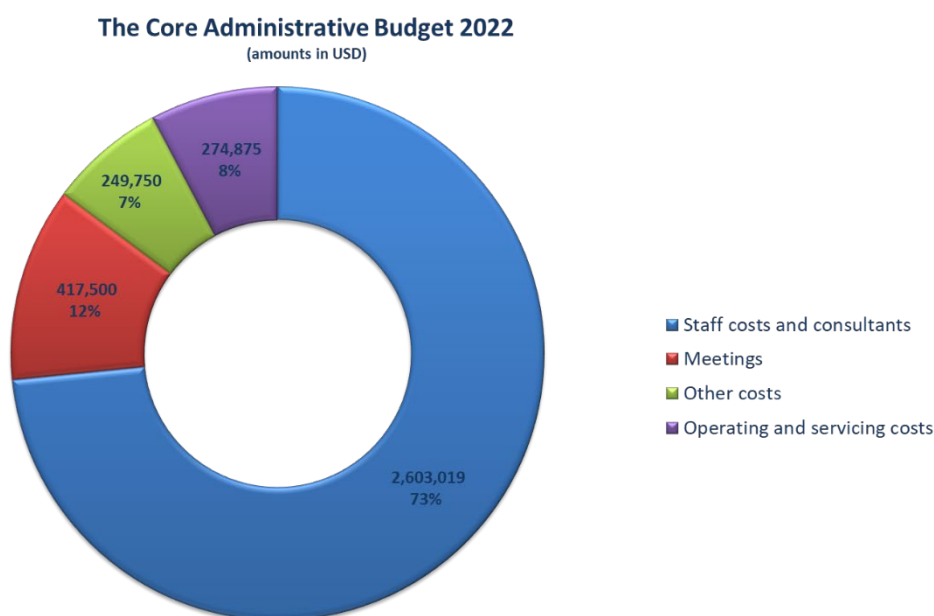
Reserve Funds

- [Annex 1 - Statement of Contributions to the Working Capital Reserve - at 31 May 2022](#)
- [Annex 2 - Statement of Contributions to the Third Party Beneficiary Operational Reserve – at 31 May 2022](#)

The Core Administrative Budget (CAB)

The CAB is adopted by the Governing Body of the International Treaty to cover the statutory and overhead costs for the maintenance of the Treaty. The Interim CAB for 2022 was adopted by Resolution GB-Sp1/2021 - The Interim Budget for 2022 adopted by the First Special Session of the Governing Body (Rome, 7 – 8 December 2021) is in the amount of USD 3,545,144, as detailed in *Figure 1* below:

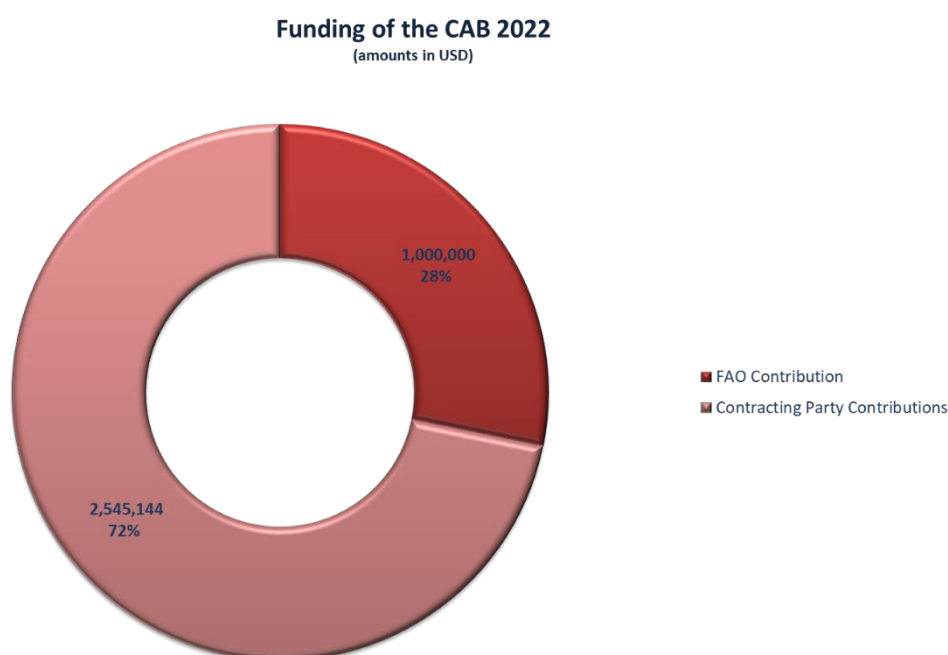
Figure 1



Funding of the Interim Core Administrative Budget

The funding of the Interim CAB for 2022 considers a contribution USD 1 million from FAO with the remaining USD 2.5 million to be funded through contributions from Contracting Parties of the Treaty.

Figure 2



Receipt of Contributions to the Core Administrative Budget and Reserve accounts

Contribution from FAO to the International Treaty

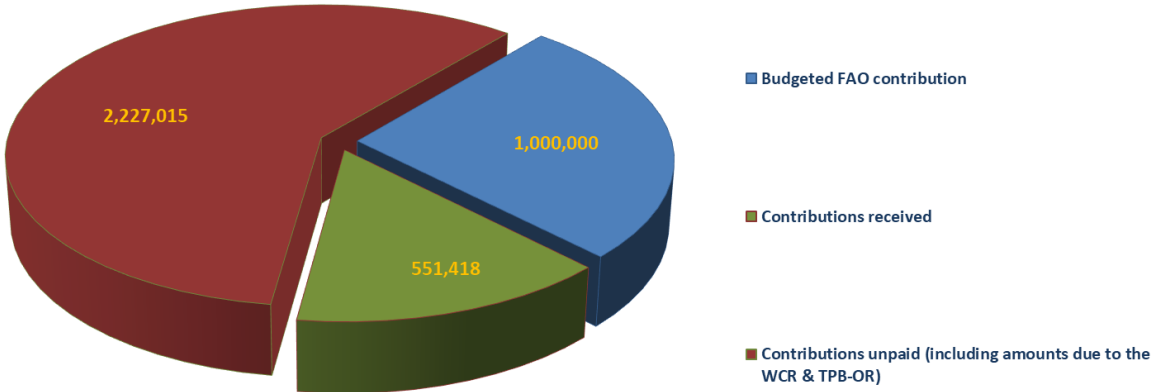
1. The sum to be made available to the Treaty by FAO for the 2022-23 budget (in two annual instalments) is USD 2 million.

Contributions from Contracting Parties

1. Receipts to the CAB during the calendar year 2022 are listed in *Schedule 1*. As of 31 May 2022, amounts totalling USD 551,418 had been received (including contributions to the Working Capital Reserve and Third Party Beneficiary Operational Reserve and contributions received in advance). This was equivalent to approximately 20% of the contributions expected from Contracting Parties (including amounts due to the WCR and TPB-OR). This figure includes the contribution for 2022 received in advance (end December 2021) from one Contracting Party
2. The overall status of contributions to the CAB and reserve accounts at 31 May 2022 is shown in *Figure 3* below.

Figure 3

Overall Status of Contributions to the CAB 2022 at 31 May 2022
(including Working Capital Reserve & TPB Operational Reserve)



Expenditure under the Core Administrative Budget

3. Summary information of expenditure under the Core Administrative Budget for the period 1/1/2022-31/5/2022 is presented in *Schedule 3*. Expenditure under the CAB at the end of this period was comfortably within the approved budget.

4. The “Forecast to year end” column of *Schedule 3* includes the estimated costs related to the organization of the Ninth Session of the Governing Body (New Delhi 19-24 September 2022). It is recalled that an amount of USD 720,000 (plus 4% General Operating Expenses and 6% Project servicing costs) was included for this purpose in the Core Administrative Budget for 2020-21 as approved by GB Resolution 14/2019 of the Eighth Session of the Governing Body.
5. It is recalled that Financial Rule 4.1 of the Treaty provides that the Secretary may only “incur obligations and make payments for the purposes for which the appropriations were voted and up to the amounts so voted, provided that commitments shall be covered by related contributions received or funds available in the Working Capital Reserve, subject to the provisions of Rule VI.4, and interest earned on funds held in trust”.
6. The restriction imposed by this Financial Rule makes it often difficult or impossible to fill vacancies without committing funds in excess of those received, which would contravene Financial Rule 4.1. Accordingly, in the intent to assure delivery of the Work Programme as approved, the services of consultants were sought as an interim and financially viable solution.
7. In reviewing the costs relating to “Meetings”, “Other Costs” and “General Operating Expenses” in Schedule 3, it should be borne in mind that the budget lines adopted in the Core Administrative Budget do not correlate exactly with the expenditure categories used in the official accounts of FAO (“Meetings”, for example, covers numerous and highly differing costs such as: Consultancies, travel expenses, procurement of supplies, hospitality and other general operating expenses such as interpretation, translation and printing).

The Reserve Accounts

8. The established levels of the two reserves are USD 580,000 and USD283,280 respectively, which are now held in specific, segregated “baby accounts” within trust fund *MTF/INT/017/MUL - Core Administrative Budget*.
9. Not all Contracting Parties have, as yet, made contributions to the reserve funds and the additional amounts necessary to assure the full funding of the reserves are regularly requested from Contracting Parties as a part of the call for contributions to the Core Administrative Budget.

The Working Capital Reserve

10. The level of the Working Capital Reserve for the 2018-19 biennium was increased to USD 580,000 in accordance with paragraph 8 of Resolution 14/2017 of the 7th Session of the Governing Body. The amounts that Contracting Parties have been requested to contribute to the Reserve (in accordance with the indicative scale of contributions for 2018-2019) take into consideration amounts already paid.
11. During the first five months of 2022, amounts totalling USD 547.60 were received from 2 Contracting Parties.
12. A statement of contributions paid and amounts due to the Working Capital Reserve at 31 May 2022 is given in Annex 1.

The Third Party Beneficiary Operational Reserve

13. The Governing Body, by Resolution 5/2009 of its Third Session, requested that the Secretary of the International Treaty establish the Third Party Beneficiary Operational Reserve and called for it to be funded by voluntary contributions in an amount commensurate to its needs. In this connection, the Ad hoc Third Party Beneficiary Committee at its Second Meeting in March 2009 proposed to the Governing Body an initial level of the Operational Reserve at USD 283,280. ¹
14. Financial Rule 6.5, adopted pursuant to the establishment of the Operational Reserve as a condition of Resolution 5/2009, states that contributions should be “credited as priority” to this Reserve. Accordingly, Contracting Parties were requested to fulfil the commitment undertaken at the Governing Body through a letter calling for funds early in 2010. Subsequent follow-ups have been sent to Contracting Parties as a part of the routine calls for contributions.
15. In response to this, amounts totalling USD 270,337 or over 95% of the amounts due to the TPB-OR, have been received from 82 Contracting Parties. Contributions from 1 Contracting Party has been received during the 2022 in the amount of USD 461.75, leaving the balance due, as of 31 May 2022, at USD 12,942.75
16. A statement of contributions paid and amounts due to the Third Party Beneficiary Operational Reserve at 31 May 2022 is given in Annex 2.

¹ <http://www.fao.org/3/a-be433e.pdf> refers

Schedule 1 - Contributions to the Core Administrative Budget received during 2022

(including amounts in respect of the Working Capital Reserve and the Third Party Beneficiary Operational Reserve)

Contracting Party	Date	Amount USD
Australia	01-Feb-2022	74,114.59
Austria	11-Mar-2022	27,004.31
Brazil	20-May-2022	1,349.59
Canada	01-Mar-2022	91,701.54
Costa Rica	28-Jan-2022	2,087.02
Cyprus	30-Mar-2022	1,196.22
Czech Republic	16-Feb-2022	10,435.09
Denmark	08-Feb-2022	18,579.55
Egypt	23-May-2022	6,235.60
Estonia	28-Jan-2022	1,298.02
Finland	01-Feb-2022	14,125.55
Hungary	29-Mar-2022	6,897.34
India	23-Mar-2022	27,971.13
Kenya	28-Mar-2022	898.05
Latvia	01-Feb-2022	1,577.99
Luxembourg	08-Feb-2022	3,165.48
Malta	15-Feb-2022	536.43
Panama	04-May-2022	1,501.63
Philippines	29-Apr-2022	6,871.89
Serbia	01-Apr-2022	941.70
Switzerland	02-Feb-2022	38,609.83
Trinidad and Tobago	15-Feb-2022	1,348.93
Türkiye	02-Mar-2022	45,990.75
Uganda	15-Mar-2022	639.02
Uganda	02-Mar-2022	279.97
United Kingdom	15-Feb-2022	153,199.67
Zimbabwe	21-Apr-2022	415.65
		<hr/>
		538,972.54
		<hr/>
Plus:		
2022 Contributions received in 2021		
Ireland	30-Dec-2021	12,445.75
		<hr/>
Total 2022 contributions received		551,418.29
		<hr/>

Schedule 3 – Actual Expenditure vs the approved Core Administrative Budget for 2022 at 31 May 2022 (all amounts in USD)

Approved Core Administrative Budget for 2022(as per Resolution GB-Sp1/2021)	Expenditure Category (account description)	Actual Expenditure & Commitments	Forecast to year end	Actual plus Forecast
A.1 Established staff positions	5011 Salaries Professional	1,495,915	-	1,495,915
A.1 Established staff positions	5012 Salaries General Service	487,155	-	487,155
A.3 Other consultancy costs	5013 Consultants	390,356	69,500	459,856
B. Meetings	5050 General Operating Expenses - internal common services	23,616	1,284,062	1,307,678
C.1 Core staff duty travel	5021 Travel	23,600	199,841	223,441
C.2 Publications and communication	5040 General Operating Expenses - external common services	-	4,170	4,170
C.3 Supplies and equipment	5024 Expendable Procurement	6,474	18,793	25,267
C.4 Contracts	5025 Non Expendable Procurement	3,607	5,050	8,657
C.5 Staff Training	5014 Contracts	5,833	91,566	97,399
C.6 Miscellaneous	5023 Training	-	-	-
D. General Operating Expenses	5026 Hospitality	-	-	-
E. Project Servicing Cost	5020 Locally Contracted Labour	-	34,750	34,750
	5028 General Operating Expenses	6,650	16,260	22,911
	5029 Support Costs	45,650	100,105	145,756
Total adopted budget	Total Expenditure	2,488,856	1,824,098	4,312,953

Annex 1 - Statement of Contributions to the Working Capital Reserve - at 31 May 2022

(Established level = USD 580,000 in accordance with paragraph 8) of Resolution 14/2017)

Contracting Party	Scale ² 2018-19	Amount payable USD	Amounts paid during 2010-22 ³ USD	Balance payable USD
Afghanistan	0.008%	46.40	-	46.40
Albania	0.010%	58.00	-	58.00
Algeria	0.201%	1,165.80	1,165.80	-
Angola	0.012%	69.60	69.60	-
Antigua and Barbuda	0.003%	17.40	-	17.40
Argentina	1.114%	6,461.20	-	6,461.20
Armenia	0.008%	46.40	-	46.40
Australia	2.919%	16,930.20	16,930.20	-
Austria	0.899%	5,214.20	5,214.20	-
Bangladesh	0.012%	69.60	69.60	-
Belgium	1.105%	6,409.00	1,373.60	5,035.40
Benin	0.004%	23.20	23.20	-
Bhutan	0.001%	5.80	5.80	-
Bolivia	0.015%	87.00	-	87.00
Brazil	4.775%	27,695.00	27,695.00	-
Bulgaria	0.056%	324.80	272.00	52.80
Burkina Faso	0.005%	29.00	29.00	-
Burundi	0.001%	5.80	5.80	-
Cambodia	0.005%	29.00	20.00	9.00
Cameroon	0.012%	69.60	69.60	-
Canada	3.648%	21,158.40	21,158.40	-
Central African Republic	0.001%	5.80	-	5.80
Chad	0.006%	34.80	34.80	-
Chile	0.498%	2,888.40	-	2,888.40
Congo, Republic of	0.008%	46.40	-	46.40
Cook Islands	0.001%	5.80	-	5.80
Costa Rica	0.059%	342.20	342.20	-
Côte d'Ivoire	0.011%	63.80	-	63.80
Croatia	0.124%	719.20	-	719.20
Cuba	0.081%	469.80	-	469.80
Cyprus	0.054%	313.20	313.20	-
Czechia	0.430%	2,494.00	2,494.00	-
Democratic People's Republic of Korea	0.006%	34.80	34.80	-
Democratic Republic of the Congo	0.010%	58.00	-	58.00
Denmark	0.729%	4,228.20	4,228.20	-
Djibouti	0.001%	5.80	-	5.80
Ecuador	0.084%	487.20	487.20	-
Egypt	0.190%	1,102.00	1,102.00	-

² Indicative Scale of Contributions for 2018-19 based on the UN Scale of Assessments for 2016-18, as established by General Assembly Resolution 70/245 adopted on 23 December 2015.

³ Includes credits resulting from reassessment on 1 January 2018 which have been considered as contributions to the Core Administrative Budget for 2018-2019.

Contracting Party	Scale 2018-19	Amount payable USD	Amounts paid during 2010-22 ³ USD	Balance payable USD
El Salvador	0.018%	104.40	-	104.40
Eritrea	0.001%	5.80	5.80	-
Estonia	0.047%	272.60	272.60	-
Ethiopia	0.012%	69.60	21.00	48.60
Fiji	0.004%	23.20	23.20	-
Finland	0.570%	3,306.00	3,306.00	-
France	6.070%	35,206.00	-	35,206.00
Gabon	0.021%	121.80	-	121.80
Germany	7.981%	46,289.80	46,289.80	-
Ghana	0.020%	116.00	-	116.00
Greece	0.588%	3,410.40	3,410.40	-
Guatemala	0.035%	203.00	203.00	-
Guinea	0.003%	17.40	-	17.40
Guinea-Bissau	0.001%	5.80	5.80	-
Guyana	0.003%	17.40	-	17.40
Honduras	0.010%	58.00	58.00	-
Hungary	0.201%	1,165.80	1,165.80	-
Iceland	0.029%	168.20	-	168.20
India	0.921%	5,341.80	5,341.80	-
Indonesia	0.630%	3,654.00	3,654.00	-
Iran, Islamic Republic of	0.588%	3,410.40	-	3,410.40
Iraq	0.161%	933.80	-	933.80
Ireland	0.418%	2,424.40	2,424.40	-
Italy	4.681%	27,149.80	27,149.80	-
Jamaica	0.011%	63.80	63.80	-
Japan	12.092%	70,133.60	70,133.60	-
Jordan	0.025%	145.00	145.00	-
Kenya	0.022%	127.60	127.60	-
Kiribati	0.001%	5.80	5.80	-
Kuwait	0.356%	2,064.80	-	2,064.80
Kyrgyzstan	0.003%	17.40	-	17.40
Lao People's Democratic Republic	0.004%	23.20	4.00	19.20
Latvia	0.062%	359.60	359.60	-
Lebanon	0.057%	330.60	236.00	94.60
Lesotho	0.001%	5.80	4.00	1.80
Liberia	0.001%	5.80	4.00	1.80
Libya	0.156%	904.80	-	904.80
Lithuania	0.090%	522.00	522.00	-
Luxembourg	0.080%	464.00	464.00	-
Madagascar	0.004%	23.20	23.20	-
Malawi	0.003%	17.40	-	17.40
Malaysia	0.402%	2,331.60	2,331.60	-
Maldives	0.003%	17.40	4.00	13.40
Mali	0.004%	23.20	-	23.20
Malta	0.020%	116.00	116.00	-
Marshall Islands	0.001%	5.80	-	5.80

Contracting Party	Scale 2018-19	Amount payable USD	Amounts paid during 2010-22 ³ USD	Balance payable USD
Mauritania	0.003%	17.40	4.00	13.40
Mauritius	0.015%	87.00	-	87.00
Montenegro	0.005%	29.00	5.00	24.00
Morocco	0.067%	388.60	-	388.60
Myanmar	0.012%	69.60	69.60	-
Namibia	0.012%	69.60	56.00	13.60
Nepal	0.008%	46.40	-	46.40
Netherlands	1.851%	10,735.80	10,735.80	-
Nicaragua	0.005%	29.00	29.00	-
Niger	0.003%	17.40	-	17.40
Norway	1.060%	6,148.00	6,148.00	-
Oman	0.141%	817.80	817.80	-
Pakistan	0.116%	672.80	392.00	280.80
Palau	0.001%	5.80	-	5.80
Panama	0.042%	243.60	243.60	-
Papua New Guineas	0.005%	29.00	4.00	25.00
Paraguay	0.018%	104.40	-	104.40
Peru	0.170%	986.00	-	986.00
Philippines	0.206%	1,194.80	1,194.80	-
Poland	1.050%	6,090.00	-	6,090.00
Portugal	0.490%	2,842.00	-	2,842.00
Qatar	0.336%	1,948.80	-	1,948.80
Republic of Korea	2.547%	14,772.60	14,772.60	-
Republic of Moldova	0.005%	29.00	29.00	-
Romania	0.230%	1,334.00	462.00	872.00
Rwanda	0.003%	17.40	4.00	13.40
Saint Lucia	0.001%	5.80	-	5.80
Samoa	0.001%	5.80	5.80	-
Sao Tome and Principe	0.001%	5.80	-	5.80
Saudi Arabia	1.431%	8,299.80	-	8,299.80
Senegal	0.006%	34.80	25.76	9.04
Serbia	0.040%	232.00	232.00	-
Seychelles	0.001%	5.80	5.80	-
Sierra Leone	0.001%	5.80	4.00	1.80
Slovakia	0.200%	1,160.00	-	1,160.00
Slovenia	0.105%	609.00	609.00	-
Spain	3.051%	17,695.80	17,695.80	-
Sri Lanka	0.039%	226.20	-	226.20
Sudan	0.012%	69.60	-	69.60
Swaziland	0.003%	17.40	17.40	-
Sweden	1.194%	6,925.20	6,925.20	-
Switzerland	1.424%	8,259.20	8,259.20	-
Syrian Arab Republic	0.030%	174.00	-	174.00
Togo	0.001%	5.80	4.00	1.80
Tonga	0.001%	5.80	-	5.80

Contracting Party	Scale 2018-19	Amount payable USD	Amounts paid during 2010-22 ³ USD	Balance payable USD
Trinidad and Tobago	0.042%	243.60	243.60	-
Tunisia	0.035%	203.00	203.00	-
Türkiye	1.271%	7,371.80	7,371.80	-
Tuvalu	0.001%	5.80	5.80	-
Uganda	0.011%	63.80	63.80	-
United Arab Emirates	0.754%	4,373.20	-	4,373.20
United Kingdom of Great Britain and Northern Ireland	5.576%	32,340.80	32,340.80	-
United Republic of Tanzania	0.012%	69.60	-	69.60
United States of America	22.000%	127,600.00	-	127,600.00
Uruguay	0.099%	574.20	574.20	-
Venezuela (Bolivarian Republic of)	0.713%	4,135.40	-	4,135.40
Yemen	0.012%	69.60	46.40	23.20
Zambia	0.009%	52.20	28.00	24.20
Zimbabwe	0.005%	29.00	20.00	9.00
	100.000%	580,000.00	360,662.36	219,337.64

**Annex 2 - Statement of Contributions to the Third Party Beneficiary Operational Reserve –
at 31 May 2022**

(Established level = USD 283,280 in accordance with Resolution 5/2009)

Contracting Party	Scale 42010-11	Amount payable USD	Amounts paid during 2010-22 USD	Balance payable USD
Afghanistan	0.001%	2.83	-	2.83
Albania	0.000%	-	-	-
Algeria	0.163%	461.75	462.00	(0.25)
Angola	0.006%	17.00	17.00	-
Armenia	0.004%	11.33	-	11.33
Australia	3.396%	9,620.19	9,620.19	-
Austria	1.685%	4,773.27	4,773.27	-
Bangladesh	0.019%	53.82	53.82	-
Belgium	2.095%	5,934.72	5,935.00	(0.28)
Benin	0.001%	2.83	2.83	-
Bhutan	0.001%	2.83	2.83	-
Brazil	1.664%	4,713.78	4,713.78	-
Bulgaria	0.038%	107.65	107.65	-
Burkina Faso	0.004%	11.33	11.33	-
Burundi	0.001%	2.83	2.83	-
Cambodia	0.001%	2.83	2.83	-
Cameroon	0.017%	48.16	48.16	-
Canada	5.658%	16,027.98	16,027.98	-
Central African Republic	0.001%	2.83	-	2.83
Chad	0.001%	2.83	2.83	-
Congo, Republic of	0.001%	2.83	-	2.83
Cook Islands	0.001%	2.83	-	2.83
Costa Rica	0.061%	172.80	172.80	-
Côte d'Ivoire	0.017%	48.16	-	48.16
Croatia	0.095%	269.12	-	269.12
Cuba	0.102%	288.95	-	288.95
Cyprus	0.083%	235.12	235.00	0.12
Czechia	0.533%	1,509.88	1,510.00	(0.12)
Democratic People's Republic of Korea	0.013%	36.83	36.50	0.33
Democratic Republic of the Congo	0.006%	17.00	-	17.00
Denmark	1.405%	3,980.08	3,980.00	0.08
Djibouti	0.001%	2.83	-	2.83
Ecuador	0.040%	113.31	113.00	0.31
Egypt	0.168%	475.91	476.00	(0.09)
El Salvador	0.038%	107.65	-	107.65
Eritrea	0.001%	2.83	2.83	-
Estonia	0.030%	84.98	84.98	-
Ethiopia	0.006%	17.00	17.00	-
Fiji	0.006%	17.00	17.00	-
Finland	1.072%	3,036.76	3,036.77	(0.01)

⁴ Indicative Scale of Contributions for 2010-11 based on the 2007-09 UN Scale of Assessments

Contracting Party	Scale 42010-11	Amount payable USD	Amounts paid during 2010-22 USD	Balance payable USD
France	11.974%	33,919.95	33,920.00	(0.05)
Gabon	0.015%	42.49	-	42.49
Germany	16.299%	46,171.81	46,172.00	(0.19)
Ghana	0.008%	22.66	-	22.66
Greece	1.133%	3,209.56	3,210.00	(0.44)
Guatemala	0.061%	172.80	172.80	-
Guinea	0.001%	2.83	-	2.83
Guinea-Bissau	0.001%	2.83	2.83	-
Honduras	0.009%	25.50	25.50	-
Hungary	0.463%	1,311.59	1,312.00	(0.41)
Iceland	0.070%	198.30	-	198.30
India	0.855%	2,422.04	2,422.00	0.04
Indonesia	0.306%	866.84	867.00	(0.16)
Iran, Islamic Republic of	0.342%	968.82	-	968.82
Ireland	0.845%	2,393.72	2,393.72	-
Italy	9.652%	27,342.19	27,342.19	-
Jamaica	0.019%	53.82	54.00	(0.18)
Jordan	0.023%	65.15	65.15	-
Kenya	0.019%	53.82	54.00	(0.18)
Kiribati	0.001%	2.83	2.83	-
Kuwait	0.346%	980.15	-	980.15
Kyrgyzstan	0.001%	2.83	-	2.83
Lao People's Democratic Republic	0.001%	2.83	2.83	-
Latvia	0.034%	96.32	96.32	-
Lebanon	0.064%	181.30	181.00	0.30
Lesotho	0.001%	2.83	2.83	-
Liberia	0.001%	2.83	2.83	-
Libya	0.117%	331.44	-	331.44
Lithuania	0.059%	167.14	167.00	0.14
Luxembourg	0.163%	461.75	461.75	-
Madagascar	0.004%	11.33	11.33	-
Malawi	0.001%	2.83	-	2.83
Malaysia	0.361%	1,022.64	1,022.64	-
Maldives	0.001%	2.83	2.83	-
Mali	0.001%	2.83	-	2.83
Mauritania	0.001%	2.83	2.83	-
Mauritius	0.021%	59.49	-	59.49
Montenegro	0.000%	-	-	-
Morocco	0.079%	223.79	-	223.79
Myanmar	0.009%	25.50	25.50	-
Namibia	0.011%	31.16	31.16	-
Nepal	0.000%	-	-	-
Netherlands	3.559%	10,081.94	10,081.94	-
Nicaragua	0.004%	11.33	11.33	-
Niger	0.001%	2.83	-	2.83
Norway	1.486%	4,209.54	4,210.00	(0.46)

Contracting Party	Scale 42010-11	Amount payable USD	Amounts paid during 2010-22 USD	Balance payable USD
Oman	0.138%	390.93	391.00	(0.07)
Pakistan	0.112%	317.27	317.00	0.27
Palau	0.001%	2.83	-	2.83
Panama	0.043%	121.81	122	(0.19)
Paraguay	0.009%	25.50	-	25.50
Peru	0.147%	416.42	-	416.42
Philippines	0.147%	416.42	416.42	-
Poland	0.953%	2,699.66	-	2,699.66
Portugal	1.002%	2,838.47	-	2,838.47
Qatar	0.163%	461.75	-	461.75
Republic of Korea	4.130%	11,699.46	11,699.46	-
Romania	0.132%	373.93	374.00	(0.07)
Rwanda	0.000%	2.83	2.83	-
Saint Lucia	0.001%	2.83	-	2.83
Samoa	0.001%	2.83	2.83	-
Sao Tome and Principe	0.001%	2.83	-	2.83
Saudi Arabia	1.422%	4,028.24	4,028.00	0.24
Senegal	0.008%	22.66	-	22.66
Seychelles	0.004%	11.33	11.00	0.33
Sierra Leone	0.001%	2.83	2.83	-
Slovakia	0.000%	-	-	-
Slovenia	0.183%	518.40	518.00	0.40
Spain	5.641%	15,979.82	15,979.82	-
Sudan	0.019%	53.82	-	53.82
Sweden	2.035%	5,764.75	5,764.75	-
Switzerland	2.311%	6,546.60	6,546.60	-
Syrian Arab Republic	0.030%	84.98	-	84.98
Togo	0.001%	2.83	2.83	-
Trinidad and Tobago	0.051%	144.47	144.00	0.47
Tunisia	0.059%	167.14	167.14	-
Türkiye	0.724%	2,050.95	2,051.00	(0.05)
Uganda	0.006%	17.00	17.00	-
United Arab Emirates	0.575%	1,628.86	-	1,628.86
United Kingdom of Great Britain and Northern Ireland	12.622%	35,755.60	35,755.60	-
United Republic of Tanzania	0.011%	31.16	-	31.16
Uruguay	0.051%	144.47	144.47	-
Venezuela (Bolivarian Republic of)	0.380%	1,076.46	-	1,076.46
Yemen	0.013%	36.83	37.00	(0.17)
Zambia	0.001%	2.83	2.83	-
Zimbabwe	0.015%	42.49	42.49	-
	100.000%	283,280.00	270,337.25	12,942.75



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

Financial Statements

1 January 2020 – 31 December 2021

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

Contents:

- Foreword
- Certification of Financial Statements
- Consolidated Financial Statement for the Core Administrative Budget
 - Explanatory footnotes to balances carried forward at period-end
 - The Working Capital Reserve and the Third Party Beneficiary Operational Reserve
- Trust Fund Project Status Report for the Special Funds for agreed purposes
- Trust Fund Project Status Report for the Special Funds to support the participation of developing country Contracting Parties
- Consolidated Project Status Reports for the Benefit-sharing Fund

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 2020, are published in document C 2023/5 A “Audited Accounts – FAO 2020” and were endorsed with the positive opinion of the Comptroller and Auditor General of India, the External Auditors to FAO, on 8 October 2021, 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 2020, 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)...

Furthermore, 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 Financial Regulations of FAO.”

The figures contained in the present statements are taken from the official records of FAO, of which the International Treaty remains an integral part.



OCB Office of Climate Change, Biodiversity and Environment

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

RU2030200 Capacities of institutions strengthened to implement policies and international instrument.....

	MTF/INT/017/MUL- Core Admin Budget				RU2030200 & RU2030300 - "FAO Contribution"			Consolidated		
	Prior years to: 31/12/2019	2020	2021	Total	2020	2021	Total	2020	2021	Total
Funds Received										
Carry forward		<828,159>		<828,159>				<828,159>	0	<828,159>
FAO Contribution					<761,522>	<1,193,998>	<1,955,520>	<761,522>	<1,193,998>	<1,955,520>
Voluntary Contributions Received	<22,383,482>	<3,249,301>	<2,440,640>	<5,689,941>				<3,249,301>	<2,440,640>	<5,689,941>
Interest accrued on voluntary contributions	<96,848>	<15,866>	<299>	<16,165>				<15,866>	<299>	<16,165>
Refund to Donors and transfer of project funds	865,952	0	180,000							
Support cost and other income	<77>	0				0	0	0	0	0
Total Revenue	<21,614,456>	<4,093,327>	<2,260,938>	<6,354,265>	<761,522>	<1,193,998>	<1,955,520>	<4,854,849>	<3,634,936>	<8,309,785>
Expenditure										
5011 Salaries Professional	9,564,077	1,053,341	1,069,968	2,123,309	440,856	523,104	963,960	1,494,197	1,593,072	3,087,269
5012 Salaries General Service	706,489	245,681	201,569	447,250	205,788	193,876	399,664	451,469	395,445	846,914
5013 Consultants	2,953,087	443,772	223,387	667,159	48,264	285,057	333,321	492,036	508,444	1,000,480
5014 Contracts	384,943	<9,490>	0	<9,490>		80,006	80,006	<9,490>	80,006	70,516
5020 Locally Contracted Labour	72,995	95	0	95	1,829	4,011	5,840	1,924	4,011	5,935
5021 Travel	1,620,823	28,411	<2,994>	25,417	4,140	4,228	8,368	32,551	1,234	33,785
5023 Training	181,198	0	2,246	2,246		0	0	0	2,246	2,246
5024 Expendable Procurement	99,458	4,751	2,676	7,427	721	10,353	11,074	5,472	13,029	18,501
5025 Non Expendable Procurement	32,177	4,636	3,675	8,311	3,858	2,456	6,314	8,494	6,131	14,625
5026 Hospitality	20,770	0	50	50		0	0	0	50	50
5028 General Operating Expenses	1,162,731	11,066	7,858	18,924	9,149	761	9,910	20,215	8,619	28,834
5029 Support Costs	1,176,552	107,599	93,092	200,691	0	0	0	107,599	93,092	200,691
5040 General Operating Expenses - external common services	86,457	3,437	<15>	3,421	2,465	5,091	7,556	5,902	5,076	10,977
5050 General Operating Expenses - internal common services	2,724,541	7,616	43,116	50,733	44,453	96,394	140,847	52,069	139,510	191,580
Total Expenditure	20,786,297	1,900,914	1,644,628	3,545,542	761,523	1,205,337	1,966,860	2,662,437	2,849,965	5,512,402
Balance	<828,159>	<2,192,413>	<616,310>	<2,808,723>	1	11,339	11,340	<2,192,412>	<784,971>	<2,797,383>

Notes:

Balance carried forward from 2019 includes: USD 52,967 interest income accrued during 2018-19



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

TF Project Status Report
Core Administrative Budget - Working Capital Reserve

Up to Period 2021-12

OCB Office of Climate Change, Biodiversity and Environment

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: 31/12/2019	Year: 2020 to 2020-12	Cumulative to 2020-12	Current Year: 2021 to 2021-12	Cumulative up to 2021-12
3001 Contributions Received	<400,000>	0	<400,000>	<180,000>	<580,000>
Total Revenue	<400,000>	0	<400,000>	<180,000>	<580,000>
Expenditure	0	0	0	0	0
Total Expenditure	0	0	0	0	0
Balance	<400,000>	0	<400,000>	<180,000>	<580,000>



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

TF Project Status Report
**Core Administrative Budget - Third Party Beneficiary
Operational Reserve**

Up to Period 2021-12

OCB Office of Climate Change, Biodiversity and Environment

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: 31/12/2019	Year: 2020 to 2020-12	Cumulative to 2020-12	Current Year: 2021 to 2021-12	Cumulative up to 2021-12
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>



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

TF Project Status Report
Special Funds for agreed purposes

Period from 2020-01 to 2021-12

OCB Office of Climate Change, Biodiversity and Environment

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

	Prior years to: 31/12/2019	Year: 2020 to 2020-12	Cumulative to 2020-12	Current Year: 2021 to 2021-12	Cumulative up to 2021-12
Funds Received					
Voluntary Contributions Received	<15,899,613>	<351,689>	<16,251,302>	<714,617>	<16,965,919>
Interest accrued on voluntary contributions	<57,077>	<5,288>	<62,366>	<52>	<62,417>
Refund to Donors and transfer of project funds	2,080,020	0	2,080,020	0	2,080,020
Total Revenue	<13,876,670>	<356,977>	<14,233,648>	<714,669>	<14,948,317>
Expenditure					
5011 Salaries Professional	2,708,770	183,880	2,892,650	197,038	3,089,688
5012 Salaries General Service	710,828	89,897	800,725	100,323	901,048
5013 Consultants	3,394,115	75,583	3,469,698	164,941	3,634,639
5014 Contracts	1,410,190	30,739	1,440,929	6,833	1,447,762
5020 Locally Contracted Labour	18,177	754	18,931	1,326	20,257
5021 Travel	2,752,465	<797>	2,751,668	<58>	2,751,610
5023 Training	166,045	0	166,045	<6,168>	159,877
5024 Expendable Procurement	56,699	0	56,699	0	56,699
5025 Non Expendable Procurement	0	0	0	0	0
5026 Hospitality	15,736	0	15,736	0	15,736
5027 Technical Support Services (Parent)	0	0	0	0	0
5028 General Operating Expenses	260,466	22,846	283,312	14	283,327
5029 Support Costs	735,217	27,783	763,000	33,461	796,461
5040 General Operating Expenses - external common services	18,085	0	18,085	45	18,130
5050 General Operating Expenses - internal common services	736,701	60,144	796,845	93,392	890,237
Total Expenditure	12,983,495	490,828	13,474,323	591,147	14,065,470
Balance	<893,176>	133,851	<759,325>	<123,522>	<882,847>



**Food and Agriculture
Organization of the
United Nations**



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

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

Period from 2020-01 to 2021-12

OCB Office of Climate Change, Biodiversity and Environment

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

	Prior years to: 31/12/2019	Year: 2020 to 2020-12	Cumulative to 2020-12	Current Year: 2021 to 2021-12	Cumulative up to 2021-12
Funds Received					
Voluntary Contributions Received	<2,726,148>	<34,670>	<2,760,818>	0	<2,760,818>
Interest accrued on voluntary contributions	<41,529>	<438>	<41,967>	<8>	<41,975>
Total Revenue	<2,767,677>	<35,108>	<2,802,785>	<8>	<2,802,793>
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	2,723,615	<5,633>	2,717,982	<3>	2,717,979
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	172	0	172	0	172
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	2,723,802	<5,633>	2,718,169	<3>	2,718,166
Balance	<43,875>	<40,741>	<84,617>	<11>	<84,627>



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

TF Project Status Report

Benefit-sharing Fund - Consolidated Statement

Period from 2020-01 to 2021-12

OCB Office of Climate Change, Biodiversity and Environment

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

	Prior years to: 31/12/2019	Year: 2020 to 2020-12	Cumulative to 2020-12	Current Year: 2021 to 2021-12	Cumulative up to 2021-12
Funds Received					
Voluntary Contributions Received	<21,424,030>	<2,050,712>	<23,474,742>	<1,113,227>	<24,587,969>
Interest accrued on voluntary contributions	<145,386>	<15,137>	<160,523>	<327>	<160,850>
Refund to Donors and transfer of project funds	20,588,536	<88,896>	20,499,640	0	20,499,640
Total Revenue	<980,880>	<2,154,746>	<3,135,626>	<1,113,554>	<4,249,180>

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: 31/12/2019	Year: 2020 to 2020-12	Cumulative to 2020-12	Current Year: 2021 to 2021-12	Cumulative up to 2021-12
Funds Received					
Voluntary Contributions Received	<22,871,230>	0	<22,871,230>	<86,486>	<22,957,716>
Interest accrued on voluntary contributions	<318,464>	<42,266>	<360,730>	<429>	<361,159>
Refund to Donors and transfer of project funds	320,749	1,328,097	1,648,846	0	1,648,846
Total Revenue	<22,868,945>	1,285,831	<21,583,114>	<86,915>	<21,670,029>
Expenditure					
5013 Consultants	249,298	28,055	277,353	116,828	394,181
5014 Contracts	16,342,335	1,832,575	18,174,910	<170,515>	18,004,395
5020 Locally Contracted Labour	618	0	618	0	618
5021 Travel	161,522	<255>	161,267	3,488	164,755
5023 Training	16,824	4,445	21,269	72	21,341
5024 Expendable Procurement	18,073	9,181	27,255	1,188	28,442
5025 Non Expendable Procurement	26,839	18,740	45,579	34,810	80,389
5027 Technical Support Services	130,000	0	130,000	2,682	132,682
5028 General Operating Expenses	4,964	<814>	4,150	902	5,052
5029 Support Costs	1,188,614	132,655	1,321,269	<131>	1,321,138
5050 General Operating Expenses - internal common services	29,723	3,142	32,864	8,670	41,534
Total Expenditure	18,168,811	2,027,725	20,196,535	<2,007>	20,194,528
Balance	<4,700,134>	3,313,556	<1,386,578>	<88,923>	<1,475,501>



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

Financial Statements

1 January 2022 – 31 May 2022

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

Contents:

- Foreword
- Certification of Financial Statements
- Consolidated Financial Statement for the Core Administrative Budget
 - Explanatory footnotes to balances carried forward at period-end
 - The Working Capital Reserve and the Third Party Beneficiary Operational Reserve
- Trust Fund Project Status Report for the Special Funds for agreed purposes
- Trust Fund Project Status Report for the Special Funds to support the participation of developing country Contracting Parties
- Consolidated Project Status Reports for the Benefit-sharing Fund

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 2020, are published in document C 2023/5 A “Audited Accounts – FAO 2020” and were endorsed with the positive opinion of the Comptroller and Auditor General of India, the External Auditors to FAO, on 8 October 2021, 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 2020, 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)...

Furthermore, 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 Financial Regulations of FAO.”

The figures contained in the present statements are taken from the official records of FAO, of which the International Treaty remains an integral part.



OCB Office of Climate Change, Biodiversity and Environment

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

OCBTD Secretariat, International Treaty on Plant Genetic Resources for Food and Agriculture (ITPGRFA) - RP All Regular program chapters (Total GF)

	MTF/INT/017/MUL- Core Admin Budget				"FAO Contribution"			Consolidated		
	Prior years to: 31/12/2021	2022	2023	Total	2022	2023	Total	2022	2023	Total
Funds Received										
Carry forward		<2,988,723>		<2,988,723>				<2,988,723>	0	<2,988,723>
FAO Contribution					<1,001,043>	<998,957>	<2,000,000>	<1,001,043>	<998,957>	<2,000,000>
Voluntary Contributions Received	<28,073,423>	<538,973>	0	<538,973>				<538,973>	0	<538,973>
Interest accrued on voluntary contributions	<113,014>	0	0	0				0	0	0
Refund to Donors and transfer of project funds	865,952	0	0	0						
Support cost and other income	<77>	0		0	0	0	0	0	0	0
Total Revenue	<27,320,562>	<3,527,696>	0	<3,527,696>	<1,001,043>	<998,957>	<2,000,000>	<4,528,739>	<998,957>	<5,527,696>
Expenditure										
5011 Salaries Professional	11,687,386	1,045,927	0	1,045,927	449,988	0	449,988	1,495,915	0	1,495,915
5012 Salaries General Service	1,153,739	378,567	0	378,567	108,588	0	108,588	487,155	0	487,155
5013 Consultants	3,620,246	347,574	0	347,574	42,782	0	42,782	390,356	0	390,356
5014 Contracts	375,452	5,832	0	5,832	1	0	1	5,833	0	5,833
5020 Locally Contracted Labour	73,090	0	0	0	0	0	0	0	0	0
5021 Travel	1,646,240	11,915	0	11,915	11,685	0	11,685	23,600	0	23,600
5023 Training	183,445	0	0	0	0	0	0	0	0	0
5024 Expendable Procurement	106,885	5,509	0	5,509	965	0	965	6,474	0	6,474
5025 Non Expendable Procurement	40,488	0	0	0	3,607	0	3,607	3,607	0	3,607
5026 Hospitality	20,820	0	0	0	0	0	0	0	0	0
5028 General Operating Expenses	1,181,654	6,650	0	6,650	0	0	0	6,650	0	6,650
5029 Support Costs	1,377,243	45,650	0	45,650	0	0	0	45,650	0	45,650
5040 General Operating Expenses - external common services	89,878	0	0	0	0	0	0	0	0	0
5050 General Operating Expenses - internal common services	2,775,274	181	0	181	23,435	0	23,435	23,616	0	23,616
Total Expenditure	24,331,839	1,847,805	0	1,847,805	641,051	0	641,051	2,488,856	0	2,488,856
Balance	<2,988,723>	<1,679,891>	0	<1,679,891>	<359,992>	<998,957>	<1,358,949>	<2,039,883>	<998,957>	<3,038,840>



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

TF Project Status Report
Core Administrative Budget - Working Capital Reserve

Up to Period 2022-05

OCB Office of Climate Change, Biodiversity and Environment

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: 31/12/2021	Current Year: 2022 to 2022-05	Cumulative to 2022-05	2023 to 2023-12	Cumulative up to 2023-12
3001 Contributions Received	<580,000>	0	<580,000>	0	<580,000>
Total Revenue	<580,000>	0	<580,000>	0	<580,000>
Expenditure	0	0	0	0	0
Total Expenditure	0	0	0	0	0
Balance	<580,000>	0	<580,000>	0	<580,000>



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

TF Project Status Report
Core Administrative Budget - Third Party Beneficiary
Operational Reserve

Up to Period 2022-05

OCB Office of Climate Change, Biodiversity and Environment

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: 31/12/2021	Current Year: 2022 to 2022-05	Cumulative to 2022-05	2023 to 2023-12	Cumulative up to 2023-12
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>



**Food and Agriculture
Organization of the
United Nations**



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

TF Project Status Report
Special Funds for agreed purposes

Period from 2022-01 to 2022-05

OCB Office of Climate Change, Biodiversity and Environment

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

	Prior years to: 31/12/2021	Current Year: 2022 to 2022-05	Cumulative to 2022-05	2023 to 2023-12	Cumulative up to 2023-12
Funds Received					
Voluntary Contributions Received	<16,965,919>	0	<16,965,919>	0	<16,965,919>
Interest accrued on voluntary contributions	<62,417>	0	<62,417>	0	<62,417>
Refund to Donors and transfer of project funds	2,080,020	0	2,080,020	0	2,080,020
Total Revenue	<14,948,317>	0	<14,948,317>	0	<14,948,317>
Expenditure					
5011 Salaries Professional	3,089,688	170,869	3,260,557	0	3,260,557
5012 Salaries General Service	901,048	158,952	1,060,001	0	1,060,001
5013 Consultants	3,634,639	56,570	3,691,209	0	3,691,209
5014 Contracts	1,447,762	0	1,447,762	0	1,447,762
5020 Locally Contracted Labour	20,257	0	20,257	0	20,257
5021 Travel	2,751,610	7,019	2,758,629	0	2,758,629
5023 Training	159,877	0	159,877	0	159,877
5024 Expendable Procurement	56,699	0	56,699	0	56,699
5025 Non Expendable Procurement	0	0	0	0	0
5026 Hospitality	15,736	0	15,736	0	15,736
5027 Technical Support Services (Parent)	0	0	0	0	0
5028 General Operating Expenses	283,327	0	283,327	0	283,327
5029 Support Costs	796,461	11,055	807,516	0	807,516
5040 General Operating Expenses - external common services	18,130	0	18,130	0	18,130
5050 General Operating Expenses - internal common services	890,237	0	890,237	0	890,237
Total Expenditure	14,065,470	404,465	14,469,935	0	14,469,935
Balance	<882,847>	404,465	<478,382>	0	<478,382>



**Food and Agriculture
Organization of the
United Nations**



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

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

Period from 2022-01 to 2022-05

OCB Office of Climate Change, Biodiversity and Environment

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

	Prior years to: 31/12/2021	Current Year: 2022 to 2022-05	Cumulative to 2022-05	2023 to 2023-12	Cumulative up to 2023-12
Funds Received					
Voluntary Contributions Received	<2,760,818>	0	<2,760,818>	0	<2,760,818>
Interest accrued on voluntary contributions	<41,975>	0	<41,975>	0	<41,975>
Total Revenue	<2,802,793>	0	<2,802,793>	0	<2,802,793>
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	2,717,979	<603>	2,717,375	0	2,717,375
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	172	0	172	0	172
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	2,718,166	<603>	2,717,562	0	2,717,562
Balance	<84,627>	<603>	<85,230>	0	<85,230>



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

TF Project Status Report

Benefit-sharing Fund - Consolidated Statement

Period from 2022-01 to 2022-05

OCB Office of Climate Change, Biodiversity and Environment

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

	Prior years to: 31/12/2021	Current Year: 2022 to 2022-05	Cumulative to 2022-05	2023 to 2023-12	Cumulative up to 2023-12
Funds Received					
Voluntary Contributions Received	<24,676,866>	<116,208>	<24,793,074>	0	<24,793,074>
Interest accrued on voluntary contributions	<160,850>	0	<160,850>	0	<160,850>
Refund to Donors and transfer of project funds	20,588,536	0	20,588,536	0	20,588,536
Total Revenue	<4,249,180>	<116,208>	<4,365,388>	0	<4,365,388>

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: 31/12/2021	Current Year: 2022 to 2022-05	Cumulative to 2022-05	2023 to 2023-12	Cumulative up to 2023-12
Funds Received					
Voluntary Contributions Received	<22,957,716>	0	<22,957,716>	0	<22,957,716>
Interest accrued on voluntary contributions	<361,159>	0	<361,159>	0	<361,159>
Refund to Donors and transfer of project funds	1,648,846	0	1,648,846	0	1,648,846
Total Revenue	<21,670,029>	0	<21,670,029>	0	<21,670,029>
Expenditure					
5013 Consultants	394,181	41,099	435,280	0	435,280
5014 Contracts	18,004,395	15,691	18,020,086	0	18,020,086
5020 Locally Contracted Labour	618	0	618	0	618
5021 Travel	164,755	913	165,668	0	165,668
5023 Training	21,341	16	21,357	0	21,357
5024 Expendable Procurement	28,442	147,246	175,688	0	175,688
5025 Non Expendable Procurement	80,389	209,866	290,255	0	290,255
5027 Technical Support Services	132,682	0	132,682	0	132,682
5028 General Operating Expenses	5,052	239	5,291	0	5,291
5029 Support Costs	1,321,138	<156,567>	1,164,570	0	1,164,570
5050 General Operating Expenses - internal common services	41,534	0	41,534	0	41,534
Total Expenditure	20,194,528	258,502	20,453,030	0	20,453,030
Balance	<1,475,501>	258,502	<1,216,999>	0	<1,216,999>