



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**

### **Financial Report 2014-15**

#### **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 *“The Budget of the International Treaty: Financial Statements 2014-15 for The Core Administrative Budget, Special Funds for Agreed Purposes and Special Funds to support the participation of developing country Contracting Parties”*

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](mailto:PGRFA-Treaty@fao.org)

# Core Administrative Budget of the International Treaty Financial Report 2014-15

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## Reserve Funds

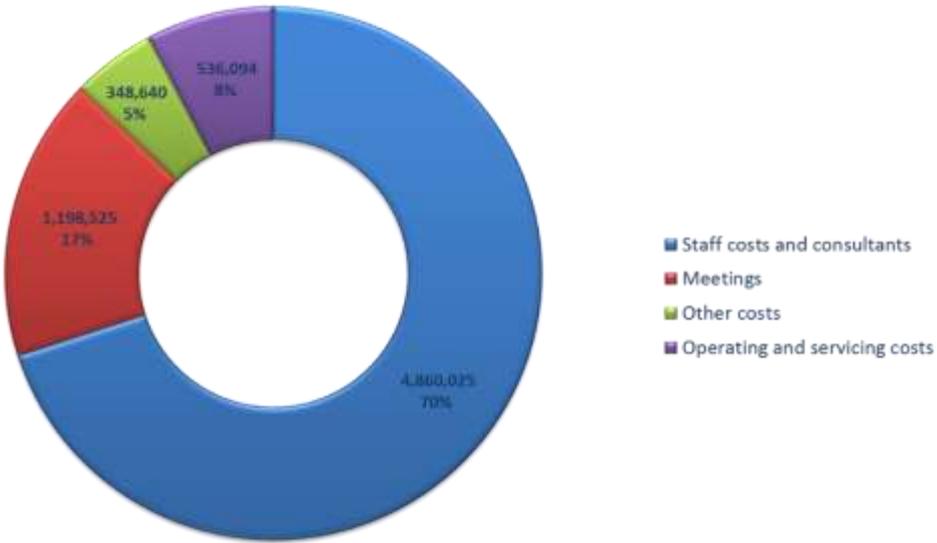
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**The Core Administrative Budget (CAB)**

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 2014-15 biennium was adopted by Resolution 13/2013 of the 5th Session of the Governing Body (Muscat, September 2013) in the amount of US\$6,943,284, as detailed in *Figure 1* below:

**Figure 1**

**The Core Administrative Budget 2014-15**  
(amounts in USD)

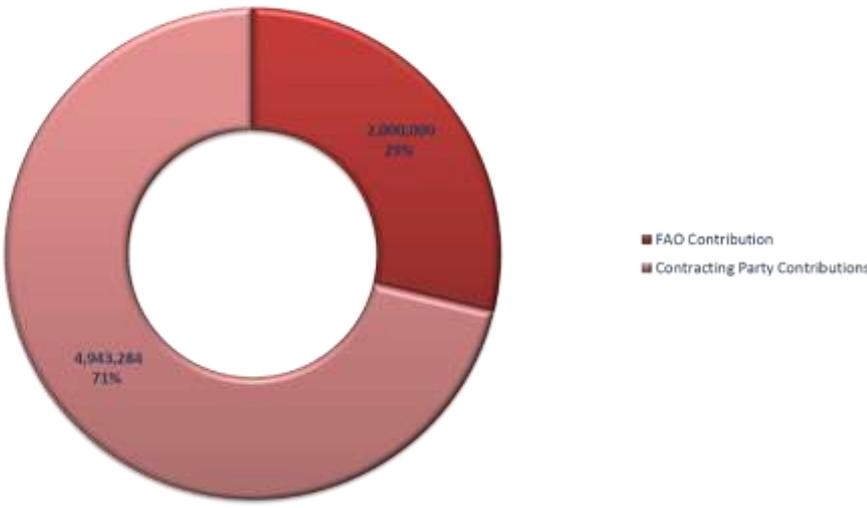


**Funding of the Core Administrative Budget**

The funding of the 2014-15 CAB anticipated a contribution USD 2 million from FAO with the remaining USD 4.94 million to be funded through contributions from Contracting Parties of the Treaty.

**Figure 2**

**Funding of the CAB 2014-15**  
(amounts in USD)



## Receipt of Contributions to the Core Administrative Budget and Reserve accounts

### Contribution from FAO to the International Treaty

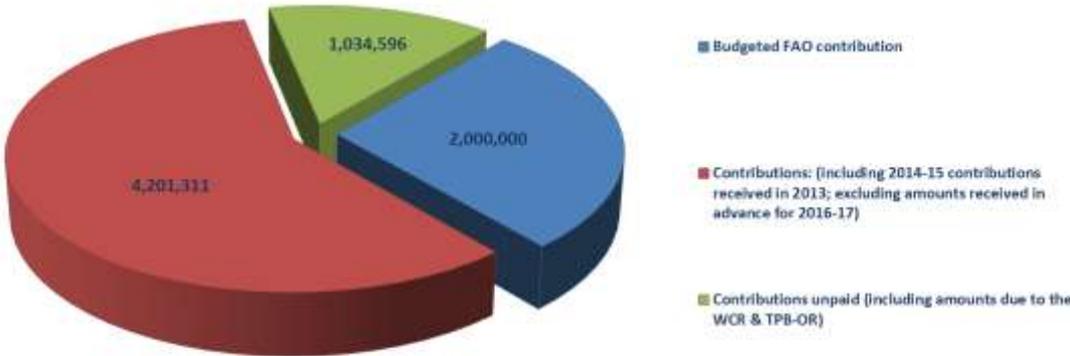
1. The provisional sum made available to the Treaty by FAO for the 2014-15 budget (in two annual instalments) was established at US\$2 million corresponds to the final figure received.

### Contributions from Contracting Parties

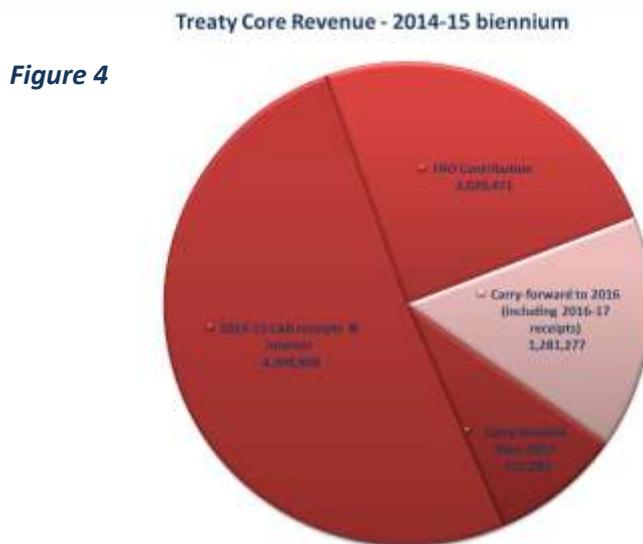
2. Receipts to the CAB during the calendar year 2014 are listed in *Schedule 1*. At 31 December 2014, amounts totalling \$ 2,422,153 had been received (including contributions to the Working Capital Reserve and Third Party Beneficiary Operational Reserve). This was equivalent to approximately 49% of the contributions expected from Contracting Parties (including amounts due to the WCR and TPB-OR). In addition to this, contributions totalling \$ 111,348 had already been received in advance (at the end of 2013) bringing the revised totals to \$ 2,533,500 or 51%
3. Receipts during 2015 totalled \$ 1,700,561 as listed in *Schedule 2*, of which \$ 32,750 related to the 2016-17 biennium. Accordingly, funds received which related to the 2014-15 biennium amounted to \$ 4,201,311 or 85% of amounts expected. This figure represents a substantial improvement over the percentage contributions received during the 2012-13 biennium.
4. The overall status of contributions to the CAB and reserve accounts at 31 December 2015 is shown in *Figure 3* below.

**Figure 3**

**Overall Status of Contributions to the CAB 2014-2015 at 31 December 2015**  
(including Working Capital Reserve & TPB Operational Reserve)



5. Figure 4, below, shows the overall distribution of Treaty revenue in the 2014-15 biennium:



### Expenditure under the Core Administrative Budget

6. Summary information of expenditure under the CAB for 2014-15 is presented in *Schedule 3*. As can be seen, expenditure under the CAB was well within the overall approved budget reaching a figure of \$ 5.44 million against an approved figure of \$ 6.94 million.
7. Staff vacancies in the professional category accounted for a 41% reduction in this budget line. This reflects the particular nature of the Financial Rule 4.1 of the Treaty whereby 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”.
8. The restriction imposed by this financial rule makes it difficult or impossible to fill vacancies without committing funds in excess of those received, thereby contravening 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. The effect of this strategy is reflected in the expenditure under consultancy costs, which was nearly three times the approved allotment. The allotment envisaged in the 2016-17 Core Administrative Budget is substantially higher than in 2014-15 at 381,900 but it remains apparent that the level of funds budgeted for consultancy services is proving inadequate and needs to be reviewed to ensure a more appropriate allocation for the future.
9. The cost of General Service salaries was 31% less than the approved allotment due, once again, to staff vacancies.
10. Human resource costs include USD 228,884 in connection with Improved Cost Recovery Uplift (ICRU), which has been levied since April 2012 on staff and non-staff human resources funded by trust funds (i.e. the voluntary contributions element of the Core Administrative Budget) at a rate of 8%.

11. The overall cost of staff and non-staff human resources was 24% (or around US\$1.16 million) less than the approved allotment in the CAB.
12. The 6<sup>th</sup> Session of the Governing Body was held in Rome for cost considerations in accordance with paragraph xvi. of Resolution 13/2013. At the same time, considering the cost of the 5<sup>th</sup> Session of the Governing Body, the allotment for the GB meeting was increased from US\$500,000 in 2012-13 to US\$650,000.
13. Despite these moves, the funds allocated for the 6<sup>th</sup> Session proved, nonetheless, to be largely insufficient to cover the costs incurred, which were some 20% in excess of the budget allocation. A breakdown of the cost of the session is included in *Schedule 3* where the heavy impact of the costs of interpretation and translation is apparent.
14. 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**

15. The established levels of the two reserves are US\$ 400,000 and US\$283,280 respectively. During 2014, specific “baby accounts” within trust fund MTF/INT/017/MUL - Core Administrative Budget were opened in order to keep the funds appropriately segregated.
16. 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 have been secured through the application of part of the resources carried forward from the 2012-13 biennium, as was detailed in the relative Financial Report.
17. Amounts still due are regularly requested from Contracting Parties as a part of the call for contributions to the Core Administrative Budget.

### **The Working Capital Reserve**

18. The level of the Working Capital Reserve for the 2014-15 biennium was maintained at \$400,000 in accordance with paragraph vi) of Resolution 13/2013 of the 5<sup>th</sup> 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) take into consideration amounts already paid.
19. During the 2014-15 biennium, amounts totalling USD 77,564 were received from 18 Contracting Parties. In addition, USD 66,616 were received from Japan, which became a Contracting Party in 2013. A balance of US\$ 120,315 remains due at the end of the biennium.
20. A statement of contributions paid and amounts due to the Working Capital Reserve at 31 December 2015 is given in Annex 1

## The Third Party Beneficiary Operational Reserve

21. 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 US\$283,280<sup>1</sup>
22. 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.
23. In response to this, amounts totalling USD 255,571 or 90% of the amounts due to the TPB-OR, were received during the 2010-11 and 2012-13 biennia from 61 Contracting Parties, leaving a balance due of US\$ 27,707 at 31 December 2013.
24. Additional amounts of USD 14,120 were received during the 2014-15 biennium from 11 Contracting Parties leaving a balance of USD 13,586, or approximately 5%, still to be collected.
25. A statement of contributions paid and amounts due to the Third Party Beneficiary Operational Reserve at 31 December 2015 is given in Annex 2.

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<sup>1</sup> [http://www.planttreaty.org/meetings/tpbc2\\_en.htm](http://www.planttreaty.org/meetings/tpbc2_en.htm) doc. IT/TPBC-1/08/2 refers

## Consolidated Financial Statement - Core Administrative Budget - Period from 2014-01 to 2015-13

### Schedule 1 - Contributions to the Core Administrative Budget received during 2014

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

<i>Contracting Party</i>	<i>Date</i>	<i>Amount USD</i>
Angola	02/12/2014	741.49
Australia	03/03/2014	157,591.89
Austria	19/03/2014	32,707.40
Bhutan	17/10/2014	257.82
Bulgaria	20/05/2014	3,938.81
Cambodia	07/10/2014	319.43
Canada	23/05/2014	113,398.94
Czech Republic	06/05/2014	14,656.84
Denmark	08/04/2014	25,625.65
Ecuador	10/03/2014	3,361.43
Egypt	02/09/2014	10,183.17
Estonia	03/06/2014	3,015.40
European Commission	09/12/2014	62,578.22
European Commission	01/01/2014	68,965.52
Finland	08/04/2014	39,435.42
Germany	18/11/2014	68,000.00
Germany	05/09/2014	203,361.58
Guatemala	06/11/2014	2,026.75
Hungary	09/04/2014	10,124.30
India	20/11/2014	50,569.23
Indonesia	30/12/2014	26,298.27
Italy	29/07/2014	356,304.35
Jamaica	04/06/2014	874.36
Japan	05/08/2014	420,618.00
Jordan	25/02/2014	1,680.72
Lao People's Democratic Republic	29/07/2014	155.13
Liberia	12/09/2014	44.26
Lithuania	27/10/2014	5,536.48
Malaysia	24/09/2014	21,354.99
Maldives	18/09/2014	56.26
Myanmar	06/11/2014	562.37
Norway	31/03/2014	63,697.76
Panama	17/09/2014	147.00
Panama	17/04/2014	1,831.00
Philippines	31/07/2014	11,715.58
Republic of Korea	04/11/2014	16,000.00
Republic of Korea	13/10/2014	16,000.00
Samoa	10/04/2014	94.23
Spain	03/04/2014	225,909.00
Trinidad and Tobago	17/03/2014	3,676.76
Tunisia	30/12/2014	3,101.95
Tunisia	12/09/2014	2,802.72
Turkey	30/12/2014	50,446.22
United Kingdom	25/02/2014	258,215.95
Uruguay	22/10/2014	4,151.00
Yemen	21/08/2014	732.00
Zambia	16/06/2014	444.90
	Sub Total	2,363,310.55
Global Crop Diversity Trust	09/12/2014	58,842.00
	Total	2,422,152.55

## Consolidated Financial Statement - Core Administrative Budget - Period from 2014-01 to 2015-13

### Schedule 2 - Contributions to the Core Administrative Budget received during 2015

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

<i>Contracting Party</i>	<i>Date</i>	<i>Amount USD</i>
Algeria	03/07/2015	10,428.33
Austria	20/04/2015	26,372.26
Brazil	22/04/2015	129,623.17
Canada	12/03/2015	113,398.93
Costa Rica	17/11/2015	2,845.10
Czech Republic	15/04/2015	14,656.83
Denmark	19/03/2015	25,655.64
European Commission	19/08/2015	54,644.81
France	03/11/2015	200,000.00
Germany	02/11/2015	146,114.52
Germany	05/05/2015	135,700.00
Hungary	10/06/2015	10,080.51
Ireland 1/	10/11/2015	32,749.92
Japan	01/10/2015	469,252.60
Latvia	20/04/2015	3,927.48
Lebanon	21/12/2015	3,213.00
Madagascar	09/03/2015	254.79
Malawi	30/07/2015	159.99
Montenegro	05/06/2015	400.46
Myanmar	02/02/2015	810.99
Oman	09/09/2015	7,760.96
Panama	02/07/2015	1,978.00
Republic of Korea	24/11/2015	18,000.00
Senegal	27/10/2015	470.66
Slovenia	26/08/2015	7,612.66
Sweden	16/07/2015	36,481.44
Togo	02/07/2015	49.43
Turkey	30/07/2015	50,446.21
Uganda	21/05/2015	444.90
United Kingdom	20/04/2015	196,816.85
Zimbabwe	14/01/2015	210.79
		1,700,561.23

1/ for 2016-17 biennium

**Consolidated Financial Statement - Core Administrative Budget - Period from 2014-01 to 2015-12**

**Schedule 3 - Analysis of expenditure against the Core Administrative Budget during 2014-15 biennium**

**Correlation with Financial Report and approved budget**

Category (as per approved Core Administrative Budget - Annex 1 to Resolution 9/2011)	Expenditure Category (Account)	Total for biennium	
		Budget	Actual
<b>A. Staff and consultancy costs</b>			
	5011 Salaries Professional (including temporary posts)	3,572,063	2,117,937
	5012 Salaries General Service (including temporary secretarial assistance)	766,607	531,768
	5013 Consultants	285,000	822,420
	Improved Cost Recovery Uplift (ICRU)	236,355	228,884
<b>Total A.</b>		<b>4,860,025</b>	<b>3,701,009</b>
<b>B. Meetings 1/</b>			
<b>Sixth Session of the GB</b>		<b>650,000</b>	
	5013 Consultants	41,769	Costs relating to GB6 are included in the relative expenditure categories and included in the appropriate aggregate figures
	5014 Contracts	66,546	
	5020 Locally Contracted Labour & Overtime	35,132	
	5021 Travel	12,478	
	5024 Expendable Procurement	2,712	
	5028 General Operating Expenses	4,787	
	5029 Support costs	24,498	
	5040 General Operating Expenses - external common services	1,273	
	5050 General Operating Expenses - internal common services (interpretation, translation & printing)	584,544	
	<b>Total 6th Session of the Governing Body</b>	<b>773,739</b>	
<b>Bureau</b>		<b>31,275</b>	<b>-</b> 2/
<b>Compliance Committee</b>		<b>30,000</b>	<b>-</b> 2/
<b>Panel of Scientific Experts</b>		<b>40,000</b>	<b>-</b> 2/
<b>Activity related</b>		<b>447,250</b>	<b>-</b> 2/
<b>Total B.</b>		<b>1,198,525</b>	<b>-</b>
<b>C. Other costs</b>			
<b>Core staff duty travel</b>		<b>150,000</b>	
	5021 Travel		495,144
<b>Publications</b>		<b>67,600</b>	
	5014 Contracts		- 3/
<b>Supplies and equipment</b>		<b>52,000</b>	
	5024 Expendable Procurement		31,097
	5025 Non Expendable Procurement		5,610
<b>Contracts</b>		<b>58,240</b>	
	5014 Contracts		151,281
<b>Miscellaneous</b>		<b>20,800</b>	
	5023 Training		207
	5026 Hospitality		2,370
	5020 Locally Contracted Labour & Overtime		35,193
<b>Total C.</b>		<b>348,640</b>	<b>720,902</b>
<b>D. General Operating Services</b>		<b>256,284</b>	
	5028 General Operating Expenses		40,365 4/
	5040 General Operating Expenses - external common services		32,508
	5050 General Operating Expenses - internal common services (less temporary secretarial assistance moved to "Salaries General Service" above)		748,399 5/
<b>Total D.</b>		<b>256,284</b>	<b>821,272</b>
<b>F. Project Servicing Cost</b>		<b>279,810</b>	
	5029 Support Costs		193,363
<b>G. Core Administrative Budget</b>		<b>6,943,284</b>	<b>5,436,546</b>

**Notes:**

1/ 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: *Consultancy* costs, *travel* expenses, *procurement* of supplies, *hospitality* and other *general operating expenses* (such as interpretation, translation and printing)

See *Schedule 3a* for additional details relating to expenditure categories

2/ Meeting costs pertaining to Sessions of the Bureau etc. are reported as being equal to the original budgeted amounts and the relative expenditure is included in the aggregate figures.

3/ Publication costs are included in under accounts 5014 (Contracts) and 5050 (General Operating Expenses) for document printing/production

4/ Charges for USD 76,500 in connection with ICC hosting costs for 2014-15 (plus USD 25,500 for 2016) have been moved to "5014 Contracts"

5/ Charges for USD 71,207 in connection with Temporary Secretarial Assistance have been moved to "5012 Salaries General Service"

**Schedule 3a - Explanation of most commonly used expenditure categories in Financial Statements**

**Expenditure account (Parent level)**

**Typical expenditure items charged to account**

5011 Salaries Professional

Salary and allowances of professional staff

5012 Salaries General Service

Salary and allowances of general service staff

5013 Consultants

Locally and internationally recruited consultants and non staff human resources

5014 Contracts

Document printing, office moves, software licenses, International Computer Centre hosting

5020 Locally Contracted Labour

Locally contracted labour - typically for meetings

5021 Travel

Official travel

5023 Training

staff training activities

5024 Expendable Procurement

Office supplies

5025 Non Expendable Procurement

Software licenses, PC repairs and accessories

5026 Hospitality

General Hospitality

5028 General Operating Expenses

Backcharging for office space, IT facilities; catering and hospitality for side events, meetings etc; reimbursement of local transport and other expenses

5029 Support Costs

Project Servicing costs levied on Trust Fund projects

5040 General Operating Expenses - external common services

Mailing, franking, packing, courier services, pouch services, telephone charges, photocopier expenses

5050 General Operating Expenses - internal common services

Backcharged internal services: translation, printing, interpretation, temporary clerical assistance pool, internal publications printing, internal equipment rental

## Annex 1 - Statement of Contributions to the Working Capital Reserve - at 31 December 2015

(Established level = US\$ 400,000 in accordance with paragraph v) of Resolution 9/2011 and paragraphs vi and vii of Resolution 13/2103)

Contracting Party	Scale <sup>2</sup> 2012-13	Amount payable	Amounts paid during 2010-15	Balance payable US\$
Afghanistan	0.007%	28.00	-	28.00
Albania	0.018%	72.00	-	72.00
Algeria	0.232%	928.00	894.00	34.00
Angola	0.018%	72.00	72.00	-
Armenia	0.009%	36.00	-	36.00
Australia	3.492%	13,968.00	13,968.00	-
Austria	1.537%	6,148.00	-	6,148.00
Bangladesh	0.018%	72.00	-	72.00
Belgium	1.942%	7,768.00	1,373.60	6,394.40
Benin	0.005%	20.00	-	20.00
Bhutan	0.001%	4.00	4.00	-
Brazil	2.911%	11,644.00	-	11,644.00
Bulgaria	0.068%	272.00	272.00	-
Burkina Faso	0.005%	20.00	-	20.00
Burundi	0.001%	4.00	-	4.00
Cambodia	0.005%	20.00	20.00	-
Cameroon	0.020%	80.00	-	80.00
Canada	5.794%	23,176.00	23,176.00	-
Central African Republic	0.001%	4.00	-	4.00
Chad	0.004%	16.00	-	16.00
Congo, Republic of	0.005%	20.00	-	20.00
Cook Islands	0.001%	4.00	-	4.00
Costa Rica	0.061%	244.00	244.00	-
Côte d'Ivoire	0.018%	72.00	-	72.00
Croatia	0.176%	704.00	-	704.00
Cuba	0.128%	512.00	-	512.00
Cyprus	0.083%	332.00	332.00	-
Czech Republic	0.631%	2,524.00	2,524.00	-
Democratic People's Republic of Korea	0.013%	52.00	46.00	6.00
Democratic Republic of the Congo	0.005%	20.00	-	20.00
Denmark	1.331%	5,324.00	5,324.00	-
Djibouti	0.001%	4.00	-	4.00
Ecuador	0.072%	288.00	288.00	-
Egypt	0.171%	684.00	684.00	-
El Salvador	0.034%	136.00	-	136.00

<sup>2</sup> Indicative Scale of Contributions for 2012-13 based on the UN Scale of Assessments 2010-12

<b>Contracting Party</b>	<b>Scale 2012-13</b>	<b>Amount payable</b>	<b>Amounts paid during 2010-15</b>	<b>Balance payable US\$</b>
Eritrea	0.001%	4.00	-	<b>4.00</b>
Estonia	0.072%	288.00	288.00	-
Ethiopia	0.014%	56.00	21.00	<b>35.00</b>
Fiji	0.007%	28.00	11.00	<b>17.00</b>
Finland	1.023%	4,092.00	4,066.99	<b>25.01</b>
France	11.063%	44,252.00	-	<b>44,252.00</b>
Gabon	0.025%	100.00	-	<b>100.00</b>
Germany	14.487%	57,948.00	57,948.00	-
Ghana	0.011%	44.00	-	<b>44.00</b>
Greece	1.248%	4,992.00	4,992.00	-
Guatemala	0.050%	200.00	200.00	-
Guinea	0.004%	16.00	-	<b>16.00</b>
Guinea-Bissau	0.001%	4.00	-	<b>4.00</b>
Honduras	0.014%	56.00	-	<b>56.00</b>
Hungary	0.525%	2,100.00	2,056.20	<b>43.80</b>
Iceland	0.076%	304.00	-	<b>304.00</b>
India	0.966%	3,864.00	3,864.00	-
Indonesia	0.430%	1,720.00	1,720.00	-
Iran, Islamic Republic of	0.421%	1,684.00	-	<b>1,684.00</b>
Ireland	0.899%	3,596.00	3,596.00	-
Italy	9.033%	36,132.00	35,124.15	<b>1,007.85</b>
Jamaica	0.025%	100.00	100.00	-
Jordan	0.025%	100.00	-	<b>100.00</b>
Kenya	0.022%	88.00	44.00	<b>44.00</b>
Kiribati	0.001%	4.00	-	<b>4.00</b>
Kuwait	0.475%	1,900.00	-	<b>1,900.00</b>
Kyrgyz Republic	0.001%	4.00	-	<b>4.00</b>
Lao People's Democratic Republic	0.001%	4.00	4.00	-
Latvia	0.068%	272.00	272.00	-
Lebanon	0.059%	236.00	236.00	-
Lesotho	0.001%	4.00	-	<b>4.00</b>
Liberia	0.001%	4.00	4.00	-
Libya	0.234%	936.00	-	<b>936.00</b>
Lithuania	0.117%	468.00	468.00	-
Luxembourg	0.164%	656.00	-	<b>656.00</b>
Madagascar	0.005%	20.00	20.00	-
Malawi	0.001%	4.00	-	<b>4.00</b>
Malaysia	0.457%	1,828.00	1,828.00	-
Maldives	0.001%	4.00	4.00	-
Mali	0.005%	20.00	-	<b>20.00</b>
Mauritania	0.001%	4.00	4.00	-
Mauritius	0.020%	80.00	-	<b>80.00</b>
Montenegro	0.007%	28.00	5.00	<b>23.00</b>

<b>Contracting Party</b>	<b>Scale 2012-13</b>	<b>Amount payable</b>	<b>Amounts paid during 2010-15</b>	<b>Balance payable US\$</b>
Morocco	0.104%	416.00	-	<b>416.00</b>
Myanmar	0.011%	44.00	44.00	-
Namibia	0.014%	56.00	56.00	-
Nepal	0.011%	44.00	-	<b>44.00</b>
Netherlands	3.352%	13,408.00	13,398.00	<b>10.00</b>
Nicaragua	0.005%	20.00	-	<b>20.00</b>
Niger	0.004%	16.00	-	<b>16.00</b>
Norway	1.573%	6,292.00	6,292.00	-
Oman	0.156%	624.00	624.00	-
Pakistan	0.149%	596.00	392.00	<b>204.00</b>
Palau	0.001%	4.00	-	<b>4.00</b>
Panama	0.040%	160.00	160.00	-
Paraguay	0.013%	52.00	-	<b>52.00</b>
Peru	0.164%	656.00	-	<b>656.00</b>
Philippines	0.164%	656.00	656.00	-
Poland	1.496%	5,984.00	-	<b>5,984.00</b>
Portugal	0.924%	3,696.00	-	<b>3,696.00</b>
Qatar	0.245%	980.00	-	<b>980.00</b>
Republic of Korea	4.084%	16,336.00	-	<b>16,336.00</b>
Romania	0.320%	1,280.00	462.00	<b>818.00</b>
Rwanda	0.001%	4.00	4.00	-
Saint Lucia	0.001%	4.00	-	<b>4.00</b>
Samoa	0.001%	4.00	4.00	-
Sao Tome and Principe	0.001%	4.00	-	<b>4.00</b>
Saudi Arabia	1.500%	6,000.00	-	<b>6,000.00</b>
Senegal	0.011%	44.00	25.76	<b>18.24</b>
Seychelles	0.004%	16.00	14.00	<b>2.00</b>
Sierra Leone	0.001%	4.00	4.00	-
Slovakia	0.257%	1,028.00	-	<b>1,028.00</b>
Slovenia	0.187%	748.00	123.00	<b>625.00</b>
Spain	5.740%	22,960.00	22,550.57	<b>409.43</b>
Sudan	0.018%	72.00	-	<b>72.00</b>
Sweden	1.922%	7,688.00	7,688.00	-
Switzerland	2.041%	8,164.00	8,164.00	-
Syrian Arab Republic	0.045%	180.00	-	<b>180.00</b>
Togo	0.001%	4.00	4.00	-
Trinidad and Tobago	0.079%	316.00	179.00	<b>137.00</b>
Tunisia	0.054%	216.00	216.00	-
Turkey	1.115%	4,460.00	4,460.00	-
Uganda	0.011%	44.00	44.00	-
United Arab Emirates	0.707%	2,828.00	-	<b>2,828.00</b>
United Kingdom	11.933%	47,732.00	47,732.00	-

<b>Contracting Party</b>	<b>Scale 2012-13</b>	<b>Amount payable</b>	<b>Amounts paid during 2010-15</b>	<b>Balance payable US\$</b>
United Republic of Tanzania	0.014%	56.00	-	<b>56.00</b>
Uruguay	0.049%	196.00	196.00	-
Venezuela	0.568%	2,272.00	-	<b>2,272.00</b>
Yemen	0.018%	72.00	46.40	<b>25.60</b>
Zambia	0.007%	28.00	28.00	-
Zimbabwe	0.005%	20.00	20.00	-
	<b>100.00%</b>	<b>400,000.00</b>	<b>279,684.67</b>	<b>120,315.33</b>

## Annex 2 - Statement of Contributions to the Third Party Beneficiary Operational Reserve – at 31 December 2015

(Established level = US\$ 283,280 in accordance with Resolution 5/2009)

Contracting Party	Scale <sup>3</sup> 2010-11	Amount payable USD	Amounts paid during 2010-15 USD	Balance due at 31/12/2015 USD <sup>4</sup>
Afghanistan	0.001%	3	0	3
Albania	0.000%	0	0	0
Algeria	0.163%	462	462	0
Angola	0.006%	17	17	0
Armenia	0.004%	11	0	11
Australia	3.396%	9,620	9,620	0
Austria	1.685%	4,773	4,773	0
Bangladesh	0.019%	54	54	0
Belgium	2.095%	5,935	5,935	0
Benin	0.001%	3	0	3
Bhutan	0.001%	3	3	0
Brazil	1.664%	4,714	4,714	0
Bulgaria	0.038%	108	108	0
Burkina Faso	0.004%	11	0	11
Burundi	0.001%	3	0	3
Cambodia	0.001%	3	3	0
Cameroon	0.017%	48	0	48
Canada	5.658%	16,028	16,028	0
Central African Republic	0.001%	3	0	3
Chad	0.001%	3	0	3
Congo, Republic of	0.001%	3	0	3
Cook Islands	0.001%	3	0	3
Costa Rica	0.061%	173	173	0
Côte d'Ivoire	0.017%	48	0	48
Croatia	0.095%	269	0	269
Cuba	0.102%	289	0	289
Cyprus	0.083%	235	235	0
Czech Republic	0.533%	1,510	1,510	0
Democratic People's Republic of Korea	0.013%	37	36	1
Democratic Republic of the Congo	0.006%	17	0	17
Denmark	1.405%	3,980	3,980	0
Djibouti	0.001%	3	0	3
Ecuador	0.040%	113	113	0
Egypt	0.168%	476	476	0
El Salvador	0.038%	108	0	108
Eritrea	0.001%	3	0	3

<sup>3</sup> Indicative Scale of Contributions for 2010-11 based on the 2007-09 UN Scale of Assessments

<sup>4</sup> Rounded figures

<b>Contracting Party</b>	<b>Scale<sup>3</sup> 2010-11</b>	<b>Amount payable USD</b>	<b>Amounts paid during 2010-15 USD</b>	<b>Balance due at 31/12/2015 USD<sup>4</sup></b>
Estonia	0.030%	85	85	0
Ethiopia	0.006%	17	17	0
Fiji	0.006%	17	17	0
Finland	1.072%	3,037	3,037	0
France	11.974%	33,920	33,920	0
Gabon	0.015%	42	0	42
Germany	16.299%	46,172	46,172	0
Ghana	0.008%	23	0	23
Greece	1.133%	3,210	3,210	0
Guatemala	0.061%	173	173	0
Guinea	0.001%	3	0	3
Guinea-Bissau	0.001%	3	0	3
Honduras	0.009%	25	0	25
Hungary	0.463%	1,312	1,312	0
Iceland	0.070%	198	0	198
India	0.855%	2,422	2,422	0
Indonesia	0.306%	867	867	0
Iran, Islamic Republic of	0.342%	969	0	969
Ireland	0.845%	2,394	2,394	0
Italy	9.652%	27,342	27,342	0
Jamaica	0.019%	54	54	0
Jordan	0.023%	65	0	65
Kenya	0.019%	54	54	0
Kiribati	0.001%	3	0	3
Kuwait	0.346%	980	0	980
Kyrgyz Republic	0.001%	3	0	3
Lao People's Democratic Republic	0.001%	3	3	0
Latvia	0.034%	96	96	0
Lebanon	0.064%	181	181	0
Lesotho	0.001%	3	0	3
Liberia	0.001%	3	3	0
Libya	0.117%	331	0	331
Lithuania	0.059%	167	167	0
Luxembourg	0.163%	462	0	462
Madagascar	0.004%	11	11	0
Malawi	0.001%	3	0	3
Malaysia	0.361%	1,023	1,023	0
Maldives	0.001%	3	3	0
Mali	0.001%	3	0	3
Mauritania	0.001%	3	3	0
Mauritius	0.021%	59	0	59
Montenegro	0.000%	0	0	0
Morocco	0.079%	224	0	224

<b>Contracting Party</b>	<b>Scale<sup>3</sup> 2010-11</b>	<b>Amount payable USD</b>	<b>Amounts paid during 2010-15 USD</b>	<b>Balance due at 31/12/2015 USD<sup>4</sup></b>
Myanmar	0.009%	25	25	0
Namibia	0.011%	31	31	0
Nepal	0.000%	0	0	0
Netherlands	3.559%	10,082	10,082	0
Nicaragua	0.004%	11	0	11
Niger	0.001%	3	0	3
Norway	1.486%	4,210	4,210	0
Oman	0.138%	391	391	0
Pakistan	0.112%	317	317	0
Palau	0.001%	3	0	3
Panama	0.043%	122	122	0
Paraguay	0.009%	25	0	25
Peru	0.147%	416	0	416
Philippines	0.147%	416	416	0
Poland	0.953%	2,700	0	2,700
Portugal	1.002%	2,838	0	2,838
Qatar	0.163%	462	0	462
Republic of Korea	4.130%	11,699	11,699	0
Romania	0.132%	374	374	0
Rwanda	0.000%	3	3	0
Saint Lucia	0.001%	3	0	3
Samoa	0.001%	3	3	0
Sao Tome and Principe	0.001%	3	0	3
Saudi Arabia	1.422%	4,028	4,028	0
Senegal	0.008%	23	0	23
Seychelles	0.004%	11	11	0
Sierra Leone	0.001%	3	3	0
Slovakia	0.000%	0	0	0
Slovenia	0.183%	518	518	0
Spain	5.641%	15,980	15,980	0
Sudan	0.019%	54	0	54
Sweden	2.035%	5,765	5,765	0
Switzerland	2.311%	6,547	6,547	0
Syrian Arab Republic	0.030%	85	0	85
Togo	0.001%	3	3	0
Trinidad and Tobago	0.051%	144	144	0
Tunisia	0.059%	167	167	0
Turkey	0.724%	2,051	2,051	0
Uganda	0.006%	17	17	0
United Arab Emirates	0.575%	1,629	0	1,629
United Kingdom	12.622%	35,756	35,756	0
United Republic of Tanzania	0.011%	31	0	31

<b>Contracting Party</b>	<b>Scale <sup>3</sup>2010-11</b>	<b>Amount payable USD</b>	<b>Amounts paid during 2010-15 USD</b>	<b>Balance due at 31/12/2015 USD<sup>4</sup></b>
Uruguay	0.051%	144	144	<b>0</b>
Venezuela	0.380%	1,076	0	<b>1,076</b>
Yemen	0.013%	37	37	<b>0</b>
Zambia	0.001%	3	3	<b>0</b>
Zimbabwe	0.015%	42	42	<b>0</b>
	<b>100.000%</b>	<b>283,280</b>	<b>269,694</b>	<b>13,586</b>

