



The International Treaty

ON PLANT GENETIC RESOURCES FOR FOOD AND AGRICULTURE



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The Budget of the International Treaty

Financial Statements 2012-13

for

The Core Administrative Budget

Special Funds for Agreed Purposes

and

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

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Foreword

This report is presented in accordance with Financial Rule 8.2 of the International Treaty that provides for a final certified statement of accounts to be provided to Contracting Parties at the end of a financial period. The present statements cover the Budget of the International Treaty as defined in Financial Rule 3.3 as 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.”*

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 Audited Accounts of FAO 2012-13 will only be published later in 2014 or at the beginning of 2015. The final certification of the accounts of the International Treaty, as set out in the present document, will be included once the full FAO accounts have been endorsed with the positive opinion of the External Auditors to FAO.

Financial Statements 2012-13

Certification of Financial Statements

The amounts shown in the statements properly reflect the recorded financial transactions for the period:

Aiman Ibrahim Hija
Director, Finance Division
Corporate Services, Human Resources and Finance
Department

Shakeel Bhatti
Secretary
International Treaty on Plant Genetic Resources
for Food and Agriculture

Certification to be included once the full FAO accounts have been endorsed with the positive opinion of the External Auditors



AG Agriculture and Consumer Protection Department

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

RUA04G201 Organization of the Fifth Session of the Governing Body and the subsidiary bodies and implementation of the Treaty

	MTF/INT/017/MUL- Core Admin Budget				RUA04G101 - "FAO Contribution"			Consolidated		
	Prior years to: 31/12/2011	2012	2013	Total	2012	2013	Total	2012	2013	Total
Funds Received										
Carry forward		<993,941>		<993,941>				<993,941>	0	<993,941>
FAO Contribution				0	<990,044>	<1,003,630>	<1,993,674>	<990,044>	<1,003,630>	<1,993,674>
Voluntary Contributions Received	<5,963,028>	<2,104,835>	<1,503,960>	<3,608,795>				<2,104,835>	<1,503,960>	<3,608,795>
Interest accrued on voluntary contributions	<2,674>	<2,435>	<2,364>	<4,799>				<2,435>	<2,364>	<4,799>
Total Revenue	<5,965,702>	<3,101,211>	<1,506,324>	<4,607,535>	<990,044>	<1,003,630>	<1,993,674>	<4,091,255>	<2,509,954>	<6,601,209>
Expenditure										
5011 Salaries Professional	2,909,594	497,718	856,055	1,353,773	507,339	250,743	758,082	1,005,057	1,106,798	2,111,855
5012 Salaries General Service	172,839	0	0	0	299,892	285,200	585,092	299,892	285,200	585,092
5013 Consultants	166,833	14,302	188,759	203,061	126,999	71,103	198,102	141,301	259,862	401,163
5014 Contracts	62,928	29,828	31,021	60,849	6,657	0	6,657	36,485	31,021	67,506
5020 Locally Contracted Labour	35,361	500	5,567	6,067	<3>	1,621	1,618	497	7,188	7,685
5021 Travel	286,963	20,739	123,234	143,973	5,217	128,309	133,526	25,956	251,543	277,499
5023 Training	5,843	0	0	0	0	0	0	0	0	0
5024 Expendable Procurement	39,672	451	4,638	5,089	7,504	2,289	9,793	7,955	6,927	14,882
5025 Non Expendable Procurement	8,158	0	0	0	7,555	12,160	19,715	7,555	12,160	19,715
5026 Hospitality	11,093	3,327	3,609	6,936	0	0	0	3,327	3,609	6,936
5028 General Operating Expenses	88,362	20,909	29,171	50,080	0	2,209	2,209	20,909	31,380	52,289
5029 Support Costs	281,420	39,880	101,190	141,070	0	0	0	39,880	101,190	141,070
5040 General Operating Expenses - external common services	10,506	20,687	20,837	41,524	16,488	19,665	36,153	37,175	40,502	77,677
5050 General Operating Expenses - internal common services	892,189	56,211	423,603	479,814	12,396	230,331	242,727	68,607	653,934	722,541
Total Expenditure	4,971,761	704,552	1,787,684	2,492,236	990,044	1,003,630	1,993,674	1,694,596	2,791,314	4,485,910
Balance	<993,941>	<2,396,659>	281,360	<2,115,299>	0	0	0	<2,396,659>	281,360	<2,115,299>



Consolidated Financial Statement - Core Administrative Budget - Period from 2012-01 to 2013-12

Explanatory notes to balances carried forward (all amounts are in USD):

Balance carried-forward from 31/12/2011

(a) including interest - 2,674 - accrued during 2010-11

(b) including contributions received in advance for the 2012-13 biennium

Switzerland	98,100
Ireland	43,289
Sweden	153,234
Total 2012-13 contributions received in advance	294,623

(c) including amounts held as Reserve Funds at 31/12/2011, as follows:

"Third Party Beneficiary Operational Reserve"	243,265
"Working Capital Reserve"	145,482
Total segregated Reserve Funds	388,747

N.B. These reserve funds are held as segregated amounts in trust fund MTF/INT/017/MUL - Core Admin Budget

(d) including contributions received during the period and relating to *prior* biennia. These amounts have been set aside in relation to the repayment of borrowing from the Special Funds for Agreed Purposes at 31/12/2011 (see also para. c) of GB Resolution 9/2011), as follows:

Greece	46,117
Netherlands	62,832
Amount set aside for repayment to TF MTF/INT/019/MUL	108,949

2011 year-end balance carried forward per Financial Statement =	<993,941>
<i>Less:</i>	
Total of (b), (c) & (d) above	792,319
Adjusted 2011 year-end balance	
(available funds carried forward to the 2012-13 biennium)	<201,622>



Consolidated Financial Statement - Core Administrative Budget - Period from 2012-01 to 2013-13

Explanatory footnotes to balances carried forward (all amounts are in USD):

Balance at 31/12/2013

(a) including interest - 4,799 - accrued during 2012-13

(b) including contributions received in advance for the 2014-15 biennium
as follows:

	Ireland	31,810
	Switzerland	79,537
Total 2014-15 contributions received in advance		111,347

(c) including amounts held as Reserve Funds at 31/12/2013, as follows:

"Third Party Beneficiary Operational Reserve"	255,573
"Working Capital Reserve"	202,118
Total segregated Reserve Funds	457,691

N.B. These reserve funds are held as segregated amounts in trust fund MTF/INT/017/MUL - Core Admin Budget

(d) **Borrowing from Special Funds for agreed purposes:**

including contributions received relating to *prior* biennia and set aside in relation to the repayment of borrowing from the Special Funds for Agreed Purposes at 31/12/2013 (see also para. c) of GB Resolution 9/2011), as follows:

	108,949
Balance set aside for repayment of borrowing	716,026
Amount set aside for repayment to Trust Fund MTF/INT/019/MUL	824,975

2013 year-end balance carried forward per Financial Statement =

<2,115,299>

Less:

Total of (b), (c) & (d) above

1,394,013

Adjusted 2013 year-end balance

(available funds carried forward to the 2014-15 biennium)

<721,286>



Period from 2012-01 to 2013-12

AG Agriculture and Consumer Protection Department

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

	Prior years to: 31/12/2011	Current Year: 2012 up to 2012-12	Cumulative up to 2012-12	Current Year: 2013 up to 2013-12	Cumulative up to 2013-12
Funds Received					
Voluntary Contributions Received	<4,923,623>	<1,719,948>	<6,643,571>	<411,622>	<7,055,193>
Interest accrued on voluntary contributions	<7,048>	<2,183>	<9,231>	<1,043>	<10,274>
Total Revenue	<4,930,671>	<1,722,131>	<6,652,802>	<412,665>	<7,065,467>
Expenditure					
5011 Salaries Professional	542,640	0	542,640	154,861	697,501
5012 Salaries General Service	25,676	78,185	103,861	75,592	179,453
5013 Consultants	1,577,413	397,642	1,975,055	423,512	2,398,567
5014 Contracts	471,012	57,631	528,643	20,466	549,109
5020 Locally Contracted Labour	8,455	38	8,493	45	8,538
5021 Travel	907,519	249,989	1,157,508	389,004	1,546,512
5023 Training	8,703	7,145	15,848	16,076	31,924
5024 Expendable Procurement	2,975	0	2,975	18,243	21,218
5025 Non Expendable Procurement	0	0	0	0	0
5026 Hospitality	6,795	2,069	8,864	1,491	10,355
5028 General Operating Expenses	121,445	14,229	135,674	10,561	146,235
5029 Support Costs	253,093	52,396	305,489	67,365	372,854
5040 General Operating Expenses - external common services	7,646	4,202	11,848	<221>	11,627
5050 General Operating Expenses - internal common services	537,934	62,144	600,078	13,117	613,195
Total Expenditure	4,471,306	925,670	5,396,976	1,190,112	6,587,088
Balance	<459,365>	<796,461>	<1,255,826>	777,447	<478,379>



Period from 2012-01 to 2013-12

AG Agriculture and Consumer Protection Department

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

	Prior years to: 31/12/2011	Current Year: 2012 up to 2012-12	Cumulative up to 2012-12	Current Year: 2013 up to 2013-12	Cumulative up to 2013-12
Funds Received					
Voluntary Contributions Received	<1,777,422>	<50,000>	<1,827,422>		<1,827,422>
Interest accrued on voluntary contributions	<2,747>	<855>	<3,602>	<506>	<4,108>
Total Revenue	<1,780,169>	<50,855>	<1,831,024>	<506>	<1,831,530>
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	984,684	146,623	1,131,307	310,568	1,441,875
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	105	0	105	11	116
5029 Support Costs	0	0	0	0	0
5040 General Operating Expenses - external common services	0	0	0	0	0
5050 General Operating Expenses - internal common services	0	0	0	0	0
Total Expenditure	984,789	146,623	1,131,412	310,579	1,441,991
Balance	<795,380>	95,768	<699,612>	310,073	<389,539>

