



Food and Agriculture
Organization of the
United Nations



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

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Foreword

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

“The Budget shall comprise the following parts:

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

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

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

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

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

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

The most recent Audited Accounts of FAO, for the year 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



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**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>



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**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>



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TF Project Status Report
*Special Funds to support the participation of developing country
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>



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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>



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