



Food and Agriculture  
Organization of the  
United Nations



**The International Treaty**  
ON PLANT GENETIC RESOURCES  
FOR FOOD AND AGRICULTURE

## **Financial Statements 2016**

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 2015, were published in document C 2017/6 A “Audited Accounts – FAO 2015” and were endorsed with the positive opinion of the Philippines Commission on Audit, the External Auditors to FAO, on 5 July 2016, as follows:

*“In our opinion, the financial statements present fairly, in all material respects, the financial position of the Food and Agriculture Organization of the United Nations as at 31 December 2015, and its financial performance, changes in equity, cash flow and comparison of budget and actual amounts for the year then ended, in accordance with IPSAS.*

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

The Audited Accounts of FAO for 2016 will be published later in 2017. The figures contained in the present statements are taken from the official records of FAO, of which the International Treaty remains an integral part. Considering the time at which the information was assembled, the figures should be considered as provisional only and subject to final adjustment.



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Consolidated Financial Statement - Core Administrative Budget

Period from 2016-01 to 2016-12

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

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

	MTF/INT/017/MUL- Core Admin Budget				RU2030200 & RU2030300 - "FAO Contribution"			Consolidated		
	Prior years to: 31/12/2015	2016	2017	Total	2016	2017	Total	2016	2017	Total
<b>Funds Received</b>										
Carry forward		<1,281,276>		<1,281,276>				<1,281,276>	0	<1,281,276>
FAO Contribution					<975,852>		<975,852>	<975,852>	0	<975,852>
Voluntary Contributions Received	<12,150,283>	<2,490,471>	0	<2,490,471>				<2,490,471>	0	<2,490,471>
Interest accrued on voluntary contributions	<11,070>	0	0	0				0	0	0
<b>Total Revenue</b>	<b>&lt;12,161,353&gt;</b>	<b>&lt;3,771,747&gt;</b>	<b>0</b>	<b>&lt;3,771,747&gt;</b>	<b>&lt;975,852&gt;</b>	<b>0</b>	<b>&lt;975,852&gt;</b>	<b>&lt;4,747,599&gt;</b>	<b>0</b>	<b>&lt;4,747,599&gt;</b>
<b>Expenditure</b>										
5011 Salaries Professional	5,728,354	807,575	0	807,575	457,511	0	457,511	1,265,086	0	1,265,086
5012 Salaries General Service	281,277	68,547	0	68,547	150,794	0	150,794	219,341	0	219,341
5013 Consultants	999,896	611,295	0	611,295	2,777	0	2,777	614,072	0	614,072
5014 Contracts	136,607	25,114	0	25,114	43		43	25,157	0	25,157
5020 Locally Contracted Labour	43,461	91	0	91	294	0	294	385	0	385
5021 Travel	799,150	181,950	0	181,950	127,716	0	127,716	309,666	0	309,666
5023 Training	5,843	0	0	0		0	0	0	0	0
5024 Expendable Procurement	53,206	2,039	0	2,039	1,130	0	1,130	3,169	0	3,169
5025 Non Expendable Procurement	13,768	3,537	0	3,537		0	0	3,537	0	3,537
5026 Hospitality	19,947	704	0	704		0	0	704	0	704
5028 General Operating Expenses	224,453	405,591	0	405,591	13,452	0	13,452	419,043	0	419,043
5029 Support Costs	615,853	128,145	0	128,145	0	0	0	128,145	0	128,145
5040 General Operating Expenses - external common services	74,780	1,803	0	1,803	6,929	0	6,929	8,732	0	8,732
5050 General Operating Expenses - internal common services	1,883,482	61,578	0	61,578	9,092	0	9,092	70,670	0	70,670
<b>Total Expenditure</b>	<b>10,880,077</b>	<b>2,297,969</b>	<b>0</b>	<b>2,297,969</b>	<b>769,738</b>	<b>0</b>	<b>769,738</b>	<b>3,067,707</b>	<b>0</b>	<b>3,067,707</b>
<b>Balance</b>	<b>&lt;1,281,276&gt;</b>	<b>&lt;1,473,778&gt;</b>	<b>0</b>	<b>&lt;1,473,778&gt;</b>	<b>&lt;206,114&gt;</b>	<b>0</b>	<b>&lt;206,114&gt;</b>	<b>&lt;1,679,892&gt;</b>	<b>0</b>	<b>&lt;1,679,892&gt;</b>



## Consolidated Financial Statement - Core Administrative Budget - Period from 2016-01 to 2016-12

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

Balance at 31/12/2015

(a) including interest - 3,597 - accrued during 2014-15

(b) including contributions received in advance for the 2016-17  
biennium  
as follows:

	Ireland	32,750
		<hr/>
Total 2016-17 contributions received in advance		32,750

2015 year-end balance carried forward per Financial Statement =	<b>&lt;1,281,276&gt;</b>
<i>Less:</i>	
Total of (b), (c) & (d) above	32,750
	<hr/>
Adjusted 2015 year-end balance ( <i>available</i> funds carried forward to the 2016-17 biennium)	<b>&lt;1,248,526&gt;</b>
	<hr/> <hr/>



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**TF Project Status Report**  
**Core Administrative Budget - Working Capital Reserve**

Up to Period 2016-12

AG Agriculture and Consumer Protection Department

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

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



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

Up to Period 2016-12

AG Agriculture and Consumer Protection Department

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

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

**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: 31-12-15	Current Year: 2016 up to 2016-12	Cumulative up to 2016-12	Future Years	Project Total
<b>Funds Received</b>					
Voluntary Contributions Received	<9,253,487>	<372,236>	<9,625,723>	0	<9,625,723>
Interest accrued on voluntary contributions	<12,030>	0	<12,030>	0	<12,030>
<b>Total Revenue</b>	<b>&lt;9,265,517&gt;</b>	<b>&lt;372,236&gt;</b>	<b>&lt;9,637,753&gt;</b>	<b>0</b>	<b>&lt;9,637,753&gt;</b>
<b>Expenditure</b>					
5011 Salaries Professional	1,232,231	168,334	1,400,565	0	1,400,565
5012 Salaries General Service	355,469	76,999	432,468	0	432,468
5013 Consultants	2,920,552	53,929	2,974,481	0	2,974,481
5014 Contracts	721,459	28,054	749,513	0	749,513
5020 Locally Contracted Labour	8,538	0	8,538	0	8,538
5021 Travel	1,725,147	99,385	1,824,532	0	1,824,532
5023 Training	36,902	0	36,902	0	36,902
5024 Expendable Procurement	23,663	65	23,728	0	23,728
5025 Non Expendable Procurement	0	0	0	0	0
5026 Hospitality	10,355	0	10,355	0	10,355
5028 General Operating Expenses	153,250	23,181	176,431	0	176,431
5029 Support Costs	472,030	25,437	497,467	0	497,467
5040 General Operating Expenses - external common services	13,340	1,507	14,847	0	14,847
5050 General Operating Expenses - internal common services	660,912	3,851	664,763	0	664,763
<b>Total Expenditure</b>	<b>8,333,848</b>	<b>480,742</b>	<b>8,814,590</b>	<b>0</b>	<b>8,814,590</b>
<b>Balance</b>	<b>&lt;931,669&gt;</b>	<b>108,506</b>	<b>&lt;823,163&gt;</b>	<b>0</b>	<b>&lt;823,163&gt;</b>

*Period from 2016-01 to 2016-12*

**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: 31-12-15	Current Year: 2016 up to 2016-12	Cumulative up to 2016-12	Future Years	Project Total
<b>Funds Received</b>					
Voluntary Contributions Received	<1,963,410>	<122,485>	<2,085,895>	0	<2,085,895>
Interest accrued on voluntary contributions	<4,682>	0	<4,682>	0	<4,682>
<b>Total Revenue</b>	<1,968,092>	<122,485>	<2,090,577>	0	<2,090,577>
<b>Expenditure</b>					
5011 Salaries Professional	0	0	0	0	0
5012 Salaries General Service	0	0	0	0	0
5013 Consultants	0	0	0	0	0
5014 Contracts	0	0	0	0	0
5020 Locally Contracted Labour	0	0	0	0	0
5021 Travel	1,841,966	98,339	1,940,305	0	1,940,305
5023 Training	0	0	0	0	0
5024 Expendable Procurement	0	0	0	0	0
5025 Non Expendable Procurement	0	0	0	0	0
5026 Hospitality	0	0	0	0	0
5028 General Operating Expenses	156	0	156	0	156
5029 Support Costs	0	0	0	0	0
5040 General Operating Expenses - external common services	15	0	15	0	15
5050 General Operating Expenses - internal common services	0	0	0	0	0
<b>Total Expenditure</b>	<b>1,842,137</b>	<b>98,339</b>	<b>1,940,476</b>	<b>0</b>	<b>1,940,476</b>
<b>Balance</b>	<125,955>	<24,146>	<150,101>	0	<150,101>





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TF Project Status Report

**Benefit-sharing Fund - Consolidated Statement**

Period from 2016-01 to 2016-12

AG Agriculture and Consumer Protection Department

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

	Prior years to: 31-12-15	Current Year: 2016 up to 2016-12	Cumulative up to 2016-12	Future Years	Project Total
<b>Funds Received</b>					
Voluntary Contributions Received	<16,438,740>	<1,962,017>	<18,400,757>	0	<18,400,757>
Interest accrued on voluntary contributions	<28,651>	0	<28,651>	0	<28,651>
Refund to Donors and transfer of project funds	8,613,944	5,961,444	14,575,388	0	14,575,388
<b>Total Revenue</b>	<b>&lt;7,853,447&gt;</b>	<b>3,999,427</b>	<b>&lt;3,854,020&gt;</b>	<b>0</b>	<b>&lt;3,854,020&gt;</b>

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

	Prior years to: 31-12-15	Current Year: 2016 up to 2016-12	Cumulative up to 2016-12	Future Years	Project Total
<b>Funds Received</b>					
Voluntary Contributions Received	<10,789,276>	<5,961,444>	<16,750,720>	0	<16,750,720>
Interest accrued on voluntary contributions	<445>	0	<445>	0	<445>
Refund to Donors and transfer of project funds	87,435	0	87,435	0	87,435
<b>Total Revenue</b>	<b>&lt;10,702,286&gt;</b>	<b>&lt;5,961,444&gt;</b>	<b>&lt;16,663,730&gt;</b>	<b>0</b>	<b>&lt;16,663,730&gt;</b>
<b>Expenditure</b>					
5013 Consultants	117,545	1,306	118,851	0	118,851
5014 Contracts	9,491,656	2,569,268	12,060,924	0	12,060,924
5021 Travel	27,994	0	27,994	0	27,994
5023 Training	0	0	0	0	0
5024 Expendable Procurement	16,592	0	16,592	0	16,592
5025 Non Expendable Procurement	26,839	0	26,839	0	26,839
5027 Technical Support Services	0	130,000	130,000	0	130,000
5028 General Operating Expenses	439	0	439	0	439
5029 Support Costs	677,675	7,608	685,283	0	685,283
5050 General Operating Expenses - internal common services	0	0	0	0	0
<b>Total Expenditure</b>	<b>10,358,740</b>	<b>2,708,182</b>	<b>13,066,922</b>	<b>0</b>	<b>13,066,922</b>
<b>Balance</b>	<b>&lt;343,546&gt;</b>	<b>&lt;3,253,262&gt;</b>	<b>&lt;3,596,808&gt;</b>	<b>0</b>	<b>&lt;3,596,808&gt;</b>

