



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



**International Treaty
on Plant Genetic Resources
for Food and Agriculture**

Item 18 of the Provisional Agenda

TENTH SESSION OF THE GOVERNING BODY

Rome, Italy, 20–24 November 2023

**Financial Report on Progress of the Work Programme and
Budget for the 2022-2023 Biennium**

Note by the Secretary

This document contains the Interim Financial Progress Report from 1 January 2022 until 31 July 2023 and the Interim Financial Statements Report from 1 January 2022 until 31 July 2023.

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.,



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**International Treaty
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The Budget of the International Treaty

Interim Financial Report 1 January 2022 - 31 July 2023

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 *“Interim Financial Statements January 2022-July 2023 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 (WCR)
- The Third-Party Beneficiary Operational Reserve (TPB)

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 – July 2023

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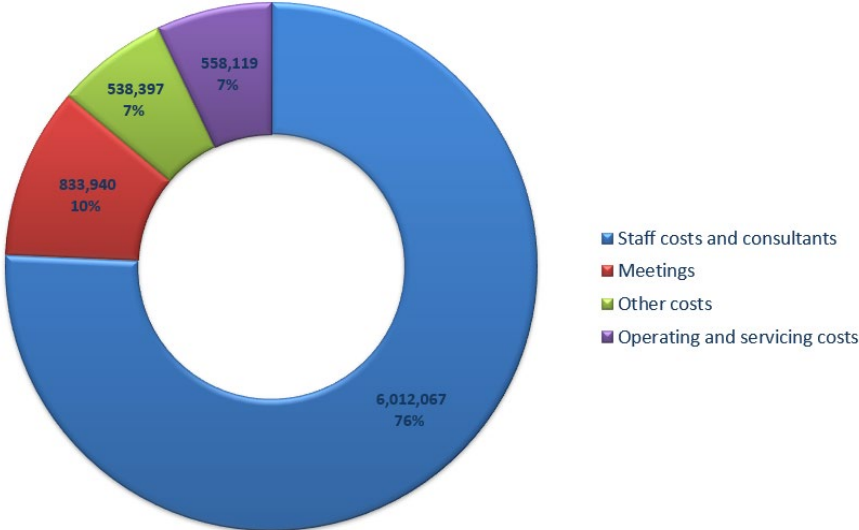
Reserve Funds

- [Annex 1 - Statement of Contributions to the Working Capital Reserve - at 31 July 2023](#)
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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 2022-23 biennium was adopted by Resolution 17/2022 of the Ninth Session of the Governing Body (New Delhi, 19 – 24 September 2022) in the amount of USD 7,942,523, as detailed in *Figure 1* below:

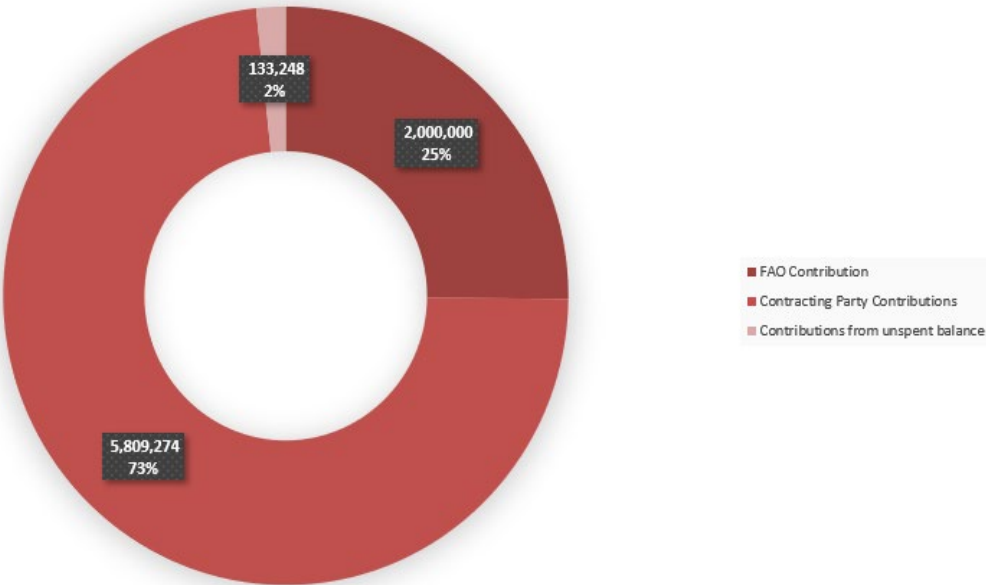
Figure 1 The Core Administrative Budget 2022-23
(amounts in USD)



Funding of the Core Administrative Budget

The funding of the 2022-23 CAB considers a contribution USD 2 million from FAO with USD 5.8 million to be funded through contributions from Contracting Parties of the Treaty and the remaining balance of USD 133,248 to be funded from the unspent balance as of 31/12/2021.

Figure 2 Funding of the CAB 2022-23
(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 envisaged to be contributed by FAO to the 2022–23 Core Administrative Budget (CAB) was USD 2 million, while the total sum actually received in the current biennium’s CAB is USD 1 939 518.

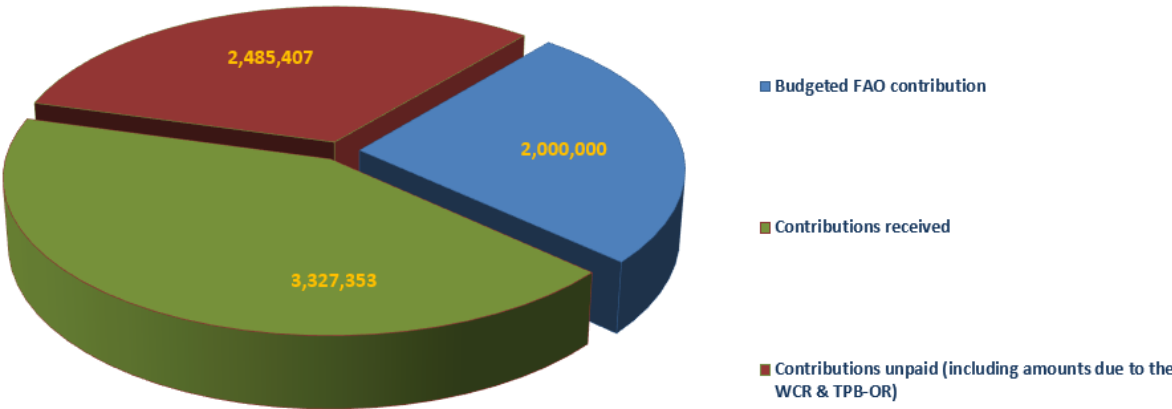
Contributions from Contracting Parties

2. Receipts to the CAB during the calendar year 2022 are listed in *Schedule 1*, those received during 2023 are listed in *Schedule 2*. As of 31 July 2023, amounts totalling USD 3,327,352.95 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 57 percent of the contributions expected from Contracting Parties (including amounts due to the WCR and TPB-OR). This figure includes the contribution of Euro 50,000 (USD 50,150.45) from the European Commission as well as some contributions made by CP for previous biennia.

3. The overall status of contributions to the CAB and reserve accounts at 31 July 2023 is shown in *Figure 3* below.

Figure 3

Overall Status of Contributions to the CAB 2022-2023 at 31 July 2023
(including Working Capital Reserve & TPB Operational Reserve)



Contributions from unspent balance as of 31/12/2021

4. The resolution 17/2022 confirmed the authorization to the Secretary, on an exceptional basis, to draw upon the available unspent balances or contributions from prior financial periods an amount up to USD 150,000 to offset contributions in 2023, provided that the use of the balance does not reduce the working capital reserve, and that any such utilization be distributed to the work programme proportionate to the approved budget. In accordance with this provision, an amount of USD 133,248 has filled in the gap for the approved core administrative budget.

Expenditure under the Core Administrative Budget

5. Summary information of expenditure under the Core Administrative Budget for the period 1/1/2022-31/07/2023 is presented in *Schedule 3*. Expenditure under the CAB at the end of July 2023 was comfortably within the approved budget.

6. Human resource costs in *5011 Salaries Professional* account for 64 percent of the budgeted figure at USD 2.3 million whereas salaries for General Service staff account for 48 percent of the budgeted amount at USD 565,326.

7. 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”.

8. 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.

9. The overall cost of staff and non-staff human resources at 31 July 2023 amounted to 70 percent of the approved allotment in the CAB for the 2022-23 biennium.

10. 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

11. The established levels of the two reserves are USD 580,000 for the Working Capital Reserve and USD283,280 for Third Party Beneficiary Operational Reserve, which are held in specific, segregated “baby accounts” within trust fund *MTF/INT/017/MUL - Core Administrative Budget*.
12. 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

13. 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 Seventh 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.

Paragraph 13 of the Resolution 17/2022 of the Ninth Session confirmed to maintain the level of Working Capital Reserve at USD 580,000.

14. During the 2022-2023 biennium, amounts totalling USD 553.40 were received from 3 Contracting Parties.
15. A statement of contributions paid and amounts due to the Working Capital Reserve at 31 July 2023 is given in Annex 1.

The Third Party Beneficiary Operational Reserve

16. The Governing Body, by Resolution 5/2009 of its Third Session, requested that the Secretary 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

17. 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.

18. 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 83 Contracting Parties. Contributions from 4 Contracting Parties were received during the 2022-2023 biennium totalling USD 464.58, leaving the balance due, as of 31 July 2023, at USD 12,939.91.

19. A statement of contributions paid and amounts due to the Third Party Beneficiary Operational Reserve at 31 July 2023 is given in Annex 2.

¹ www.fao.org/3/be431e/be431e.pdf

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

(Including amounts in respect of the Working Capital Reserve and Third Party Operational reserve)

Contracting Party	Date	Amount USD
Costa Rica	28-Jan-2022	2,087.02
Estonia	28-Jan-2022	1,298.02
Australia	01-Feb-2022	74,114.59
Finland	01-Feb-2022	14,125.55
Latvia	01-Feb-2022	1,577.99
Switzerland	02-Feb-2022	38,609.83
Denmark	08-Feb-2022	18,579.55
Luxembourg	08-Feb-2022	3,165.48
Malta	15-Feb-2022	536.43
Trinidad and Tobago	15-Feb-2022	1,348.93
United Kingdom	15-Feb-2022	153,217.67
Czech Republic	16-Feb-2022	10,435.09
Canada	01-Mar-2022	91,701.54
Turkey	02-Mar-2022	45,990.75
Uganda	02-Mar-2022	279.97
Austria	11-Mar-2022	27,004.31
Uganda	15-Mar-2022	639.02
India	23-Mar-2022	27,971.13
Kenya	28-Mar-2022	898.05
Hungary	06-Apr-2022	6,897.34
Cyprus	05-Apr-2022	1,196.22
Serbia	01-Apr-2022	941.70
Zimbabwe	21-Apr-2022	415.65
Philippines	29-Apr-2022	6,871.89
Panama	04-May-2022	1,501.63
Brazil	20-May-2022	1,349.59
Egypt	23-May-2022	6,235.60
Jamaica	02-Jun-2022	639.00
Oman	06-Jun-2022	4,062.42
Guatemala	13-Jun-2022	1,196.22
Ecuador	16-Jun-2022	2,672.40
Germany	08-Jul-2022	102,149.36
Uruguay	11-Jul-2022	2,927.00
Malaysia	15-Jul-2022	11,427.70
Japan	19-Jul-2022	323,531.00
Indonesia	01-Aug-2022	18,223.23
Italy	22-Aug-2022	110,441.77
Uruguay	22-Aug-2022	365.00
Trinidad and Tobago	25-Aug-2022	3,498.43
Papua New Guinea	06-Sep-2022	355.87
Greece	21-Sep-2022	12,267.59
European Commission	29-Sep-2022	50,150.45
Norway	06-Oct-2022	25,298.73
United States of America	02-Nov-2022	650,000.00
Lithuania	03-Nov-2022	2,392.44
France	03-Nov-2022	200,000.00
Republic of Korea	14-Nov-2022	76,048.90
United Republic of Tanzania	07-Dec-2022	431.63
Germany	30-Dec-2022	128,958.47
Total receipts 2022		2,266,028.15

Schedule 2 - Contributions to the Core Administrative Budget received during 2023

(Including amounts in respect of the Working Capital Reserve and Third Party Operational reserve)

Contracting Party	Date	Amount USD
Sweden	18-Jan-2023	34,855.65
Costa Rica	10-Jan-2023	3,431.79
Latvia	16-Jan-2023	2,430.41
Brazil	20-Jan-2023	161,091.20
Spain	25-Jan-2023	71,976.67
Ecuador	25-Jan-2023	3,485.43
Algeria	27-Jan-2023	4,990.85
Malta	27-Jan-2023	950.48
Finland	31-Jan-2023	19,219.69
Switzerland	02-Feb-2023	38,609.83
Estonia	02-Feb-2023	2,245.64
Bangladesh	06-Feb-2023	770.00
Denmark	14-Feb-2023	25,687.13
Australia	15-Feb-2023	94,819.13
United Kingdom	15-Feb-2023	196,907.33
Turkey	22-Feb-2023	21,629.21
Papua New Guinea	22-Feb-2023	482.43
Cyprus	22-Feb-2023	1,708.42
Lao People's Democratic Republic	22-Feb-2023	600.13
Austria	27-Feb-2023	26,496.15
Switzerland	28-Feb-2023	13,521.22
Samoa	28-Feb-2023	58.09
Czech Republic	06-Mar-2023	16,752.32
Nicaragua	08-Mar-2023	406.65
Namibia	14-Mar-2023	710.71
Zimbabwe	15-Mar-2023	174.28
Burundi	27-Mar-2023	58.09
Norway	27-Mar-2023	29,017.99
Canada	14-Apr-2023	118,594.22
Trinidad and Tobago	14-Apr-2023	1,613.80
Lesotho	14-Apr-2023	177.87
Rwanda	19-Apr-2023	232.37
Eswatini	27-Apr-2023	174.28
Oman	05-May-2023	4,825.77
Cook Islands	05-May-2023	86.72
Guatemala	16-May-2023	2,056.97
Tuvalu	16-May-2023	58.09
Slovenia	19-May-2023	6,332.11
Benin	24-May-2023	406.65
Bhutan	26-May-2023	58.09
Malaysia	29-May-2023	16,398.73
Moldova	29-May-2023	406.65
Panama	29-May-2023	5,701.87
Spain	06-Jun-2023	98,816.02
Indonesia	12-Jun-2023	25,694.89
Jordan	14-Jun-2023	1,742.78
Egypt	21-Jun-2023	4,860.00
Total receipts 2023		1,061,324.80
Total receipts Biennium till 31.07.2023		3,327,352.95

Schedule 3 – Actual Expenditure vs the approved Core Administrative Budget for 2022-23 at 31 July 2023 (all amounts in USD)

Approved Core Administrative Budget for 2022-23 (As per Resolution 17/2022)		Expenditure Category (account description)	Actual Expenditure As of 31/07/2023	Variance
A.1 Established staff positions	3,606,063	5011 - Salaries Professional	2,296,949	1,309,114
A.1 Established staff positions	1,173,083	5012 - Salaries General Service	565,326	607,757
A.3 Other consultancy costs	1,232,921	5013 - Consultants (including 8% ICRU)	1,318,458	- 85,537
B. Meetings	833,940	5050 Internal Common Services and Support	213,602	620,338
C.1 Core staff duty travel	311,260	5021 - Travel	324,244	- 12,984
C.2 Publications and communication	71,350	5040 - General Operating Expenses - external common services	7,756	63,594
C.3 Supplies and equipment	31,425	5024 - Expendable Procurement 5025 - Non Expendable Procurement	54,076	- 22,651
C.4 Contracts	78,597	5014 - Contracts	46,489	32,108
C.5 Staff training	25,425	5023 Training	170,053	- 144,628
C.6 Miscellaneous	20,340	5026 - Hospitality 5020 - Locally Contracted Labour	5,832	14,508
D. General Operating Services	221,750	5028 - General Operating Expenses	33,309	188,441
E. Support Costs	336,369	5029 - Support Costs	238,944	97,425
Total adopted Budget	7,942,523		5,275,038	2,667,485

Statement of Contributions to the Working Capital Reserve - at 31 July 2023

(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 2010-23 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 2010-23 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	-	-
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 2010-23 ³ USD	Balance payable USD
Mauritania	0.003%	17.40	3.08	14.32
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 (Kingdom of the)	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 2010-23³ 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	219,339.61

Statement of Contributions to the Third Party Beneficiary Operational Reserve – at 31 July 2023

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

Contracting Party	Scale ⁴ 2010-11	Amount payable USD	Amounts paid during 2010-23 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	-

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 2010-23 USD	Balance payable USD
Finland	1.072%	3,036.76	3,036.77	(0.01)
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 (Kingdom of the)	3.559%	10,081.94	10,081.94	-
Nicaragua	0.004%	11.33	11.33	-
Niger	0.001%	2.83	-	2.83

Contracting Party	Scale 42010-11	Amount payable USD	Amounts paid during 2010-23 USD	Balance payable USD
Norway	1.486%	4,209.54	4,210.00	(0.46)
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	12,939.91



International Treaty
on Plant Genetic Resources
for Food and Agriculture



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International Treaty
on Plant Genetic Resources
for Food and Agriculture

Interim Financial Statements

1 January 2022 – 31 July 2023

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 2021, are published in document C 2023/6 A “Audited Accounts – FAO 2021” and were endorsed with the positive opinion of the Comptroller and Auditor General of India, the External Auditors to FAO, on 22 October 2022, as follows:

“In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of FAO as at 31 December 2021, 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 FAO that have come to our notice or that 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

RY3030000CT51 CTA IT-PGRFA - Biodiversity and Ecosystem Services for Food and Agriculture

	MTF/INT/017/MUL- Core Admin Budget				RU2030200 & RU2030300 - "FAO Contribution"			Consolidated		
	Prior years to: 31/12/2021	2022	2023	Total	2022	2023	Total	2020	2021	Total
Funds Received										
Carry forward		<2,988,723>		<2,988,723>				<2,988,723>	0	<2,988,723>
FAO Contribution					<896,348>	<1,043,170>	<1,939,518>	<896,348>	<1,043,170>	<1,939,518>
Voluntary Contributions Received	<28,073,423>	<2,767,091>	<1,022,984>	<3,790,075>				<2,767,091>	<1,022,984>	<3,790,075>
Interest accrued on voluntary contributions	<113,014>	<34,377>	0	<34,377>				<34,377>	0	<34,377>
Refund to Donors and transfer of project funds	865,952	0	0							
Support cost and other income	<77>	0				0	0	0	0	0
Total Revenue	<27,320,562>	<5,790,191>	<1,022,984>	<6,813,175>	<896,348>	<1,043,170>	<1,939,518>	<6,686,539>	<2,066,154>	<8,752,693>
Expenditure										
5011 Salaries Professional	11,687,386	1,074,656	1,222,293	2,296,949	422,431	449,988	872,419	1,497,087	1,672,281	3,169,368
5012 Salaries General Service	1,153,739	316,413	248,912	565,326	105,521	209,496	315,017	421,934	458,408	880,343
5013 Consultants	3,620,246	617,647	700,810	1,318,458	11,766	44,226	55,992	629,413	745,036	1,374,450
5014 Contracts	375,452	5,832	0	5,832	65,353	0	65,353	71,185	0	71,185
5020 Locally Contracted Labour	73,090	44,230	2,259	46,489	0	0	0	44,230	2,259	46,489
5021 Travel	1,646,240	209,368	114,876	324,244	36,838	69,385	106,223	246,206	184,261	430,467
5023 Training	183,445	169,468	586	170,053	0	0	0	169,468	586	170,053
5024 Expendable Procurement	106,885	26,444	12,705	39,149	1,051	0	1,051	27,495	12,705	40,200
5025 Non Expendable Procurement	40,488	9,018	5,909	14,927	3,624	0	3,624	12,642	5,909	18,551
5026 Hospitality	20,820	0	0	0	0	0	0	0	0	0
5027 Technical Support Services	0	0	208		0	0	0	0	208	0
5028 General Operating Expenses	1,181,654	12,179	20,922	33,101	0	0	0	12,179	20,922	33,101
5029 Support Costs	1,377,243	161,530	77,414	238,944	0	0	0	161,530	77,414	238,944
5040 General Operating Expenses - external common services	89,878	6,176	1,580	7,756	4,248	960	5,208	10,424	2,540	12,964
5050 General Operating Expenses - internal common services	2,775,274	200,734	12,868	213,602	343,836	67,320	411,156	544,570	80,188	624,758
Total Expenditure	24,331,839	2,853,695	2,421,343	5,275,038	994,668	841,375	1,836,043	3,848,363	3,262,718	7,111,081
Balance	<2,988,723>	<2,936,496>	1,398,359	<1,538,137>	98,320	<201,795>	<103,475>	<2,838,176>	1,196,564	<1,641,612>

Notes:

Balance carried forward from 2021 includes: USD 96,848 interest income accrued during 2020-21



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

Up to Period 2023-07

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	Year: 2022 to 2022-12	Cumulative to 2022-12	Current Year: 2023 to 2023-07	Cumulative up to 2023-07
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>



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**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 2023-07

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	Year: 2022 to 2022-12	Cumulative to 2022-12	Current Year: 2023 to 2023-07	Cumulative up to 2023-07
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>



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	Year: 2022 to 2022-12	Cumulative to 2022-12	Current Year: 2023 to 2023-07	Cumulative up to 2023-07
Funds Received					
Voluntary Contributions Received	<16,965,919>	<583,686>	<17,549,606>	<179,220>	<17,728,825>
Interest accrued on voluntary contributions	<62,417>	<6,619>	<69,036>	0	<69,036>
Refund to Donors and transfer of project funds	2,080,020	0	2,080,020	0	2,080,020
Total Revenue	<14,948,317>	<590,305>	<15,538,622>	<179,220>	<15,717,841>
Expenditure					
5011 Salaries Professional	3,089,688	188,386	3,278,074	124,619	3,402,693
5012 Salaries General Service	901,048	153,888	1,054,936	92,756	1,147,692
5013 Consultants	3,634,639	67,750	3,702,388	69,915	3,772,304
5014 Contracts	1,447,762	0	1,447,762	38,616	1,486,378
5020 Locally Contracted Labour	20,257	0	20,257	214	20,471
5021 Travel	2,756,951	119,920	2,876,871	94,358	2,971,229
5023 Training	159,877	0	159,877	0	159,877
5024 Expendable Procurement	56,699	0	56,699	215	56,913
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	208		260	260
5028 General Operating Expenses	283,327	8,189	291,516	55,244	346,760
5029 Support Costs	796,461	33,776	830,237	29,545	859,782
5040 General Operating Expenses - external common services	18,130	79	18,209	0	18,209
5050 General Operating Expenses - internal common services	890,237	24,514	914,751	16,220	930,970
Total Expenditure	14,070,811	596,710	14,667,313	521,961	15,189,274
Balance	<877,506>	6,405	<871,309>	342,741	<528,568>



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

Period from 2022-01 to 2023-07

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	Year: 2022 to 2022-12	Cumulative to 2022-12	Current Year: 2023 to 2023-07	Cumulative up to 2023-07
Funds Received					
Voluntary Contributions Received	<2,760,818>	<171,501>	<2,932,319>	0	<2,932,319>
Interest accrued on voluntary contributions	<41,975>	<941>	<42,916>	0	<42,916>
Total Revenue	<2,802,793>	<172,442>	<2,975,234>	0	<2,975,234>
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	81,530	81,530
5020 Locally Contracted Labour	0	0	0	0	0
5021 Travel	2,717,979	127,992	2,845,971	<923>	2,845,048
5023 Training	0	39,803	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
5027 Technical Support Services	0	0	0	156	0
5028 General Operating Expenses	172	11,256	11,428	68	11,496
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	179,051	2,857,414	80,832	2,938,090
Balance	<84,627>	6,610	<117,820>	80,832	<37,144>



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	Year: 2022 to 2022-12	Cumulative to 2022-12	Current Year: 2023 to 2023-07	Cumulative up to 2023-07
Funds Received					
Voluntary Contributions Received	<24,676,866>	<2,050,712>	<26,727,578>	<554,116>	<27,281,694>
Interest accrued on voluntary contributions	<160,850>	<15,137>	<175,987>	0	<175,987>
Refund to Donors and transfer of project funds	20,588,536	<88,896>	20,499,640	0	20,499,640
Total Revenue	<4,249,180>	<2,154,746>	<6,403,926>	<554,116>	<6,958,042>

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	Year: 2022 to 2022-12	Cumulative to 2022-12	Current Year: 2023 to 2023-07	Cumulative up to 2023-07
Funds Received					
Voluntary Contributions Received	<24,676,866>	<3,919,902>	<28,596,767>	<554,116>	<29,150,884>
Interest accrued on voluntary contributions	<160,850>	<47,157>	<208,008>	0	<208,008>
Refund to Donors and transfer of project funds	20,588,536	0	20,588,536	0	20,588,536
Total Revenue	<4,249,180>	<3,967,059>	<8,216,239>	<554,116>	<8,770,355>
Expenditure					
5013 Consultants	394,185	44,548	438,733	<14,055>	424,678
5014 Contracts	18,004,395	14,237	18,018,632	<1,564,430>	16,454,202
5020 Locally Contracted Labour	618	0	618	0	618
5021 Travel	164,755	4,219	168,974	171	169,146
5023 Training	21,341	8,634	29,975	0	29,975
5024 Expendable Procurement	28,442	254	28,696	0	28,696
5025 Non Expendable Procurement	80,389	51,667	132,057	<49,000>	83,057
5027 Technical Support Services	132,682	208	132,890	312	133,202
5028 General Operating Expenses	5,052	5,625	10,677	<2,275>	8,402
5029 Support Costs	1,321,138	9,057	1,330,195	<114,049>	1,216,146
5050 General Operating Expenses - internal common services	41,534	0	41,534	0	41,534
Total Expenditure	20,194,532	138,449	20,332,981	<1,743,327>	18,589,655
Balance	15,945,352	<3,828,610>	12,116,742	<2,297,443>	9,819,299



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