



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

Financial Statements

1 January 2020 – 31 August 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 2019, are published in document C 2021/6 A “Audited Accounts – FAO 2019” and were endorsed with the positive opinion of the Philippines Commission on Audit, the External Auditors to FAO, on 19 August 2020, 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 2019, 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)..

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 2020 will be published later in 2021. The figures contained in the present statements are taken from the official records of FAO, of which the [Accounts of 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>	<2,139,443>	<5,388,745>				<3,249,301>	<2,139,443>	<5,388,745>
Interest accrued on voluntary contributions	<96,848>	<15,866>	0	<15,866>				<15,866>	0	<15,866>
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>	<1,959,443>	<6,052,770>	<761,522>	<1,193,998>	<1,955,520>	<4,854,849>	<3,333,441>	<8,008,290>
Expenditure										
5011 Salaries Professional	9,564,077	1,053,341	1,120,321	2,173,662	440,856	440,856	881,712	1,494,197	1,561,177	3,055,374
5012 Salaries General Service	706,489	245,681	306,355	552,036	205,788	141,451	347,239	451,469	447,806	899,275
5013 Consultants	2,953,087	443,772	593,163	1,036,935	48,264	26,750	75,014	492,036	619,913	1,111,949
5014 Contracts	384,943	<9,490>	0	<9,490>		0	0	<9,490>	0	<9,490>
5020 Locally Contracted Labour	72,995	95	0	95	1,829	0	1,829	1,924	0	1,924
5021 Travel	1,620,823	28,411	0	28,411	4,140	0	4,140	32,551	0	32,551
5023 Training	181,198	0	1,246	1,246		0	0	0	1,246	1,246
5024 Expendable Procurement	99,458	4,751	3,609	8,360	721	-11	710	5,472	3,598	9,070
5025 Non Expendable Procurement	32,177	4,636	3,684	8,320	3,858	2,456	6,314	8,494	6,140	14,634
5026 Hospitality	20,770	0	50	50		0	0	0	50	50
5028 General Operating Expenses	1,162,731	11,066	13,036	24,102	9,149	252	9,401	20,215	13,288	33,503
5029 Support Costs	1,176,552	107,599	67,346	174,945	0	0	0	107,599	67,346	174,945
5040 General Operating Expenses - external common services	86,457	3,437	<15>	3,421	2,465	862	3,327	5,902	847	6,748
5050 General Operating Expenses - internal common services	2,724,541	7,616	38,981	46,597	44,453	743	45,196	52,069	39,724	91,793
Total Expenditure	20,786,297	1,900,914	2,147,775	4,048,689	761,523	613,359	1,374,882	2,662,437	2,761,134	5,423,571
Balance	<828,159>	<2,192,413>	188,332	<2,004,081>	1	<580,639>	<580,638>	<2,192,412>	<572,307>	<2,584,719>

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 2021-08

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 2021-08	Cumulative up to 2021-08
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 2021-08

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 2021-08	Cumulative up to 2021-08
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 for agreed purposes

Period from 2020-01 to 2021-08

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: 31/12/2019	Year: 2020 to 2020-12	Cumulative to 2020-12	Current Year: 2021 to 2021-08	Cumulative up to 2021-08
Funds Received					
Voluntary Contributions Received	<15,899,613>	<351,689>	<16,251,302>	<3,000>	<16,254,302>
Interest accrued on voluntary contributions	<57,077>	<5,288>	<62,366>	0	<62,366>
Refund to Donors and transfer of project funds	2,080,020	0	2,080,020	0	2,080,020
Total Revenue	<13,876,670>	<356,977>	<14,233,648>	<3,000>	<14,236,648>
Expenditure					
5011 Salaries Professional	2,708,770	183,880	2,892,650	183,680	3,076,331
5012 Salaries General Service	710,828	89,897	800,725	129,254	929,979
5013 Consultants	3,394,115	75,583	3,469,698	101,787	3,571,485
5014 Contracts	1,410,190	30,739	1,440,929	6,752	1,447,681
5020 Locally Contracted Labour	18,177	754	18,931	682	19,613
5021 Travel	2,752,465	<797>	2,751,668	<58>	2,751,610
5023 Training	166,045	0	166,045	0	166,045
5024 Expendable Procurement	56,699	0	56,699	0	56,699
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	0	0	0	0
5028 General Operating Expenses	260,466	22,846	283,312	14	283,327
5029 Support Costs	735,217	27,783	763,000	18,565	781,564
5040 General Operating Expenses - external common services	18,085	0	18,085	0	18,085
5050 General Operating Expenses - internal common services	736,701	60,144	796,845	53,814	850,659
Total Expenditure	12,983,495	490,828	13,474,323	494,491	13,968,814
Balance	<893,176>	133,851	<759,325>	491,491	<267,834>



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

Period from 2020-01 to 2021-08

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 2021-08	Cumulative up to 2021-08
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>	0	<41,967>
Total Revenue	<2,767,677>	<35,108>	<2,802,785>	0	<2,802,785>
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	0	2,717,982
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	0	2,718,169
Balance	<43,875>	<40,741>	<84,617>	0	<84,617>



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TF Project Status Report

Benefit-sharing Fund - Consolidated Statement

Period from 2020-01 to 2021-08

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 2021-08	Cumulative up to 2021-08
Funds Received					
Voluntary Contributions Received	<21,424,030>	<2,050,712>	<23,474,742>	<400,556>	<23,875,298>
Interest accrued on voluntary contributions	<145,386>	<15,137>	<160,523>	0	<160,523>
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>	<400,556>	<3,536,181>

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 2021-08	Cumulative up to 2021-08
Funds Received					
Voluntary Contributions Received	<22,871,230>	0	<22,871,230>	0	<22,871,230>
Interest accrued on voluntary contributions	<318,464>	<42,266>	<360,730>	0	<360,730>
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>	0	<21,583,114>
Expenditure					
5013 Consultants	249,298	28,055	277,353	176,832	454,185
5014 Contracts	16,342,335	1,832,575	18,174,910	<141,452>	18,033,458
5020 Locally Contracted Labour	618	0	618	0	618
5021 Travel	161,522	<255>	161,267	3,373	164,641
5023 Training	16,824	4,445	21,269	87	21,357
5024 Expendable Procurement	18,073	9,181	27,255	63,913	91,167
5025 Non Expendable Procurement	26,839	18,740	45,579	284,037	329,617
5027 Technical Support Services	130,000	0	130,000	894	130,894
5028 General Operating Expenses	4,964	<814>	4,150	902	5,052
5029 Support Costs	1,188,614	132,655	1,321,269	<217,309>	1,103,960
5050 General Operating Expenses - internal common services	29,723	3,142	32,864	8,788	41,652
Total Expenditure	18,168,811	2,027,725	20,196,535	180,066	20,376,601
Balance	<4,700,134>	3,313,556	<1,386,578>	180,066	<1,206,513>

