



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

Financial Statements 2018-19

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 2018, are published in document C 2021/5 A “Audited Accounts – FAO 2018” and were endorsed with the positive opinion of the Philippines Commission on Audit, the External Auditors to FAO, on 5 July 2019, 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 2018, 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 2019 will be published later in 2020. The figures contained in the present statements are taken from the official records of FAO, of which the International Treaty remains an integral part.



CB Climate, Biodiversity, Land and Water 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: 31/12/2017	2018	2019	Total	2018	2019	Total	2018	2019	Total
Funds Received										
Carry forward		<595,134>		<595,134>				<595,134>	0	<595,134>
FAO Contribution					<814,791>	<1,148,841>	<1,963,632>	<814,791>	<1,148,841>	<1,963,632>
Voluntary Contributions Received	<16,695,876>	-2,676,813.27	<2,144,918>	<4,821,731>				<2,676,813>	<2,144,918>	<4,821,731>
Interest accrued on voluntary contributions	<43,881>	<20,319>	<32,649>	<52,968>				<20,319>	<32,649>	<52,968>
Support cost and other income	0					<167,047>	<167,047>	0	<167,047>	<167,047>
Total Revenue	<16,739,757>	<3,292,266>	<2,177,566>	<5,469,833>	<814,791>	<1,315,888>	<2,130,679>	<4,107,057>	<3,326,407>	<7,600,512>
Expenditure										
5011 Salaries Professional	7,431,981	1,130,026	1,002,069	2,132,095	447,012	447,012	894,024	1,577,038	1,449,081	3,026,119
5012 Salaries General Service	424,600	79,179	202,709	281,888	292,080	180,507	472,587	371,259	383,216	754,475
5013 Consultants	2,120,463	377,263	455,362	832,624	0	613	613	377,263	455,975	833,237
5014 Contracts	240,139	27,354	117,450	144,804	0	13,057	13,057	27,354	130,507	157,861
5020 Locally Contracted Labour	45,204	2,298	25,492	27,791	0	41,113	41,113	2,298	66,605	68,904
5021 Travel	1,272,886	219,739	128,198	347,937	36,538	39,339	75,877	256,277	167,537	423,814
5023 Training	142,214	30,340	8,645	38,985		0	0	30,340	8,645	38,985
5024 Expendable Procurement	63,655	15,385	20,419	35,804	0	3,979	3,979	15,385	24,398	39,783
5025 Non Expendable Procurement	19,192	3,351	9,634	12,985		778	778	3,351	10,412	13,763
5026 Hospitality	20,651	0	119	119		0	0	0	119	119
5028 General Operating Expenses	988,657	132,449	41,625	174,074	730	7,427	8,157	133,179	49,052	182,231
5029 Support Costs	913,815	125,456	137,280	262,736	0	0	0	125,456	137,280	262,736
5040 General Operating Expenses - external common services	78,187	3,768	4,502	8,270	3,843	6,252	10,095	7,611	10,754	18,365
5050 General Operating Expenses - internal common services	2,382,979	69,788	271,774	341,562	34,589	535,852	570,441	104,377	807,626	912,003
Total Expenditure	16,144,623	2,216,394	2,425,279	4,641,674	814,792	1,275,929	2,090,721	3,031,186	3,701,208	6,732,395
Balance	<595,134>	<1,075,872>	247,713	<828,159>	1	<39,959>	<39,958>	<1,075,871>	374,801	<868,117>

Notes:

Balance carried forward from 2017 includes: USD16,738.73 interest income accrued during 2016-17



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

TF Project Status Report
Core Administrative Budget - Working Capital Reserve

Up to Period 2019-12

CB Climate, Biodiversity, Land and Water 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: 31/12/2017	2018 up to 2018-12	Cumulative up to 2018-12	Current Year: 2019 up to 2019-12	Cumulative up to 2019-12
3001 Contributions Received	<400,000>	0	<400,000>	0	<400,000>
Total Revenue	<400,000>	0	<400,000>	0	<400,000>
Expenditure	0	0	0	0	0
Total Expenditure	0	0	0	0	0
Balance	<400,000>	0	<400,000>	0	<400,000>



Food and Agriculture
Organization of the
United Nations



The 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 2019-12

CB Climate, Biodiversity, Land and Water 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: 31/12/2017	2018 up to 2018-12	Cumulative up to 2018-12	Current Year: 2019 up to 2019-12	Cumulative up to 2019-12
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>

Period from 2018-01 to 2019-12

CB Climate, Biodiversity, Land and Water Department

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

	Prior years to: 31/12/2017	2018 up to 2018-12	Cumulative up to 2018-12	Current Year: 2019 up to 2019-12	Cumulative up to 2019-12
Funds Received					
Voluntary Contributions Received	-9,868,824	-707,892.55	<10,576,717>	<1,386,771>	<11,963,488>
Interest accrued on voluntary contributions	<44,530>	<4,793>	<49,323>	<7,754>	<57,077>
Total Revenue	<9,913,354>	<712,686>	<10,626,040>	<1,394,525>	<12,020,565>
Expenditure					
5011 Salaries Professional	1,581,276	185,719	1,766,995	183,212	1,950,206
5012 Salaries General Service	522,827	97,030	619,857	90,971	710,828
5013 Consultants	3,078,597	45,033	3,123,630	108,718	3,232,348
5014 Contracts	768,043	119,266	887,309	1,888	889,197
5020 Locally Contracted Labour	12,211	810	13,021	5,156	18,177
5021 Travel	2,140,269	73,047	2,213,315	363,230	2,576,545
5023 Training	52,342	0	52,342	97,904	150,247
5024 Expendable Procurement	24,284	1	24,284	13,004	37,288
5025 Non Expendable Procurement	0	0	0	0	0
5026 Hospitality	10,355	0	10,355	5,381	15,736
5028 General Operating Expenses	192,746	1,138	193,884	49,152	243,037
5029 Support Costs	544,369	32,910	577,280	57,735	635,015
5040 General Operating Expenses - external common services	18,036	0	18,036	0	18,036
5050 General Operating Expenses - internal common services	666,496	26,460	692,956	43,636	736,592
Total Expenditure	9,611,851	581,413	10,193,265	1,019,988	11,213,253
Balance	<301,503>	<131,272>	<432,776>	<374,537>	<807,312>

Period from 2018-01 to 2019-12

CB Climate, Biodiversity, Land and Water Department

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

	Prior years to: 31/12/2017	2018 up to 2018-12	Cumulative up to 2018-12	Current Year: 2019 up to 2019-12	Cumulative up to 2019-12
Funds Received					
Voluntary Contributions Received	<2,062,594>	<578,781>	<2,641,375>	<84,774>	<2,726,148>
Interest accrued on voluntary contributions	<28,733>	<7,540>	<36,273>	<5,256>	<41,529>
Total Revenue	<2,091,327>	<586,321>	<2,677,648>	<90,030>	<2,767,677>
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	2,084,839	183,792	2,268,630	454,984	2,723,615
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	16	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	2,085,010	183,792	2,268,802	455,000	2,723,802
Balance	<6,317>	<402,529>	<408,846>	364,971	<43,875>



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

TF Project Status Report

Benefit-sharing Fund - Consolidated Statement

Period from 2018-01 to 2019-12

CB Climate, Biodiversity, Land and Water 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: 31/12/2017	2018 up to 2018-12	Cumulative up to 2018-12	Current Year: 2019 up to 2019-12	Cumulative up to 2019-12
Funds Received					
Voluntary Contributions Received	<19,449,422>	<1,068,218>	<20,517,640>	<906,390>	<21,424,030>
Interest accrued on voluntary contributions	<70,896>	<62,110>	<133,006>	<12,380>	<145,386>
Refund to Donors and transfer of project funds	14,575,388	6,013,148	20,588,536	0	20,588,536
Total Revenue	<4,944,930>	4,882,820	<62,110>	<918,770>	<980,880>

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: 31/12/2017	2018 up to 2018-12	Cumulative up to 2018-12	Current Year: 2019 up to 2019-12	Cumulative up to 2019-12
Funds Received					
Voluntary Contributions Received	<16,750,720>	<6,120,510>	<22,871,230>	0	<22,871,230>
Interest accrued on voluntary contributions	<59,134>	<90,227>	<149,361>	<169,103>	<318,464>
Refund to Donors and transfer of project funds	320,749	0	320,749	0	320,749
Total Revenue	<16,489,105>	<6,210,737>	<22,699,842>	<169,103>	<22,868,945>
Expenditure					
5013 Consultants	154,386	40,955	195,341	53,957	249,298
5014 Contracts	12,841,410	362,968	13,204,378	3,137,958	16,342,336
5020 Locally Contracted Labour	0	618	618	0	618
5021 Travel	68,142	92,638	160,780	742	161,522
5023 Training	12,679	4,146	16,825	<1>	16,824
5024 Expendable Procurement	16,658	1,025	17,683	391	18,074
5025 Non Expendable Procurement	26,839	0	26,839	0	26,839
5027 Technical Support Services	130,000	0	130,000	0	130,000
5028 General Operating Expenses	439	4,119	4,558	406	4,964
5029 Support Costs	927,613	37,459	965,072	223,542	1,188,614
5050 General Operating Expenses - internal common services	1,056	28,667	29,723	0	29,723
Total Expenditure	14,179,222	572,595	14,751,817	3,416,994	18,168,811
Balance	<2,309,883>	<5,638,142>	<7,948,025>	3,247,890	<4,700,135>

