



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



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

Item 3 of the Provisional Agenda
FIRST SPECIAL SESSION OF THE GOVERNING BODY
7 – 8 December 2021
Interim Financial Report and Financial Statements

Note by the Secretary

In accordance with Rule 2 of the Financial Rules of the Governing Body of the International Treaty, the financial period of the Treaty shall be two calendar years, coinciding with the financial period of FAO. Accordingly, the current financial period will end on 31 December 2021.

Rule 8.2 of the Financial Rules allows for an interim statement of account to be provided to Contracting Parties during of the second year, and a final certified statement of accounts provided at the end of a financial period.

However, given that the financial period is yet to end, an interim financial statement covering up to 31 August 2021 is being provided to Contracting Parties for their information while the certified statement of account will be provided at the Ninth Session of the Governing Body. The interim statement is provided in this document as: “The Budget of the International Treaty: Financial Statements from 1 January 2020 until 31 August 2021 for the Core Administrative Budget, as well as Special Funds for Agreed Purposes the Special Funds to support the participation of developing country Contracting Parties and the Benefit-sharing Fund”, which is also available online on the Treaty’s website.

In addition, this document contains the Financial Report from 1 January 2020 until 31 August 2021, which provides 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.



Food and Agriculture
Organization of the
United Nations



The International Treaty
ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

The Budget of the International Treaty

Interim Financial Report **1 January 2020 – 31 August 2021**

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 *“Financial Statements January 2020–August 2021 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
- The Third-Party Beneficiary Operational Reserve

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 2020 – August 2021

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Reserve Funds

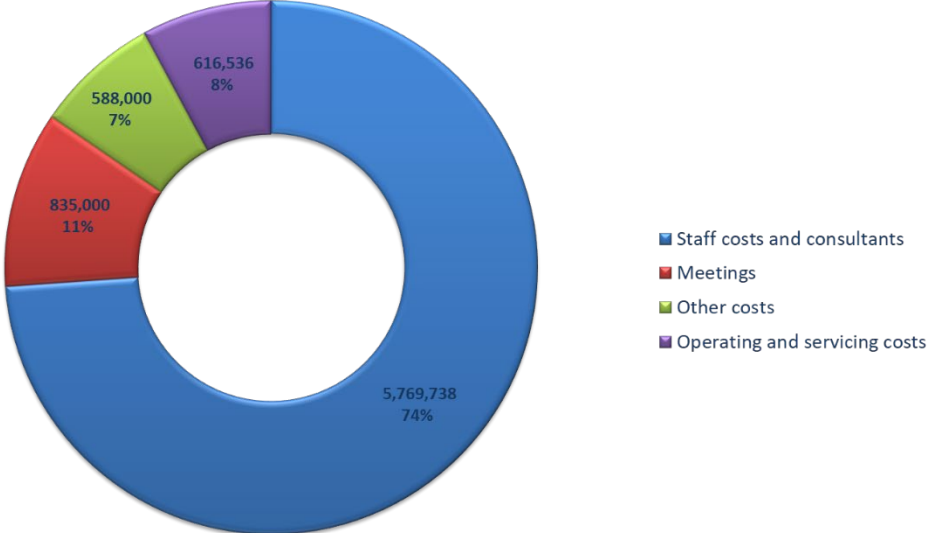
- [Annex 1 - Statement of Contributions to the Working Capital Reserve - at 31 August 2021](#)
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The Core Administrative Budget (CAB)

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 2020–21 biennium was adopted by Resolution 14/2019 of the Eighth Session of the Governing Body (Rome, 11 – 16 November 2019) in the amount of USD7 809,274, as detailed in *Figure 1* below:

Figure 1

The Core Administrative Budget 2020-21
(amounts in USD)

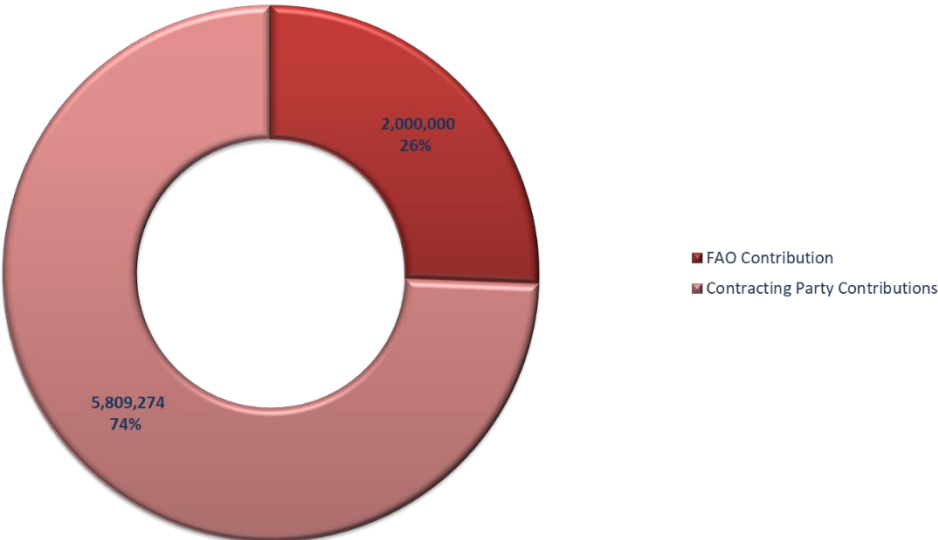


Funding of the Core Administrative Budget

The funding of the 2020–21 CAB considers a contribution USD 2 million from FAO with the remaining USD 5.8 million to be funded through contributions from Contracting Parties of the Treaty.

Figure 2

Funding of the CAB 2020-21
(amounts in USD)



Receipt of Contributions to the Core Administrative Budget and Reserve accounts

Contribution from FAO to the International Treaty

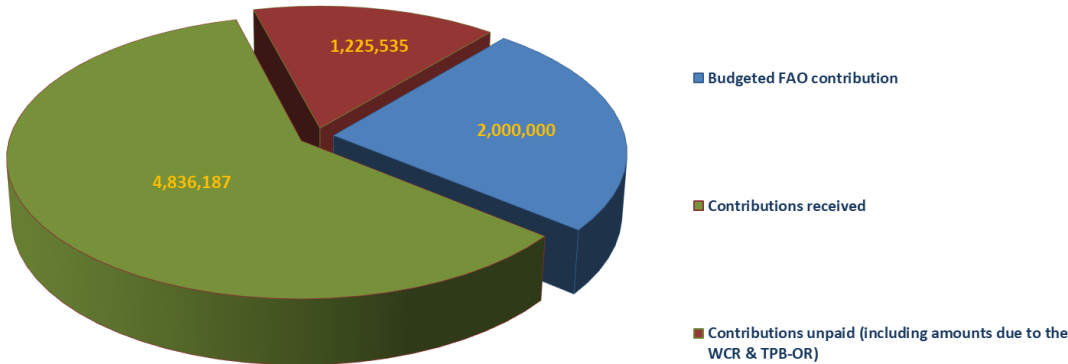
1. The provisional sum made available to the Treaty by FAO for the 2020–21 budget (in two annual instalments) is USD 2 million.

Contributions from Contracting Parties

2. Receipts to the CAB during the calendar year 2020 are listed in *Schedule 1*, those received during the first eight months of 2021 are listed in *Schedule 2*. As of 31 August 2021, amounts totalling USD 4,836,187 had been received (including contributions to the Working Capital Reserve and Third Party Beneficiary Operational Reserve). This was equivalent to approximately 80 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 59,737.16) from the European Commission.
3. The overall status of contributions to the CAB and reserve accounts at 31 August 2021 is shown in *Figure 3* below.

Figure 3

Overall Status of Contributions to the CAB 2020-2021 at 31 August 2021
(including Working Capital Reserve & TPB Operational Reserve)



Expenditure under the Core Administrative Budget

4. Summary information of expenditure under the Core Administrative Budget for the period 1/1/2020–31/8/2021 is presented in *Schedule 3*. Expenditure under the CAB at the end of August 2021 was comfortably within the approved budget.
5. Human resource costs in *5011 Salaries Professional* account for 81 percent of the budgeted figure at USD 3.1 million (including forecasts to year-end) whereas salaries for General Service staff

account for 102 percent of the budgeted amount at USD 915 thousand (including forecast to year-end).

6. 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”.
7. 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.
8. The overall cost of staff and non-staff human resources at 31 August 2021 amounted to 89 percent of the approved allotment in the CAB for the 2020–21 biennium.
9. 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

10. The established levels of the two reserves are USD 580,000 and USD 283,280 respectively, which are now held in specific, segregated “baby accounts” within trust fund *MTF/INT/017/MUL - Core Administrative Budget*.
11. 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

12. 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 7th 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.
13. During the 2020-2021 biennium, amounts totalling USD 18,932.93 were received from twelve Contracting Parties.
14. A statement of contributions paid and amounts due to the Working Capital Reserve at 31 August 2021 is given in Annex 1.

The Third Party Beneficiary Operational Reserve

15. The Governing Body, by Resolution 5/2009 of its Third Session, requested that the Secretary of the International Treaty 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
16. 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.
17. 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 81 Contracting Parties. Contributions from four Contracting Parties were received during the 2020–2021 biennium totalling USD 28.32, leaving the balance due, as of 31 August 2021, at USD 13,404.
18. A statement of contributions paid and amounts due to the Third Party Beneficiary Operational Reserve at 31 August 2021 is given in Annex 2.

¹ <http://www.fao.org/3/a-be433e.pdf> refers

Schedule 1 - Contributions to the Core Administrative Budget received during 2020

(including amounts in respect of the Working Capital Reserve and the Third Party Beneficiary Operational Reserve)

Contracting Party	Date	Amount USD
Australia	07-Jan-2020	169,224.15
Austria	06-Apr-2020	26,974.35
Benin	22-Jan-2020	260.68
Bhutan	13-May-2020	59.89
Cameroon	18-Dec-2020	686.71
Canada	25-Aug-2020	104,683.11
Costa Rica	29-Dec-2020	2,381.80
Costa Rica	02-Sep-2020	2,381.50
Cyprus	28-Apr-2020	2,730.36
Czechia	02-Apr-2020	11,909.00
Democratic People's Republic of Korea	18-May-2020	480.00
Denmark	18-Feb-2020	21,203.85
Ecuador	28-Apr-2020	6,099.74
Eritrea	19-Aug-2020	59.89
Estonia	23-Jun-2020	2,962.73
European Commission	22-Dec-2020	59,737.16
Fiji	24-Apr-2020	244.57
Finland	18-Feb-2020	32,241.47
France	12-May-2020	200,000.00
Germany	26-Oct-2020	233,184.26
Greece	08-Jun-2020	28,000.70
Guatemala	03-Dec-2020	1,365.18
Hungary	29-Sep-2020	7,872.11
India	17-Dec-2020	63,843.92
Ireland	16-Dec-2020	28,407.35
Italy	07-Jul-2020	134,378.50
Japan	20-Aug-2020	352,990.00
Kiribati	04-Jun-2020	58.09
Latvia	27-Mar-2020	3,601.75
Lithuania	25-Nov-2020	5,460.72
Madagascar	23-Nov-2020	306.02
Madagascar	23-Oct-2020	231.59
Malaysia	28-Apr-2020	26,083.64
Malta	28-May-2020	1,278.04
Namibia	26-Jun-2020	710.71
Netherlands	06-Mar-2020	103,811.73
Nicaragua	13-May-2020	446.98
Oman	15-Jul-2020	9,023.90
Panama	26-Oct-2020	1,713.74
Papua New Guinea	04-May-2020	759.21
Papua New Guinea	21-Jan-2020	319.46
Philippines	20-May-2020	7,842.52
Republic of Korea	17-Dec-2020	33,665.49
Serbia	20-Nov-2020	2,149.43
Slovenia	09-Apr-2020	5,809.27
Sweden	11-Nov-2020	34,681.36
Switzerland	27-Mar-2020	88,096.69
Togo	25-Sep-2020	167.46
Trinidad and Tobago	13-Aug-2020	3,078.92
Tunisia	21-Jan-2020	2,020.24
Turkey	25-Mar-2020	52,486.79
United Kingdom of Great Britain and Northern Ireland	19-Mar-2020	174,888.19
United States of America	30-Sep-2020	97,500.00
United States of America	21-Jul-2020	552,500.00
United States of America	08-May-2020	97,500.00
		2,800,554.92

Schedule 2 - Contributions to the Core Administrative Budget received during 2021

(including amounts in respect of the Working Capital Reserve and the Third Party Beneficiary Operational Reserve)

Contracting Party	Date	Amount USD
Algeria	15-Mar-2021	10,527.88
Angola	01-Apr-2021	755.21
Austria	16-Mar-2021	29,171.44
Brazil	01-Mar-2021	172,048.31
Burkina Faso	25-Aug-2021	310.97
Burundi	23-Jun-2021	66.72
Canada	09-Feb-2021	104,683.22
Czechia	25-Feb-2021	11,909.02
Denmark	10-Mar-2021	21,203.85
Egypt	15-Jun-2021	14,650.72
Germany	12-Mar-2021	116,592.13
Hungary	27-May-2021	7,929.12
Indonesia	01-Apr-2021	41,594.40
Japan	16-Aug-2021	339,900.00
Jordan	05-Apr-2021	1,611.07
Panama	10-Jun-2021	1,713.74
Philippines	07-May-2021	8,381.32
Republic of Korea	01-Feb-2021	154,688.22
Spain	11-Jun-2021	82,172.18
Spain	13-Jan-2021	82,172.18
Tunisia	22-Jan-2021	1,917.07
Tuvalu	07-Apr-2021	63.98
United Kingdom of Great Britain and Northern Ireland	05-Feb-2021	174,888.20
United States of America	03-Aug-2021	650,000.00
Uruguay	03-Aug-2021	6,680.67
	Total 2021 receipts	<u>2,035,631.62</u>
	Total biennium receipts	<u><u>4,836,186.54</u></u>

Schedule 3 – Actual Expenditure vs the approved Core Administrative Budget for 2020–21 at 31 August 2021 (all amounts in USD)

Approved Core Administrative Budget for 2020-21(as per Resolution 14/2019 Annex 1)	Expenditure Category (account description)	Actual Expenditure	Forecast to year end	Actual plus Forecast	Variance
A.1 Established staff positions	5011 Salaries Professional	3,832,953	42,234	3,097,608	735,345
A.1 Established staff positions	5012 Salaries General Service	898,695	15,756	915,031	16,336
A.3 Other consultancy costs	5013 Consultants	1,038,091	20,487	1,132,436	94,345
B. Meetings	5050 General Operating Expenses - internal common services	835,000	145,897	237,690	597,310
C.1 Core staff duty travel	5021 Travel	336,500	16,275	48,826	287,674
C.2 Publications and communication	5040 General Operating Expenses - external common services	98,000	3,374	10,122	87,878
C.3 Supplies and equipment	5024 Expendable Procurement	31,000	4,535	13,604	4,555
	5025 Non Expendable Procurement		7,317	21,951	-
C.4 Contracts	5014 Contracts	77,500	4,745	14,235	91,735
C.5 Staff Training	5023 Training	25,000	623	1,870	23,130
C.6 Miscellaneous	5026 Hospitality	20,000	25	75	17,040
	5020 Locally Contracted Labour		962	2,885	
D. General Operating Expenses	5028 General Operating Expenses	287,710	16,751	50,254	237,456
E. Project Servicing Cost	5029 Support Costs	328,827	14,042	188,987	139,840
Total adopted budget	Total Expenditure	7,809,274	283,533	5,707,104	2,102,170

Annex 1 - Statement of Contributions to the Working Capital Reserve - at 31 August 2021

(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 2010–21 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 ² 2018–19	Amount payable USD	Amounts paid during 2010–21 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	-
Eswatini	0.003%	17.40	17.40	-
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	44.00	83.60
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	-	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	-

Contracting Party	Scale 2018–19	Amount payable USD	Amounts paid during 2010–21 ³ USD	Balance payable USD
Marshall Islands	0.001%	5.80	-	5.80
Mauritania	0.003%	17.40	4.00	13.40
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	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	624.00	193.80
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
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 2010–21³ USD	Balance payable USD
Trinidad and Tobago	0.042%	243.60	243.60	-
Tunisia	0.035%	203.00	203.00	-
Turkey	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	359,920.96	220,079.04

**Annex 2 - Statement of Contributions to the Third Party Beneficiary Operational Reserve –
at 31 August 2021**

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

Contracting Party	Scale 42010-11	Amount payable USD	Amounts paid during 2010-21 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	-
Finland	1.072%	3,036.76	3,036.77	(0.01)

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 2010-21 USD	Balance payable USD
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	3.559%	10,081.94	10,081.94	-
Nicaragua	0.004%	11.33	11.33	-
Niger	0.001%	2.83	-	2.83
Norway	1.486%	4,209.54	4,210.00	(0.46)

Contracting Party	Scale 42010-11	Amount payable USD	Amounts paid during 2010-21 USD	Balance payable USD
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	-
Turkey	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	13,404.50





Food and Agriculture
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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

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 intergovernmental 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 intergovernmental 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 remain 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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ON PLANT GENETIC RESOURCES
FOR FOOD AND AGRICULTURE

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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FOR FOOD AND AGRICULTURE

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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FOR FOOD AND AGRICULTURE

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>

