



Food and Agriculture
Organization of the
United Nations



International Treaty
on Plant Genetic Resources
for Food and Agriculture

Financial Statements

1 January 2022 – 31 December 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.

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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 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	2022	2023	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>	<1,917,765>	<4,684,856>				<2,767,091>	<1,917,765>	<4,684,856>
Interest accrued on voluntary contributions	<113,014>	<34,377>	<116,736>	<151,113>				<34,377>	<116,736>	<151,113>
Refund to Donors and transfer of project funds	865,952	0	456,207							
Support cost and other income	<77>	0				0	0	0	0	0
Total Revenue	<27,320,562>	<5,790,191>	<1,578,295>	<7,368,486>	<896,348>	<1,043,170>	<1,939,518>	<6,686,539>	<3,077,672>	<9,308,004>
Expenditure										
5011 Salaries Professional	11,687,386	1,074,656	1,387,332	2,461,988	422,431	429,543	851,974	1,497,087	1,816,875	3,313,962
5012 Salaries General Service	1,153,739	316,413	213,305	529,718	105,521	168,324	273,845	421,934	381,629	803,563
5013 Consultants	3,620,246	617,647	545,920	1,163,567	11,766	54,391	66,157	629,413	600,311	1,229,724
5014 Contracts	375,452	5,832	69,477	75,309	65,353	87,141	152,494	71,185	156,618	227,803
5020 Locally Contracted Labour	73,090	44,230	85,245	129,475	0	0	0	44,230	85,245	129,475
5021 Travel	1,646,240	209,368	216,911	426,279	36,838	66,414	103,252	246,206	283,325	529,531
5023 Training	183,445	169,468	586	170,053	0	0	0	169,468	586	170,053
5024 Expendable Procurement	106,885	26,444	12,813	39,257	1,051	2,427	3,478	27,495	15,240	42,735
5025 Non Expendable Procurement	40,488	9,018	7,121	16,140	3,624	0	3,624	12,642	7,121	19,764
5026 Hospitality	20,820	0	1,620	1,620	0	0	0	0	1,620	1,620
5027 Technical Support Services	0	0	416		0	0	0	0	416	0
5028 General Operating Expenses	1,181,654	12,179	39,767	51,947	0	0	0	12,179	39,767	51,947
5029 Support Costs	1,377,243	161,530	170,432	331,962	0	0	0	161,530	170,432	331,962
5040 General Operating Expenses - external common services	89,878	6,176	8,887	15,063	4,248	1,775	6,023	10,424	10,662	21,086
5050 General Operating Expenses - internal common services	2,775,274	200,734	251,126	451,860	343,836	245,519	589,355	544,570	496,645	1,041,215
Total Expenditure	24,331,839	2,853,695	3,010,958	5,864,653	994,668	1,055,534	2,050,202	3,848,363	4,066,492	7,914,855
Balance	<2,988,723>	<2,936,496>	1,432,664	<1,503,832>	98,320	12,364	110,684	<2,838,176>	988,820	<1,393,148>

Notes:

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



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

Up to Period 2023-12

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 2023-12	Cumulative up to 2023-12
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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**TF Project Status Report
Core Administrative Budget - Third Party Beneficiary Operational
Reserve**

Up to Period 2023-12

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 2023-12	Cumulative up to 2023-12
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>



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**TF Project Status Report
Special Funds for agreed purposes**

Period from 2022-01 to 2023-12

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 Funds

	Prior years to: 31/12/2021	Year: 2022 to 2022-12	Cumulative to 2022-12	Current Year: 2023 to 2023-12	Cumulative up to 2023-12
Funds Received					
Voluntary Contributions Received	<16,965,919>	<583,686>	<17,549,606>	<944,602>	<18,494,207>
Interest accrued on voluntary contributions	<62,417>	<6,619>	<69,036>	<25,405>	<94,441>
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>	<970,007>	<16,508,629>
Expenditure					
5011 Salaries Professional	3,089,688	188,386	3,278,074	0	3,278,075
5012 Salaries General Service	901,048	153,888	1,054,936	119,131	1,174,067
5013 Consultants	3,634,639	67,750	3,702,388	144,643	3,847,031
5014 Contracts	1,447,762	0	1,447,762	126,780	1,574,542
5020 Locally Contracted Labour	20,257	0	20,257	3,925	24,182
5021 Travel	2,756,951	119,920	2,876,871	159,583	3,036,455
5023 Training	159,877	0	159,877	10,209	170,086
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	208	468	676
5028 General Operating Expenses	283,327	8,189	291,516	65,277	356,793
5029 Support Costs	796,461	33,776	830,237	42,342	872,579
5040 General Operating Expenses - external common services	18,130	79	18,209	18	18,227
5050 General Operating Expenses - internal common services	890,237	24,514	914,751	75,441	990,192
Total Expenditure	14,070,811	596,710	14,667,521	748,033	15,415,554
Balance	<877,506>	6,405	<871,101>	<221,974>	<1,093,075>



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

Period from 2022-01 to 2023-12

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 2023-12	Cumulative up to 2023-12
Funds Received					
Voluntary Contributions Received	<2,760,818>	<171,501>	<2,932,319>	<3,048,727>	<5,981,045>
Interest accrued on voluntary contributions	<41,975>	<941>	<42,916>	<44,912>	<87,828>
Total Revenue	<2,802,793>	<172,442>	<2,975,234>	<3,093,639>	<6,068,873>
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	94,135	94,135
5020 Locally Contracted Labour	0	0	0	0	0
5021 Travel	2,717,979	127,992	2,845,971	2,949,252	5,795,223
5023 Training	0	39,803	39,803	39,803	79,606
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	312	
5028 General Operating Expenses	172	11,256	11,428	11,379	22,807
5029 Support Costs	0	0	0	0	0
5040 General Operating Expenses - external common services	15	0	15	15	31
5050 General Operating Expenses - internal common services	0	0	0	0	0
Total Expenditure	2,718,166	179,051	2,897,217	3,094,896	5,991,802
Balance	<84,627>	6,610	<78,017>	1,257	<77,072>



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TF Project Status Report

Benefit-sharing Fund - Consolidated Statement

Period from 2022-01 to 2023-12

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: 31/12/2021	Year: 2022 to 2022-12	Cumulative to 2022-12	Current Year: 2023 to 2023-12	Cumulative up to 2023-12
Funds Received					
Voluntary Contributions Received	<24,676,866>	<3,919,902>	<28,596,767>	<1,259,893>	<29,856,660>
Interest accrued on voluntary contributions	<160,850>	<47,157>	<208,008>	<244,455>	<452,462>
Refund to Donors and transfer of project funds	20,588,536	0	20,588,536	8,216,239	28,804,775
Total Revenue	<4,249,180>	<3,967,059>	<8,216,239>	6,711,892	<1,504,347>

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 2023-12	Cumulative up to 2023-12
Funds Received					
Voluntary Contributions Received	<914,298>	0	<914,298>	0	<914,298>
Interest accrued on voluntary contributions	<361,159>	<36,283>	<397,442>	<138,687>	<536,129>
Refund to Donors and transfer of project funds	87,435	0	87,435	0	87,435
Total Revenue	<1,188,022>	<36,283>	<1,224,305>	<138,687>	<1,362,992>
Expenditure					
5013 Consultants	166,444	32,435	198,879	44,437	243,316
5014 Contracts	456,785	0	456,785	0	456,785
5020 Locally Contracted Labour		0	0	5,530	5,530
5021 Travel	6,326	0	6,326	0	6,326
5023 Training	0	8,751	8,751	0	8,751
5024 Expendable Procurement	66	0	66	0	66
5025 Non Expendable Procurement	930	0	930	416	1,346
5027 Technical Support Services	132,682	208	132,890	0	132,890
5028 General Operating Expenses	439	1,884	2,324	3,527	5,851
5029 Support Costs	53,656	3,029	56,685	0	56,685
5050 General Operating Expenses - internal common services	2,839	0	2,839	0	2,839
Total Expenditure	820,166	46,308	866,475	53,910	920,385
Balance	<367,855>	10,025	<357,830>	<84,777>	<442,607>



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