

Ref: SCBD/RMCS/MR-H/51401

2 November 2005

NOTIFICATION

Dear Madam/Sir,

Subject: Biennium Accounts – BE, BY, BZ, BG, BH, BI, BF Trust Funds

Attached please find the audited financial statements (related to the following Trust Funds) for the biennium 2004-2005 ended 31 December 2004:

1. *General Trust Fund for the Convention on Biological Diversity (BY)*
2. *General Trust Fund for Additional Voluntary Contributions in support of approved activities under the Convention on Biological Diversity (BE);*
3. *General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity (BZ);*
4. *General Trust Fund to Support Developing Countries on Biosafety Issues (BF);*
5. *General Trust Fund for the Core Programme Budget for the Biosafety Protocol (BG);*
6. *Special Voluntary Trust Fund for the Additional Voluntary Contributions in support of approved activities under the Cartagena Protocol on Biosafety (BH); and*
7. *Special Voluntary Trust Fund for Facilitating Participation of Developing Country Parties in the Cartagena Protocol on Biosafety (BI).*

Accept, Madam/Sir, the assurances of my highest consideration.

Yours sincerely,

Hamdallah Zedan
Executive Secretary

To: CBD National Focal Points



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Environment
Programme

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General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity

I. Statement of income and expenditure and changes in reserves and fund balances for the first year of biennium 2004-2005 ended 31 December 2004

Income	USD
Voluntary contributions	1,107,280
Interest income	36,576
Miscellaneous income	4,770
Total Income	1,148,626
Expenditure	
Staff and other personnel costs	498,414
Contractual services	176,802
Travel	302,930
Operating expenses	732,246
Programme support costs	222,351
Total Expenditure	1,932,743
Excess/(shortfall) of income over expenditure	(784,117)
Prior period adjustments	(78)
Net excess/(shortfall) of income over expenditure	(784,195)
Refund to Donors	(3,843)
Reserves and fund balances, beginning of period	2,199,674
Reserves and fund balances, end of period	1,411,636

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2004

Assets	
Cash and term deposits	1,612,924
Voluntary contributions receivable	214,095
Other accounts receivable	12,782
Other Assets	5,058
Total assets	1,844,859
Liabilities	
Unliquidated obligations	355,811
Interfund balances	77,412
Total liabilities	433,223
Reserves and fund balances	
Cumulative surplus	1,411,636
Total reserves and fund balances	1,411,636
Total liabilities, reserve and fund balance	1,844,859

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Solomon Kabuya

Officer in Charge

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BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

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General Trust Fund for the Convention on Biological Diversity

I. Statement of income and expenditure and changes in reserves and fund balances for the first year of biennium 2004-2005 ended 31 December 2004

Income	USD
Voluntary contributions	8,041,394
Interest income	121,235
Miscellaneous income	110
Total Income	8,162,739
Expenditure	
Staff and other personnel costs	6,315,151
Contractual services	222,342
Travel	310,033
Operating expenses	745,349
Acquisitions	801,045
Programme support costs	1,082,681
Total Expenditure	9,476,601
Excess/(shortfall) of income over expenditure	(1,313,862)
Prior period adjustments	(91,700)
Net excess/(shortfall) of Income over expenditure	(1,405,562)
Reserves and fund balances, beginning of period	7,662,185
Reserves and fund balances, end of period	6,256,623

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2004

Assets	
Cash and term deposits	5,758,559
Voluntary contributions receivable	1,647,363
Inter-fund balances	733,244
Other accounts receivable	1,010,479
Other Assets	57,353
Total assets	9,206,998
Liabilities	
Payments or contributions received in advance	1,964,032
Unliquidated obligations	874,776
Other accounts payable	111,567
Total liabilities	2,950,375
Reserves and fund balances	
Cumulative surplus	6,256,623
Total reserves and fund balances	6,256,623
Total liabilities, reserve and fund balance	9,206,998

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BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

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**General Trust Fund for Voluntary Contributions to Facilitate the Participation of
Parties in the Process of the Convention on Biological Diversity**

**I. Statement of income and expenditure and changes in reserves and fund balances for the first year
of biennium 2004-2005 ended 31 December 2004**

Income	USD
Voluntary contributions	596,805
Interest income	10,979
Total Income	607,784
Expenditure	
Operating expenses	486,073
Programme support costs	63,190
Total Expenditure	549,263
Excess/(shortfall) of income over expenditure	58,521
Prior period adjustments	80
Net excess/(shortfall) of income over expenditure	58,601
Reserves and fund balances, beginning of period	587,996
Reserves and fund balances, end of period	646,597

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2004

Assets	
Cash and term deposits	599,102
Voluntary contributions receivable	40,000
Inter-fund balances	20,898
Total assets	660,000
Liabilities	
Unliquidated obligations	13,403
Total liabilities	13,403
Reserves and fund balances	
Cumulative surplus	646,597
Total reserves and fund balances	646,597
Total liabilities, reserve and fund balance	660,000

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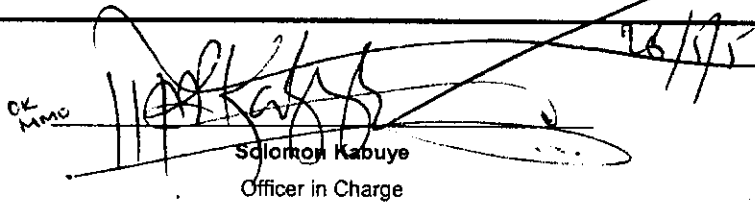
General Trust Fund to Support Developing Countries on Biosafety Issues

I. Statement of income and expenditure and changes in reserves and fund balances for the first year of biennium 2004-2005 ended 31 December 2004

Income	USD
Interest income	476
Total Income	476
Expenditure	
Excess/(shortfall) of income over expenditure	476
Prior period adjustments	(62,240)
Net excess/(shortfall) of income over expenditure	(61,764)
Reserves and fund balances, beginning of period	63,455
Reserves and fund balances, end of period	1,691

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2004

Assets	
Cash and term deposits	1,641
Inter-fund balances	50
Total assets	1,691
Liabilities	
Reserves and fund balances	
Cumulative surplus	1,691
Total reserves and fund balances	1,691
Total liabilities, reserve and fund balance	1,691


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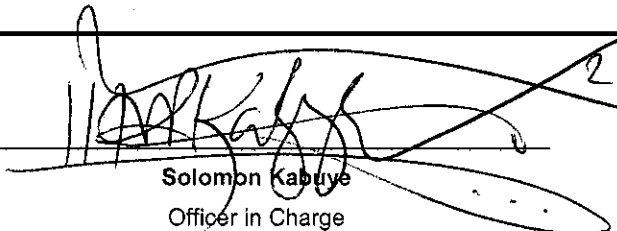
General Trust Fund for the Core Programme Budget for the Biosafety Protocol

I. Statement of income and expenditure and changes in reserves and fund balances for the first year of biennium 2004-2005 ended 31 December 2004

<u>Income</u>		USD
<u>Expenditure</u>		

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2004

<u>Assets</u>		
Inter-fund balances		365,646
Total assets		365,646
<u>Liabilities</u>		
Payments or contributions received in advance		365,646
Total liabilities		365,646
<u>Reserves and fund balances</u>		
Total reserves and fund balances		-
Total liabilities, reserve and fund balance		365,646



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**Special Voluntary Trust Fund for the Additional Voluntary Contributions in Support
of Approved Activities**

**I. Statement of income and expenditure and changes in reserves and fund balances for the first year
of biennium 2004-2005 ended 31 December 2004**

<u>Income</u>	USD
Voluntary contributions	28,793
Total Income	28,793
<u>Expenditure</u>	
Excess/(shortfall) of income over expenditure	28,793
Net excess/(shortfall) of income over expenditure	28,793
Reserves and fund balances, end of period	28,793

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2004

<u>Assets</u>	
Inter-fund balances	28,793
Total assets	28,793
<u>Liabilities</u>	
<u>Reserves and fund balances</u>	
Cumulative surplus	28,793
Total reserves and fund balances	28,793
Total liabilities, reserve and fund balance	28,793


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Special Voluntary Trust Fund for Facilitating Participation of Developing Country Parties, in particular the Least Developed and the Small Island Developing States amongst them, and Parties with Economies in Transition

I. Statement of income and expenditure and changes in reserves and fund balances for the first year of biennium 2004-2005 ended 31 December 2004

Income	USD
Voluntary contributions	88,614
Total income	88,614
Expenditure	
Excess/(shortfall) of income over expenditure	88,614
Net excess/(shortfall) of income over expenditure	88,614
Reserves and fund balances, end of period	88,614

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2004

Assets	
Inter-fund balances	88,614
Total assets	88,614
Liabilities	
Reserves and fund balances	
Cumulative surplus	88,614
Total reserves and fund balances	88,614
Total liabilities, reserve and fund balance	88,614


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