



CBD

Secretariat of the Convention on Biological Diversity

22 May 2007
International Day for Biological Diversity



Biodiversity and Climate Change

REFERENCE: SCBD/RMCS/MR-H/63098

25 April 2008

NOTIFICATION

Dear Madam/Sir,

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

Attached please find the audited financial statements (related to the following Trust Funds) for the biennium 2006-2007 ended 31 December 2007:

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 for Voluntary Contributions to Facilitate the Participation of Indigenous and Local Communities in the work of the Convention on Biological Diversity (VB);*
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);*
7. *Special Voluntary Trust Fund for Facilitating Participation of Developing Country Parties in the Cartagena Protocol on Biosafety (BI) and*
8. *Trust Fund for the Establishment of the Interim Secretariat of the Biological Diversity Convention (BV)*

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

Yours sincerely,

Ahmed Djoghla
Executive Secretary

To: CBD National Focal Points



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Environment Programme

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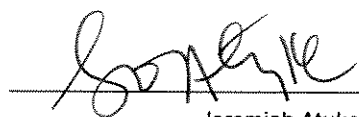
General Trust Fund for the Convention on Biological Diversity

I. Combined statement of income and expenditure and changes in reserves and fund balances for the second year of the biennium 2006-2007 ended 31 December 2007

Income	USD
Voluntary contributions	17,981,031
Interest income	431,409
Miscellaneous income	5,135
Total Income	18,417,575
Expenditure	
Staff and other personnel costs	14,962,530
Contractual services	315,236
Travel	777,191
Operating expenses	1,218,987
Acquisitions	1,897,202
Programme support costs	2,473,673
Total Expenditure	21,644,819
Excess/(shortfall) of income over expenditure	(3,227,244)
Transfer to reserves	(1,117,372)
Prior period adjustment	(5,379)
Reserves and fund balance, beginning of period	6,119,520
Reserves and fund balance, end of period	1,769,525

II. Combined statement of assets, liabilities, reserves and fund balance as at 31 December 2007

Assets	
Cash and term deposits	436,149
Cash pool - US dollar	2,151,375
Accounts receivable	
Inter-fund balances	8,048
Voluntary Contribution	665,166
Other accounts receivable	2,080,216
Other assets	40,208
Total assets	5,381,162
Liabilities	
Payment or contributions received in advance	1,656,435
Unliquidated obligations	793,040
Other accounts payable	44,790
Total liabilities	2,494,265
Reserves and fund balance	
Operating reserve	1,117,372
Cumulative surplus	1,769,525
Total reserves and fund balance	2,886,897
Total liabilities, reserve and fund balance	5,381,162



 Jeremiah Atuke

Chief

ACCOUNTS SECTION

BYL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

04/04/2008


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

I. Combined statement of income and expenditure and changes in reserves and fund balances for the second year of the biennium 2006-2007 ended 31 December 2007

<u>Income</u>	USD
Voluntary contributions	4,903,442
Interest income	282,848
Miscellaneous income	181,838
Total Income	5,368,128
<u>Expenditure</u>	
Staff and other personnel costs	590,424
Contractual services	429,492
Travel	474,098
Operating expenses	1,192,283
Acquisitions	8,687
Programme support costs	350,348
Total Expenditure	3,045,332
Excess/(shortfall) of income over expenditure	2,322,796
Refund to donor	(45,861)
Prior period adjustment	(209,018)
Reserves and fund balance, beginning of period	1,756,088
Reserves and fund balance, end of period	3,824,005

II. Combined statement of assets, liabilities, reserves and fund balance as at 31 December 2007

<u>Assets</u>	
Cash and term deposits	-
Cash pool - Euro	2,488,187
Cash pool - US dollar	541,603
<u>Accounts receivable</u>	
Inter-fund balances	1,061,326
Voluntary contribution	(671)
Other accounts receivable	14,772
Other assets	1,305
Total assets	4,106,522
<u>Liabilities</u>	
Unliquidated obligations	281,093
Other accounts payable	1,424
Total liabilities	282,517
<u>Reserves and fund balance</u>	
Cumulative surplus	3,824,005
Total reserves and fund balance	3,824,005
Total liabilities, reserve and fund balance	4,106,522



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ACCOUNTS SECTION

BEL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

04/04/2008

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

**I. Combined statement of income and expenditure and changes in reserves and fund balances for the
second year of the biennium 2006-2007 ended 31 December 2007**

Income	USD
Voluntary contributions	1,924,869
Interest income	120,806
Miscellaneous income	-
Total Income	2,045,675
Expenditure	
Staff and other personnel costs	-
Contractual services	-
Travel	-
Operating expenses	1,595,049
Acquisitions	-
Programme support costs	206,562
Total Expenditure	1,801,611
Excess/(shortfall) of income over expenditure	244,064
Prior period adjustment	(65,086)
Reserves and fund balance, beginning of period	1,246,708
Reserves and fund balance, end of period	1,425,686

II. Combined statement of assets, liabilities, reserves and fund balance as at 31 December 2007

Assets	
Cash and term deposits	-
Cash pool - US dollar	1,097,859
Accounts receivable	
Inter-fund balances	335,601
Other accounts receivable	
Other assets	
Total assets	1,433,460
Liabilities	
Unliquidated obligations	7,774
Other accounts payable	
Total liabilities	7,774
Reserves and fund balance	
Cumulative surplus	1,425,686
Total reserves and fund balance	1,425,686
Total liabilities, reserve and fund balance	1,433,460



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ACCOUNTS SECTION

GTF for Voluntary contributions to facilitate the participation of indigenous and local communities in the work of the convention of Biological Diversity

I. Combined statement of income and expenditure and changes in reserves and fund balances for the second year of the biennium 2006-2007 ended 31 December 2007

<u>Income</u>	USD
Voluntary contributions	404,801
Interest income	15,790
Miscellaneous income	344
Total Income	420,935
<u>Expenditure</u>	
Staff and other personnel costs	-
Contractual services	-
Travel	-
Operating expenses	194,168
Acquisitions	-
Programme support costs	25,243
Total Expenditure	219,411
Excess/(shortfall) of income over expenditure	201,524
Prior period adjustment	-
Reserves and fund balance, beginning of period	-
Reserves and fund balance, end of period	201,524

II. Combined statement of assets, liabilities, reserves and fund balance as at 31 December 2007

<u>Assets</u>	
Cash and term deposits	-
Cash pool - US dollar	619,538
<u>Accounts receivable</u>	
Other accounts receivable	-
Other assets	-
Total assets	619,538
<u>Liabilities</u>	
Unliquidated obligations	-
Inter-fund balances	418,014
Other accounts payable	-
Total liabilities	418,014
<u>Reserves and fund balance</u>	
Cumulative surplus	201,524
Total reserves and fund balance	201,524
Total liabilities, reserve and fund balance	619,538



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ACCOUNTS SECTION

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

I. Combined statement of income and expenditure and changes in reserves and fund balances for the second year of the biennium 2006-2007 ended 31 December 2007

Income	USD
Voluntary contributions	4,344,810
Interest income	248,964
Miscellaneous income	-
Total Income	4,593,774
Expenditure	
Staff and other personnel costs	2,181,363
Contractual services	43,098
Travel	41,499
Operating expenses	240,694
Acquisitions	143,187
Programme support costs	344,443
Total Expenditure	2,994,284
Excess/(shortfall) of income over expenditure	1,599,490
Transfer to reserves	(234,100)
Prior period adjustment	-
Reserves and fund balance, beginning of period	859,826
Reserves and fund balance, end of period	2,225,216

II. Combined statement of assets, liabilities, reserves and fund balance as at 31 December 2007

Assets	
Cash and term deposits	
Cash pool - US dollar	3,518,156
Accounts receivable	
Voluntary contribution	159,335
Other accounts receivable	8,113
Other assets	9,066
Total assets	3,694,670
Liabilities	
Payment or contributions received in advance	433,092
Unliquidated obligations	103,939
Inter-fund balances	687,085
Other accounts payable	11,238
Total liabilities	1,235,354
Reserves and fund balance	
Operating reserve	234,100
Cumulative surplus	2,225,216
Total reserves and fund balance	2,459,316
Total liabilities, reserve and fund balance	3,694,670



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ACCOUNTS SECTION

BGL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

04/04/2008

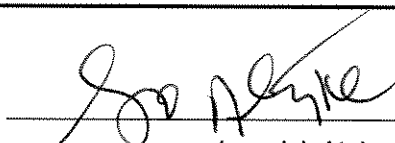
**Special Voluntary Trust Fund for the Additional Voluntary Contributions in Support
of Approved Activities**

**I. Combined statement of income and expenditure and changes in reserves and fund balances for the
second year of the biennium 2006-2007 ended 31 December 2007**

Income	USD
Voluntary contributions	580,797
Interest income	22,596
Miscellaneous income	-
Total Income	603,393
Expenditure	
Staff and other personnel costs	88,733
Contractual services	-
Travel	150,590
Operating expenses	134,546
Acquisitions	16,780
Programme support costs	50,784
Total Expenditure	441,433
Excess/(shortfall) of income over expenditure	161,960
Prior period adjustment	
Reserves and fund balance, beginning of period	138,830
Reserves and fund balance, end of period	300,790

II. Combined statement of assets, liabilities, reserves and fund balance as at 31 December 2007

Assets	
Cash and term deposits	
Cash pool - US dollar	472,212
Accounts receivable	
Other accounts receivable	-
Other assets	87
Total assets	472,299
Liabilities	
Unliquidated obligations	78,500
Inter-fund balances	91,482
Other accounts payable	1,527
Total liabilities	171,509
Reserves and fund balance	
Cumulative surplus	300,790
Total reserves and fund balance	300,790
Total liabilities, reserve and fund balance	472,299



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ACCOUNTS SECTION

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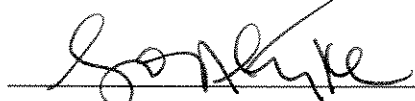
Special Voluntary Trust Fund for Facilitating Participation of Developing Country Parties and Small Island Developing States and Economies in Transition

I. Combined statement of income and expenditure and changes in reserves and fund balances for the second year of the biennium 2006-2007 ended 31 December 2007

Income	USD
Voluntary contributions	840,809
Interest income	27,187
Miscellaneous income	-
Total Income	867,996
Expenditure	
Staff and other personnel costs	
Contractual services	
Travel	
Operating expenses	787,757
Acquisitions	
Programme support costs	102,243
Total Expenditure	890,000
Excess/(shortfall) of income over expenditure	(22,004)
Prior period adjustment	-
Reserves and fund balance, beginning of period	302,133
Reserves and fund balance, end of period	280,129

II. Combined statement of assets, liabilities, reserves and fund balance as at 31 December 2007

Assets	
Cash and term deposits	
Cash pool - US dollar	110,976
Accounts receivable	
Inter-fund balances	169,153
Other accounts receivable	
Other assets	
Total assets	280,129
Liabilities	
Unliquidated obligations	
Other accounts payable	
Total liabilities	-
Reserves and fund balance	
Cumulative surplus	280,129
Total reserves and fund balance	280,129
Total liabilities, reserve and fund balance	280,129



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ACCOUNTS SECTION

BIL

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04/04/2008

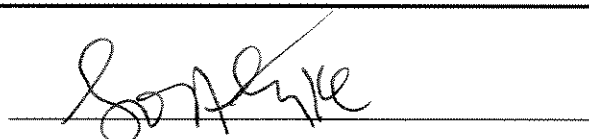
**Trust Fund for the Establishment of the Interim Secretariat of the Biological
Diversity Convention**

**I. Combined statement of income and expenditure and changes in reserves and fund balances for the
second year of the biennium 2006-2007 ended 31 December 2007**

Income	USD
Voluntary contributions	-
Interest income	44,279
Miscellaneous income	-
Total Income	44,279
Expenditure	
Staff and other personnel costs	
Contractual services	
Travel	
Operating expenses	
Acquisitions	
Programme support costs	
Total Expenditure	-
Excess/(shortfall) of income over expenditure	44,279
Prior period adjustment	
Reserves and fund balance, beginning of period	374,013
Reserves and fund balance, end of period	418,292

II. Combined statement of assets, liabilities, reserves and fund balance as at 31 December 2007

Assets	
Cash and term deposits	
Cash pool - US dollar	418,377
Accounts receivable	
Other accounts receivable	
Other assets	
Total assets	418,377
Liabilities	
Unliquidated obligations	
Inter-fund balances	85
Other accounts payable	
Total liabilities	85
Reserves and fund balance	
Cumulative surplus	418,292
Total reserves and fund balance	418,292
Total liabilities, reserve and fund balance	418,377



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ACCOUNTS SECTION

BVL

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04/04/2008