

Ref.: SCBD/RMCS/IAh/73504

3 September 2010

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

Dear Madam/Sir,

Attached please find the audited financial statements (related to the following Trust Funds) for the biennium 2008-2009, which ended 31 December 2009:

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).

Please accept, Madam/Sir, the assurances of my highest consideration.

Ahmed Djoghlaif
Executive Secretary

To: CBD National Focal Points

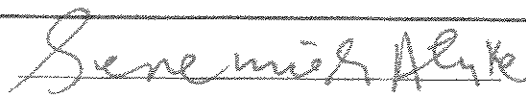
General Trust Fund for the Convention on Biological Diversity

I. Statement of income and expenditure and changes in reserves and fund balances for the Twenty-four months period of the biennium 2008-2009 ended 31 December 2009

Income	USD
Voluntary contributions	20,785,016
Interest income	52,622
Miscellaneous income	838
Total income	20,838,476
Expenditure	
Staff and other personnel costs	15,448,849
Contractual services	74,647
Travel	532,171
Operating expenses	1,043,608
Acquisitions	1,792,602
Programme support costs	2,399,571
Total Expenditure	21,291,448
Excess/(shortfall) of income over expenditure	(452,972)
Prior period adjustments	(1,010)
Net excess/(shortfall) of income over expenditures	(453,982)
Transfers to reserves	(130,909)
Reserves and fund balances, end of period	1,184,635
Operating reserves/Endowment Fund, beginning of period	1,117,372
Operating reserves/Endowment Fund, end of period	1,248,281

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2009

Assets	
Cash and term deposits	445,265
Cash pool - US dollar	2,388,574
Voluntary contributions receivable	1,481,774
Other	1,564,848
Other Assets	33,323
Total assets	5,913,784
Liabilities	
Payments or contributions received in advance	2,262,643
Unliquidated obligations	1,088,953
Interfund balances	77,293
Other accounts payable	51,979
Total liabilities	3,480,868
Net assets/(liabilities)	2,432,916
Reserves and fund balances	
Operating Reserve	1,248,281
Cumulative surplus	1,184,635
Total reserves and fund balances	2,432,916
Total liabilities, reserve and fund balance	5,913,784



Jeremiah Atuke

Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

16/08/2010

BYL



United Nations Office at Nairobi
ACCOUNTS SECTION
Budget and Financial
Management Service

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 Twenty four months period of the biennium 2008-2009 ended 31 December 2009

Income	USD
Voluntary contributions	11,482,330
Interest income	223,159
Miscellaneous income	199,422
Total Income	11,904,911
Expenditure	
Staff and other personnel costs	2,323,087
Contractual services	1,080,053
Travel	1,431,715
Operating expenses	2,357,332
Acquisitions	844
Programme support costs	911,039
Total Expenditure	8,104,070
Excess/(shortfall) of income over expenditure	3,800,841
Prior period adjustments	(439)
Net excess/(shortfall) of income over expenditure	3,800,402
Transfers to reserves	(418,292)
Transfers to/from other funds	418,292
Reserves and fund balances, beginning of period	3,824,006
Reserves and fund balances, end of period	7,624,408
Operating reserves/Endowment Fund, end of period	418,292

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2009

Assets	
Cash pool - Euro	6,188,139
Cash pool - US dollar	3,036,899
Other	85,698
Other Assets	1,637
Total assets	9,312,373
Liabilities	
Unliquidated obligations	875,061
Interfund balances	370,679
Other accounts payable	23,933
Total liabilities	1,269,673
Net assets/(liabilities)	8,042,700
Reserves and fund balances	
Operating Reserve	418,292
Cumulative surplus	7,624,408
Total reserves and fund balances	8,042,700
Total liabilities, reserve and fund balance	9,312,373



Jeremiah Atuke

Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

20/08/2010

BEL



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 Twenty four months period of the biennium 2008-2009 ended 31 December 2009

Income	USD
Voluntary contributions	4,024,816
Interest income	147,024
Miscellaneous income	37
Total Income	4,171,877
Expenditure	
Staff and other personnel costs	2,916,090
Contractual services	59,667
Travel	97,191
Operating expenses	418,081
Acquisitions	315,196
Programme support costs	491,088
Total Expenditure	4,297,312
Excess/(shortfall) of income over expenditure	(125,435)
Net excess/(shortfall) of income over expenditure	(125,435)
Transfers to reserves	(38,600)
Reserves and fund balances, beginning of period	2,225,216
Reserves and fund balances, end of period	2,061,181
Operating reserves/Endowment Fund, beginning of period	234,100
Operating reserves/Endowment Fund, end of period	272,700

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2009

Assets	
Cash pool - US dollar	3,007,490
Voluntary contributions receivable	131,420
Other	39,935
Other Assets	12,516
Total assets	3,191,361
Liabilities	
Payments or contributions received in advance	611,968
Unliquidated obligations	78,685
Interfund balances	166,827
Total liabilities	857,480
Net assets/(liabilities)	2,333,881
Reserves and fund balances	
Operating Reserve	272,700
Cumulative surplus	2,061,181
Total reserves and fund balances	2,333,881
Total liabilities, reserve and fund balance	3,191,361


Jeremiah Atuka

Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

20/08/2010

BGL



**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 Twenty
four months period of the biennium 2008-2009 ended 31 December 2009**

<u>Income</u>	USD
Voluntary contributions	1,340,918
Interest income	12,376
Miscellaneous income	9,345
Total Income	1,362,639
<u>Expenditure</u>	
Staff and other personnel costs	535,753
Contractual services	37,112
Travel	198,507
Operating expenses	199,954
Acquisitions	828
Programme support costs	126,380
Total Expenditure	1,098,534
Excess/(shortfall) of income over expenditure	264,105
Net excess/(shortfall) of income over expenditure	264,105
Reserves and fund balances, beginning of period	300,788
Reserves and fund balances, end of period	564,893

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2009

<u>Assets</u>	
Cash pool - Euro	395,498
Cash pool - US dollar	251,181
Other	3,554
Total assets	650,233
<u>Liabilities</u>	
Unliquidated obligations	60,270
Interfund balances	21,088
Other accounts payable	3,982
Total liabilities	85,340
Net assets/(liabilities)	564,893
<u>Reserves and fund balances</u>	
Cumulative surplus	564,893
Total reserves and fund balances	564,893
Total liabilities, reserve and fund balance	650,233



Jeremiah Atuke

Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

20/09/2010

BHL



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

I. Statement of income and expenditure and changes in reserves and fund balances for the Twenty four months period of the biennium 2008-2009 ended 31 December 2009

Income	USD
Voluntary contributions	350,903
Interest income	5,644
Miscellaneous income	7,646
Total income	364,193
Expenditure	
Operating expenses	319,855
Programme support costs	41,581
Total Expenditure	361,436
Excess/(shortfall) of income over expenditure	2,757
Prior period adjustments	(17,864)
Net excess/(shortfall) of income over expenditure	(15,107)
Reserves and fund balances, beginning of period	280,129
Reserves and fund balances, end of period	265,022

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2009

Assets	
Cash pool - Euro	247,227
Cash pool - US dollar	29,071
Other	5,539
Total assets	281,837
Liabilities	
Interfund balances	16,815
Total liabilities	16,815
Net assets/(liabilities)	265,022
Reserves and fund balances	
Cumulative surplus	265,022
Total reserves and fund balances	265,022
Total liabilities, reserve and fund balance	281,837



Jeremiah Atuke

Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

20/08/2010

BIL




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

**I. Statement of income and expenditure and changes in reserves and fund balances for the Twenty
four months period of the biennium 2008-2009 ended 31 December 2009**

<u>Income</u>	USD
Total Income	-
<u>Expenditure</u>	
Total Expenditure	-
Excess/(shortfall) of income over expenditure	-
Net excess/(shortfall) of income over expenditure	
Transfers to/from other funds	(418,292)
Reserves and fund balances, beginning of period	418,292
Reserves and fund balances, end of period	-

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2009

<u>Assets</u>	
Total assets	
<u>Liabilities</u>	
Net assets/(liabilities)	
<u>Reserves and fund balances</u>	
Total reserves and fund balances	-
Total liabilities, reserve and fund balance	0



Jeremiah Atuke

Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

20/08/2010

BVL



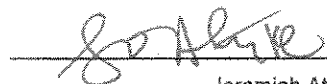
**General Trust Fund for Voluntary Contributions to Facilitate the Participation of
Parties in the Process of the Convention on Biological Diversity**

**I. Statement of income and expenditure and changes in reserves and fund balances for the Twenty
four months period of the biennium 2008-2009 ended 31 December 2009**

Income	USD
Voluntary contributions	2,429,230
Interest income	26,328
Total Income	2,455,558
Expenditure	
Operating expenses	2,539,416
Programme support costs	319,973
Total Expenditure	2,859,389
Excess/(shortfall) of income over expenditure	(403,831)
Net excess/(shortfall) of income over expenditure	(403,831)
Reserves and fund balances, beginning of period	1,425,687
Reserves and fund balances, end of period	1,021,856

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2009

Assets	
Cash pool - Euro	1,042,159
Cash pool - US dollar	116,021
Other	53,692
Total assets	1,211,872
Liabilities	
Unliquidated obligations	16,287
Interfund balances	73,923
Other accounts payable	99,806
Total liabilities	190,016
Net assets/(liabilities)	1,021,856
Reserves and fund balances	
Cumulative surplus	1,021,856
Total reserves and fund balances	1,021,856
Total liabilities, reserve and fund balance	1,211,872



Jeremiah Atuke

Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

20/03/2010

BZL



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

I. Statement of income and expenditure and changes in reserves and fund balances for the Twenty four months period of the biennium 2008-2009 ended 31 December 2009

<u>Income</u>	USD
Voluntary contributions	859,666
Interest income	8,677
Miscellaneous income	4,178
Total Income	872,521
<u>Expenditure</u>	
Operating expenses	759,027
Programme support costs	97,758
Total Expenditure	856,785
Excess/(shortfall) of income over expenditure	15,736
Net excess/(shortfall) of income over expenditure	15,736
Reserves and fund balances, beginning of period	201,524
Reserves and fund balances, end of period	217,260

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2009

<u>Assets</u>	
Cash pool - Euro	212,856
Cash pool - US dollar	57,052
Other	3,506
Total assets	273,414
<u>Liabilities</u>	
Unliquidated obligations	40,986
Interfund balances	15,168
Total liabilities	56,154
Net assets/(liabilities)	217,260
<u>Reserves and fund balances</u>	
Cumulative surplus	217,260
Total reserves and fund balances	217,260
Total liabilities, reserve and fund balance	273,414



Jeremiah Atuke

Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

20/08/2010

VBL

