



Ref: SCBD/AFC/MRH/86053

2 November 2016

NOTIFICATION

Financial Statements of the Trust Funds of the Convention on Biological Diversity, Cartagena Protocol on Biosafety and Nagoya Protocol on Access and Benefit Sharing of Genetic Resources

Dear Madam/Sir,

Attached please find the audited financial statements (related to the following Trust Funds) for the year ended 31 December 2015:

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);*
8. *General Trust Fund for the Core Programme Budget for the Nagoya Protocol on Access and Benefit Sharing of Genetic Resources (BB); and*
9. *Special Voluntary Trust Fund for the Additional Voluntary Contributions in support of approved activities under the Nagoya Protocol on Access and Benefit Sharing of Genetic Resources (BX).*

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

Braulio Ferreira de Souza Dias
Executive Secretary

To: CBD National Focal Points



**Convention on
Biological Diversity**

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General Trust Fund for the Convention on Biological Diversity
(Fund code: BYL)

I. Statement of Financial Performance for the year ended 31 December 2015
(United States Dollars)


	Total 2015
Revenue	
Assessed Contributions	13,946,962
Voluntary Contributions	925,316
Investment Revenue	19,857
Total Revenue	14,892,135
Expenses	
Employee salaries, allowances and benefits	6,561,988
Non-employee compensation and allowances	709,762
Grant and other transfers	3,767
Supplies and consumables	36,970
Depreciation and Amortisation	(30,643)
Travel	351,452
Other Operating expenses	1,994,375
Other expenses	618,619
Programme Support costs	1,491,235
Total expenses	11,737,525
Surplus/(deficit) for the period	3,154,610

II. Statement of Financial Position as at 31 December 2015
(United States Dollars)

	Total 2015
Current Assets	
Cash and Cash Equivalents	998,709
Short-term investments	3,078,104
Assessed contributions Receivable	1,210,620
Voluntary Contributions Receivable	925,316
Other Accounts Receivable	631,884
Other Current Assets	118,768
Total Current Assets	6,963,401
Non-Current Assets	
Long-term investments	2,065,358
Property, Plant and Equipment	55,098
Total Non-Current Assets	2,120,456
Total Assets	9,083,857
Current Liabilities	
Accounts Payable and Accrued Payables	428,721
Employee Benefits	132,795
Other Liabilities	1,510,363
Total Current Liabilities	2,071,879
Non current Liabilities	
Total Liabilities	2,071,879
Net Assets	7,011,978
Total Liabilities & Net assets	9,083,857

III. Statement of Changes in Net Assets for the year ended 31 December 2015
(United States Dollars)

	Total 2015
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	2,532,919
Net assets at the beginning of the period	2,532,919
Excess/ (Deficit) of Revenue over expenditure for period	3,154,610
Reserves	1,324,449
Net assets, end of period	7,011,978


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

(Fund code: BEL)

**I. Statement of Financial Performance for the year ended 31 December 2015
(United States Dollars)**

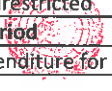
	Total 2015
Revenue	
Voluntary Contributions	6,575,662
Investment Revenue	85,232
Refunds to Member States and Donors	(96,286)
Total Revenue	6,564,608
Expenses	
Employee salaries, allowances and benefits	1,906,211
Non-employee compensation and allowances	417,568
Grant and other transfers	857,960
Travel	1,503,208
Other Operating expenses	457,381
Other expenses	25,496
Programme Support costs	999,490
Total expenses	6,167,314
Surplus/(deficit) for the period	397,294

**II. Statement of Financial Position as at 31 December 2015
(United States Dollars)**

	Total 2015
Current Assets	
Cash and Cash Equivalents	5,773,836
Short-term investments	17,805,164
Voluntary Contributions Receivable	385,067
Other Accounts Receivable	22,323
Advance transfers	400,002
Other Current Assets	323,393
Total Current Assets	24,709,785
Non-Current Assets	
Long-term investments	11,946,985
Total Non-Current Assets	11,946,985
Total Assets	36,656,770
Current Liabilities	
Accounts Payable and Accrued Payables	1,368,216
Employee Benefits	32,034
Other Liabilities	940,630
Total Current Liabilities	2,340,880
Non current Liabilities	
Total Liabilities	2,340,880
Net Assets	34,315,890
Total Liabilities & Net assets	36,656,770

**III. Statement of Changes in Net Assets for the year ended 31 December 2015
(United States Dollars)**

	Total 2015
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	33,918,596
Net assets at the beginning of the period	33,918,596
Excess/ (Deficit) of Revenue over expenditure for period	397,294
Net assets, end of period	34,315,890


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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
(Fund code: BZL)

I. Statement of Financial Performance for the year ended 31 December 2015
(United States Dollars)

	Total 2015
Revenue	
Voluntary Contributions	312,825
Investment Revenue	432
Other miscellaneous revenue	71,147
Refunds to Member States and Donors	(1,553)
Total Revenue	382,851
Expenses	
Travel	77,578
Other Operating expenses	(13,714)
Other expenses	6,805
Programme Support costs	18,767
Total expenses	89,436
Surplus/(deficit) for the period	293,415

II. Statement of Financial Position as at 31 December 2015
(United States Dollars)

	Total 2015
Current Assets	
Cash and Cash Equivalents	90,636
Short-term investments	279,502
Advance transfers	3,540
Other Current Assets	95,969
Total Current Assets	469,647
Non-Current Assets	
Long-term investments	187,541
Total Non-Current Assets	187,541
Total Assets	657,188
Current Liabilities	
Accounts Payable and Accrued Payables	77,575
Other Liabilities	1,196
Total Current Liabilities	78,771
Non current Liabilities	
Total Liabilities	78,771
Net Assets	578,417
Total Liabilities & Net assets	657,188

III. Statement of Changes in Net Assets for the year ended 31 December 2015
(United States Dollars)

	Total 2015
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	285,002
Net assets at the beginning of the period	285,002
Excess/ (Deficit) of Revenue over expenditure for period	293,415
Net assets, end of period	578,417

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**GTF for Voluntary contributions to facilitate the participation of indigenous and local communities in the work of the
convention of Biological Diversity
(Fund code: VBL)**

**I. Statement of Financial Performance for the year ended 31 December 2015
(United States Dollars)**

	Total 2015
Revenue	
Voluntary Contributions	190,565
Investment Revenue	32
Refunds to Member States and Donors	(14,821)
Total Revenue	175,776
Expenses	
Travel	25,027
Other Operating expenses	(7,244)
Other expenses	432
Programme Support costs	11,222
Total expenses	29,437
Surplus/(deficit) for the period	146,339

**II. Statement of Financial Position as at 31 December 2015
(United States Dollars)**

	Total 2015
Current Assets	
Cash and Cash Equivalents	24,133
Short-term investments	74,420
Other Current Assets	105,541
Total Current Assets	204,094
Non-Current Assets	
Long-term investments	49,935
Total Non-Current Assets	49,935
Total Assets	254,029
Current Liabilities	
Accounts Payable and Accrued Payables	25,027
Other Liabilities	14,822
Total Current Liabilities	39,849
Non current Liabilities	
Total Liabilities	39,849
Net Assets	214,180
Total Liabilities & Net assets	254,029

**III. Statement of Changes in Net Assets for the year ended 31 December 2015
(United States Dollars)**

	Total 2015
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	67,841
Net assets at the beginning of the period	67,841
Excess/ (Deficit) of Revenue over expenditure for period	146,339
Net assets, end of period	214,180

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**General Trust Fund for the Core Programme Budget for the Biosafety Protocol
(Fund code: BGL)**

**I. Statement of Financial Performance for the year ended 31 December 2015
(United States Dollars)**


	Total 2015
Revenue	
Assessed Contributions	2,827,192
Investment Revenue	2,570
Other miscellaneous revenue	132,778
Total Revenue	2,962,540
Expenses	
Employee salaries, allowances and benefits	1,169,597
Non-employee compensation and allowances	54,254
Supplies and consumables	2,859
Travel	38,084
Other Operating expenses	199,262
Programme Support costs	233,816
Total expenses	1,697,872
Surplus/(deficit) for the period	1,264,668

**II. Statement of Financial Position as at 31 December 2015
(United States Dollars)**

	Total 2015
Current Assets	
Cash and Cash Equivalents	437,579
Short-term investments	1,349,391
Assessed contributions Receivable	536,589
Other Accounts Receivable	10,263
Total Current Assets	2,333,822
Non-Current Assets	
Long-term investments	905,420
Total Non-Current Assets	905,420
Total Assets	3,239,242
Current Liabilities	
Accounts Payable and Accrued Payables	34,383
Employee Benefits	15,416
Other Liabilities	542,633
Total Current Liabilities	592,432
Non current Liabilities	
Total Liabilities	592,432
Net Assets	2,646,810
Total Liabilities & Net assets	3,239,242

**III. Statement of Changes in Net Assets for the year ended 31 December 2015
(United States Dollars)**

	Total 2015
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	1,088,342
Net assets at the beginning of the period	1,088,342
Excess/ (Deficit) of Revenue over expenditure for period	1,264,668
Reserves	293,800
Net assets, end of period	2,646,810


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Special Voluntary Trust Fund for the Additional Voluntary Contributions in Support of Approved Activities
(Fund code: BHL)

I. Statement of Financial Performance for the year ended 31 December 2015
(United States Dollars)



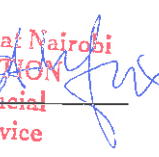
	Total 2015
Revenue	
Voluntary Contributions	2,039,375
Investment Revenue	1,573
Other miscellaneous revenue	7,152
Total Revenue	2,048,100
Expenses	
Employee salaries, allowances and benefits	(6,058)
Non-employee compensation and allowances	2,033
Travel	36,439
Other Operating expenses	4,406
Programme Support costs	5,690
Total expenses	42,510
Surplus/(deficit) for the period	2,005,590

II. Statement of Financial Position as at 31 December 2015
(United States Dollars)

	Total 2015
Current Assets	
Cash and Cash Equivalents	246,548
Short-term investments	760,297
Voluntary Contributions Receivable	1,282,234
Other Current Assets	16,120
Total Current Assets	2,305,199
Non-Current Assets	
Long-term investments	510,147
Total Non-Current Assets	510,147
Total Assets	2,815,346
Current Liabilities	
Accounts Payable and Accrued Payables	39,818
Total Current Liabilities	39,818
Non current Liabilities	
Total Liabilities	39,818
Net Assets	2,775,528
Total Liabilities & Net assets	2,815,346

III. Statement of Changes in Net Assets for the year ended 31 December 2015
(United States Dollars)

	Total 2015
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	769,938
Net assets at the beginning of the period	769,938
Excess/ (Deficit) of Revenue over expenditure for period	2,005,590
Net assets, end of period	2,775,528


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

(Fund code: BIL)

**I. Statement of Financial Performance for the year ended 31 December 2015
(United States Dollars)**

	Total 2015
Revenue	
Investment Revenue	174
Total Revenue	174
Expenses	
Other Operating expenses	1,285
Programme Support costs	167
Total expenses	1,452
Surplus/(deficit) for the period	(1,278)

**II. Statement of Financial Position as at 31 December 2015
(United States Dollars)**

	Total 2015
Current Assets	
Cash and Cash Equivalents	12,016
Short-term investments	37,053
Total Current Assets	49,069
Non-Current Assets	
Long-term investments	24,862
Total Non-Current Assets	24,862
Total Assets	73,931
Current Liabilities	
Total Current Liabilities	-
Non current Liabilities	
Net Assets	73,931
Total Liabilities & Net assets	73,931

**III. Statement of Changes in Net Assets for the year ended 31 December 2015
(United States Dollars)**

	Total 2015
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	75,209
Net assets at the beginning of the period	75,209
Excess/ (Deficit) of Revenue over expenditure for period	(1,278)
Net assets, end of period	73,931



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Trust Fund for the Core Programme Budget for the Nagoya Protocol.
(Fund code: BBL)

I. Statement of Financial Performance for the year ended 31 December 2015
(United States Dollars)


	Total 2015
Revenue	
Assessed Contributions	290,185
Investment Revenue	13
Total Revenue	290,198
Expenses	
Non-employee compensation and allowances	9,633
Travel	7,050
Other expenses	1
Programme Support costs	6,249
Total expenses	22,933
Surplus/(deficit) for the period	267,265

II. Statement of Financial Position as at 31 December 2015
(United States Dollars)

	Total 2015
Current Assets	
Cash and Cash Equivalents	35,161
Short-term investments	108,427
Assessed contributions Receivable	47,415
Other Current Assets	10,955
Total Current Assets	201,958
Non-Current Assets	
Long-term investments	72,754
Total Non-Current Assets	72,754
Total Assets	274,712
Current Liabilities	
Accounts Payable and Accrued Payables	7,050
Other Liabilities	397
Total Current Liabilities	7,447
Non current Liabilities	-
Total Liabilities	7,447
Net Assets	267,265
Total Liabilities & Net assets	274,712

III. Statement of Changes in Net Assets for the year ended 31 December 2014
(United States Dollars)

	Total 2015
Net Assets:	
Net Asset at the beginning of the Period	-
Excess/ (Deficit) of Revenue over expenditure for period	267,265
Total Net Assets	267,265


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Special Voluntary Trust Fund for Additional Voluntary Contributions in Support of Approved Activities.
(Fund code: BXL)

I. Statement of Financial Performance for the year ended 31 December 2015
(United States Dollars)

	Total 2015
Revenue	
Voluntary Contributions	818,293
Investment Revenue	446
Total Revenue	818,739
Expenses	
Employee salaries, allowances and benefits	161,813
Non-employee compensation and allowances	13,130
Other expenses	986
Programme Support costs	18,199
Total expenses	194,128
Surplus/(deficit) for the period	624,611

II. Statement of Financial Position as at 31 December 2015
(United States Dollars)

	Total 2015
Current Assets	
Cash and Cash Equivalents	147,313
Short-term investments	454,279
Voluntary Contributions Receivable	10,941
Total Current Assets	612,533
Non-Current Assets	
Long-term investments	304,814
Total Non-Current Assets	304,814
Total Assets	917,347
Current Liabilities	
Accounts Payable and Accrued Payables	13,000
Employee Benefits	3,289
Other Liabilities	276,447
Total Current Liabilities	292,736
Non current Liabilities	
Total Liabilities	292,736
Net Assets	624,611
Total Liabilities & Net assets	917,347

III. Statement of Changes in Net Assets for the year ended 31 December 2014
(United States Dollars)

	Total 2015
Net Assets:	
Net Assets at the beginning of the Period	-
Excess/ (Deficit) of Revenue over expenditure for period	624,611
Total Net Assets	624,611

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