



Ref: SCBD/AFC/MRH/87024

14 December 2017

#### 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,

Please find attached, for your information, the audited financial statements related to the following Trust Funds for the year ended 31 December 2016. They are provided according to Rule 14 of the Financial Rules of the Convention.

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.

Cristiana Paşca Palmer, PhD  
Executive Secretary

Attachments

To : CBD National Focal Points



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

**I. Statement of Financial Performance for the year ended 31 December 2016**  
(United States Dollars)

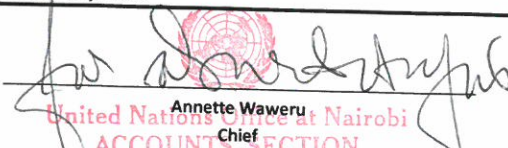
	2016 Total
<b>Revenue</b>	
Assessed contributions	12,336,383
Voluntary contributions	696,365
Other revenue	82
Investment revenue	54,889
<b>Total revenue</b>	<b>13,087,719</b>
<b>Expenses</b>	
Employee salaries allowances and benefits	7,278,215
Non-employee compensation and allowances	202,872
Supplies and consumables	35,151
Depreciation	9,665
Travel	426,773
Other operating expenses	4,562,001
Other expenses	3,447
<b>Total expenses</b>	<b>12,518,124</b>
<b>Surplus/(deficit) for the period</b>	<b>569,595</b>

**II. Statement of Financial Position as at 31 December 2016**  
(United States Dollars)

	2016 Total
<b>Current assets</b>	
Cash and cash equivalents	1,870,961
Investments	3,312,156
Assessed contributions receivable	1,111,185
Voluntary contributions receivable	293
Other receivables	428,288
Other assets	220,222
<b>Total current assets</b>	<b>6,943,105</b>
<b>Non-current assets</b>	
Investments	1,594,878
Property plant and equipment	45,433
<b>Total non-current assets</b>	<b>1,640,311</b>
<b>Total assets</b>	<b>8,583,416</b>
<b>Current liabilities</b>	
Accounts payable and accrued liabilities	111,430
Advance receipts	681,777
Employee benefits liabilities	208,637
<b>Total current liabilities</b>	<b>1,001,844</b>
<b>Total non current liabilities</b>	<b>-</b>
<b>Total liabilities</b>	<b>1,001,844</b>
<b>Net of total assets and total liabilities</b>	<b>7,581,572</b>
<b>Net assets:</b>	
Accumulated surplus/(deficit) - unrestricted	5,491,984
Reserves	2,089,588
<b>Total net assets</b>	<b>7,581,572</b>

**III. Statement of Changes in Net Assets for the year ended 31 December 2016**  
(United States Dollars)

	2016 Total
<b>Net assets at the beginning of the period</b>	<b>7,011,977</b>
Surplus/(deficit) for the period	569,595
<b>Total net assets at the end of period</b>	<b>7,581,572</b>

  
 Annette Waweru  
 Chief  
 ACCOUNTS SECTION  
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25/10/2017

**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 2016  
(United States Dollars)**

	2016 Total
<b>Revenue</b>	
Voluntary contributions	2,604,547
Other revenue	154
Investment revenue	253,877
<b>Total revenue</b>	<b>2,858,578</b>
<b>Expenses</b>	
Employee salaries allowances and benefits	1,293,507
Non-employee compensation and allowances	695,720
Grants and other transfers	2,712,123
Supplies and consumables	1,314
Travel	1,807,036
Other operating expenses	2,036,618
Other expenses	6,059
<b>Total expenses</b>	<b>8,552,377</b>
<b>Surplus/(deficit) for the period</b>	<b>(5,693,799)</b>

**II. Statement of Financial Position as at 31 December 2016  
(United States Dollars)**

	2016 Total
<b>Current assets</b>	
Cash and cash equivalents	7,941,461
Investments	14,060,776
Voluntary contributions receivable	201,945
Other receivables	18,067
Advance Transfers	443,662
Other assets	1,181,165
<b>Total current assets</b>	<b>23,847,076</b>
<b>Non-current assets</b>	
Investments	6,770,582
Voluntary contributions receivable	224,215
<b>Total non-current assets</b>	<b>6,994,797</b>
<b>Total assets</b>	<b>30,841,873</b>
<b>Current liabilities</b>	
Accounts payable and accrued liabilities	1,802,205
Employee benefits liabilities	31,759
Other liabilities	385,818
<b>Total current liabilities</b>	<b>2,219,782</b>
<b>Total non current liabilities</b>	<b>-</b>
<b>Total liabilities</b>	<b>2,219,782</b>
<b>Net of total assets and total liabilities</b>	<b>28,622,091</b>
<b>Net assets:</b>	
Accumulated surplus/(deficit) - unrestricted	28,622,091
<b>Total net assets</b>	<b>28,622,091</b>

**III. Statement of Changes in Net Assets for the year ended 31 December 2016  
(United States Dollars)**

	2016 Total
<b>Net assets at the beginning of the period</b>	<b>34,315,890</b>
Surplus/(deficit) for the period	(5,693,799)
<b>Total net assets at the end of period</b>	<b>28,622,091</b>

  
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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 2016  
(United States Dollars)**


	2016 Total
<b>Revenue</b>	
Voluntary contributions	562,847
Investment revenue	6,510
<b>Total revenue</b>	<b>569,357</b>
<b>Expenses</b>	
Non-employee compensation and allowances	3,477
Travel	610,050
Other operating expenses	355,398
<b>Total expenses</b>	<b>968,925</b>
<b>Surplus/(deficit) for the period</b>	<b>(399,568)</b>

**II. Statement of Financial Position as at 31 December 2016  
(United States Dollars)**

	2016 Total
<b>Current assets</b>	
Cash and cash equivalents	101,935
Investments	180,482
Voluntary contributions receivable	(1,481)
Advance Transfers	3,540
Other assets	3,506
<b>Total current assets</b>	<b>287,982</b>
<b>Non-current assets</b>	
Investments	86,906
<b>Total non-current assets</b>	<b>86,906</b>
<b>Total assets</b>	<b>374,888</b>
<b>Current liabilities</b>	
Accounts payable and accrued liabilities	79,912
Advance receipts	1,196
Other liabilities	41,000
<b>Total current liabilities</b>	<b>122,108</b>
<b>Total non current liabilities</b>	<b>-</b>
<b>Total liabilities</b>	<b>122,108</b>
<b>Net of total assets and total liabilities</b>	<b>252,780</b>
<b>Net assets:</b>	
Accumulated surplus/(deficit) - unrestricted	252,780
<b>Total net assets</b>	<b>252,780</b>

**III. Statement of Changes in Net Assets for the year ended 31 December 2016  
(United States Dollars)**

	2016 Total
<b>Net assets at the beginning of the period</b>	<b>578,418</b>
Other adjustments to net assets	73,930
Surplus/(deficit) for the period	(399,568)
<b>Total net assets at the end of period</b>	<b>252,780</b>

  
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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 2016  
(United States Dollars)**

	2016 Total
<b>Revenue</b>	
Voluntary contributions	70,340
Investment revenue	1,518
<b>Total revenue</b>	<b>71,858</b>
<b>Expenses</b>	
Travel	131,525
Other operating expenses	63,620
<b>Total expenses</b>	<b>195,145</b>
<b>Surplus/(deficit) for the period</b>	<b>(123,287)</b>

**II. Statement of Financial Position as at 31 December 2016  
(United States Dollars)**

	2016 Total
<b>Current assets</b>	
Cash and cash equivalents	10,056
Investments	17,805
Other assets	47,596
<b>Total current assets</b>	<b>75,457</b>
<b>Non-current assets</b>	
Investments	8,573
<b>Total non-current assets</b>	<b>8,573</b>
<b>Total assets</b>	<b>84,030</b>
<b>Current liabilities</b>	
Accounts payable and accrued liabilities	(6,864)
<b>Total current liabilities</b>	<b>(6,864)</b>
<b>Total non current liabilities</b>	<b>-</b>
<b>Total liabilities</b>	<b>(6,864)</b>
<b>Net of total assets and total liabilities</b>	<b>90,894</b>
<b>Net assets:</b>	
Accumulated surplus/(deficit) - unrestricted	90,894
<b>Total net assets</b>	<b>90,894</b>

**III. Statement of Changes in Net Assets for the year ended 31 December 2016  
(United States Dollars)**

	2016 Total
<b>Net assets at the beginning of the period</b>	<b>214,181</b>
Surplus/(deficit) for the period	(123,287)
<b>Total net assets at the end of period</b>	<b>90,894</b>



Annette Waweru  
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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 2016**  
(United States Dollars)

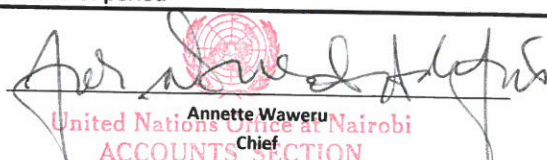
	2016 Total
<b>Revenue</b>	
Assessed contributions	2,746,091
Voluntary contributions	197,795
Investment revenue	24,116
<b>Total revenue</b>	<b>2,968,002</b>
<b>Expenses</b>	
Employee salaries allowances and benefits	1,514,483
Non-employee compensation and allowances	7,643
Supplies and consumables	408
Travel	100,031
Other operating expenses	1,005,876
Other expenses	304
<b>Total expenses</b>	<b>2,628,745</b>
<b>Surplus/(deficit) for the period</b>	<b>339,257</b>

**II. Statement of Financial Position as at 31 December 2016**  
(United States Dollars)

	2016 Total
<b>Current assets</b>	
Cash and cash equivalents	732,155
Investments	1,296,320
Assessed contributions receivable	440,777
Voluntary contributions receivable	70
Other receivables	37,902
Other assets	4,515
<b>Total current assets</b>	<b>2,511,739</b>
<b>Non-current assets</b>	
Investments	624,207
<b>Total non-current assets</b>	<b>624,207</b>
<b>Total assets</b>	<b>3,135,946</b>
<b>Current liabilities</b>	
Accounts payable and accrued liabilities	38,768
Advance receipts	79,534
Employee benefits liabilities	31,577
<b>Total current liabilities</b>	<b>149,879</b>
<b>Total non current liabilities</b>	<b>-</b>
<b>Total liabilities</b>	<b>149,879</b>
<b>Net of total assets and total liabilities</b>	<b>2,986,067</b>
<b>Net assets:</b>	
Accumulated surplus/(deficit) - unrestricted	2,516,724
Reserves	469,343
<b>Total net assets</b>	<b>2,986,067</b>

**III. Statement of Changes in Net Assets for the year ended 31 December 2016**  
(United States Dollars)

	2016 Total
<b>Net assets at the beginning of the period</b>	<b>2,646,810</b>
Surplus/(deficit) for the period	339,257
<b>Total net assets at the end of period</b>	<b>2,986,067</b>

  
 Annette Waweru  
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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 2016**  
(United States Dollars)

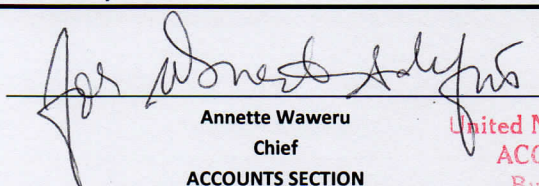
	2016 Total
<b>Revenue</b>	
Voluntary contributions	(9,142)
Other revenue	(17)
Investment revenue	12,352
<b>Total revenue</b>	<b>3,193</b>
<b>Expenses</b>	
Non-employee compensation and allowances	8,906
Supplies and consumables	900
Travel	290,160
Other operating expenses	386,586
<b>Total expenses</b>	<b>686,552</b>
<b>Surplus/(deficit) for the period</b>	<b>(683,359)</b>

**II. Statement of Financial Position as at 31 December 2016**  
(United States Dollars)

	2016 Total
<b>Current assets</b>	
Cash and cash equivalents	388,666
Investments	688,154
Voluntary contributions receivable	855,959
Other assets	59,081
<b>Total current assets</b>	<b>1,991,860</b>
<b>Non-current assets</b>	
Investments	331,362
<b>Total non-current assets</b>	<b>331,362</b>
<b>Total assets</b>	<b>2,323,222</b>
<b>Current liabilities</b>	
Accounts payable and accrued liabilities	231,017
Employee benefits liabilities	35
<b>Total current liabilities</b>	<b>231,052</b>
<b>Total non current liabilities</b>	<b>-</b>
<b>Total liabilities</b>	<b>231,052</b>
<b>Net of total assets and total liabilities</b>	<b>2,092,170</b>
<b>Net assets:</b>	
Accumulated surplus/(deficit) - unrestricted	2,092,170
<b>Total net assets</b>	<b>2,092,170</b>

**III. Statement of Changes in Net Assets for the year ended 31 December 2016**  
(United States Dollars)

	2016 Total
<b>Net assets at the beginning of the period</b>	<b>2,775,529</b>
Surplus/(deficit) for the period	(683,359)
<b>Total net assets at the end of period</b>	<b>2,092,170</b>

  
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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 2016**  
(United States Dollars)


	2016 Total
Revenue	-
Expenses	-
Total expenses	-
Surplus/(deficit) for the period	-

**II. Statement of Financial Position as at 31 December 2016**  
(United States Dollars)

	2016 Total
Current assets	-
Total current assets	-
Non-current assets	-
Total non-current assets	-
Total assets	-
Current liabilities	-
Total current liabilities	-
Total non current liabilities	-
Net assets:	-
Total net assets	-

**III. Statement of Changes in Net Assets for the year ended 31 December 2016**  
(United States Dollars)

	2016 Total
Net assets at the beginning of the period	73,930
Other adjustments to net assets	(73,930)
Total net assets at the end of period	-

  
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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 2016**  
(United States Dollars)


	2016 Total
<b>Revenue</b>	
Assessed contributions	1,365,640
Investment revenue	1,704
<b>Total revenue</b>	<b>1,367,344</b>
<b>Expenses</b>	
Employee salaries allowances and benefits	228,772
Non-employee compensation and allowances	23,096
Travel	45,528
Other operating expenses	354,573
<b>Total expenses</b>	<b>651,969</b>
<b>Surplus/(deficit) for the period</b>	<b>715,375</b>

**II. Statement of Financial Position as at 31 December 2016**  
(United States Dollars)

	2016 Total
<b>Current assets</b>	
Cash and cash equivalents	172,709
Investments	305,791
Assessed contributions receivable	369,812
Other receivables	41
Other assets	8,615
<b>Total current assets</b>	<b>856,968</b>
<b>Non-current assets</b>	
Investments	147,245
<b>Total non-current assets</b>	<b>147,245</b>
<b>Total assets</b>	<b>1,004,213</b>
<b>Current liabilities</b>	
Accounts payable and accrued liabilities	2,959
Advance receipts	9,505
Employee benefits liabilities	9,110
<b>Total current liabilities</b>	<b>21,574</b>
<b>Total non current liabilities</b>	-
<b>Total liabilities</b>	<b>21,574</b>
<b>Net of total assets and total liabilities</b>	<b>982,639</b>
<b>Net assets:</b>	
Accumulated surplus/(deficit) - unrestricted	886,962
Reserves	95,677
<b>Total net assets</b>	<b>982,639</b>

**III. Statement of Changes in Net Assets for the year ended 31 December 2016**  
(United States Dollars)

	2016 Total
<b>Net assets at the beginning of the period</b>	<b>267,264</b>
Surplus/(deficit) for the period	715,375
<b>Total net assets at the end of period</b>	<b>982,639</b>

  
**Annette Waweru**  
 Chief  
 ACCOUNTS SECTION  
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27/10/2017

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

**I. Statement of Financial Performance for the year ended 31 December 2016**  
(United States Dollars)

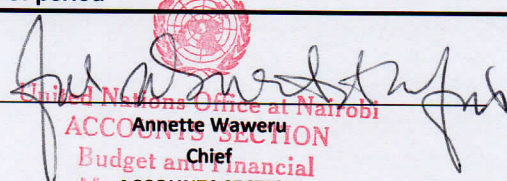
	2016 Total
<b>Revenue</b>	
Voluntary contributions	36,775
Investment revenue	7,060
<b>Total revenue</b>	<b>43,835</b>
<b>Expenses</b>	
Employee salaries allowances and benefits	117,658
Non-employee compensation and allowances	4,210
Travel	256,871
Other operating expenses	102,554
<b>Total expenses</b>	<b>481,293</b>
<b>Surplus/(deficit) for the period</b>	<b>(437,458)</b>

**II. Statement of Financial Position as at 31 December 2016**  
(United States Dollars)

	2016 Total
<b>Current assets</b>	
Cash and cash equivalents	125,901
Investments	222,914
Other assets	53,082
<b>Total current assets</b>	<b>401,897</b>
<b>Non-current assets</b>	
Investments	107,338
<b>Total non-current assets</b>	<b>107,338</b>
<b>Total assets</b>	<b>509,235</b>
<b>Current liabilities</b>	
Accounts payable and accrued liabilities	194,651
Employee benefits liabilities	35
Other liabilities	127,396
<b>Total current liabilities</b>	<b>322,082</b>
<b>Total non current liabilities</b>	<b>-</b>
<b>Total liabilities</b>	<b>322,082</b>
<b>Net of total assets and total liabilities</b>	<b>187,153</b>
<b>Net assets:</b>	
Accumulated surplus/(deficit) - unrestricted	187,153
<b>Total net assets</b>	<b>187,153</b>

**III. Statement of Changes in Net Assets for the year ended 31 December 2016**  
(United States Dollars)

	2016 Total
<b>Net assets at the beginning of the period</b>	<b>624,611</b>
Surplus/(deficit) for the period	(437,458)
<b>Total net assets at the end of period</b>	<b>187,153</b>

  
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