



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

I. Statement of Financial Performance for the year ended 31 December 2023
(United States Dollars)

	Total
Revenue	
Assessed contributions	13 026 939
Voluntary contributions	1 115 919
Other revenue	30 855
Investment revenue	428 429
Total Revenue	14 602 142
Expenses	
Employee salaries allowances and benefits	8 476 688
Non-employee compensation and allowances	337 600
Supplies and consumables	13 061
Depreciation	173 938
Travel	851 460
Other operating expenses	1 884 310
Expected credit loss allowance for doubtful receivables	268 425
Other expenses	551
Programme support expenses	1 551 216
Net foreign exchange losses	4 301
Total expenses	13 561 550
Surplus/(Deficit) for the period	1 040 592

II. Statement of Financial Position as at 31 December 2023
(United States Dollars)

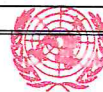
	Total
Current Assets	
Cash and cash equivalents	10 672 335
Assessed contributions receivable	2 064 303
Voluntary contributions receivable	369
Other receivables	149 939
Other assets	281 005
Total Current Assets	13 167 951
Non-Current Assets	
Property plant and equipment	659 104
Total Non-Current Assets	659 104
Total Assets	13 827 055
Current Liabilities	
Accounts payable and accrued liabilities	400 793
Advance receipts	229 497
Employee benefits liabilities	202 047
Other liabilities	-
Total Current Liabilities	832 337
Non Current Liabilities	-
Total Non current Liabilities	-
Total Liabilities	832 337
Net of Total Assets and Total Liabilities	12 994 718
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	10 677 719
Reserves	2 316 999
Total Net Assets	12 994 718

III. Statement of Changes in Net Assets for the year ended 31 December 2023
(United States Dollars)

	Total
Net Assets at the Beginning of the Period	12 102 721
Changes in net asset accumulated surplus – unrestricted	(336 353)
Changes in net asset reserve - unrestricted	187 758
Surplus/(deficit) for the period	1 040 592
Total Net Assets at the End of the Period	12 994 718

for Miriam Kizito

Miriam Kizito
Chief, Financial Reporting Unit
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United Nations Office at Nairobi
ACCOUNTS SECTION
Budget and Financial
Management Service

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