

## Financial and budgetary matters: Report on financial matters for 2023 and 2024

### Actions requested:

The Standing Committee is invited to:

- i. review and accept the audited financial statements for 2023 as of 31 December 2023;
- ii. note the core budget results for 2023;
- iii. note the status of non-core funding and voluntary contributions for 2023;
- iv. approve the carrying forward of funds from 2023 to 2024, as described in paragraph 9 and presented in column C of the table in Annex 4;
- v. approve the allocation under core budget line D “Support to Ramsar Regional Initiatives” to eligible RRI as described in paragraph 23;
- vi. take note of the surplus balances described in paragraph 14; and
- vii. take note of the information regarding the financial reports for 2024 and 2025 in paragraph 26, and regarding the invoices for 2025 in paragraph 27.

### Background

1. This report addresses financial matters concerning the Convention on Wetlands’ core and non-core budget results for 2023, and the budget for 2024.
2. Sound financial management of the Secretariat core and non-core funds has been validated by the external auditor. The internal responsibilities and allocation of controls between the International Union for Conservation of Nature (IUCN) and the Secretariat have been documented, to ensure that the processes for financial management in the Secretariat are in compliance with IUCN policies and procedures where applicable.

### 2023 results: core budget

3. The 2023 audited financial statements are included at Annex 1 of the present document.
4. A summary of the 2023 core budget results is included at Annex 2. It shows, in column A, the budget for 2023 of CHF 5,081K approved through COP14 Resolution XIV.1 on *Financial and*

*budgetary matters*. Column B of the same table shows the allocation of CHF 196K of 2021 budget savings, approved through the same Resolution. Column C shows the allocation of the 2022 committed balances for a total of CHF 701K, and column D shows authorized used of the 2022 surplus for a total of CHF 130K, both authorized by the Standing Committee. Finally, column G shows the Secretariat's adjustments to 2023 balances between approved budget lines (the overall approved 2023 core budget remains unchanged).

5. The total available budget for 2023 was thus CHF 6,108K. Annex 2 also shows the final income and expenditure in 2023 (confirmed by the financial statements in Annex 1) and the balance as of 31 December 2023 for each budget line and category.
6. The Standing Committee is invited to review and accept the 2023 audited financial statements in Annex 1. The full 2023 audited financial statements including the notes and audit opinion have also been published on the Convention website.<sup>1</sup>
7. At the end of 2023, the core budget balance was CHF 1,232K. This included CHF 920K of funds that were pre-committed/planned in 2023 to be spent in 2024, and CHF 312K of savings. Table 1 below provides a summary of these sub-totals.
8. The following points are highlighted for the Standing Committee's consideration:
  - a. Projected income was generally as budgeted except for income tax, which was CHF 36K under budget due to vacancies, while interest income was by CHF 7K higher than budgeted.
  - b. Overall salary costs of CHF 3,360K corresponded to a budget implementation rate of 94%, and 66% of overall expenditure.
  - c. The staff provisions increased by CHF 46K as a net result of a increase in the staff termination provision of CHF 16K, an increase in the staff repatriation provision of CHF 33K and a decrease in the staff leave provision of CHF 3K.
  - d. In 2023 provisions for outstanding contributions amounted to CHF 211K, which was CHF 61K over the approved budget. More details are provided in document SC63 Doc.9.2 *Status of annual contributions*.
  - e. In 2023, in accordance with Standing Committee Decision SC62-45, CHF 140K of 2022 surplus was allocated to complement the voluntary funding for COP14 sponsored delegate travel. This is presented in the statement of income and expenditure for 2023 in the audited financial statements (see Annex 1, table II).
9. The Secretariat proposes to carry forward the total pre-committed and uncommitted/unspent funds of CHF 1,232K to 2024, as noted above in the third column of Table 1, "Carry Forward 2024". This is in line with Decision SC57-50 in which the Standing Committee decided that uncommitted/unspent balances for budget lines can be carried forward to the next year within the triennium and presented to the following meeting of the Subgroup on Finance.

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<sup>1</sup> See <https://www.ramsar.org/document/financial-statements-year-ended-31-december-2023-report-independent-auditor>.

Table 1: Summary of 2023 core budget pre-committed/planned and uncommitted/unspent funds carried forward (in '000 CHF, includes possible rounding differences)

Category / Department	Pre-committed/planned 2023 to be spent in 2024 (A)	Uncommitted /unspent 2023 carry forward to 2024 (B)	Carry forward 2024 (C=A+B)	Comments for carry forward 2024
Resource Mobilization and Outreach	257	6	263	<b>Pre-committed/planned:</b> (i) 109K CEPA Programme; (ii) 110K Communications, Translations, Publications and Reporting Implementation and (iii) 38K Web/IT-support. <b>Uncommitted/unspent:</b> 6K vacancies and benefits.
Regional Advice and Support	115	177	292	<b>Pre-committed/planned:</b> (i) 96K implementation of Ramsar Advisory Missions postponed to 2024 and (ii) 19K travel. <b>Uncommitted/unspent:</b> 177K vacancies and benefits.
Support to Ramsar Regional Initiatives	36	84	120	<b>Pre-committed/planned:</b> implementation continues in 2024 for (i) 12K SARRI, (ii) 24K Amazon-Basin RRI. <b>Uncommitted/unspent:</b> (i) 70K unallocated from 2023 RRI budget and (ii) 14K unused balance from the prior triennium.
Scientific and Technical Services	337	37	373	<b>Pre-committed/planned:</b> (i) 21K travel, (ii) 3K STRP Chair travel, (iii) 61K STRP implementation, (iv) 6K STRP meetings, (v) 50K for SP5, (vi) 42K implementation for inventories continues in 2024, (vii) 63K Ramsar Sites Information Service (RSIS) maintenance and development and (viii) 90K RSIS technical support for the triennium. <b>Uncommitted/unspent:</b> 37K staff benefits.
Administration/ Web	130	8	137	<b>Pre-committed/planned:</b> (i) 36K staff hiring and departure costs, (ii) 28K office supplies & equipment and (iii) 65K capacity building plan implementation continues. <b>Uncommitted/unspent:</b> 8K staff benefits.
Standing Committee Services	41	0	41	<b>Pre-committed/planned:</b> (i) 4K Effectiveness working group, implementation continues for (ii) 7K enhancing efficiency and collaboration and (iii) 30K review of resolutions.
IUCN Administrative Service Charges	0	1	1	<b>Uncommitted/unspent:</b> IUCN administrative charge.
Legal Services	5	0	5	<b>Pre-committed/planned:</b> 5K legal fees.
<b>Subtotal</b>	<b>920</b>	<b>312</b>	<b>1,233</b>	
Rounding			-1	
<b>Total core carry forward 2024</b>	<b>920</b>	<b>312</b>	<b>1,232</b>	

## 2023 reserve and surplus

10. The statement of income and expenditure for 2023 in the audited financial statements (see Annex 1, table II) shows that the core fund balance at the end of the year was CHF 3,783K. This includes the 2023 core fund balance (at the beginning of 2023) of CHF 3,930K, and the net expenditure over income for 2023 of CHF 147K, as per the audited financial statements and 2023 core results for the period 1 January to 31 December 2023 (see Annex 2).
11. The 2023 core fund balance above includes the reserve fund of CHF 762K. This corresponds to 15% of the annual core budget, the maximum level approved by the Contracting Parties at COP14, in paragraph 32 of Resolution XIV.1 on *Financial and budgetary matters*.
12. The core fund balance also includes a total of CHF 392K approved by COP14 from the 2019-2021 triennium core budget surplus (Resolution XIV.1, paragraphs 15 and 16) to be used in 2024 and 2025. This total includes CHF 152K to cover the gap created in the core budget<sup>2</sup> and CHF 240K to increase the provision for outstanding contributions in 2024 and 2025.
13. This balance also includes carry forward of CHF 1,232K, as detailed in Table 1 above, which will be spent in 2024 and thus has been included in the 2024 budget (see Annex 4).
14. The core 2023 surplus thus available for consideration and allocation by the Standing Committee is CHF 1,397K. Table 2 below summarizes the details. The Standing Committee is invited to decide on the use of this surplus.

Table 2: 2023 core surplus to be allocated (in '000 CHF)

<b>(I) Fund balance at 31 December 2023 per audited statements</b>	<b>3,783</b>
<b>Reserve, approved and pre-committed:</b>	
Reserve fund at 15% (Resolution XIII.2, paragraph 33)	762
COP14-approved use of savings for 2024-2025 (Resolution XIV.1, paragraph 15)	152
COP14-approved use of savings for 2024-2025 (Resolution XIV.1, paragraph 16)	240
Carry-forward balances (Table 1)	1,232
<b>(II) Total reserve, approved and pre-committed</b>	<b>2,386</b>
<b>(III=I-II) 2023 core surplus after reserve, approved and pre-committed - to be allocated</b>	<b>1,397</b>

15. The Secretariat may suggest possible uses of the savings to the Subgroup on Finance for recommendation by the Subgroup on Finance for approval by the Standing Committee during the SC63 meeting.

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<sup>2</sup> See paragraph 15 of Resolution XIII.2 on *Financial and budgetary matters 2019-2021*, <https://www.ramsar.org/document/resolution-xiii2-financial-and-budgetary-matters>.

## 2023 results: non-core funding status and voluntary contributions

16. As per Annex 1, section II, *Statement of income and expenditure as of 31 December 2023*, project income of CHF 1,672K and African voluntary contributions<sup>3</sup> of CHF 2K were received in 2023, resulting in a total income from non-core voluntary contributions of CHF 1,674K. The details of non-core funding as of 31 December 2023 can be found in Annex 3.
17. The voluntary contributions received in 2023 are outlined in Table 3 below. As instructed by the Standing Committee through Decision SC53-32, the table provides an overview of the contributions received and their designated use.

*Table 3: Project income from voluntary non-core contributions received in 2023 (in '000 CHF, includes possible rounding differences)*

Donor	Income Amount	Description
Canada	33	COP14 sponsored delegate support
Canada	6	Youth and wetlands
Danone	82	Danone project activities
Finland	5	STRP Workplan 2023-2025
Germany	969	Wise use of Caribbean Wetlands
Japan	61	Nagao Wetland Fund
Republic of Korea	203	Enhance implementation of the Convention
Switzerland	100	Ramsar Sites Information Service
United Kingdom	36	STRP Workplan 2023-2025
United Kingdom	55	Ramsar site assessment
United States	122	Ramsar site assessment
<b>Total voluntary non-core contributions 2023</b>	<b>1,672</b>	

18. In 2023 Contracting Parties and other potential donors were approached regarding funding of other budgeted non-core priority items identified in Annex 4 of Resolution XIV.1.
19. The Secretariat would like to express its sincere appreciation to Contracting Parties and donors for their voluntary contributions to non-core activities of the Convention.

### *African voluntary contributions*

20. In 2023, a net voluntary contribution of CHF 2K was received from Contracting Parties in the Africa region.

<sup>3</sup> See paragraph 23 of Resolution X.2 on *Financial and budgetary matters*, <https://www.ramsar.org/document/resolution-x2-financial-and-budgetary-matters>.

21. The funds received which are available for future distribution total CHF 30K, as reported in document SC63 Doc.9.2 *Status of annual contributions*, paragraph 22.

#### **Core budget 2024**

22. An overview of the proposed 2024 budget is provided in Annex 4. It includes the COP14-approved budget of CHF 5,081K; the authorized use of the 2021 budget savings of CHF 196K; and the pre-committed 2023 budget funds to be spent in 2024 of CHF 1,232K. The total proposed core budget for 2024 is thus CHF 6,509K.
23. As noted in document SC63 Doc.25 *Report of the Secretariat on the Ramsar Regional Initiatives*, the Secretariat invites the Standing Committee at SC63 to consider and approve the allocation of funds to RRIIs proposed in the 2024 core budget. The Secretariat reports the request for allocation of CHF 29K to the Danube WILDIsland Ramsar Regional Initiative for activities in 2024, as per paragraph 20 of the above-mentioned document.

#### *Information on other matters*

24. The Secretariat has made efforts to implement Decisions SC57-44 and SC57-45 to encourage timely payment of annual contributions. In 2023, reminders were sent by email on a quarterly basis to those Contracting Parties with unpaid balances of annual contributions. More details are provided in document SC63 Doc.9.2 *Status of annual contributions*, paragraphs 15-19.
25. In accordance with Decision SC58-18, the status of the annual contributions is to be acknowledged intersessionally by the Standing Committee as a group confirmation of outstanding contributions to be obtained in the period following the closing of accounts and prior to the signing of the financial statements by the external auditor. Consequently, the Secretariat sent on 23 January 2024 the request to the Standing Committee to acknowledge the status of assessed contributions as at 31 December 2023. Since no comments were received within the given period, the outstanding contributions as at 31 December 2023 are considered as acknowledged, as reported in document SC63 Doc 9.2 *Status of annual contributions*, paragraphs 12 and 13.
26. It is expected that SC64 will occur in the first quarter of 2025. Audited year-end financial statements for 2024 will not be available by then. The Secretariat suggests that financial reports for 2024 and 2025, along with the report on annual contributions, be prepared as of 30 September 2024 for consideration by Standing Committee at SC64. The Secretariat anticipates that the audited 2024 financial statements will be finalized and published on the website in April/May 2025. Consequently, updated and final financial documents on financial matters and annual contributions as of 31 December 2024 will be submitted to SC65 at COP15 in July 2025.
27. Annual contributions to the core budget of the Convention are assessed and invoiced annually on the basis of the United Nations scale of contributions of Member States. The new scale for the years 2025-2027 will be published at the beginning of 2025. Consequently, the Secretariat will endeavour to issue and send the 2025 invoices promptly after the new scale of contributions is accessible.

## Annex 1

### Audited financial statements as of 31 December 2023 (Swiss reporting format)

#### I. Balance sheet as of 31 December<sup>4</sup>

<i>in thousands of Swiss francs (CHF '000s)</i>	Notes	2023	2022
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and short term bank deposits		7,176	6,377
Contracting Party receivables (net)	6	221	390
Amount owed from IUCN		0	105
Other account receivables	7	45	34
<b>Total current assets</b>		<b>7,442</b>	<b>6,906</b>
<b>Fixed assets (net)</b>	9	<b>22</b>	<b>27</b>
<b>Total non-current assets</b>		<b>22</b>	<b>27</b>
<b>TOTAL ASSETS</b>		<b>7,464</b>	<b>6,933</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Current liabilities</b>			
Amount owed to IUCN		230	0
Other Payables	8	609	757
Accrued liabilities		88	76
<b>Total current liabilities</b>		<b>927</b>	<b>833</b>
<b>Provisions</b>			
Staff repatriation	5	183	150
Staff leave	5	139	141
Staff termination	5	201	184
<b>Total provisions</b>		<b>522</b>	<b>475</b>
<b>Fund and Reserves</b>			
Core reserve fund	11	3,783	3,930
Non-core Projects	12	2,232	1,695
<b>Total fund and reserves</b>		<b>6,015</b>	<b>5,625</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>7,464</b>	<b>6,933</b>

<sup>4</sup> See the notes to the audited statements at <https://www.ramsar.org/document/financial-statements-year-ended-31-december-2023-report-independent-auditor>.

## II. Statement of income and expenditure for the year ended 31 December 2023

<i>in thousands of Swiss francs (CHF '000s)</i>		2023			2022		
		Notes	Core Funds	Non-Core Projects	Total	Core Funds	Non-Core Projects
<b>Income</b>							
<i>External income:</i>							
		3,779	-	3,779	3,779	-	3,779
		1,066	-	1,066	1,066	-	1,066
		-	2	2	-	4	4
		-	1,672	1,672	-	1,960	1,960
	10	189	-	189	126	-	126
		<b>5,034</b>	<b>1,674</b>	<b>6,708</b>	<b>4,971</b>	<b>1,964</b>	<b>6,935</b>
		(140)	140	0	0	0	0
		<b>4,894</b>	<b>1,814</b>	<b>6,708</b>	<b>4,971</b>	<b>1,964</b>	<b>6,935</b>
<b>Expenditure</b>							
<i>Operating expenditure:</i>							
		(448)	(163)	(611)	(390)	(234)	(624)
		(1,113)	(860)	(1,973)	(1,187)	(285)	(1,472)
		(735)	(1)	(736)	(634)	(14)	(648)
		(2,453)	(39)	(2,492)	(2,422)	(1,674)	(4,096)
		<b>(4,749)</b>	<b>(1,063)</b>	<b>(5,812)</b>	<b>(4,633)</b>	<b>(2,207)</b>	<b>(6,840)</b>
		145	751	896	338	(234)	95
<i>Other income/(expenditure):</i>							
	4	(79)	(3)	(82)	4	(6)	(2)
		-	(211)	(211)	-	(47)	(47)
		(213)	-	(213)	(150)	-	(150)
		(292)	(214)	(506)	(146)	(53)	(199)
		<b>(147)</b>	<b>537</b>	<b>390</b>	<b>192</b>	<b>(296)</b>	<b>(104)</b>
<b>STATEMENT OF FUND BALANCE for the year ended 31 December</b>							
<i>in thousands of Swiss Francs (CHF '000s)</i>		2023			2022		
		Notes	Core Funds	Non-Core Projects	Total	Core Funds	Non-Core Projects
		3,930	1,695	5,625	3,738	1,991	5,729
	11	(147)	537	390	192	(296)	(104)
		<b>3,783</b>	<b>2,232</b>	<b>6,015</b>	<b>3,930</b>	<b>1,695</b>	<b>5,625</b>



### III. Cash Flow Statement for the year ended 31 December 2023

<i>in thousands of Swiss francs (CHF '000s)</i>	2023	2022
<b>Cash flow from operations</b>		
<b>Surplus/(Deficit) from Operations</b>	<b>390</b>	<b>(104)</b>
Depreciation of fixed assets	8	6
Increase / (decrease) in provisions for membership dues in arrears	211	152
Increase / (decrease) in staff leave and repatriation liabilities	30	26
Increase / (decrease) in the provision for staff termination	17	(8)
(Increase) / decrease in membership dues receivables (gross)	(42)	(58)
Increase / (decrease) in payables to partner organisations	335	(135)
(Increase) / decrease in other accounts receivable	(11)	(90)
Increase / (decrease) in membership dues paid in advance	(66)	(181)
Increase / (decrease) in accounts payable and accrued liabilities	(48)	(3)
Increase / (decrease) in social charges payable	(22)	(158)
<b>Total cash flow from operations</b>	<b>802</b>	<b>(553)</b>
<b>Cash flow from investing activities</b>		
Purchase of fixed assets	(3)	(16)
<b>Total cash flow from investing activities</b>	<b>(3)</b>	<b>(16)</b>
<b>Net cash inflow/(outflow) for the year</b>	<b>799</b>	<b>(569)</b>
Cash and short term deposits at the beginning of the year	6,377	6,946
<b>Cash and short term deposits at the end of the year</b>	<b>7,176</b>	<b>6,377</b>

## Annex 2

### 2023 Core results for the period 1 January – 31 December 2023

(CHF '000s, includes possible rounding differences)

2023 Ramsar Budget COP14 Approved CHF '000s	Approved budget (COP14- approved) (A)	COP14- authorized use of 2021 budget savings (B)	Pre-committed 2022 to be spent in 2023 (See Table 1 above for details) (C)	SC62 authorised use of 2022 surplus (D)	Total 2023 budget (E) =A+B+C+D	Actual income and expenditure (F)	Secretariat proposal budget adjustment (G)	Balance (H) =(E)-(F)+(G)
<b>INCOME</b>								
Parties' Contributions	3,779	0	0	0	3,779	3,779		0
Voluntary contributions	1,065	0	0	0	1,065	1,065		0
Income Tax	225	0	0	0	225	189		36
Other Income (including Interest Income)	12	0	0	0	12	19		(7)
<b>TOTAL INCOME</b>	<b>5,081</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,081</b>	<b>5,053</b>		<b>28</b>
<b>EXPENDITURE</b>								
<b>A. Secretariat Senior Management and Governance</b>	<b>1,050</b>	<b>5</b>	<b>8</b>	<b>0</b>	<b>1,063</b>	<b>1,122</b>	<b>59</b>	<b>0</b>
Salaries, social costs and other benefits	1,010	0	0	0	1,010	1,028	18	0
Travel	40	5	8	0	53	94	41	0
<b>B. Resource Mobilization and Outreach</b>	<b>508</b>	<b>45</b>	<b>225</b>	<b>0</b>	<b>778</b>	<b>494</b>	<b>(20)</b>	<b>263</b>
Salaries, social costs and other benefits	352	0	0	0	352	346		6
CEPA Programme	30	0	79	0	109	0		109
Comms, Translations, Publications and Reporting Implementation	60	40	113	0	213	103		110
Web/IT support and Development	56	0	0	0	56	18		38
Web re-development	0	0	28	0	28	28		0
Travel	10	5	5	0	20	0	(20)	0
<b>C. Regional Advice and Support</b>	<b>1,309</b>	<b>10</b>	<b>121</b>	<b>0</b>	<b>1,440</b>	<b>1,109</b>	<b>(39)</b>	<b>292</b>
Salaries, social costs and other benefits	1,242	0	0	0	1,242	1,047	(18)	177
Travel	67	10	25	0	102	62	(21)	19

<b>2023 Ramsar Budget COP14 Approved  CHF '000s</b>	<b>Approved budget (COP14- approved)  (A)</b>	<b>COP14- authorized use of 2021 budget savings  (B)</b>	<b>Pre-committed 2022 to be spent in 2023 (See Table 1 above for details)  (C)</b>	<b>SC62 authorised use of 2022 surplus  (D)</b>	<b>Total 2023 budget  (E) =A+B+C+D</b>	<b>Actual income and expenditure  (F)</b>	<b>Secretariat proposal budget adjustment  (G)</b>	<b>Balance  (H) =(E)-(F)+(G)</b>
Ramsar Advisory Missions	0	0	96	0	96	0		96
D. Support to Regional Initiatives	100	0	24	0	124	4		120
Regional networks and centres - available budget not allocated in 2023 *	70	0	0	0	70	(14)		84
Southern African RRI 2023 activities	30	0	0	0	30	18		12
Amazon Basin 2023 carry over	0	0	24	0	24	0		24
E. Scientific and Technical Services	840	5	190	90	1,125	752		373
Salaries, social costs and other benefits	652	0	0	0	652	615		37
Travel	18	0	17	0	35	14		21
Travel STRP Chair	5	0	4	0	9	6		3
STRP implementation	35	5	25	0	65	4		61
STRP meetings	50	0	20	0	70	64		6
Strategic Plan SP5 (2022 - 2024)	0	0	82	0	82	32		50
SDG 6.61 (Inventories)	0	0	42	0	42	0		42
Ramsar Sites Information Service (maintenance and development)	80	0	0	0	80	17		63
Ramsar Sites Information Service (technical support for the triennium 2023-2025)	0	0	0	90	90	0		90
F. Administration/RSIS/Web	474	11	71	0	556	409	(10)	137
Salaries, social costs and other benefits	331	0	0	0	331	323		8
Staff hiring and departure costs	48	0	0	0	48	12		36
Travel	0	0	0	0	0	0		0
Equipment/Office Supplies	95	0	0	0	95	57	(10)	28
Planning and Capacity building	0	11	71	0	82	16		65

\* Includes credit of unspent Senegal River Basin RRI (SenegalWet) balances of CHF14K from the prior triennium that were not requested.

2023 Ramsar Budget COP14 Approved CHF '000s	Approved budget (COP14- approved) (A)	COP14- authorized use of 2021 budget savings (B)	Pre-committed 2022 to be spent in 2023 (See Table 1 above for details) (C)	SC62 authorised use of 2022 surplus (D)	Total 2023 budget (E) =A+B+C+D	Actual income and expenditure (F)	Secretariat proposal budget adjustment (G)	Balance (H) =(E)-(F)+(G)
G. Standing Committee Services	150	0	14	40	204	172	10	42
Standing Committee delegates' support	45	0	0	0	45	46	1	0
Standing Committee meetings	10	0	0	0	10	27	17	0
SC translation	60	0	0	0	60	49	(11)	0
Simultaneous interpretation at SC meetings	35	0	0	0	35	37	2	0
Effectiveness Working Group	0	0	14	0	14	10		4
Enhance efficiency and collaboration (Res. XIV.3)	0	0	0	7	7	0		7
Resolutions review (Res. XIII.4)	0	0	0	33	33	3		30
H. IUCN Administrative Service Charges (maximum)	541	0	0	0	541	540		1
Administration, Human Resources, Finance & IT services	541	0	0	0	541	540		1
I. Miscellaneous - Reserve Fund	109	120	49	0	278	457		(180)
Staff Provisions	20	0	0	0	20	46		(26)
Provision for outstanding contributions	30	120	0	0	150	211		(61)
Exchange rate gains / losses	0	0	0	0	0	97		(97)
Legal Services	59	0	49	0	108	102		5
<b>TOTAL EXPENDITURE</b>	<b>5,081</b>	<b>196</b>	<b>701</b>	<b>130</b>	<b>6,108</b>	<b>5,059</b>		<b>1,048</b>
<b>SURPLUS/(DEFICIT)</b>						<b>(6)</b>		<b>1,232</b>

### Annex 3

#### Projects financed by restricted funds for the period 1 January 2023 - 31 December 2023

(CHF '000s, includes possible rounding differences)

Project Number	Project Name	Balance (deficit) at 31 December 2022 (DR)/CR	Income during 2023 (DR)/CR	Expenditure during 2023 (DR)/CR	Project transfers and cross charges (DR)/CR	Balance (deficit) at 31 December 2023 (DR)/CR
<b>International Cooperation</b>						
R100163	SGF-2009-2020	18	-	(18)	-	0
R100265	SGA-Pre-2016	130	-	(4)	22	148
R100266	SGA-2016	22	-	-	(22)	0
R100267	SGA-RSIS	-	100	-	(10)	90
R100364	WFF-2014	26	-	-	-	26
R100365	WFF - 2015-2021	149	-	0	-	150
R100408	Nagao Wetland Fund (NEF Japan)	112	61	(37)	(6)	131
R100409	ROK 2023-2025	-	203	-	(20)	182
<b>Total of International Cooperation</b>		<b>457</b>	<b>364</b>	<b>(58)</b>	<b>(36)</b>	<b>726</b>
<b>Listed Sites</b>						
R100110	RAM	46	-	(28)	-	18
R100108	RAM (CH 2016)	45	-	-	-	45
<b>Total of Listed Sites</b>		<b>91</b>	<b>-</b>	<b>(28)</b>	<b>-</b>	<b>63</b>
<b>Other</b>						
R100100	Admin	286	8	(111)	150	333
R100102	RSIS redevelopment	38	-	-	-	38
R100103	Web redevelopment	64	-	(43)	-	21
R100104	Development	27	-	(5)	-	22
R100105	Science review	33	-	-	-	33
R100106	Strategic Plan 2016	18	-	-	-	18
R100190	Water cycle	11	-	-	-	11
R100311	Rio Cruces	52	-	-	-	52
R100640	COP14 - China	211	(211)	-	-	-
R100641	COP14 – sponsored delegates	(182)	33	10	140	-
R100642	COP15 – Zimbabwe	-	-	(7)	-	(7)
R100817	Danone 2022-2024	35	82	(47)	(8)	63
R100904	STRP non-core	145	-	-	-	145
R100915	Gender work	3	-	(1)	-	2
R100916	Capacity building non-core	37	-	(5)	-	33
R100917	National wetland inventories	251	-	-	-	251
R100918	Youth and wetlands	139	6	(5)	-	139
R100919	Ukraine Assessment	-	172	-	(12)	160
R101006	Climate change	40	11	-	(1)	50
R101007	Tropical peatlands	15	-	-	-	15
R101008	STRP workplan 2023-2025	-	27	-	-	27
<b>Total of Other</b>		<b>1,223</b>	<b>127</b>	<b>(213)</b>	<b>268</b>	<b>1,406</b>
<b>Regional Initiatives</b>						
R100146	Caribbean Wetlands	(118)	974	(771)	(92)	(7)
R100200	AVC, African Regional Initiatives	40	2	-	-	42
<b>Total of Regional Initiatives</b>		<b>(77)</b>	<b>976</b>	<b>(771)</b>	<b>(92)</b>	<b>36</b>
<b>Grand Total</b>		<b>1,694</b>	<b>1,468</b>	<b>(1,070)</b>	<b>140</b>	<b>2,231</b>

## Annex 4

### Proposed core budget 2024

(CHF '000s, includes possible rounding differences)

2024 Ramsar Budget COP14 Approved  CHF '000s	Approved budget (COP14- approved)  (A)	COP14 authorised use of 2021 budget savings (B)	2023 carry- forward to 2024  (C)	Total 2024 budget  (D)= (A)+(B)+(C)
<b>INCOME</b>				
Parties' Contributions	3,779	0	0	3,779
Voluntary contributions	1,065	0	0	1,065
Income Tax	225	0	0	225
Other Income (including Interest Income)	12	0	0	12
<b>TOTAL INCOME</b>	<b>5,081</b>	<b>0</b>	<b>0</b>	<b>5,081</b>
<b>EXPENDITURE</b>				
<b>A. Secretariat Senior Management</b>	<b>1,062</b>	<b>5</b>	<b>0</b>	<b>1,067</b>
Salaries, social costs and other benefits	1,022	0	0	1,022
Travel	40	5	0	45
<b>B. Resource Mobilization and Outreach</b>	<b>508</b>	<b>45</b>	<b>263</b>	<b>816</b>
Salaries, social costs and other benefits	352	0	6	358
CEPA Programme	30	0	109	139
Comms, Translations, Publications and Reporting Implementation	60	40	110	210
Web/IT support and Development	56	0	38	94
Travel	10	5	0	15
<b>C. Regional Advice and Support</b>	<b>1,316</b>	<b>10</b>	<b>292</b>	<b>1,618</b>
Salaries, social costs and other benefits	1,249	0	177	1,426
Travel	67	10	19	96
Ramsar Advisory Missions	0	0	96	96
<b>D. Support to Regional Initiatives</b>	<b>100</b>	<b>0</b>	<b>120</b>	<b>220</b>
Regional networks and centres (NOTE: for consideration by SC63)	100	0	84	184
Southern African RRI 2023 activities carry over	0	0	12	12
Amazon Basin 2023 carry over	0	0	24	24
<b>E. Scientific and Technical Services</b>	<b>817</b>	<b>5</b>	<b>373</b>	<b>1,195</b>
Salaries, social costs and other benefits	649	0	37	686
Travel	18	0	21	39
Travel STRP Chair	5	0	3	8
STRP implementation	35	5	61	101
STRP meetings	50	0	6	56
Strategic Plan SP5 (2022 - 2024)	0	0	50	50
SDG 6.61 (Inventories)	0	0	42	42
Ramsar Sites Information Service (maintenance and development)	60	0	63	123
Ramsar Sites Information Service (technical support for the triennium 2023-2025)	0	0	90	90

2024 Ramsar Budget COP14 Approved  CHF '000s	Approved budget (COP14- approved)  (A)	COP14 authorised use of 2021 budget savings (B)	2023 carry- forward to 2024  (C)	Total 2024 budget  (D)= (A)+(B)+(C)
F. Administration/Web	478	11	137	626
Salaries, social costs and other benefits	331	0	8	339
Staff hiring and departure costs	52	0	36	88
Travel	0	0	0	0
Equipment/Office Supplies	95	0	28	123
Planning and Capacity building	0	11	65	76
<b>G. Standing Committee Services</b>	<b>150</b>	<b>0</b>	<b>41</b>	<b>191</b>
Standing Committee delegates' support	45	0	0	45
Standing Committee meetings	10	0	0	10
SC translation	60	0	0	60
Simultaneous interpretation at SC meetings	35	0	0	35
Effectiveness Working Group	0	0	4	4
Enhance efficiency and collaboration (Res. XIV.3)	0	0	7	7
Resolutions review (Res. XIII.4)	0	0	30	30
<b>H. IUCN Administrative Service Charges (max.)</b>	<b>541</b>	<b>0</b>	<b>1</b>	<b>542</b>
Administration, Human Resources, Finance & IT services	541	0	1	542
<b>I. Miscellaneous - Reserve Fund</b>	<b>109</b>	<b>120</b>	<b>5</b>	<b>234</b>
Staff Provisions	20	0	0	20
Provision for outstanding contributions	30	120	0	150
Exchange rate gains / losses	0	0	0	0
Legal Services	59	0	5	64
<b>TOTAL EXPENDITURE</b>	<b>5,081</b>	<b>196</b>	<b>1,232</b>	<b>6,509</b>