CONVENTION ON WETLANDS (Ramsar, Iran, 1971)

51st Meeting of the Standing Committee

Gland, Switzerland, 23-27 November 2015

**SC51-18**

[**Ramsar financial matters 2014 / 2015 / 201**](http://www.ramsar.org/cda/en/ramsar-documents-standing-40th-meeting-of-the-22812/main/ramsar/1-31-41%5E22812_4000_0__)**6**

**Actions requested:**

Standing Committee is invited to note the contents of this report and:

* 1. approve the attached audited 2014 financial statements;
	2. approve the use of the 2014 surplus for COP12 delegates support and website development;
	3. approve the 2016 core and non-core budget; and
	4. approve the combined 2016 core and non-core budget as approved by COP12.

**2014 financial statements and surplus**

1. At the 48th meeting of the Standing Committee (SC48), the unaudited 2014 financial statements were presented and document SC48-09 rev.2 provided a detailed explanation of the 2014 results against the agreed budget. The unaudited 2014 surplus at SC48 was CHF 345,000. The Standing Committee through Decision SC48-12 approved the Subgroup’s proposed reallocation of the 2014 core budget surplus and confirmed that the status of the reallocations would be reviewed at SC49.
2. At SC49, the audited 2014 financial statements were presented along with a revised audited 2014 surplus of CHF 460,000, for approval by the Standing Committee (see document SC49-03). The Standing Committee agreed to defer a decision on the reallocation of 2014 surplus funds, apart from CHF 175,000 of committed funds, until SC50 (see Decision SC49-02). See Annex 1 for 2014 audited financial statements as of 31 December 2014.
3. At SC50, through Decision SC50-7, the Standing Committee agreed that the remaining budget surplus of 2014 should be used to fund SC51 and for any other uses at the direction of the Executive Committee.
4. The 2014 surplus reallocation is presented in Annex 2. The remaining uncommitted surplus of CHF 285,000 includes the proposed allocation of CHF 115,000 for the repayment of the previously approved loan from the Reserve fund to cover the costs of COP12 delegate support. It also details the proposed use of the remaining surplus, to deploy CHF 155,000 against the costs of SC51 and the remaining CHF 15,000 for website development, as this was recognized by Parties at COP12 as a high priority.
5. The Standing Committee is asked to approve the 2014 financial statements and decide the use of the 2014 surplus reallocation at SC51 in order for the financial statements to receive the auditor’s approval.

**2015 results – core budget**

1. As this document is based on the financial situation as of 30 June 2015, it is too early to provide a meaningful report on 2015 financial results versus agreed budget. A year-to-date report as of 31 October 2015, and a forecast for year-end, will be presented orally at SC51 and followed with a detailed 2015 report at SC52.
2. Attached at Annex 3 is the list of Secretariat staff (core) positions as approved at COP12 in DR XII.1. There are no proposed changes to the staff positions.
3. A list of consultants used in calendar year 2015 is presented as Annex 4 with details of time and budget used and charging instructions.
4. Allocations of CHF 108,600 to Regional Initiatives for 2015 were made as agreed at SC49 (Decision SC49-03):
	1. Niger river basin network CHF 42,000
	2. La Plata river basin network CHF 18,000
	3. Caribbean network CHF 18,000
	4. American mangroves and reefs network CHF 20,000
	5. Carpathian Wetland Initiative CHF 6,300
	6. Black and Azov Sea coast CHF 2,500

**2016 core budget**

1. Attached at Annex 5 is the 2016 core and non-core budget as approved by COP12. An updated report will be presented at SC52.

**2016 non-core budget and fundraising**

1. The budget approved at COP12 anticipates voluntary contributions of CHF 4.2 million over the triennium to fund the non-core budgetpriority activities listed in Annex 6. A target of CHF 1.4 million in voluntary contributions was identified for 2016.
2. The list of non-core needs for 2016-18 is in the order of priority agreed upon by Parties at COP 12 through Resolution XII.1 *Financial and budgetary matters*. Document SC51-21 reports on the prioritization of fundraising activities to fund non-core budget activities from all sources.
3. Among other priorities, Resolution XII.1 reaffirmed (at XII.1.21) that the Convention’s Small Grants Fund is of great value in terms of the implementation of the Convention, and urges Parties and others to find CHF 1 million over the next triennium (CHF 333,000 in 2016) to secure the efficient operation of this programme. A paper on *Status of and recommendations for the Small Grants Fund* has been presented as SC51-22 to examine possibilities for future funding.
4. Securing voluntary funding for the activities approved by the Conference of the Parties must be a Contracting Party and Secretariat priority throughout the triennium.

**Annexes**

1. 2014 Audited Financial Statements
2. 2014 Surplus Reallocation
3. Approved Secretariat Staff (Core) for 2016-2018
4. Consultants employed during 2015 to date
5. 2016, COP12 approved budget
6. 2016-2018 budgeted non-core items, in order of priority

**Annex 1**

**2014 Audited Financial Statements**

**Balance Sheet as of 31 December 2014**

**(in '000 Swiss Francs)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   |  |  **2014**  |  |  **2013**  |  |
| **ASSETS** |   |   |   |  |
|  |  |   |   |   |  |
| **Current assets** |   |   |   |  |
|   | Cash and short term bank deposits | 6,443 |   | 4,811 |  |
|   | Contracting Party Receivables (net) | 460 |   | 374 |  |
|   | Other account receivables | 11 |   | 17 |  |
| **Total current assets** | **6,914** |  | **5,202** |  |
|  |  |   |   |   |  |
| **Fixed assets (net)** |   |   |   |  |
|   | Office Furniture and Computer Equipment at cost | 101 |   | 63 |  |
|   | Less: Accumulated Depreciation | (61) |   | (49) |  |
| **Total non-current assets** | **40** |  | **14** |  |
|   |   |   |   |   |  |
| **TOTAL ASSETS** | **6,954** |  | **5,216** |  |
|   |   |   |   |   |  |
| **LIABILITIES AND FUND BALANCES** |   |   |   |  |
| **Current liabilities** |   |   |   |  |
|   | Amount owed to IUCN | 514 |   | 71 |  |
|  | Other Payables | 839 |   | 778 |  |
|   | Accrued liabilities | 381 |   | 311 |  |
| **Total current liabilities** | **1,734** |  | **1,160** |  |
|  |  |   |   |   |  |
| **Provisions** |   |   |   |  |
|   | Staff repatriation | 128 |   | 110 |  |
|   | Staff leave  | 123 |   | 139 |  |
|   | Staff termination | 128 |   | 121 |  |
| **Total provisions** | **379** |  | **370** |  |
|  |  |  |  |  |  |
| **Fund Balances** |   |   |   |  |
|   | Unrestricted reserve fund | 709 |   | 709 |  |
|  | Restricted Projects | 4,131 |   | 2,977 |  |
| **Total fund and reserves** | **4,840** |  | **3,686** |  |
|  |  |  |  |  |  |
| **TOTAL LIABILITIES AND FUND BALANCES** | **6,954** |  | **5,216** |  |
|   |   |   |   |   |  |

**2014 Audited Financial Statements (continued)**

**Statement of Income and Expenditure for the period of 01 January - 31 December 2014**

**(in '000 Swiss Francs)**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2014** |  | **2013** |
|  | **Core Funds** |  | **Restricted Projects** | **Total** |  | **Core Funds** |  | **Restricted Projects** | **Total** |
|  |  |  |  |  |  |  |  |  |  |  |  |
| **INCOME** |  |  |  |  |  |  |  |  |  |  |  |
|  **External Income** |  |  |  |  |  |  |  |  |  |  |  |
| Contributions from Contracting Parties | 3,779 |  | - |  | 3,779  |  | 3,782 |  | -  |  | 3,782 |
| US Voluntary Contributions | 1,066 |  | 12  |  | 1,078  |  | 1,048 |  |  |  | 1,048  |
| African Voluntary Contributions | - |  | 2  |  | 2  |  |  |  |  |  |  |
| Retained Swiss Income Tax | 168 |  | - |  | 168  |  | 215 |  | - |  | 215  |
| Exchange Gain  | 92 |  | 3  |  | 95  |  | 0 |  | 9 |  | 9  |
| Interest Income | 2 |  | - |  | 2  |  | 3 |  | 1 |  | 3  |
| Miscellaneous Income  | 13  |  | 35  |  | 49  |  | - |  | - |  | - |
| Project External Income  | - |  | 2,007  |  | 2,007  |  | - |  | 695 |  | 695  |
| Total external income | **5,120**  |  | **2,059**  |  | **7,179**  |  | **5,048** |  | **705** |  | **5,753**  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  **Internal Income and Expenditure** |  |  |  |  |  |  |  |  |  |  |  |
| Transfer between core and projects | (270) |  | 270  |  | - |  | (448) |  | 448 |  | (0) |
| Total transfer between core and projects | (270) |  |  **270**  |  | **-** |  | (448) |  | **448** |  | (0) |
| **Total Income** | **4,850**  |  | **2,329**  |  | **7,179**  |  | **4,600**  |  | **1,153** |  | **5,753**  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| **EXPENDITURE** |  |  |  |  |  |  |  |  |  |  |  |
| Staff Cost  | 3,135 |  | 575  |  | 3,710  |  | 3,258 |  | 314 |  | 3,572  |
| Staff Provision  | 21 |  | - |  | 21  |  | 5 |  | - |  | 5  |
| Travel | 155 |  | 108  |  | 263  |  | 143 |  | 46 |  | 189 |
| Purchase of equipment | 7 |  | - |  | 7  |  | - |  | - |  | - |
| IUCN Administrative services | 515 |  | - |  | 515  |  | 515 |  | - |  | 515 |
| Database | 65 |  | 29  |  | 94  |  | 84 |  | - |  | 84 |
| Communications | 33 |  | 1  |  | 34  |  | 28 |  | 15 |  | 43 |
| Reporting | 84 |  | 59  |  | 143  |  | 60 |  | 80 |  | 140 |
| Standing commtt, STRP and Reg Rep support | 89 |  | 102  |  | 192  |  | 39 |  | 134 |  | 173 |
| STRP Support Services | 8 |  | (0) |  | 8  |  | 55 |  | - |  | 55 |
| Support to Regional Initiatives | 1 |  |  |  | 1  |  | 63 |  |  |  | 63 |
| Project Subcontracting/External Grants |  |  | 702  |  | 702  |  |  |  | 539 |  | 539 |
| Depreciation | 11 |  | - |  | 11  |  | 9 |  | - |  | 9 |
| Auditor's Fees | 15 |  | - |  | 15  |  | 11 |  | - |  | 11 |
| Stationery and office supplies | 28 |  | 2  |  | 29  |  | 15 |  | 1 |  | 16 |
| Public relations/ Promotion | 4 |  | 6  |  | 10  |  | 32 |  | 4 |  | 36 |
| Hospitality | 8 |  | 12  |  | 20  |  | 1 |  | 2 |  | 3 |
| Bank Charges | 32 |  | 6  |  | 38  |  | 2 |  | - |  | 2 |
| Miscellaneous | 27 |  | 31  |  | 58  |  | 27 |  | 25 |  | 51 |
| Provision on outstanding dues | 98 |  | - |  | 98  |  | 24 |  | - |  | 24 |
| Exchange loss  | 0 |  | - |  | 0  |  | (0) |  | 35 |  | 35 |
| Legal cost | 56 |  | 1  |  | 57  |  | 6 |  | - |  | 6 |
|  **Total Expenditure** | **4,391** |  | **1,634**  |  | **6,025**  |  | **4,377**  |  | **1,195** |  | **5,571** |
|  |  |  |  |  |  |  |  |  |  |  |  |
| **NET SURPLUS/(DEFICIT) FOR THE YEAR** | **459** |  | **695**  |  | **1,154**  |  | **223**  |  | **(41)** |  | **182** |
|  |  |  |  |  |  |  |  |  |  |  |  |
| **FUND BALANCE AT BEGINNING OF YEAR** | **709**  |  | **2,977**  |  | **3,686**  |  | **852** |  | **2,652** |  | **3,504** |
|  |  |  |  |  |  |  |  |  |  |  |  |
| **NET INCOME OVER EXP FOR THE YEAR** | **459** |  | **695**  |  | **1,154**  |  | **223** |  | (41) |  | **182** |
|  |  |  |  |  |  |  |  |  |  |  |  |
| **TRANSFER (FROM) TO RESERVE FUND** | (459) |  | **459**  |  | **-** |  | (366) |  | **366** |  | **-** |
|  |  |  |  |  |  |  |  |  |  |  |  |
| **FUND BALANCE AT END OF YEAR** | **709**  |  | **4,131**  |  | **4,840**  |  | **709** |  | **2,977** |  | **3,686** |

**2014 Audited Financial Statements (continued)**

**Appendix A: Projects Financed by Restricted Funds**

**For the period of 01 January 2014 - 31 December 2014**

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|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **Balance (deficit) at 31/12/2013** |  | **Income during 2014** |  | **Expenditure during 2014** |  | **Project Transfers and Cross charges** |  | **Balance (deficit) at 31/12/2014** |
|  |  | (DR)/CR |  | (DR)/CR |  | (DR)/CR |  | (DR)/CR |  | (DR)/CR |
| **International Cooperation** |  |  |  |  |  |  |  |  |
| R100147 | SGF-1997 | 4 |  | 0 |  | 0 |  | 0 |  | 4 |
| R100154 | SGF-2004 | 0 |  | 0 |  | 0 |  | 0 |  | 0 |
| R100155 | SGF-2005 | 4 |  | 0 |  | 0 |  | 0 |  | 4 |
| R100156 | SGF-2006 | 47 |  | 0 |  | 0 |  | 0 |  | 47 |
| R100157 | SGF-2007 | 16 |  | 0 |  | 0 |  | 0 |  | 16 |
| R100158 | SGF-2008 | 43 |  | 0 |  | 0 |  | 0 |  | 43 |
| R100159 | SGF-2009 | 73 |  | 0 |  | (13) |  | 0 |  | 60 |
| R100160 | SGF 2010 | 145 |  | 0 |  | 0 |  | 0 |  | 145 |
| R100161 | SGF-2011 | (31) |  | 0 |  | (44) |  | 0 |  | (75) |
| R100163 | SGF2013 | 18 |  | 0 |  | (40) |  | 0 |  | (22) |
| R100253 | SGA-2003 | 5 |  | 0 |  | 0 |  | 0 |  | 5 |
| R100255 | SGA-2005 | 46 |  | 0 |  | 0 |  | 0 |  | 46 |
| R100256 | SGA-2006 | 86 |  | 0 |  | 0 |  | 0 |  | 86 |
| R100257 | SGA-2007 | 23 |  | 0 |  | 0 |  | 0 |  | 23 |
| R100258 | SGA-2008 | 50 |  | 0 |  | 0 |  | 0 |  | 50 |
| R100259 | SGA-2009 | 36 |  | 0 |  | 0 |  | 0 |  | 36 |
| R100260 | SGA-2010 | 47 |  | 0 |  | (1) |  | 0 |  | 46 |
| R100261 | SGA-2011 | 80 |  | 0 |  | 0 |  | 0 |  | 80 |
| R100262 | SGA-2012 | 99 |  | 0 |  | (33) |  | 0 |  | 66 |
| R100263 | SGA-2013 | 0 |  | 30 |  | (66) |  | 0 |  | (36) |
| R100264 | SGA-2014 | 0 |  | 94 |  | (82) |  | 0 |  | 12 |
| R100350 | WFF-Exchange | 36 |  | 0 |  | 0 |  | 0 |  | 36 |
| R100351 | WFF-2001 | (1) |  | 0 |  | 0 |  | 0 |  | (1) |
| R100352 | WFF-2002 | 5 |  | 0 |  | 0 |  | 0 |  | 5 |
| R100353 | WFF-2003 | (0) |  | 0 |  | 0 |  | 0 |  | (0) |
| R100355 | WFF-2005 | 14 |  | 0 |  | 0 |  | 0 |  | 14 |
| R100356 | WFF-2006 | 37 |  | 0 |  | 0 |  | 0 |  | 37 |
| R100357 | WFF-2007 | 53 |  | 0 |  | 0 |  | 0 |  | 53 |
| R100358 | WFF-2008 | 23 |  | 0 |  | (7) |  | 0 |  | 16 |
| R100359 | WFF-2009 | (62) |  | 0 |  | 0 |  | 0 |  | (62) |
| R100362 | WFF-2012 | 196 |  | 0 |  | (57) |  | 0 |  | 139 |
| R100363 | WFF-2013 | 0 |  | 0 |  | (17) |  | 0 |  | (17) |
| R100364 | WFF-2014 | 0 |  | 108 |  | 0 |  | 0 |  | 108 |
| R100401 | Myanmar wetlands | 20 |  | 0 |  | (26) |  | 6 |  | (0) |
| R100809 | Danone Ecole de l'eau | 43 |  | 0 |  | 0 |  | 0 |  | 43 |
| R100810 | Danone 2010 | 0 |  | 0 |  | 0 |  | 0 |  | 0 |
| R100811 | Danone 2011 | 0 |  | 0 |  | 0 |  | 0 |  | 0 |
| R100812 | Danone 2012 | (0) |  | 0 |  | 0 |  | 0 |  | (0) |
| R100813 | Danone 2013 | (236) |  | 0 |  | (13) |  | 249 |  | 0 |
| R100814 | Danone 2014 | 321 |  | 301 |  | (192) |  | (289) |  | 141 |
| R100819 | Danone Spring | 1 |  | 47 |  | (38) |  | 0 |  | 10 |
|  |  |  |  |  |  |  |  |  |  |  |
| **Total of International Cooperation** | **1,239** |  | **580** |  | **(630)** |  | **(34)** |  | **1,155** |
|  |  |  |  |  |  |  |  |  |  |  |
| **Listed Sites** |  |  |  |  |  |
| R100110 | RAM | 85 |  | (24) |  | (19) |  | 0 |  | 41 |
|  |  |  |  |  |  |  |  |  |  |  |
| **Total of Listed Sites** | **85** |  | **(24)** |  | **(19)** |  | **0** |  | 41 |

**2014 Audited Financial Statements (continued)**

**Appendix A: Projects Financed by Restricted Funds for the period of 01 January 2014 - 31 December 2014**

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|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **Balance (deficit) at 31/12/2013** |  | **Income during 2014** |  | **Expenditure during 2014** |  | **Project Transfers and Cross charges** |  | **Balance (deficit) at 31/12/2014** |
|  |  | (DR)/CR |  | (DR)/CR |  | (DR)/CR |  | (DR)/CR |  | (DR)/CR |
|  |  |  |  |  |  |  |  |  |  |  |
| **Other** |  |  |  |  |  |  |  |  |  |  |
| R100100 | Admin | 170 |  | 2 |  | (223) |  | 58 |  | 7 |
| R100101 | Surplus, Year End | 0 |  | 0 |  | 0 |  | 459 |  | 459 |
| R100102 | RSIS redevelopment | 149 |  | 35 |  | (151) |  | 90 |  | 124 |
| R100103 | Web redevelopment | 93 |  | 0 |  | (119) |  | 30 |  | 5 |
| R100104 | 2012 development | 140 |  | 0 |  | (54) |  | 0 |  | 86 |
| R100105 | Science Review | 80 |  | 0 |  | (47) |  | 0 |  | 33 |
| R100106 | Strategic Plan 2016 | 106 |  | 0 |  | (84) |  | 0 |  | 22 |
| R100107 | SC48 translation/interpretation | 90 |  | 0 |  | (24) |  | 0 |  | 66 |
| R100120 | Norway Travel Support | 0 |  | 0 |  | 24 |  | 0 |  | 24 |
| R100121 | MAVA-COP 11 RCWG | 2 |  | 0 |  | 0 |  | (2) |  | 0 |
| R100180 | PO Restricted | 51 |  | 0 |  | (1) |  | 0 |  | 50 |
| R100190 | Water cycle | 11 |  | 0 |  | 0 |  | 0 |  | 11 |
| R100208 | OIF-Africa | (0) |  | 0 |  | 0 |  | 0 |  | 0 |
| R100209 | Ethiopia workshop 2012 | 3 |  | 0 |  | 0 |  | (3) |  | (0) |
| R100210 | WA Urbanisation | 21 |  | 0 |  | (5) |  | 0 |  | 16 |
| R100220 | STRP Africa | 2 |  | 0 |  | 0 |  | (2) |  | 0 |
| R100310 | Americas - Admin | 5 |  | 0 |  | 0 |  | (5) |  | 0 |
| R100311 | Rio Cruces | 197 |  | 0 |  | 0 |  | 0 |  | 197 |
| R100402 | Bhutan | (0) |  | 0 |  | (6) |  | 0 |  | (6) |
| R100403 | AIT/JAPAN/MYANMAR | 38 |  | 0 |  | (22) |  | 0 |  | 16 |
| R100404 | KOREA/WETLAND CENTRES | 10 |  | 0 |  | (8) |  | 0 |  | 3 |
| R100410 | China High Altitude | 3 |  | 0 |  | 0 |  | 0 |  | 3 |
| R100411 | Changwon Declaration | 0 |  | 0 |  | 0 |  | 0 |  | 0 |
| R100420 | MEEDAT Oceania Mtg | 16 |  | 0 |  | (16) |  | 0 |  | 0 |
| R100430 | SSFA Asia | 0 |  | 22 |  | (2) |  | 0 |  | 20 |
| R100510 | CHAMP-PITTET SUPPORT | 5 |  | 0 |  | (3) |  | 0 |  | 1 |
| R100610 | COP10 - Admin | 0 |  | 0 |  | 0 |  | (0) |  | 0 |
| R100621 | COP11-SD | 11 |  | 0 |  | (9) |  | (3) |  | (0) |
| R100622 | COP11 - RM Africa | 7 |  | 0 |  | 0 |  | 0 |  | 7 |
| R100625 | COP11 - RM Europe | 27 |  | 30 |  | 0 |  | 0 |  | 57 |
| R100630 | COP12 Admin budget | 150 |  | 405 |  | 0 |  | 0 |  | 555 |
| R100631 | COP - Delegate Support | 0 |  | 5 |  | (0) |  | 0 |  | 5 |
| R100632 | COP12 - Africa Regional Meeting | 0 |  | 0 |  | 0 |  | 0 |  | 0 |
| R100633 | COP12 - Americas Regional Meeting | 0 |  | 0 |  | (48) |  | 0 |  | (48) |
| R100634 | COP12 - Asia Regional Meeting | 0 |  | 19 |  | (13) |  | 0 |  | 6 |
| R100635 | COP12 - Europe Regional Meeting | 0 |  | 0 |  | (6) |  | 0 |  | (6) |
| R100636 | COP12 - Oceania Regional Meeting | 0 |  | 0 |  | 0 |  | 0 |  | 0 |
| R100700 | CEPA | 9 |  | 0 |  | 0 |  | (9) |  | 0 |
| R100901 | STRP 2006-2008 | 24 |  | 0 |  | 0 |  | (24) |  | 0 |
| R100902 | STRP 2009-2011 | 97 |  | 0 |  | 0 |  | (87) |  | 11 |
| R100903 | STRP 2013-2015 | 30 |  | 0 |  | (75) |  | 141 |  | 96 |
| R100910 | TEEB | 31 |  | 0 |  | 0 |  | 0 |  | 31 |
| R101000 | SSFA, Expert Group on Water Cycle | 0 |  | 0 |  | (16) |  | 0 |  | (16) |
| R101001 | Ramsar vs IUCN Categorisation | 0 |  | 57 |  | 0 |  | 0 |  | 57 |
| R101002 | NORAD 2015 | 0 |  | 914 |  | 0 |  | 0 |  | 914 |
| R101003 | MAVA 13-32 | 0 |  | 0 |  | 0 |  | 0 |  | 0 |
|  |  |  |  |  |  |  |  |  |  |  |
| **Total of Other** | **1,580** |  | **1,490** |  | **(908)** |  | **643** |  | **2,805** |
|  |  |  |  |  |  |  |  |  |  |  |
| **Regional Initiatives** |  |  |  |  |  |  |  |  |  |
| R100131 | RI - RRCCWA | 0 |  | 0 |  | 0 |  | (0) |  | (0) |
| R100132 | RI - WACOWET | 19 |  | 13 |  | 0 |  | 0 |  | 32 |
| R100133 | RI - CARIWET | 16 |  | 0 |  | (9) |  | 16 |  | 23 |
| R100134 | RI - HA | (1) |  | 0 |  | 0 |  | 0 |  | (1) |
| R100135 | RI - Mangrove | 34 |  | 0 |  | (28) |  | 20 |  | 26 |
| R100136 | RI - LA PLATA | 6 |  | 0 |  | (16) |  | 16 |  | 6 |
| R100137 | RI - East Africa Centre | 0 |  | 0 |  | 0 |  | 28 |  | 28 |
| R100138 | RI - Niger River Basin Network | 0 |  | 0 |  | (18) |  | 30 |  | 12 |
| R100139 | RI - Carpathian Wetlands Initiative | 0 |  | 0 |  | (6) |  | 10 |  | 4 |
|  |  |  |  |  |  |  |  |  |  |  |
| **Total of Regional Initiatives** | **74** |  | **13** |  | **(77)** |  | **120** |  | **130** |
|  |  |  |  |  |  |  |  |  |  |  |
| **Grand Total**  | **2,977** |  | **2,059** |  | **(1,634)** |  | **729** |  | **4,131** |

**Annex 2**

**2014 Surplus Reallocation**

|  |  |  |  |
| --- | --- | --- | --- |
| **Description** | **SC481** | **SC492** | **SC51** |
| **Core Surplus** | **345** | **460** | **460** |
| **Committed:** |  |  |  |
| ENB (COP12 support) | 50 | 50 | 50 |
| Ramsar Advisory Missions (Nicaragua) | 25 | 25 | 25 |
| Staff provision | 100 | 100 | 100 |
| ***Subtotal, Committed*** | ***175*** | ***175*** | ***175*** |
|  |  |  |  |
| **Core Surplus, Remaining Balance** | **170** | **285** | **285** |
|  |  |  |  |
| **Proposal for Remaining Surplus:** |  |  |  |
| **Ramsar Advisory Missions (Sierra Leone, Uganda)** | 50 | 50 | 0 |
| **Staff Training** | 20 | 20 | 0 |
| **Ramsar Regional Centres** |   |   |   |
| Strategic plan workshops (4 x 10k) | 40 | 40 | 0 |
| **Communications** |   |   |   |
| STRP translation | 20 | 20 | 0 |
| Site manager publication | 20 | 20 | 0 |
| Post COP priorities | 20 | 20 | 0 |
| **Sponsor Delegate Support (reserve fund repayment)** | 0 | 115 | 115 |
| ***Subtotal, Proposal*** | ***170*** | **285** | ***115*** |
|  |  |   |  |
| **Core Surplus, Remaining Balance** | **0** | **0** | **170** |
|  |  |   |  |
| **SC51, Nov 23-27, 20153** |  |   | **155** |
| **Support for website development** | *0* | 0 | 15 |
|  |  |  |  |
| **Remaining Balance** | **0** | **0** | **0** |

**Notes:**

1. Approved with Decision SC48-12.

2. No decision on proposed reallocation, deferred until SC50 with Decision 49-02.

3. Decision SC50-07 "budget surplus of 2014 be used to fund SC51".

**Annex 3**

**Approved Secretariat Staff (Core) for 2016-2018**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Team** | **2015** | **2016** | **2017** | **2018** |
| ASMGT | S, M2, P1 | S, M2, P1 | S, M2, P1 | S, M2, P1 |
| BPART | M1 | M1 | M1 | M1 |
| CREGS | M1 (4), P1, Interns (4) | M1 (4), P1, Interns (4) | M1 (4), P1, Interns (4) | M1 (4), P1, Interns (4) |
| ESTRP | P1 | P1 | P1 | P1 |
| FCOMM | M1, P2, P1 | M1, P2, P1 | M1, P2, P1 | M1, P2, P1 |
| GADMI | P2, P1 (2), A3 (3) | P2, P1 (2), A3 (3) | P2, P1 (2), A3 (3) | P2, P1 (2), A3 (3) |

\*2015 staff numbers and position (according to the IUCN Human Resources Function Group) shown for reference

\*\*Team refer to the categorization of Expenditures as listed in Annex I: Secretariat Senior Management (ASMGT); Partnership Coordinator (BPART); Regional Advice and Support (CREGS); Scientific and Technical Services (ESTRP); Communications (FCOMM); Administration/RSIS/Web (GADMI).

**Annex 4**

**List of External Consultants, 2015 to date**

Note: as of 30 June 2015; does not include translation for SC48/49 because work is not contracted, but billed by volume/time.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Consultant** | **Contract Working Days** | **Contract Amount CHF** | **Description** | **Contract No.** | **Core/ Non-core Funds** | **Source of funds** | **Responsible/ Budget Line** |
| Casallas, Sara | 121 |  19,621  | COP12 Support  | 557 | Core | SC47 Decision: 2013 surplus | CREGS |
| Pritchard, David | 8 |  4,800  | RAM Site 802 Norway | 556 | Non-core | Ramsar Advisory Mission funded by Norway | CREGS |
| Persse, Emily | 14 |  7,000  | COP12 Communications Support | 555 | Non-core | COP12 budget MOU  | COMMS |
| Yacot, Analia | 4 |  7,239  | 360 degree feedback | 553 | Core | Core | GADMI |
| Byrnes, Wendy | 9 |  7,750  | COP12 Translation | 549 | Non-core | COP12 budget MOU  | GADMI |
| Fabre, Helen | 9 |  4,550  | COP12 Translation | 548 | Non-core | COP12 budget MOU  | GADMI |
| Gesruisseaux, Ginette | 9 |  3,250  | COP12 Translation | 547 | Non-core | COP12 budget MOU  | GADMI |
| Milev, Christine | 9 |  5,850  | COP12 Translation | 546 | Non-core | COP12 budget MOU  | GADMI |
| Devitre, Daniel | 9 |  7,750  | COP12 Translation | 545 | Non-core | COP12 budget MOU  | GADMI |
| Huntington, Veronica | 8 |  4,000  | Temporary Communications Support | 544 | Core | Core | COMMS |
| Huntington, Veronica | 12  |  6,000  | Temporary Communications Support | 539 | Core | Core | COMMS |
| Jenkins, Martin | 9 |  8,250  | COP12 Rapporteur | N/A | Non-core | COP12 budget MOU  | GADMI |
| Rutherford, Catherine | 9 |  7,500  | COP12 Rapporteur | N/A | Non-core | COP12 budget MOU  | GADMI |
| Peck, Dwight | 9 |  5,500  | COP12 Documentation | 542 | Non-core | COP12 budget MOU  | GADMI |
| Pritchard, David | 104 |  32,500  | Celebrating Culture and Wetlands | 541 | Non-core | MAVA | BPART |
| Cadmus, Rob | 92 |  26,738  | Natural Infrastructure project manager | 540 | Non-core | NORAD | BPART |
| Huntington, Veronica | 18 |  9,000  | COP12 Communications Support | 539 | Non-core | COP12 budget MOU  | COMMS |
| Waite, Charlie | 8 |  7,000  | Landscape Photographer WWD 2015, Awards, photos etc. | 537 | Non-core | Development Budget | SMGT |
| WCMC | 8 |  4,000  | Wetland Extent Index | 535 | Core | STRP Implementation | STRP |
| Fry, Eve | 30 |  15,000  | Preparation of Water/Wetlands events | 534 | Non-core | Development Budget | SMGT |
| Persse, Emily | 30 |  15,000  | Events Coordinator (WWD) | 532 | Non-core | Development budget | SMGT |
| Persse, Emily | 10 |  5,000  | Temporary Communications Support | 532 | Core | Core | COMMS |
| Tim Jones | 7 |  5,600  | SC 48 Rapporteur | 529 | Core | Core | ISTAN |
| RM Wetlands | 5 |  4,000  | Briefing note - ecosystem services | 528 | Core | STRP Implementation | STRP |
| RM Wetlands | 4 |  3,200  | STRP-preparation of paper on REDD Plus | 527 | Core | STRP Implementation | STRP |
| Interpreters (12) | 10 | 135,000  | COP12 Interpretation | N/A | Non-core | COP12 budget MOU  | GADMI |
| Interpreters (6) | 5 |  27,000  | SC48 Interpretation | N/A | Core | Core | ISTAN |
| CISDL | 75 |  90,000  | Legal services: RoP, ICJ, COP12, IUCN, contracts, MOUs etc | 508 | Core | Core | KMISC |
|  |  |  |  |  |  |  |  |
| **Total** | **645** | **478,099**  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Total, core | 175,660  |  |  |  |  |  |
| Total, non-core | 302,438  |  |  |  |  |  |
| **Total** | **478,099**  |  |  |  |  |  |

**Annex 5**

**2016, COP12 Approved Budget**

|  |  |
| --- | --- |
| **2016 Combined Budget** | **2016** |
| CHF 000'S | **Core** | **Non-Core** |
| **INCOME** |  |  |
| Parties’ Contributions | *3,779* |  |
| Voluntary contributions | *1,065* |  |
| Income Tax | *225* |  |
| Income Interest | *12* |  |
| **TOTAL INCOME** | **5,081** |  |
|   |   |   |
| **EXPENDITURES** |   |   |
| A. Secretariat Senior Management | 798 |   |
| B. Partnership Coordinator | 250 |   |
| C. Regional Advice and Support | 1,342 |   |
| D. Support to Regional Initiatives | 120 |   |
| E. Scientific and Technical Services | 212 |   |
| F. Communications | 569 |   |
| G. Administration/RSIS/Web | 896 |   |
| H. Operating Costs | 95 |   |
| I. Standing Committee Services | 150 |   |
| J. IUCN Administrative Service Charges (maximum) | 540 |   |
| K. Provisions, Legal | 110 |   |
|   |   |   |
| 1. Ramsar Advisory Missions |   | 200 |
| 2. STRP 2016-2018 Programme |   | 100 |
| 3. RSIS, IM and IT (Website) |   | 58 |
| 4. Pre-COP13 Regional Meetings |   | 217 |
| 5. COP13 (2018) Sponsorship (eligible delegates) |   | 200 |
| 6. Arabic Language Translation |   | 83 |
| 7. Small Grants Funds |   | 333 |
| 8. Regional Initiative Networks and Centres |   | 50 |
| 9. Ramsar CEPA Programme (2016-2021) |   | 100 |
| 10. On-line system for National Reports |   | 58 |
|   |   |   |
| **TOTAL EXPENDITURES** | **5,081** | **1,399** |
|   |   |   |
| **TOTAL SALARY COSTS – staff salaries and related costs**  | **3,429** |  |
|   | 67% |   |
| **TOTAL TRAVEL COSTS** | **155** |  |
|   | 3% |   |

**Annex 6**

**2016-2018 budgeted non-core items, in order of priority**

|  |  |  |
| --- | --- | --- |
| **No.** | **NON-CORE FUNDS 2016 – 2018** | **3 Year Funding Requirement (CHF)** |
| **1** | Ramsar Advisory Missions for Parties requiring assistance | 600,000 |
| **2** | STRP 2016-2018 programme of work support | 300,000 |
| **3** | RSIS, IM/IT (Website) Continuing Development | 175,000 |
| **4** | Pre-COP13 regional meetings (delegates support and meeting costs for preparatory meetings) | 650,000 |
| **5** | COP13 (2018) sponsorship to eligible delegates | 600,000 |
| **6** | Arabic language introduction and translation support | 250,000 |
| **7** | Small Grants Funds for protection and wise use of wetlands  | 1,000,000 |
| **8** | Regional Initiative Networks and Centres support (priority activities). | 150,000 |
| **9** | Ramsar CEPA Programme (2016-2021), exclusion of World Wetlands Day | 300,000 |
| **10** | On-line system for National Reports, reporting and indicators development | 175,000 |
|  | **TOTAL**  | **4,200,000** |