

## 13th Meeting of the Conference of the Contracting Parties to the Ramsar Convention on Wetlands

“Wetlands for a Sustainable Urban Future”  
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Ramsar COP13 Doc.14

### Report on financial and budgetary matters

1. At its 54th meeting (SC54), in decisions SC54-26 and SC54-27, the Standing Committee approved and instructed the Secretariat to transmit a draft resolution on financial and budgetary matters to the 13th meeting of the Conference of the Contracting Parties (COP13) for its consideration. The draft resolution includes two budget scenarios for the 2019-2021 triennium, from the three scenarios originally submitted by the Secretariat.
2. This document provides background information on three issues:
  - a) implementation of the 2016-2018 budget;
  - b) explanatory information regarding the budget scenarios contained in the draft resolution on financial and budgetary matters (document COP13 Doc.18.5, and its Annex 1, see <https://www.ramsar.org/document/cop13-doc185-draft-resolution-on-financial-and-budgetary-matters>); and
  - c) an overview of the status of contributions of Contracting Parties.
3. Whilst providing background information on the budget scenarios put forward by SC54, it also includes comments from the Secretariat including potential gaps of the budget scenarios. The document is thus provided to support Contracting Parties in considering the draft resolution on financial matters (COP13 Doc.18.5), which is put forward for decision by COP13.
4. Annex 1 to this document provides an overview of the budget implementation during the 2016-2018 triennium. Annex 2 shows the two proposed budget scenarios included in COP13 Doc.18.5 Annex 1, with the addition of a column with the COP12-approved 2018 budget and with the addition of percentages of staff costs and travel costs at the bottom of each budget scenario so that Contracting Parties can compare the scenarios with the allocations approved in the previous triennium. Annex 3 provides an overview of the status of contributions of Contracting Parties (as previously published as Annex 1 of document SC54-7.2, see <https://www.ramsar.org/document/sc54-72-financial-and-budgetary-matters-status-of-annual-contributions>). The details of the estimated core budget contributions by Contracting Parties and staffing of the Ramsar Secretariat for the 2019-2021 triennium can be found in Annexes 2 and 4 of document COP13 Doc.18.5. They are not included in this document to avoid duplication.
5. It should be noted that non-core elements of the budget will be discussed and decided at COP13 (see COP13 Doc.18.5 Annex 3) and thus the current document only focuses on the core budget funded by contributions from Contracting Parties, based on the UN Scale of Assessments. In order to facilitate the consideration of possible priority areas for non-core funding, the Secretariat will provide some information in the report on administrative and financial implications of draft resolutions (see document COP13 Doc.17).

### Core budget implementation 2016-2018

6. Annex 1 presents a brief summary of the core budget approved at COP12 (with a 0 % annual increase) and how it was implemented during the triennium.
7. A main feature during the triennium was the review of the financial management carried out by the Secretary General when she took on her functions in August 2016. As part of this review, “old” balances were identified in non-core funds and reported with proposed actions to the Standing Committee and relevant subsidiary bodies (the Executive Team, Subgroup on Finance and Facilitation Working Group), to relevant donors and to the auditors.
8. Balances were analysed in-house and 35 projects were closed in 2017. Processes and procedures for financial management have been strengthened in line with IUCN policies and staff capacities have been enhanced. In accordance with decision SC53-33, the Secretariat asked the IUCN Oversight Unit to conduct a financial and management review of non-core resources. The results of the review are published in Document SC55-8.2.
9. Surpluses in the core budget were also recorded during the triennium, mainly due to vacant positions being recruited.
10. The Standing Committee and its subsidiary bodies acknowledged the balances identified by the Secretary General and core budget surpluses, and decided on their use at SC53 and SC54. Through Decision SC53-27, the reserve was replenished to its maximum at 15 % of the core budget to ensure that the Convention maintains a healthy financial situation. SC53 and SC54 also approved the allocation of part of these balances for specific purposes, including Ramsar Advisory Missions, the preparation of regional pre-COP meetings and COP13. Further, the Standing Committee approved a 50 % position of Accounting and Finance Assistant covered with surplus. At SC54 it decided to use the unspent surplus at the end of 2017 for some activities in 2018, but recommended to reserve the bulk of it to be used for the next triennium (see table 1 of the report of the Subgroup on Finance approved by SC54, document SC54-WG.4 [https://www.ramsar.org/sites/default/files/documents/library/sc54\\_wg.4\\_recommendations\\_subgroup\\_on\\_finance\\_e.pdf](https://www.ramsar.org/sites/default/files/documents/library/sc54_wg.4_recommendations_subgroup_on_finance_e.pdf)), awaiting the outcome of the non-core finance review before taking further decisions.
11. Annual revisions to the budgets approved by COP12 were submitted by the Secretariat and approved by the Standing Committee in its meetings in 2016, 2017 and 2018, reflecting the different development and reviews above.
12. Preliminary results of the review conducted by the IUCN Oversight Unit were presented to the Subgroup on Finance at SC54. The final report (document SC55 Doc.8.2) confirms the weaknesses identified by the Secretary General in the Secretariat financial management, recognizes the efforts made by the Secretariat in strengthening the financial management system and recommends further actions to be taken. These, together with the guidance from the Standing Committee, its Subgroup on Finance and the Conference of Contracting Parties, will guide further efforts of the Secretariat to achieve the required standards of financial management.

### Core budget scenarios for the 2019-2021 triennium (Annex 2)

13. For 2019-2021, the Secretariat presented three budget scenarios to SC54 (see document SC54-7.3, <https://www.ramsar.org/document/sc54-73-financial-and-budgetary-matters-budget->

[scenarios-for-2019-2021-and-draft-resolution](#)), which were based on the expected needs and did not include any funding requests from draft resolutions submitted. These scenarios were:

- a. 0 % increase compared to the 2016-2018 triennium, containing current staffing levels as well as a performance-based increase for staff salaries;
  - b. 2.9 % increase (CHF 455K) compared to the 2016-2018 triennium including, in addition to the 0 % growth scenario, a part-time Accounting and Finance Assistant, an increased travel budget and funds for planning and capacity-building;
  - c. 4.3 % increase (CHF 691K) compared to the 2016-2018 triennium including, in addition to the previous scenarios, costs associated with servicing COP14.
14. On the recommendation of the Subgroup on Finance (see document SC54-WG.4), SC54 decided to put forward two core budget scenarios as proposed in Annex 1, which do not include any funding requests from draft resolutions submitted: one at 0 % increase and one at 1.5 % increase, as follows:
- a. 0 % increase compared to the 2016-2018 triennium budget (scenario A). Compared to the Secretariat's proposal, SC54 endorsed the recommendation to include a full-time Accounting and Finance Assistant at A2 level in budget scenario A and that the costs of the travel implant of CHF 20K per year be borne by a reduction in staff travel of CHF 20K per year. To cover the costs of a full-time Accounting and Finance Assistant, budget in the following lines was reduced (compared to the Secretariat's proposal): Communications, Web/IT support and development, Support to Regional Initiatives and Ramsar Sites Information Service maintenance. STRP implementation was reduced to allow for a travel line of the STRP Chair.
  - b. 1.5 % increase (CHF 76K per year) compared to the 2016-2018 triennium, implying an increase of contributions of Contracting Parties of 1.56 % whereas voluntary contributions are maintained at the 2016-2018 level (scenario B). In this budget scenario B (1.5 % increase), the reductions (compared to the previous triennium budget) in staff travel, communications and STRP implementation were put back in. In addition, some budget was allocated to planning and capacity-building.
15. SC54 also approved the recommendation from the Subgroup on Finance that, depending on which budget scenario will be approved, surplus be used to partly finance activities such as communications, staff travel and regional initiatives. Should the surplus be finished and/or not enough surplus be available, it asks the Secretariat to re-balance the budget and look for economies.
16. Explanation of key elements of the core budget scenarios is provided below, taking first the elements with consistent treatment in both budget scenarios, and then describing the differences between the two budget scenarios. This is followed by comments from the Secretariat on gaps identified and, at the end, an explanation of the structure of the budget scenarios.
17. The core budget details per department / category have been retained to help Contracting Parties see the specifics of how their contributions will be spent; these details will be removed in the final resolution adopted by COP13, following previous practice in past COPs.

## Assumptions consistent in Scenarios A and B

18. The **0 % scenario (A)** includes the following assumptions, which also apply to scenario B, unless indicated otherwise:
- a. Full Swiss Franc (CHF) contributions from all Contracting Parties are received, based on the UN scale of assessment, including a voluntary contribution of 22 % from the United States of America.
  - b. Income other than contribution income, mainly income tax and interest, has been reassessed based on expectations; IUCN's methodology for income tax computation has remained the same.
  - c. No changes in hosting arrangements for the Secretariat are anticipated. The budgets assume continued hosting by IUCN under the Letter of Agreement with IUCN signed in 2009 and an annual discussion between IUCN and the Ramsar Secretariat on the yearly service fee. The 2019-2021 service fees of CHF 560K per year represent around 11 % of the total core expenditure budget lines and do not exceed the 13 % maximum introduced by decision SC37-41 (2008).
  - d. **Staffing.** Compared to the 2016-2018 triennium, SC54 recommended the inclusion of an additional core position funded at 100 % for an A2 Accounting and Finance Assistant after consideration by the Subgroup on Finance of capacity challenges and comparison with staffing levels of other Conventions of comparable size. This implies an additional cost in staffing of CHF 98K per year. Funding allocations for all other core positions are maintained so that the total staffing level would be 24.5 staff (see table 2 below).
  - e. Staff costs have been budgeted based on current actual costs in accordance with IUCN policy. Most UN-administered Conventions develop their budgets on the basis of standard costs and the Secretariat recommends moving in this direction. A provision has been included under other employment benefits, consisting of home leave, child, education allowance and relocation costs (for expatriates) as well as certain privileges for interns and a public transportation subsidy provided to Ramsar staff as per IUCN policy. This provision makes it possible to build flexibility in case of changes in staff and their benefits. However, this provision has to be reviewed each year according to the conditions of staff in place and recruited. For example, there will be a movement from the Regional Support and Advice budget line to that of Science and Policy to reflect changes in the situations of staff recruited. In accordance with the new IUCN Human Resources guidelines on compensation already implemented within IUCN, staff salaries include a performance-based increase that the Ramsar Secretariat will implement effective from 1 January 2019. Since 2011, salaries have remained the same within the Ramsar Secretariat. The inclusion in the budget of the provision for a possible salary increase responds to the application of IUCN policies and guidelines, as well as providing needed incentives to retain staff and reward good and outstanding performance; it should be noted that this was included in the scenario A without additional costs by reducing other budget lines (see g. and h. below).
  - f. Total salary and related costs represent around 71 % of the total core budget.
  - g. Compared to the 2016-2018 triennium, Web / IT Support and Development (under Resource Mobilization and Outreach) was reduced by the Secretariat by CHF 131K to reflect the fact that the website has been revamped and therefore only maintenance and limited IT developments need to be budgeted for. SC54 reduced this further by CHF 30K to cover the additional position of Accounting and Finance Assistant, coming to a total

reduction of CHF 161K compared to the previous triennium (see point k. below for further details).

- h. Ramsar Sites Information Service (RSIS) maintenance and development was reduced by the Secretariat by CHF 136K compared to the previous triennium since the development has been completed and mainly adjustments and maintenance are envisaged for the 2019-2021 triennium. SC54 reduced this further by CHF15K, leading to a total reduction of 151K to cover the additional position of Accounting and Finance Assistant (see point k below for further details).
- i. The IUCN Administrative Service Charge has been increased by CHF 60K for the triennium in order to reflect the additional costs charged by IUCN for the new travel implant office effective 1 January 2018. These additional costs are offset by the reduction in ticketing charges to the travel budget in line with IUCN practices.
- j. To offset the increase in costs for the new travel implant of CHF 20K per year in the new triennium, SC54 proposed to decrease the annual Secretariat travel budget of CHF 20K per year (CHF 5K for Secretariat Senior Management, CHF 5K for Resource Mobilization and Outreach and CHF 10K for Regional Advice and Support) compared to the 2016-2018 triennium.
- k. To finance the inclusion of a new position of an A2 Accounting position of CHF 295K for the triennium (CHF 98K per year), SC54 proposed to reduce the following budget lines as compared to the 2016-2018 0 % growth scenario presented by the Secretariat:

*Table 1: Budget under budget scenario A (2019-2021) reduced compared to SC54-7.3*

<b>Budget line</b>	<b>Proposed reduction ('000 CHF)</b>
i. Communications (2019-2021)	120
ii. Staff travel (2019-2021)	60
iii. Regional Initiatives (2019-2021)	60
iv. Web / IT support(2019-2021)	30
v. STRP implementation (2019-2021)	15
vi. RSIS (2019-2021)	15
<b>Total</b>	<b>300</b>

Source: Table 1 of SC54-WG.4

- i. CHF 120K less per for the triennium for Communications, leaving CHF 180K for the triennium or CHF 60K per year, compared to CHF 100K per year for the previous triennium;
- ii. CHF 60K less for travel of Secretariat staff compared to the Secretariat's proposed budget maintaining 2016-2018 budget levels, to offset the costs of the new travel implant (see point j. above);
- iii. CHF 60K less for the triennium for start-up funding for Regional Initiatives leaving CHF 100K per year instead of CHF 120K per year for the previous triennium;
- iv. CHF 30K less for Web / IT support for the triennium compared to the Secretariat's proposed budget which was established based on estimated needs;
- v. CHF 15K less for STRP implementation for the triennium since CHF 15K was shifted from STRP implementation to create a travel budget line for the STRP Chair, meaning the overall implication for the STRP budget is cost-neutral.
- vi. CHF 15K less for RSIS for the triennium compared to the Secretariat's proposed budget which was established based on estimated needs.

- l. Since the STRP budget change mentioned above is cost-neutral, the above table shows how a total of CHF 285K out of the needed CHF 295K for the Accounting and Finance Assistant was arrived at. The remaining CHF 10K were taken out of the 2016-2018 0 % growth scenario without needing to be replenished:
    - i. CHF 6K for the triennium for the travel implant maintaining the costs at the level of 2018 approved by SC54;
    - ii. CHF 4K in Legal Services compared to previous triennium.
  - m. SC54 recommended that, depending on which budget scenario will be approved, surplus be used to partly finance activities such as communications, staff travel and regional initiatives that were reduced to accommodate the Accounting and Finance Assistant. This would bring these budget lines to the basic level allocated in the previous triennium (see document SC54-WG.4 table 1) and already reduced by the Secretariat. This would enable the Secretariat to ensure its basic operations in these areas of activity. SC54 further recommended that the Secretariat be requested to re-balance the budget and look for economies should the surplus be finished and/or not enough surplus be available.
  - n. **Reserve Fund.** At COP11, in Resolution XI.2, *Financial and Budgetary Matters*, paragraph 21.c, it was decided that reserve funds should be between 6 % and 15 % of annual core budget. As the reserve fund is currently at its maximum, i.e. 15 % of the annual core budget, there is no reserve provision budgeted for the 2019-2021 triennium.
  - o. **Provisions.** Since there are enough balances in the provision lines for covering provisions such as reserves, bad debt (contributions), exchange rates and staff terminations, it is anticipated that a provision budget of CHF 50,000 per annum is sufficient for the 2019-2021 triennium.
  - p. No funding is allocated from the core budget for Ramsar Advisory Missions and meetings of the Conference of the Parties or pre-COP regional meetings, as for 2016-2018.
19. In the **1.5 % scenario B**, the total increase in budget would be CHF 228K over the triennium amounting to a new budget total of CHF 15,471K, with the following additions compared to scenario A:
- a. Increase in contributions of Contracting Parties of 1.56 % whereas voluntary contributions are maintained at the 2016-2018 level;
  - b. Increase in travel budget of CHF 20K per year (CHF 5K for Secretariat Senior Management, CHF 5K for Resource Mobilization and Outreach and CHF 10K for Regional Advice and Support) to bring the travel budget back to the level of the 2016-2018 budget, thus filling the gap created by the inclusion of a position of Accounting and Finance Assistant;
  - c. Increase in the Communications line of CHF 40K per year to bring the Communications budget line back to the level of the 2016-2018 budget, to cover the gap resulting from the inclusion of an Accounting and Finance Assistant;
  - d. Increase in CHF 5K per year in STRP implementation to bring the budget line back to the level of the 2016-2018 budget – this budget was reduced in scenario (A) by CHF 5K per year to accommodate a new budget line for travel of the STRP Chair of CHF 5K per year;
  - e. Inclusion of CHF 11K per year for planning and capacity building of the Secretariat staff members to (partly) ensure that: i) triennial and annual work plans are developed, tracked

and assessed as part of a whole-of-Secretariat approach, and ii) Ramsar staff are adequately and regularly trained and up-to-date in their skills; the Secretariat notes that, in order to have adequate resources for capacity building, a total of CHF 45K would be required per year, as per budget scenario (B) put forward by the Secretariat to SC54.

20. A summary of the main differences in scenarios (A) and (B) is provided in Table 2 below:

*Table 2: Main differences between scenario (A) and (B) per year and category (in '000 CHF)*

Per year, CHF '000s	Scenario	
	A (0 %)	B (1.5 %)
Communications	0	40
Travel of Secretariat staff	0	20
STRP implementation	0	5
Planning and capacity building	0	11
<b>Total</b>	<b>0</b>	<b>76</b>

21. To summarize, the additions in budget scenario B are to cover the gap created in scenario A (compared to the original scenario A proposed by the Secretariat) by the addition of an Accounting and Finance Assistant. The only addition compared to the 2016-2018 triennium budget is the budget for planning and capacity building.

#### Gaps of the budget scenarios approved by SC54

22. The Secretariat welcomes the proposed addition of a full time Accounting and Finance Assistant proposed by the Subgroup on Finance and endorsed by SC54. However, the Secretary General draws attention to the fact that this has resulted in reductions from budget lines as explained in paragraph 18 k. The Secretariat had already made efforts to reduce costs for the website and RSIS in order to accommodate the performance-based salary increase of its staff in line with IUCN policies. Thus, these reductions affect the basic allocations that have been made in the previous triennium for the core work of the Secretariat, including for communications, travel and Ramsar Regional Initiatives. The Subgroup on Finance recommended to cover this under Scenario B and, if Scenario A is preferred, to use surplus to fill back these gaps. The Secretary General also stresses that if the budget is to be completed with surplus to carry out the basic work of the Secretariat such as travel and communications as recommended by SC54, the Secretariat needs to be instructed to re-balance the budget and look for economies.
23. Scenario B addresses these shortfalls but it does not include the necessary budget to roll out the new IUCN competency framework and promotion guidelines, which is estimated at CHF 110K for the triennium. The Ramsar Secretariat is expected to implement these since it is following IUCN policies and procedures.
24. The Secretariat would like to also remind Parties that it submitted a third scenario to SC54 which included the costs of servicing the COP in 2021, as per the practice of other Conventions. SC54 decided not to put this forward for decision by COP13 but the Secretariat considers that this is an area for further consideration in the future to allow all Contracting Parties to be able to host the COP and align with other Conventions.

### Structure of the core budget scenarios

25. To maintain the current approach showing expenditures per department / category, the Secretariat proposes to maintain the same broad structure of the budget as that of the previous triennium.
26. The main proposed changes already discussed at and recommended by SC54 are:
  - a. Combining the previous areas of Partnership Coordinator and Communications to Resource Mobilization and Outreach as to reflect the current positions;
  - b. Budgeting staff in the department they currently work for, as per table 1 below;
  - c. Budgeting for costs of budget lines such as Web Development and RSIS under the areas they belong to thematically;

Table 3 reflects how the core-funded positions are budgeted in the proposed scenarios, making explicit the allocation of salaries and benefits to the different budget lines.

*Table 3: Current Staffing Table (scenario (A) and (B))*

<b>Department</b>	<b>Staff</b>
Secretariat Senior Management	1 S, 1 M2, 1 P2, 2 A3
Resource Mobilization and Outreach	1 M1, 1 P1, 1 A3
Regional Advice and Support	4 M1, 2 P1, 4 interns
Science and Policy	1 M1, 2 P1, 1 A3
Administration	1 P2, 1 P1 (50 %), 1 A2
<b>Total</b>	<b>24.5 staff</b>

Note: Levels as per IUCN HR policy and guidelines on position classification.

S = Secretary General; M1-M2 = management positions; P1-P2 = professional positions; A1-A3 = administrative support positions

### Status of contributions

27. Parties' commitment to clearing outstanding contributions could free up substantial additional resources. At 31 December 2017, contributions not received for 2017 and prior years amounted to more than CHF 1,886K, which is more than 37 % of that year's income. More information on outstanding contributions as at 31 December 2017 is included in Annex 3 below. As at 31 July 2018, this amount went up CHF 969K for 2017 and prior years and CHF 2,598K for 2018 (out of a total of CHF 4,845K expected for that year). As at 31 July 2018, CHF 126K had been received for future years. The current, up-to-date status of contributions can be found on the Ramsar website under: [www.ramsar.org/sites/default/files/documents/library/status\\_contributions.pdf](http://www.ramsar.org/sites/default/files/documents/library/status_contributions.pdf).



## Annex 1

### Summary of 2016-2017 financial core budget results and 2018 approved budget

Triennium Core Budget 2016-2018	Core Actuals	Core Actuals	Core Budget*	Total Actuals	COP12- approved budget	Variance - surplus / (deficit)
CHF 000'S	2016	2017	2018	2016-2018	2016-2018	2016-2018
<b>INCOME</b>						
Parties' Contributions	3,779	3,779	3,779	11,337	11,337	0
Voluntary contributions	1,066	1,066	1,065	3,197	3,195	(2)
Income Tax	215	215	225	655	675	20
Other Income (including Interest Income)	2	5	12	19	35	16
<b>TOTAL INCOME</b>	<b>5,062</b>	<b>5,065</b>	<b>5,081</b>	<b>15,208</b>	<b>15,242</b>	<b>34</b>
<b>EXPENDITURES</b>						
A. Secretariat Senior Management	529	696	798	2,023	2,439	416
B. Partnership Coordinator	0	96	250	346	779	433
C. Regional Advice and Support	1,242	1,292	1,419	3,953	4,040	87
D. Support to Regional Initiatives	120	92	153	365	360	(5)
E. Scientific and Technical Services	186	309	506	1,001	635	(366)
F. Communications	460	334	389	1,183	1,832	649
G. Administration/RSIS/Web	886	719	953	2,558	2,472	(86)
H. Operating Costs	95	122	175	392	285	(107)
I. Standing Committee Services	176	155	182	513	450	(63)
J. IUCN Administrative Service Charges (maximum)	536	519	560	1,615	1,620	5
K. Miscellaneous - Reserve Fund	324	217	110	651	330	(321)
<b>TOTAL EXPENDITURES</b>	<b>4,554</b>	<b>4,551</b>	<b>5,495</b>	<b>14,600</b>	<b>15,242</b>	<b>642</b>
<b>SURPLUS / (AUTHORIZED USE OF SURPLUS)<sup>1</sup></b>	<b>508</b>	<b>514</b>	<b>(414)</b>	<b>608</b>		

\* As approved by SC54 (SC54-25, with details in SC54-WG.4 Annex 1)

<sup>1</sup> SC54 reviewed the surplus from 2016 and 2017 and made suggestions for its use (see SC54-WG.4 Table 1)

## Annex 2<sup>2</sup>

### Proposed budget scenarios for 2019-2021

#### Scenario A, 0 % increase compared to 2016-2018 triennium<sup>3</sup>

Ramsar Proposed Budget 2019-2021 CHF 000'S	Budget 2018 (COP12- approved)	Budget 2019	Budget 2020	Budget 2021	Total Budget 2019-2021
<b>INCOME</b>					
Parties' Contributions	3,779	3,779	3,779	3,779	11,337
Voluntary contributions	1,065	1,065	1,065	1,065	3,195
Income Tax	225	225	225	225	675
Income Interest	12	12	12	12	36
<b>TOTAL INCOME</b>	<b>5,081</b>	<b>5,081</b>	<b>5,081</b>	<b>5,081</b>	<b>15,243</b>
<b>EXPENDITURES</b>					
<b>A. Secretariat Senior Management</b>	<b>798</b>	<b>1,009</b>	<b>1,027</b>	<b>1,033</b>	<b>3,070</b>
Salaries and social costs	674	918	930	942	2,791
Other employment benefits	79	51	57	51	159
Travel	45	40	40	40	120
<b>B. Resource Mobilization and Outreach</b>	<b>939</b>	<b>638</b>	<b>615</b>	<b>603</b>	<b>1,856</b>
Salaries and social costs	622	450	456	462	1,368
Other employment benefits	52	5	1	5	10
CEPA Program	30	30	30	30	90
Comms, Translations, Publications and Reporting Implementation	100	60	60	60	180
Web/IT support and Development	120	84	59	36	179
Travel	15	10	10	10	30
<b>C. Regional Advice and Support</b>	<b>1,342</b>	<b>1,325</b>	<b>1,347</b>	<b>1,361</b>	<b>4,033</b>
Salaries and social costs	1,201	1,178	1,196	1,214	3,588
Other employment benefits	56	72	76	72	220
Travel	85	75	75	75	225
<b>D. Support to Regional Initiatives</b>	<b>120</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>300</b>
Regional networks and centers	120	100	100	100	300

<sup>2</sup> The Secretariat notes that the presented budget scenarios include details and background information as per the discussions and decisions of the Subgroup on Finance and SC54 to help Contracting Parties to take a decision on the final budget to be adopted. The final resolution would be consistent with previous years and include only the totals of the main categories.

<sup>3</sup> As noted in para 4 of the report of the Subgroup on Finance, budget scenario A includes a full-time Accounting and Finance Assistant at A2 level. To accommodate this, budget in the lines of Communications, Web/IT support and development, Support to Regional Initiatives and Ramsar Sites Information Service maintenance was reduced. If this scenario was to be selected, the Subgroup on Finance recommended that surplus be used to partly finance activities such as communications, staff travel and regional initiatives. Should the surplus be finished and/or not enough surplus be available, it asks the Secretariat to re-balance the budget and look for economies.

<b>Ramsar Proposed Budget 2019-2021 CHF 000'S</b>	<b>Budget 2018 (COP12- approved)</b>	<b>Budget 2019</b>	<b>Budget 2020</b>	<b>Budget 2021</b>	<b>Total Budget 2019-2021</b>
<b>E. Science and Policy</b>	<b>329</b>	<b>754</b>	<b>733</b>	<b>722</b>	<b>2,209</b>
Salaries and social costs	110	559	567	575	1,700
Other employment benefits	2	4	1	4	9
STRP implementation	40	35	35	35	105
Travel STRP Chair	0	5	5	5	15
STRP meetings	50	50	50	50	150
Ramsar Sites Information Service (maintenance and development)	117	91	66	43	200
Travel	10	10	10	10	30
<b>G. Administration</b>	<b>753</b>	<b>436</b>	<b>440</b>	<b>444</b>	<b>1,320</b>
Salaries and social costs	629	315	319	323	958
Other employment benefits	5	1	0	1	2
Staff hiring and departure costs	25	25	25	25	75
Secretariat Staff Travel	0	0	0	0	0
Operating Costs including equipment	94	95	95	95	285
Planning and Capacity building	0	0	0	0	0
<b>H. Standing Committee Services</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>450</b>
Standing Committee delegates' support	45	45	45	45	135
Standing Committee meetings	10	10	10	10	30
SC translation	60	60	60	60	180
Simultaneous interpretation at SC meetings	35	35	35	35	105
<b>I. IUCN Administrative Service Charges (maximum)</b>	<b>540</b>	<b>560</b>	<b>560</b>	<b>560</b>	<b>1,680</b>
Administration, Human Resources, Finance & IT services	540	560	560	560	1,680
<b>J. Miscellaneous - Reserve Fund</b>	<b>110</b>	<b>109</b>	<b>108</b>	<b>109</b>	<b>326</b>
Provisions	50	50	50	50	150
Legal Services	60	59	58	59	176
<b>TOTAL EXPENDITURES</b>	<b>5,081</b>	<b>5,081</b>	<b>5,081</b>	<b>5,081</b>	<b>15,243</b>
<b>TOTAL SALARY AND RELATED COSTS</b>	<b>3,430</b>	<b>3,552</b>	<b>3,603</b>	<b>3,649</b>	<b>10,804</b>
	68 %	70 %	71 %	72 %	71 %
<b>TOTAL TRAVEL COSTS</b>	<b>155</b>	<b>135</b>	<b>135</b>	<b>135</b>	<b>405</b>
	3 %	3 %	3 %	3 %	3 %

## Scenario B, 1.5 % increase compared to 2016-2018 triennium

(Highlighted in red: Increases compared to budget scenario A)

Ramsar Proposed Budget 2019-2021 CHF 000'S	Budget 2018 (COP12- approved)	Budget 2019	Budget 2020	Budget 2021	Total Budget 2019-2021
<b>INCOME</b>					
Parties' Contributions	3,779	3,838	3,838	3,838	11,514
Voluntary contributions	1,065	1,065	1,065	1,065	3,195
Income Tax	225	243	243	243	729
Income Interest	12	11	11	11	33
<b>TOTAL INCOME</b>	<b>5,081</b>	<b>5,157</b>	<b>5,157</b>	<b>5,157</b>	<b>15,471</b>
<b>EXPENDITURES</b>					
<b>A. Secretariat Senior Management</b>	<b>798</b>	<b>1,014</b>	<b>1,032</b>	<b>1,038</b>	<b>3,085</b>
Salaries and social costs	674	918	930	942	2,791
Other employment benefits	79	51	57	51	159
Travel	45	45	45	45	135
<b>B. Resource Mobilization and Outreach</b>	<b>939</b>	<b>683</b>	<b>660</b>	<b>648</b>	<b>1,991</b>
Salaries and social costs	622	450	456	462	1,368
Other employment benefits	52	5	1	5	10
CEPA Program	30	30	30	30	90
Comms, Translations, Publications and Reporting Implementation	100	100	100	100	300
Web/IT support and Development	120	84	59	36	179
Travel	15	15	15	15	45
<b>C. Regional Advice and Support</b>	<b>1,342</b>	<b>1,335</b>	<b>1,357</b>	<b>1,371</b>	<b>4,063</b>
Salaries and social costs	1,201	1,178	1,196	1,214	3,588
Other employment benefits	56	72	76	72	220
Travel	85	85	85	85	255
<b>D. Support to Regional Initiatives</b>	<b>120</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>300</b>
Regional networks and centers	120	100	100	100	300
<b>E. Science and Policy</b>	<b>329</b>	<b>759</b>	<b>738</b>	<b>727</b>	<b>2,224</b>
Salaries and social costs	110	559	567	575	1,700
Other employment benefits	2	4	1	4	9
STRP implementation	40	40	40	40	120
Travel STRP Chair	0	5	5	5	15
STRP meetings	50	50	50	50	150
Ramsar Sites Information Service (maintenance and development)	117	91	66	43	200
Travel	10	10	10	10	30

<b>Ramsar Proposed Budget 2019-2021 CHF 000'S</b>	<b>Budget 2018 (COP12- approved)</b>	<b>Budget 2019</b>	<b>Budget 2020</b>	<b>Budget 2021</b>	<b>Total Budget 2019-2021</b>
<b>G. Administration</b>	<b>753</b>	<b>447</b>	<b>451</b>	<b>455</b>	<b>1,353</b>
Salaries and social costs	629	315	319	323	958
Other employment benefits	5	1	0	1	2
Staff hiring and departure costs	25	25	25	25	75
Secretariat Staff Travel	0	0	0	0	0
Operating Costs including equipment	94	95	95	95	285
<b>Planning and Capacity building</b>	<b>0</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>33</b>
<b>H. Standing Committee Services</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>450</b>
Standing Committee delegates' support	45	45	45	45	135
Standing Committee meetings	10	10	10	10	30
SC translation	60	60	60	60	180
Simultaneous interpretation at SC meetings	35	35	35	35	105
<b>I. IUCN Administrative Service Charges (maximum)</b>	<b>540</b>	<b>560</b>	<b>560</b>	<b>560</b>	<b>1,680</b>
Administration, Human Resources, Finance & IT services	540	560	560	560	1,680
<b>J. Miscellaneous - Reserve Fund</b>	<b>110</b>	<b>109</b>	<b>108</b>	<b>109</b>	<b>326</b>
Provisions	50	50	50	50	150
Legal Services	60	59	58	59	176
<b>TOTAL EXPENDITURES</b>	<b>5,081</b>	<b>5,157</b>	<b>5,157</b>	<b>5,157</b>	<b>15,471</b>
<b>TOTAL SALARY AND RELATED COSTS</b>	<b>3,430</b>	<b>3,552</b>	<b>3,603</b>	<b>3,649</b>	<b>10,804</b>
	68 %	69 %	70 %	71 %	70 %
<b>TOTAL TRAVEL COSTS</b>	<b>155</b>	<b>155</b>	<b>155</b>	<b>155</b>	<b>465</b>
	3 %	3 %	3 %	3 %	3 %

## Annex 3

### Status of Assessed Contributions as at 31 December 2017 (in CHF)

Contracting Party	Status as of 1 January 2017			Received in 2017			Status as of 31 December 2017		
	Not received for prior years	Anticipated for 2017	Paid for future years	For prior years	For 2017	For future years	Not received for prior years	Not received for 2017	Received for Future Years
Albania	-	1,000	133	-	867				
Algeria	-	7,872	-	-	7,872	-	-	-	-
Andorra	-	1,000	-	-	1,000	-	-	-	-
Antigua and Barbuda	9,000	1,000	-	-	-	-	9,000	1,000	-
Argentina	43,616	43,616	-	43,616	-	-	-	43,616	-
Armenia	-	1,000	-	-	1,000	-	-	-	-
Australia	-	114,272	114,272	-	-	114,272	-	-	114,272
Austria	-	35,206	-	-	35,206	-	-	-	-
Azerbaijan	-	2,934	-	-	2,934	-	-	-	-
Bahamas	1,000	1,000	-	1,000	-	-	-	1,000	-
Bahrain	-	2,151	-	-	-	-	-	2,151	-
Bangladesh	3,500	1,000	-	-	-	-	3,500	1,000	-
Barbados	2,751	1,000	-	2,751	1,000	-	-	-	-
Belarus	-	2,738	-	-	2,738	-	-	-	-
Belgium	-	43,274	-	-	43,274	-	-	-	-
Belize	5,000	1,000	-	-	-	-	5,000	1,000	-
Benin	-	1,000	87	-	913	-	-	-0	-
Bhutan	-	1,000	-	-	1,000	-	-	-	-
Bolivia (Plurinational State of)	1,000	1,000	-	1,000	1,000	-	-	-	-
Bosnia and Herzegovina	-	1,000	-	-	1,000	-	-	-	-
Botswana	-	1,000	-	-	-	-	-	1,000	-
Brazil	330,117	186,933	-	-	-	-	330,117	186,933	-
Bulgaria	-	2,200	-	-	2,200	-	-	-	-
Burkina Faso	2,999	1,000	-	1,626	-	-	1,373	1,000	-
Burundi	2,151	1,000	-	-	-	-	2,151	1,000	-
Cabo Verde	11,000	1,000	-	-	-	-	11,000	1,000	-
Cambodia	-	1,000	-	-	-	-	-	1,000	-

Contracting Party	Status as of 1 January 2017			Received in 2017			Status as of 31 December 2017		
	Not received for prior years	Anticipated for 2017	Paid for future years	For prior years	For 2017	For future years	Not received for prior years	Not received for 2017	Received for Future Years
Cameroon	5,247	1,000	-	-	-	-	5,247	1,000	-
Canada	-	142,828	-	-	142,828	-	-	-	-
Central African Republic	9,000	1,000	-	-	-	-	9,000	1,000	-
Chad	-	1,000	4,845	-	-	-	-	-	3,845
Chile	-	19,510	1,887	-	17,623	-	-	-	-
China	-	387,313	-	-	-	-	-	387,313	-
Colombia	28,385	15,745	-	28,385	-	-	-	15,745	-
Comoros	4,000	1,000	-	-	-	-	4,000	1,000	-
Congo	3,000	1,000	-	-	-	-	3,000	1,000	-
Costa Rica	-	2,298	488	-	1,810	147	-	-	147
Côte d'Ivoire	3,517	1,000	-	-	-	-	3,517	1,000	-
Croatia	-	4,841	-	-	4,841	-	-	-	-
Cuba	10,147	3,178	-	-	-	-	10,147	3,178	-
Cyprus	-	2,103	-	-	2,103	-	-	-	-
Czech Republic	-	16,821	18,837	-	-	-	-	-	2,016
Democratic Republic of the Congo	17,846	1,000	-	-	-	-	17,846	1,000	-
Denmark	-	28,556	-	-	28,556	-	-	-	-
Djibouti	14,000	1,000	-	-	-	-	14,000	1,000	-
Dominican Republic	4,754	2,249	-	-	-	-	4,754	2,249	-
Ecuador	6,304	3,276	-	-	-	-	6,304	3,276	-
Egypt	7,432	7,432	-	7,432	-	-	-	7,432	-
El Salvador	-	1,000	-	-	-	-	-	1,000	-
Equatorial Guinea	3,000	1,000	-	-	-	-	3,000	1,000	-
Estonia	-	1,858	-	-	1,858	-	-	-	-
Eswatini	4,000	1,000	-	-	-	-	4,000	1,000	-
Fiji	2,000	1,000	-	2,000	1,000	-	-	-	-
Finland	-	22,297	-	-	22,297	-	-	-	-
France	-	237,590	237,590	-	-	237,190	-	-	237,190
Gabon	3,000	1,000	-	-	-	-	3,000	1,000	-
Gambia	5,261	1,000	-	-	-	-	5,261	1,000	-
Georgia	-	1,000	-	-	1,000	-	-	-	-

Contracting Party	Status as of 1 January 2017			Received in 2017			Status as of 31 December 2017		
	Not received for prior years	Anticipated for 2017	Paid for future years	For prior years	For 2017	For future years	Not received for prior years	Not received for 2017	Received for Future Years
Germany	-	312,403	-	-	312,403	-	-	-	-
Ghana	-	1,000	21	-	-	-	-	979	-
Greece	82,814	23,030	-	82,814	23,030	-	-	-	-
Grenada	4,000	1,000	-	-	-	-	4,000	1,000	-
Guatemala	-	1,369	-	-	-	-	-	1,369	-
Guinea	3,000	1,000	-	-	-	-	3,000	1,000	-
Guinea-Bissau	18,367	1,000	-	-	-	-	18,367	1,000	-
Honduras	-	1,000	107	-	-107	-	-	1,000	-
Hungary	-	7,872	5,089	-	2,783	-	-	-	-
Iceland	-	1,125	-	-	1,125	-	-	-	-
India	36,037	36,037	-	36,037	36,037	-	-	-	-
Indonesia	-	24,644	-	-	24,644	-	-	-	-
Iran (Islamic Republic of)	8,235	23,030	-	-	-	-	8,235	23,030	-
Iraq	-	6,308	-	-	-	-	-	6,308	-
Ireland	-	16,380	20,379	-	-	16,380	-	-	20,379
Israel	1,701	21,026	-	1,701	21,026	-	-	-	-
Italy	-	183,266	-	-	183,266	-	-	-	-
Jamaica	-	1,000	-	-	1,000	-	-	-	-
Japan	-	473,323	-	-	473,323	-	-	-	-
Jordan	2,000	1,000	-	2,000	-	-	-	1,000	-
Kazakhstan	-	9,339	-	-	9,339	-	-	-	-
Kenya	-	1,000	2,000	-	-	-	-	-	1,000
Kiribati	1,545	1,000	-	-	-	-	1,545	1,000	-
Kuwait	-	13,936	-	-	13,936	-	-	-	-
Kyrgyzstan	-	1,000	-	-	1,000	-	-	-	-
Lao People's Democratic Republic	-	1,000	1,000	-	-	-	-	-	-
Latvia	-	2,445	-	-	2,445	-	-	-	-
Lebanon	7,154	2,249	-	4,299	-	-	2,855	2,249	-
Lesotho	2,000	1,000	-	1,000	-	-	1,000	1,000	-
Liberia	11,110	1,000	-	-	-	-	11,110	1,000	-
Liechtenstein	-	1,000	-	-	1,000	-	-	-	-



Contracting Party	Status as of 1 January 2017			Received in 2017			Status as of 31 December 2017		
	Not received for prior years	Anticipated for 2017	Paid for future years	For prior years	For 2017	For future years	Not received for prior years	Not received for 2017	Received for Future Years
Lithuania	-	3,521	-	-	3,521	-	-	-	-
Luxembourg	3,139	3,129	-	3,139	3,129	-	-	-	-
Madagascar	5,000	1,000	-	5,000	-	-	-	1,000	-
Malawi	-	1,000	-	-	-	-	-	1,000	-
Malaysia	2,032	15,745	-	2,032	15,745	-	-	-	-
Mali	-	1,000	8,055	-	-	-	-	-	7,055
Malta	3,000	1,000	-	3,000	-	-	-	1,000	-
Marshall Islands	1,161	1,000	-	-	-	-	1,161	1,000	-
Mauritania	18,577	1,000	-	-	-	-	18,577	1,000	-
Mauritius	-	1,000	-	-	1,000	-	-	-	-
Mexico	-	70,167	-	-	70,167	-	-	-	-
Monaco	-	1,000	-	-	-	-	-	1,000	-
Mongolia	1,500	1,000	-	1,500	1,000	-	-	-	-
Montenegro	-	1,000	-	-	-	-	-	1,000	-
Morocco	-	2,640	-	-	2,640	-	-	-	-
Mozambique	-	1,000	-	-	-	-	-	1,000	-
Myanmar	2,000	1,000	-	2,000	1,000	-	-	-	-
Namibia	-	1,000	-	-	1,000	-	-	-	-
Nepal	1,000	1,000	-	-	-	-	1,000	1,000	-
Netherlands	80,914	72,465	-	80,914	72,465	-	-	-	-
New Zealand	-	13,104	-	-	13,104	-	-	-	-
Nicaragua	-	1,000	-	-	-	-	-	1,000	-
Niger	9,192	1,000	-	-	-	-	9,192	1,000	-
Nigeria	51,003	10,219	-	-	-	-	51,003	10,219	-
Norway	-	41,514	-	-	41,514	-	-	-	-
Oman	4,978	5,525	-	-	5,525	-	4,978	-	-
Pakistan	-	4,547	1,755	-	-	-	-	2,792	-
Palau	14,000	1,000	-	-	-	-	14,000	1,000	-
Panama	-	1,662	-	-	1,662	-	-	-	-
Papua New Guinea	-	1,000	-	-	-	-	-	1,000	-
Paraguay	-	1,000	-	-	-	-	-	1,000	-

Contracting Party	Status as of 1 January 2017			Received in 2017			Status as of 31 December 2017		
	Not received for prior years	Anticipated for 2017	Paid for future years	For prior years	For 2017	For future years	Not received for prior years	Not received for 2017	Received for Future Years
Peru	-	6,650	-	-	6,650	831	-	-	831
Philippines	-	8,068	183	-	8,068	-	-	-	183
Poland	-	41,122	41,122	-	-	-	-	-	-
Portugal	25,800	19,168	-	-	-	-	25,800	19,168	-
Republic of Korea	-	99,701	-	-	99,701	-	-	-	-
Republic of Moldova	2,000	1,000	-	2,000	1,000	-	-	-	-
Romania	-	8,997	2,032	-	6,965	-	-	-	-
Russian Federation	24,336	150,994	-	24,336	126,658	-	-	24,336	-
Rwanda	2,000	1,000	-	-	-	-	2,000	1,000	-
Saint Lucia	13,000	1,000	-	1,000	-	-	12,000	1,000	-
Samoa	1,000	1,000	-	1,000	-	-	-	1,000	-
Sao Tome and Principe	10,000	1,000	-	-	-	-	10,000	1,000	-
Senegal	1,000	1,000	-	1,000	1,000	-	-	-	-
Serbia	-	1,565	-	-	1,565	-	-	-	-
Seychelles	-	1,000	-	-	1,000	-	-	-	-
Sierra Leone	377	1,000	-	-	-	-	377	1,000	-
Slovakia	-	7,824	521	-	7,303	-	-	-	-
Slovenia	-	4,107	-	-	4,107	-	-	-	-
South Africa	-	17,799	-	-	17,799	-	-	-	-
South Sudan	3,000	1,000	-	-	-	-	3,000	1,000	-
Spain	-	119,455	-	-	-	-	-	119,455	-
Sri Lanka	-	1,516	-	-	1,516	-	-	-	-
State of Libya	47,642	6,112	-	-	-	-	47,642	6,112	-
Sudan	11,000	1,000	-	-	-	-	11,000	1,000	-
Suriname	2,000	1,000	-	-	-	-	2,000	1,000	-
Sweden	-	46,746	-	-	46,746	-	-	-	-
Switzerland	-	55,743	-	-	55,743	-	-	-	-
Syrian Arab Republic	8,295	1,174	-	8,295	-	-	-	1,174	-
Tajikistan	-	1,000	-	-	1,000	-	-	-	-
Thailand	-	14,229	-	-	14,229	-	-	-	-

Contracting Party	Status as of 1 January 2017			Received in 2017			Status as of 31 December 2017		
	Not received for prior years	Anticipated for 2017	Paid for future years	For prior years	For 2017	For future years	Not received for prior years	Not received for 2017	Received for Future Years
The former Yugoslav Republic of Macedonia	7,000	1,000	-	-	-	-	7,000	1,000	-
Togo	-	1,000	-	-	-	-	-	1,000	-
Trinidad and Tobago	1,662	1,662	-	-	-	-	1,662	1,662	-
Tunisia	2,741	1,369	-	1,368	-	-	1,373	1,369	-
Turkey	-	49,777	-	-	49,777	-	-	-	-
Turkmenistan	4,271	1,271	-	-	-	-	4,271	1,271	-
Uganda	-	1,000	-	-	-	-	-	1,000	-
Ukraine	-	5,036	-	-	5,036	-	-	-	-
United Arab Emirates	-	29,534	-	-	29,534	-	-	-	-
United Kingdom	-	218,227	-	-	218,227	-	-	-	-
United Republic of Tanzania	7,000	1,000	-	-	-	-	7,000	1,000	-
United States of America	-	1,065,799	-	-	1,065,799	-	-	-	-
Uruguay	3,863	3,863	-	2,524	-	-	1,339	3,863	-
Uzbekistan	13,055	1,125	-	-	-	-	13,055	1,125	-
Venezuela (Bolivarian Republic of)	149,622	27,920	-	-	-	-	149,622	27,920	-
Viet Nam	4,886	2,836	-	2,836	-	-	2,050	2,836	-
Yemen	9,000	1,000	-	-	-	-	9,000	1,000	-
Zambia	-	1,000	-	-	-	-	-	1,000	-
Zimbabwe	4,000	1,000	-	-	-	-	4,000	1,000	-
<b>Total</b>	<b>1,277,036</b>	<b>4,844,500</b>	<b>460,404</b>	<b>357,605</b>	<b>3,435,065</b>	<b>368,820</b>	<b>919,431</b>	<b>967,130</b>	<b>386,918</b>

Source: SC54-7.2 Annex 1