



***Secretariat of the Convention on Wetlands  
of International Importance (Ramsar)  
Gland (Switzerland)***

***Report of the auditor  
on the financial statements 2014***



Report of the auditor  
to the Standing Committee of the Secretariat of the  
Convention on Wetlands of International Importance (Ramsar)  
Gland (Switzerland)

### **Report of the auditor on the financial statements**

On your instructions, we have audited the accompanying financial statements of the Secretariat of the Convention on Wetlands of International Importance (Ramsar), which comprise the balance sheet, statement of income and expenditure, cash flow statement and notes, for the year ended 31 December 2014.

#### *Managements' responsibility*

Management is responsible for the preparation of the financial statements in accordance with the requirements of Swiss law. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Management is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

#### *Auditor's responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Opinion*

In our opinion, the financial statements for the year ended 31 December 2014 comply with Swiss law.

**Other matters**

The Appendix A as of 31 December 2014 and for the year then ended, is presented for the purpose of additional analysis and is not a required part of the financial statements. The information included in Appendix A is the responsibility of the Ramsar's management. The information in Appendix A has not been subject to audit procedures; accordingly, we neither express any assurance nor issue an audit opinion on the information included in Appendix A. Our opinion is not qualified in respect of these matters.

PricewaterhouseCoopers SA

Yves Cerutti  
Audit expert  
Auditor in charge

Julien Ménoret  
Audit expert

Geneva, 16 February 2016

**Enclosures:**

- Financial statements (balance sheet, statement of income and expenditure, cash flow statement and notes)
- Appendix A

**SECRETARIAT OF THE CONVENTION ON WETLANDS OF INTERNATIONAL  
IMPORTANCE ESPECIALLY AS WATERFOWL HABITAT (RAMSAR, IRAN,  
1971)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014**

## **TABLE OF CONTENTS**

	Page
BALANCE SHEET	3
STATEMENT OF INCOME AND EXPENDITURE	4
CASH FLOW STATEMENT	5
NOTES TO THE FINANCIAL STATEMENTS	
1. ACTIVITY	6
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DEFINITIONS	7
3. EXCHANGE GAIN AND LOSS	9
4. PROVISIONS FOR STAFF TERMINATION, LEAVE AND REPATRIATION	9
5. CONTRACTING PARTY RECEIVABLES, NET	10
6. OTHER RECEIVABLES	10
7. OTHER PAYABLES	10
8. SWISS GOVERNMENT TAX REBATE	11
9. UNRESTRICTED RESERVE FUND	11
10. PROJECTS FINANCED BY RESTRICTED FUNDS	11
APPENDIX A	12-13

**SECRETARIAT OF THE CONVENTION ON WETLANDS OF INTERNATIONAL  
IMPORTANCE ESPECIALLY AS WATERFOWL HABITAT  
(RAMSAR, 1971)**

**BALANCE SHEET AS OF 31 DECEMBER 2014**  
(in '000 Swiss Francs)

	Notes	2014	2013
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and short term bank deposits		6,443	4,811
Contracting Party Receivables (net)	5	460	374
Other account receivables	6	11	17
<b>Total current assets</b>		<b>6,914</b>	<b>5,202</b>
<b>Fixed assets</b>			
Office Furniture and Computer Equipment at cost		101	63
Less: Accumulated Depreciation		(61)	(49)
<b>Total fixed assets</b>		<b>40</b>	<b>14</b>
<b>TOTAL ASSETS</b>		<b>6,954</b>	<b>5,216</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Current liabilities</b>			
Amount owe to IUCN		514	71
Other Payables	7	839	778
Accrued liabilities		381	311
<b>Total current liabilities</b>		<b>1,734</b>	<b>1,160</b>
<b>Provisions</b>			
Staff repatriation	4	128	110
Staff leave	4	123	139
Staff termination	4	128	121
<b>Total provisions</b>		<b>379</b>	<b>370</b>
<b>Fund and Reserves</b>			
Unrestricted reserve fund	9	709	709
Restricted Projects	10	4,131	2,977
<b>Total fund and reserves</b>		<b>4,840</b>	<b>3,686</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>6,954</b>	<b>5,216</b>

**SECRETARIAT OF THE CONVENTION ON WETLANDS OF INTERNATIONAL IMPORTANCE ESPECIALLY AS WATERFOWL HABITAT (RAMSAR, 1971)**

STATEMENT OF INCOME AND EXPENDITURE  
FOR THE PERIOD OF 01 JANUARY - 31 DECEMBER 2014  
(in '000 Swiss Francs)

	Notes	2014			2013		
		Core Funds	Restricted Projects	Total	Core Funds	Restricted Projects	Total
<b>INCOME</b>							
<b>External Income</b>							
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	8	168	-	168	215	-	215
Exchange Gain	3	92	3	95	0	9	9
Interest Income		2	-	2	3	0	3
Miscellaneous Income		14	35	49	-	-	-
Project External Income		-	2,007	2,007	-	695	695
<b>Total external income</b>		<b>5,120</b>	<b>2,059</b>	<b>7,179</b>	<b>5,048</b>	<b>705</b>	<b>5,753</b>
<b>Internal Income and Expenditure</b>							
Transfer between core and projects		(270)	270	-	(448)	448	-
<b>Total transfer between core and projects</b>		<b>(270)</b>	<b>270</b>	<b>-</b>	<b>(448)</b>	<b>448</b>	<b>-</b>
<b>Total Income</b>		<b>4,850</b>	<b>2,329</b>	<b>7,179</b>	<b>4,600</b>	<b>1,153</b>	<b>5,753</b>
<b>EXPENDITURE</b>							
Staff Cost		3,135	575	3,710	3,258	314	3,572
Staff Provision	4	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		90	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		27	2	29	15	1	16
Public relations/ Promotion		4	6	10	32	4	36
Hospitality		8	12	20	1	2	3
Bank Charges		2	-	2	2	-	2
Miscellaneous		27	31	58	27	24	51
Provision on outstanding dues	5	98	-	98	24	-	24
Exchange loss	3	29	6	35	(0)	35	35
Legal cost		56	1	57	6	-	6
<b>Total Expenditure</b>		<b>4,391</b>	<b>1,634</b>	<b>6,025</b>	<b>4,377</b>	<b>1,195</b>	<b>5,571</b>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>459</b>	<b>695</b>	<b>1,154</b>	<b>223</b>	<b>(41)</b>	<b>182</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>		<b>709</b>	<b>2,977</b>	<b>3,686</b>	<b>852</b>	<b>2,652</b>	<b>3,504</b>
<b>NET INCOME OVER EXP FOR THE YEAR</b>		<b>459</b>	<b>695</b>	<b>1,154</b>	<b>223</b>	<b>(41)</b>	<b>182</b>
<b>TRANSFER (FROM) TO RESERVE FUND</b>		<b>(459)</b>	<b>459</b>	<b>-</b>	<b>(366)</b>	<b>366</b>	<b>-</b>
<b>FUND BALACNE AT END OF YEAR</b>		<b>709</b>	<b>4,131</b>	<b>4,841</b>	<b>709</b>	<b>2,977</b>	<b>3,686</b>

**SECRETARIAT OF THE CONVENTION ON WETLANDS OF INTERNATIONAL  
IMPORTANCE ESPECIALLY AS WATERFOWL HABITAT  
(RAMSAR, 1971)**

**CASH FLOW STATEMENT**

(in '000 Swiss Francs)

	2014		2013	
<b>Cash Flow from operating activities</b>				
<b>Net balance from operations</b>		<b>0</b>		<b>223</b>
<b>Adjustment for items not involving cash movements:</b>				
Transfer from/to reserve fund			(366)	
Depreciation charge for the year/write off Fixed Assets	11		9	
Net movement in provision for dues contracting parties	98		24	
Net movement in provision for staff termination	7		(7)	
Net movement in provision for staff leave	(16)		(11)	
Net movement in provision for staff repatriation	19		23	
<b>Net adjustment for items not involving cash movements</b>		<b>119</b>		<b>(328)</b>
<b>Net cash from operating activities</b>		<b>119</b>		<b>(105)</b>
<b>Application of funds on fixed assets and working capital</b>				
Purchase/Disposal of fixed assets	(38)		(15)	
(Increase)/Decrease in contracting parties receivables	(184)		(0)	
(Increase)/Decrease in other receivables	6		56	
Increase/(Decrease) in amount owed to/(by) IUCN	443		(769)	
Increase/(Decrease) in other payables	61		42	
Increase/(Decrease) in accruals	71		56	
<b>Net application of funds on fixed assets and working capital</b>		<b>360</b>		<b>(630)</b>
<b>Project Balances</b>				
Increase/(Decrease) in project restricted funds		<b>1,154</b>		<b>324</b>
<b>Net cash inflow/(outflow) for the year</b>		<b>1,632</b>		<b>(411)</b>
<b>Cash and short term deposits at the beginning of the year</b>		<b>4,811</b>		<b>5,222</b>
<b>Cash and short term deposits at the end of the year</b>		<b>6,443</b>		<b>4,811</b>
Comprised of:				
<b>Cash and bank</b>		<b>6,443</b>		<b>4,811</b>
<b>Short term deposits</b>		<b>0</b>		<b>0</b>
<b>Total cash and short term deposits at the end of the year</b>		<b>6,443</b>		<b>4,811</b>



# **SECRETARIAT OF THE CONVENTION ON WETLANDS OF INTERNATIONAL IMPORTANCE ESPECIALLY AS WATERFOWL HABITAT (RAMSAR, IRAN, 1971)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014**

### **1. ACTIVITY**

The Convention on Wetlands of International Importance especially as waterfowl habitat, signed in Ramsar, Iran, in 1971, is an intergovernmental treaty which provides the framework for national action and international cooperation for the conservation and wise use of wetlands and their resources. The Convention's mission is the "Conservation and wise use of all wetlands through local, regional and national actions and international cooperation, as a contribution towards achieving sustainable development throughout the world".

Under the treaty, the Contracting Parties agree, inter alia to:

- promote the conservation and wise use of wetlands through international co-operation
- implement the conservation and wise use of wetlands within their territory
- encourage research and exchange of data regarding wetlands
- endeavor to establish and manage reserves for wetlands and to increase waterfowl populations on wetlands
- promote training of competent personnel in the field of wetlands research, management and wardening.

The Convention's Secretariat, which is not a separate legal entity, is constituted under Article 8 of the Convention and administered as an independent unit by and from the offices of IUCN, International Union for Conservation of Nature and Natural Resources, Gland, Switzerland.

The Secretariat's functions include the provision of administrative, technical and scientific support to the Contracting Parties, maintaining a List of Wetlands of International Importance and notifying Contracting Parties of additions to that List.

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DEFINITIONS**

### **i. Accounting Convention**

The financial statements are in accordance with the provisions of the Swiss Code of Obligations applicable prior to the changes introduced on 1 January 2013, in accordance with the transitional provisions of the new accounting law.

### **ii. Currency**

All figures are in thousands of Swiss francs (CHF) unless otherwise indicated.

### **iii. Contributions from Contracting Parties**

Contributions from Contracting Parties are determined in accordance with the UN Scale of assessments for contributions of Member States to the United Nations budget approved by the UN General Assembly. These are then attributed to the Ramsar budget. Contributions are accounted for on an accruals basis.

### **iv. Voluntary contributions and other income**

Any voluntary contributions and receipts of other income are accounted for on a cash basis, when they are received by Ramsar.

### **v. Expenditure**

Expenditure is accounted for on an accruals basis.

### **vi. Unrestricted Funds**

Unrestricted funds are funds that are not subject to any externally imposed restrictions on their use. The Secretary General is empowered by the Standing Committee of the Convention to determine how these funds are applied.

### **vii. Restricted Funds**

Restricted funds are those funds provided by donors with restrictions applying to specific projects, geographical regions, specific activities or other externally imposed restrictions as to their use. These funds are applied only in accordance with the donor agreements.

#### **viii. Foreign Exchange**

The Secretariat's accounting records are maintained in Swiss Francs which is the reporting currency. Except for fixed assets which are stated at historical values, all assets and liabilities expressed in other currencies are translated at exchange rates ruling at the end of the year. Items of income and expenditure in other currencies are included in the financial statements at the exchange rate prevailing at the date of the transaction. Bank accounts expressed in US dollars (USD) and Euros (EUR) or other currencies are revalued to Swiss Francs at the year-end rate of exchange.

#### **ix. Year-end Exchange Rates**

The following are the principal rates of exchange to the Swiss Franc used to revalue the balance sheet accounts at the end of the year.

	<u>31 December 2014</u>	<u>31 December 2013</u>
USD	0.9894	0.8902
EURO	1.2027	1.2256
NOK	0.1321	0.1447

#### **x. Provisions against dues receivables from contracting parties**

The management of Ramsar applies a method of provisioning against outstanding dues from contracting parties as follows:

- Outstanding dues from contracting parties for 6 or more years 100%
- Outstanding dues from contracting parties for 5 years 80%
- Outstanding dues from contracting parties for 4 years 60%
- Outstanding dues from contracting parties for 3 years 40%
- Outstanding dues from contracting parties for 2 years 20%
- The rest of outstanding dues from contracting parties 5%

#### **xi. Fixed assets**

Fixed asset purchases are capitalized when the purchase price is CHF 1,000 and above (or the equivalent in other currencies) and when ownership resides with Ramsar. Fixed assets are depreciated over their estimated useful lives on the following basis:

- Office furniture 7 years
- Office equipment 5 years
- Computer hardware/software 3 years

The Convention's Secretariat, which is not a separate legal entity, is constituted under Article 8 of the Convention and administered as an independent unit by and from the

offices of IUCN, International Union for Conservation of Nature and Natural Resources, Gland, Switzerland. The Secretariat's fixed assets are insured for fire under IUCN insurance policy.

**xii. Reserve Fund**

The Reserve Fund receives annual surpluses/(deficits) from core operations which are accumulated and held to meet unforeseen and unavoidable expenses. Resolution XI.2 of COP11 stipulates that the Reserve Fund should not be less than 6% of the annual core budget of the Convention and not greater than 15%.

**xiii. Comparability**

The 2013 figures have been changed in order to comply with the new 2014 accounting system presentation. They will differ from 2013 Financial Statements.

### **3. EXCHANGE GAIN AND LOSS**

The net exchange gain of CHF 60k (= exchange gain 95k less exchange loss 35k) during the year was due to the appreciation of the US Dollar (CHF 75k) and the depreciation of the Norwegian Kroner (CHF 10k) and Euros (CHF 5k) against the Swiss Franc. Exchange gains and losses directly attributable to projects are dealt with under the respective projects.

### **4. PROVISIONS FOR STAFF TERMINATION, LEAVE AND REPATRIATION**

Provisions for staff termination are amounts set aside to cover the Ramsar Convention in case of unplanned termination of staff contracts leading either to legal costs or redundancy payments or other costs not otherwise budgeted for. Management recommends a target of 10% of annual salary, which at the end of 2014 was estimated at CHF 128K. The provision for staff leave covers the estimated cost of accrued, unused staff vacation which will be taken or paid after 31 December 2014. The provision for staff repatriation covers the estimated cost of repatriation of all internationally recruited staff currently on the payroll.

	<b><u>2014</u></b>	<b><u>2013</u></b>
Provision for staff repatriation	128	110
Provision for staff leave	123	139
Provision for staff termination	128	121
	-----	-----
Total	379	370
	=====	=====

## 5. CONTRACTING PARTY RECEIVABLES, NET

	<u>2014</u>	<u>2013</u>
Gross membership dues receivable	943	759
Provision against dues in arrears	(483)	(385)
	-----	-----
Net membership dues receivable	460	374
	=====	=====

Provision against dues in arrears is calculated as per the policy stated under Note 2(x).

## 6. OTHER RECEIVABLES

	<u>2014</u>	<u>2013</u>
Staff travel advances and loan	0	4
Withholding tax	2	3
Rent guarantees and sundry receivables	9	10
	-----	-----
Total	11	17
	=====	=====

## 7. OTHER PAYABLES

	<u>2014</u>	<u>2013</u>
Membership prepayments	671	654
Accounts payable	185	120
Pension and insurance payables	-17	3
	-----	-----
Total	839	777
	=====	=====

## 8. SWISS GOVERNMENT TAX REBATE

Non-Swiss staffs are exempt from paying taxes on their IUCN earnings on the basis of a Fiscal Agreement between IUCN and the Swiss Government, which entered into effect on 1st January 1987. In order to ensure equitable treatment of both Swiss and non-Swiss staff, an internal tax is levied on non-Swiss staff resident in Switzerland. This is shown as Retained Swiss Income Tax and is classified as unrestricted income.

## 9. UNRESTRICTED RESERVE FUND

The movement in the reserve fund is as follows:

	<u>2014</u>	<u>2013</u>
Opening balance	709	852
Surplus for the year	459	223
Transfer of excess reserve to Restricted Funds	(459)	(366)
	-----	-----
Closing balance	709	709
	=====	=====

## 10. RESTRICTED FUNDS

An analysis of projects financed by restricted funds is provided in Appendix A (Unaudited).

RAMSAR						PAGE 1 of 2
Appendix A: PROJECTS FINANCED BY RESTRICTED FUNDS (Unaudited)						
FOR THE PERIOD OF 01 JANUARY 2014 - 31 DECEMBER 2014						
		Balance (deficit) at 31 December 2013	Income during 2014	Expenditure during 2014	Project Transfers and Cross charges	Balance (deficit) at 31 December 2014
		(DR)/CR	(DR)/CR	(DR)/CR	(DR)/CR	(DR)/CR
<b><u>International Cooperation</u></b>						
R100147	SGF-1997	4	-	(0)	-	4
R100155	SGF-2005	4	-	(0)	-	4
R100156	SGF-2006	47	-	-	-	47
R100157	SGF-2007	16	-	-	-	16
R100158	SGF-2008	43	-	-	-	43
R100159	SGF-2009	73	-	(13)	-	60
R100160	SGF 2010	145	-	-	-	145
R100161	SGF-2011	(31)	-	(44)	-	(75)
R100163	SGF2013	18	-	(40)	-	(22)
R100253	SGA-2003	5	-	-	-	5
R100255	SGA-2005	46	-	-	-	46
R100256	SGA-2006	86	-	-	-	86
R100257	SGA-2007	23	-	-	-	23
R100258	SGA-2008	50	-	-	-	50
R100259	SGA-2009	36	-	-	-	36
R100260	SGA-2010	47	-	-	-	47
R100261	SGA-2011	80	-	-	-	80
R100262	SGA-2012	99	-	(33)	-	66
R100263	SGA-2013	-	30	(66)	-	(36)
R100264	SGA-2014	-	94	(82)	-	12
R100350	WFF-Exchange	36	-	-	-	36
R100352	WFF-2002	5	-	-	-	5
R100355	WFF-2005	14	-	-	-	14
R100356	WFF-2006	37	-	-	-	37
R100357	WFF-2007	53	-	-	-	53
R100358	WFF-2008	23	-	(7)	-	16
R100359	WFF-2009	(62)	-	-	-	(62)
R100362	WFF-2012	196	-	(57)	-	139
R100363	WFF-2013	-	-	(17)	-	(17)
R100364	WFF-2014	-	108	-	-	108
R100401	Myanmar wetlands	20	-	(26)	6	-
R100809	Danone Ecole de l'eau	43	-	-	-	43
R100813	Danone 2013	(236)	-	(13)	249	-
R100814	Danone 2014	321	301	(192)	(289)	141
R100819	Danone Spring	1	47	(38)	-	10
<b>Total of International Cooperation</b>		<b>1,241</b>	<b>580</b>	<b>(629)</b>	<b>(34)</b>	<b>1,158</b>
<b><u>Listed Sites</u></b>						
R100110	RAM	85	(24)	(19)	-	42
<b>Total of Listed Sites</b>		<b>85</b>	<b>(24)</b>	<b>(19)</b>	<b>-</b>	<b>42</b>

RAMSAR						PAGE 2 of 2
Appendix A: PROJECTS FINANCED BY RESTRICTED FUNDS (Unaudited)						
FOR THE PERIOD OF 01 JANUARY 2014 - 31 DECEMBER 2014						
		Balance (deficit) at 31 December 2013	Income during 2014	Expenditure during 2014	Project Transfers and Cross charges	Balance (deficit) at 31 December 2014
		(DR)/CR	(DR)/CR	(DR)/CR	(DR)/CR	(DR)/CR
<b>Other</b>						
R100100	Admin	170	2	(223)	58	7
R100101	Surplus, Year End	-	-	-	459	459
R100102	RSIS redevelopment	149	35	(151)	90	123
R100103	Web redevelopment	93	-	(119)	30	4
R100104	2012 development	140	-	(54)	-	86
R100105	Science Review	80	-	(47)	-	33
R100106	Strategic Plan 2016	106	-	(84)	-	22
R100107	SC48 translation/interpretation	90	-	(24)	-	66
R100120	Norway Travel Support	-	-	24	-	24
R100121	MAVA-COP 11 RCWG	2	-	-	(2)	-
R100180	PO Restricted	51	-	(1)	-	50
R100190	Water cycle	11	-	-	-	11
R100209	Ethiopia workshop 2012	3	-	-	(3)	-
R100210	WA Urbanisation	21	-	(5)	-	16
R100220	STRP Africa	2	-	-	(2)	-
R100310	Americas - Admin	5	-	-	(5)	-
R100311	Rio Cruces	197	-	-	-	197
R100402	Bhutan	-	-	(6)	-	(6)
R100403	AIT/JAPAN/MYANMAR	38	-	(22)	-	16
R100404	KOREA/WETLAND CENTRES	10	-	(8)	-	2
R100410	China High Altitude	3	-	-	-	3
R100420	MEEDAT Oceania Mtg	16	-	(16)	-	-
R100430	SSFA Asia	-	22	(2)	-	20
R100510	CHAMP-PITTET SUPPORT	5	-	(3)	-	2
R100621	COP11-SD	11	-	(9)	(3)	(1)
R100622	COP11 - RM Africa	7	-	-	-	7
R100625	COP11 - RM Europe	27	30	-	-	57
R100630	COP12 Admin budget	150	405	-	-	555
R100631	COP - Delegate Support	-	5	-	-	5
R100633	COP12 - Americas Regional Meeting	-	-	(48)	-	(48)
R100634	COP12 - Asia Regional Meeting	-	19	(13)	-	6
R100635	COP12 - Europe Regional Meeting	-	-	(6)	-	(6)
R100700	CEPA	9	-	-	(9)	-
R100901	STRP 2006-2008	24	-	-	(24)	-
R100902	STRP 2009-2011	97	-	-	(87)	10
R100903	STRP 2013-2015	30	-	(75)	141	96
R100910	TEEB	31	-	-	-	31
R101000	SSFA, Expert Group on Water Cycle	-	-	(16)	-	(16)
R101001	Ramsar vs IUCN Categorisation	-	57	-	-	57
R101002	NORAD 2015	-	914	-	-	914
<b>Total of Other</b>		<b>1,578</b>	<b>1,489</b>	<b>(908)</b>	<b>643</b>	<b>2,802</b>
<b>Regional Initiatives</b>						
R100132	RI - WACOWET	19	13	-	-	32
R100133	RI - CARIWET	16	-	(9)	16	23
R100134	RI - HA	(1)	-	-	-	(1)
R100135	RI - Mangrove	34	-	(28)	20	26
R100136	RI - LA PLATA	6	-	(16)	16	6
R100137	RI - East Africa Centre	-	-	-	28	28
R100138	RI - Niger River Basin Network	-	-	(18)	30	12
R100139	RI - Carpathian Wetlands Initiative	-	-	(6)	10	4
<b>Total of Regional Initiatives</b>		<b>74</b>	<b>13</b>	<b>(77)</b>	<b>120</b>	<b>130</b>
<b>Grand Total</b>						
		<b>2,977</b>	<b>2,058</b>	<b>(1,633)</b>	<b>729</b>	<b>4,131</b>