

Ramsar financial matters 2013 / 2014

Actions requested:

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

- a. approve the attached 2013 draft financial statements, and the Secretary General's proposals for the use of the excess Reserve Fund balance as at 31 December 2013;
- b. approve any necessary adjustments to the COP11-approved core and non-core budgets for 2014, noting the voluntary contributions needed in 2014 and 2015, including for COP12;
- c. approve 2014 allocations to endorsed and eligible Regional Initiatives;
- d. determine other necessary actions relating to the Small Grants Fund and Resolution XI.2.20; and
- e. direct on relevant COP12 draft resolutions to be prepared for SC48.

1. Attached at Annex 1 is the final draft of 2013 financial statements (in the Swiss reporting format). The audit of the 2013 accounts will take place in April 2014. Audited financial statements will be made available on the Convention website. Attached at Annex 2 is a summary of 2013 core and non-core income and expenditure, against what was budgeted at COP12, together with the combined budgets for 2014 and 2015. These are presented in the Ramsar reporting format.

2013 results – core

2. **A 2013 core budget summary is attached at Annex 3.** The following points are highlighted for the Standing Committee's information:
 - Income was generally as budgeted.
 - Salary costs were as budgeted. No IUCN-imposed cost-of-living increases or any other salary increases have come into effect since 2011.
 - Allocations of CHF 129,719 to Regional Initiatives (**Line item D**) were made as agreed at SC46. In addition there was a small flow back of previous years' allocations not claimed by Regional Initiatives.
 - Allocations for the Strategic Plan redevelopment and RSIS redevelopment (CHF 30,000 and CHF 53,000 respectively) were made as agreed at SC46.
 - Savings were realized on the Partnership Coordinator position (**Line item B**), as expenditure was largely offset by employer's insurance covering employee illness. Expenditure on communications, translations, publications and reporting (**Line item F iii**) was also less than planned. CHF 110,000 of the savings from these two lines have been set aside, with the December 2013 approval of the Subgroup on Finance, for a communications action entitled 'REACH OUT'.

- Net expenditure on Standing Committee (**Line item I**) and STRP meetings (**Line item E iii**) was less than budgeted due to a CHF 30,000 voluntary contribution from the Government of Norway towards the cost of developing country participation in these meetings.
 - There were only very modest exchange losses (**Line item K**). Rates were generally stable and holdings are properly balanced.
 - The provision for potential bad debts was increased, by CHF 24,000 (**Line item K ii**), compared with the budget of CHF 50,000. Due to collection efforts, the full CHF 50,000 was not needed in 2013.
 - 2013 expenditure on legal matters was slower than anticipated, leading to a saving of CHF 54,000 on **Line item K iv**.
 - Staff termination, repatriation and vacation pay provisions increased by CHF 27,000, reflecting the future costs of repatriating two employees who departed in 2013.
3. Annex 3 shows an overall 2013 core surplus of CHF 281,000. A core surplus of CHF 75,000 was budgeted for, although Decision SC46-23 iii ¹ was designed to eliminate most of this and the opening reserve fund excess.
4. **Part a**) of Decision SC46-23 iii ¹ (funds to be reallocated immediately) is reflected in the figures for 2013. Whilst appreciating **Part b**) of Decision SC46-23 (funds to be reallocated later in 2013), the Secretary General understood by the end of 2013 that there was no immediate need for more funds for the additional actions identified in the decision (Ramsar Advisory Missions, STRP, RSIS redevelopment and preparation of new Strategic Plan). Consequently, the accounts for 2013 show a core surplus and a cumulative balance on the reserve fund in excess of the maximum agreed at COP11. At SC47 he will make recommendations to the Subgroup on Finance on how best to use the current excess on the reserve fund ², as summarized in Annex 4. Decisions on reserve fund allocations from SC47 can then be included in the audited 2013 accounts.

¹ Decision SC46-23 iii decided that the forecast 2013 savings of CHF 326,000 should be used to fund the prioritized COP-approved non-core budget items immediately and at a later date in 2013, as follows:

- a) CHF 163,000 to be reallocated immediately to:
- Science review (Resolution XI.16): CHF 80,000 (from reserve fund excess at 31 December 2012);
 - Ramsar Sites Information Service redevelopment: CHF 53,000 (from 2013 line items);
 - Preparation of new Strategic Plan: CHF 30,000 (from 2013 line items); and
- b) CHF 163,000 to be reallocated later in 2013, at the discretion of the Secretary General, to fund the following non-Core priorities, in no particular order:
- Ramsar Advisory Missions (non-Core 2013 budget is CHF 150,000);
 - Scientific and technical services (non-Core 2013 budget is CHF 635,000);
 - Ramsar Sites Information Service redevelopment (balance of 2013 non-Core budget);
 - Preparation of new Strategic Plan (balance of 2013 non-Core budget).

² Decision XI.2.22 requested the Secretary General to report annually to the Standing Committee on the status of the reserve fund and get agreement from the Subgroup on Finance prior to any uses of it.

5. The movement in the unrestricted reserve fund, and the funds available for reallocation, are as follows:

	CHF '000
Balance at 31 December 2012, audited accounts	852
SC46 science review allocation (Decision SC46-23 iii a)	(80)
Surplus for 2013 (after application of the remainder of Decision SC46-23a for the RSIS (CHF 53,000) and new Strategic Plan (30,000))	281
Balance at 31 December 2013	1,053
Maximum balance: 15% of annual budget	(762)
Excess to reallocate – 2013 and prior	291
To reallocate under 2014 budget (see paragraph 15 below)	75
Total to reallocate	366

2013 results: non-core budget

6. CHF 705,000 of cash voluntary contributions were received in 2013, of which CHF 363,000 came from Danone for communications and technical support to them, and CHF 125,000 from the Government of Switzerland for the Swiss Grants for Africa programme. Over the year, project expenditures were approximately CHF 1,195,000. Income, and therefore expenditures, were considerably less than the CHF 3,400,000 budgeted for 2013.

2013 balance sheet

7. The Convention has high cash balances as a result of the payment of project funds and some Contracting Party 2013 contributions in advance, and fairly high year-end external and IUCN creditor balances. It is a strong balance sheet with a significant unrestricted reserve fund balance and a net restricted projects balance of just over CHF 2.6 million at 31 December 2013. (This net balance includes accumulated voluntary funds and ring-fenced contributions from core funds from 2013 and earlier, which are due to be disbursed after 31 December 2013.)

2014 core budget

8. Attached in Annex 3 is the 2014 core budget detail, as approved by COP11.
9. The Secretary General is not proposing any changes to the 2014 core budget approved by COP11. 2014 contributions have been invoiced as planned, according to the current UN Scale. All expenditures will be closely managed, and the Secretary General is not aware of any particular issue that will make this budget unworkable. Staff-related costs are the biggest budget item and no specific issues are anticipated.
10. In relation to budget **line items Gv** and **Gvi**, work is underway in relation to both the RSIS development project and web project, and the limited core funds allocated for these activities will be wisely spent.
11. The Subgroup on Finance will make recommendations to Standing Committee relating to the allocation of core funding to Regional Initiatives (budget **line D**) which are both eligible during the period 2013-2015 and determined by the Standing Committee to meet the Operational Guidelines (see DOC SC47-21 for the proposals being considered).

12. In relation to **line item I** for the Standing Committee costs, and **line item E iii** for STRP meetings, the majority of the cost relates to bringing delegates to the meetings. We are hopeful that the Government of Norway will continue to make some contribution to offset these costs.
13. Negotiations with IUCN regarding their 2014 services and charges have yet to be concluded. 2014 costs are expected to be in line with those budgeted.
14. **Line item Kii**, relating to necessary increases in the provision for outstanding contributions from Parties and exchange rate losses, depends on various controllable and uncontrollable factors including global economic factors, Contracting Party commitment and Secretariat effort. It is hoped that this budget will not be fully required. (For more on outstanding contributions please see DOC SC47-13.)
15. Given the opening 'full' reserve fund balance, budget **Line item Ki**, the CHF 75,000 budgeted addition to the reserve fund in 2014, will not be required. The Subgroup on Finance and Standing Committee will consider within their reserve fund deliberations (see 5 above) how this 2014 budget line could be best reallocated.

2014 non-core budget including COP12

16. The budget approved at COP11 anticipated voluntary contributions of CHF 13.4 million over the triennium to fund the many priority activities listed in Annex III. CHF 4.6 million of this was planned for 2014. So far, the Secretariat has received very little in terms of pledges. For 2014, CHF 977,000 is allocated in this budget for additional Secretariat human resources, CHF 1,400,000 for the various small grants programmes, CHF 750,000 for regional meetings prior to COP12, and CHF 100,000 for RSIS redevelopment.
17. Securing voluntary funding for the COP-approved activities must be a Contracting Party and Secretariat priority throughout the triennium.

COP12 finances

18. The Secretariat has signed a memorandum of understanding with the Government of Uruguay regarding COP12. COP financing will be a challenge for the host and the Secretariat, with both committed to maximising impact and minimising cost.
19. **COP12 Administrative budget.** The Government of Uruguay has agreed it will transfer USD 600,000 (up from its first offer of USD 415,000) to support the Secretariat's COP costs. This is less than the total budget of USD 967,000. Uruguay acknowledges that it is not covering all the necessary costs, and understands that it will need to work with the Secretariat and Parties to find other ways of directly and indirectly filling the currently estimated gap of between USD 350,000 and USD 370,000 (depending on exchange rates). Three key activities are currently unfunded:
 - i. a Secretariat-based professional logistics coordinator to manage the COP arrangements in Spanish and English (USD 157,895 / CHF 150,000);
 - ii. pre-COP translation and printing of the COP12 documents (USD 146,316 / CHF 139,000);
 - iii. reporting on the meeting by the IISD Earth Negotiations Bulletin team (USD 25,000 / CHF 23,750).

The support of all Parties is required to close this gap as soon as possible.

- 20. Other COP funding requirements.** In addition to the shortfall identified above, the Convention needs to secure financial support to enable five regional meetings in 2014 (at a currently budgeted cost of CHF 600,000 / USD 666,000) and to sponsor COP12 delegates. The Secretariat is currently reviewing detailed meeting plans and budgets for the regional meetings, hoping that hosts will cover a significant proportion of these costs, but have set a combined 2014/15 fundraising target of CHF 1,200,000 for these other COP funding needs for 2014/2015.

Substantive matters for COP12: Small Grants Programmes

21. The Secretariat oversees three grants programmes, of which two are regional programmes with single funders (the Swiss Grant for Africa and the USA-funded Wetlands for the Future). The Small Grants Fund (SGF) has potentially limitless donors and provides wetland grants for any developing country and country with an economy in transition. But currently the SGF relies exclusively on a falling number of voluntary contributors.³
22. An update on SGF activities was sent to the members of Standing Committee in October 2013. It summarized the non-earmarked funds available for immediate allocation after the closure of several funded projects. Based on the technical evaluations first completed in 2010 and 2011 and updated in 2013, these funds have since been allocated to two project proposals received from Anguilla and Iraq.
23. In November 2013, a new edition of the SGF portfolio was published and promoted, listing all SGF projects submitted and evaluated in 2010 and 2011 and still open for funding. So far, no significant donor interest has resulted.
24. The Secretariat expects that the Standing Committee will not ask it to launch a request for new project proposals for the 2014 SGF cycle, considering the sums currently available, the expectation to raise other funds in the short term, and the long list of projects still seeking support.
25. Although raising funds for the SGF has recently proved challenging, other organizations through their own small grants programmes have provided significant backing to the Ramsar Convention's objectives. For example, since 1992, the Small Grants Programme of the Global Environment Facility (GEF SGP) has provided over USD 450 million to 14,000 projects from 125 countries, and has leveraged a similar level of co-funding. More than 600 of the projects which it has supported were related to wetlands, including 150 in Ramsar Sites. Many other organizations have probably invested in wetlands in a similar manner, but not necessarily to the same extent as GEF with its ecosystems-based remit.
26. The Secretariat will further evaluate the extent to which these different funding sources have supported wetlands-related projects, to better understand the relevance of current funding mechanisms. This research will leave the Contracting Parties better informed and the Secretariat better able to support their efforts to access further funding for the wise use of wetlands.

³ In Resolution XI.2.20, the Parties reaffirmed their conviction that the Convention's grants programmes, including the Small Grants Fund, are of great value to the implementation of the Convention, and invited additional voluntary contributions to secure their efficient operation. They asked the Standing Committee to review the operation of the programmes during the triennium, and the Secretariat to make the Small Grants Fund a priority in all fundraising efforts.

27. Drawing up this overall map of funding mechanisms will also allow the Secretariat to work with donors to develop a refined SGF for presentation at COP12.
28. The Secretary General currently believes that Ramsar would be best served by a single flexible small grants programme for Ramsar and wetlands, rather than the various current regional and donor-specific programmes. The Secretary General plans to present to SC48 an information paper and draft resolution on the future direction of the Convention's grants programmes for deliberation and submission to COP12. He invites recent grant funders such as Norway, Sweden, Switzerland and the USA to actively participate in this process.

Substantive matters for COP12: draft resolution on 2016-2018 finances

29. The Secretariat will prepare budget scenarios for 2016-2018, which include a core budget (funded from Party contributions) and a non-core budget, consistent with the current formats and the developing strategic plan for 2016-2021. The Secretariat will solicit initial input for the 2016-2018 budget from the Subgroup on Finance at SC47 and get further feedback from the Subgroup before it formally issues a budget proposals document with detailed explanations for SC48.
30. For more discussion on proposals for a resolution related to non-payment of contributions see DOC SC47-13.

Annexes

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Annex 1

Unaudited financial statements 2013 (Swiss reporting format) – 3 pages

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

BALANCE SHEET as at 31 December 2013

(in '000 Swiss Francs)

*Unaudited

	2013*	2012
ASSETS		
CURRENT ASSETS		
Cash and Bank	4,811	5,222
48 H and Short Term Deposits	0	0
Contracting Party Receivables (Net)	374	398
Other Receivables	17	73
TOTAL CURRENT ASSETS	<u>5,202</u>	<u>5,692</u>
FIXED ASSETS		
Office Furniture and Computer Equipment at cost	63	48
Less: Accumulated Depreciation	(49)	(40)
TOTAL FIXED ASSETS	<u>14</u>	<u>8</u>
TOTAL ASSETS	<u><u>5,216</u></u>	<u><u>5,700</u></u>
LIABILITIES AND FUND BALANCES		
CURRENT LIABILITIES		
Amount owed to IUCN	71	840
Other Payables	778	736
Accruals	311	255
TOTAL CURRENT LIABILITIES	<u>1,160</u>	<u>1,830</u>
RESERVATIONS		
Provision for Staff Termination	121	128
Provision for Staff Leave	161	150
Provision for Staff Repatriation	110	87
TOTAL RESERVATIONS	<u>392</u>	<u>365</u>
FUND BALANCES		
Unrestricted reserve fund	1,053	852
Restricted projects	2,611	2,653
TOTAL FUND BALANCES	<u>3,664</u>	<u>3,505</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>5,216</u></u>	<u><u>5,700</u></u>

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

**STATEMENT OF INCOME AND EXPENDITURE*
FOR THE PERIOD Jan-Dec 2013**

(in '000 Swiss francs)

*Unaudited

	2013			2012		
	Core Funds	Restricted Projects	Total	Core Funds	Restricted Projects	Total
	Jan-Dec 2013	Jan-Dec 2013	Jan-Dec 2013	Jan-Dec 2012	Jan-Dec 2012	Jan-Dec 2012
INCOME						
External Income						
Contributions from Contracting Parties	3,782	0	3,782	3,780	0	3,780
US Voluntary Contributions	1,048	0	1,048	930	0	930
Retained Swiss Income Tax	215	0	215	206	0	206
Exchange Gain	0	9	9	0	8	8
Interest Income	3	1	3	4	0	4
Project External Income		695	695		1,916	1,916
Total external income	5,048	705	5,753	4,920	1,925	6,844
Total transfer between core and projects	(368)	368		12	(12)	
Total Income	4,680	1,073	5,753	4,932	1,913	6,844
EXPENDITURE						
Staff Cost	3,258	314	3,572	3,151	473	3,623
Staff Provision	28	0	28	152	0	152
Travel	143	46	188	118	486	604
IUCN Administrative services	515	0	515	518	0	518
Database	84	0	84	154	0	154
Communications	28	15	43	26	22	48
Reporting	60	80	140	62	386	448
Standing commtt, STRP and Reg Rep support	39	134	173	0	198	199
STRP Support Services	55	0	55	33	8	41
Support to Regional Initiatives	63		63	206		206
Project Subcontracting/External Grants		539	539		443	443
Depreciation	9	0	9	10	0	10
Auditor's Fees	11	0	11	17	0	17
Stationery and office supplies	15	1	16	8	13	21
Public relations/ Promotion	32	4	36	26	4	30
Hospitality	1	2	3	4	7	11
Bank Charges	2	0	3	2	1	3
Miscellaneous	27	25	51	36	10	47
Provision on outstanding dues	24	0	24	0	0	0
Exchange loss	(0)	35	35	26	8	34
Legal cost	6	0	6			
Total Expenditure	4,399	1,195	5,594	4,547	2,060	6,607
NET SURPLUS/(DEFICIT) FOR THE YEAR	281	(122)	159	384	(147)	237
FUND BALANCE AT BEGINNING OF YEAR	852	2,652	3,504	468	2,799	3,267
NET INCOME OVER EXP FOR THE YEAR	281	(122)	159	384	(147)	237
TRANSFER (FROM) TO RESERVE FUND	(80)	80	-	-	-	-
FUND BALANCE AT END OF YEAR	1,053	2,610	3,663	852	2,652	3,504

Appendix A: PROJECTS FINANCED BY RESTRICTED FUNDS (Unaudited)

(in '000 Swiss Francs)

	Project No.	(Balance) at 1.1.13	Income during 2013	Expenditure during 2013	Project Transfers and Cross charges	(Balance) at 31 Dec 2013
Listed Sites:						
Ramsar Advisory Missions (RAMs)	7002-000	(35)	0	0	0	(35)
		(35)	0	0	0	(35)
International Co-operation:						
Evian Initiative	7079-000&	(118)	0	41	33	(43)
Danone fund 2011	7081-100&	(21)	0	0	21	0
Danone spring project	7082-000&	(2)	(57)	144	(86)	(1)
Danone 2013	7083-000&	0	(306)	156	65	(85)
Swiss Grant for Africa	7100-000&	(402)	(125)	54	0	(473)
Small Grants Fund	7500-000&	21	0	(30)	6	(4)
Small Grants fund 2004	7501-000	(13)	0	0	13	0
Small Grants Fund 2005	7501-100	(5)	0	2	0	(4)
Small Grants Fund 2006	7501-200	(71)	0	19	5	(47)
Small Grants Fund 2007	7501-300	(16)	0	0	0	(16)
Small Grants Fund 2008	7501-400	(50)	0	7	0	(43)
Small Grants Fund 2009	7501-500	(73)	0	(0)	0	(73)
Small Grants Fund 2010	7501-600	(154)	0	9	0	(145)
Small Grants Fund 2011	7501-700	(61)	(10)	106	(4)	31
SGF 2013	7501-800	0	0	0	(18)	(18)
WFF and Rio Cruces	7056-000&	(512)	(10)	21	0	(501)
		(1,476)	(508)	529	34	(1,421)
Regional Initiatives:						
Iran Regional Center	7121-000	(21)	0	21	0	(0)
Africa Regional Initiative	7125-000	(8)	(11)	0	0	(19)
High Andean Meeting	7129-000	1	0	0	0	1
Mangroves	7140-000	(46)	0	32	(20)	(34)
Caribbean Sub Reg Strategy	7128-000	(42)	0	41	(15)	(16)
La Plata Reg Initiative 2010	7147-000	(7)	0	17	(16)	(6)
		(123)	(11)	112	(51)	(74)
Others:						
High Altit W.L/Lake W.S China	7104-000	(3)	0	0	0	(3)
STRP Working Groups	7094-000&	(211)	0	58	(30)	(183)
Admin Fees	7107-000	(122)	0	2	(50)	(170)
CEPA & tool kit	7119-000 &	(9)	0	0	0	(9)
Norway support	7200-200	0	(31)	3	28	0
COP 2011	7200-400&	(32)	(40)	0	26	(46)
Myanmar Wetlands project	7200-600	(196)	0	162	14	(20)
RSIS redevelopment project	7200-700	(108)	0	98	(139)	(149)
Web redevelopment project	7200-800	(124)	0	65	(35)	(93)
SG Development project	7200-850	(60)	0	30	(110)	(140)
Science Review	7200-900	0	0	0	(80)	(80)
Strategic Plan 2016	7200-950	0	0	0	(30)	(30)
Oceania meeting	7142-000	(16)	0	0	0	(16)
STRP Africa Mtg	7145-000	(3)	0	0	0	(2)
Climate Change Adaptation	7148-000	30	(60)	20	(1)	(11)
Partnership Officer Restricted	7150-000	(51)	0	0	0	(51)
Champ Pittet support	7151-000	(11)	0	7	0	(5)
Mava Cop 11 RCWG	7152-000	(97)	0	86	10	(2)
OIF Africa support	7153-000	(11)	0	11	0	0
Africa Negotiation workshop	7154-000	(3)	0	(0)	0	(3)
Bhutan project	7155-000	(5)	0	5	0	0
West Africa Urbanisation	7156-000	13	0	0	(33)	(21)
AIT/Moeyingyi	7157-000	0	(38)	0	0	(38)
Wetland Centre Best Practices	7158-000	0	(17)	7	0	(10)
		(1,019)	(186)	555	(431)	(1,082)
		(2,653)	(705)	1,195	(448)	(2,611)

Annex 2

2013 Combined Core and non-Core Results, with 2013, 2014 and 2015 COP11 approved budgets

COP 11 Approved Budgets	2013		2013		2014		2015	
	Core Budget	Core Actual	Non-Core Budget	Non-Core Actual	Core	Non-Core	Core	Non-Core
INCOME	CHF'000	CHF'000	CHF'000	CHF'000	CHF'000	CHF'000	CHF'000	CHF'000
i. Parties' Contributions	3,779	3,782	-		3,779	-	3,779	-
ii. Voluntary contributions	1,065	1,048	3,400	695	1,065	4,637	1,065	5,337
iii. Income Tax	225	215	-		225	-	225	-
iv. Income Interest	12	3	-	10	12	-	12	-
TOTAL INCOME	5,081	5,048	3,400	705	5,081	4,637	5,081	5,337
EXPENDITURES								
A. Secretariat Senior Management	825	807	-		825	-	825	-
B. Partnership Coordinator	311	203	130		311	130	311	130
C. Regional Advice and Support	1,347	1,332	-		1,347	587	1,347	587
D. Support to Regional Initiatives	160	115	300		120	300	120	300
E. Scientific and Technical Services	210	209	635	75	210	635	210	635
F. Communications, Documentation, CEPA	506	497	130	283	506	130	506	130
G. Administration/RSIS/Web	754	758	130		794	130	794	130
H. Operating Costs	97	97	-		97	-	97	-
I. Standing Committee Services	85	60	25	15	85	25	85	25
J. IUCN Administrative Service Charges (maximum)	566	549	-		566	-	566	-
K. Miscellaneous - Reserve Fund	75	281	-		75	-	75	-
K. Miscellaneous - Bad debt/exchange/legal	145	57	-		145	-	145	-
1. RSIS and RIS database	-	53	100		-	100	-	200
2. World Wetlands Day	-		100	80	-	100	-	100
3. Ramsar Advisory Missions	-		150		-	150	-	150
4. CEPA Action Planning Workshops	-		100		-	100	-	100
5. Grants Programmes - SGF/WFF/SGA	-		1,400	145	-	1,400	-	1,400
6. Regional Activities/Meetings	-		150	107	-	750	-	150
7. COP Delegates and Ramsar Award	-		-		-	-	-	1,200
8. Strategic Visioning/Planning for 40+ and 2016-2021	-	30	50		-	100	-	100
Other (including prior year income)				490				
TOTAL EXPENDITURES	5,081	5,048	3,400	1,195	5,081	4,637	5,081	5,337
TOTAL SALARY COSTS – staff salaries and related costs	3,330	3,289	260	130	3,330	797	3,330	797
	66%	65%	8%	11%	66%	17%	66%	15%
TOTAL TRAVEL COSTS	165	139			165		165	
	3%	3%			3%		3%	

Annex 3: 2013 core budget vs actual income and expenditure

RAMSAR CONVENTION CORE BUDGET VS ACTUAL 2013 (Swiss francs '000)				
	Budget COP11 2013	Actual Jan-Dec 2013	Underspend/ (overspend)	
	CHF'000	CHF'000	CHF'000	
INCOME				
1	Parties' Contributions	3,779	3,782	3
2	US Voluntary Contributions	1,066	1,048	(18)
3	Retained Swiss Income Tax	225	215	(10)
4	Interest Income & Exchange gain	12	3	(9)
	Total income	5,082	5,048	(34)
EXPENDITURES				
A	SECRETARIAT SENIOR MANAGEMENT			
i	Salary & social costs	710	705	6
ii	Travel on Official Business	45	50	(5)
iii	Other employment benefits	70	52	18
B	PARTNERSHIP CO-ORDINATOR			
i	Salary & social costs	216	146	70
ii	Travel on Official business	25	0	25
iii	Other employment benefits	70	57	13
C	REGIONAL ADVICE & SUPPORT			
i	Salaries & social costs	1,192	1,163	29
ii	Travel on Official Business	85	82	3
iii	Other employment benefits	70	87	(17)
D	SUPPORT TO REGIONAL INITIATIVES			
i	Regional networks and centers	160	115	45
E	SCIENTIFIC AND TECHNICAL SERVICES			
i	Salaries & social costs	120	131	(11)
ii	STRP implementation	30	30	
iii	STRP meeting	50	41	9
iv	Travel on Official Business	10	7	3
F	CEPA - COMMUNICATION, EDUCATION & PUBLIC AWARENESS			
i	Salaries & social costs	356	388	(32)
ii	CEPA Programme (incl. Travel)	30	18	12
iii	Communications, Translations, Publications & Reportg implemn	120	91	29
G	ADMINISTRATION & PERSONNEL MANAGEMENT			
i	Salaries & social cost	496	481	15
ii	Staff hiring and departure costs	25	47	(22)
iii	Other employment benefits	5	5	-
iv	Ramsar Sites Information Service	170	170	-
v	Web/IT support in addition to IUCN	58	55	3
H	OPERATING COSTS			
i	Operating Costs (photocopying, printing, courier, telephone, audit translation, postage, stationery, hospitality, bank charge)	80	88	(8)
ii	Purchase & Maintenance of Equipment/Office Supplies (including depreciation)	17	9	8
I	STANDING COMMITTEE SERVICES			
i	Standing Committee delegates' support	44	25	19
ii	Standing Committee meetings	6	0	6
iii	Simultaneous interpretation at SC meetings	35	35	-
J	IUCN Service Charges (13%)			
i	IUCN Service charges	566	549	17
K	MISCELLANEOUS			
ii	Bad debt provision	50	24	26
iii	Exchange loss	35	(0)	35
iv	Legal cost	60	6	54
v	Staff termination and repatriation provisions	0	27	(27)
vi	Other - SC46 allocations to Strategic Plan and RSIS	0	83	(83)
	Total Expenditure	5,006	4,767	239
K i	Net Surplus (Deficit) for the year for Reserve Fund	75	281	206
		5,082	5,048	

Annex 4

Use of surplus funds – 2013 and 2014 Reserve Fund

Table 1: The Secretary General's suggestions for the use of surplus 2013 and 2014 funds of CHF 366,000:

	2014 cost CHF	2015 cost CHF		Link to non- Core budget
Strategic Plan redevelopment	50,000		Only 30,000 committed to task from 2013 core budget allocation	Line 8 (2014)
Ramsar Advisory Missions	50,000		50,000 needed in 2015	Line 3
Regional Officer for Africa P1, from 2015		150,000	Includes medical/social costs, overheads. Local hire. Key target for fundraising	Line C
Contribution to costs of 2014 Regional meetings	100,000			Line 6
	200,000	150,000		

Table 2: Alternative items which could be prioritised for funding in 2014 and 2015:

	2014 cost CHF	2015 cost CHF		Link to non- Core budget
Regional Officer for Americas P1, from 2015		150,000	Includes medical/social costs, overheads Local hire. Key target for fundraising	Line C
Ramsar Advisory Missions		50,000		Line 3

Table 3: Other items agreed with Uruguay for a joint fundraising campaign to fill the remaining gaps in the COP12 budget, on the understanding that Contracting Parties have not accepted the costs of COPs to be funded from the Core budget:

	2014 cost CHF	2015 cost CHF		
12 months bilingual logistics coordinator	50,000	100,000	Temporary position as used for COP8 and COP9	Line 6 (2015)
Pre-COP12 translation (not covered by hosts)	75,000	64,000	All papers with draft resolutions, notifications, participant instructions etc.	Line 6 (2015)
IISD / Earth Negotiations Bulletin reporting at COP		23,750	Note that IISD carries out joint fundraising for such events	Line 6 (2015)

Table 4: Further items which are proposed for funding in future years:

	2016 cost CHF	2017 cost CHF		
Ramsar Advisory Missions	50,000	50,000	Minimum requirements to manage demand	Line 3
Regional Officer for Africa P1, from 2016	150,000	150,000	Includes medical/social costs, overheads. Local hire. Key target for fundraising	Line C
Regional Officer P1 for Americas, from 2016	150,000	150,000	Includes medical/social costs, overheads. No travel/expat benefits. Key target for fundraising	Line C
Regional Officer P1 for Asia, from 2016	150,000	150,000	Includes medical/social costs, overheads. No travel/expat benefits. Key target for fundraising	Line C
Regional Officer P1 for Europe, from 2017		150,000	Includes medical/social costs, overheads. No travel/expat benefits. Key target for fundraising	Line C
Extending Fr/Sp translation from just the agenda and summary report, to cover all Standing Committee documents	72,000	72,000	Assumes one substantive meeting per year, starting with SC48. COP SC meetings a lot more difficult / expensive	Line I
Upgrade Communications Manager position	70,000	70,000	Includes medical/social costs, overheads and travel budget. No expat benefits.	Line F
Additional Capacity building/training officer	150,000	150,000	Includes medical/social costs, overheads and travel budget. No expat benefits.	Line F