

CONVENTION ON WETLANDS (Ramsar, Iran, 1971)

51st Meeting of the Standing Committee

Gland, Switzerland, 23-27 November 2015

SC51-18

Ramsar financial matters 2014 / 2015 / 2016

Actions requested:

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

- a. approve the attached audited 2014 financial statements;
- b. approve the use of the 2014 surplus for COP12 delegates support and website development;
- c. approve the 2016 core and non-core budget; and
- d. approve the combined 2016 core and non-core budget as approved by COP12.

2014 financial statements and surplus

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

2015 results – core budget

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

2016 core budget

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

2016 non-core budget and fundraising

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

Annexes

1. 2014 Audited Financial Statements
2. 2014 Surplus Reallocation

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

Annex 1

2014 Audited Financial Statements

Balance Sheet as of 31 December 2014 (in '000 Swiss Francs)

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

2014 Audited Financial Statements (continued)

Statement of Income and Expenditure for the period of 01 January - 31 December 2014 (in '000 Swiss Francs)

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

2014 Audited Financial Statements (continued)

Appendix A: Projects Financed by Restricted Funds For the period of 01 January 2014 - 31 December 2014 Page 1 of 2

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

2014 Audited Financial Statements (continued)

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

December 2014

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

Annex 2

2014 Surplus Reallocation

Description	SC48 ¹	SC49 ²	SC51
Core Surplus	345	460	460
Committed:			
ENB (COP12 support)	50	50	50
Ramsar Advisory Missions (Nicaragua)	25	25	25
Staff provision	100	100	100
Subtotal, Committed	175	175	175
Core Surplus, Remaining Balance	170	285	285
Proposal for Remaining Surplus:			
Ramsar Advisory Missions (Sierra Leone, Uganda)	50	50	0
Staff Training	20	20	0
Ramsar Regional Centres			
Strategic plan workshops (4 x 10k)	40	40	0
Communications			
STRP translation	20	20	0
Site manager publication	20	20	0
Post COP priorities	20	20	0
Sponsor Delegate Support (reserve fund repayment)	0	115	115
Subtotal, Proposal	170	285	115
Core Surplus, Remaining Balance	0	0	170
SC51, Nov 23-27, 2015³			155
Support for website development	0	0	15
Remaining Balance	0	0	0

Notes:

1. Approved with Decision SC48-12.
2. No decision on proposed reallocation, deferred until SC50 with Decision 49-02.
3. Decision SC50-07 "budget surplus of 2014 be used to fund SC51".

Annex 3

Approved Secretariat Staff (Core) for 2016-2018

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

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

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

Annex 4

List of External Consultants, 2015 to date

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

Consultant	Contract Working Days	Contract Amount CHF	Description	Contract No.	Core/ Non-core Funds	Source of funds	Responsible/ Budget Line
Casallas, Sara	121	19,621	COP12 Support	557	Core	SC47 Decision: 2013 surplus	CREGS
Pritchard, David	8	4,800	RAM Site 802 Norway	556	Non-core	Ramsar Advisory Mission funded by Norway	CREGS
Persse, Emily	14	7,000	COP12 Communications Support	555	Non-core	COP12 budget MOU	COMMS
Yacot, Analia	4	7,239	360 degree feedback	553	Core	Core	GADMI
Byrnes, Wendy	9	7,750	COP12 Translation	549	Non-core	COP12 budget MOU	GADMI
Fabre, Helen	9	4,550	COP12 Translation	548	Non-core	COP12 budget MOU	GADMI
Gesruisseaux, Ginette	9	3,250	COP12 Translation	547	Non-core	COP12 budget MOU	GADMI
Milev, Christine	9	5,850	COP12 Translation	546	Non-core	COP12 budget MOU	GADMI
Devitre, Daniel	9	7,750	COP12 Translation	545	Non-core	COP12 budget MOU	GADMI
Huntington, Veronica	8	4,000	Temporary Communications Support	544	Core	Core	COMMS
Huntington, Veronica	12	6,000	Temporary Communications Support	539	Core	Core	COMMS
Jenkins, Martin	9	8,250	COP12 Rapporteur	N/A	Non-core	COP12 budget MOU	GADMI
Rutherford, Catherine	9	7,500	COP12 Rapporteur	N/A	Non-core	COP12 budget MOU	GADMI
Peck, Dwight	9	5,500	COP12 Documentation	542	Non-core	COP12 budget MOU	GADMI
Pritchard, David	104	32,500	Celebrating Culture and Wetlands	541	Non-core	MAVA	BPART

Cadmus, Rob	92	26,738	Natural Infrastructure project manager	540	Non-core	NORAD	BPART
Huntington, Veronica	18	9,000	COP12 Communications Support	539	Non-core	COP12 budget MOU	COMMS
Waite, Charlie	8	7,000	Landscape Photographer WWD 2015, Awards, photos etc.	537	Non-core	Development Budget	SMGT
WCMC	8	4,000	Wetland Extent Index	535	Core	STRP Implementation	STRP
Fry, Eve	30	15,000	Preparation of Water/Wetlands events	534	Non-core	Development Budget	SMGT
Persse, Emily	30	15,000	Events Coordinator (WWD)	532	Non-core	Development budget	SMGT
Persse, Emily	10	5,000	Temporary Communications Support	532	Core	Core	COMMS
Tim Jones	7	5,600	SC 48 Rapporteur	529	Core	Core	ISTAN
RM Wetlands	5	4,000	Briefing note - ecosystem services	528	Core	STRP Implementation	STRP
RM Wetlands	4	3,200	STRP-preparation of paper on REDD Plus	527	Core	STRP Implementation	STRP
Interpreters (12)	10	135,000	COP12 Interpretation	N/A	Non-core	COP12 budget MOU	GADMI
Interpreters (6)	5	27,000	SC48 Interpretation	N/A	Core	Core	ISTAN
CISDL	75	90,000	Legal services: RoP, ICJ, COP12, IUCN, contracts, MOUs etc	508	Core	Core	KMISC
Total	645	478,099					

Total, core	175,660
Total, non-core	302,438
Total	478,099

Annex 5

2016, COP12 Approved Budget

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

Annex 6

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

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