

## Ramsar financial matters 2014/2015

### Actions requested:

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

- a. review the 2014 surplus allocations and approve the use of the remaining surplus of CHF 6,000; and
- b. review the attached 2015 draft financial statements as of 31 December 2015, note the 2015 deficit, and approve the Acting Secretary General's proposals to eliminate the 2015 deficit.

1. The audit of the 2015 accounts was completed by PricewaterhouseCoopers on 26 April 2016. Attached at Annex 1 are the 2015 financial statements (in the required Swiss reporting format) as of 31 December 2015.
2. Attached at Annex 2 is a summary of the approved 2015 core budget, actual income and expenditure at 31 December 2015 against what was budgeted at the 48<sup>th</sup> Meeting of the Standing Committee (SC48). These are presented in the Ramsar reporting format.

### 2014 Surplus Allocations

3. Table 1 shows the 2014 surplus allocations approved through decision SC51-22, the actual expenditure on each activity, and a remaining balance of CHF 6,000. A proposal for the use of the remaining balance is presented in paragraph 7.

**Table 1: SC51 approved 2014 surplus allocations ('000 CHF, includes rounding errors)**

SC51 Approved			
Description	Budget	Actual	Variance
<b>Core Surplus</b>	<b>459</b>	<b>459</b>	<b>0</b>
<b>Committed:</b>			
ENB (COP12 support)	50	49	-1
Ramsar Advisory Missions (Nicaragua)	25	25	0
Staff provision	94	94	0
COP12 sponsored delegate support (reserve fund repayment)	125	129	4
SC51, 23-27 November 2015	155	146	-9
Support for website development	10	10	0
<b>Remaining Balance</b>	<b>0</b>	<b>6</b>	<b>6</b>

## 2015 results – core budget

4. Note: the financial statements are as of 31 December 2015.
5. The 2015 core budget summary is attached at Annex 2. It shows approved budget, actual income and expenditure, and variance between actuals and budget.
6. Prior to provisions, there was an overall core surplus of CHF 238,000. However, Line item K of the 2015 core budget (Miscellaneous – Reserve Fund) shows actual expenditure of CHF 685,000, against a budgeted expenditure of CHF 110,000, resulting in a deficit of CHF 575,000 for the item. Annex 2 therefore shows an overall deficit of CHF 337,000 in the 2015 core budget. Table 2 below provides a summary of this.

**Table 2: Core deficit summary ('000 CHF, includes rounding errors)**

Cost Centre		Comment
Income	(12)	Interest
Senior Management	48	Salary and Education Allowance
Regional Advice and Support	121	Salary 106k, Travel 15k
Admin	40	Salary
Other	41	
<b>Subtotal</b>	<b>238</b>	<i>Surplus before provisions</i>
<b>KMISC, Provisions</b>		
Termination, Leave, Repatriation	(95)	
Bad debt	(208)	
Legal Services	(11)	
FX Unrealised Loss	(261)	
<b>Subtotal</b>	<b>(575)</b>	<i>Provisions and FX unrealised losses</i>
<b>Total</b>	<b>(337)</b>	<i>Overall deficit</i>

7. The following points are highlighted for the Standing Committee's information:
  - a. Income was generally as budgeted except for interest which was CHF 11,000 under budget. This was due to the general economic situation in Europe and low interest rates.
  - b. Overall salary costs were CHF 218,000 under budget (7% under budget). This was due to:
    - i. 50% of Regional Officer-Oceania unused in 2015 (CHF 40,000);
    - ii. accrual of Regional Officer-Oceania 2014 (CHF 85,000);
    - iii. delayed start of IT Officer (CHF 40,000);
    - iv. delayed start of Deputy Secretary General (CHF 15,000);
    - v. unused education allowance (CHF 40,000); and
    - vi. other minor adjustments (CHF -2,000).
  - c. No IUCN-imposed cost-of-living increases or any other salary increases have come into effect since 2011.
  - d. Allocations of CHF 106,800 were made to Ramsar Regional Initiatives as agreed at SC49 (Decision SC49-03) and reported at SC51. Additionally, CHF 13,200 was used for the Ramsar Regional Initiatives meeting prior to SC51 as agreed by the Executive Team in August 2015. These two items total CHF 120,000 as per the approved SC48 budget.

- e. The deficit of CHF 575,000 against Line item K of the 2015 core budget (Miscellaneous – Reserve Fund) reflects a number of contributing factors:
  - i. **Line item K.ii.** There were significant exchange losses of CHF 261,000. The Swiss National Bank removed the Swiss Franc to Euro ceiling on 15 January 2015 resulting in a significant increase in the value of the Swiss franc currency against other reserves. As the Secretariat was holding USD 2,600,022, EUR 828,237, and NOK 4,428,424, there was a realised loss relating to these currencies.
  - ii. **Line item K.ii.** The actual provisions for staff termination, staff leave and staff repatriation were CHF 95,000 over the budgeted amount of CHF 50,000. (An increase in a provision has the same impact as “expenditure” on the income statement and negatively affects the budget.)
  - iii. **Line item K.ii.** The total of the above two provisions (CHF 261,000 and CHF 95,000) resulted in an overall CHF 356,000 deficit on this line item.
  - iv. **Line item K.iv.** The provision for bad debts (outstanding contributions) was calculated at CHF 691,000. This was an increase of CHF 208,000 of the existing bad debt provision of CHF 483,000 in 2015. There was no budget for this provision as outstanding contributions were not forecast to increase over the period. The Secretariat is taking this issue very seriously and will work with Parties to rectify the situation over the coming year to SC53. For more information, see document SC52-19 *Contracting Parties with outstanding annual contributions*.
8. Due to the overall deficit of CHF 337,000, the reserve fund decreased at the end of 2015 to CHF 372,000, which is 7.3% of annual core budget. This figure was near the minimum level of 6% of the annual core budget, as decided at COP11 (Resolution XI.2 *Financial and Budgetary Matters* paragraph 21.c).

#### **Addressing the 2015 deficit and reserve fund**

9. Annex 3 shows the core budget for 2016 approved by SC51. The Standing Committee decided to set aside CHF 278,000 in item K of the 2016 budget for Reserve Fund provisions (Miscellaneous – Reserve Fund (Annex 3, line item K.i.)). The extraordinarily high provision is primarily due to core budget salary savings from two vacant positions in 2016 (the Secretary General and Head of Partnerships). It is anticipated that a good portion of these funds will be available to restore the reserve fund at the end of 2016. Thus, for example, if CHF 40,000 is reserved for “normal” 2016 provisions requirements (bad debt and staff provisions), CHF 238,000 would remain to restore the reserve fund at the end of 2016.
10. Additionally, the 2014 remaining surplus of CHF 6,000, as reported in Table 1, can also be used to restore the 2016 reserve fund.
11. In this scenario, the reserve fund would be restored to CHF 616,000, which is equal to 12.1% of core budget (see Table 3). This is a much healthier and more sustainable level than the CHF 372,000 shown in Annex 2 for the end of 2015.

**Table 3: Proposal to restore the Reserve Fund ('000 CHF)**

<b>Reserve Fund, end 2015</b>	<b>372</b>
2014 surplus, remaining balance	6
2016 provision (budgeted)	238
<b>Reserve Fund, end 2016</b>	<b>616</b>

**2015 results: non-core budget and voluntary contributions**

12. CHF 420,700 non-core voluntary contributions were received in 2015 for sponsored delegates to attend COP12 in Punte del Este, Uruguay. The contributions are listed in Table 4.

**Table 4: COP12 Fundraising, Sponsored Delegates, CHF**

<b>Donor</b>	<b>Amount CHF</b>	<b>Currency</b>
Star Alliance	13,566	EUR 12,995
Australia	29,660	AUD 40,000
Austria	5,166	EUR 5,000
Canada	30,000	CAD 40,000
Finland	20,807	EUR 20,000
Germany	10,479	EUR 10,000
Korea (Republic of)	23,750	USD 25,000
Netherlands	8,070	EUR 7,500
Norway	40,847	NOK 340,000
Sweden	55,684	SEK 500,000
Switzerland	115,000	CHF 115,000
UNEP-ROWA	12,949	CHF 12,950
Other funds (note 1)	54,711	CHF 54,700
<b>Total</b>	<b>420,688</b>	

Note 1: Other funds = remaining amounts from other funding with agreement to use for sponsored delegates.

13. The United States of America voluntarily contributed CHF 1,149,575 (USD 1,150,000). CHF 1,065,800 was for the Secretariat core budget and CHF 83,775 was for non-core projects through the Wetlands for the Future Fund.
14. An additional CHF 618,000 of voluntary cash contributions were received in 2015. CHF 259,000 came from Danone for its continuing commitment to help Ramsar communicate its mission (specifically, to promote human well-being and healthy wetlands), CHF 100,000 from the Government of Switzerland for COP12 translation, CHF 177,000 from MAVA for conservation of the natural and cultural heritage in wetlands, CHF 41,000 from the Convention on Biological Diversity for a publication on maintaining the capacity of biodiversity to continue to support the water cycle. South Korea (CHF 7,680), Japan (CHF 24,300), Norway (CHF 8,500) and Star Alliance (CHF 17,000) variously supported regional meetings.
15. The budget approved at COP11 anticipated voluntary non-core contributions of CHF 13.4 million over the triennium to fund the priority activities for 2013-2015 (see Annex 4). CHF 5.3 million of this was planned for 2015; however the 2015 voluntary non-core contributions were in fact much lower, at CHF 1.2 million, as shown in Annex 1, Appendix A.

## 2015 balance sheet

16. Annex 1 shows the balance sheet as at 31 December 2015. The Secretariat had an overall CHF equivalent cash balance of CHF 4,652,368 in the following currencies: CHF 678,542, EUR 828,237 (CHF equivalent 896,657), USD 2,600,022 (CHF equivalent 2,576,115) and NOK 4,428,424 (CHF equivalent 501,052). In January 2015, the Swiss Franc increased in value against most global currencies and as a result of holding foreign currencies, there was a significant foreign exchange loss of CHF 261,000.
17. When taken together, cash and accounts receivables were sufficient to cover all of the Secretariat's obligations (debt) at the end of 2015. As the trend of non-payment of outstanding contributions continues to increase, the Secretariat will monitor its cash position to ensure it maintains its position as a going concern.
18. For further discussion on proposals for a resolution related to non-payment of contributions please see Document SC52-19.

## Annexes

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**Annex 1****Audited financial statements as of 31 December 2015 (Swiss reporting format)****BALANCE SHEET AS OF 31 DECEMBER**

<i>in thousands of Swiss Francs (CHF '000s)</i>	Notes	2015	2014
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and short term bank deposits		4,652	6,443
Contracting party receivables (net)	6	658	460
Other account receivables	7	88	11
<b>Total current assets</b>		<b>5,398</b>	<b>6,914</b>
<b>Fixed assets (net)</b>			
Office furniture and computer equipment at cost		82	101
Less: accumulated depreciation	9	(48)	(61)
<b>Total non-current assets</b>		<b>34</b>	<b>40</b>
<b>TOTAL ASSETS</b>		<b>5,432</b>	<b>6,954</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Current liabilities</b>			
Amounts owed to IUCN		775	514
Other payables	8	630	839
Accrued liabilities		293	381
<b>Total current liabilities</b>		<b>1,698</b>	<b>1,734</b>
<b>Provisions</b>			
Staff repatriation	5	124	128
Staff leave	5	165	123
Staff termination	5	227	128
<b>Total provisions</b>		<b>516</b>	<b>379</b>
<b>Fund and Reserves</b>			
Unrestricted reserve fund	11	372	709
Restricted projects	12	2,846	4,131
<b>Total fund and reserves</b>		<b>3,218</b>	<b>4,841</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>5,432</b>	<b>6,954</b>

**STATEMENT OF INCOME AND EXPENDITURE**  
for the year ended 31 December

		2015			2014		
	Notes	Core Funds	Restricted Projects	Total	Core Funds	Restricted Projects	Total
<i>in thousands of Swiss Francs (CHF '000s)</i>							
<b>Income</b>							
<i>External Income:</i>							
Contributions from Contracting Parties		3,779	-	3,779	3,779	-	3,779
US Voluntary Contributions		1,066	84	1,150	1,066	12	1,078
African Voluntary Contributions		1	8	9	-	2	2
Project Income		-	1,125	1,125	-	2,007	2,007
Swiss Tax Rebates	10	222	-	222	168	-	168
<b>Total external income</b>		<b>5,068</b>	<b>1,217</b>	<b>6,285</b>	<b>5,013</b>	<b>2,021</b>	<b>7,034</b>
Transfer between core and projects		(287)	287	-	(270)	270	-
<b>Total Income</b>		<b>4,781</b>	<b>1,504</b>	<b>6,285</b>	<b>4,743</b>	<b>2,291</b>	<b>7,034</b>
<b>Expenditure</b>							
<i>Operating Expenditure:</i>							
Communications (Outreach)		(590)	(444)	(1,034)	(660)	(293)	(953)
Regional Advice, Initiatives and Support		(1,230)	(324)	(1,554)	(1,365)	(562)	(1,927)
Scientific and Technical Services		(158)	(15)	(173)	(139)	(90)	(230)
Partnerships		(251)	(526)	(777)	(228)	-	(228)
Management, Operations and Support		(2,426)	(1,484)	(3,910)	(1,870)	(682)	(2,552)
<b>Total Operating Expenditure</b>		<b>(4,655)</b>	<b>(2,793)</b>	<b>(7,448)</b>	<b>(4,261)</b>	<b>(1,628)</b>	<b>(5,889)</b>
<b>Net Surplus/(Deficit) before Financial Income/Expenditures</b>		<b>126</b>	<b>(1,289)</b>	<b>(1,163)</b>	<b>481</b>	<b>663</b>	<b>1,145</b>
<i>Other Income/(Expenditures):</i>							
Financial Income	4	74	14	88	107	38	145
Financial Expenses	4	(329)	(10)	(339)	(31)	(6)	(37)
Provisions and write-offs (expense)	6	(208)	-	(208)	(98)	-	(98)
<b>Total Other Income/Expenditures</b>		<b>(463)</b>	<b>4</b>	<b>(459)</b>	<b>(22)</b>	<b>32</b>	<b>10</b>
<b>Net Surplus/(Deficit) after Financial Income/Expenditures</b>		<b>(337)</b>	<b>(1,285)</b>	<b>(1,622)</b>	<b>459</b>	<b>695</b>	<b>1,154</b>

**STATEMENT OF CHANGES IN FUNDS**  
for the year ended 31 December

	2015			2014		
	Core Funds	Restricted Projects	Total	Core Funds	Restricted Projects	Total
<i>in thousands of Swiss Francs (CHF '000s)</i>						
Fund balance at the beginning of the year	709	4,131	4,840	709	2,977	3,686
Net income / (expenditure) for the year	(337)	(1,285)	(1,622)	459	695	1,154
Transfer (from)/to reserve fund	-	-	-	(459)	459	-
Fund balance at the end of the year	372	2,846	3,218	709	4,131	(4,840)

## Annex 1, Appendix A: Projects Financed by Restricted Funds, 1 January to 31 December 2015 (with rounding errors)

<i>in thousands of Swiss Francs (CHF '000s)</i>	Balance (deficit) at 31 December 2014	Income during 2015	Expenditure during 2015	Project Transfers, Cross charges	Balance (deficit) at 31 December 2015
	(DR)/CR	(DR)/CR	(DR)/CR	(DR)/CR	(DR)/CR
<b><u>Regional Initiatives</u></b>					
RI - WACOWET	32	17	-	-	49
RI - CARIWET	23	-	(6)	10	26
RI - HA	(1)	-	(2)	3	-
RI - Mangrove	26	0	(28)	11	9
RI - LA PLATA	6	-	(22)	15	-
RI - East Africa Centre	28	-	(1)	-	27
RI - Niger River Basin Network	12	-	(46)	42	8
RI - Carpathian Wetlands Initiative	4	-	(8)	6	3
RI - Black and Azov Sea Coast	-	-	-	3	3
<b>Total of Regional Initiatives</b>	<b>130</b>	<b>17</b>	<b>(113)</b>	<b>90</b>	<b>123</b>
<b><u>International Cooperation</u></b>					
SGF-1997	4	-	-	(4)	-
SGF-2005	4	-	-	(4)	-
SGF-2006	47	-	-	(47)	-
SGF-2007	16	-	-	(16)	-
SGF-2008	43	-	(14)	(29)	-
SGF-2009	60	-	-	-	60
SGF 2010	145	-	(11)	(80)	53
SGF-2011	(75)	-	(15)	129	39
SGF-2013	(22)	-	-	50	28
SGA-2003	5	-	-	(5)	-
SGA-2005	46	-	-	(46)	-
SGA-2006	86	-	-	(86)	-
SGA-2007	23	-	-	(23)	-
SGA-2008	50	-	-	(50)	-
SGA-2009	36	-	(7)	(29)	-
SGA-2010	46	-	-	(46)	-
SGA-2011	80	-	-	(80)	-
SGA-2012	66	-	(50)	(16)	-
SGA-2013	(36)	-	(20)	72	17
SGA-2014	12	-	(3)	(9)	-
WFF-Exchange	36	-	-	51	87
WFF-2001	(1)	-	(1)	2	-
WFF-2002	5	-	-	(5)	-
WFF-2005	14	-	-	(14)	-
WFF-2006	37	-	-	(37)	-
WFF-2007	53	0	(8)	(45)	-
WFF-2008	16	-	-	(16)	-
WFF-2009	(62)	-	-	62	-
WFF-2012	139	0	(11)	-	128
WFF-2013	(17)	-	-	-	(17)
WFF-2014	108	-	-	(11)	97
WFF - 2015	-	84	-	-	84
RI Central Asia (Norway)	-	9	(0)	-	9
Danone Ecole de l'eau	43	-	(23)	-	21
Danone 2014	141	0	(52)	(59)	30
Danone Spring	10	-	-	-	10
<b>Total of International Cooperation</b>	<b>1,155</b>	<b>93</b>	<b>(214)</b>	<b>(388)</b>	<b>647</b>
<b><u>Listed Sites</u></b>					
RAM	41	0	(6)	25	60
<b>Total of Listed Sites</b>	<b>41</b>	<b>0</b>	<b>(6)</b>	<b>25</b>	<b>60</b>



	Balance (deficit) at 31 December 2014	Income during 2015	Expenditure during 2015	Project Transfers, Cross charges	Balance (deficit) at 31 December 2015
<i>in thousands of Swiss Francs (CHF '000s)</i>	(DR)/CR	(DR)/CR	(DR)/CR	(DR)/CR	(DR)/CR
<b>Other</b>					
Admin	7	-	123	495	625
2014 Surplus	459	0	(184)	(275)	-
RSIS redevelopment	124	-	(102)	80	102
Web redevelopment	5	-	(22)	70	53
Development	86	-	(76)	-	10
Science Review	33	0	-	-	33
Strategic Plan 2016	22	-	(4)	-	18
SC48 translation/interpretation	66	1	(49)	-	18
COP12 Translation (FOEN-CH)	-	100	(41)	-	59
SC51	-	-	(136)	142	6
Norway Travel Support	24	-	-	(24)	-
PO Restricted	50	-	(1)	(49)	-
Water cycle	11	-	-	-	11
WA Urbanisation	16	-	-	-	16
Rio Cruces	197	-	-	-	197
Bhutan	(6)	-	(4)	-	(10)
AIT/JAPAN/MYANMAR	16	-	(14)	-	2
KOREA/WETLAND CENTRES	3	-	-	-	3
RI Central Asia (Japan)	-	24	(21)	-	4
WWF Grant, WWD Korea	-	8	(15)	-	(7)
China High Altitude	3	-	-	(3)	-
SSFA Asia	20	-	(7)	(13)	-
CHAMP-PITTET SUPPORT	1	-	-	(1)	-
COP10 - Admin	0	-	(0)	-	-
COP11 - RM Africa	7	-	-	-	7
COP11 - RM Europe	57	-	-	(57)	-
COP12 Admin budget	555	174	(601)	-	128
COP - Delegate Support	5	304	(537)	199	(28)
COP12 - Americas Regional Meeting	(48)	31	(0)	17	-
COP12 - Asia Regional Meeting	6	0	(6)	0	-
COP12 - Europe Regional Meeting	(6)	-	-	6	-
Danone 2015	-	259	(225)	(27)	6
Danone 2016	-	-	(5)	-	(5)
STRP 2009-2011	11	-	-	-	11
STRP 2013-2015	96	1	(24)	40	113
TEEB	31	-	8	-	39
SSFA, Expert Group on Water Cycle	(16)	41	-	-	26
Ramsar vs IUCN Categorisation	57	-	-	-	57
NORAD 2015	914	1	(431)	(30)	453
MAVA 13-32	-	177	(97)	(10)	70
<b>Total of Other</b>	<b>2,805</b>	<b>1,121</b>	<b>(2,470)</b>	<b>560</b>	<b>2,016</b>
<b>Grand Total</b>	<b>4,131</b>	<b>1,231</b>	<b>(2,803)</b>	<b>287</b>	<b>2,846</b>

## Annex 2

### 2015 core results, with SC48 approved budget, actuals and variance from approved budget (includes rounding errors)

	Approved Core Budget	Core Actuals	Variance
INCOME	CHF'000	CHF'000	CHF'000
i. Parties' Contributions	3,779	3,779	
ii. Voluntary contributions	1,065	1,067	2
iii. Income Tax	225	222	-3
iv. Income Interest	12	2	-10
<b>TOTAL INCOME</b>	<b>5,081</b>	<b>5,069</b>	<b>-11</b>
EXPENDITURES			
<b>A. Secretariat Senior Management</b>	<b>811</b>	<b>763</b>	<b>-48</b>
i. Salaries and social costs (SG, DSG, Exec Asst to the SG)	674	658	-16
ii. Travel on official business (SG, DSG)	45	52	7
iii. Other employment benefits **	92	52	-40
<b>B. Partnership Coordinator</b>	<b>259</b>	<b>251</b>	<b>-8</b>
i. Salaries and social costs (Partnership Coordinator)	188	188	
ii. Travel on official business	20	21	1
iii. Other employment benefits **	51	42	-9
<b>C. Regional Advice and Support</b>	<b>1,339</b>	<b>1,217</b>	<b>-121</b>
i. Salaries and social costs (4 SRAs, RAO, SPREP Officer, 4 Assistant Advisors)	1,201	1,076	-124
ii. Travel on official business	85	70	-15
iii. Other employment benefits **	53	70	17
<b>D. Support to Regional Initiatives</b>	<b>120</b>	<b>120</b>	
i. Regional networks and centers	120	120	
<b>E. Scientific and Technical Services</b>	<b>210</b>	<b>198</b>	<b>-12</b>
i. Salaries and social costs (Scientific and Technical Support Officer)	110	107	-3
ii. STRP implementation	40	40	
iii. STRP meetings	50	44	-6
iv. STRP travel on official business (DSG for STRP)	10	7	-3
<b>F. Communications, Documentation, CEPA</b>	<b>589</b>	<b>590</b>	<b>1</b>
i. Salaries and social costs (Head, Document Officer and Comms Officer)	434	433	-1
ii. CEPA Program	30	29	-1
iii. Communications, Translations, Publications and Reporting Implementation	120	122	2
iv. Travel	5	5	
<b>G. Administration/RSIS/Web</b>	<b>898</b>	<b>858</b>	<b>-40</b>
i. Salaries and social costs (Finance Officer, HR, 3 Admin Assts, 2 Temp)	629	586	-43
ii. Staff hiring and departure costs***	25	28	3
iii. Other employment benefits	4	4	
v. Ramsar Sites Information Service	150	145	-5
vi. Web/IT support in addition to that provided by IUCN	90	94	4
<b>H. Operating Costs</b>	<b>95</b>	<b>94</b>	<b>-1</b>
i. Photocopying, printing, courier	80	79	-1
ii. Purchase & Maintenance of Equipment/Office Supplies (includes depreciation)	15	15	
<b>I. Standing Committee Services</b>	<b>85</b>	<b>85</b>	
i. Standing Committee delegates' support	44	43	-1
ii. Standing Committee meetings	6	6	
iii. Simultaneous interpretation at SC meetings	35	36	1
<b>J. IUCN Administrative Service Charges (maximum)</b>	<b>566</b>	<b>546</b>	<b>-20</b>
i. Administration, Human Resources, Finance & IT services	566	546	-20
<b>K. Miscellaneous - Reserve Fund</b>	<b>110</b>	<b>685</b>	<b>575</b>
i. Reserve Fund			
ii. Increase in provision and exchange losses	50	406	356
iii. Any other costs not listed above – <i>Legal services</i>	60	71	11
iv. Bad debt Provision		208	208
<b>TOTAL EXPENDITURES</b>	<b>5,081</b>	<b>5,406</b>	<b>326</b>
<b>SURPLUS / (DEFICIT)</b>		<b>-337</b>	<b>-337</b>
<b>TOTAL SALARY COSTS – staff salaries and related costs</b>	<b>3,435</b>	<b>3,217</b>	<b>-218</b>
	68%	59%	-8
<b>TOTAL TRAVEL COSTS</b>	<b>165</b>	<b>156</b>	<b>-9</b>
	3%	3%	3%

# Annex 3

## SC51-approved 2016 budget, CHF 000s

<b>INCOME</b>	<b>CHF '000s</b>
Parties' Contributions	3,779
Voluntary contributions	1,065
Income Tax	225
Income Interest	12
<b>TOTAL INCOME</b>	<b>5,081</b>
<b>EXPENDITURES</b>	
<b>A. Secretariat Senior Management</b>	<b>605</b>
Salaries and social costs	554
Other employment benefits	26
Travel	25
<b>B. Partnership Coordinator</b>	<b>64</b>
Salaries and social costs	47
Other employment benefits	17
Travel	
<b>C. Regional Advice and Support</b>	<b>1,342</b>
Salaries and social costs	1,201
Other employment benefits	56
Travel	85
Ramsar Advisory Missions	
<b>D. Support to Regional Initiatives</b>	<b>120</b>
Regional networks and centers	120
<b>E. Scientific and Technical Services</b>	<b>212</b>
Salaries and social costs	110
Other employment benefits	2
Travel	10
STRP implementation	40
STRP meetings	50
<b>F. Communications</b>	<b>569</b>
Salaries and social costs	434
Travel	5
CEPA Program	30
Comms, Translations, Publications and Reporting Implementation	100
<b>G. Administration/RSIS/Web</b>	<b>981</b>
Salaries and social costs	629
Other employment benefits	5
Staff hiring and departure costs	120
Travel	10
Ramsar Sites Information Service (maintenance and develop)	117
Web/IT support and Development	100
<b>H. Operating Costs</b>	<b>95</b>
General	80
Equipment/Office Supplies	15
<b>I. Standing Committee Services</b>	<b>165</b>
Standing Committee delegates' support	50
Standing Committee meetings	15
SC translation	60
Simultaneous interpretation at SC meetings	40
<b>J. IUCN Administrative Service Charges (maximum)</b>	<b>540</b>
Administration, Human Resources, Finance & IT services	540
<b>K. Miscellaneous - Reserve Fund</b>	<b>388</b>
Reserve Fund	278
Staff termination & repatriation provisions	
Provisions	50
Legal Services	60
<b>TOTAL EXPENDITURES</b>	<b>5,081</b>
<b>TOTAL SALARY COSTS – staff salaries and related costs</b>	<b>3,081</b>
	61%
<b>TOTAL TRAVEL COSTS</b>	<b>135</b>
	3%

## Annex 4

### 2013-2015 budgeted non-core expenditures (from Annex III of Resolution XI.2)

	Non-core budget item	Three year funding requirement CHF
1. Junior Partnership/fundraising officer to support the Partnership coordinator and build the unit. Could be JPO or other.	B	390,000
2. 1 Regional Officer to support each of the 4 regional teams in the Secretariat, from 2014. Could be JPO.	C	1,174,000
3. Support to Regional Initiative Networks and Centres. Funding for the priority activities.	D	900,000
4. STRP programme of work for 2013-2015 (Strategy 1.1, 1.2, 1.4, 1.5, 1.6, 1.7, 1.9, 2.5, 3.1), including the Global Wetland Observing System (GWOS) project (but excluding the RSIS project in item 8 below)	E	1,905,000
5. Junior officer as webmaster/social media officer to strengthen the communications team	F	390,000
6. IT Officer to, inter alia, drive upgrades in the website and documentation management software, allow for InforMEA participation and support other database management and upgrades. Also to oversee electronic RSIS and Ramsar Sites Database overhaul project	G	390,000
7. Interpretation for Standing Committee sub group meetings	I	75,000
8. Investment in Electronic RSIS submission and RIS database processes and software	1	400,000
9. World Wetlands Day (currently funded by Danone) at the current level, i.e., preparation and dissemination of products such as leaflets and posters and other CEPA materials for customization and promotion of WWD (Strategy 4.1)	2	300,000
10. Emergency Ramsar Advisory Missions for Parties unable to self-fund their missions (Strategy 2.4, 2.6)	3	450,000
11. Delivery of one CEPA action planning workshop and other CEPA actions to support the core-funded CEPA activities (Strategy 4.1)	4	300,000
12. CHF 1 million per annum of resourcing for the Small Grants Fund and CHF 400,000 in other grant funding in order to keep the three current grant programmes operational. (Support to many 2009-2015 Strategies, including 1.3 and 5.1)	5	4,200,000
13. Annual regional meetings (technical), with enhanced funding in the pre-COP year to fund delegates and meeting costs for COP preparatory regional meetings	6	1,050,000
14. Sponsorship to bring eligible delegates to COP12 in 2015 (Strategy 3.3, 4.2)	7	1,200,000
15. 2016-2021 visioning process and 2016-2021 Strategic Plan, with significant input from Contracting Parties and other relevant stakeholders for 2016-2021	8	250,000
	CHF	13,374,000