

Ramsar financial matters 2016: Updated tables

Update to paragraphs 7 and 8 and Table 1

Table 1 (Rev. 1): 2016 core budget surplus summary ('000 CHF)

Cost Centre	Original	Revised	Comments
Income	(30)	63	Income Tax (53)k, Income Interest 116k
Senior Management	73	76	Salaries and Benefits 75k
Partnership Coordinator	64	64	Salaries and Benefits 64k
Regional Advice and Support	81	108	Salaries and Benefits 105k
Communications	104	109	Salaries and Benefits 93k
Administration	141	89	Salaries and Benefits 33k, Staff hiring and departure costs 48k
Other	21	20	
Subtotal	454	529	<i>Surplus before provisions</i>
KMISC, Provisions and Other			
Reserve Fund	-	5	
Accruals	(169)	-	
Provisions and exchange loss	24	(23)	Exchange loss partially offset by reduction in the provision against dues in arrears
Legal and Professional Services	29	(1)	
Subtotal	(116)	(19)	<i>Provisions and Other</i>
Total	338	510	<i>Overall surplus</i>

Update to Annex 2, SC53-20: Preliminary 2016 core results
Report Currency: CHF

Ramsar Combined Budget, 2016, SC51 Approved	Approved Budget	Prelim. SC53	Preliminary Actual	Difference between prelim SC53 and preliminary actual	Variance
CHF 000'S					
INCOME					
Parties' Contributions	3,779	3,779	3,779	0	(0)
Voluntary contributions	1,065	1,066	1,066	(0)	1
Income Tax	225	172	172	(0)	(53)
Income Interest	12	35	128	93	116
TOTAL INCOME	5,081	5,051	5,144	93	63
EXPENDITURES					
A. Secretariat Senior Management	605	532	529	(3)	76
Salaries and social costs	554	486	479	(8)	75
Other employment benefits	26	13	13	0	13
Travel	25	32	37	5	(12)
B. Partnership Coordinator	64	0	0	0	64
Salaries and social costs	47	0	0	0	47
Other employment benefits	17	0	0	0	17
Travel		0	0	0	0
C. Regional Advice and Support	1,342	1,261	1,233	(27)	108
Salaries and social costs	1,201	1,152	1,089	(63)	111
Other employment benefits	56	44	63	19	(7)
Travel	85	65	82	17	3
D. Support to Regional Initiatives	120	120	120	0	0
Regional networks and centers	120	120	120	0	0
E. Scientific and Technical Services	212	187	186	(1)	26
Salaries and social costs	110	112	109	(2)	0
Other employment benefits	2	0	0	0	2
Travel	10	10	10	0	(0)
STRP implementation	40	40	40	0	0
STRP meetings	50	25	26	1	24
F. Communications	569	465	460	(5)	109
Salaries and social costs	434	348	341	(7)	93
Other employment benefits	0	0	0	0	0
Travel	5	5	5	0	(0)
CEPA Program	30	29	29	0	1
Comms, Translations, Publications and Reporting Implementation	100	82	85	2	15

Ramsar Combined Budget, 2016, SC51 Approved	Approved Budget	Prelim. SC53	Preliminary Actual	Difference between prelim SC53 and preliminary actual	Variance
G. Administration/RSIS/Web	981	841	892	52	89
Salaries and social costs	629	539	590	51	39
Other employment benefits	5	10	10	0	(5)
Staff hiring and departure costs	120	72	72	0	48
Travel	10	2	2	0	8
Ramsar Sites Information Service (maintenance and develop)	117	117	117	0	0
Web/IT support and Development	100	100	100	0	0
H. Operating Costs	95	93	95	1	0
General	80	80	82	1	(2)
Equipment/Office Supplies	15	13	13	0	2
I. Standing Committee Services	165	176	176	0	(11)
Standing Committee delegates' support	50	57	57	0	(7)
Standing Committee meetings	15	27	27	0	(12)
SC translation	60	53	53	0	7
Simultaneous interpretation at SC meetings	40	40	40	0	0
J. IUCN Administrative Service Charges (maximum)	540	536	536	0	4
Administration, Human Resources, Finance & IT services	540	536	536	0	4
K. Miscellaneous - Reserve Fund	388	504	407	(97)	(19)
Reserve Fund	278	278	273	(5)	5
Staff termination & repatriation provisions		169	5	(165)	(5)
Provisions and exchange losses	50	26	68	42	(18)
Legal & Professional Services not listed above	60	31	61	30	(1)
TOTAL EXPENDITURES	5,081	4,713	4,633	(80)	447
				0	
TOTAL SALARY COSTS – staff salaries and related costs	3,081	2,704	2,695	(10)	
	61%	57%	58%	12%	
TOTAL TRAVEL COSTS	135	114	136	22	
	3%	2%	3%	-27%	
SURPLUS/(DEFICIT)		338	510	172	510

Update to paragraphs 9 and 10

(ADDITIONAL) Table 4: Update for Core Reserve Fund ('000 CHF)

Description	SC53
Core Reserve Fund at 31 December 2015	372
Correction of prior year net foreign exchange loss related to a non-core project and initially reported as a core budget expense	117
2016 budget for reserve fund provisions per decision SC51-22	273
Core Reserve Fund at 31 December 2016 at the maximum of 15% of the annual core budget (Resolution XII.1)	762

Update to paragraph 11

(ADDITIONAL) Table 5: Proposed Reallocation of 2016 surplus funds ('000 CHF)

Description	SC53
Core Surplus	510
Position and contract extension approved by the Executive Team (21-22 February 2017):	
Part-time Accounting Assistant	172
Finance Management - transition period	70
Subtotal approved by Executive Team	242
Core Surplus, Remaining Balance	268
Proposal for Remaining Surplus:	
Planning, Capacity Building and Team Building to ensure effective operations of the Secretariat (2017 and 2018)	110
Subtotal, Proposal	110
Core Surplus, Remaining Balance	158
COP Priorities (Resolution XII.1) - such as improvements for the on-line system for National Reports, COP and pre-COP delegate support (contingency)	158
Remaining Balance	0