

**Financial and budgetary matters:  
Report on financial matters for 2022 and 2023**

**Actions requested:**

The Standing Committee is invited to:

- i. review and accept the audited financial statements for 2022 as of 31 December 2022;
- ii. note the core budget results for 2022;
- iii. note the status of non-core funding and voluntary contributions for 2022;
- iv. approve the carrying forward of pre-committed funds from 2022 to 2023, as described in paragraph 10 and presented in column C of the table in Annex 4;
- v. consider and approve the repurposing of unspent balance for RAMs, as described in paragraph 11;
- vi. note the amount of CHF 140K used to complement voluntary funding for COP14 delegate travel, as described in paragraph 18, and approve the use of surplus funds for this purpose;
- vii. approve the allocation under core budget line D "Support to Ramsar Regional Initiatives" to eligible RRI as described in paragraph 32; and
- viii. take note of the surplus balances described in paragraphs 19 and 20, and consider the options suggested by the Secretariat for possible use of 2022 surplus funds as described in paragraph 33.

**Background**

1. This report addresses financial matters concerning the Convention on Wetlands' core and non-core budget results for 2022, and the budget for 2023.
2. Sound financial management of the Secretariat core and non-core funds has been validated by the external auditor. The internal responsibilities and allocation of controls between the International Union for Conservation of Nature (IUCN) and the Secretariat has been documented, to ensure that the processes for financial management in the Secretariat are in compliance with IUCN policies and procedures where applicable.

3. 2022 marked the resumption of activities that were not possible during the COVID-19 pandemic, particularly travel and in-person meetings of governing and subsidiary bodies: namely the resumed 59th meeting of the Standing Committee in Gland, Switzerland in May 2022 (SC59/2022), and the 14th meeting of the Conference of the Contracting Parties (COP14) in Wuhan, China and in Geneva, Switzerland in November 2022.

### **2022 results: core budget**

4. The 2022 audited financial statements are included at Annex 1.
5. A summary of the 2022 core budget results is included at Annex 2. It shows, in column A, the budget for 2022 of CHF 5,081K approved through Resolution ExCOP3.2 on *Financial and budgetary matters*, including the adjustments approved by the Standing Committee at SC59/2022 in May 2022. Column B of the same table shows the allocation of CHF 286K of 2021 surplus funds, and column C shows the allocation of 2021 committed balances for a total of CHF 765K, both authorized by the Standing Committee. Finally, column D shows adjustments to the approved budget which were authorized by the Standing Committee in November 2022 at SC60.
6. The total available budget for 2022 was thus CHF 6,132K. Annex 2 also shows the final income and expenditure in 2022 (confirmed by the financial statements in Annex 1) and the balance as of 31 December 2022 for each budget line and category.
7. The Standing Committee is invited to review and accept the 2022 audited financial statements in Annex 1. The full 2022 audited financial statements including the notes and audit opinion have also been published on the Convention website.<sup>1</sup>
8. At the end of 2022, the core budget balance was CHF 1,241K. This included CHF 701K of funds that were pre-committed/planned in 2022 to be spent in 2023, and CHF 644K of savings, minus the net shortfall in income of CHF 104K. Table 1 below provides a summary of these sub-totals. It is important to note that the amount of savings is due mostly to the accumulated unspent funds carried forward within the 2019-2021 triennium and 2022 in accordance with Standing Committee Decision SC57-50<sup>2</sup>, due to lower implementation of the budgeted activities during the COVID-19 pandemic.

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<sup>1</sup> See <https://www.ramsar.org/document/report-of-the-auditor-to-the-standing-committee-on-the-financial-statements-2022>.

<sup>2</sup> Decision SC57-50: "In accordance with the responsibilities defined in Resolution 5.2 on *Financial and budgetary matters*, Annex, 3, paragraph 8, the Standing Committee agreed that uncommitted/unexpended balances for budget lines can be carried forward to the next year within the triennium and presented to the following meeting of the Subgroup on Finance."

Table 1: Summary of 2022 core budget pre-committed funds and savings from the 2019-2021 triennium and 2022 budget (in '000 CHF, includes possible rounding differences)

Category / Department	Pre-committed / planned 2022 to be spent in 2023 (A)	Savings 2022 (B)	Total pre-committed 2023 and savings 2022 (C=A+B)	Comments for pre-commitments / planned 2023 and savings
Senior Management and Governance	8	32	40	<b>Pre-committed/planned:</b> travel <b>Savings:</b> vacancies
Resource Mobilization and Outreach	225	53	278	<b>Pre-committed/planned:</b> (i) 28K web re-development; (ii) 79K CEPA Programme; (iii) 113K Communications, Translations, Publications and Reporting Implementation and (iv) 5K travel. <b>Savings:</b> (i) vacancies and (ii) Web/IT-support.
Regional Advice and Support	121	138	259	<b>Pre-committed/planned:</b> (i) 96K for Ramsar Advisory Missions postponed to 2023 and (ii) 25K travel. <b>Savings:</b> vacancies
Support to Ramsar Regional Initiatives	24	100	124	<b>Pre-committed/planned:</b> implementation continues in 2023 for Amazon Basin RRI. <b>savings:</b> no allocation to RRIs
Scientific and Technical Services	190	210	400	<b>Pre-committed/planned:</b> (i) 17K travel, (ii) 4K STRP Chair travel, (iii) 25K STRP implementation, (iv) 20K STRP meetings, (iii) 82K for the fifth Strategic Plan and (iv) 42K implementation for inventories continues in 2023. <b>Savings:</b> (i) vacancies; (ii) reduced STRP implementation; (iii) STRP face-to-face meeting did not take place and (iv) Ramsar Sites Information Service.
Administration	71	97	168	<b>Pre-committed/planned:</b> 71K capacity-building plan implementation continues in the next triennium. <b>Savings:</b> (i) staff hiring and departure costs and (ii) office supplies and equipment.
Standing Committee Services	14	0	14	<b>Pre-committed/planned:</b> 14K Effectiveness Working Group
IUCN Administrative Service Charges	0	15	15	<b>Savings:</b> IUCN Administrative charge
Provisions, exchange difference and legal services	49	-1	48	<b>Pre-committed/planned:</b> 49K legal fees <b>Overspend:</b> overspend in provisions 1K
<b>Sub-Total</b>	<b>701</b>	<b>644</b>	<b>1,345</b>	
Shortfall in income compared to budget		-104	-104	Less income tax and interest income.
<b>Total core budget balance 2022</b>	<b>701</b>	<b>540</b>	<b>1,241</b>	

9. The following points are highlighted for the Standing Committee’s consideration:
  - a. Projected income was generally as budgeted except for income tax, which was CHF 99K under budget due to vacancies, while interest income was CHF 6K lower than budgeted.
  - b. Overall salary costs of CHF 3,270K corresponded to a budget implementation rate of 91%, and 68% of overall expenditure.
  - c. The staff provisions increased by CHF 19K as a net result of a decrease in the staff termination provision of CHF 8K, an increase in the staff repatriation provision of CHF 17K and an increase in the staff leave provision of CHF 10K.
  - d. In 2022 provisions for outstanding contributions amounted to CHF 152K, which was CHF 2K over the approved budget. More details are provided in document SC62 Doc.8.2 *Status of annual contributions*.
10. The Secretariat proposes to carry forward the total pre-committed funds of CHF 701K to 2023, as noted above in the second column of Table 1, “Pre-committed/planned 2022 to be spent in 2023”. The Secretariat would like to note that the pre-committed funds include the carry-forward of CHF 59K of 2022 unspent travel balances, since the Secretariat estimates that the 2023 budget will not be sufficient for the necessary travels during the year due to the increase in travel costs following the COVID-19 pandemic.
11. Furthermore, pre-committed funds include the carry-forward of CHF 96K of unspent funds for Ramsar Advisory Missions (RAMs) that were allocated by the Standing Committee in the past. Out of CHF 96K, the Secretariat plans to use CHF 25K for a RAM to Nicaragua in 2023. The Secretariat will request approval of the Standing Committee to repurpose for future RAMs the unspent balance of CHF 71K that was originally allocated to RAMs in Sierra Leone and Malawi by Decisions SC53-29 and SC57-47, noting that these two RAMs are no longer requested.
12. Funds which, prior to 2017, were transferred to non-core projects remain under the non-core funding category and are being used up for the specified purpose approved through Decision SC54-26. An overview of these can be found under the report on non-core funds at Annex 3. The practice of effecting such transfers was discontinued in 2017.

*Revisions to the 2022 core budget approved by the Standing Committee*

13. The following revisions were made to the core budget in 2022:
  - a. The ExCOP3-approved 2022 core budget was revised and approved during the resumed SC59/2022 meeting in May 2022 (Decision SC59/2022-38); and
  - b. The SC59/2022-approved 2022 core budget was adjusted during the SC60 meeting in November 2022 (Decision SC60-09) to adjust between the budget lines related to staff travel, staff salaries, social costs and other employment benefits, Standing Committee delegate support, and meeting and interpretation costs, with the overall budget remaining unchanged.

**2022 surplus**

14. The statement of income and expenditure for 2022 in the audited financial statements (see Annex 1, table II) shows that the core fund balance at the end of the year was CHF 3,930K. This

includes the 2021 core fund balance (at the beginning of 2022) of CHF 3,738K and the net income over expenditure for 2022 of CHF 192K as per the audited financial statements and 2022 core results for the period 1 January to 31 December 2022 (Annex 2).

15. The 2022 core fund balance above includes the reserve fund of CHF 762K. This corresponds to 15% of the annual core budget, the maximum level approved by the Contracting Parties at COP14, in paragraph 32 of Resolution XIV.1 on *Financial and budgetary matters*.
16. The core fund balance also includes a total of CHF 588K approved by COP14 from the 2019-2021 triennium core budget surplus (Resolution XIV.1, paragraphs 15 and 16) to be used in the 2023-2025 triennium. This total includes CHF 228K to cover the gap created in the core budget<sup>3</sup> and CHF 360K to increase the provision for outstanding contributions in the 2023-2025 triennium.
17. This balance also includes pre-committed balances of CHF 701K, as detailed in Table 1 above, which will be spent in 2023 and thus have been included in the 2023 budget (see Annex 4 below).
18. Finally, it also includes the funds approved intersessionally by the Standing Committee in October 2022 (Post-59/2022 Intersessional Decision 01) to complement voluntary funding for COP14 delegate support. The Standing Committee authorized the temporary use of reserve funds of up to CHF 470K as a loan. The amount that was used after fundraising efforts was CHF 140K. The Standing Committee is invited to approve the use of surplus to meet this amount.
19. The core 2022 surplus thus available for consideration and allocation by the Standing Committee is CHF 1,739K. Table 2 below summarizes the details. The Standing Committee is invited to decide on the use of this surplus.

Table 2: 2022 core surplus to be allocated (in '000 CHF)

<b>(I) Fund balance at 31 December 2022 per audited statements</b>	<b>3,930</b>
<b>Reserve, approved and pre-committed:</b>	
Reserve fund at 15% (Resolution XIII.2, paragraph 33)	762
COP14 approved use of savings for 2023-2025 (Resolution XIV.1, paragraph 15)	228
COP14 approved use of savings for 2023-2025 (Resolution XIV.1, paragraph 16)	360
Pre-committed core fund balances (Table 1)	701
Fundraising gap for sponsored delegates travel (intersessional decision)	140
<b>(II) Total reserve, approved and pre-committed</b>	<b>2,191</b>
<b>(III=I-II) 2022 core surplus after approved and pre-committed - to be allocated</b>	<b>1,739</b>

20. The Secretariat suggests some possible uses of the savings within the section below on “Core budget 2023” and its subsection on “Possible use of 2022 surplus”.

<sup>3</sup> See paragraph 15 of Resolution XIII.2 on *Financial and budgetary matters 2019-2021*, <https://www.ramsar.org/document/resolution-xiii2-financial-and-budgetary-matters>.

## 2022 results: non-core funding status and voluntary contributions

21. As per Annex 1, section II, *Statement of income and expenditure as of 31 December 2022*, project income of CHF 1,960K and African voluntary contributions<sup>4</sup> of CHF 4K were received in 2022, resulting in a total income from non-core voluntary contributions of CHF 1,964K. The details of non-core funding as of 31 December 2022 can be found in Annex 3.
22. The voluntary contributions received in 2022 are outlined in Table 3 below. As instructed by the Standing Committee through Decision SC53-32, the table provides an overview of the contributions received and their designated use.

Table 3: Project income from voluntary non-core contributions received in 2022  
(in '000 CHF, includes possible rounding differences)

Donor	Income Amount	Description
China	1,320	COP14 hosting and organization costs
China	200	COP14 sponsored delegate support
Australia	139	Youth and wetlands
Belgium	147	Inventories
Danone	88	Danone project activities
Australia	32	COP14 sponsored delegate support
Germany	19	COP14 sponsored delegate support
Finland	14	COP14 sponsored delegate support
Austria	1	COP14 sponsored delegate support
<b>Total voluntary non-core contributions 2022</b>	<b>1,960</b>	

23. There was an increase in voluntary non-core contributions compared to 2021, when contributions amounted to CHF 462K. This increase is due to the holding of COP14 in November 2022.
24. The budget of CHF 1,320K for COP14 in Wuhan and Geneva generously provided by the Government of the People's Republic of China was underspent by CHF 211K. Total expenses incurred by the Secretariat were CHF 1,109K. Effective cost management enabled the Secretariat to fulfil its responsibilities under budget. The Secretariat is in discussions with China on future use of this balance.
25. In 2022 the partnership agreement with Danone continued with the implementation of the agreement for 2022-2024 to increase global visibility and understanding of wetlands among public and private sector decision-makers.
26. Contracting Parties and other potential donors have been approached regarding funding of other budgeted non-core priority items identified in Annex 3 of Resolution XIII.2 and in Annex 4 of Resolution XIV.1.

<sup>4</sup> See paragraph 23 of Resolution X.2 on *Financial and budgetary matters*, <https://www.ramsar.org/document/resolution-x2-financial-and-budgetary-matters>.

27. The Secretariat's main priority in 2022 was fundraising for participation at COP14 of eligible sponsored delegates. A total of CHF 266K was received in 2022 (as shown in Table 3 above), while CHF 33K pledged by Canada was received in April 2023. In addition, Switzerland authorized the use of CHF 100K of the pre-2016 Swiss Grants for Africa balance funds, and CHF 25K received from Norway in 2021 was allocated to sponsored delegate travel. These contributions coupled with the temporary use of surplus funds approved by the Standing Committee enabled the Secretariat to sponsor 94 delegates representing eligible countries. The total amount spent on sponsored delegate support was CHF 564K.
28. The Secretariat would like to express its sincere appreciation to Contracting Parties and donors for their voluntary contributions to non-core activities of the Convention, including the Contracting Parties who made contributions to support sponsored COP14 delegates.

#### *African voluntary contributions*

29. In 2022, a net voluntary contribution of CHF 4K was received from Contracting Parties in the Africa region.
30. The funds received which are available for future distribution total CHF 28K, as reported in document SC62 Doc.8.2 *Status of annual contributions*, paragraph 22.

#### **Core budget 2023**

31. An overview of the proposed 2023 budget is provided in Annex 4. It includes the COP14-approved budget of CHF 5,081K; the authorized use of the 2021 budget savings of CHF 196K; and the pre-committed 2022 budget funds to be spent in 2023 of CHF 701K. The total proposed core budget for 2023 is thus CHF 5,978K.
32. As noted in document SC62 Doc.25 *Report of the Secretariat on the Ramsar Regional Initiatives*, the Secretariat invites the Standing Committee at SC62 to consider and approve the allocation of funds to RRI's proposed in the 2022 core budget. The Secretariat proposes an allocation of CHF 30K to the Southern Africa Ramsar Regional Initiative (SARRI) for activities in 2023, as per paragraph 17 of the above-mentioned document.

#### *Possible use of 2022 surplus*

33. The Standing Committee is invited to consider possible uses of the 2022 surplus, taking into account that the reserve fund is at its maximum level. The Secretariat presents the following suggestions for consideration:
  - a. The Secretariat has identified the need for additional resources amounting to CHF 22K for review of previous Resolutions and decisions, as noted in paragraph 19 of document SC62 Doc.15, to complete the proposed next steps for this task, subject to approval by the Standing Committee.
  - b. SC62 will consider the report prepared by the Secretariat provided within the document SC62 Doc.12 on approaches and online systems to enhance collaboration between Contracting Parties intersessionally as instructed in Resolution XIV.3, paragraph 12. The Standing Committee may decide to allocate funding for further activities based on the report and the decision which it will take on the options presented.

- c. Provision of technical support to Contracting Parties to ensure that key data is available in RSIS for all Wetlands of International Importance, with a focus on Site boundaries and, as possible, also considering other RSIS data fields. The Secretariat may develop collaboration with relevant partner organizations for this purpose. The Standing Committee may decide to allocate an amount of up to CHF 90K for the triennium.
34. The Secretariat proposes that these funds be allocated from the 2022 savings, and requests the approval of SC62 for this action.

*Information on other matters*

35. The Secretariat has made efforts to implement Decisions SC57-44 and SC57-45 to encourage timely payment of annual contributions. In 2022, reminders were sent by email on a quarterly basis to those Contracting Parties with unpaid balances of annual contributions. More details are provided in document SC62 Doc.8.2 *Status of annual contributions*, paragraphs 15-19.
36. In accordance with Decision SC58-18, the status of the annual contributions is to be acknowledged intersessionally by the Standing Committee as a group confirmation of outstanding contributions to be obtained in the period following the closing of accounts and prior to the signing of the financial statements by the auditor. Consequently, the Secretariat sent on 30 January 2023 the request to the Standing Committee to acknowledge the status of assessed contributions as at 31 December 2022. Since no comments were received within the given period, the outstanding contributions as at 31 December 2022 are considered as acknowledged.



## Annex 1

### Audited financial statements as of 31 December 2022 (Swiss reporting format)

#### I. Balance sheet as of 31 December<sup>5</sup>

<i>in thousands of Swiss francs (CHF '000s)</i>	Notes	2022	2021
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and short term bank deposits		6,377	6,946
Contracting Party receivables (net)	6	390	484
Amount owed from IUCN		105	0
Other account receivables	7	34	49
<b>Total current assets</b>		<b>6,906</b>	<b>7,479</b>
<b>Fixed assets (net)</b>	9	<b>27</b>	<b>17</b>
<b>Total non-current assets</b>		<b>27</b>	<b>17</b>
<b>TOTAL ASSETS</b>		<b>6,933</b>	<b>7,496</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Current liabilities</b>			
Amount owed to IUCN		0	135
Other Payables	8	757	1,054
Accrued liabilities		76	121
<b>Total current liabilities</b>		<b>833</b>	<b>1,310</b>
<b>Provisions</b>			
Staff repatriation	5	150	133
Staff leave	5	141	132
Staff termination	5	184	192
<b>Total provisions</b>		<b>475</b>	<b>457</b>
<b>Fund and Reserves</b>			
Core reserve fund	11	3,930	3,738
Non-core Projects	12	1,695	1,991
<b>Total fund and reserves</b>		<b>5,625</b>	<b>5,729</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>6,933</b>	<b>7,496</b>

<sup>5</sup> See the notes to the audited statements at [https://www.ramsar.org/sites/default/files/documents/library/report\\_auditor\\_ramsar\\_2021\\_e.pdf](https://www.ramsar.org/sites/default/files/documents/library/report_auditor_ramsar_2021_e.pdf).

## II. Statement of income and expenditure for the year ended 31 December 2022

<i>in thousands of Swiss francs (CHF '000s)</i>	Notes	2022			2021		
		Core Funds	Non-Core Projects	Total	Core Funds	Non-Core Projects	Total
<b>Income</b>							
<i>External income:</i>							
Contributions from Contracting Parties		3,779	-	3,779	3,779	-	3,779
US voluntary contributions		1,066	-	1,066	1,066	-	1,066
African voluntary contributions		-	4	4	-	11	11
Project income		-	1,960	1,960	-	462	462
Swiss tax rebates	10	126	-	126	227	-	227
<b>Total Income</b>		<b>4,971</b>	<b>1,964</b>	<b>6,935</b>	<b>5,072</b>	<b>473</b>	<b>5,545</b>
<b>Expenditure</b>							
<i>Operating expenditure:</i>							
Resource Mobilisation and Outreach		(390)	(234)	(624)	(518)	(136)	(654)
Regional Advice, Initiatives and Support		(1,187)	(285)	(1,472)	(1,258)	(155)	(1,413)
Scientific and Technical Services		(634)	(14)	(648)	(588)	(48)	(636)
Management, Governance, Operations and Support		(2,422)	(1,674)	(4,096)	(2,234)	-	(2,234)
<b>Total operating expenditure</b>		<b>(4,633)</b>	<b>(2,207)</b>	<b>(6,840)</b>	<b>(4,598)</b>	<b>(339)</b>	<b>(4,937)</b>
<b>Net Surplus/(Deficit) before Other Income/Expenditures</b>		<b>338</b>	<b>(243)</b>	<b>95</b>	<b>474</b>	<b>134</b>	<b>608</b>
<i>Other income (expenditures):</i>							
Net financial income/(expense)	4	4	(6)	(2)	7	(14)	(7)
Non-recurring or prior period expense		-	(47)	(47)	-	(6)	(6)
Provisions and write-offs (expense)		(150)	-	(150)	(61)	-	(61)
<i>Total other income/expenditures</i>		<i>(54)</i>	<i>(53)</i>	<i>(199)</i>	<i>(54)</i>	<i>(20)</i>	<i>(74)</i>
<b>Net Surplus/(Deficit) after Other Income/Expenditures</b>		<b>192</b>	<b>(296)</b>	<b>(104)</b>	<b>420</b>	<b>114</b>	<b>534</b>
<b>STATEMENT OF FUND BALANCE for the year ended 31 December</b>							
<i>in thousands of Swiss Francs (CHF '000s)</i>		2022			2021		
		Core Funds	Non-Core Projects	Total	Core Funds	Non-Core Projects	Total
Fund balance at the beginning of the year		3,738	1,991	5,729	3,318	1,877	5,195
Net income / (expenditure) for the year	11	192	(296)	(104)	420	114	534
<b>Fund balance at the end of the year</b>		<b>3,930</b>	<b>1,695</b>	<b>5,625</b>	<b>3,738</b>	<b>1,991</b>	<b>5,729</b>

### III. Cash Flow Statement for the year ended 31 December 2022

<i>in thousands of Swiss francs (CHF '000s)</i>	2022	2021
<b>Cash flow from operations</b>		
<b>Surplus/(Deficit) from Operations</b>	<b>(104)</b>	<b>534</b>
Depreciation of fixed assets	6	6
Increase / (decrease) in provisions for membership dues in arrears	152	60
Increase / (decrease) in staff leave and repatriation liabilities	26	19
Increase / (decrease) in the provision for staff termination	(8)	20
(Increase) / decrease in membership dues receivables (gross)	(58)	136
Increase / (decrease) in payables to partner organisations	(135)	74
(Increase) / decrease in other accounts receivable	(90)	36
Increase / (decrease) in membership dues paid in advance	(181)	227
Increase / (decrease) in accounts payable and accrued liabilities	(3)	48
Increase / (decrease) in social charges payable	(158)	163
<b>Total Cash flow from operations</b>	<b>(553)</b>	<b>1,323</b>
<b>Cash flow from investing activities</b>		
Purchase of fixed assets	(16)	(11)
<b>Total Cash flow from investing activities</b>	<b>(16)</b>	<b>(11)</b>
<b>Net Cash inflow/(outflow) for the year</b>	<b>(569)</b>	<b>1,312</b>
Cash and short term deposits at the beginning of the year	6,946	5,634
<b>Cash and short term deposits at the end of the year</b>	<b>6,377</b>	<b>6,946</b>

## Annex 2

### 2022 Core results for the period 01 January – 31 December 2022

(CHF '000s, includes possible rounding differences)

2022 Ramsar Budget CHF '000s	Approved budget (ExCOP3-approved) (A)	Use of 2021 budget savings (B)	Pre-committed 2021 to be spent in 2022 (See Table 1 above for details) (C)	SC60 adjustments to approved budget (D)	Total 2022 budget (E)=A+B+C+D	Actual income and expenditure (F)	Balance (G)=(E)-(F)
<b>INCOME</b>							
Parties' Contributions	3,779	0	0	0	3,779	3,779	0
Voluntary contributions	1,065	0	0	0	1,065	1,065	0
Income Tax	225	0	0	0	225	126	99
Other Income (including Interest Income)	12	0	0	0	12	6	6
<b>TOTAL INCOME</b>	<b>5,081</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,081</b>	<b>4,976</b>	<b>104</b>
<b>EXPENDITURES</b>							
<b>A. Secretariat Senior Management and Governance</b>	<b>1,030</b>	<b>5</b>	<b>0</b>	<b>6</b>	<b>1,041</b>	<b>1,001</b>	<b>40</b>
Salaries, social costs and other benefits	990	0	0	10	1,000	967	32
Travel	40	5	0	(4)	41	33	8
<b>B. Resource Mobilization and Outreach</b>	<b>594</b>	<b>45</b>	<b>211</b>	<b>(90)</b>	<b>760</b>	<b>482</b>	<b>278</b>
Salaries, social costs and other benefits	438	0	0	(80)	358	327	31
CEPA Programme	30	0	56	0	86	7	79
Comms, Translations, Publications and Reporting Implementation	60	40	57	0	157	44	113
WWD	0	0	12	0	12	12	12
Web/IT support and Development	56	0	0	0	56	34	22
Web re-development	0	0	0	86	86	58	28
Travel	10	5	0	(10)	5	0	5
<b>C. Regional Advice and Support</b>	<b>1,237</b>	<b>10</b>	<b>96</b>	<b>50</b>	<b>1,393</b>	<b>1,134</b>	<b>259</b>
Salaries, social costs and other benefits	1,170	0	0	60	1,230	1,092	138

2022 Ramsar Budget CHF '000s	Approved budget (ExCOP3-approved) (A)	Use of 2021 budget savings (B)	Pre-committed 2021 to be spent in 2022 (See Table 1 above for details) (C)	SC60 adjustments to approved budget (D)	Total 2022 budget (E)=A+B+C+D	Actual income and expenditure (F)	Balance (G)=(E)-(F)
Travel	67	10	0	(10)	67	42	25
Ramsar Advisory Missions	0	0	96	0	96	0	96
D. Support to Regional Initiatives	100	0	76	0	176	52	124
Regional networks and centres	100	0	0	0	100	0	100
Amazon Basin 2021 carry over	0	0	76	0	76	52	24
E. Scientific and Technical Services	839	5	224	0	1,068	667	401
Salaries, social costs and other benefits	651	0	0	0	651	556	95
Travel	18	0	10	0	28	11	17
Travel STRP Chair	5	0	12	0	17	13	4
STRP implementation	35	5	40	0	80	16	64
STRP meetings	50	0	0	0	50	0	50
Strategic Plan SP5 (2022 - 2024)	0	0	0	90	90	8	82
SDG 6.61 (Inventories)	0	0	72	0	72	30	42
Ramsar Sites Information Service (maintenance and development)	80	0	0	0	80	33	47
G. Administration/RSIS/Web	481	101	73	10	665	497	168
Salaries, social costs and other benefits	337	0	0	10	347	327	20
Staff hiring and departure costs	49	90	0	0	139	99	40
Travel	0	0	0	0	0	0	0
Equipment/Office Supplies	95	0	0	0	95	58	37
Planning and Capacity building	0	11	73	0	84	13	71
H. Standing Committee Services	150	0	23	24	197	183	14
Standing Committee delegates' support	45	0	0	(18)	27	27	0
Standing Committee meetings	10	0	9	7	26	26	0
SC translation	60	0	0	0	60	60	0
Simultaneous interpretation at SC meetings	35	0	0	35	70	70	0
Effectiveness Working Group	0	0	14	0	14	0	14
J. IUCN Administrative Service Charges (maximum)	541	0	0	0	541	526	15

<b>2022 Ramsar Budget</b>	<b>Approved budget (ExCOP3-approved )</b>	<b>Use of 2021 budget savings</b>	<b>Pre-committed 2021 to be spent in 2022</b> (See Table 1 above for details)	<b>SC60 adjustments to approved budget</b>	<b>Total 2022 budget</b>	<b>Actual income and expenditure</b>	<b>Balance</b>
<b>CHF '000s</b>	<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>	<b>(E)=A+B+C+D</b>	<b>(F)</b>	<b>(G)=(E)-(F)</b>
Administration, Human Resources, Finance & IT services	541	0	0	0	541	526	15
K. Miscellaneous - Reserve Fund	109	120	62	0	291	242	48
Staff Provisions	20	0	0	0	20	19	1
Provision for outstanding contributions	30	120	0	0	150	152	(2)
Exchange rate gains / losses	0	0	0	0	0	0	0
Legal Services	59	0	62	0	121	72	49
<b>TOTAL EXPENDITURES</b>	<b>5,081</b>	<b>286</b>	<b>765</b>	<b>0</b>	<b>6,132</b>	<b>4,785</b>	<b>1,345</b>
<b>SURPLUS/(DEFICIT)</b>						<b>192</b>	<b>1,241</b>

### Annex 3

#### Projects financed by restricted funds for the period 01 January 2021 - 31 December 2022

(CHF '000s, includes possible rounding differences)

Project Number	Project Name	Balance (deficit) at 31 December 2021 (DR)/CR	Income during 2022 (DR)/CR	Expenditure during 2022 (DR)/CR	Project transfers and cross charges (DR)/CR	Balance (deficit) at 31 December 2022 (DR)/CR
<b>International Cooperation</b>						
R100163	SGF-2009-2020	18	-	-	-	18
R100265	SGA-Pre-2016	231	-	(1)	(100)	130
R100266	SGA-2016	22	-	-	-	22
R100364	WFF-2014	26	-	-	-	26
R100365	WFF - 2015-2021	150	-	(1)	-	149
R100408	Nagao Wetland Fund (NEF Japan)	140	-	(27)	-	112
<b>Total of International Cooperation</b>		<b>586</b>	<b>-</b>	<b>(29)</b>	<b>(100)</b>	<b>457</b>
<b>Listed Sites</b>						
R100110	RAM	60	-	(14)	-	46
<b>Total of Listed Sites</b>		<b>60</b>	<b>-</b>	<b>(14)</b>	<b>-</b>	<b>46</b>
<b>Other</b>						
R100100	Admin	359	13	(128)	41	286
R100102	RSIS redevelopment	38	-	-	-	38
R100103	Web redevelopment	64	-	-	-	64
R100104	Development	27	-	-	-	27
R100105	Science Review	33	-	-	-	33
R100106	Strategic Plan 2016	18	-	-	-	18
R100108	COP12 Translation (FOEN-CH)	45	-	-	-	45
R100190	Water cycle	11	-	-	-	11
R100311	Rio Cruces	52	-	-	-	52
R100640	COP14 - China	(4)	1,320	(1,106)	-	210
R100641	COP14 – sponsored delegates	-	267	(574)	125	(182)
R100700	CEPA	11	-	(11)	-	-
R100816	Danone 2016-2021	57	-	(52)	-	-
R100817	Danone 2022-2024	-	88	(43)	(9)	35
R100904	STRP NON-CORE	145	-	-	-	145
R100915	Gender work	5	-	(2)	-	3
R100916	Capacity Building Non-Core	37	-	-	-	37
R100917	National Wetlands Inventories	143	134	-	-	143
R100918	Youth and wetlands	-	139	-	-	139
R101006	Climate Change	40	-	-	-	40
R101007	Tropical Peatlands	27	-	(12)	-	15
<b>Total of Other</b>		<b>1,108</b>	<b>1,961</b>	<b>(1,928)</b>	<b>127</b>	<b>1,268</b>
<b>Regional Initiatives</b>						
R100146	Caribbean Wetlands	200	(47)	(243)	(27)	(118)
R100200	AVC, African Regional Initiatives	37	4	-	-	40
<b>Total of Regional Initiatives</b>		<b>236</b>	<b>(43)</b>	<b>(243)</b>	<b>(27)</b>	<b>(77)</b>
<b>Grand Total</b>		<b>1,990</b>	<b>1,918</b>	<b>(2,214)</b>	<b>-</b>	<b>1,694</b>

## Annex 4

### Proposed core budget 2023

(CHF '000s, includes possible rounding differences)

2023 Ramsar Budget COP14 Approved  CHF '000s	Approved budget (COP14- approved)  (A)	COP14 authorised use of 2021 budget savings (B)	Pre- committed 2022 to be spent in 2023  (C)	Total 2023 budget  (D)= (A)+(B)+(C)
<b>INCOME</b>				
Parties' Contributions	3,779	0	0	3,779
Voluntary contributions	1,065	0	0	1,065
Income Tax	225	0	0	225
Other Income (including Interest Income)	12	0	0	12
<b>TOTAL INCOME</b>	<b>5,081</b>	<b>0</b>	<b>0</b>	<b>5,081</b>
<b>EXPENDITURES</b>				
<b>A. Secretariat Senior Management</b>	<b>1,050</b>	<b>5</b>	<b>8</b>	<b>1,063</b>
Salaries, social costs and other benefits	1,010	0	0	1,010
Travel	40	5	8	53
<b>B. Resource Mobilization and Outreach</b>	<b>508</b>	<b>45</b>	<b>225</b>	<b>778</b>
Salaries, social costs and other benefits	352	0	0	352
CEPA Programme	30	0	79	109
Comms, Translations, Publications and Reporting Implementation	60	40	113	213
Web/IT support and Development	56	0	0	56
Web re-development	0	0	28	28
Travel	10	5	5	20
<b>C. Regional Advice and Support</b>	<b>1,309</b>	<b>10</b>	<b>121</b>	<b>1,440</b>
Salaries, social costs and other benefits	1,242	0	0	1,242
Travel	67	10	25	102
Ramsar Advisory Missions	0	0	96	96
<b>D. Support to Regional Initiatives</b>	<b>100</b>	<b>0</b>	<b>24</b>	<b>124</b>
Regional networks and centres (NOTE: for consideration by SC62)	100	0	0	100
Amazon Basin 2021 carry over	0	0	24	24
<b>E. Scientific and Technical Services</b>	<b>840</b>	<b>5</b>	<b>190</b>	<b>1,035</b>
Salaries, social costs and other benefits	652	0	0	652
Travel	18	0	17	35
Travel STRP Chair	5	0	4	9
STRP implementation	35	5	25	65
STRP meetings	50	0	20	70
Strategic Plan SP5 (2022 - 2024)	0	0	82	82
SDG 6.61 (Inventories)	0	0	42	42
Ramsar Sites Information Service (maintenance and development)	80	0	0	80
<b>F. Administration/Web</b>	<b>474</b>	<b>11</b>	<b>71</b>	<b>556</b>
Salaries, social costs and other benefits	331	0	0	331



2023 Ramsar Budget COP14 Approved  CHF '000s	Approved budget (COP14- approved)  (A)	COP14 authorised use of 2021 budget savings (B)	Pre- committed 2022 to be spent in 2023  (C)	Total 2023 budget  (D)= (A)+(B)+(C)
Staff hiring and departure costs	48	0	0	48
Travel	0	0	0	0
Equipment/Office Supplies	95	0	0	95
Planning and Capacity building	0	11	71	82
<b>G. Standing Committee Services</b>	<b>150</b>	<b>0</b>	<b>14</b>	<b>164</b>
Standing Committee delegates' support	45	0	0	45
Standing Committee meetings	10	0	0	10
SC translation	60	0	0	60
Simultaneous interpretation at SC meetings	35	0	0	35
Effectiveness Working Group	0	0	14	14
<b>H. IUCN Administrative Service Charges (max.)</b>	<b>541</b>	<b>0</b>	<b>0</b>	<b>541</b>
Administration, Human Resources, Finance & IT services	541	0	0	541
<b>I. Miscellaneous - Reserve Fund</b>	<b>109</b>	<b>120</b>	<b>49</b>	<b>278</b>
Staff Provisions	20	0	0	20
Provision for outstanding contributions	30	120	0	150
Exchange rate gains / losses	0	0	0	0
Legal Services	59	0	49	108
<b>TOTAL EXPENDITURES</b>	<b>5,081</b>	<b>196</b>	<b>701</b>	<b>5,978</b>