

CONVENTION ON WETLANDS (Ramsar, Iran, 1971)
35th Meeting of the Standing Committee
Gland, Switzerland, 14-16 February 2007

DOC. SC35/SG Finance-1

Agenda item 8

DRAFT FINANCIAL STATEMENTS 2006

- i. STATEMENT OF INCOME & EXPENDITURES FOR THE PERIOD JAN-DEC 2006**

- ii. EXPENDITURE BUDGETS vs. ACTUAL 2006**

- iii. PROJECTS FINANCED BY RESTRICTED FUNDS 2006**

RAMSAR CONVENTION BUREAU
EXPENDITURE BUDGET VS. ACTUAL 2006
(Swiss francs '000)

		Budget COP9 2006	Actual Jan-Dec 2006	Balance on Budget to year end	% of budget remaining	Actual Jan-Dec 2005
	INCOME					
1	Contribution from Contracting Parties (invoices)	2,966	2,971	5	0%	2,848
2	US Voluntary Contributions	837	837		0%	787
3	Retained Swiss Income Tax	240	256	16	7%	225
4	Interest Income & Exchange gain	12	46	34	287%	179
5	Micellaneous Income					1
	Total Income	4,054	4,110	56		4,040
	EXPENDITURES					
1	STAFF COSTS					
a)	Salaries and social charges	2,392	2,380	13	1%	2,216
b)	Other employment benefits	97	64	33	34%	79
c)	Staff hiring and departure costs	25	6	19	77%	9
2	SCIENTIFIC AND TECHNICAL SERVICES					
a)	Ramsar Database	160	160		0%	200
b)	STRP Support Service Consultants	201	201		0%	80
3	SUPPORT TO REGIONAL INITIATIVES	206	200	6	3%	90
4	TRAVEL ON OFFICIAL BUSINESS (International)	120	128	(8)	(7%)	162
5	PURCHASE & MAINTENANCE OF EQUIPMENT/ OFFICE SUPPLIES (including depreciation)	25	1	24	96%	14
6	ADMINISTRATIVE SERVICES & OPERATING COSTS					
a)	IUCN Admin Services	473	340	132		376
	IUCN Financial Services	59	191	(132)		236
b)	Operating Costs	70	66	4	6%	64
c)	Simultaneous interpretation at SC meetings	25	8	17	68%	13
7	COMMUNICATIONS AND REPORTING					
a)	Publications	125	81	44	35%	67
8	OUTREACH/CEPA	17	17	()	(1%)	
9	SUBSIDIARY BODIES					
a)	Standing Committee delegate support	46	45	1	2%	30
b)	STRP members' support					30
c)	Regional representatives' support					
10	COP related costs incurred by the Bureau					137
11	MISCELLANEOUS					
a)	Bad debt provision	50	(29)	79	158%	132
b)	Exchange loss		35	(35)		()
	Total Expenditure	4,091	3,893	198		3,934
	Net Surplus Deficit for the year	(36)	217	254		106

**BUREAU OF THE CONVENTION ON WETLANDS OF INTERNATIONAL
IMPORTANCE ESPECIALLY AS WATERFOWL HABITAT
(RAMSAR, 1971) ^(NOTE 1)**

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE PERIOD OF JAN-DEC 2006
(in '000 Swiss francs)**

	2006	
	Budget 2006	Core Funds Jan-Dec 2006
	A	B
INCOME		
External Income		
Contributions from Contracting Parties	2,966	2,971
Contrib from Contracting Parties Med Wet		
US Voluntary Contributions	837	837
Retained Swiss Income Tax	240	256
Exchange Gain		
Interest Income	12	46
Miscellaneous Income		
Project External Income		
Total external income	4,054	4,110
Internal Income and Expenditure		
Project to project transfer (net)		
Project Overhead (net)		
Transfer between core and projects		()
Net internal income and expenditure		()
Total Income	4,054	4,110
EXPENDITURE		
Staff Cost	2,489	2,444
Staff Provision		
Hiring Interns	25	6
Travel	120	128
Purchase of equipment	25	1
IUCN Financial services	59	191
IUCN Administrative services	473	340
Database	160	160
Communications	125	35
Reporting	25	54
Standing commtt, STRP & Reg Rep support	46	45
STRP Support Services	201	201
Support to Regional Initiatives	206	200
Project Subcontracting/External Grants		
Depreciation		11
Auditor's Fees	15	16
Stationery and office supplies	55	18
Public relations/ Promotion		18
Outreach CEPA	17	
Hospitality		8
Bank Charges		2
Miscellaneous		11
Provision on outstanding dues	50	(29)
Exchange loss		35
Total Expenditure	4,091	3,893
NET SURPLUS/(DEFICIT) FOR THE YEAR	(36)	217
FUND BALANCE AT BEGINNING OF YEAR		100
NET INCOME OVER EXP FOR THE YEAR		217
FUND BALANCE AT END OF YEAR		317

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

ANNEX TO FINANCIAL STATEMENTS 30 DEC 2006

ANNEX I
(in Swiss Francs)

PROJECTS FINANCED BY RESTRICTED FUNDS

Project No.	Balance (deficit) at December 31, 2005	Income during 2006	Expenditure during 2006	Project Transfers and Cross charges	Project Transfers in 2006	Project overhead 2006	Balance (deficit) at DEC 31, 2006
	(DR)/CR	(DR)/CR	(DR)/CR	(DR)/CR	(DR)/CR	(DR)/CR	(DR)/CR
Listed Sites:							
Ramsar Advisory Missions (RAMs)	7002-000	(346)	39,011	(14,784)	0	0	23,882
		(346)	39,011	(14,784)	0	0	23,882
International Co-operation:							
Evian Initiative	7079-000&	(7,113)	423,944	(310,333)	(7,826)	7,737	98,672
Swiss Grant for Africa 1997	7071-000	8,000	0	0	0	0	8,000
Swiss Grant for Africa 2002-3	7100-000&	187,401	161,247	(63,796)	0	0	284,851
Small Grants Fund	7500-000&	195,195	0	(19,844)	(13,000)	(13,000)	162,351
Small Grants fund 2004	7501-000	126,782	0	(35,393)	0	0	91,389
Small Grants Fund 2005	7501-100	185,852	0	(160,901)	17,415	40,000	42,366
Small Grants Fund 2006	7501-200	0	317,716	0	13,000	13,000	330,716
WFF: Training / Education	7056-000&	623,837	319,989	(293,868)	(29,932)	0	620,026
Japan Vol. Contr. for 97-99	7087-000	63,827	0	0	(40,000)	(40,000)	23,827
		1,383,780	1,222,895	(884,135)	(60,343)	7,737	1,662,198
Meetings:							
Cop 8 Admin, Sponsored, Handbook, etc.	7095-000&	0	0	(10)	10	10	0
High Altit W.L/Lake W.S China	7104-000	5,213	0	0	0	0	5,213
Cop 9 General Bureau Expenses	7111-100	153,974	(21,901)	(62,987)	(69,087)	(69,087)	0
Ramsar Hand Book 3rd Ed.	7111-200	0	0	(7,044)	61,340	61,340	54,296
Cop 9 Sponsored Delegates	7111-300	72,248	33,806	(46,979)	(66,294)	0	(7,219)
		231,436	11,905	(117,019)	(74,032)	(7,737)	52,290
Regional Initiatives:							
Medwet Co-ordination (Invoices)	7072-000	22,472	146,353	(136,483)	0	0	32,342
Panama Center	7110-000	2,801	0	0	0	0	2,801
		25,273	146,353	(136,483)	0	0	35,143
Others:							
STRP Working Groups	7094-000&	22,593	264,210	(17,863)	110,675	110,675	379,615
Special Requests	7070-000	2,956	0	0	0	0	2,956
Project Administrator	7107-000	0	1,875	(99,666)	134,375	0	36,583
High Andean Strategy	7120-000	76,907	0	(6,214)	0	0	70,693
COP 10 Korea	7130-100	0	0	(6,352)	0	0	(6,352)
		102,456	266,084	(130,095)	245,050	110,675	483,494
		1,742,599	1,686,249	(1,282,516)	110,675	110,675	2,257,007