THE CONVENTION ON WETLANDS

59th Meeting of the Standing Committee

Gland, Switzerland, 21 – 25 June 2021

**SC59 Doc.8.1**

**Report on financial matters for 2019, 2020 and 2021**

**Actions requested:**

The Standing Committee is invited to:

i. review and accept the 2020 audited financial statements as of 31 December 2020;

ii. note the core budget results for 2020;

iii. note the status of the non-core budget and voluntary contributions for 2020;

iv. note the unspent/uncommitted balances that are carried forward from 2020 to 2021, as described in paragraph 21;

v. approve the allocation under core budget line D “Support to Regional Initiatives” of CHF 25K to each of the four eligible RRIs, as well as an additional CHF 10K each for two RRIs as described in paragraph 34;

vi. approve and note the Secretariat’s proposed adjustments to the COP13-approved core budget for 2021, as described in paragraphs 35 and 36 and presented in column E of the table in Annex 4;

vii. approve the presentation of the “other benefits” in one single budget line in the budget for the next triennium, as described in paragraph 37;

viii. approve the allocation of savings in the core budget of CHF 12K for the review of Resolutions, as described in paragraph 38;

ix. approve the allocation of savings in the core budget of CHF 90K for the work of the Working Group on the Review of the Strategic Plan, as described in paragraph 39;

x. approve an increase in the provision for outstanding contributions of up to CHF 72K, as described in paragraph 40; and

xi. consider the options suggested by the Secretariat for possible use of 2020 savings as described in paragraph 42.

**Background**

1. This report addresses financial matters concerning the Convention on Wetlands’ core and non-core budget results for 2020, the balance carried forward from 2020 to 2021, and the budget for 2021.

2. Further improvements in the financial management of the Secretariat have been validated by the external auditors, with all issues that were open prior to the Secretary General taking office in 2016 having been closed in the 2019 audit and no new issues raised by the auditors. Positive results from the *Financial Management Review of Non-core (Restricted) Fund Accounts* conducted by the IUCN Oversight Unit and submitted to the Standing Committee at its 55th meeting (SC55) have also been implemented with one issue pending on developments in IUCN (see paragraph 45). The internal responsibilities and allocation of controls between IUCN and the Secretariat have been updated. Processes for financial management in the Secretariat have been further improved and guidance developed, in compliance with IUCN policies and procedures where applicable.

3. 2020 was a particular year marked by the COVID-19 pandemic outbreak, which had an impact on the Secretariat’s implementation of its workplan and the Convention’s budget, resulting in lower implementation of budget lines especially those requiring travel, such as meetings of governing and subsidiary bodies and Secretariat travel, resulting in budget savings. The Subgroup on Finance reviewed the 2020 budget and made changes during its meetings on 15 June 2020 and 13 January 2021, and continues to monitor the implementation of the budget by the Secretariat (in accordance with Decision SC58-30).

**2020 results: core budget**

4. The 2020 audited financial statements are included at Annex 1.

5. A summary of the 2020 core budget results is attached in Annex 2. It shows in column A the budget for 2020 of CHF 5,081K approved through Resolution XIII.2 on *Financial and budgetary matters*. Column B of the same table shows the authorized use of CHF 76K of surplus funds during the year to cover the budget gap created with the recruitment of the Finance and Accounting Assistant, in accordance with paragraph 15 of Resolution XIII.2, while column C shows 2019 committed balances and authorized use of surpluses for a total of CHF 588K. This total includes the use of funds approved in previous years for the following items: Effectiveness Working Group (Resolution XIII.2, paragraph 16); commitments from the 2018 budget (carried over to 2019); SC57-authorized use of surplus (see Annex 9.2 of the Report of SC57, approved through Decision SC57-47). Column D shows uncommitted funds carried forward from 2019 to 2020 approved in the SC58 virtual meeting in June 2020, and column E shows the allocations approved by the Standing Committee intersessionally in February 2021.

6. In accordance with the instructions of the Standing Committee at its virtual 58th meeting (Annex 4 of the Report of SC58, approved through Decision SC58-30), the 2020 core budget was revised to recognize savings made in different budget lines because of the COVID-19 pandemic that affected planned activities, such as travel, meetings, and the implementation of activities by the Ramsar Regional Initiatives (RRIs). Savings of CHF 240K made against the original COP13-approved budget and savings of CHF 489K unspent in 2019 and carried forward to 2020 resulted in approved total savings on the 2020 core budget of CHF 729K.

7. In February 2021, the Standing Committee approved intersessionally a further allocation of CHF 10K each to two Ramsar Regional Initiatives, for a total of CHF 20K. As a result, the amount of budgeted savings in 2020 was reduced to CHF 220K, giving total savings on the 2020 core budget of CHF 709K.

8. The total available budget for 2020 was thus CHF 6,664K. Annex 2 also shows the final income and expenditure in 2020 confirmed by the financial statements (Annex 1) and the balance as of 31 December 2020 for each budget line and category.

9. The Standing Committee is invited to review and accept the 2020 audited financial statements (Annex 1). The full 2020 audited financial statements including the notes and audit opinion have been published on the Convention website.[[1]](#footnote-1)

10. At the end of 2020, there was a core budget balance of CHF 2,253K. This included CHF 712K of 2020 pre-committed/planned funds to be spent in 2021, and CHF 1,590K of uncommitted and unspent funds, minus the net shortfall in income of CHF 47K. Table 1 below provides a summary of the pre-committed/planned and uncommitted funds carried forward from the 2020 core budget.

11. The Standing Committee in Decision SC57-50[[2]](#footnote-2) decided that uncommitted/unspent 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. Hence, the total of uncommitted/unspent balances has been carried forward to 2021.

*Table 1: Summary of 2020 core budget pre-committed and uncommitted funds carried forward
(in ‘000 CHF, includes possible rounding differences)*

| **Category / Department** | **Pre-committed / planned 2020 to be spent in 2021 (A)** | **Uncommitted 2020 carried forward to 2021 (B)** | **Carried forward 2020 to 2021 (C=A+B)** | **Comments for pre-commitments / planned and savings** |
| --- | --- | --- | --- | --- |
| Senior Management and Governance | 0 | 175 | 175 | **Savings:** (i) vacancy of Conference Assistant position for the first half of 2020, (ii) adjustments in salaries and employment benefits, and (iii) significantly reduced travel due to pandemic. |
| Resource Mobilization and Outreach | 164 | 50 | 214 | **Pre-committed/planned:** (i) 4K IT services, (ii) 28K WWD and 50th Anniversary 2021, (iii) 53K CEPA Programme, and (iv) 79K communications, translations, publications and reporting implementation planned for use towards COP14.**Savings:** (i) Director position reclassified and RMO officer recruited in 2020, (ii) other employment benefits, and (iii) reduced travel. |
| Regional Advice and Support | 96 | 225 | 321 | **Pre-committed/planned:** (i) 96K implementation of Ramsar Advisory Missions postponed to 2021.**Savings:** (i) vacancies and adjustments; Regional Advisor position filled mid-2020, and (ii) reduced travel. |
| Support to Ramsar Regional Initiatives | 97 | 0 | 97 | **Pre-committed/planned:** implementation continues in 2021 for (i) 21K RRI Working Group (Resolution XIII.9, paragraphs 9 and 10) and (ii) 76K Amazon Basin RRI. |
| Scientific and Technical Services | 114 | 328 | 442 | **Pre-committed/planned:** (i) 7K other employment benefits, (ii) 35K STRP implementation and (iii) 72K implementation continues in 2021 for inventories.**Savings**: (i) vacancy in Director, Science and Policy position, (ii) reduced travel, (iii) STRP implementation and meetings as STRP face-to-face meeting did not take place and (iv) Ramsar Sites Information Service. |
| Administration/Web | 95 | 16 | 111 | **Pre-committed/planned:** (i) 10K staff hiring and departure costs, and (ii)85K capacity-building plan to be implemented during the 3 years of the triennium.**Savings**: office supplies and equipment. |
| Standing Committee Services | 17 | 83 | 100 | **Pre-committed/planned:** (i) 14K Effectiveness Working Group, and (ii) 3K review of Resolutions (Resolution XIII.4).**Savings:** Standing Committee services as face-to-face meeting did not take place. |
| Provisions, exchange difference and legal services | 129 | 714 | 843 | **Pre-committed/planned:** (i) 17K financial analysis of legal status of the Secretariat, (ii) 28K legal advice, (iii) 16K audit, and (iv) 68K provision for outstanding contributions.**Savings:** net of (i) 73K staff provisions, (ii) 709K SC58 budget 2020 and 2019 uncommitted carry-forward savings, (iii) 26K legal services savings, and (iii) foreign exchange loss of 94K for 2019 and 2020 |
| **Sub-Total** | **712** | **1,590** | **2,302** |   |
| Shortfall in income compared to budget |  | -47 | -47 | 47K less income tax and interest income |
| Rounding |  | -2 | -2 |  |
| **Total core budget balance 2020** | **712** | **1,541** | **2,253** |   |

12. 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 40K under budget due to vacancies, while the other income, including interest income, was CHF 7K lower than budgeted.

b. Overall salary costs of CHF 3,030K corresponded to a budget implementation rate of 83% and salary costs amounted to 69% of overall expenditure.

c. No IUCN-imposed cost-of-living increases had come into effect since 2011. Performance-based salary increases implemented by IUCN in 2017 were applied to the Secretariat in 2020 in line with IUCN policies and practices. In 2020 the Secretariat applied IUCN’s promotion policy implemented in 2019 in line with the IUCN Global HR promotion guidelines. The resulting increases in salaries had been included in the approved budget for the triennium (Resolution XIII.2, paragraph 14 and Annex 1).

d. As per Decision SC58-31, the provisions are presented in two separate budget lines: 1) staff provisions; and 2) provisions for the outstanding contributions. This is to allow better management and transparency in the use of the provisions.

e. The budgeted staff provisions increased by CHF 23K as a net result of an result in revision in estimates as follows: increase in the staff termination provision of CHF 18K, a decrease in the staff repatriation provision of CHF 29K and a decrease in the staff leave provision of CHF 12K.

f. Out of the total budgeted provisions for the outstanding contributions of CHF 162K the total used was CHF 94K, leaving a remaining unused balance of CHF 68K.

13. As mentioned in paragraph 11 above, pre-committed funds and uncommitted/unspent balances will be carried forward to 2021.

14. 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 by Decision SC54-26. An overview of these can be found under the non-core funds report at Annex 3. The practice of effecting such transfers was discontinued in 2017.

*Standing Committee approved revisions to the 2020 core budget*

15. The following revisions were made to the core budget in 2020:

a. As noted in paragraph 6 above, the COP13-approved 2020 core budget was revised during the SC58 virtual meeting (Decision SC58-30) in June 2020 to recognize savings made in different budget lines due to the COVID-19 pandemic that affected activities such as travel and meetings, and implementation of activities by the Ramsar Regional Initiatives.

b. Through Decision SC58-28, the Standing Committee “approved the allocation of CHF 15K from an original proposal of CHF 25K to each of the four eligible Ramsar Regional Initiatives for their activities in 2020 from the core budget line D ‘Support to Regional Initiatives’, taking into account carry-overs from 2019 and the pandemic situation that is likely to lead to restrained activities during the remainder of 2020, and noted the openness of the Standing Committee on the recommendation on the Subgroup on Finance to the eligible RRIs to request an additional CHF 10,000 during its October 2020 meeting”.

c. Consequently and following requests received from two Ramsar Regional Initiatives, the Standing Committee approved intersessionally in February 2021 the remaining budgeted allocation of CHF 10K from the original proposal of CHF 25K to two of four eligible Ramsar Regional Initiatives (RRIs) in the context of Decision SC58-28, for their activities in 2020, from the same core budget line. The two RRIs are the Regional Ramsar Initiative for Central Asia and the Indo-Burma Ramsar Regional Initiative.

d. These revisions are reflected in the 2020 budget. The total 2020 budget savings of CHF 709K (see paragraph 7 above) are presented in a separate budget line under item K. “Miscellaneous - Reserve Fund” as “SC58 budget & uncommitted carry forward savings” in Annex 2 and Annex 4.

**2020 carry-forward**

16. The statement of income and expenditure for 2020 in the audited financial statements (see Annex 1, table II) shows that the core fund balance at the end of the year was CHF 3,318K. This includes the 2019 core fund balance (at the beginning of 2020) of CHF 2,648K and the net income over expenditure for 2020 of CHF 670K as per the audited financial statements and 2020 core results for the period 1 January to 31 December 2020 (Annex 2).

17. The 2020 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 COP13 in paragraph 33 of Resolution XIII.2. Therefore there is no need to reallocate resources for this purpose.

18. The core fund balance also includes the adjusted CHF 76K approved for 2021 from the 2018 surplus of CHF 228K to be used over the 2019-2021 triennium (Resolution XIII.2, paragraph 15), to cover the gap created in the core budget of the Secretariat to meet the cost of a new position of Finance and Accounting Assistant (cuts were made to communications, travel, STRP and planning and capacity-building budget lines that were filled with this surplus).

19. Additionally, unspent and pre-committed balances of CHF 712K, including the authorized use of 2018 surplus (Decision SC57-47) and SC58 intersessional adjusted budget (Decision SC58-30), as detailed in Table 1 and paragraph 7 above, will be spent in 2021 and thus have been included in the 2021 budget (Annex 4).

20. Finally, there are unspent and uncommitted balances amounting to CHF 1,590K as detailed in Table 1 above. As mentioned in paragraph 11 above, in line with decision SC57-50, the Secretariat is presenting uncommitted and unspent 2020 balances as being carried forward to 2021.

21. The Secretariat would like to suggest some possible uses of the savings within the section on “Core budget 2021” of the present document.

**2020 results: non-core budget and voluntary contributions**

22. As per Annex 1, section II, *Statement of income and expenditure as of 31 December 2020*, project income of CHF 47K and African voluntary contributions[[3]](#footnote-3) of CHF 12K were received in 2020, resulting in a total income from non-core voluntary contributions of CHF 59K received in 2019. The details of non-core funding as of 31 December 2020 can be found in Annex 3.

23. The voluntary contributions received in 2020 are outlined in Table 2 below. As instructed by the Standing Committee through Decision SC53-32, the table provides an overview of the contributions received and their designated use. Reference is made to the priorities for fundraising of the Contracting Parties provided in Annex 3 of Resolution XIII.2.

*Table 2: Project income from voluntary non-core contributions received in 2020
(in ‘000 CHF, includes possible rounding differences)*

|  |  |  |
| --- | --- | --- |
| **Donor name** | **Income amount** | **Description** |
| United States | 26 | Wetlands for the Future Fund |
| Norway | 16 | 50th Anniversary and World Wetlands Day |
| Norway | 5 | Ramsar Advisory Mission Prespa Lake |
| **Total project income** | **47** |  |

24. There was a decrease of voluntary non-core contributions compared to 2019 (contributions amounted to CHF 379K) and prior years, largely due to the unprecedented COVID-19 pandemic outbreak, which led to the postponement of some activities, such as Ramsar Advisory Missions, implementation of projects, travel and meetings, and thus caused a decrease in expenditure and an impact on fundraising.

25. The partnership agreement with Danone concluded at the end of 2020. Future financial support from Danone is uncertain given the COVID-19-related financial challenges the firm is experiencing and shifting priorities as the firm adapts to a new operating environment. The Secretariat is currently conducting discussions in this regard. Also in 2020, the Secretariat and Germany (represented by the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety) signed a grant agreement for the project “Wise use of Caribbean Wetlands for Climate Change Mitigation and Conservation of their Ecosystem Services” for the period between 2020 and 2024.

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. A main priority in this regard for Parties to be aware of in 2021 is funding for COP14, especially for the participation of sponsored delegates. The Secretariat would welcome guidance from Parties on potential donors to cover travel costs to ensure participation of all Contracting Parties at COP14. The Secretariat has provided estimates for funding in paragraph 43 below and will do its best to mobilize resources to support sponsored delegates to participate in the meeting. The Secretariat believes that it is important to identify contingency options to ensure that all Parties can take part in COP14.

27. As instructed in Decision SC57-51, the Secretariat has taken action to phase out the Small Grants Fund programme by allocating a first tranche of funding to the four projects approved in this decision. The second and final tranche will be disbursed in 2021 upon receipt and satisfactory review of the final project reports.

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.

*African voluntary contributions*

29. In 2020, a net voluntary contribution of CHF 12K was received from Contracting Parties in the Africa region.

30. In accordance with Decision SC58-16, and on the basis of the balance of contributions reviewed by the Standing Committee as of the end of 2018, the Secretariat contracted funds totalling CHF 91K allocated to Ramsar Regional Initiatives in Africa as follows: CHF 30,333 each for the Ramsar Centre for Eastern Africa (RAMCEA), the Ramsar Regional Initiative for West African Coastal Zone Wetlands (WaCoWet) and the Ramsar Regional Initiative for the Niger River Basin (NigerWet).

31. The first tranche of funds was distributed to WACoWet and NigerWet in 2020 and in the first half of 2021 to RamCEA. It is expected that the second tranche will be distributed by the end of 2021.

32. The funds received in 2019 and 2020 for future distribution total CHF 14K, as reported in document SC59 Doc.8.2 *Status of annual contributions*, paragraph 27.

**Core budget 2021**

33. An overview of the proposed 2021 budget is provided in Annex 4. It includes the COP13-approved budget of CHF 5,081K; the authorized use of the 2018 surplus (Resolution XIII.2, paragraph 15) of CHF 76K; the pre-committed 2020 budget funds to be spent in 2021 of CHF 712K; and uncommitted balances of CHF 1,590K to be carried forward. Table 1 and paragraph 21 above explain in more detail the funds carried forward from 2020 to 2021. The total proposed core budget for 2021 is thus CHF 7,459K.

34. As noted in document SC59 Doc 21.2 *Report of the Secretariat on the Ramsar Regional Initiatives*, the Secretariat invites the Standing Committee at SC59 to consider and approve the allocation of funds to RRIs proposed in the 2021 core budget. The Secretariat proposes an allocation of CHF 25K to each of the four eligible RRIs for their activities in 2021.Furthermore, the Amazon Regional Initiative and the SenegalWet Initiative as part of their annual report 2020 requested the additional CHF 10K each.

*Adjustments to COP13-approved budget*

35. The Secretariat is proposing some adjustments to the COP13-approved 2021 budget. These adjustments are presented in Column E of the table in Annex 4. These changes relate to adjustments in staff salaries, other employment benefits, and staff hiring and departure costs between the budget lines for the different areas of work of the Secretariat. Adjustments have been made to ensure more efficient deployment of limited staff resources and equity in grades and compensation as compared with and estimated by IUCN, as well as to reflect the staff turnover. The overall staff budget remains unchanged.

36. Changes are also made between travel budget lines to reflect travelling needs of the different areas of work of the Secretariat while keeping the total travel budget unchanged. As per Resolution XIII.2, paragraph 28, the Secretary General is authorised to make these changes.

37. The Secretariat is also asking the Standing Committee to consider the presentation of the “other benefits” in one single budget line in the budget for the next triennium instead of having these costs reflected in each area of the Secretariat budget. These costs vary according to the incumbents in each position and having these benefits in one single line would provide the flexibility to adjust to staff changes as needed.

*Use of carried-forward funds*

38. As per document SC59 Doc.13 *Review of all previous Resolutions and decisions*, the Secretariat has identified the need for additional resources amounting to CHF 12K to take the next steps for this task, subject to their approval by the Standing Committee. This is in addition to amount of CHF 3K pre-committed balance from 2020 in Annex 4, bringing the total 2021 available budget for review of resolutions to CHF 15K. The Secretariat proposes that these resources be allocated from the 2020 carry-forward in legal services, and requests the approval of SC59 for this action.

39. As noted in paragraph 23 of document SC59 Doc.10 *Report of the Working Group on the Review of the Strategic Plan of the Ramsar Convention*, the Strategic Plan Working Group has identified the need for resources amounting to CHF 90K. The Secretariat proposes that these resources be allocated from the carry-forward savings that were not allocated by the Standing Committee at SC58.

40. The Secretariat foresees that adjustments to the budget will be required with regard to the provision for outstanding contributions. The Secretariat estimates that up to CHF 72K will be necessary to increase this provision for 2021. This is in addition to the balance from 2020 of pre-committed funds of CHF 68K for provision for outstanding contributions in Annex 4, bringing the total available budget of 2021 provision for outstanding contributions to CHF 140K. The calculation for the increase for 2021 is based on outstanding balances not paid for more than four years, for which the full provision of 100% will need to be applied. As per Decision SC58-31, provisions for outstanding contributions are presented in a separate budget line from staff-related provisions.

41. Furthermore, taking into account the continued uncertainties in the implementation of the budget that we are facing in 2021 due to the COVID-19 pandemic, the Secretariat anticipates that other adjustments might result, for example from the implications of continued limitations on travel to face-to-face meetings of the governing and subsidiary bodies of the Convention and on Secretariat travel.

*Possible use of 2020 savings*

42. The Standing Committee might wish to consider possible uses of 2020 savings, taking into account that the reserve fund is at its maximum level. The Secretariat presents below some suggestions of possible uses of the savings for its consideration:

a) CHF 228K to cover the core budget gap for core activities of the Secretariat (communications CHF 120K, staff travel CHF 60K, STRP implementation CHF 15K and planning and capacity building CHF 33K that was created with the establishment of the position of Finance and Accounting Assistant – see paragraph 18 above) for the 2022-2024 triennium. This allocation is a priority in order to keep the minimum budget required for the activities of the Secretariat and the position of the Finance and Accounting Assistant which has proved to be very effective for the operations of the Secretariat;

b) CHF 25K for the development and production of World Wetlands Day 2022 resources, as Danone is no longer providing funding for World Wetlands Day;

c) CHF 12K for communications on the Ramsar Awards;

d) CHF 86K for improvements to the Convention’s website, as after 10 years there is a need to optimize and modernize its structure, design and security. The Secretariat estimates the costs in the amount of CHF 150K and proposes to use the balance in the non-core funds of CHF 64K in the project “Web redevelopment”, thus requests to complement CHF 86K from the core savings; and

e) CHF 600K to cover for COP14 delegates’ travel costs if the Secretariat is unable to raise the totality of the funds needed, given the challenging economic situation and competition for such funds for meetings of other Conventions.

43. The Secretariat is currently seeking funding for World Wetlands Day and is prepared to begin fundraising for COP14 delegate travel when dates for the COP are announced. The Standing Committee is invited to consider these proposals for the use of savings as well as the possibility of establishing other operational reserves when deciding on the allocation of savings identified at the end of triennium.

**Information on other matters**

44. In the course of 2020, the Secretariat engaged in further implementation of the recommendations of the IUCN review on *Financial Management Review of Non-core (Restricted) Fund Accounts*[[4]](#footnote-4) of October 2018. The updated status of the management response and the actions of the Secretariat is that nine of the ten recommendations have been closed, and reported to the IUCN Oversight Unit as fully implemented and closed. Regarding the tenth recommendation, the Secretariat has been in contact with IUCN regarding the self-assessment methodology. IUCN is currently developing and rolling out online tools. The Secretariat is following this process and will confirm whether similar internal controls would be useful in the context of the Convention.

45. Following the external auditor’s request and Standing Committee Decision SC57-39, the new methodology has been applied in calculating the provision against dues receivable from Contracting Parties in 2019.

46. The Secretariat has made efforts in implementing Decisions SC57-44 and SC57-45 to encourage timely payment of annual contributions. In 2020, 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 SC58 Doc.8.3 *Status of annual contributions*, paragraphs 16-21.

47. In 2020, the Standing Committee in Decision SC58-18 considered the external auditor’s proposal on group confirmation of outstanding Contracting Party balances in response to Decision SC57-40, and approved the proposed way forward, as mentioned in paragraph 50 of document SC58 Doc 8.2 *Report on financial matters for 2019 and 2020*. The external auditor suggested that the Standing Committee acknowledge the status of the annual contributions intersessionally. This decision was fully implemented. The Secretariat sent on 4 February 2021 the request to the Standing Committee to acknowledge the status of assessed contributions as at 31 December 2020. Since no comments were received within the given period, the outstanding contributions as at 31 December 2020 are considered as acknowledged.

**Annex 1**

**Audited financial statements as of 31 December 2020 (Swiss reporting format)**

**I. Balance sheet as of 31 December**[[5]](#footnote-5)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *in thousands of Swiss Francs (CHF '000s)* | **Notes** | **2020** |  | **2019** |
| **ASSETS** |  |  |  |  |
| **Current assets** |  |  |  |  |
| Cash and short term bank deposits |  | 5,634 |  | 3,827 |
| Contracting Party receivables (net) | 6 | 680 |  | 2,364 |
| Other account receivables | 7 | 85 |  | 142 |
| **Total current assets** |  | **6,399** |  | **6,333** |
|  |  |  |  |  |
| **Fixed assets (net)** | 9 | 13 |  | 16 |
| **Total non-current assets** |  | **13** |  | **16** |
|  |  |  |  |  |
| **TOTAL ASSETS** |  | **6,412** |  | **6,349** |
|  |  |  |  |  |
| **LIABILITIES AND FUND BALANCES** |  |  |  |  |
| **Current liabilities** |  |  |  |  |
| Amount owed to IUCN |  | 61 |  | 367 |
| Other Payables | 8 | 655 |  | 749 |
| Accrued liabilities |  | 83 |  | 71 |
| **Total current liabilities** |  | **799** |  | **1,187** |
|  |  |  |  |  |
| **Provisions** |  |  |  |  |
| Staff repatriation | 5 | 121 |  | 150 |
| Staff leave  | 5 | 125 |  | 137 |
| Staff termination | 5 | 172 |  | 154 |
| **Total provisions** |  | **418** |  | **441** |
|  |  |  |  |  |
| **Fund and Reserves** |  |  |  |  |
| Core reserve fund | 11 | 3,318 |  | 2,648 |
| Non-core Projects | 12 | 1,877 |  | 2,073 |
| **Total fund and reserves** |  | **5,195** |  | **4,721** |
|  |  |  |  |  |
| **TOTAL LIABILITIES AND FUND BALANCES** |  | **6,412** |  | **6,349** |

**II. Statement of income and expenditure for the year ended 31 December 2020**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **2020** |  | **2019** |
| *in thousands of Swiss Francs (CHF '000s)* | **Notes** | **Core Funds** | **Non-Core Projects** |  | **Total** |  | **Core Funds** | **Non-Core Projects** |  | **Total** |
| **Income** |  |  |  |  |  |  |  |  |  |  |  |  |
| *External income:* |  |  |  |  |  |  |  |  |  |  |  |  |
|  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 |  | -  |  |  12  |  |  12  |  | -  |  |  2  |  |  2  |
|  Project income  |  | -  |  |  47  |  | 47  |  | -  |  |  379  |  |  379  |
|  Swiss tax rebates | 10 | 185  |  | -  |  |  185  |  |  202  |  | -  |  |  202  |
| *Total external income* |  |  **5,030**  |  | **59**  |  |  **5,089**  |  |  **5,047**  |  |  **381**  |  |  **5,428**  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfer between core and non-core projects |  | -  |  | -  |  |  -  |  |  (115) |  |  115  |  | -  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Total Income** |  |  **5,030**  |  | **59**  |  |  **5,089**  |  |  **4,932**  |  |  **496**  |  |  **5,428**  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Expenditure** |  |  |  |  |  |  |  |  |  |  |  |  |
| *Operating expenditure:* |  |  |  |  |  |  |  |  |  |  |  |  |
|  Resource Mobilisation and Outreach |  |  (416) |  |  (75) |  |  (491) |  |  (319) |  |  (159) |  |  (478) |
|  Regional Advice, Initiatives and Support |  |  (1,126) |  |  (110) |  | (1,236) |  |  (1,245) |  |  (174) |  | (1,419) |
|  Scientific and Technical Services |  |  (527) |  | -  |  | (527) |  |  (640) |  |  0  |  |  (640) |
|  Management, Governance, Operations and Support |  |  (2,129) |  |  (67) |  | (2,196) |  | (2,025) |  |  3  |  |  (2,022) |
| *Total operating expenditure* |  |  **(4,198)** |  |  **(252)** |  | **(4,450)** |  | **(4,230)** |  |  **(329)** |  | **(4,559)** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Net Surplus/(Deficit) before Other Income/Expenditures** |  |  **832**  |  |  **(193)** |  |  **639**  |  |  **702**  |  |  **166**  |  |  **868**  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| *Other income (expenditures):* | 4 |  |  |  |  |  |  |  |  |  |  |  |
|  Net financial income/(expense) |  |  (66) |  |  (3) |  |  (69) |  | (16) |  |  0  |  |  (16) |
|  Non-recurring or prior period expense |  | -  |  | -  |  |  -  |  | -  |  |  (227) |  |  (227) |
|  Provisions and write-offs (expense) |  |  (96) |  |  0  |  |  (96) |  |  (234) |  |  (0) |  |  (234) |
| *Total other income/expenditures* |  |  **(162)** |  | **(3)** |  | **(165)** |  | **(250)** |  |  **(227)** |  |  **(477)** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Net Surplus/(Deficit) after Other Income/Expenditures** |  |  **670**  |  |  **(196)** |  |  **474**  |  |  **452**  |  |  **(60)** |  |  **392**  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| **STATEMENT OF FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |  |  |
| **for the year ended 31 December**  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | **2020** |  | **2019** |
| *in thousands of Swiss Francs (CHF '000s)* |  | **Core Funds** | **Non-Core Projects** |  | **Total** |  | **Core Funds** | **Non-Core Projects** |  | **Total** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fund balance at the beginning of the year |  |  2,648  |  |  2,073  |  |  4,721  |  | 2,196  |  |  2,133  |  | 4,329  |
| Net income / (expenditure) for the year | 11 |  670  |  |  (196) |  |  474  |  |  452  |  | (60) |  |  392  |
| **Fund balance at the end of the year** |  | **3,318**  |  | **1,877**  |  |  **5,195**  |  |  **2,648**  |  |  **2,073**  |  |  **4,721**  |

**III. Cash Flow Statement for the year ended 31 December 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| *in thousands of Swiss Francs (CHF '000s)* | **2020** |  | **2019** |
|   |   |   |   |   |
| **Cash flow from operations** |   |   |   |   |
|  |   |   |   |   |
| **Surplus/(Deficit) from Operations** | **474** |  |  | **392** |
|  |  |  |  |  |
|  Depreciation of fixed assets | 7 |   |   | 8 |
|  Increase / (decrease) in provisions for membership dues in arrears | 95 |   |   | 233 |
|  Increase / (decrease) in staff leave and repatriation liabilities | (41) |   |   | (17) |
|  Increase / (decrease) in the provision for staff termination | 18 |   |   | 7 |
|  (Increase) / decrease in membership dues receivables (gross) | 1,590 |   |   | (1,764) |
|  Increase / (decrease) in payables to partner organisations | (307) |   |   | 29 |
|  (Increase) / decrease in other accounts receivable | 57 |   |   | (88) |
|  Increase / (decrease) in membership dues paid in advance | (183) |   |   | 10 |
|  Increase / (decrease) in accounts payable and accrued liabilities | 54 |   |   | (129) |
|  Increase / (decrease) in social charges payable | 47 |   |   | (44) |
|  |   |   |   |   |
| **Total Cash flow from operations** | **1,811** |  |  | **(1,363)** |
|  |   |   |   |   |
| **Cash flow from investing activities** |   |   |   |   |
|  Purchase of fixed assets | (4) |   |   | (6) |
|   |   |   |   |   |
| **Total Cash flow from investing activities** | **(4)** |  |  | **(6)** |
|   |   |   |   |   |
| **Net Cash inflow/(outflow) for the year** | **1,807** |  |  | **(1,369)** |
|  |   |   |   |   |
| Cash and short term deposits at the beginning of the year | 3,827 |   |   | 5,196 |
|  |   |   |   |   |
| **Cash and short term deposits at the end of the year** | **5,634** |  |  | **3,827** |

**Annex 2**

**2020 Core results for the period 01 January – 31 December 2020**

*(CHF ‘000s, includes possible rounding differences)*

| **2020 Ramsar Budget** | **Approved budget** | **Authorised use of surplus COP XIII.2 (yearly)** | **Pre-commited 2019 to be spent in 20203** | **Uncommitted carry forward 2019 to 20201** | **SC58 intersessional approved2** | **Total available budget** | **Actual expenditure** | **Balance** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SC58 Approved****CHF ‘000s** | **(A)** | **(B)** | **(C)** | **(D)** | **(E)** | **(F)=A+B+C+D+E** | **(G)** | **(H)=(F)-(G)** |
|  |  |  |  |  |  |  |  |  |
| **INCOME** |  |  |  |  |  |  |  |  |
| Parties’ Contributions | 3,779 | 0 | 0 | 0 | 0 | 3,779 | 3,779 | 0 |
| Voluntary contributions | 1,065 | 0 | 0 | 0 | 0 | 1,065 | 1,065 | 0 |
| Income Tax | 225 | 0 | 0 | 0 | 0 | 225 | 185 | 40 |
| Other Income (including Interest Income) | 12 | 0 | 0 | 0 | 0 | 12 | 5 | 7 |
| **TOTAL INCOME** | **5,081** | **0** | **0** | **0** | **0** | **5,081** | **5,034** | **47** |
|  |  |  |  |  |  |  |  |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |
| A. Secretariat Senior Management & Governance | 999 | 5 | 0 | 71 | 0 | 1,075 | 900 | 175 |
| Salaries and social costs | 918 | 0 | 0 | 71 | 0 | 989 | 888 | 101 |
| Other employment benefits | 51 | 0 | 0 | 0 | 0 | 51 | 1 | 50 |
| Travel | 30 | 5 | 0 | 0 | 0 | 35 | 11 | 24 |
| B. Resource Mobilization and Outreach | 492 | 45 | 81 | 69 | 0 | 687 | 474 | 214 |
| Salaries and social costs | 360 | 0 | 0 | 0 | 0 | 360 | 325 | 35 |
| Other employment benefits | 5 | 0 | 0 | 5 | 0 | 10 | 0 | 10 |
| CEPA Program | 30 | 0 | 0 | 23 | 0 | 53 | 0 | 53 |
| Comms, Translations, Publications and Reporting Implementation | 60 | 40 | 0 | 56 | 0 | 156 | 76 | 79 |
| WWD | 0 | 0 | 30 | 0 | 0 | 30 | 10 | 20 |
| 50th Anniversary 2021 | 0 | 0 | 13 | 0 | 0 | 13 | 5 | 8 |
| Web/IT support and Development | 37 | 0 | 38 | (14) | 0 | 61 | 57 | 4 |
| Travel | 0 | 5 | 0 | 0 | 0 | 5 | 0 | 5 |
| C. Regional Advice and Support | 1,271 | 10 | 96 | 0 | 0 | 1,377 | 1,056 | 321 |
| Salaries and social costs | 1,178 | 0 | 0 | 0 | 0 | 1,178 | 991 | 187 |
| Other employment benefits | 71 | 0 | 0 | 0 | 0 | 71 | 58 | 13 |
| Travel | 22 | 10 | 0 | 0 | 0 | 32 | 7 | 25 |
| Ramsar Advisory Missions | 0 | 0 | 96 | 0 | 0 | 96 | 0 | 96 |
| D. Support to Regional Initiatives | 60 | 0 | 87 | 0 | 20 | 167 | 70 | 97 |
| RI WG Res. XIII.9,p9 para 10 | 0 | 0 | 21 | 0 | 0 | 21 | 0 | 21 |
| Proposal Writing for RRIs | 0 | 0 | 5 | 0 | 0 | 5 | 5 | (0) |
| Activity 1: Senegal Basin | 15 | 0 | 0 | 0 | 0 | 15 | 15 | 0 |
| Activity 2: Amazon Basin | 15 | 0 | 61 | 0 | 0 | 76 | 0 | 76 |
| Activity 3: Central Asia | 15 | 0 | 0 | 0 | 10 | 25 | 25 | 0 |
| Activity 4: Indo-Burma | 15 | 0 | 0 | 0 | 10 | 25 | 25 | 0 |
| E. Scientific and Technical Services | 813 | 5 | 121 | 67 | 0 | 1,006 | 564 | 442 |
| Salaries and social costs | 649 | 0 | 0 | 31 | 0 | 680 | 454 | 226 |
| Other employment benefits | 4 | 0 | 0 | 3 | 0 | 7 | 0 | 7 |
| Travel | 10 | 0 | 0 | 0 | 0 | 10 | 6 | 4 |
| Travel STRP Chair | 5 | 0 | 0 | 2 | 0 | 7 | 0 | 7 |
| STRP implementation | 35 | 5 | 0 | 31 | 0 | 71 | 12 | 59 |
| STRP meetings | 50 | 0 | 0 | 0 | 0 | 50 | 6 | 44 |
| Strategic Plan (2019 - 2021) | 0 | 0 | 29 | 0 | 0 | 29 | 29 | 0 |
| SDG 6.61 (Inventories) | 0 | 0 | 91 | 0 | 0 | 91 | 20 | 72 |
| Ramsar Sites Information Service (maintenance and develop) | 60 | 0 | 0 | 0 | 0 | 60 | 37 | 23 |
| G. Administration/RSIS/Web | 418 | 11 | 103 | 26 | 0 | 558 | 447 | 111 |
| Salaries and social costs | 315 | 0 | 0 | 0 | 0 | 315 | 312 | 3 |
| Other employment benefits | 1 | 0 | 0 | 0 | 0 | 1 | 1 | (0) |
| Staff hiring and departure costs | 25 | 0 | 0 | 26 | 0 | 51 | 41 | 10 |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment/Office Supplies | 77 | 0 | 0 | 0 | 0 | 77 | 64 | 13 |
| Planning and Capacity building | 0 | 11 | 103 | 0 | 0 | 114 | 29 | 85 |
| H. Standing Committee Services | 150 | 0 | 75 | 21 | 0 | 246 | 146 | 100 |
| Standing Committee delegates’ support | 45 | 0 | 0 | 6 | 0 | 51 | 0 | 51 |
| Standing Committee meetings | 10 | 0 | 0 | 0 | 0 | 10 | 4 | 6 |
| SC translation | 60 | 0 | 0 | 5 | 0 | 65 | 61 | 4 |
| Simultaneous interpretation at SC meetings | 35 | 0 | 0 | 4 | 0 | 39 | 17 | 22 |
| Effectiveness Working Group | 0 | 0 | 55 | 0 | 0 | 55 | 41 | 14 |
| Resolutions review (Res. XIII.4) | 0 | 0 | 20 | 6 | 0 | 26 | 23 | 3 |
| J. IUCN Administrative Service Charges (maximum) | 529 | 0 | 0 | 0 | 0 | 529 | 529 | (0) |
| Administration, Human Resources, Finance & IT services | 529 | 0 | 0 | 0 | 0 | 529 | 529 | (0) |
| K. Miscellaneous - Reserve Fund | 349 | 0 | 25 | 665 | (20) | 1,019 | 176 | 843 |
| Staff Provisions | 50 | 0 | 0 | 0 | 0 | 50 | (23) | 73 |
| Provision for outstanding contributions | 0 | 0 | 0 | 162 | 0 | 162 | 94 | 68 |
| SC58 budget & uncommitted carry forward savings | 240 | 0 | 0 | 489 | (20) | 709 | 0 | 709 |
| Exchange rate gains / losses | 0 | 0 | 0 | (29) | 0 | (29) | 65 | (94) |
| Legal Services | 59 | 0 | 25 | 43 | 0 | 127 | 40 | 87 |
| TOTAL EXPENDITURES | 5,081 | 76 | 588 | 919 | 0 | 6,664 | 4,363 | 2,301 |
|  |  |  |  |  |  |  |  |  |
| **Subtotal SURPLUS/(DEFICIT)** |  |  |  |  |  |  | **671** | **2,254** |
| Rounding corrections |  |  |  |  |  |  | 1 | 1 |
| **Total Surplus** |  |  |  |  |  |  | **670** | **2,253** |

Notes:

1) Carry forward in the same budget line as per the Standing Committee Decision SC57-50

2) SC58 Intersessional Decisions approved

3) See Table 1 for the details of the pre-committed 2021 to be spent in 2021

**Annex 3**

**Projects financed by restricted funds for the period 01 January 2020 - 31 December 2020**

*(CHF ‘000s, includes possible rounding differences)*

|  |  |  |  |
| --- | --- | --- | --- |
| **Project Number** | **Project Name** | **Balance (deficit) at 31 December 2019** | **Expenditure during 2020** |
|  |  | (DR)/CR | (DR)/CR | (DR)/CR | (DR)/CR | (DR)/CR |
|  |  |  |  |  |  |  |
| **International Cooperation** |  |  |  |  |  |
| R100163 | SGF-2009-2020 | 56 | - | (2) | - | 54 |
| R100265 | SGA-Pre-2016 | 231 | - | - | - | 231 |
| R100266 | SGA-2016 | 22 | - | - | - | 22 |
| R100364 | WFF-2014 | 18 | - | 8 | - | 26 |
| R100365 | WFF - 2015-2017 | 208 | 26 | (43) | (3) | 188 |
| R100407 | RI Central Asia (Norway) | 3 | - | - | - | 3 |
| R100408 | Nagao Wetland Fund (NEF Japan) | 178 | - | (19) | - | 159 |
|  |  |  |  |  |  |  |
| **Total of International Cooperation** | **715** | **26** | **(57)** | **(3)** | **681** |
|  |  |  |  |  |  |  |
| **Listed Sites** |  |  |  |  |  |  |
| R100110 | RAM | 77 | 5 | (18) | (10) | 53 |
|  |  |  |  |  |  |  |
| **Total of Listed Sites** |  | **77** | **5** | **(18)** | **(10)** | **53** |
| **Other** |  |  |  |  |  |  |
| R100100 | Admin | 377 | - | - | 19 | 396 |
| R100102 | RSIS redevelopment | 39 | - | (1) | - | 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) | - | - | - | (4) |
| R100700 | CEPA | 8 | - | 2 | - | 11 |
| R100816 | Danone 2016-2020 | 204 | - | (67) | (6) | 131 |
| R100904 | STRP NON-CORE | 145 | - | - | - | 145 |
| R100915 | GENDER WORK | 43 | - | (32) | - | 11 |
| R101001 | WCMC, Online National Report Format | 3 | - | (3) | - | - |
| R101003 | MAVA 13-32 | 7 | - | (7) | - | - |
| R101006 | Climate Change | 51 | - | (22) | - | 28 |
| R101007 | Tropical Peatlands | 65 | - | (12) | - | 53 |
| R101108 | Ramsar 50th Anniversary 2021 | - | 16 | - | - | 16 |
| **Total of Other** |  | **1,189** | **16** | **(142)** | **13** | **1,076** |
|  |  |  |  |  |  |  |
| **Regional Initiatives** |  |  |  |  |  |  |
| R100146 | Caribbean Wetlands | - | - | (2) | - | (2) |
| R100200 | AVC, African Regional Initiatives | 93 | 12 | (37) | - | 68 |
| **Total of Regional Initiatives** | **93** | **12** | **(38)** | **-** | **66** |
|  |  |  |  |  |  |  |
| **Grand Total** |  | **2,073** | **59** | **(256)** | **-** | **1,876** |

**Annex 4**

**Proposed Core Budget 2021**

*(CHF ‘000s, includes possible rounding differences)*

| **2021 Ramsar BudgetCOP13 Approved** | **Approved budget (COP13-approved)** | **Authorised use of surplus COP13 XIII.2 (for 2020)** | **Pre-committed 2020 to be spent in 2021** | **Uncommitted savings 2020 carried forward to 2021** | **Proposal Secretariat budget 2021 adjustments to COP13 approved budget\*** | **Total 2021 budget (with uncommitted carry forward)** |
| --- | --- | --- | --- | --- | --- | --- |
| **CHF ‘000s** | **(A)** | **(B)** | **(C)** | **(D)** | **(E)** | **(F=A+B+C+D+E)** |
| **INCOME** |  |  |   |  |  |   |
| Parties’ Contributions | 3,779 | 0 | 0 | 0 |   | 3,779 |
| Voluntary contributions | 1,065 | 0 | 0 | 0 |   | 1,065 |
| Income Tax | 225 | 0 | 0 | 0 |   | 225 |
| Other Income (including Interest Income) | 12 | 0 | 0 | 0 |   | 12 |
| **TOTAL INCOME** | **5,081** | **0** | **0** | **0** |  | **5,081** |
|   |  |  |   |   |   |   |
| **EXPENDITURES** |  |  |   |  |  |   |
| A. Secretariat Senior Management and Governance | **1,033** | **5** | **0** | **175** | **18** | **1,231** |
| Salaries and social costs | 942 | 0 | 0 | 101 | 60 | 1,103 |
| Other employment benefits | 51 | 0 | 0 | 50 | (42) | 59 |
| Travel | 40 | 5 | 0 | 24 |   | 69 |
| B. Resource Mobilization and Outreach | **603** | **45** | **164** | **50** | **(70)** | **791** |
| Salaries and social costs | 462 | 0 | 0 | 35 | (70) | 427 |
| Other employment benefits | 5 | 0 | 0 | 10 |   | 14 |
| CEPA Program | 30 | 0 | 53 | 0 |   | 83 |
| Comms, Translations, Publications and Reporting Implementation | 60 | 40 | 79 | 0 |   | 179 |
| WWD | 0 | 0 | 20 | 0 |   | 20 |
| 50th Anniversary 2021 | 0 | 0 | 8 | 0 |   | 8 |
| Web/IT support and Development | 36 | 0 | 4 | 0 |   | 40 |
| Travel | 10 | 5 | 0 | 5 |   | 20 |
| C. Regional Advice and Support | **1,361** | **10** | **96** | **225** | **(45)** | **1,647** |
| Salaries and social costs | 1,214 | 0 | 0 | 187 | (35) | 1,366 |
| Other employment benefits | 72 | 0 | 0 | 13 |   | 84 |
| Travel | 75 | 10 | 0 | 25 | (10) | 100 |
| Ramsar Advisory Missions | 0 | 0 | 96 | 0 |   | 96 |
| D. Support to Regional Initiatives | **100** | **0** | **97** | **0** | **0** | **197** |
| RI WG Res. XIII.9,p9 para 10 | 0 | 0 | 21 | 0 |   | 21 |
| Proposal Writing for RRIs | 0 | 0 | (0) | 0 |   | (0) |
| Activity 1: Senegal Basin | 25 | 0 | 0 | 0 |   | 25 |
| Activity 2: Amazon Basin | 25 | 0 | 76 | 0 |   | 101 |
| Activity 3: Central Asia | 25 | 0 | 0 | 0 |   | 25 |
| Activity 4: Indo-Burma | 25 | 0 | 0 | 0 |   | 25 |
| E. Scientific and Technical Services | **722** | **5** | **114** | **328** | **52** | **1,221** |
| Salaries and social costs | 575 | 0 | 0 | 226 |   | 801 |
| Other employment benefits | 4 | 0 | 7 | 0 | 42 | 53 |
| Travel | 10 | 0 | 0 | 4 | 10 | 24 |
| Travel STRP Chair | 5 | 0 | 0 | 7 |   | 12 |
| STRP implementation | 35 | 5 | 35 | 24 |   | 99 |
| STRP meetings | 50 | 0 | 0 | 44 |   | 94 |
| SDG 6.61 (Inventories) | 0 | 0 | 72 | 0 |   | 72 |
| Ramsar Sites Information Service (maintenance and development) | 43 | 0 | 0 | 23 |   | 66 |
| G. Administration/Web | **444** | **11** | **95** | **16** | **45** | **611** |
| Salaries and social costs | 323 | 0 | 0 | 3 | 10 | 336 |
| Other employment benefits | 1 | 0 | 0 | 0 |   | 1 |
| Staff hiring and departure costs | 25 | 0 | 10 | 0 | 35 | 70 |
| Travel | 0 | 0 | 0 | 0 |   | 0 |
| Equipment/Office Supplies | 95 | 0 | 0 | 13 |   | 108 |
| Planning and Capacity building | 0 | 11 | 85 | 0 |   | 96 |
| H. Standing Committee Services | **150** | **0** | **17** | **83** | **0** | **250** |
| Standing Committee delegates’ support | 45 | 0 | 0 | 51 |   | 96 |
| Standing Committee meetings | 10 | 0 | 0 | 6 |   | 16 |
| SC translation | 60 | 0 | 0 | 4 |   | 64 |
| Simultaneous interpretation at SC meetings | 35 | 0 | 0 | 22 |   | 57 |
| Effectiveness Working Group | 0 | 0 | 14 | 0 |   | 14 |
| Resolutions review (Res. XIII.4) | 0 | 0 | 3 | 0 |   | 3 |
| J. IUCN Administrative Service Charges (max.) | **560** | **0** | **0** | **(0)** | **0** | **560** |
| Administration, Human Resources, Finance & IT services | 560 | 0 | 0 | (0) |   | 560 |
| K. Miscellaneous - Reserve Fund | **109** | **0** | **129** | **714** | **0** | **951** |
| Staff Provisions | 50 | 0 | 0 | 73 |   | 123 |
| Provision for outstanding contributions | 0 | 0 | 68 | 0 |   | 68 |
| SC58 budget & uncommitted carry forward savings | 0 | 0 | 0 | 709 |   | 709 |
| Exchange rate gains / losses | 0 | 0 | 0 | (94) |   | (94) |
| Legal Services | 59 | 0 | 61 | 26 |   | 145 |
| **TOTAL EXPENDITURES** | **5,081** | **76** | **712** | **1,590** | **0** | **7,459** |

**Note:**

\*adjustments are made to COP13 approved budget between the existing budget lines, not to carry forwards

1. See <https://www.ramsar.org/sites/default/files/documents/library/report_auditor_ramsar_2020_e.pdf> [↑](#footnote-ref-1)
2. 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.” [↑](#footnote-ref-2)
3. See paragraph 23 of Resolution X.2 on *Financial and budgetary matters*, <https://www.ramsar.org/document/resolution-x2-financial-and-budgetary-matters>. [↑](#footnote-ref-3)
4. See <https://www.ramsar.org/document/sc55-doc82-iucn-review-of-non-core-finances> [↑](#footnote-ref-4)
5. See the notes to the audited statements at <https://www.ramsar.org/sites/default/files/documents/library/report_auditor_ramsar_2020_e.pdf> [↑](#footnote-ref-5)