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***IUCN International Union for the  
Conservation of Nature and  
Natural Resources,  
Gland (Switzerland)***

*Consolidated Financial Statements for the  
year ended December 31, 2009  
and Auditors' Report*

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## Report of the statutory auditor

To the Council of  
**IUCN, International Union for Conservation  
of Nature and Natural Resources**, Gland (Switzerland)

## Report on the consolidated financial statements

As statutory auditor, we have audited the accompanying consolidated financial statements of IUCN, International Union for Conservation of Nature and Natural Resources ("IUCN"), which comprise the balance sheet, income and expenditure statement, cash flow statement and notes for the year ended December 31, 2009.

### *Management's Responsibility*

Management is responsible for the preparation of the consolidated financial statements in accordance with the requirements of Swiss law, IUCN statutes and the consolidation and valuation principles as set out in the notes. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error. Management is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Swiss law and Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## *Opinion*

In our opinion, the consolidated financial statements for the year ended December 31, 2009 comply with Swiss law, IUCN statutes and with the consolidation and valuation principles as set out in the notes.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The appendices A, B and C of the Association as of December 31, 2009 and 2008, and for the years then ended, are presented for the purpose of additional analysis and are not a required part of the consolidated financial statements. The information included in these appendices to the consolidated financial statements is the responsibility of IUCN Management. This information has been subject to auditing procedures applied as part of our audit of the consolidated financial statements as a whole, which have not been designed for the purpose of providing a separate level of audit assurance on the information included in the appendices and accordingly, we do not express a stand-alone audit opinion on the information in the appendices.

## **Report on Other Legal Requirements**

We confirm that we meet the legal requirements on licensing according to the Auditor Oversight Act (AOA) and independence (articles 69b paragraph 3 CC and 728 CO) and that there are no circumstances incompatible with our independence.

In accordance with article 728a paragraph 1 item 3 CO and Swiss Auditing Standard 890, we confirm that an internal control system exists, which has been designed for the preparation on the consolidated financial statements according to the instructions of the Management.

We recommend that the consolidated financial statements submitted to you be approved.

## **Deloitte SA**



Jean-Marc Jenny  
Licensed audit expert  
Auditor in charge



Isabelle Babey

Geneva, May 11, 2010  
JMJ/IBA/msc

## Enclosures :

Consolidated financial statements (balance sheet, income and expenditure statement, cash flow statement and notes)

**IUCN – International Union for the Conservation of Nature**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009**

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**IUCN – International Union for the Conservation of Nature**  
**CONSOLIDATED BALANCE SHEET AS AT 31 DECEMBER 2009**

(in CHF1,000)	Notes	2009	2008
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and short term bank deposits	III	57'255	70'095
Financial assets	IV	17'606	0
Membership dues receivables	V	1'778	3'748
Staff receivables	VI	238	519
Receivables from partner organisations	VII	805	616
Advances to implementing partners	VIII	4'191	2'059
Other account receivables		2'377	2'832
<b>Subtotal</b>		<b>84'250</b>	<b>79'869</b>
Framework agreements receivables	IX	690	853
Project agreements receivables	X	3'694	13'805
<b>Total current assets</b>		<b>88'634</b>	<b>94'527</b>
<b>Non-current assets</b>			
Fixed assets (net)	XI	34'126	21'201
Intangible assets	XII	1'244	0
<b>Total non-current assets</b>		<b>35'370</b>	<b>21'201</b>
<b>TOTAL ASSETS</b>		<b>124'004</b>	<b>115'728</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Current liabilities</b>			
Membership dues paid in advance		1'441	1'186
Accounts payable and accrued liabilities	XIII	4'957	4'913
Social charges payable		497	590
Staff leave and repatriation	XIV	1'020	862
Advances by donors on project agreements	X	52'487	57'436
Deferred income framework agreements	XVI	7'237	3'637
Deferred income buildings	XVI	503	308
Loan	XVII	389	0
Miscellaneous current liabilities		873	2'729
<b>Total current liabilities</b>		<b>69'404</b>	<b>71'661</b>
<b>Provisions</b>			
Membership dues in arrears	V	480	1'548
Projects in deficit	XV	1'124	2'754
Staff termination	XV	2'042	2'605
<b>Total provisions</b>		<b>3'646</b>	<b>6'907</b>
<b>Reservations</b>			
World Conservation Congress	XVIII	0	1'481
<b>Total reservations</b>		<b>0</b>	<b>1'481</b>
<b>Non-current liabilities</b>			
Long term deferred income	XVI	22'132	10'176
Loan	XVII	9'621	7'800
<b>Total non-current liabilities</b>		<b>31'753</b>	<b>17'976</b>
<b>Reserves</b>			
IUCN Fund	XIX	7'185	7'192
Currency translation adjustment		1'323	1'056
Reserve for 2012 Congress		1'262	0
Cost Centres reserves		3'715	7'963
Secretariat contingency fund		5'716	1'492
<b>Total reserves</b>		<b>19'201</b>	<b>17'703</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>124'004</b>	<b>115'728</b>

See notes to the consolidated financial statements as indicated

**IUCN – International Union for the Conservation of Nature**  
**CONSOLIDATED INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2009**

(in CHF1,000)	Notes	2009				2008			
		Secretariat	Framework	Project	Total	Secretariat	Framework	Project	Total
		Unrestricted	Agreements	Agreements		Unrestricted	Agreements	Agreements	
<b>EXTERNAL OPERATING INCOME</b>									
Membership dues		11'445	0	0	11'445	11'070	0	0	11'070
Swiss Government tax rebates	XX	1'863	0	0	1'863	1'796	0	0	1'796
Agreements income	XXI	473	24'221	88'209	112'904	463	25'437	88'807	114'707
Publication sales and subscriptions		34	0	0	34	39	0	13	52
Other operating income	XXII	3'051	1	1'912	4'964	2'488	0	3'030	5'518
<b>TOTAL EXTERNAL OPERATING INCOME</b>		<b>16'866</b>	<b>24'222</b>	<b>90'122</b>	<b>131'210</b>	<b>15'856</b>	<b>25'437</b>	<b>91'850</b>	<b>133'143</b>
<b>INTERNAL ALLOCATIONS</b>									
Frameworks allocations		18'561	(20'118)	1'058	(499)	23'337	(25'176)	1'820	(19)
Cross charges from projects		23'172	0	(22'561)	611	23'759	1'001	(28'275)	(3'515)
Other internal allocations		1'300	(52)	(952)	296	443	(204)	3'727	3'966
Revaluation of internal allocations balances		(569)	0	161	(408)	(785)	1	352	(432)
<b>NET ALLOCATION</b>		<b>42'464</b>	<b>(20'170)</b>	<b>(22'294)</b>	<b>0</b>	<b>46'754</b>	<b>(24'378)</b>	<b>(22'376)</b>	<b>0</b>
<b>OPERATING EXPENDITURE</b>									
Personnel costs		45'953	9	30'374	76'335	44'824	130	27'737	72'691
Travel and communications		3'311	24	10'409	13'744	3'804	21	12'140	15'965
Vehicles & equipment - costs & maintenance		1'896	0	2'553	4'449	1'850	7	2'419	4'277
Office and general administrative costs		4'163	0	1'868	6'031	4'347	1	6'172	10'520
Publications and printing costs		695	1	2'236	2'932	1'153	1	4'968	6'122
Workshops and grants to partners		1'162	419	15'607	17'188	2'192	435	15'947	18'573
Other operating expenditure		349	0	997	1'346	589	0	737	1'326
<b>TOTAL OPERATING EXPENDITURE</b>		<b>57'529</b>	<b>453</b>	<b>64'044</b>	<b>122'026</b>	<b>58'759</b>	<b>595</b>	<b>70'120</b>	<b>129'474</b>
<b>NET OPERATING SURPLUS</b>		<b>1'802</b>	<b>3'600</b>	<b>3'783</b>	<b>9'185</b>	<b>3'851</b>	<b>464</b>	<b>(646)</b>	<b>3'669</b>
<b>OTHER INCOME (EXPENDITURE)</b>									
Interest income		305	0	91	396	2'016	0	206	2'222
Financial charges		(232)	0	(156)	(388)	(254)	(0)	(192)	(446)
Capital gains (losses)		18	0	0	18	(309)	0	0	(309)
Net gains/(losses) on foreign exchange	XIX	335	0	(196)	139	(3'222)	0	(25)	(3'247)
Exchange differences on revaluation of project balances	XXIII	0	0	(237)	(236)	(0)	(3)	(2'286)	(2'289)
Net movements in provision and write-offs	XV	(2'485)	0	2'525	40	(2'798)	0	9	(2'790)
Cost of building competition	XI	(632)	0	0	(632)	0	0	0	0
2008 Congress surplus	XIX	2'121	0	(650)	1'471	0	0	0	0
<b>TOTAL OTHER INCOME (EXPENDITURE)</b>		<b>(570)</b>	<b>0</b>	<b>1'378</b>	<b>808</b>	<b>(4'567)</b>	<b>(3)</b>	<b>(2'288)</b>	<b>(6'860)</b>
<b>NET SURPLUS (DEFICIT) FOR THE YEAR</b>		<b>1'232</b>	<b>3'600</b>	<b>5'161</b>	<b>9'993</b>	<b>(716)</b>	<b>461</b>	<b>(2'934)</b>	<b>(3'190)</b>
Movements in framework receivables/deferred income		0	(3'600)	0	(3'600)	0	(461)	0	(461)
Movements in projects advances and deferred income		0	0	(5'161)	(5'161)	0	0	2'934	2'934
Allocation to IUCN Fund	XIX	7	0	0	7	140	0	0	140
Allocation to 2012 Congress reserve	XIX	(1'262)	0	0	(1'262)	0	0	0	0
<b>NET MOVEMENT IN BALANCE FROM OPERATIONS</b>		<b>(23)</b>	<b>0</b>	<b>0</b>	<b>(23)</b>	<b>(576)</b>	<b>0</b>	<b>0</b>	<b>(576)</b>

See notes to the consolidated financial statements as indicated



IUCN – International Union for the Conservation of Nature  
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2009

(in CHF1,000)	Notes	2009	2008
<b>Cash flow from operations</b>			
Net Balance from Operations		(23)	(576)
Depreciation of fixed assets	XI	907	714
Increase / (decrease) in provisions for membership dues in arrears	V	(1'069)	138
Increase / (decrease) in provisions for projects in deficit	XV	(1'630)	939
Increase / (decrease) in the provision for staff termination	XV	(563)	(424)
Increase / (decrease) in staff leave and repatriation liabilities	XIV	158	(129)
(Increase) / decrease in membership dues receivables	V	1'970	193
(Increase) / decrease in staff receivables	VI	281	(77)
(Increase) / decrease in receivables from partner organisations	VII	(189)	(130)
(Increase) / decrease in advances to partners	VIII	(2'133)	(2'059)
(Increase) / decrease in other accounts receivables		456	(1'004)
Increase / (decrease) in membership dues paid in advance		255	(85)
Increase / (decrease) in accounts payable and accrued liabilities	XIII	45	110
Increase / (decrease) in social charges payable		(93)	59
Increase / (decrease) in miscellaneous current liabilities		(1'856)	947
(Increase)/decrease in framework agreements receivables	IX	163	(853)
(Increase)/decrease in project agreements receivables	X	10'110	(7'395)
Increase/(decrease) in advances on project agreements	X	(4'949)	4'461
Increase/(decrease) in reservations	XVIII	(1'481)	1'390
Increase/(decrease) in reserve for 2012 Congress	XIX	1'262	0
<b>Total Cash flow from operations</b>		<b>1'621</b>	<b>(3'780)</b>
<b>Cash flow from investing activities</b>			
Purchase of fixed assets	XI	(649)	(701)
Net movement in financial assets	IV	(17'606)	6'997
New building in construction	XI	(13'183)	(5'944)
ERP implementation in progress	XII	(1'244)	0
<b>Total Cash flow from investing activities</b>		<b>(32'682)</b>	<b>352</b>
<b>Cash flow from financing activities</b>			
Increase/(decrease) in loan	XVII	2'210	5'800
Increase/(decrease) in current deferred income	XVI	3'795	153
Increase/(decrease) in long-term deferred income	XVI	11'956	0
Increase/(decrease) in council designated reserves	XIX	(7)	(140)
<b>Total Cash flow from financing activities</b>		<b>17'954</b>	<b>5'812</b>
<b>Net Cash inflow/(outflow) for the year</b>		<b>(13'107)</b>	<b>2'384</b>
<b>Cash and Short term deposits at the beginning of the year</b>	III	<b>70'095</b>	<b>67'455</b>
<b>Effect of Exchange rate changes</b>	XIX	<b>267</b>	<b>256</b>
<b>Cash and Short term deposits at the end of the year</b>	III	<b>57'255</b>	<b>70'095</b>

See notes to the consolidated financial statements as indicated

# IUCN – International Union for the Conservation of Nature

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

## I. ACTIVITY

IUCN (International Union for the Conservation of Nature) was constituted by statutes adopted in 1948 at a conference convened by the Republic of France, with membership comprised of states, governmental agencies, and international and national non-governmental associations. The members registered IUCN statutes as an international association of governmental agencies and non-governmental organizations under article 60 of the Swiss Civil Code. The mission of IUCN is to influence, encourage and assist societies throughout the world to conserve the integrity and diversity of nature and to ensure that any use of natural resources is equitable and ecologically sustainable.

## II. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DEFINITIONS

All amounts are expressed in thousands of Swiss francs (CHF) unless otherwise indicated.

### 1. Accounting convention

The financial statements are prepared under the historical cost convention and are in accordance with Swiss GAAP and under the framework of the Swiss law.

### 2. Basis of consolidation

The consolidated financial statements include all offices of IUCN and those entities over which the IUCN has the power to govern the financial and operating policies so as to obtain benefits from their activities. These comprise:

- The International Union for the Conservation of Nature and Natural Resources, Registered Trustees, (WASAA Trust Fund, Nairobi), whose objective is to hold and administer funds and properties on behalf of IUCN in the Republic of Kenya.
- UICN Bureau Regional pour l'Europe (IUCN ROFE AISBL)
- IUCN Europe Regional Office Stichting (Stichting IUCN-ERO)
- SEED, a joint venture between UNDP, UNEP and IUCN, hosted by IUCN.

### 3. Income

Income comprises membership dues from members, contributions in cash from donors, investment income, Swiss government tax rebates and sundry income from the sale of publications and other goods and services.

#### a) Membership dues

Membership dues are fixed by Congress, the supreme governing body of IUCN, and are recognised in the year they fall due. They are recorded as unrestricted income in the income and expenditure statement.

#### b) Voluntary donations

Voluntary donations comprise framework agreements from donors for the core activities of IUCN and project agreements for project activities.



# IUCN – International Union for the Conservation of Nature

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

Framework agreements income, which is attributable to the current financial year is recognized once the agreement has been signed. These funds may be subject to some general restrictions in their use in terms of geography or thematic area.

Framework agreements are normally for periods of more than one year. Income related to future years is not recognised in the financial statements.

Framework income received in advance to the period to which it relates is recorded as deferred income, as are any unspent balances of the current year's contributions.

Project agreements income is recognised on a cash basis. These funds are restricted for specific project activities detailed in the project agreement. At the close of the year, based on the accrued expenditure and cash income, projects may have a positive or negative balance. The sum of the project agreements with unspent income balances is reported as Advances by donors on project agreements in the balance sheet while the sum of the agreements where expenditure exceeds income received is reported as Project agreement receivables.

### **c) Swiss government tax rebate**

Non-Swiss staff are exempt from paying taxes on their IUCN earnings. In order to have one salary scale and to ensure equitable treatment of both Swiss and non-Swiss staff at Headquarters, an internal tax is levied on non-Swiss staff. This is shown as Swiss government tax rebate and included as unrestricted income.

## **4. Expenditure**

All unrestricted expenditure is accounted for on an accrual basis. Project expenditure is accounted for on a cash basis except at the end of the project when it is recognised on an accrual basis.

## **5. Foreign exchange**

In accordance with IUCN regulations, the reporting currency is Swiss francs (CHF) in which IUCN Headquarters accounting records are maintained. All other offices maintain their books of accounts in US dollars (USD) or Euros (EUR), with the exception of the United Kingdom which maintains its ledger in Swiss francs.

The following accounting policies were applied while converting transactions and balances to the reporting currency:

- Transactions denominated in currencies other than the office ledger currency are converted to the ledger currency and recorded on the basis of the exchange rates prevailing at the date of the transaction. At the end of the year all balances maintained in original currencies are translated to the currency of the office ledger at the year-end rate. The gains and losses incurred are recognised in the income statement of that ledger.
- At consolidation, all transactions in non-CHF ledgers are translated at the monthly rate of exchange, and the resulting gain or loss on exchange is accounted for in the income statement.
- Except for fixed assets which are stated at historical values, non Swiss franc balances in the consolidated balance sheet are translated at the year-end exchange rate and the resulting net unrealised gain is shown as currency translation adjustment in the balance sheet. If a net loss would occur this would be recognized in the Income and expenditure statement.

# IUCN – International Union for the Conservation of Nature

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

- Project balances expressed in USD and EUR base currencies are re-valued to CHF using the end of year exchange rates. The resulting net unrealised gain is recognized in the currency translation adjustment. Losses are recognized in the income and expenditure statement.

### 6. Year-end exchange rates

The following are the principal rates of exchange used at the end of the year to revalue the balance sheet items to Swiss Francs (CHF) for reporting purposes:

	<u>31 Dec 2009</u>	<u>31 Dec 2008</u>
US dollar	1.0380	1.0561
EURO	1.4877	1.4888

### 7. Fixed assets

#### a) Purchased assets

Fixed asset purchases are capitalised when the purchase price is CHF500 or above (or the equivalent in other currencies) and when ownership resides with IUCN. Fixed assets are depreciated over their estimated useful lives on the following basis:

Computer hardware	3 years
Vehicles	4 years
Office equipment	5 years
Office furniture	7 years
Building renovations	10 years
Buildings	50 years

#### b) In-kind assets

In kind contributions of fixed assets are recorded at fair value and depreciated in the same manner as purchased fixed assets. The value of the contribution is initially recorded as deferred income and recognized in the income statement over the useful life of the asset in line with the depreciation charge.

#### c) Donations for the purchase of assets

Donations received for the purpose of purchasing fixed assets are recorded as deferred income and recognized as income over the useful life of the asset.

### 8. Intangible assets

Purchased computer software is capitalized on the basis of the costs incurred to acquire the software and bring it to its point of use.

Software is depreciated over its estimated useful life on a straight line basis over 5 years.

# IUCN – International Union for the Conservation of Nature

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

## 9. Provisions

### a) Provision for membership dues receivable

A general provision against outstanding membership dues is made to recognise the probability that not all dues will be received. This increase or decrease in the total provision is charged through the income statement. Provision for membership dues in arrears is calculated on the following basis, based on the outstanding balance at the close of the year.

Membership dues outstanding for:	
five or more years	100%
four years	80%
three years	60%
two years	40%
one year	20%

The provision against the arrears of some state members is calculated on an individual basis after a review of their own special situations.

### b) Provision for projects in deficits

A provision for projects in deficit is maintained in respect of those projects where expenditure has exceeded income and where IUCN considers that it will not be able to raise additional funds to cover the excess expenditure.

### c) Staff terminations

Provision is made for the estimated cost of known redundancies. A redundancy is considered to be known when a management decision has been taken and communicated to the staff concerned.

Additional provision is made when there is a local legal obligation.

## 10. Loans at below market rate of interest

Loans are measured at fair value. The benefit of the below-market rate of interest is measured as the difference between the initial carrying value of the loan and the proceeds received. The benefit is recognised over the period of the loan.

An amount equivalent to the interest that would have been incurred had the loan been acquired at a market rate is recognised in the expenditure statement on an annual basis.

## 11. Reserves

IUCN maintains the following reserves:

### a) IUCN Fund

The IUCN Fund is maintained in order to preserve the union's capital base. All income earned and losses incurred on the fund during the year are added or subtracted to its capital value. The use of the fund is governed by the IUCN Council and is maintained as a reserve of last resort.

# IUCN – International Union for the Conservation of Nature

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

## b) Currency translation adjustment

Currency translation adjustment represents changes in the value of the net assets of IUCN at the consolidation level as a result of movements of the US dollar and the Euro against the Swiss franc. All ledgers other than those at Headquarters and the United Kingdom are expressed in either the US dollar or the Euro. All assets and liabilities, except fixed assets, are re-valued to the Swiss franc at the respective rates of exchange at the end of the year. The resulting revaluation gain is accounted for in the balance sheet under the currency translation adjustment. The revaluation loss is recognized in the Income and expenditure statement.

## c) Reserve for the 2012 Congress

The reserve for the 2012 Congress represents amounts allocated from unrestricted funds to cover preparatory costs for the 2012 Congress.

## d) Cost centre reserves

Cost centre reserves represent surpluses on individual costs centres that are funded by unrestricted funds. The surpluses may be used in future accounting periods by cost centre managers with the explicit approval of the Director General. 10% of all surpluses generated is transferred to the Secretariat Contingency Fund in the year they are generated.

## e) Secretariat contingency fund

The Secretariat contingency fund represents other unrestricted reserves.

## III. CASH AND SHORT TERM DEPOSITS

At 31 December 2009, cash and short-term bank deposits included all the bank accounts operated by IUCN worldwide. The analysis by region or office is shown below.

REGION OR OFFICE	2009	2008
Asia	1,777	3,248
Canada	60	403
Central America	2,902	3,187
Eastern and Southern Africa	1,611	1,123
Europe	1,269	1,301
Environmental Law Centre, Bonn	349	302
Headquarters	45,005	55,335
Mediterranean	216	1,653
Oceania	512	221
South America	122	200
United Kingdom	7	72
United States	513	262
Western and Central Africa	2,594	2,612
West Central Asia and North Africa	318	176
<b>Total</b>	<b>57,255</b>	<b>70,095</b>

The cash balances at Headquarters are represented principally by the current account balances between Headquarters and the regional offices. Country offices that report directly to regional offices do not have a direct current account relationship with Headquarters.

# IUCN – International Union for the Conservation of Nature

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

## IV. FINANCIAL ASSETS

At fair value through income and expenditure	2009	2008
90% guaranteed notes	7,139	0
Money market fund	10,467	0
<b>Total</b>	<b>17,606</b>	<b>0</b>

The original cost of financial assets accounted for at fair value was CHF6,934k for the 90% guaranteed notes (acquired May 2009) and CHF10,551k for the money market fund (acquired May 2009).

The 90% guaranteed notes are based on baskets of equities quoted on international stock markets.

## V. MEMBERSHIP DUES RECEIVABLES AND PROVISIONS

Membership Dues Receivables	2009	2008
Gross Membership Dues Receivables	1,778	3,748
Provision against dues in arrears	(480)	(1,548)
<b>Net Membership Dues Receivables</b>	<b>1,298</b>	<b>2,200</b>

Provisioning for Membership dues in arrears is made in line with the policy approved by the IUCN Council, described in note II.9.

	2005 & earlier	2006	2007	2008	2009	Total
State Members	0	0	47	278	882	1,207
Government Agencies	0	0	8	84	147	239
International NGOs	0	0	1	8	22	31
National NGOs	1	4	17	75	179	276
Affiliates	0	0	0	10	15	25
<b>Total</b>	<b>1</b>	<b>4</b>	<b>73</b>	<b>455</b>	<b>1,245</b>	<b>1,778</b>
<b>Percentage of total</b>	<b>0%</b>	<b>0%</b>	<b>4%</b>	<b>26%</b>	<b>70%</b>	<b>100%</b>

# IUCN – International Union for the Conservation of Nature

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

<b>Movement in provision for membership dues</b>		
	<b>2009</b>	<b>2008</b>
Balance at 1 January	1,548	1,410
Additions to provision	1,384	163
Write off of deficits against provision	(2,452)	(25)
<b>Balance at 31 December</b>	<b>480</b>	<b>1,548</b>

## VI. STAFF RECEIVABLES

Staff receivables are comprised of travel advances, payroll advances and loans to staff outstanding as at 31 December. Amounts due to staff are netted off the receivables.

	<b>2009</b>	<b>2008</b>
Net travel advances	117	339
Payroll advances and staff loans	121	180
<b>Total</b>	<b>238</b>	<b>519</b>

## VII. RECEIVABLES FROM PARTNER ORGANISATIONS

Receivables from partner organisations represent balances due from organisations associated with IUCN that are outstanding as at 31 December.

	<b>2009</b>	<b>2008</b>
RAMSAR Convention Bureau	563	324
Asia	115	26
South America	127	146
United Kingdom	0	104
Others	0	16
<b>Total</b>	<b>805</b>	<b>616</b>

## VIII. ADVANCES TO IMPLEMENTING PARTNERS

Advances to implementing partners represent amounts advanced to partners in relation to project agreements for which costs have not been incurred as at 31 December 2009.

# IUCN – International Union for the Conservation of Nature

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

	2009	2008
Asia and Oceania	822	435
East and South Africa	1,148	1,242
Europe	123	0
West and Central Africa	336	188
Headquarters	22	194
North America	583	0
South and Middle America	1,157	0
<b>Total</b>	<b>4,191</b>	<b>2,059</b>

Prior to 2008, advances to implementing partners were entered directly in the income and expenditure statement. In 2008 the procedure was changed such that advances had to go through the balance sheet before being expenditure. Not all regions had adapted this new procedure in 2008, which explains why these regions have no comparative figure.

### IX. FRAMEWORK AGREEMENTS RECEIVABLES

Framework agreements receivables represent the balances of the framework agreements not received as at the end of the year. Amounts outstanding are accrued and included as framework agreements income. As at 31 December 2009 there was an amount outstanding of CHF690k compared to CHF853k outstanding at 31 December 2008.

### X. PROJECT AGREEMENTS RECEIVABLES AND ADVANCES

Receivables and advances on project agreements represent respectively the portfolio of projects in deficit and the portfolio of projects in surplus at the close of the year.

	2009	2008
Project agreements receivables	3,694	13,805
Advances on project agreements	(52,487)	(57,436)
<b>Net balance at year end</b>	<b>(48,793)</b>	<b>(43,631)</b>



# IUCN – International Union for the Conservation of Nature

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

## XI. FIXED ASSETS

### a) Movement in fixed assets

	Headquarters Building	New HQ Building under construction	Other Land and Buildings	Vehicles, Equipment, Furniture & Fixtures	Total
<b>Purchase value:</b>					
Balance as at 31 December 2008	17,643	7,959	795	11,668	<b>38,065</b>
Additions 2009	0	13,183	0	649	<b>13,832</b>
<b>Balance as at 31 December 2009</b>	<b>17,643</b>	<b>21,142</b>	<b>795</b>	<b>12,317</b>	<b>51,897</b>
<b>Depreciation:</b>					
Balance as at 31 December 2008	(7,160)	0	(138)	(9,566)	<b>(16,864)</b>
Charge for the year 2009	(308)	0	(11)	(588)	<b>(907)</b>
<b>Balance as at 31 December 2009</b>	<b>(7,468)</b>	<b>0</b>	<b>(149)</b>	<b>(10,154)</b>	<b>(17,771)</b>
<b>Net Book Value:</b>					
<b>Balance as at 31 December 2008</b>	<b>10,484</b>	<b>7,959</b>	<b>657</b>	<b>2,102</b>	<b>21,201</b>
<b>Balance as at 31 December 2009</b>	<b>10,175</b>	<b>21,142</b>	<b>646</b>	<b>2,163</b>	<b>34,126</b>

Fixed assets purchased using unrestricted funds are depreciated over their estimated useful life as per note II.7.

### b) Insurance value of fixed assets

As at 31 December 2009, the fixed assets at Headquarters were insured for CHF21,300k (2008 – CHF20,073k). The WASAA building and fixed assets in Kenya are insured for Kenya shillings 26.5 million, equivalent to CHF347k (2008 – CHF390k), which is the estimated replacement value.

### c) Land

In 1993 the commune of Gland gave IUCN the right to use a plot of land for the purpose of building the IUCN Secretariat Headquarters. The right was granted at no cost for a period of 50 years. In 2008 the commune of Gland gave IUCN the right of use of an adjacent piece of land to the original plot with the permission to construct an extension to the existing Headquarters. The two plots of land were combined and the right of use of the combined plot extended to 2058.

No value has been assigned to the right of use of the land.

### d) Headquarters building

The headquarters building is financed by donations received from the Swiss Confederation, the Canton of Vaud, the commune of Gland. Although IUCN formally owns the Headquarters building, it enjoys a restricted use and cannot dispose of it or use it as collateral without the approval of the Swiss government. If disposed of, the Swiss Government has the right to recuperate its initial outlay plus a percentage of the value added, if applicable. The cost of the building is included in the fixed assets and is offset by a corresponding fund created to recognise the restricted nature of the building. The fund is released over the estimated useful life of the building in line with the depreciation of the building.

# IUCN – International Union for the Conservation of Nature

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

## e) Headquarters building extension

In 2008 the commune of Gland gave IUCN the right of use of the land adjacent to the original plot. The right of use of this land is for a 50 year period. The building extension is financed by an interest free loan from the Swiss Government of CHF20,000k, payable in 50 equal yearly instalments of CHF400k, commencing in December 2010. As at 31 December 2009 a total amount of CHF18,800k had been received. In addition to the loan from the Swiss government, IUCN received the following donations:

### Cash donations:

Holcim	EUR1,500k	(CHF2,404k)
The MAVA Foundation	CHF1,000k	
Loterie Romande	CHF150k	

### In-kind donations:

Phillips	EUR 300k	(CHF446k)
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In addition, as at 31 December 2009, IUCN had received pledges for donations of in-kind furniture of EUR700k (CHF1,041k).

In order to qualify for the Swiss Government loan an international competition was held for the design of the new building. The cost of the competition, CHF 632k, has been charged to unrestricted income and expenditure.

## XII. INTANGIBLE ASSETS

During 2009 expenditure of CHF1,244k was incurred for the development and implementation of an ERP. Depreciation will commence once implementation is complete (foreseen for March 2011).

## XIII. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities represents amounts owed to creditors and suppliers as at the end of the year. Of the total outstanding balance of CHF4,957k as at 31 December 2009 (2008 – CHF4,913k), CHF1,883k (2008 - CHF1,744k) is related to Headquarters and the balance to regional and country offices.

## XIV. STAFF LEAVE AND REPATRIATION

Staff leave refers to the holiday entitlement, which had not been taken up by staff at the end of the year. The recognition of liabilities against staff leave is made only in order to comply with local laws where this is necessary. Staff members are not allowed to carry forward from one year to another a cumulative leave balance of more than 10 days and any outstanding leave days are normally covered as part of the normal staff notice period. The balance at year end also comprises the estimated cost of repatriation of the international staff currently on the payroll.

## XV. PROVISIONS

### a) Provision against projects in deficit

The provisions against projects in deficit is funded by unrestricted income and covers projects where negotiations are still ongoing but where IUCN considers that it may not be able to obtain additional funds from donors to cover expenditures already incurred.

# IUCN – International Union for the Conservation of Nature

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

<b>Movement in projects in deficit provision</b>		
	<b>2009</b>	<b>2008</b>
<b>Balance at 1 January</b>	<b>2,754</b>	<b>1,815</b>
Additions to provision	908	1,013
Write off of deficits against provision	(2,538)	(74)
<b>Balance at 31 December</b>	<b>1,124</b>	<b>2,754</b>

	<b>2009</b>	<b>2008</b>
Asia Region	94	201
Central and Western Africa Region	84	518
Eastern and Southern Africa Region	177	678
Europe Region	539	608
Headquarters	55	717
Other Offices	175	32
<b>TOTAL</b>	<b>1,124</b>	<b>2,754</b>

## b) Provision for staff termination

The provision for staff termination is calculated separately for each office to comply with local labour laws. Irrespective of local labour law, provision is made for the estimated cost of staff termination when a decision has been made to terminate a member of staff and the decision has been communicated to the individual concerned.

<b>Movement in provision for staff termination</b>		
	<b>2009</b>	<b>2008</b>
<b>Balance at 1 January</b>	<b>2,605</b>	<b>3,029</b>
Additions to provision	1,067	1,473
Utilization of provision	(1,630)	(1,897)
<b>Balance at 31 December</b>	<b>2,042</b>	<b>2,605</b>

# IUCN – International Union for the Conservation of Nature

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

## XVI. DEFERRED INCOME

	2009	2008
Deferred framework agreements	7,237	3,637
Donations for construction of HQ building extension		
Donations in cash	3,224	0
Donations in kind	446	0
	<b>3,670</b>	<b>0</b>
Headquarters old building	10,175	10,484
Interest free government loan	8,790	0
<b>Total</b>	<b>29,872</b>	<b>14,121</b>
<b>Current</b>		
Deferred framework agreements	7,237	3,637
Buildings:		
Old building	308	308
Building extension	195	0
<b>Total buildings</b>	<b>503</b>	<b>308</b>
<b>Total current deferred income</b>	<b>7,740</b>	<b>3,945</b>
<b>Non-current</b>		
Old building	9,867	10,176
Building extension - contribution in-kind	12,265	0
<b>Total non-current deferred income</b>	<b>22,132</b>	<b>10,176</b>
<b>Total</b>	<b>29,872</b>	<b>14,121</b>

Deferred income on Framework Agreements represents the net balances on the restricted activities funded by framework agreements or income received in advance of the period to which it relates.

Donations received for the construction of the headquarters building extension are recognised over the useful life of the corresponding purchased or donated asset (see note XI e).

Deferred income on the headquarters old building relates to donations received for the construction of the original headquarters building and is recognized over the useful life of the building (see note XI d).

The deferred income on the government loan represents the difference between the fair value of the loan (CHF10,010k) and the cash received (CHF18,800k) (see note XVII). This difference represents the fair value of the interest saved on the interest free loan granted by the Swiss government.

# IUCN – International Union for the Conservation of Nature

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

## XVII. LOAN

Headquarters building extension loan			
		2009	2008
Current		389	0
Non-current		9,621	7,800
<b>Total</b>		<b>10,010</b>	<b>7,800</b>

The Swiss Government has agreed to provide an interest free loan of CHF20m to finance the headquarters building extension project. The loan has been received in instalments over the course of construction of the building extension. As at 31 December 2009 CHF18,800k had been received, with the remainder due in 2010.

The loan is repayable in 50 annual instalments of CHF400,000, with the first instalment due on 31 December 2010.

Using prevailing market interest rates for an equivalent loan of 3% which represents the current interest rate on the market for a 10-year loan, the fair value of the received portion of the loan is estimated at CHF10,010k. The difference of CHF8,790 between the gross proceeds and the fair value of the loan is the benefit derived from the interest-free loan and is recognised as deferred income (see note XVI).

## XVIII. RESERVATIONS

### World Conservation Congress

During 2009 the reservation for the 2012 congress was transferred to unrestricted income and expenditure and included in the net surplus for the year. An allocation of CHF1,262k from the net surplus for the year has been made to cover preparatory costs for the 2012 Congress and is shown as a separate reserve (see note XXII).

In addition, CHF650k, representing the final additional surplus on the 2008 Congress not previously recognized in unrestricted income was transferred from project agreement income to unrestricted income.

	2009	2008
<b>Balance at 1 January</b>	<b>1,481</b>	<b>91</b>
Additions to reserve	0	1,390
Allocation to 2012 Congress reserve	(1,471)	0
Reclassification	(10)	0
<b>Balance at 31 December</b>	<b>0</b>	<b>1,481</b>

# IUCN – International Union for the Conservation of Nature

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

## XIX. RESERVES

	IUCN Fund	Currency translation adjustment	Reserve for 2012 Congress	Cost Center Reserves	Secretariat Contingency Fund	Total
<b>Balance as at 1 January 2008</b>	<b>7,332</b>	<b>800</b>	<b>0</b>	<b>6,682</b>	<b>3,349</b>	<b>18,163</b>
Net result of cost centers in deficit	(140)	0	0	0	(2,514)	(2,654)
Net results of cost centers in surplus	0	0	0	1,826	0	1,826
Reclassification	0	0	0	290	(290)	0
Foreign exchange adjustment	0	256	0	(548)	548	256
Transfer to Secretariat Contingency Fund	0	0	0	(287)	287	0
<b>Balance as at 1 January 2009</b>	<b>7,192</b>	<b>1,056</b>	<b>0</b>	<b>7,963</b>	<b>1,380</b>	<b>17,591</b>
Reallocation of accumulated reserves 2008	0	0	0	(4,681)	4,681	0
Net result of cost centers in deficit	(7)	0	0	0	(351)	(358)
Net results of cost centers in surplus	0	0	0	1,701	0	1,701
Allocation from core-funded CC's to SCF	0	0	0	(1,032)	1,032	0
Reclassification	0	0	0	183	(183)	0
Foreign exchange adjustment	0	267	0	(419)	419	267
Allocation to 2012 Congress reserve	0	0	1,262		(1,262)	0
<b>Balance as at 31 December 2009</b>	<b>7,185</b>	<b>1,323</b>	<b>1,262</b>	<b>3,715</b>	<b>5,716</b>	<b>19,201</b>

### a) IUCN Fund

During the year ended 31 December 2009 there was a net deficit of the fund's operations of CHF7k (2008 – CHF140k deficit). The analysis of the movements of the fund is as follows:

	IUCN Fund	WASAA Trust Fund	TOTAL
<b>Balance as at 1 January 2008</b>	<b>7,014</b>	<b>318</b>	<b>7,332</b>
Rental / Interest Income	236	50	286
Capital Gains	(354)	0	(354)
Marketable Securities Revaluation Loss	(24)	0	(24)
Expenses	(17)	(31)	(48)
<b>Net movements during the year</b>	<b>(159)</b>	<b>19</b>	<b>(140)</b>
<b>Balance as at 31 December 2008</b>	<b>6,855</b>	<b>337</b>	<b>7,192</b>
Rental / Interest Income	4	50	54
Marketable Securities Revaluation Loss	(41)	0	(41)
Expenses	(2)	(18)	(20)
<b>Net movements during the year</b>	<b>(39)</b>	<b>32</b>	<b>(7)</b>
<b>Balance as at 31 December 2009</b>	<b>6,816</b>	<b>369</b>	<b>7,185</b>

The WASAA Trust Fund was set up following the acquisition and outfitting of the Wasaa building in Nairobi, Kenya using funds advanced at the time from the World Conservation Trust Fund which is now part of the IUCN Fund. The separate restricted reserve of CHF369k at 31 December 2009 (2008 – CHF337k) was created to account for repayment of the capital amount and is included as part of the IUCN Fund. IUCN is required to maintain separate books of accounts for the WASAA Trust Fund under the laws of Kenya in which it is domiciled.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

## **b) Currency translation adjustments & foreign exchange gains and losses**

Exchange gains and losses at the individual ledger levels are dealt with in the income statement. The net unrestricted gain on exchange for the year amounted to CHF335k (2008 – loss of CHF3,222k).

Exchange gains and losses on consolidation and translation of ledgers maintained in EUR and USD to Swiss francs are taken to the Currency Translation Adjustment reserve. The net movement during 2009 was a gain of CHF267k (2008 – gain of CHF256k).

## **c) 2012 Congress**

During 2009 the reservation for the 2012 congress of CHF1,481 was transferred to unrestricted income and expenditure and included in the net surplus for the year. In addition, CHF650k, representing the final additional surplus on the 2008 Congress not previously recognized in unrestricted income was transferred from project agreement income to unrestricted income.

An allocation of CHF1,262k from the net surplus for the year has been made to cover preparatory costs for the 2012 Congress and is shown as a separate reserve (see note XXII).

## **d) Cost Centre reserves and Secretariat Contingency Fund**

The reallocation between the Cost Centre reserve and the Secretariat Contingency Fund of CHF4,681k is a result of an amendment of the IUCN reserve policy. The change in policy prohibits cost centres funded purely from unrestricted and framework income from carrying forward a cost centre reserve. As a result, accumulated reserves on these cost centres as at 1 January 2009 have been transferred to the Secretariat Contingency Fund.

## **XX. SWISS GOVERNMENT TAX REBATES**

The total of Swiss Government tax rebates amounted to CHF1,863k (2008 - CHF1,796k) and represents the real value of taxes that would have been paid by non-Swiss staff members exempted on the basis of the Fiscal Agreement between IUCN and the Swiss Government, which entered into effect on 1st January 1987.

## **XXI. AGREEMENTS INCOME**

### **Programme restricted and core funds under Framework Agreements**

Annex A provides the listing of contributions by donors under Framework Agreements from which the income was allocated to the various IUCN programmes.

### **Income from Project, Framework Agreements and Other Sources**

Annex B (by donor) and C (by donor and project) provides a breakdown of income by donor and/or other sources. It includes unrestricted contributions, framework agreements income and restricted projects income on the basis of actual cash receipts.

## **XXII. OTHER OPERATING INCOME**

Other operating income of CHF3,051k (2008 – CHF2,488k) shown under Secretariat unrestricted funds includes CHF572k (2008 – CHF473k) overhead and management fees from Ramsar, and IUCN Headquarters cafeteria sales income of CHF341k (2008 - CHF310k). The balance of other operating income is made up of miscellaneous external income received by IUCN both at Headquarters and other offices around the world.



# IUCN – International Union for the Conservation of Nature

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

## XXIII. EXCHANGE DIFFERENCES ON REVALUATION OF PROJECT BALANCES

Project balances are usually expressed in the currency of the ledger, that is Swiss francs, US dollars or Euro. At the end of the year, project balances expressed in USD or EUR are individually revalued at the end of year exchange rates. The resulting unrealised gain or loss used to adjust the project balances is processed through the balance sheet (advances by donors on project agreements and project agreement receivables, and the currency translation adjustment). The net adjustment is passed through the income statement for purposes of reflecting the net movement on the project portfolio and has no effect on the unrestricted reserves balances.

## XXIV. RELATED PARTIES

### a) Identity of related parties

#### **The Commissions**

The Commissions of IUCN are networks of expert volunteers entrusted to develop and advance the institutional knowledge and experience and objectives of IUCN. The Commissions are established by Congress which determines their mandate.

#### **The National and Regional Committees**

National and regional Committees are groupings of members of IUCN from specific states or regions. Their role is to facilitate cooperation among members, coordination of the components of IUCN, and participation of members in the programme and governance of IUCN.

#### **The Convention on Wetlands of International Importance (Ramsar)**

Ramsar is co-located in the IUCN Secretariat and is headed by a Secretary General with sole responsibility for the administration of the convention funds and for all administrative matters, with the exception of those requiring the exercise of legal personality.

IUCN provides services to the Ramsar Secretariat in terms of financial and budgetary management, facilities, human resources management and information technology services.

#### **Traffic International**

Traffic International is a UK registered charity and a joint venture between WWF International and IUCN.

#### **International Union for Conservation of Nature and Natural Resources - US**

The International Union for Conservation of Nature and Natural Resources – US is a US registered charity whose main purpose is to raise funds for conservation to be spent in partnership with IUCN.

# IUCN – International Union for the Conservation of Nature

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

## b) Transactions with related parties

During the course of the year IUCN made contributions of CHF1,551k to the Commissions (2008 – CHF909k).

During the year IUCN received funds on behalf of Ramsar of CHF6,306k (2008 – CHF6,494k) and incurred payments of CHF5,720k (2008 – CHF6,924k). The balance of funds held on behalf of Ramsar at the year-end was CHF4,035k (2008 - CHF3,580k).

During the year IUCN made contributions of CHF361k to Traffic (2008 – CHF321k).

During the year IUCN received funds from the International Union for the Conservation of Nature and Natural Resources – US of USD736k (2008 – USD1,379k).

ANNEX A - 2009 PROGRAMME RESTRICTED AND CORE FUNDS UNDER FRAMEWORK AGREEMENTS - unaudited

Amounts in thousands Swiss francs	2009 Secretariat expenditure	FA core allocation	Total Programme Restricted	Total 2009 allocations	US State Department (USA)
Central and West Africa Region - PACO	3'824	1'448	0	1'448	0
Eastern and Southern Africa Region - ESARO	3'168	1'084	0	1'084	0
Asia Region	6'585	1'341	0	1'341	0
Meso America	2'242	587	0	587	0
Caribbean Initiative	124	188	0	188	0
South America and Brazil	1'198	614	0	614	0
Europe	2'696	0	0	0	0
West Central Asia and North Africa Region - ROWA	1'166	526	0	526	0
Mediterranean Office	1'657	0	0	0	0
Oceania	649	473	0	473	0
Global Policy Unit USA and Washington Office	955	35	0	35	0
Canada	70	0	0	0	0
<b>Sub Total Regional Components</b>	<b>24'334</b>	<b>6'296</b>	<b>0</b>	<b>6'296</b>	<b>0</b>
Director's Office, TG1	178	315	0	315	0
Species Programme	2'303	1'096	314	1'410	314
Invasive Species Initiative	136	70	0	70	0
Marine Programme	1'895	514	253	767	253
Protected Areas Programme	677	348	111	459	111
World Heritage	508	231	0	231	0
Director's Office, TG2	482	443	0	443	0
Ecosystems Management	708	228	101	329	101
Forest Programme	2'435	555	132	687	132
Social Policy Advisor	337	320	0	320	0
Gender Advisor	268	239	0	239	0
Water Programme	1'055	384	0	384	0
Director's Office, TG3	154	228	0	228	0
Business & Biodiversity	1'162	288	0	288	0
Environmental Law Centre	1'533	985	0	985	0
Economics and the Environment Programme	369	259	0	259	0
Chief Economist	605	217	0	217	0
Traffic International	458	361	101	462	101
<b>Sub Total Global Thematic units</b>	<b>15'263</b>	<b>7'080</b>	<b>1'012</b>	<b>8'092</b>	<b>1'012</b>
Global Programme Team	1'603	1'552	0	1'552	0
Science and Learning	448	316	0	316	0
Global Policy	660	835	0	835	0
Learning and Leadership	404	392	0	392	0
Future of Sustainability Initiative	97	0	0	0	0
<b>Sub Total PPDCG - Programme Policy &amp; Coordination Group</b>	<b>3'213</b>	<b>3'095</b>	<b>0</b>	<b>3'095</b>	<b>0</b>
Commission on Education and Communication	190	228	0	228	0
Commission on Ecosystem Management	85	198	0	198	0
Commission on Environmental Law	301	310	0	310	0
World Commission on Protected Areas	251	284	0	284	0
Species Survival Commission	306	333	0	333	0
Commission on Environment, Economics and Social Policy	190	198	0	198	0
<b>Sub Total Commissions</b>	<b>1'323</b>	<b>1'551</b>	<b>0</b>	<b>1'551</b>	<b>0</b>
Director General's Office	1'012	135	0	135	0
External Review 2009	12	112	0	112	0
Deputy Director General's Office	756	793	0	793	0
Director - Global Operations	90	0	0	0	0
Legal Adviser	417	0	0	0	0
Oversight Unit	243	0	0	0	0
World Conservation Congress V	155	0	0	0	0
Information Management Group	2'508	0	0	0	0
ERP Process	192	337	0	337	0
Global Finance Group	2'187	0	0	0	0
Human Resources Management Group	1'212	0	0	0	0
Headquarters Administration	1'877	0	0	0	0
<b>Sub-total Executive Management and Global Service Units</b>	<b>10'661</b>	<b>1'377</b>	<b>0</b>	<b>1'377</b>	<b>0</b>
Strategic Partnerships Unit	924	0	0	0	0
Philanthropy Campaign	223	281	0	281	0
Constituency Support Group - CSG	1'951	0	0	0	0
Global Communications	2'390	0	0	0	0
<b>OVERALL TOTAL</b>	<b>60'283</b>	<b>19'680</b>	<b>1'012</b>	<b>20'692</b>	<b>1'012</b>
Internal overheads	-1'979				
Non operating expenditure and cross charges	-775				
<b>Operating expenses as per the Income &amp; Expenditure Statement</b>	<b>57'529</b>				
<b>Reconciliation of Framework Income to the Financial Statements</b>					
Overall Total allocations as above		19'680	1'012	20'692	
Unallocated balance 2009 to be brought forward to 2010		2'479	0	2'479	
Adjustment to accrual base accounting		1'050	0	1'050	
<b>Net Total (see below)</b>		<b>23'209</b>	<b>1'012</b>	<b>24'221</b>	
<b>Actual Framework Income Cash Receipts</b>					
Total Cash receipts during 2009		22'159	1'012	23'172	
Adjustment to accrual base accounting		1'050	0	1'050	
<b>Total Framework Agreements Core Funds (as above)</b>		<b>23'209</b>	<b>1'012</b>	<b>24'221</b>	
<b>Total Framework Income as per the income and expenditure statement</b>				<b>24'221</b>	

# IUCN - International Union for the Conservation of Nature

## ANNEX A - 2009 FUNDING UNDER BILATERAL AGREEMENTS - unaudited

	TOTAL	GENERAL PROGRAMME
<b>Donors under Joint Framework Agreements</b>		
Canadian International Development Agency (CIDA) - Canada	1'079	1'079
Spanish Agency for International Cooperation and Development (AECID) - Spain	1'297	1'297
Italian Ministry of Foreign Affairs (DGCS) - Italy	0	0
Danish International Development Agency (DANIDA) - Denmark	4'057	4'057
Ministry of Foreign Affairs (DGIS) - The Netherlands	4'476	4'476
Norwegian Agency for Development Cooperation (NORAD) - Norway	2'635	2'635
Swedish International Development Agency (SIDA) - Sweden	4'418	4'418
Swiss Agency for Development and Cooperation (SDC) - Switzerland	2'125	2'125
French Development Agency (AFD) - France	1'073	1'073
MAVA Foundation for the Protection of Nature (MAVA) - Switzerland	1'000	1'000
<b>Total Funding under Joint Framework Agreements</b>	<b>22'159</b>	<b>22'159</b>
<b>Non Joint Framework Agreements Donors</b>		
US State Department - Restricted and General Programme funding	1'012	
<b>Total non-joint Framework Agreements Donors</b>	<b>1'012</b>	
Adjustment to accrual base accounting	1'050	
<b>Total Framework Income as per Income Statement</b>	<b>24'221</b>	

Note: The total income from the US State Department of CHF 1,012k is for IUCN's Restricted Programme Funding.

## IUCN - International Union for the Conservation of Nature

### ANNEX B - SUMMARY OF INCOME BY DONOR OR SOURCE - unaudited in CHF

Donor Code	Donor Name	Unrestricted Income	Framework Agreements	Project Agreements	Total by donor
A310	MEMBERSHIP - STATE	(9'494'818)	0	0	(9'494'818)
A311	MEMBERSHIP - GOVERNMENT AGENCY	(996'931)	0	0	(996'931)
A312	MEMBERSHIP - INTL NGO	(154'421)	0	0	(154'421)
A313	MEMBERSHIP - NATIONAL NGO	(725'412)	0	0	(725'412)
A314	MEMBERSHIP - AFFILIATE	(73'352)	0	0	(73'352)
B001	BIODIVERSITY SUPPORT PROGRAMME	0	0	9'646	9'646
B004	CONSERVATION INTERNATIONAL	0	0	(1'234'794)	(1'234'794)
B005	EUROPEAN CENTRE FOR NATURE	(5'186)	0	0	(5'186)
B007	HIVOS	0	0	(152'389)	(152'389)
B009	OTHER NGO	(53'012)	0	(699'705)	(752'717)
B011	WWF	(203'743)	0	(281'176)	(484'919)
B015	CARE INTERNATIONAL	0	0	(198'126)	(198'126)
B017	CRS- CATHOLIC RELIEF SERVICES	0	0	(637'321)	(637'321)
B018	RRG- RIGHTS AND RESOURCES GROUP	0	0	(344'949)	(344'949)
B019	GWPO- GLOBAL WATER PARTNERSHIP ORGN	0	0	(403'388)	(403'388)
C005	INTL. INSTITUTE ENV. DEV- IIED	0	0	(334'703)	(334'703)
C006	INTL. INSTITUTE SUS. DEV- IISD	0	0	(106'344)	(106'344)
C012	RAMSAR CONVENTION BUREAU	(578'906)	0	0	(578'906)
C018	THE NATURE CONSERVANCY-USA	(54'767)	0	(64'064)	(118'831)
C019	TRAFFIC INTERNATIONAL	(67'930)	0	(833'059)	(900'989)
C023	WORLD RESOURCES INSTITUTE -WRI	0	0	(351)	(351)
C027	INTNL TROPICAL TIMBER ORG	0	0	(212'782)	(212'782)
C028	WILDLIFE CONSERV SOCIETY WCS	(1'141)	0	(2'242)	(3'383)
C029	IWMI / Int. Water Mgmt Inst.	0	0	(57'436)	(57'436)
C033	BIRDLIFE INTERNATIONAL	(184'489)	0	(116'801)	(301'290)
D001	IUCN COMMITTEE - FRANCE	(7'553)	0	(30'198)	(37'751)
D002	IUCN COMMITTEE - NETHERLANDS	(667)	0	(143'445)	(144'112)
E010	AUSTRALIA - GOVT AGENCIES	0	0	(22'364)	(22'364)
E030	AUSTRIA: MINISTRY ENVIRONMENT	0	0	(173'433)	(173'433)
E031	AUSTRIA:MIN. EUROPEAN&INT AFFA	0	0	(446'084)	(446'084)
E040	BELGIUM: OSTC	0	0	(112'940)	(112'940)
E050	CANADA - CIDA	0	(1'078'996)	(762'430)	(1'841'426)
E060	CANADA - IDRC	0	0	(290'415)	(290'415)
E070	CANADA - OTHER GOVT	(1'675)	0	0	(1'675)
E090	DENMARK - DANIDA	0	(4'056'598)	(5'247'457)	(9'304'055)
E100	DENMARK - OTHER GOVT	0	0	(141'422)	(141'422)
E120	EUROPEAN COMMISSION	0	0	(6'316'075)	(6'316'075)
E130	FINLAND -MIN OF FOREIGN AFFAIR	0	0	(1'389'832)	(1'389'832)
E140	FINLAND - OTHER GOVT	(33'194)	0	(65'053)	(98'246)
E150	FRANCE - GOVT AGENCIES	0	0	(436'456)	(436'456)
E155	AGENCE FRANCAISE DEVELOPPEMENT	0	(1'073'378)	(105'309)	(1'178'687)
E160	FRANCE -MINISTRY' ECOLOGIE&DVP	0	0	(1'041'237)	(1'041'237)
E180	FRANCE-MINISTRY'FOREIGN AFFAIR	0	0	(799'794)	(799'794)
E190	GERMAN TECHNICAL ASSISTANCE GTZ	(4'657)	0	(133'281)	(137'938)
E200	GERMANY GOVT AGENCIES- BMZ	0	0	(428'232)	(428'232)
E210	GERMANY: ENVIRONMENT MIN- BMU	(17'415)	0	(978'529)	(995'944)
E220	IRELAND GOVT AGENCIES	0	0	(137'446)	(137'446)
E230	ITALY: MFA COOP &DEVPT - DGCS	0	0	(717'628)	(717'628)
E255	Principality of MONACO	0	0	(7'611)	(7'611)
E260	NETHERLANDS - DGIS	0	(4'475'625)	(16'535'179)	(21'010'804)
E270	NETHERLANDS - LNV	(4'339)	0	(445'721)	(450'060)
E290	NORWAY - NORAD	0	(2'634'549)	(2'613'011)	(5'247'560)
E300	NORWAY - OTHER GOVT	0	0	(30'730)	(30'730)
E310	OMAN: REG. MUNICIPAL & ENVIRON	0	0	(8'374)	(8'374)
E320	OTHER GOVERNMENTS	0	0	(359'420)	(359'420)
E350	SPAIN:DEPT OF MEDI AMBIENT	0	0	(583'530)	(583'530)
E351	GOVT OF ANDALUCIA - SPAIN	0	0	(616'669)	(616'669)
E355	SPAIN:CATLONIA MIN ENV&HOUSING	0	0	(2'286'592)	(2'286'592)
E357	SPAIN:AEICID AGENCIA DE COOP IN	0	(1'297'301)	(159'386)	(1'456'688)
E359	AYUNTAMIENTO de BARCELONA	0	0	(1'130'400)	(1'130'400)
E370	SWEDEN - OTHER GOVT.	0	0	(62'848)	(62'848)
E380	SWEDEN - SIDA	0	(4'417'830)	(5'662'443)	(10'080'273)
E390	SWITZ. - OTHER GOVT	0	0	(193'223)	(193'223)

## IUCN - International Union for the Conservation of Nature

### ANNEX B - SUMMARY OF INCOME BY DONOR OR SOURCE - unaudited in CHF

Donor Code	Donor Name	Unrestricted Income	Framework Agreements	Project Agreements	Total by donor
E400	SWITZERLAND - SDC	0	(2'125'000)	(1'322'353)	(3'447'353)
E430	UK - DFID	0	0	(2'787'675)	(2'787'675)
E450	UK - OTHER GOVT	0	0	(100'100)	(100'100)
E460	US - OTHER GOVT AGENCI	0	0	(266'658)	(266'658)
E470	US - STATE DEPARTMENT	(5'266)	(1'012'300)	(51'261)	(1'068'827)
E480	US - USAID	(5'835)	0	(2'419'364)	(2'425'198)
E510	UEMOA Union Monetaire Ouest Africain	0	0	(750'253)	(750'253)
G001	ASIAN DEVELOPMENT BANK	(2'098)	0	(255'922)	(258'020)
G002	CITES	0	0	(244'031)	(244'031)
G003	COMINAD ANDINA DE NCIONES (CAN	0	0	(62'585)	(62'585)
G004	FAO	0	0	(89'685)	(89'685)
G009	OTHER INTL AGENCIES	(8'422)	0	(332'342)	(340'764)
G010	OTHER UN AGENCIES	(44'204)	0	(428'991)	(473'195)
G013	UNESCO-WORLD HERITAGE	(8'580)	0	(744'751)	(753'331)
G110	UNDP GEF FUNDS	(20'348)	0	(1'624'116)	(1'644'464)
G112	UNDP OTHER FUNDS	(14'040)	0	(907'423)	(921'463)
G120	UNEP GEF FUNDS	(4'911)	0	(1'156'474)	(1'161'385)
G122	UNEP OTHER FUNDS	0	0	(1'629'132)	(1'629'132)
G130	WORLD BANK GEF FUNDS	0	0	(108'390)	(108'390)
G132	WORLD BANK OTHER FUNDS	(6'134)	0	(3'965'759)	(3'971'893)
G150	COI - GEF FUNDS	0	0	(72'699)	(72'699)
H002	ASSOC. & FOUNDATIONS	(8'706)	0	(1'161'439)	(1'170'145)
H006	FORD FOUNDATION	0	0	(434'680)	(434'680)
H009	INTNL. ARGUIN BANK FOUNDATION	0	0	(217'104)	(217'104)
H011	KEIDANREN NATURE CONSV. FUND	0	0	(392'129)	(392'129)
H012	MacARTHUR FOUNDATION	0	0	(1'359'800)	(1'359'800)
H013	MARGOT MARSH FOUNDATION	0	0	(224'589)	(224'589)
H014	MAVA FOUNDATION	0	(1'000'000)	(5'404'036)	(6'404'036)
H016	PACKARD FOUNDATION	0	0	(91'728)	(91'728)
H020	TOTAL FOUNDATION	0	0	(54'862)	(54'862)
H024	AAGE V.JENSEN FOUNDATION	0	0	(137'164)	(137'164)
H026	ROCKEFELLER FOUNDATION	0	0	(25'581)	(25'581)
H029	FUNDACION GONZALO RIO ARRONTE	0	0	(261'297)	(261'297)
I002	CORPORATIONS	(1'134)	0	(9'330'932)	(9'332'066)
I011	SWISSAIR	0	0	(11'680)	(11'680)
I014	SHELL INTERNATIONAL	0	0	(772'145)	(772'145)
I015	INSTITUTIONS AND UNIVERSITIES	0	0	(17'848)	(17'848)
I016	HOLCIM	0	0	(551'861)	(551'861)
I017	SAKHALIN ENERGY INVT CO.(SEIC)	0	0	(1'985'191)	(1'985'191)
I019	UNIVERSITIES	(5'279)	0	(126'152)	(131'432)
I020	DANONE	0	0	(351'498)	(351'498)
J001	INDIVIDUALS	(63'958)	0	(489'304)	(553'262)
M001	MISC	(2'283'422)	(1'081)	(1'963'294)	(4'247'798)
M014	MISC OTHER INCOME	(190'134)	0	(120'641)	(310'775)
V999	Various Donors Combined	(24'203)	0	(16'651)	(40'855)
<b>Total</b>		<b>(15'360'280)</b>	<b>(23'172'659)</b>	<b>(101'105'753)</b>	<b>(139'638'692)</b>
<b>Reconciliation to the Accounts</b>					
	Income by donor code	(15'360'280)	(23'172'659)	(101'105'753)	(139'638'691)
-/-	Deferred Income		1'049'759	(395'500)	654'259
-/-	Interest expense/(income) - non operational	(304'619)		(91'208)	(395'827)
-/-	Capital loss/(gain) - non operational	(18'417)			(18'417)
+	WASAA Trust rental income	(50'000)			(50'000)
+	Unrestricted tax rebate	(1'825'229)			(1'825'229)
+	Interest allocated to projects	46'304			46'304
+	Reallocation of building extension income			10'497'269	10'497'269
<b>Balance as per accounts</b>		<b>(16'866'169)</b>	<b>(24'222'418)</b>	<b>(90'121'776)</b>	<b>(131'210'363)</b>

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## ANNEX C - DETAILED ANALYSIS OF INCOME - unaudited in CHF

Office Ledger	Donor/Project		Unrestricted Income	Framework Agreements	Project Agreements	Total by Donor
		<b>MEMBERSHIP</b>				<b>(11'444'934)</b>
WHQ	30000-000	IUCN UNRESTRICTED FUND	(9'494'818)	0	0	
WHQ	30000-000	IUCN UNRESTRICTED FUND	(996'931)	0	0	
WHQ	30000-000	IUCN UNRESTRICTED FUND	(154'421)	0	0	
WHQ	30000-000	IUCN UNRESTRICTED FUND	(725'412)	0	0	
WHQ	30000-000	IUCN UNRESTRICTED FUND	(73'352)	0	0	
		<b>B001 BIODIVERSITY SUPPORT PROGRAMME</b>				<b>9'646</b>
MRT	82300-011	RBT - PRCM II	0	0	9'646	
		<b>B004 CONSERVATION INTERNATIONAL</b>				<b>(1'234'794)</b>
AMA	76833-000	WCPA-MPA COORDINATION OFFICER	0	0	(35'116)	
AMA	77099-000	CABS BIOD. ASSESS UNIT - 09-10	0	0	(99'940)	
ARO	75999-070	SMALL PROJECTS - ARO	0	0	10'811	
UKO	77080-000	KBA WKSP	0	0	(10'889)	
UKO	77084-000	INDO BURMA BIO HOTSPOTS	0	0	(22'930)	
UKO	77114-000	WESTERN GHATS ASSESSMENT	0	0	(88'502)	
VEM	75999-075	SMALL PROJECTS	0	0	(57'226)	
WHQ	76832-000	CI/IUCN-SSC BIOD ASSES07-08	0	0	(40'659)	
WHQ	76856-000	CI/ACCELERATING GMSA	0	0	(54'990)	
WHQ	76918-000	CI/YEAR 3 PRIORITIES OF GMSA	0	0	(54'781)	
WHQ	76966-000	CI/YEAR 3&4 GMSA Support	0	0	(164'220)	
WHQ	76968-000	SUPPORT IUCN/SSC-CI/CABS	0	0	(116'940)	
WHQ	77042-000	Support GMSA	0	0	(293'966)	
WHQ	77052-000	CI, Pacific Reg. Ass.	0	0	(45'136)	
WHQ	77058-000	Conservation International	0	0	(86'982)	
WHQ	77112-000	Support to GMSA	0	0	(68'238)	
WHQ	77142-000	Climate Change Red Listing	0	0	(5'090)	
		<b>B005 EUROPEAN CENTRE FOR NATURE</b>				<b>(5'186)</b>
OCA	31090-000	OCEANIA REGIONAL OFFICE	(5'186)	0	0	
		<b>B007 HIVOS</b>				<b>(152'389)</b>
CRC	76727-200	Hivos II Fase-2010	0	0	(152'389)	
		<b>B009 OTHER NGO</b>				<b>(752'717)</b>
ARO	31062-083	India Program	(2'341)	0	0	
ARO	31062-190	Regional Env. Law Program	(288)	0	0	
ARO	31076-042	LLS Regional Coordination-ARO	(510)	0	0	
BAO	75999-222	FMWR FUND KYB PRO.NIGE	0	0	(30'360)	
BAO	76808-000	MIKE IMPLEMENTATØIN WEST AFRIQ	0	0	(36)	
BAO	77155-000	AfE - 0472 Sapo	0	0	(19'923)	
BNN	77037-000	REG ENV POLICY S. CAUCASUS	0	0	(138'184)	
ERP	31057-010	EUROPE REGIONAL OFFICE	(18'310)	0	0	
ERP	75999-045	SMALL PROJ ACTIVITY NETHERLAND	0	0	(128'463)	
ERP	76903-999	REUNION UNFUNDED	0	0	(1'702)	
ERP	76907-000	Promo Natura2000 in the commun	0	0	(13'347)	
ERP	76991-000	WILD EUROPE CONFERENCE	0	0	(4'293)	
ERP	77000-000	COUNTDOWN 2010 ACTION	0	0	(1'289)	
GEO	76824-000	Halting Loss Biod Caucasus	0	0	29'557	
GEO	76997-000	ASSESSMENT OF PROTECTED AREAS	0	0	(29'557)	
GEO	77037-010	I/A ELC POSC	0	0	(35'401)	
GEO	77047-000	EURASIA PROTECTED AREAS OF GEO	0	0	(38'225)	
GNB	77068-000	PROJET NHA TERRA	0	0	(8'323)	
MLL	76934-000	PGIRES-PROJECT	0	0	(36'180)	
SAM	75999-085	PROJECT FOR SMALL ACTIVITIES	0	0	(3'192)	
SEE	76928-000	Building cap.nat.cons in SEE	0	0	(1'187)	
SEE	76929-000	Green Valley in Green Europe	0	0	(139)	
SLK	31062-110	ELG 2 (COORDINATION)	(9'568)	0	0	
SLK	31062-114	REG.SPECIES COORDINATION	(9'635)	0	0	



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## ANNEX C - DETAILED ANALYSIS OF INCOME - unaudited in CHF

Office Ledger	Donor/Project	Unrestricted Income	Framework Agreements	Project Agreements	Total by Donor
SLK	75999-074	SMALL PROJECTS	0	0	(3'285)
UKO	76941-000	FRESHWATER FISH CENTRAL AFRICA	0	0	(6'334)
VEM	31062-142	PROGRAM COORDINATOR (PC)	(2'245)	0	0
VEM	31062-143	EEC UNIT	(4'694)	0	0
VEM	31062-144	G&B UNIT	(374)	0	0
VEM	31062-145	ADMINISTRATION	(1'874)	0	0
VEM	31062-146	FINANCE	(2'387)	0	0
VEM	31062-147	HUMAN RESOURCE	(782)	0	0
VEM	31062-149	NON	(3)	0	0
VEM	75999-075	SMALL PROJECTS	0	0	(111'992)
VEM	76936-010	SUB-PROJECTS HOLCIM	0	0	(24'090)
WHQ	71074-020	FOREST TRENDS/QATAR OFFSET	0	0	(48'461)
WHQ	71074-040	NE Ocean Acidification Paper	0	0	(8'811)
WHQ	76896-000	KHANYA-AICDD CONSULT SERV	0	0	(7'083)
WHQ	77032-000	GISP RED LIST INVASIVES	0	0	(29'405)
	<b>B011</b>	<b>WWF</b>			<b>(484'919)</b>
AMA	76833-000	WCPA-MPA COORDINATION OFFICER	0	0	(40'038)
AMA	77110-000	WWF-US CTI ON GOOGLE	0	0	(20'388)
ARO	76870-000	Medicinal Plants Yangtze	0	0	(46'169)
CMN	75999-020	COMPOSANTE SOCIAL POLICIES	0	0	(17'508)
MRT	76990-000	CONVENTION WWF	0	0	(5'266)
MRT	77134-100	WWF - CONVENTION GAED	0	0	(13'565)
NPL	77031-000	UNEP\WWF IEC-NNC	0	0	(43'486)
OCA	31090-000	OCEANIA REGIONAL OFFICE	(3'743)	0	0
OCA	77074-000	Nature Conservation Pacific RT	0	0	(18'702)
SAM	75999-085	PROJECT FOR SMALL ACTIVITIES	0	0	(11'284)
SEE	75999-047	Small Proj No Belgrade	0	0	(35'132)
SLK	76686-000	WWF Project	0	0	(4'638)
WHQ	30000-000	IUCN UNRESTRICTED FUND	(200'000)	0	0
WHQ	77094-000	Elephant Specialist GrpMtg2009	0	0	(25'000)
	<b>B015</b>	<b>CARE INTERNATIONAL</b>			<b>(198'126)</b>
NRB	76985-000	RUNNING DRY	0	0	(198'126)
	<b>B017</b>	<b>CRS- CATHOLIC RELIEF SERVICES</b>			<b>(637'321)</b>
BKF	76946-000	BULDING A FOUNDA FOR EFFCT IWR	0	0	(637'321)
	<b>B018</b>	<b>RRG- RIGHTS AND RESOURCES GROUP</b>			<b>(344'949)</b>
CMN	77071-000	CONFERENCE ON FOREST TENURE	0	0	(344'949)
	<b>B019</b>	<b>GWPO- GLOBAL WATER PARTNERSHIP ORGN</b>			<b>(403'388)</b>
CMN	76393-000	PARTNERSHISP FOR AFRICA'S WATE	0	0	(403'388)
	<b>C005</b>	<b>INTL. INSTITUTE ENV. DEV- IIED</b>			<b>(334'703)</b>
BAO	77003-000	BUILD FONDATø EFFECT/GWI	0	0	(18'263)
BAO	77121-000	RESERVOIRS IN WEST AFRICA-GWI	0	0	(313'102)
CMN	76778-000	MOU UNEP AFRICA ENVIR PROGRAM	0	0	(3'338)
	<b>C006</b>	<b>INTL. INSTITUTE SUS. DEV- IISD</b>			<b>(106'344)</b>
AMA	76620-000	AGREEMENT:IUCNUS-IISD CANADA	0	0	(106'344)
	<b>C012</b>	<b>RAMSAR CONVENTION BUREAU</b>			<b>(578'906)</b>
SGL	31063-060	BUREAU NATIONAL SENEGAL	(6'979)	0	0
WHQ	30000-000	IUCN UNRESTRICTED FUND	(571'927)	0	0
	<b>C018</b>	<b>THE NATURE CONSERVANCY-USA</b>			<b>(118'831)</b>
AMA	77164-000	GLOBAL INVASIVE SPECIES PROG	0	0	(64'064)
ARO	31062-010	Asia Regional Admin - Thailand	(13'913)	0	0
ARO	31062-130	Asia Regional Finance-Thailand	(21'852)	0	0

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### ANNEX C - DETAILED ANALYSIS OF INCOME - unaudited in CHF

Office Ledger	Donor/Project		Unrestricted Income	Framework Agreements	Project Agreements	Total by Donor
ARO	31062-131	Asia Regional HR - Thailand	(3'970)	0	0	
ARO	31062-132	Regional Forest Program	(15'032)	0	0	
	<b>C019</b>	<b>TRAFFIC INTERNATIONAL</b>				<b>(900'989)</b>
ARO	31062-010	Asia Regional Admin - Thailand	(6'286)	0	0	
ARO	31062-130	Asia Regional Finance-Thailand	(9'878)	0	0	
ARO	31062-131	Asia Regional HR - Thailand	(1'796)	0	0	
ARO	31062-132	Regional Forest Program	(14'303)	0	0	
CMN	77070-000	VULNERABLE PEOPLE DEMINIS WILD	0	0	(780'325)	
SAM	31093-079	SUR: GENERAL	(35'666)	0	0	
SAM	76939-000	ISSC-MAP SAVING PLANTS-Traffic	0	0	(52'734)	
	<b>C023</b>	<b>WORLD RESOURCES INSTITUTE -WRI</b>				<b>(351)</b>
WHQ	76869-000	ROCKERFELLER/KM INNOV.AWARD	0	0	(351)	
	<b>C027</b>	<b>INTNL TROPICAL TIMBER ORG</b>				<b>(212'782)</b>
BAO	76555-000	FIRE MNGMT&POST-FIRE RESTORATø	0	0	(185'894)	
WHQ	76655-000	ITTO REV&UPD GUIDEL(FLD TESTIN	0	0	(26'888)	
	<b>C028</b>	<b>WILDLIFE CONSERV SOCIETY WCS</b>				<b>(3'383)</b>
OCA	31090-000	OCEANIA REGIONAL OFFICE	(1'141)	0	0	
OCA	77074-000	Nature Conservation Pacific RT	0	0	(2'242)	
	<b>C029</b>	<b>IWMI / Int. Water Mgmnt Inst.</b>				<b>(57'436)</b>
ZIM	76632-000	SUST MANAGEMENT INLAND WETLNDS	0	0	(57'436)	
	<b>C033</b>	<b>BIRDLIFE INTERNATIONAL</b>				<b>(301'290)</b>
AMA	31092-070	BIRDLIFE INT'L SECONDMENT	(184'489)	0	0	
AMA	76749-000	BIRDLIFE INT'L MOU (M SNEARY)	0	0	(116'801)	
	<b>D001</b>	<b>IUCN COMMITTEE - FRANCE</b>				<b>(37'751)</b>
BAO	31063-012	PACO PROTECTED AREAS/ AIRES P	(7'553)	0	0	
BAO	77108-000	PROGR PETITES INITIATIVES -PPI	0	0	(30'198)	
	<b>D002</b>	<b>IUCN COMMITTEE - NETHERLANDS</b>				<b>(144'112)</b>
ARO	76938-000	Civil Society Participatn-FLEG	0	0	(9'425)	
GNB	77102-000	ADVOCATE SUP MINIBOD UICN NL	0	0	(72'412)	
SAM	31093-079	SUR: GENERAL	(667)	0	0	
SGL	77048-000	REGREENING SAHEL INITIATIVE	0	0	(61'609)	
	<b>E010</b>	<b>AUSTRALIA - GOVT AGENCIES</b>				<b>(22'364)</b>
WHQ	77056-000	Sea Snakes	0	0	(10'573)	
WHQ	77085-000	STATUS OF WLD SEA SNAKES W.S	0	0	(11'791)	
	<b>E030</b>	<b>AUSTRIA: MINISTRY ENVIRONMENT</b>				<b>(173'433)</b>
ERP	76849-000	Austrian Regions Biodiver2010	0	0	(37'344)	
WHQ	77076-000	Vienna E.C. SIDS Event	0	0	(136'089)	
	<b>E031</b>	<b>AUSTRIA:MIN. EUROPEAN&amp;INT AFFA</b>				<b>(446'084)</b>
OCA	76908-000	AUSTRIA:PACIFIC ISLANDS STATES	0	0	(446'084)	
	<b>E040</b>	<b>BELGIUM: OSTC</b>				<b>(112'940)</b>
ERP	75999-045	SMALL PROJ ACTIVITY NETHERLAND	0	0	(22'865)	
ERP	76711-100	MCB Module Belgian contributio	0	0	(29'824)	
ERP	76711-200	Marine and Coastal BiodBelgian	0	0	(37'280)	
ERP	76857-020	Biodiversity Lounge-Belgium	0	0	22'245	
ERP	77161-000	FLEMISH PRESIDENCY CONFERENCE	0	0	(45'216)	
	<b>E050</b>	<b>CANADA - CIDA</b>				<b>(1'841'426)</b>
ARO	76798-010	TominiBayLivelihoods Ind	0	0	(540'464)	

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## ANNEX C - DETAILED ANALYSIS OF INCOME - unaudited in CHF

Office Ledger	Donor/Project	Unrestricted Income	Framework Agreements	Project Agreements	Total by Donor
SLK	76803-010 CIDA Project	0	0	(221'967)	
WHQ	60000-000 GENERAL PROGRAMME	0	(1'078'996)	0	
	<b>E060 CANADA - IDRC</b>				<b>(290'415)</b>
NRB	76641-000 MAKING THE LINKAGES	0	0	(290'415)	
	<b>E070 CANADA - OTHER GOVT</b>				<b>(1'675)</b>
UKO	31053-020 SSC - US	(1'675)	0	0	
	<b>E090 DENMARK - DANIDA</b>				<b>(9'304'055)</b>
AMA	77025-000 TOWARDS PRO-POOR	0	0	(1'162'574)	
ARO	76657-000 PhasingOutDanishEnv.Assist	0	0	(53'205)	
BKF	76129-010 SIPASE III	0	0	(664'822)	
BKF	77066-000 CHANGEMENT CLIMATIQUE AU BKF	0	0	(146'895)	
BNG	77093-000 CapParRoad toCopenhagen-DANIDA	0	0	(134'545)	
CRC	75999-056 Proyectos pequenos varios	0	0	(22'343)	
CRC	76600-000 Incidencia DANIDA	0	0	(2'616'048)	
CRC	77006-001 Cambio climatico - DANIDA	0	0	(374'899)	
MZA	76784-000 IWRM DEMO IN LOWER LIMPOPO	0	0	(32'392)	
VEM	75999-075 SMALL PROJECTS	0	0	(39'735)	
WHQ	60000-000 GENERAL PROGRAMME	0	(4'056'598)	0	
	<b>E100 DENMARK - OTHER GOVT</b>				<b>(141'422)</b>
BKF	76797-100 MEPRED-EU	0	0	(141'422)	
	<b>E120 EUROPEAN COMMISSION</b>				<b>(6'316'075)</b>
ARO	76459-000 StrengthenVoices-BetterChoices	0	0	(1'126'118)	
BNN	76891-010 ECON. VALUE OF GWATER & BIOD	0	0	(30'312)	
ERP	75999-045 SMALL PROJ ACTIVITY NETHERLAND	0	0	(84'505)	
ERP	76619-000 GEM CON BIO - EC DG Research	0	0	(24'423)	
ERP	76889-000 Bio& Climate Change Natura2000	0	0	(119'640)	
ERP	76891-000 Eco Value Groundwater&Bio - EU	0	0	(75'780)	
ERP	76905-000 EU SPECIES ASSESMENT LOT1	0	0	(158'540)	
ERP	76905-100 EU SPECIES ASSESMENT LOT2	0	0	(134'163)	
ERP	76905-200 EU SPECIES ASSESMENT LOT3	0	0	(111'354)	
ERP	76905-300 EU SPECIES ASSESMENT LOT4	0	0	(156'209)	
ERP	76991-000 WILD EUROPE CONFERENCE	0	0	(139'617)	
ERP	76996-000 2010 WCC HUBS SAFRICA+SAMERICA	0	0	(186'039)	
ERP	77000-000 COUNTDOWN 2010 ACTION	0	0	(185'924)	
ERP	77151-100 EC Buisness&Biodiv Plat Lot 2	0	0	(134'283)	
ERP	77176-000 C2010 DIRECT GRANT 2009-2010	0	0	(75'360)	
MZA	75999-062 SMALL PROJECTS	0	0	(13'229)	
NRB	76299-000 LEMBUS FOREST CONS PROJECT	0	0	(192'126)	
NRB	76299-010 LEMBUS FOREST CONS -CORE FUNDI	0	0	(11'670)	
NRB	77174-000 SECURING RIGHTS RESTORING LAND	0	0	(545'052)	
SEE	76738-000 Protect. Biod of Sava River b	0	0	(545'502)	
TCO	80105-921 STRENGTHENING PARTICIPATION &	0	0	(1'153'745)	
UKO	76458-000 EC FRESHWATER AFRICA	0	0	(572'225)	
UKO	77084-000 INDO BURMA BIO HOTSPOTS	0	0	(49'866)	
UKO	77113-000 BIOFRESH CONSORTIUM PROJECT	0	0	(293'852)	
WHQ	77038-000 GUNYAR-CLOSED	0	0	(7'651)	
WHQ	77149-000 CITES COP15 - EU	0	0	(84'358)	
WHQ	85021-000 WCC' 08 EU	0	0	(104'536)	
	<b>E130 FINLAND - MIN OF FOREIGN AFFAIR</b>				<b>(1'389'832)</b>
ARO	80204-911 Mekong Region Waters Dialogues	0	0	(455'359)	
ERP	77050-000 DINARIC ARC - PROTECTED AREAS	0	0	(900'460)	
WHQ	76963-000 MAN ECOSY POVERTY RED AFRICA	0	0	(34'013)	
	<b>E140 FINLAND - OTHER GOVT</b>				<b>(98'246)</b>

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ERP	75999-045 SMALL PROJ ACTIVITY NETHERLAND	0	0	(52'928)	
ERP	76905-100 EU SPECIES ASSESMENT LOT2	0	0	(12'125)	
WSC	31088-000 WESCANA COST CENTER	(33'194)	0	0	
	<b>E150 FRANCE - GOVT AGENCIES</b>				<b>(436'456)</b>
ERP	75999-045 SMALL PROJ ACTIVITY NETHERLAND	0	0	(30'144)	
ERP	76903-100 Reunion Conf-Islands & EU CR2	0	0	(61'740)	
ERP	76903-200 Reunion Conf-Islands & EU PFUE	0	0	(91'470)	
ERP	76903-500 Reunion Conf-Islands & EU IRD	0	0	(14'912)	
ERP	76903-600 Reunion Conf-Islands & EU ADEM	0	0	(64'362)	
ERP	77132-000 OUTRE MER SEOM FA 2009-2012	0	0	(113'040)	
WHQ	77117-000 AGENCE DES AIRES MARINE PROTEG	0	0	(60'788)	
	<b>E155 AGENCE FRANCAISE DEVELOPPEMENT</b>				<b>(1'178'687)</b>
ERP	76903-300 Reunion Conf-Islands AFD	0	0	(14'877)	
MED	77130-100 CEPF	0	0	(90'432)	
WHQ	60000-000 GENERAL PROGRAMME	0	(1'073'378)	0	
	<b>E160 FRANCE -MINISTRY' ECOLOGIE&amp;DVP</b>				<b>(1'041'237)</b>
BAO	77130-000 EVAL -EFFIC DES AP - AGAPACO	0	0	(301'440)	
WHQ	76590-000 FRENCH MEDAD: RESTRICT.FUND	0	0	(226'179)	
WHQ	77131-000 NOT USED	0	0	(235'341)	
WHQ	85012-000 WCC'08: MEEDDAT SUPPORT	0	0	(278'277)	
	<b>E180 FRANCE-MINISTRY'FOREIGN AFFAIR</b>				<b>(799'794)</b>
BAO	76847-000 AMELIO. GEST AIRES P/AF. OUEST	0	0	(554'988)	
RDC	77143-000 JARDIN BOTANIQUE DE KINSHASA	0	0	(163'136)	
WHQ	76590-060 FRENCH MAE:COMITE FRANCAISE	0	0	(27'245)	
WHQ	76590-070 FRENCH MAE: LISTE ROUGE	0	0	(54'425)	
	<b>E190 GERMAN TECHNICAL ASSISTANCE GTZ</b>				<b>(137'938)</b>
ARO	31062-180 Regional P.A.Program	(2'441)	0	0	
ARO	31062-190 Regional Env. Law Program	(350)	0	0	
CMN	31063-090 PROGRAMME CAMEROUN	(1'865)	0	0	
CMN	75999-020 COMPOSANTE SOCIAL POLICIES	0	0	(70'455)	
CRC	76914-000 Mesas de Concertacion/GTZ	0	0	(17'433)	
MRT	82300-021 FORUM REGIONAL PRCM - PRCM II	0	0	(45'394)	
	<b>E200 GERMANY GOVT AGENCIES- BMZ</b>				<b>(428'232)</b>
BNN	76851-000 RIGHT BASED APPROACH CBD COP9	0	0	(73'845)	
SLK	87003-000 ELG2 - BMZ Project	0	0	(354'387)	
	<b>E210 GERMANY: ENVIRONMENT MIN- BMU</b>				<b>(995'944)</b>
BNN	31085-000 ENVIRONMENTAL LAW (ELG)	(17'415)	0	0	
BNN	76967-000 ABS 2010	0	0	(60'144)	
ERP	75999-045 SMALL PROJ ACTIVITY NETHERLAND	0	0	(247)	
ERP	77036-000 High-Level Working Group BMU	0	0	(51'608)	
ERP	77101-000 European capital of nature and	0	0	(45'613)	
OCA	77162-000 Pacific Mangrove Initiative-1	0	0	(368'512)	
SEE	77120-000 Walk on the Wild Side	0	0	(48'906)	
WHQ	77059-000 BfN High Seas Marine Cons.	0	0	(381'070)	
WHQ	77149-400 CITES COP15 - Germany	0	0	(22'430)	
	<b>E220 IRELAND GOVT AGENCIES</b>				<b>(137'446)</b>
NRB	76810-020 VEMPS	0	0	(73'296)	
VEM	75999-075 SMALL PROJECTS	0	0	(64'150)	
	<b>E230 ITALY: MFA COOP &amp;DEVPT - DGCS</b>				<b>(717'628)</b>
OCA	76877-000 DGCS PACIFIC ISLANDS STATES	0	0	(717'628)	

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	<b>E255</b>				<b>(7'611)</b>
	<b>Principality of MONACO</b>				
WHQ	77149-100 CITES COP15 - Monaco	0	0	(7'611)	
	<b>E260</b>				<b>(21'010'804)</b>
	<b>NETHERLANDS - DGIS</b>				
BAO	82300-000 PRCM PHASE II	0	0	(3'025'000)	
BNG	75999-071 SMALL PROJECTS	0	0	(24'134)	
CMN	77069-000 LE RESEAU DES RADIOS COMMUNATA	0	0	(7'695)	
CRC	75291-020 LAGUNA LACHUA FASE III	0	0	(467'601)	
CRC	76506-000 Fortalecimiento EIA Guatemala	0	0	(9'289)	
CRC	80103-970 Tacan II, Holanda	0	0	(269'158)	
MZA	76747-000 GWP COUNTRY WATER PARTNERSHIP	0	0	(204'908)	
QTA	76848-000 BPSD	0	0	(1'164'462)	
SGL	76756-000 APP.TECH.RES.PARLMT.2006-2009	0	0	(131'994)	
SGL	76947-000 PRG.STRATEG.UICN SNL 2008-2011	0	0	(381'125)	
SGL	77020-000 FONDOS APUI AUX ONG/OCB LOCALES	0	0	(372'800)	
WHQ	60000-000 GENERAL PROGRAMME	0	(4'475'625)	0	
WHQ	77181-000 Jeju Meeting - Dutch	0	0	(23'803)	
WHQ	88001-000 Dutch / LLS	0	0	(7'408'622)	
WHQ	80001-000 WANI POOLED DGIS CO-FNDNG	0	0	(812'998)	
WHQ	89000-000 WANI II: INCOME ACCOUNT	0	0	(2'231'588)	
	<b>E270</b>				<b>(450'060)</b>
	<b>NETHERLANDS - LNV</b>				
RSS	75999-050 Russia Small projects	0	0	(392'882)	
SEE	77063-000 Agri Env Policies&Progr Serbia	0	0	(52'839)	
VEM	31062-141 CR & PA	(374)	0	0	
VEM	31062-144 G&B UNIT	(374)	0	0	
VEM	31062-145 ADMINISTRATION	(748)	0	0	
VEM	31062-146 FINANCE	(2'842)	0	0	
	<b>E290</b>				<b>(5'247'560)</b>
	<b>NORWAY - NORAD</b>				
AMA	77089-000 Scaling Up -Bus	0	0	(1'207'892)	
ARO	87005-000 MFF-CoastalEcosystemConservatn	0	0	(225'509)	
CRC	76308-000 CL - NORAD	0	0	401'267	
CRC	76308-010 CL - Fase puente NORAD 2009	0	0	(403'289)	
CRC	76308-020 II Fase de Alianzas	0	0	(446'338)	
IBD	76879-000 Inst. of TAP on Climate Change	0	0	0	
IBD	77144-000 National Impact Assesment Prg.	0	0	(311'101)	
SAF	76476-000 SOUTHERN AFRICA SUSTAINABLE	0	0	(168'742)	
SAF	76762-020 GREENING SOWETO	0	0	(251'407)	
WHQ	60000-000 GENERAL PROGRAMME	0	(2'634'549)	0	
	<b>E300</b>				<b>(30'730)</b>
	<b>NORWAY - OTHER GOVT</b>				
ERP	76857-010 Biodiversity Lounge-Norway	0	0	(30'730)	
	<b>E310</b>				<b>(8'374)</b>
	<b>OMAN: REG. MUNICIPAL &amp; ENVIRON</b>				
WHQ	79667-000 SSC P SCOTT ACTION PLAN FUND	0	0	(8'374)	
	<b>E320</b>				<b>(359'420)</b>
	<b>OTHER GOVERNMENTS</b>				
ARO	76940-000 Evaluating Korea's P.A System	0	0	(37'982)	
ARO	77086-000 Enhancing Quality of P.A. Data	0	0	(37'814)	
ARO	76481-100 CBD Program on P.A - JEC	0	0	(71'879)	
CMN	76981-000 RADIO MESSOK	0	0	(26'830)	
ERP	75999-045 SMALL PROJ ACTIVITY NETHERLAND	0	0	(26'410)	
ERP	76903-000 Reunion Conf-Islands & the EU	0	0	(6'531)	
ERP	77101-000 European capital of nature and	0	0	(28'958)	
MRT	77028-000 CONVENTION DAPL	0	0	(39'153)	
MRT	82300-021 FORUM REGIONAL PRCM - PRCM II	0	0	(3'029)	
SAM	77046-000 Publicaci3n resultados II Cong	0	0	(80'836)	
	<b>E350</b>				<b>(583'530)</b>
	<b>SPAIN:DEPT OF MEDI AMBIENT</b>				

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MED	75920-708	Madrid Support Activities 08	0	0	(446'339)
MED	76334-000	Med. strategy & planning progr	0	0	(45'489)
WHQ	85001-000	Congress Fee	0	0	(91'701)
	<b>E351</b>	<b>GOVT OF ANDALUCIA - SPAIN</b>			<b>(616'669)</b>
MED	75919-409	Andalucia Support Running 09	0	0	(595'278)
MED	75919-709	Andalucia Support Activities 0	0	0	(21'392)
	<b>E355</b>	<b>SPAIN:CATLONIA MIN ENV&amp;HOUSING</b>			<b>(2'286'592)</b>
WHQ	85002-000	WCC08 CATALONIA SUPPORT	0	0	(2'286'592)
	<b>E357</b>	<b>SPAIN:AECID AGENCIA DE COOP IN</b>			<b>(1'456'688)</b>
BNN	76965-201	IMPROV SECURITY & PROM SUST	0	0	(60'576)
CRC	76951-000	CL - CUENCA RIO PAZ- EQUIDAD	0	0	(38'217)
CRC	76951-010	RioPaz-Fase II	0	0	(37'770)
CRC	85019-000	AECID Women fair - WCC 08'	0	0	(215)
RDC	31063-080	IUCN DRC PROGRAMME	0	0	0
RDC	76965-400	AECID 2.1.RDC PNKB	0	0	(22'608)
RDC	76965-500	AECID 2.2.RDC PNG	0	0	0
WHQ	60000-000	GENERAL PROGRAMME	0	(1'297'301)	0
	<b>E359</b>	<b>AYUNTAMIENTO de BARCELONA</b>			<b>(1'130'400)</b>
WHQ	85022-000	AYUNTAMIENTO/WCC'08 SUPPORT	0	0	(1'130'400)
	<b>E370</b>	<b>SWEDEN - OTHER GOVT.</b>			<b>(62'848)</b>
LAS	75999-072	SMALL PROJECT'S NUMBER	0	0	(7'801)
LAS	77128-000	TheAgrobiodiversity(TABI)	0	0	(25'908)
WHQ	77149-300	CITES COP15 - Sweden	0	0	(29'140)
	<b>E380</b>	<b>SWEDEN - SIDA</b>			<b>(10'080'273)</b>
ARO	76767-000	RegionalFramework ARO-SIDA(2M)	0	0	(141'057)
ARO	76845-000	JPO Minna Epps - SIDA	0	0	(85'513)
ARO	87002-000	MangrovesForFutur Phase-I	0	0	(875'129)
BAO	77152-000	PREMI 2010-2012	0	0	(1'431'885)
BKF	77160-000	SUPPORT TO ACCROISSEMENT CAPA	0	0	(1'418'537)
CRC	76638-020	EIA-FASE EXTENSION 2009	0	0	(200'353)
CRC	76949-000	ASDI - PERFOR - BUS	0	0	(25'958)
LAS	76850-000	Journior professtinal project	0	0	(96'253)
LAS	76960-000	CPA	0	0	(140'997)
MLL	76442-020	PAGEIT- SUEDE	0	0	(21'363)
MLL	77129-000	REABILITATION DES ECOSYSTEME I	0	0	(930'725)
NRB	76826-000	TWO YEAR PROF. DEV. FELLOWSHIP	0	0	(206'093)
VEM	77167-000	Supporting REDD Implementation	0	0	(88'579)
WHQ	60000-000	GENERAL PROGRAMME	0	(4'417'830)	0
	<b>E390</b>	<b>SWITZ. - OTHER GOVT</b>			<b>(193'223)</b>
ERP	77156-000	Business & Biodiversity Platfo	0	0	(54'751)
ERP	77157-000	Benefit Sharing & Sustainable	0	0	(39'814)
ERP	77158-000	FOEN New PEBLDS	0	0	(44'793)
ERP	77159-000	FOEN Revitalized PEBLDS	0	0	(30'199)
TCO	76286-000	TANZANIA JPO	0	0	11'448
VEM	75999-075	SMALL PROJECTS	0	0	(4'976)
WHQ	77105-000	IPBES Support - Swiss Govt.	0	0	(15'138)
WHQ	77149-200	CITES COP15 - Switzerland	0	0	(15'000)
	<b>E400</b>	<b>SWITZERLAND - SDC</b>			<b>(3'447'353)</b>
BNG	76766-000	CommBasedSustMgtTanguarHaorSDC	0	0	(104'700)
BNG	77067-000	Tanguar HaorProject-SDC-Phase2	0	0	(526'406)
BNN	76802-000	Improve underst Paym of Env Se	0	0	(38'488)
IBD	76659-000	Environmental Fiscal Reforms	0	0	(396'795)

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NPL	76773-000 Practical Innovation-SDC	0	0	(206'382)	
PWR	76922-000 NAs & DIK DISTRICTS SUPPORTS	0	0	(23'015)	
SEE	76738-010 Protect. Biod of Sava River ba	0	0	(14'877)	
TCO	76286-000 TANZANIA JPO	0	0	(11'690)	
WHQ	60000-000 GENERAL PROGRAMME	0	(2'125'000)	0	
	<b>E430 UK - DFID</b>				<b>(2'787'675)</b>
BNG	77116-000 Road To CopenhagenNegotia-DFID	0	0	(261'719)	
IBD	77166-000 ROAD TO COPENHAGEN - DFID	0	0	(54'627)	
NRB	76595-000 SUPPORT TO CIVIL SOCIETY NBI	0	0	(930'088)	
NRB	76595-020 SUPPORT TO CIVIL SOCIETY-EXT	0	0	(647'500)	
RDC	75999-021 SMALL PROJECTS	0	0	(241'460)	
WHQ	76786-000 DFID/AFLEG PHASE II	0	0	(350'571)	
WHQ	76987-000 IUCN Environment and Develo Gr	0	0	(301'711)	
	<b>E450 UK - OTHER GOVT</b>				<b>(100'100)</b>
BNG	75999-071 SMALL PROJECTS	0	0	(39'246)	
UKO	76521-001 DARWIN UK - SSC FWP	0	0	(60'854)	
	<b>E460 US - OTHER GOVT AGENCI</b>				<b>(266'658)</b>
AMA	76550-010 EPA INVASIVE SPCS PATHWAYS-II	0	0	(28'003)	
VEM	75999-075 SMALL PROJECTS	0	0	(54'907)	
VEM	75999-275 ICM - 20K\$	0	0	(18'051)	
WHQ	77026-000 ENVL LAW W.S-CLOSED	0	0	(68'262)	
WHQ	77106-000 7th Meeting of IUCN/SSC AfESG	0	0	(49'165)	
WHQ	77107-000 IUCN/SSC AfESG core support	0	0	(48'269)	
	<b>E470 US - STATE DEPARTMENT</b>				<b>(1'068'827)</b>
AMA	84260-000 GLOBAL MARKETING PSHP-SRI	0	0	(43'649)	
OCA	31090-000 OCEANIA REGIONAL OFFICE	(5'266)	0	0	
WHQ	60000-000 GENERAL PROGRAMME	0	(1'012'300)	0	
WHQ	85027-000 WCC'08 FOREST SERVICE USA	0	0	(7'613)	
	<b>E480 US - USAID</b>				<b>(2'425'198)</b>
BNG	75999-071 SMALL PROJECTS	0	0	(36'546)	
CMN	76759-000 PROGRAM FOR CIVIL SOCIETY STRE	0	0	(1'643'232)	
OCA	31090-000 OCEANIA REGIONAL OFFICE	(5'835)	0	0	
RDC	75999-021 SMALL PROJECTS	0	0	(739'586)	
	<b>E510 UEMOA Union Monetaire Ouest Africain</b>				<b>(750'253)</b>
BAO	77060-000 EROSION COTIERE	0	0	(750'253)	
	<b>G001 ASIAN DEVELOPMENT BANK</b>				<b>(258'020)</b>
KHI	75999-077 Misc. small projects khi	0	0	(23'044)	
KHI	76995-000 Sindh Coastal & Comm-Developmen	0	0	(62'113)	
LAS	76461-000 NorthernEconomicCorridorProjec	0	0	(30'020)	
LAS	76817-000 Xepian-DongHouaSaoBiodiversity	0	0	(34'793)	
VEM	31062-146 FINANCE	(2'098)	0	0	
VEM	76694-000 BCI-SAFEGUARDING BIODIVERSITY	0	0	(105'952)	
	<b>G002 CITES</b>				<b>(244'031)</b>
BAO	76808-000 MIKE IMPLEMENTATION IN WEST AFRIQ	0	0	(58'409)	
NRB	76040-040 MIKE PROJECT - IMPLEMENTATION	0	0	(176'735)	
UKO	76606-000 CITES Sturgeon	0	0	(3'455)	
WHQ	76933-000 CITES/AFRICAN ELEPHANT ACT PLA	0	0	(5'432)	
	<b>G003 COMINAD ANDINA DE NCIONES (CAN)</b>				<b>(62'585)</b>
SAM	76867-000 INSTITUTO ANDINO BIOD	0	0	10'028	
SAM	76993-000 DELIMITACION CUENCAS HIDROGRAF	0	0	(7'704)	
SAM	77091-000 Qhapaq Nan - GRI, SG-CAN	0	0	(64'909)	

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## ANNEX C - DETAILED ANALYSIS OF INCOME - unaudited in CHF

Office Ledger	Donor/Project		Unrestricted Income	Framework Agreements	Project Agreements	Total by Donor
	<b>G004</b>	<b>FAO</b>				<b>(89'685)</b>
CMN	75999-020	COMPOSANTE SOCIAL POLICIES	0	0	(1'690)	
NRB	75999-035	EARO: SMALL ACTIVITIES GRANT	0	0	(1'282)	
NRB	77011-000	WISP - A STUDY OF PSALPS	0	0	(42'058)	
TCO	76799-000	IMPROVING THE CONTRIB OF FORES	0	0	(27'370)	
WHQ	77057-000	FAO, United Nations	0	0	(17'285)	
	<b>G009</b>	<b>OTHER INTL AGENCIES</b>				<b>(340'764)</b>
ARO	31062-070	RegionalProgramCoordinatn-ARO	(1'502)	0	0	
ARO	31062-083	India Program	(4'842)	0	0	
ARO	31076-042	LLS Regional Coordination-ARO	(306)	0	0	
ARO	75999-070	SMALL PROJECTS - ARO	0	0	(73'867)	
ARO	77086-000	Enhancing Quality of P.A. Data	0	0	(12'508)	
ARO	88005-001	Planting of 5000 Trees - PATT	0	0	(22'940)	
BAO	77098-000	IMPR-MNG-WORLD HERITAG WA-AWHF	0	0	(45'268)	
ERP	31057-011	WCC2008Barcelona-ROFE	(1'773)	0	0	
MLL	76934-000	PGIRES-PROJECT	0	0	(11'579)	
SAF	76913-000	NATPRO	0	0	(65'957)	
SGL	77035-000	REALISATION PROGRAMME GIRE SNL	0	0	(100'223)	
	<b>G010</b>	<b>OTHER UN AGENCIES</b>				<b>(473'195)</b>
BNG	31062-030	BANGLADESH COUNTRY OFFICE	(6'678)	0	0	
CRC	76568-000	Alianza comunic COM +, Fase II	0	0	(34'330)	
ERP	76711-040	SUPPORT TO TEMATEA SECRETARIAT	0	0	(16'452)	
ERP	77065-000	CAPACITY NEEDS ASSESMENT CHM S	0	0	(117'123)	
LAS	76989-000	PoWPA-UNOPS	0	0	(70'070)	
MED	76335-200	North Africa	0	0	(11'206)	
MLL	76934-000	PGIRES-PROJECT	0	0	(39'176)	
NRB	75999-035	EARO: SMALL ACTIVITIES GRANT	0	0	(89'757)	
NRB	76644-000	RBIPMA - REMOVING BARRIERS	0	0	(40'140)	
WHQ	77088-000	IMO/GLOBAL IAS GUIDELINES	0	0	(10'737)	
WSC	31088-000	WESCANA COST CENTER	(37'525)	0	0	
	<b>G013</b>	<b>UNESCO-WORLD HERITAGE</b>				<b>(753'331)</b>
SAM	77029-000	Corredor Marino del Pacifico	0	0	(89'603)	
VEM	75999-075	SMALL PROJECTS	0	0	(14'865)	
WHQ	31068-020	PROTECTED AREA - UNESCO	(1'961)	0	0	
WHQ	76861-000	UNESCO/MONITORING ACT07-08	0	0	(10'266)	
WHQ	76945-000	UNESCO / World Heritage Advis	0	0	(26'575)	
WHQ	76992-000	UNESCO II WH MONITOR ACT08-09	0	0	(95'778)	
WHQ	77045-000	Adv. Services 2009-2010	0	0	(340'389)	
WHQ	77053-000	W.H. Training 2009	0	0	(80'281)	
WHQ	77119-000	World Heritage Mont.Cont.09-10	0	0	(86'995)	
WSC	31088-000	WESCANA COST CENTER	(6'619)	0	0	
	<b>G110</b>	<b>UNDP GEF FUNDS</b>				<b>(1'644'464)</b>
AMA	76581-000	Oceania Fisheries Man Project	0	0	(177'957)	
AMA	77064-000	SEAMOUNTS IN-INDIAN OCEAN(GEF)	0	0	(265'022)	
ARO	31062-190	Regional Env. Law Program	(4'160)	0	0	
KHI	31086-000	Pak. Country Office (Mother)	(5'244)	0	0	
NRB	75999-035	EARO: SMALL ACTIVITIES GRANT	0	0	(122'718)	
NRB	76572-000	WISP - SUSTAINABLE DRYLAND MGT	0	0	(358'814)	
NRB	76644-000	RBIPMA - REMOVING BARRIERS	0	0	(11'280)	
OCA	76581-000	Oceania Fisheries Man Project	0	0	0	
OCA	76581-010	Oceania Marine Fisheries Progr	0	0	0	
QTA	76765-000	MBCP - JUNIPER PROJECT	0	0	(336'816)	
SAM	75999-085	PROJECT FOR SMALL ACTIVITIES	0	0	(4'078)	
TCO	80105-922	PANGANI CLIMATE CHANGE	0	0	(176'312)	
UCO	77002-000	COMMUNITY BASED CONSERVATION W	0	0	(133'414)	



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### ANNEX C - DETAILED ANALYSIS OF INCOME - unaudited in CHF

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VEM	31062-142	PROGRAM COORDINATOR (PC)	(4'865)	0	0	
VEM	31062-143	EEC UNIT	(5'471)	0	0	
VEM	31062-146	FINANCE	(608)	0	0	
VEM	75999-075	SMALL PROJECTS	0	0	(37'704)	
	<b>G112</b>	<b>UNDP OTHER FUNDS</b>				<b>(921'463)</b>
CRC	77061-000	Capacity Building on Gender an	0	0	(611'548)	
IBD	31086-040	ISLAMABAD MOTHER	(356)	0	0	
IBD	76882-000	Pakistan Wetlands Programme	0	0	(101'857)	
MED	76477-000	Egypt.ital env.coop.prog II	0	0	(39'620)	
SAF	77103-000	IMPROV POLICY AND PRACTICE	0	0	(53'090)	
SLK	76919-000	Atoll Ecosystems Cons.Proj.	0	0	(101'308)	
VEM	31062-142	PROGRAM COORDINATOR (PC)	(13'685)	0	0	
	<b>G120</b>	<b>UNEP GEF FUNDS</b>				<b>(1'161'385)</b>
ARO	76248-000	EPP - (RPA Asia)	0	0	(9'048)	
CMN	76040-010	MIKE TRANSITION PERIOD	0	0	(340'334)	
CMN	76778-000	MOU UNEP AFRICA ENVIR PROGRAM	0	0	(40'139)	
CMN	77072-000	SMALL FUNDING AGREEMENT	0	0	(68'865)	
CMN	77090-000	CONSERV DES FORETS,COOPER ENVI	0	0	(619'817)	
NRB	75999-035	EARO: SMALL ACTIVITIES GRANT	0	0	(37'433)	
OCA	76581-000	Oceania Fisheries Man Project	0	0	32'167	
OCA	76581-010	Oceania Marine Fisheries Progr	0	0	(32'167)	
RDC	31063-080	IUCN DRC PROGRAMME	(4'911)	0	0	
WHQ	76604-000	UNON/IMPL.GL.STRAT.PLANTCON	0	0	(40'836)	
	<b>G122</b>	<b>UNEP OTHER FUNDS</b>				<b>(1'629'132)</b>
ARO	75999-070	SMALL PROJECTS - ARO	0	0	(8'133)	
ARO	77086-000	Enhancing Quality of P.A. Data	0	0	(27'095)	
BAO	76808-000	MIKE IMPLEMENTATØIN WEST AFRIQ	0	0	(364'311)	
BAO	77055-000	CMS MOU/CITES MIKE ATL ACC	0	0	(32'908)	
BNG	75999-071	SMALL PROJECTS	0	0	(10'606)	
BNN	75999-040	SMALL PROJECT ACTIVITY- ELC	0	0	(16'206)	
BNN	79174-000	ELIS	0	0	(61'568)	
ERP	76711-000	Issue Based Modules 06 UNEP	0	0	(22'819)	
ERP	76711-020	Issue Based Modules UNEP	0	0	(23'343)	
ERP	77124-000	UNEP funding Liege Conference	0	0	(29'754)	
MZA	77175-000	ENV MAINSTR ADAPT CLIMATE CHG	0	0	(143'143)	
NRB	75999-035	EARO: SMALL ACTIVITIES GRANT	0	0	(3'754)	
NRB	76644-000	RBIPMA - REMOVING BARRIERS	0	0	(901)	
NRB	76950-000	COLLABORATION MIKE AND AfESG	0	0	(39'855)	
SAF	77001-000	MONITORING THE ILLEGAL KILLING	0	0	(366'685)	
SAF	77019-000	KALAHARI NAMIBIA	0	0	(112'613)	
SGL	76911-000	REVITALIZATION CONVENT.ABIDJAN	0	0	(18'676)	
SLK	75999-074	SMALL PROJECTS	0	0	(35'117)	
SLK	76984-000	SSFA Project	0	0	(37'402)	
WHQ	76898-000	UNEP/GIAN	0	0	(7'500)	
WHQ	76953-000	UNEP/SMALL SCALE FUNDING	0	0	(9'719)	
WHQ	77024-000	TEEB PHASE II	0	0	(79'869)	
WHQ	77104-000	UNEP/CMS Small-Scale Agreement	0	0	(5'341)	
WHQ	77118-000	UNEP Carbon Mgt. Report	0	0	(8'269)	
WHQ	77123-000	UNEP	0	0	(57'932)	
WHQ	77126-000	TEEB II	0	0	(32'900)	
WHQ	77172-000	THE HIGH SEAS-GOLDMAN 2010	0	0	(23'443)	
WHQ	77180-000	Jeju Meeting - UNEP	0	0	(37'868)	
WHQ	84280-000	SEED INITI CYCLE II UNEP	0	0	(11'405)	
	<b>G130</b>	<b>WORLD BANK GEF FUNDS</b>				<b>(108'390)</b>
WHQ	77079-000	Threatened Species Partnership	0	0	(108'390)	

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Office Ledger	Donor/Project		Unrestricted Income	Framework Agreements	Project Agreements	Total by Donor
	<b>G132</b>	<b>WORLD BANK OTHER FUNDS</b>				<b>(3'971'893)</b>
AMA	31076-062	C SAINT-LAURENT, FOREST PRG,US	(3'604)	0	0	
AMA	77169-000	LANDSCAPES OF OPPORTUNITY-WB	0	0	(9'610)	
CRC	75999-058	Contribucion GEF	0	0	(22'757)	
CRC	76568-000	Alianza comunic COM +, Fase II	0	0	(206'320)	
CRC	76568-100	FONDOS COPENHAGEN/ COM +	0	0	(237'372)	
CRC	76952-000	FLEG - CCAD - BUS	0	0	(79'472)	
CRC	77061-000	Capacity Building on Gender an	0	0	(252'246)	
ERP	75999-045	SMALL PROJ ACTIVITY NETHERLAND	0	0	96'344	
ERP	77034-000	ENPI FLEG	0	0	(954'284)	
MLL	76742-000	PROJET BIODIVERSITE GOURMA	0	0	(20'716)	
MZA	31081-010	WETLANDS & WATER	(18)	0	0	
MZA	75999-062	SMALL PROJECTS	0	0	(478)	
UCO	77005-000	PREPARATION SUSTAINABLE MGT PL	0	0	(172'595)	
WHQ	31076-000	FOREST GROUP	(2'513)	0	0	
WHQ	88002-000	LLS FORESTRY SECTOR IN LIBERIA	0	0	(162'829)	
WHQ	88006-000	WB/GROWING FOREST	0	0	(1'943'424)	
	<b>G150</b>	<b>COI - GEF FUNDS</b>				<b>(72'699)</b>
BAO	76681-000	LAND&WATER DEGø.IN LAKE TCHAD	0	0	(66'115)	
BAO	76748-000	COORD TECHN ADVICE MEMO UNDERS	0	0	(6'584)	
OCA	76581-010	Oceania Marine Fisheries Progr	0	0	0	
	<b>H002</b>	<b>ASSOC. &amp; FOUNDATIONS</b>				<b>(1'170'145)</b>
AMA	31092-000	USA-MULTILATERAL OFFICE	(8'706)	0	0	
AMA	76833-000	WCPA-MPA COORDINATION OFFICER	0	0	(10'618)	
AMA	76834-000	PROTECTED SPECIES-TUNA&SWORDFI	0	0	(4'041)	
AMA	76834-100	MINIMIZE BYCATCH PROT. SPECIES	0	0	(19'709)	
AMA	76937-000	SUPPORT F/MPA AND DCMC NETWORK	0	0	(29'130)	
AMA	77014-000	MOU WITH G.W. UNIVERSITY	0	0	(223'870)	
AMA	77016-000	W.SHOP TANNERY WASTES CL	0	0	(61'669)	
AMA	77017-000	WCS-MARINE PROJECT-MADAGASCAR	0	0	(19'630)	
AMA	77033-000	BONAIRE NAT'L MARINE PARK RESI	0	0	(27'117)	
AMA	77073-000	TECHNICAL ADVICE-FISHERIES DEV	0	0	(67'822)	
AMA	77111-000	HIGH SEAS CONSRV INIT 09/10	0	0	(64'631)	
AMA	77165-000	SSC: AMPHIBIAN SURVIVAL ALLIAN	0	0	(50'050)	
AMA	77172-000	THE HIGH SEAS-GOLDMAN 2010	0	0	(150'150)	
MLL	76934-000	PGIRES-PROJECT	0	0	(36'976)	
NRB	77109-000	NRM&Biodiversity Conservation	0	0	(39'784)	
SAF	76913-000	NATPRO	0	0	(128'933)	
WHQ	76575-000	IIE/ALCOA CONSV& SUST FELLOWSH	0	0	(56'885)	
WHQ	76869-100	CHINO CIENEGA FOUNDATION	0	0	(435)	
WHQ	76964-000	REDD READY FORESTS	0	0	(72'628)	
WHQ	77022-000	RED SEA MARINE PROG.	0	0	(97'361)	
	<b>H006</b>	<b>FORD FOUNDATION</b>				<b>(434'680)</b>
CRC	76895-000	Ford Foundation	0	0	(7'918)	
CRC	76959-000	CL Minerja y pueblos indigenas	0	0	(10)	
CRC	76959-010	MineriaYPueblosIndigenas-Fase2	0	0	(162'122)	
SAF	76863-000	NATPRO	0	0	(108'110)	
WHQ	77023-000	FND.PRINCE ALBERTII DE MONACO	0	0	(156'521)	
	<b>H009</b>	<b>INTNL. ARGUIN BANK FOUNDATION</b>				<b>(217'104)</b>
GNB	77068-000	PROJET NHA TERRA	0	0	(5'990)	
MRT	76815-000	BRP / FIBA	0	0	(176'218)	
MRT	77018-000	ANALYSE DURABILITE F. DES AMP	0	0	(86'730)	
MRT	77030-000	CONVENTION CIAO	0	0	(24'690)	
MRT	77133-000	ETUDE ET SUIVI DU CORDON LITTO	0	0	(13'585)	
MRT	77134-000	FIBA - CONVENTION GAED	0	0	(12'085)	
MRT	82000-102	PRCM - FORUM BANJUL	0	0	111'840	

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MRT	82300-011 RBT - PRCM II	0	0	(9'646)	
	<b>H011 KEIDANREN NATURE CONSV. FUND</b>				<b>(392'129)</b>
ARO	75999-070 SMALL PROJECTS - ARO	0	0	(17'545)	
BNG	75999-071 SMALL PROJECTS	0	0	(39'880)	
WHQ	76935-000 KNCF/GSPC PHASE II	0	0	(30'694)	
WHQ	76944-000 KNCF/IUCN CARIBBEAN PROG	0	0	(28'318)	
WHQ	77062-000 Updat.Globl Strategy-CBD CoP10	0	0	(42'150)	
WHQ	77115-000 Japan COP 10 Office	0	0	(233'542)	
	<b>H012 MacARTHUR FOUNDATION</b>				<b>(1'359'800)</b>
UKO	77044-000 FWBA EASTERN HIMALAYAS	0	0	(213'300)	
WHQ	77051-000 ELAN, McArthur	0	0	(1'146'500)	
	<b>H013 MARGOT MARSH FOUNDATION</b>				<b>(224'589)</b>
WHQ	77096-000 Climate Change-Albertine Rift	0	0	(224'589)	
	<b>H014 MAVA FOUNDATION</b>				<b>(6'404'036)</b>
BAO	82302-000 PRCM II FOND MAVA	0	0	(4'357'334)	
GNB	76618-000 APPUI INSTITUTIONNEL MAVA	0	0	(191'223)	
MED	76675-000 Mediterranean Biodiversity As.	0	0	(99'325)	
MRT	77027-000 BAIE DE L'ETOILE	0	0	(199'019)	
WHQ	60000-000 GENERAL PROGRAMME	0	(1'000'000)	0	
WHQ	76901-000 Red list data center	0	0	(557'135)	
	<b>H016 PACKARD FOUNDATION</b>				<b>(91'728)</b>
WHQ	76869-200 PACKARD/KM INNOV. AWARD	0	0	(333)	
WHQ	77177-000 Biofuels Project - Packard	0	0	(91'395)	
	<b>H020 TOTAL FOUNDATION</b>				<b>(54'862)</b>
MED	76931-000 Conserv. Prior. Med. Fish Esp.	0	0	(54'862)	
	<b>H024 AAGE V.JENSEN FOUNDATION</b>				<b>(137'164)</b>
BNN	76800-000 Improve Governance of Prot Are	0	0	(137'164)	
	<b>H026 ROCKEFELLER FOUNDATION</b>				<b>(25'581)</b>
NRB	77011-000 WISP - A STUDY OF PSALPS	0	0	(25'581)	
	<b>H029 FUNDACION GONZALO RIO ARRONTE</b>				<b>(261'297)</b>
CRC	76825-000 FGR II-Manejo Cuenca Cahoacan	0	0	(261'297)	
	<b>I002 CORPORATIONS</b>				<b>(9'332'066)</b>
BNG	76920-000 CHEVRON-EnvironmMonitoriServic	0	0	(56'904)	
GEO	76707-000 Man. Plan Ktsia-Tabatskuri SCP	0	0	(17'658)	
GEO	77082-000 OMP KTSIA TABATSKURI MNGMT PLA	0	0	(152'622)	
SAM	31093-079 SUR: GENERAL	(1'134)	0	0	
SAM	75999-085 PROJECT FOR SMALL ACTIVITIES	0	0	(18'865)	
WHQ	70001-010 FIPOI BUILDING	0	0	(8'182'500)	
WHQ	77021-000 CLOSED SC AND TECH W.S	0	0	(140'236)	
WHQ	77040-000 Kuoni coral reef project	0	0	(150'000)	
WHQ	77077-000 Nespresso AluCycle Forum	0	0	(66'300)	
WHQ	77078-000 Rio Tinto Due Diligence Cont.	0	0	(125'789)	
WHQ	77153-000 Kobe Biodiversity Dialogue	0	0	(33'394)	
WHQ	77168-000 Philanthropy Campaign	0	0	(377'600)	
WHQ	85025-000 TOYOTA WCC'08 FIN SUPPORT	0	0	(9'065)	
	<b>I011 SWISSAIR</b>				<b>(11'680)</b>
GNB	76892-000 APPUI AUX ACT D'INFO DU GTP-IE	0	0	(11'680)	
	<b>I014 SHELL INTERNATIONAL</b>				<b>(772'145)</b>

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Office Ledger	Donor/Project		Unrestricted Income	Framework Agreements	Project Agreements	Total by Donor
WHQ	76846-000	SHELL - IUCN RELATIONSHIP	0	0	(531'405)	
WHQ	76846-300	SHELL IUCN REL MANAGER	0	0	(6'756)	
WHQ	77041-000	Shell/IUCN Biofuels 2009	0	0	(29'850)	
WHQ	77122-000	SHELL IUCN BIO FUELS PH II	0	0	(204'134)	
	<b>I015</b>	<b>INSTITUTIONS AND UNIVERSITIES</b>				<b>(17'848)</b>
ERP	75999-045	SMALL PROJ ACTIVITY NETHERLAND	0	0	(17'848)	
	<b>I016</b>	<b>HOLCIM</b>				<b>(551'860)</b>
MED	75999-100	IUCNMed+Holcim agreement	0	0	(15'090)	
SLK	76860-000	Holcim Project	0	0	(43'359)	
CRC	75999-057	HOLCIM	0	0	(64'035)	
VEM	76936-010	SUB-PROJECTS HOLCIM	0	0	(21'406)	
VEM	76936-015	HOLCIM PROJECT 3-2009	0	0	(31'141)	
VEM	76936-016	HOLCIM PROJECT 1	0	0	(26'830)	
WHQ	76783-000	HOLCIM/BIOD CONSERVATION	0	0	(350'000)	
	<b>I017</b>	<b>SAKHALIN ENERGY INVT CO.(SEIC)</b>				<b>(1'985'191)</b>
WHQ	76699-400	SEIC - 2010 Funding	0	0	(1'449'140)	
WHQ	77043-000	Yemen LNG	0	0	(536'051)	
	<b>I019</b>	<b>UNIVERSITIES</b>				<b>(131'432)</b>
UKO	31053-030	WD - FRESHWATER	(5'279)	0	0	
UKO	77083-000	HIGH ARCS RESOURCES CONSERVATN	0	0	(126'152)	
	<b>I020</b>	<b>DANONE</b>				<b>(351'498)</b>
WHQ	77081-000	DANONE Fund for Nature	0	0	(351'498)	
	<b>J001</b>	<b>INDIVIDUALS</b>				<b>(553'262)</b>
CRC	31042-032	GENDER	(837)	0	0	
CRC	31091-000	UICN Mesoamerica	(23'651)	0	0	
CRC	31091-110	Representacion Regional	(1'273)	0	0	
CRC	31091-140	ORMA - Equidad Social	(28'493)	0	0	
CRC	31091-170	UT GESTIÒN DEL AGUA	(9'531)	0	0	
CRC	75999-056	Proyectos pequeños varios	0	0	(168'945)	
CRC	76916-000	Women Participation at CBD	0	0	(1'808)	
CRC	76917-000	CL- Central Ame.Glob Water Gua	0	0	(168'928)	
CRC	76917-200	Mi Cuenca aro III	0	0	(149'622)	
WHQ	30000-000	IUCN UNRESTRICTED FUND	(172)	0	0	
	<b>M001</b>	<b>MISC</b>				<b>(4'247'798)</b>
AMA	31092-000	USA-MULTILATERAL OFFICE	(118'134)	0	0	
AMA	31092-030	US - CONSERVATION FINANCE	(1'991)	0	0	
AMA	75791-000	NPS COOP. AGREEMENT 1999	0	0	(5'103)	
ARO	31062-070	RegionalProgramCoordinatn-ARO	(4'070)	0	0	
ARO	31062-083	India Program	(1'875)	0	0	
ARO	31062-085	Thailnd Program - Bangkok	192	0	0	
ARO	31062-130	Asia Regional Finance-Thailand	(398)	0	0	
ARO	31062-131	Asia Regional HR - Thailand	(2'410)	0	0	
ARO	31062-160	China Country Program	(11'905)	0	0	
ARO	31062-190	Regional Env. Law Program	(20'152)	0	0	
ARO	75999-070	SMALL PROJECTS - ARO	0	0	(5'186)	
BAO	31063-012	PACO PROTECTED AREAS/ AIRES P	(7'714)	0	0	
BAO	31063-050	BUREAU REG. AFR OUEST	(84'949)	0	0	
BAO	31063-051	MONITORING & EVAL	(5'178)	0	0	
BAO	31063-053	MOU 03 FOREST.PROG	(0)	0	0	
BAO	31063-054	C.C COORDI WANI	(0)	0	0	
BAO	75999-422	RIP-INV ALI SPECI-BRAO	0	0	(36'945)	
BAO	75999-622	STRATEGIE OF FUNDRAISING	0	0	(36'000)	
BAO	75999-922	COORDINATION FFEM	0	0	(17'563)	

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### ANNEX C - DETAILED ANALYSIS OF INCOME - unaudited in CHF

Office Ledger	Donor/Project	Unrestricted Income	Framework Agreements	Project Agreements	Total by Donor
BAO	77100-000	ETUD OPERAT D LA FCB-CENAGREF	0	0	(21'065)
BAO	77127-000	CENAGREF/FOND SAVANE O.AF/KfW	0	0	(58'781)
BKF	31063-010	BUREAU	(23'911)	0	0
BKF	76586-000	DLWEIP / AU-IBAR	0	0	(11'320)
BNG	31062-030	BANGLADESH COUNTRY OFFICE	(50'138)	0	0
BNN	31085-000	ENVIRONMENTAL LAW (ELG)	(1'380)	0	0
BNN	76190-000	TRADE ISSUE RELEV ACCE GENETIC	0	0	(9'645)
BNN	76802-000	Improve underst Paym of Env Se	0	0	(990)
CMN	31063-090	PROGRAMME CAMEROUN	(61'554)	0	0
CMN	31063-091	PROGRAMME FORET	(10'675)	0	0
CMN	31063-092	RADIO ENVIRONNEMENT	(20'377)	0	0
CMN	75999-020	COMPOSANTE SOCIAL POLICIES	0	0	(8'385)
CMN	76682-000	RESERVAL OF LAND WATER CHAD BA	0	0	(767)
CMN	76759-000	PROGRAM FOR CIVIL SOCIETY STRE	0	0	(2'787)
CMN	77070-000	VULNERABLE PEOPLE DEMINIS WILD	0	0	(21'264)
ERP	31057-010	EUROPE REGIONAL OFFICE	(247'934)	0	0
ERP	31057-011	WCC2008Barcelona-ROFE	(46'002)	0	0
ERP	31057-012	STICHTING IUCN-ERO TILBURG FDN	(378)	0	0
ERP	75999-045	SMALL PROJ ACTIVITY NETHERLAND	0	0	(4'463)
ERP	76590-405	Biod and francophonie fr MAE	0	0	465
ERP	76590-410	FR MAE: Strategie Europeenne	0	0	386
ERP	76889-000	Bio& Climate Change Natura2000	0	0	(16'630)
ERP	76903-999	REUNION UNFUNDED	0	0	(32'501)
ERP	76905-000	EU SPECIES ASSESMENT LOT1	0	0	(18'364)
ERP	77004-000	CONSULTATION FOR THE POST 2010	0	0	(2'427)
GEO	76824-000	Halting Loss Biod Caucasus	0	0	(593)
GEO	76988-000	FINAL STRAIGHT TO 2010 CAUCASU	0	0	(8'898)
GNB	31063-020	Bureau National	(9'363)	0	0
GNB	77068-000	PROJET NHA TERRA	0	0	(9'105)
GNB	77173-000	POUPANCA DE ENERGIA PARA GERA	0	0	(25'831)
IBD	31086-040	ISLAMABAD MOTHER	(3'426)	0	0
IBD	75999-079	MISC. SMALL PROJECTS	0	0	(41'147)
KHI	31086-000	Pak. Country Office (Mother)	(55'256)	0	0
KHI	31086-220	Regional Director Office	(207)	0	0
KHI	75999-077	Misc. small projects khi	0	0	(3'756)
LAS	31062-090	LAOS COUNTRY OFFICE	(6'768)	0	0
LAS	75999-072	SMALL PROJECT'S NUMBER	0	0	(61'516)
MED	31066-000	MEDITERRANEAN OFFICE CC	(33'700)	0	0
MED	76334-000	Med. strategy & planning progr	0	0	(866)
MED	76335-100	Species programme	0	0	(180)
MED	76335-200	North Africa	0	0	(9'147)
MED	76744-000	Mar de Alboran y Agenda 21	0	0	(56'621)
MED	85009-000	Congress Registration Fees	0	0	(145'259)
MLL	31063-030	BUREAU MALI	(16'846)	0	0
MZA	31081-010	WETLANDS & WATER	(9'007)	0	0
MZA	75999-062	SMALL PROJECTS	0	0	(24'960)
NRB	31081-003	EARO HR DEPARTMENT	(43'394)	0	0
NRB	31081-005	WASAA TRUST ESTATE	(166)	0	0
NRB	31081-006	EARO PETER GREENSMITH NURSERY	(20'365)	0	0
NRB	31081-007	EARO STAFF CANTEEN	(22'951)	0	0
NRB	31081-008	EARO TECHNICAL PROGRAMME DEPT	(9)	0	0
NRB	76644-000	RBIPMA - REMOVING BARRIERS	0	0	(29'662)
NRB	77019-000	KALAHARI NAMIBIA	0	0	40'784
OCA	31090-000	OCEANIA REGIONAL OFFICE	(2'328)	0	0
OCA	77163-000	Eco. Assesmnt of Coastal Zone	0	0	(18'018)
POL	31057-050	POLAND NATIONAL OFFICE	(24'701)	0	0
QTA	76848-000	BPSD	0	0	(9'838)
RSS	31057-060	RUSSIAN FED. NATIONAL OFFICE	(5'986)	0	0
SAF	31081-020	SA COST CENTRE	(22'127)	0	0
SAF	76476-000	SOUTHERN AFRICA SUSTAINABLE	0	0	(173)

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Office Ledger	Donor/Project	Unrestricted Income	Framework Agreements	Project Agreements	Total by Donor
SEE	31057-080	SERBIA SUB-REGIONAL OFFICE	(1'590)	0	0
SGL	31063-060	BUREAU NATIONAL SENEGAL	(6'785)	0	0
SLK	31062-100	IUCN SRI LANKA OFFICE	(28'350)	0	0
SLK	31062-105	ADMINISTRATION	(55'245)	0	0
SLK	31062-106	FBG	1'033	0	0
SLK	31062-107	CRMG	(801)	0	0
SLK	31062-110	ELG 2 (COORDINATION)	(792)	0	0
SLK	31062-112	REG.ENVIRONMENT & ECON. PRG	34	0	0
SLK	31062-113	RCMP	(86)	0	0
SLK	31062-114	REG.SPECIES COORDINATION	(570)	0	0
SLK	75999-074	SMALL PROJECTS	0	0	(25'247)
TCO	80105-021	PANGANI RIVER IMPLEMENTATION	0	0	(54'055)
TCO	80105-921	STRENGTHENING PARTICIPATION &	0	0	57'020
UCO	31081-060	FOREST PROGRAMME	(2'915)	0	0
UCO	75999-036	UGANDA: SMALL ACTIVITIES GRANT	0	0	(80'544)
UKO	31053-020	SSC - US	(683)	0	0
VEM	31062-145	ADMINISTRATION	(86)	0	0
VEM	31062-146	FINANCE	(246)	0	0
WHQ	30000-000	IUCN UNRESTRICTED FUND	(121'985)	0	0
WHQ	31020-040	CAFETERIA	(342'642)	0	0
WHQ	71042-030	ECONOMICS ADVISOR/MISC FUND	0	0	(48'172)
WHQ	71076-000	MISC/FOREST PROG EXT DONOR INC	0	0	(97'473)
WHQ	75970-000	J McNEELY TRAVEL COST/REFUNDS	0	0	(43'820)
WHQ	76460-000	MY GREEN IUCN	0	0	(400)
WHQ	85000-000	WCC IV 2008	0	0	(304'396)
WSC	31088-000	WESCANA COST CENTER	(108'780)	0	0
WSC	76812-040	PA Management Syria - IBIS	0	0	33'194
WSC	76837-000	DGCS - Water Prog. - Phase 2	0	0	(23'841)
WSC	77087-000	INWENT - Public Awareness	0	0	(124'687)
WSC	77148-000	Zarqa River Restoration	0	0	(176'036)
WTF	42000-000	WORLD CONSERVATION TRUST FUND	(3'817)	0	0
ZIM	31081-050	EARO PROJECT MGT DEPT	(27'043)	0	0
ZMB	31081-040	EARO HR & ADMIN DEPT	(19'236)	0	0
ZMB	75999-064	SMALL PROJECTS-ZAMBIA	0	0	(13'242)
ARO	31062-010	Asia Regional Admin - Thailand	(1'138)	0	0
ARO	31062-130	Asia Regional Finance-Thailand	(620)	0	0
ARO	31062-180	Regional P.A.Program	(207)	0	0
BNN	31085-000	ENVIRONMENTAL LAW (ELG)	(21'907)	0	0
BNN	32033-010	ELC OTHER U.R INCOME	(19'642)	0	0
BNN	75999-040	SMALL PROJECT ACTIVITY- ELC	0	0	(53'843)
BNN	76189-000	PROG FM DELIVERING E LAW SERVI	0	0	(26'167)
BNN	76459-800	STRENGTHEN VOICES FOR CHOICES	0	0	(35'610)
BNN	76851-000	RIGHT BASED APPROACH CBD COP9	0	0	(733)
CAD	31084-000	COST CENTRE - IUCN CANADA	(1'376)	0	0
CMN	31063-090	PROGRAMME CAMEROUN	(21'636)	0	0
CMN	31063-092	RADIO ENVIRONNEMENT	(6'042)	0	0
CMN	75999-020	COMPOSANTE SOCIAL POLICIES	0	0	(2'339)
CMN	76040-010	MIKE TRANSITION PERIOD	0	0	(7'822)
CRC	76952-000	FLEG - CCAD - BUS	0	0	(65'387)
MED	31066-000	MEDITERRANEAN OFFICE CC	(57'574)	0	0
MRT	31063-070	Bureau liaison Mauritanie	(3'004)	0	0
MRT	76847-010	Appui Surveillance&Suivi Guelb	0	0	(37'226)
OCA	31090-000	OCEANIA REGIONAL OFFICE	(20'393)	0	0
OCA	75251-000	Pacific Ocean 2020 Challenge	0	0	(43'749)
OCA	76581-010	Oceania Marine Fisheries Progr	0	0	0
RDC	31063-080	IUCN DRC PROGRAMME	(8'301)	0	0
SAM	31093-079	SUR: GENERAL	(6'115)	0	0
SAM	62025-250	FORTALECIMIENTO INSTITUCIONAL	0	(1'081)	0
SGL	31063-060	BUREAU NATIONAL SENEGAL	(1'514)	0	0
SLK	31062-100	IUCN SRI LANKA OFFICE	(9'490)	0	0

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Office Ledger	Donor/Project	Unrestricted Income	Framework Agreements	Project Agreements	Total by Donor
SLK	76702-000 RECS Project	0	0	(1'647)	
VEM	31062-144 G&B UNIT	(274)	0	0	
VEM	31062-145 ADMINISTRATION	(221)	0	0	
VEM	31062-146 FINANCE	(1'055)	0	0	
WHQ	31011-000 TPG 1 DIRECTOR'S OFFICE	(1'533)	0	0	
WHQ	31012-000 TPG 2 DIRECTOR'S OFFICE	(10'599)	0	0	
WHQ	31013-000 TPG 3 DIRECTOR'S OFFICE	(1'176)	0	0	
WHQ	31020-000 OFFICE ADMINISTRATION	(6'000)	0	0	
WHQ	31029-010 DIRECTOR CSU 2009	(3'174)	0	0	
WHQ	31042-000 PCM PROGR CYCLE MGMT	(1'733)	0	0	
WHQ	31042-030 SOCIAL & ECONOMIC ADVISERS	(70'139)	0	0	
WHQ	31042-031 SOCIO-ECONOMICS (EQUITY)	(4'396)	0	0	
WHQ	31042-033 ECONOMICS & ENVIRONMENT	(13'940)	0	0	
WHQ	31050-000 DIRECTOR GENERAL'S OFFICE	(7'309)	0	0	
WHQ	31053-000 SPECIES PROGRAMME (HQ)	(47'744)	0	0	
WHQ	31055-010 CORPORATE COMMUNICATION	(80)	0	0	
WHQ	31056-000 LEARNING AND LEADERSHIP UNIT	(40'033)	0	0	
WHQ	31068-000 PROTECTED AREAS GROUP	(3'071)	0	0	
WHQ	31071-020 CONSERVATION FINANCE	(596)	0	0	
WHQ	31072-000 ECOSYSTEM MANAGEMENT	(4'161)	0	0	
WHQ	31073-000 GLOBAL WETLANDS & WATER	(10'116)	0	0	
WHQ	31074-000 MARINE PROGRAMME	(63'550)	0	0	
WHQ	31076-000 FOREST GROUP	(12'694)	0	0	
WHQ	31076-040 FCP - LLS	(4'967)	0	0	
WHQ	31077-000 BUSINESS AND BIODIVERSITY	(25'652)	0	0	
WHQ	32018-010 WCPA COMM. OPERATING FUND	(34'506)	0	0	
WHQ	32026-000 PUBLICATIONS SALES / COSTS	(17'169)	0	0	
WHQ	32076-000 HUNDERTWASSER POSTERS	(454)	0	0	
WHQ	71042-032 Global Carbon Emission Project	0	0	(60'414)	
WHQ	71077-000 MISC INCOME TO CC77	0	0	(12'088)	
WHQ	76466-000 AFESG OPERATIONAL	0	0	(450)	
	<b>M014 MISC OTHER INCOME</b>				<b>(310'775)</b>
CMN	31063-090 PROGRAMME CAMEROUN	(32'029)	0	0	
CMN	31063-091 PROGRAMME FORET	(2'413)	0	0	
CMN	31063-092 RADIO ENVIRONNEMENT	(17'128)	0	0	
CMN	75999-020 COMPOSANTE SOCIAL POLICIES	0	0	(122'630)	
CMN	76759-000 PROGRAM FOR CIVIL SOCIETY STRE	0	0	(850)	
CMN	77069-000 LE RESEAU DES RADIOS COMMUNATA	0	0	(40'784)	
CMN	77070-000 VULNERABLE PEOPLE DEMINIS WILD	0	0	11'440	
LAS	75999-072 SMALL PROJECT'S NUMBER	0	0	(22'250)	
NPL	31062-120 FINANCE & ADMINISTRATION	(2'149)	0	0	
NPL	31062-121 PROGRAMME COORDINATION UNIT	(2'027)	0	0	
NPL	31062-122 FINANCE	(8'978)	0	0	
NPL	31062-128 NEPAL CO OPERATIONS	(62'330)	0	0	
NPL	76773-000 Practical Innovation-SDC	0	0	(268)	
NPL	77095-000 RRI Project	0	0	(26'134)	
OCA	31090-000 OCEANIA REGIONAL OFFICE	(3'339)	0	0	
SAM	31093-079 SUR: GENERAL	(59'742)	0	0	
SAM	75999-085 PROJECT FOR SMALL ACTIVITIES	0	0	80'836	
	<b>V999 Various Donors Combined</b>				<b>(40'855)</b>
AMA	31076-062 C SAINT-LAURENT, FOREST PRG,US	(5'293)	0	0	
CMN	76682-000 RESERVAL OF LAND WATER CHAD BA	0	0	(3'056)	
WHQ	30000-000 IUCN UNRESTRICTED FUND	(18'910)	0	0	
WHQ	71042-031 SOCIAL POLICY-MISC FUND	0	0	(2'449)	
WHQ	71053-000 SPECIES -EXTERNAL DONOR INCOME	0	0	(11'146)	
Total		<b>(15'360'280)</b>	<b>(23'172'659)</b>	<b>(101'105'753)</b>	<b>(139'638'692)</b>

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### ANNEX C - DETAILED ANALYSIS OF INCOME - unaudited in CHF

Office Ledger	Donor/Project	Unrestricted Income	Framework Agreements	Project Agreements	Total by Donor
<b><u>Reconciliation to the Accounts</u></b>					
	Income by donor code	(15'360'280)	(23'172'659)	(101'105'753)	(139'638'692)
-/-	Deferred Income		1'049'759	(395'500)	654'259
-/-	Interest expense/(income) - non operational	(304'619)		(91'208)	(395'827)
-/-	Capital loss/(gain) - non operational	(18'417)			(18'417)
+	WASAA Trust rental income	(50'000)			(50'000)
+	Unrestricted tax rebate	(1'825'229)			(1'825'229)
+	Interest allocated to projects	46'304			46'304
+	Reallocation of building extension income			10'497'269	10'497'269
	<b>Balance as per accounts</b>	<b>(16'866'169)</b>	<b>(24'222'418)</b>	<b>(90'121'776)</b>	<b>(131'210'363)</b>