

Appendix 2

Explanations for the units, cost and revenue items in the Charter management budget frame

1. 1 Salaries of local staff

Salaries for Directorate are calculated on bases of effective working days. This equals the basic salary multiplied with coefficient 1,44 or summing up basic salary + legal holiday salaries+ social costs and insurances. This effective salary does not include here the possible annual bonus salaries or annual trainings or days with illness.

The calculation of the value of the effective working day is presented in the Table 1. If the salaries on holidays, trainings and illnesses are covered from the EUROPARC core funding, then the coefficient should be 1,21 according the German taxation level. If Directorate pays any kind of bonuses on salaries, these should be summed up with the basic salary in the calculation.

The time consumption on different work packages is estimated on monthly units. They can be estimated on day units later but now that is not possible because of the variation of different tasks is so high in terms of efficiency, task combinations and parks in concern.

Charter manager staff cost is estimated with basic salary 3000 e/month equals 206 e/day when 21 effective working days per month. This is 10-20 % higher salary than the current average in Directorate, but with good reasons when considering the level of expertise and the international task profile needed.

Technical assistant staff post with basic salary 2500 e/month equals 172 e/day. Directorate can use internships or low cost employed workers whose salaries are subsidized by the German government. This can save resources on marginal level. It was not possible to get the real salaries and level of subsidies for this report.

Table 1. Charter management cost estimate for staff.

Job title	Charter manager	Technical assistant
1. Annual salary	37500 e	31250 e
2. Social contributions and insurances 21 %	7875 e	6563 e
3. Annual amount of working days	250	250
4. Annual amount of effective working days	220	220
5. Cost per effective working day	206	172
6. Cost per effective working month with 21 effective working days	4331	3609
7. Coefficient to get 6 from 1	1,44	1,44

Task list for work in each management work package for column A see Chapter 2 in the main report.

2. Travel costs

Travel costs are estimated according to the level the Directorate is using in normal activities.

The travel costs of the Evaluation committee are covered in the column A as the costs of the Directorate. This maintains the neutrality of the members of the Committee better than the current model where the evaluation consult is paying the travel costs including also the daily food costs..

5.-6. Other costs, external costs

5.1 Charter publications include Guidelines, Best practice report, Monitoring report, verification templates, evaluation applications etc. see Appendix 2 in Sustainable Tourism Working Group 2011-2012 Final report of 31.12.2012.

5.2 STWG; there is always something to be analysed or tested and it needs an appointed funding limit.

5.3 Share of common auditing costs for directorate. Charter system needs a separate accounting position for control the self-coverage of the costs.

5.4 Costs for Evaluation Committee members is salary which currently is basing on volunteering (cost in-kind) but should be counted as a cost and in-kind income, if not paid to the Evaluation Committee members. The Evaluation process is taking min 4 days per member annually (drafting, analysing, meetings, travelling). Calculated here in column A like $6 \times 4 = 24$ days with in-kind value €225 per day.

5.5 Language versions of Charter documents are produced by the Charter manager who has skills for min three languages. The other language versions are produced by the Sections or national projects outside the Directorate Charter management

5.7 The seminar costs can be smaller when external subsidies are available.

5.8 Charter marketing costs such as costs of photos, roll-ups, events in EU-days, extra travels, tables etc. Charter lobby can also be organised by the Federation core funding.

5.9 Charter homepages need continuous technical updating which is produced on external service base. STWG is normally working on the costs of members' background organisations or volunteering. This in-kind work for Federation is estimated at 6 persons in 2 days meetings twice a year = 24 days plus drafting and writing the report 16 days = 40 days with in-kind salaries €225 per day.

6. Charter verifier cost is €1800 per park, effective time needed is 5-6 working days per park. Verifying process management includes the salaries of administrative Consulting manager and technical assistance including travel costs for them. Verifiers training every other year, no salaries paid, only travel costs included. Consists of 12 verifiers, 4 new verifier candidate, 1-2 training experts and Consulting manager in charge of organising the training.

8. Reserves

Currently no reserves for Charter development or Charter conflict management from Charter

incomes are estimated here. In sustainable system it should be considered some 5 % reserve budgeting.

10. Overheads

Charter management overheads are estimated to 7 % of total direct costs. Currently they are covered by the Federation core funding.

12. Project revenues

Currently there are no fees for re-evaluation registering, partnership registering, no partners fee and no Charter Network service fee. These fees should be considered as options to balance the Charter budget, when the target is the self-financing system.

Verifiers' travel and accommodation costs have currently been paid separately by the PA candidate because of the variability due to distances and the possibility of PAs providing accommodation locally for no cost from sympathetic tourism operators. We consider it is more rational and for the sake of the neutrality of the verifiers to include them in the evaluation fee and costs of Consulting to be covered on contract based with Directorate.

Charter management overheads are in this budget frame model not covered by Charter incomes, but with the Federation core funding. In that case the Federation needs to assess the cost/benefit of managing the Charter to the core operation.

Evaluation Committee members salaries are not covered from Charter incomes but with Committee members volunteering in-kind support. If the Evaluation Committee is mandated to be the final decision maker of Charter certification, then the Council should consider also to cover the salaries of the Committee members to keep the evaluation as a professional part of the Charter system.

STWG members' salaries are not covered with Charter incomes but with Committee members background organisations resources or members volunteering. They are pointed out here as in-kind incomes for the Charter financing.