

UNISCAPE DRAFT Budget 2023

	In (€)	Out (€)	Description
1	33.000		2023 Membership Fees (and earlier)
2		8.500	payment Network Office Staff (gross, new job contract)
3		5.500	payment Network Office Staff 2022 (following former contract) (payed in January- February 2023)
4		4.000	taxes (following new job contract)
5		3.000	Anticipation TFR Office Manager
5		600	outstanding tax payments (2012-2014)
6	1.200		Fee from Springer Nature for 2020 Publication "Cultivating continuity of the European Landscape"
7		1.200	payment for English editing and proofreading Publication
8		1.000	Website, communication, zoom webplatform
9		3.500	financial controller/accountant
10		1.000	office costs and stationary
11		1.000	General Assembly organisation
12		1.000	En-Route Seminar organisation
13		500	reimbursement travel costs staff
14		400	Bank account expenses
15		1.800	unforeseen
Total	34.200	34.200	



General considerations

With the VAT regime all UNISCAPE operations are checked by the chartered accountant and each year the income tax statement has to be submitted. The financial aim of UNISCAPE for 2023 is to close the year with at least the same assets as at closure of 2022.

Please consider the following precisions:

- ad 1.** If all the 37 members pay their fee in time this amount would be € 41.000. This is an estimated amount, based on the previous balances, considering the current situation due to post pandemic situation.
- ad 2-4** The Office Manager is the only employee of the association. He has a regular Italian job contract maintaining the cost of labor fixed. In 2023, the contract has been revised to a half-time commitment, in order to reduce the expenses and the taxes. Besides, due to the lack of economic resources, during the period January - March 2023 his contract was suspended and no salary was paid.
- ad. 5** In order to compensate for the non-payment of three months' salary and the significant reduction in the monthly salary, it is proposed to anticipate part of the severance pay (Italian TFR) due to the employee by law.
- ad. 5.** Between 2012 and 2014 the payment of employees' taxes was not provided correctly. Since 2017 UNISCAPE has almost completely recovered all these outstanding debts (further increased by late payment fees for a total of € 15.240) according with *Debit Payment Plan* defined by the chartered accountant.
- ad.6. ad. 7** The contract with Springer Nature includes a small fee of 1.200 euros which has been employed for English editing and proofreading.
- ad 8.** Expenses due to UNISCAPE website maintaining and development; costs for web zoom platform to host webinar WDM seminars, GA and others.
- ad 9.** The chartered accountant gives important and authoritative advice in employment and tax matters, and he approves the balance sheet. With the new VAT regime we have to check all our operations and the income tax statement must be submitted.
- ad 10.** Costs related to office work material.
- ad 11-12.** Contribution usually allocated of for the organisation of the GA and En-Route Seminars.
- ad 13.** Director and President are required to travel regularly for GA and other events and to attend some meetings on behalf of UNISCAPE but they cover their travel expenses with their own funds.
- ad 14.** Expenses due to Banca Etica for the bank account and debit/credit cards.
- ad 15.** This item refers to representation costs and other unforeseen small expenditures.