

Financial and budgetary matters: Update on annual contributions for 2024

Actions requested:

The Standing Committee is invited to:

- i. note the change in the annual provision against contributions not received by 31 December 2024; and
- ii. note the updated balance of the African voluntary contributions as of 31 January 2025.

Background

1. The Secretariat reported to the Standing Committee at its 64th meeting (SC64) the status of annual contributions as of 31 December 2024 and the actions planned for 2025 to continue encouraging the payment of annual contributions, in document SC64 Doc.9.2 Rev.1¹. Annex 1 of that document listed the status of assessed contributions as of 31 December 2024 for each of the Contracting Parties.
2. Through Decision SC64-40 parts i), ii) and iii)², the Standing Committee noted the status of assessed contributions as of the end of 2024 and acknowledged it as part of the audit process, and noted the actions to continue encouraging the payment of annual contributions by Contracting Parties.

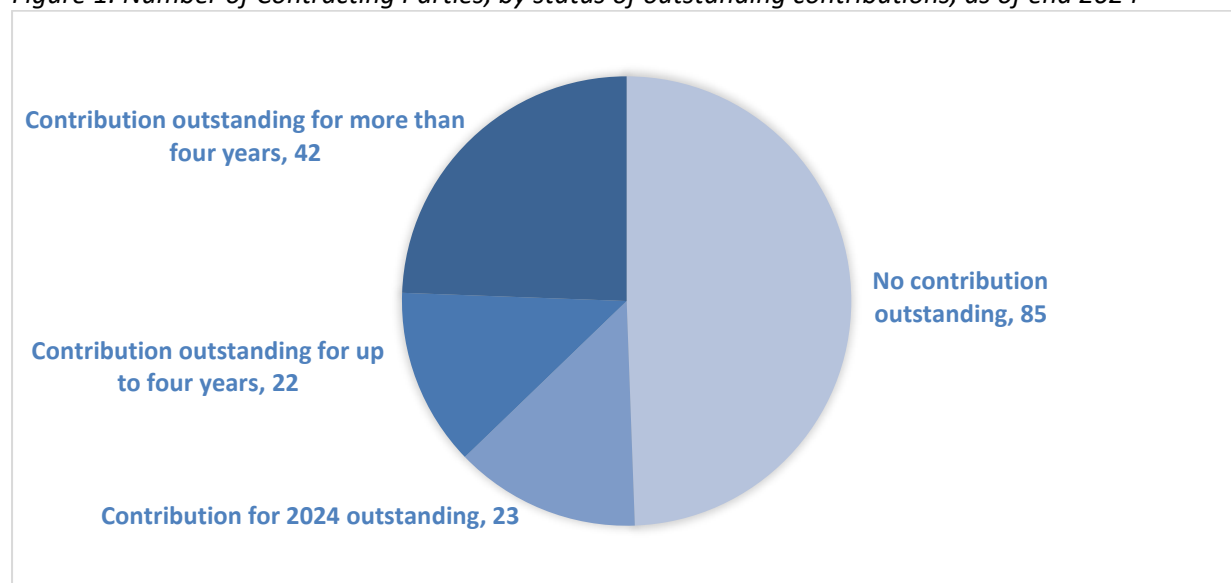
Status of annual contributions and provision for non-collection

3. As of 31 December 2024, 108 Contracting Parties had paid all their contributions up to and including 2023 (compared to 106 Parties that at the end of 2023 had paid their contributions for the years up to 2022). Of these 108 Parties, 85 had also paid their full contributions for 2024 (compared to 89 Parties in 2023). These findings are summarized in Figure 1 below. The Secretariat acknowledges, with appreciation, the consistent and prompt payment by these Contracting Parties. In addition, during 2024, ten Parties had already paid a total of CHF 487K towards their contributions for 2025.

¹ See <https://www.ramsar.org/document/sc64-doc92-rev1-financial-budgetary-matters-status-annual-contributions>.

² See <https://www.ramsar.org/document/decisions-64th-meeting-standing-committee>.

Figure 1: Number of Contracting Parties, by status of outstanding contributions, as of end 2024



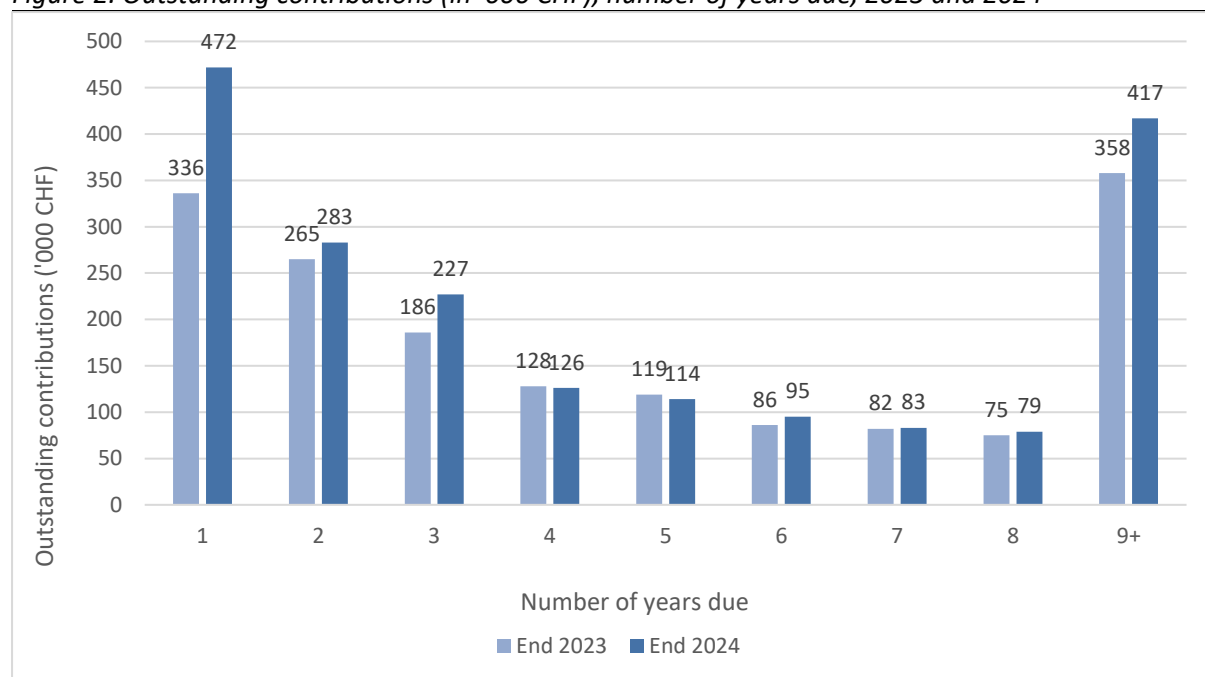
4. A comparative breakdown of the balance of outstanding contributions at 31 December 2023 and 31 December 2024 is shown in Table 1 below. The table shows the overall increase in the balance of outstanding contributions of CHF 262K.

Table 1: Balance of outstanding contributions, 31 December 2023 compared to 31 December 2024 (in '000 CHF, includes possible rounding differences)

Year due	Outstanding contribution balances (CHF '000) 31/12/2023	Outstanding contribution balances (CHF '000) 31/12/2024	Change (CHF '000) (2023 to 2024)
2015 or before	358	345	-13
2016	75	72	-3
2017	82	79	-3
2018	86	83	-3
2019	119	95	-24
2020	128	114	-14
2021	186	126	-60
2022	265	227	-38
2023	336	283	-53
2024	0	472	472
Total	1,635	1,897	262

5. Figure 2 below shows the changes from 2023 to 2024 in the balances of outstanding contributions, by the number of years for which they had been due. The balances of contributions outstanding for over three years increased from CHF 848K at 31 December 2023 to CHF 915K at 31 December 2024.

Figure 2: Outstanding contributions (in '000 CHF), number of years due, 2023 and 2024



6. Table 2 below shows the year-end status of contributions from 2020 to 2024 and the resulting provision for non-collection of contributions. The provision for non-collection increased by CHF 113K to CHF 1,526K from 2023 to 2024. The following paragraphs explain the increase in this provision since 2020.

Table 2: Status of contributions and provision for non-collection, 2020-2024 (CHF '000)

Description	2020	2021	2022	2023	2024
Assessed contributions from Contracting Parties	3,779	3,779	3,779	3,779	3,779
Voluntary contribution from the United States of America	1,066	1,066	1,066	1,066	1,066
Cumulative contributions not received by year end	1,674	1,536	1,594	1,635	1,897
Provision for non-collection (i.e. provision against contributions not received)	990	1,050	1,202	1,413	1,526

7. In accordance with Decision SC57-39 of the Standing Committee, the provision for non-collection of outstanding contributions has been calculated since 2019 in accordance with the method proposed by the external auditor. Accordingly, in 2024, a provision of 20% was applied on contributions which had been outstanding for up to two years, 60% on contributions which had been outstanding for three years, and 80% on contributions which had been outstanding for four years. A provision of 100% was applied on balances outstanding for more than four years.
8. In 2024 the full provision of 100% was applied to 42 Contracting Parties with total outstanding contributions of CHF 1,423K (compared to 44 Parties in 2023, which then had total outstanding

contributions of CHF 1,324K). Of these Parties, nine had not paid any contributions for more than ten years (compared to 11 Parties in 2023).

African voluntary contributions

9. At COP10, through paragraph 23 of Resolution X.2 on *Financial and budgetary matters*, the Contracting Parties of Africa assessed with an annual contribution of less than CHF 2,000 agreed to increase their payments to that level. The difference between CHF 2,000 and their assessed contribution was to be in the form of a voluntary contribution specifically earmarked for African Ramsar Regional Initiatives (RRIs).
10. In 2024 the Secretariat consulted the African Regional Representatives to the Standing Committee to decide on the use of the balance of the African voluntary contributions of CHF 30K at the end of 2023. In line with the decisions made by the Regional Representatives this balance of funds was allocated fully to cover the costs of African delegates to the regional preparatory meeting for COP15 that took place in Marrakesh, Morocco from 8 to 10 January 2025.
11. Document SC64 Doc.9.2 Rev.1³ reported at paragraph 19 and Annex 2 the status of African voluntary contributions as of 31 December 2024. As noted by the Standing Committee in Decision SC64-40 part iv)⁴, voluntary contributions received from the Contracting Parties in the Africa region during 2024 amounted to CHF 1,000. An additional amount of CHF 12,000 is available for further distribution, since the RRI to which this was allocated in 2020 has not requested it. Thus, the total available balance for further distribution as of 31 January 2025 was CHF 13,000.
12. In Resolution XIV.1, paragraphs 24 and 25, the Contracting Parties agreed on the process for allocation of these contributions.

³ See <https://www.ramsar.org/document/sc64-doc92-rev1-financial-budgetary-matters-status-annual-contributions>.

⁴ See <https://www.ramsar.org/document/decisions-64th-meeting-standing-committee>.