

**14th Meeting of the Conference of the Contracting Parties
to the Ramsar Convention on Wetlands**

**“Wetlands Actions for People and Nature”
Wuhan, China and Geneva, Switzerland, 5-13 November 2022**

Ramsar COP14 Doc.15

**Financial report for 2019-2022 by the Chair
of the Standing Committee Subgroup on Finance
and proposed budget for the 2023-2025 triennium**

1. At its resumed 59th meeting (SC59/2022), in June 2022, the Standing Committee adopted Decision SC59/2022-39, in which it: *instructed the Secretariat, due to exceptional circumstances, to present to the 14th meeting of the Conference of the Contracting Parties only one budget scenario A, representing a 0% increase compared to the 2016-2018 and 2019-2021 triennia and 2022, as described in document SC59/2022 Doc.8.3; and approved the draft resolution on the financial and budgetary matters to be considered at COP14, as presented in the Annex 2 of the report of the Subgroup on Finance contained in document SC59/2022 Com2. Rev1.*
2. The present document provides background information on the following matters:
 - a. implementation of the 2019-2021 triennium and 2022 budgets;
 - b. explanatory information regarding the proposed budget for 2023-2025 contained in the draft resolution on financial and budgetary matters (document COP14 Doc.18.1¹), and its Annexes 1-3 (while Annex 4 shall be finalized during COP14); and
 - c. an overview of the status of contributions of Contracting Parties.
3. Whilst this document provides background information on the core budget for 2023-2025 put forward at SC59/2022 for consideration and approval by COP14, it also includes comments from the Convention Secretariat, including potential gaps in the proposed core budget for 2023-2025. The document is thus provided to support Contracting Parties in considering the draft resolution on financial matters;
4. This document includes the following Annexes:
 - a. Annex 1 provides an overview of the budget implementation during the 2019-2021 triennium and in 2022.
 - b. Annex 2 shows the proposed core budget for 2023-2025 which is also included in document COP14 Doc.18.1 as Annex 1, with a column added showing the 2022 budget approved by the third extraordinary meeting of the Conference of the Contracting Parties (ExCOP3), and with percentages of staff costs and travel costs also added at the bottom of the budget.
 - c. Annex 3 provides an overview of the status of contributions of Contracting Parties (as previously published as Annex 1 of document SC59/2022 Doc.8.2²).

¹ See <https://www.ramsar.org/document/cop14-doc181-draft-resolution-on-financial-and-budgetary-matters>.

² See <https://www.ramsar.org/document/sc592022-doc82-financial-and-budgetary-matters-status-of-annual-contributions>.

The details of the estimated core budget contributions by Contracting Parties and staffing of the Secretariat for the 2023-2025 triennium can be found in Annexes 2 and 3 of document COP14 Doc.18.1. They are not included in the present document, to avoid duplication.

5. As non-core elements of the budget will be discussed and decided under other agenda items at COP14 (as noted in document COP14 Doc.18.1 Annex 4), the current document only focuses on the core budget funded by contributions from Contracting Parties. In order to facilitate the consideration of possible priority areas for non-core funding, the Secretariat will provide some information in the report on administrative and financial implications of draft resolutions.

Core budget implementation in 2019-2021 and 2022

6. Annex 1 presents a brief summary of the core budget for 2019-2021 approved at COP13 and the 2022 budget approved at ExCOP3 (both with a 0% annual increase). The Annex 1 also shows how the budgets were implemented during the period 2019-2022.
7. A main feature during this period was the improvement in the financial management of the Secretariat that was validated by the external auditors, with all issues that had been open prior to the former Secretary General taking office in 2016 having been closed in the 2019 audit, with no new issues raised by the auditors since then.
8. Positive results from the Financial Management Review of Non-core (Restricted) Fund Accounts conducted by the IUCN Oversight Unit and submitted to the Standing Committee at SC55 have also been implemented with one issue pending developments in IUCN.
9. Internal responsibilities and division of controls between IUCN and the Secretariat have been documented, to ensure that the processes for financial management in the Secretariat are in compliance with IUCN policies and procedures where applicable.
10. Surpluses in the core budget were recorded during the reporting period, mainly as a result of staff vacancies in 2019, while surpluses in 2020 and 2021 were the result of underspending on certain budget lines, such as travel and meetings of the governing and subsidiary bodies as a result of restrictions during the COVID-19 pandemic.
11. The Standing Committee acknowledged the balances identified by the Secretariat and core budget surpluses, and decided on their use at SC58, SC59 and SC59/2022. At SC58 and SC59, the Standing Committee approved the allocation of part of these balances for specific purposes, including: World Wetlands Day 2022; the review and consolidation of Resolutions; improvements to the Convention website; review of the Strategic Plan; and the financial and procedural analysis of options on the legal status of the Secretariat. In addition, the Standing Committee approved the allocation of savings to cover the core budget gap for core activities of the Secretariat for 2022, to increase the provision for outstanding contributions in the 2022 budget and to fund the recruitment of the next Secretary General.
12. Furthermore, SC59/2022 authorised the use of the 2021 core surplus in the 2023-2025 triennium, namely for the core budget gap and increase in provision of outstanding contributions (see table 3 of the report of the Subgroup on Finance approved by SC59/2022, document SC59/2022 Com.2 Rev.1³) while a significant 2021 core surplus remains for future allocations.

³ See <https://www.ramsar.org/document/sc592022-com2-rev1-report-of-the-subgroup-on-finance-23-may-2022>.

13. Annual revisions to the budgets approved at COP13 were submitted by the Secretariat and approved by the Standing Committee in its meetings in 2019, 2020 and 2021. The approvals included the use of surplus funds from the previous triennium, as well as a 2020 budget adjustment, due to low budget implementation as a result of the COVID-19 pandemic and uncommitted carry-forward savings within the 2019-2021 triennium.

Core budget for the 2023-2025 triennium (Annex 2)

14. For the triennium 2023-2025, the Secretariat presented three budget scenarios to the Standing Committee at SC59/2022 (in document SC59/2022 Doc.8.3⁴). These were based on the expected needs and did not include any funding requests from draft resolutions submitted. These scenarios were:
 - a. 0% increase compared to the 2016-2018 and 2019-2021 triennium budgets, containing current staffing levels and a bonus provision for staff performance (Scenario A);
 - b. 2.8% increase (CHF 438K) compared to the 2019-2021 triennium, based on the 0% increase, plus a provision for performance-based salary increases and promotions and an increase in the budget for travel, communications, STRP implementation and capacity-building budget lines, which had been reduced when the position of Finance and Accounting Assistant was created (Scenario B); and
 - c. 4.4% increase (CHF 674K) compared to the 2019-2021 triennium including, in addition to the previous scenarios, costs associated with servicing COP15 (Scenario C).
15. On the recommendation of the Subgroup on Finance (see document SC59/2022 Com.2 Rev.1), the Standing Committee, in Decision SC59/2022-39, decided, owing to exceptional circumstances, to present to COP14 only one budget, representing a 0% increase (Scenario A) compared to the 2016-2018 and 2019-2021 triennia and to 2022. This proposal is presented in Annex 2 of this document, and does not include any funding for proposed activities in the draft resolutions submitted for consideration at COP14.
16. At SC59/2022, through Decision SC59/2022-41 i), the Standing Committee approved an allocation of 2021 surplus, in the amount of CHF 228K to cover the budget gap for the 2023-2025 triennium, the same as in the 2019-2021 triennium as per paragraph 15 of Resolution XIII.2 on *Financial and budgetary matters*⁵.
17. Through Decision SC59/2022-41 ii), the Standing Committee endorsed an allocation of 2021 surplus of CHF 360K for the increase of outstanding provisions in the 2023-2025 triennium, with the condition that any unused portion be returned to the surplus for further allocation at the end of each year within the 2023-2025 triennium.
18. An explanation of key elements of the core budget for 2023-2025 is provided below, followed by comments from the Secretariat on gaps identified and, at the end, an explanation of the structure of the core budget for that triennium.

⁴ See <https://www.ramsar.org/document/sc592022-doc83-budget-scenarios-for-2023-2025-and-draft-resolution-on-financial-and>.

⁵ <https://www.ramsar.org/document/resolution-xiii2-financial-and-budgetary-matters>.

19. The core budget details for each department or category have been retained to help Contracting Parties see the specifics of how their contributions will be spent. These details will be removed in the final resolution to be adopted at COP14, following the practice in previous COPs.

Assumptions and explanations for the proposed 2023-2025 core budget

20. The proposed 2023-2025 budget (referred to above as “**0% increase (Scenario A)**”) includes the following assumptions and explanations:
 - a. Full Swiss franc (CHF) contributions from all Contracting Parties are received, based on the adjusted UN scale of assessment, including a voluntary contribution of 22% from the United States of America.
 - b. Income other than contribution income, mainly income tax and interest, has been reassessed based on expectations; IUCN’s methodology for income tax computation has remained the same.
 - c. No changes in hosting arrangements for the Secretariat are anticipated. The budget proposal assumes continued hosting by IUCN under the Letter of Agreement with IUCN signed in 2009 and an annual discussion between IUCN and the Convention Secretariat on the yearly service fee. The 2023-2025 service fees of CHF 541K per year represent around 11% of the total core expenditure budget lines and do not exceed the 13% maximum introduced by Standing Committee Decision SC37-41 (2008).

Staffing and other budget items

- d. It is assumed that the current level of core funding for staffing continues (as presented in document COP14 Doc.18.1 Annex 3).
- e. As indicated in Resolution XIII.2, paragraph 15, a gap of CHF 228K in the budget for core functions of the Secretariat (CHF 120K for Communications, Translation, Publications and Reporting Implementation, CHF 60K for staff travel (CHF 15K for travel of Secretariat Senior Management, CHF 15K for travel of Resource Mobilization and Outreach and CHF 30K for travel of Regional Advice and Support), CHF 15K for STRP Implementation, and CHF 33K for Planning and Capacity Building) was created to accommodate the addition of a position of Finance and Accounting Assistant, and COP13 approved the use of surplus from the previous triennium to cover this gap. Staff costs for the 2023-2025 budget include this position of Finance and Accounting Assistant, thus resulting in the same gap in the core budget. As per the Secretariat recommendation, the Standing Committee through Decision SC59/2022-41 i) approved the use of 2021 surplus for this purpose, following the same approach as in the past triennium, so that the budget for core work of the Secretariat is restored.
- f. Staff costs have been budgeted on the basis of current actual costs, in accordance with IUCN policy. Most UN-administered Conventions develop their budgets on the basis of standard costs and the Secretariat recommends moving in this direction. A provision has been included under other employment benefits, consisting of home leave, child education allowance and relocation costs (for expatriates), and a public transportation subsidy provided to Secretariat staff in accordance with IUCN policy. This provision makes it possible to build flexibility in case of changes in staff and their benefits.

- g. In accordance with the IUCN Human Resources guidelines on compensation, staff salaries include a performance-based increase and bonus system that the Secretariat has implemented with effect from 1 January 2019, when the Secretariat also implemented the IUCN promotions policy. The COP13-approved budget for 2019-2021 included the provision to implement these two policies. The Secretariat built an annual increase in the budget approved at COP13 to cover performance recognition and promotions. However, it is not possible to build such an increase sustainably in the long term without increasing the staff budget. The proposed core budget for 2023-2025 includes the provision for bonuses, as in the ExCOP3-approved 2022 budget, and thus does not allow for any performance-based increases.
- h. Total salary and related costs represent around 71% of the total core budget. That is, they have been reduced by CHF 9K compared to the 2019-2021 triennium.
- i. Compared to the 2019-2021 triennium budget, staff recruitment and departure costs in the proposed budget have been increased by CHF 77K, on the basis of actual costs.
- j. The IUCN Administrative Service Charge has been reduced by CHF 57K compared to the previous triennium because of the changes in the IUCN system for travel arrangements. The travel implant budgeted-for in the previous triennium was removed by IUCN in 2020, because of COVID-19 travel restrictions; the reservation of tickets is done through the travel agency's call centre and internet platforms, and the fees are included in the travel expenses.
- k. Compared to the 2019-2021 triennium, Web / IT Support and Development has been reduced by CHF 11K because the Secretariat foresees lower support costs will be needed for the hosting, maintenance and limited IT developments after the redevelopment of the website that will be implemented in 2022.
- l. Compared to the previous triennium and 2022, the proposed travel budget has been adjusted with a reallocation of CHF 24K from budget section C., on Regional Advice and Support, to the budget section E., on Science and Policy, in line with the requirements of the work plan for the Secretariat. The overall travel budget remains the same as in the 2019-2021 triennium and represents 3% of the total core budget.
- m. As in the 2019-2023 triennium and in 2022, CHF 100K per annum is budgeted for start-up funding for Ramsar Regional Initiatives.

Reserve fund

- n. At COP11, in Resolution XI.2 on *Financial and Budgetary Matters*, paragraph 21 c), it was decided that reserve funds should be between 6% and 15% of the annual core budget. As the reserve fund is currently at its maximum, that is, 15% of the annual core budget, there is no reserve provision budgeted for the 2023-2025 triennium.

Provisions

- o. The amount allocated for provisions in the previous triennium has been maintained in the proposed budget for the triennium 2023-2025. However, in line with Standing Committee Decision SC58-31, the provisions are presented in two separate budget lines: a) "staff

provisions”; and b) “provision for outstanding contributions”. Based on the average use of staff provisions within the 2019-2021 triennium, the amount of CHF 50K for the new triennium is allocated as CHF 20K for staff provisions and CHF 30K for provision for outstanding contributions.

- p. The amount allocated to staff provisions has been calculated on the basis of actual costs in the prior triennium. However, the amount for the provision for outstanding contributions will not be sufficient. For this reason, savings from the core budget will need to be allocated each year based on actual calculations. This is because the Convention has been applying the new methodology for the calculation of provisions for outstanding contributions since June 2019, following the external auditor’s request and Standing Committee Decision SC57-39. Through Decision SC59/2022-41 ii) the Standing Committee approved allocation of 2021 surplus of CHF 360,000 for the increase of outstanding provisions in the 2023-2025 triennium with the condition that any unused portion be returned to the surplus for further allocation at the end of each year within the triennium.
- q. No funding is allocated from the core budget for Ramsar Advisory Missions, meetings of the Conference of the Contracting Parties or pre-COP regional meetings, as was the case for 2019-2021.

Structure of the proposed core budget for 2023-2025

- 21. To maintain the current approach, showing expenditures for each department or category, the Secretariat proposes to maintain the same broad structure of the budget as that of the previous triennium.
- 22. The main changes in presentation resulting from Standing Committee decisions are:
 - a. As explained above, provisions have been separated between two budget lines, 1) staff provisions, and 2) provisions for outstanding contributions, to allow better management and transparency in the use of provisions (in accordance with Standing Committee Decision SC58-31);
 - b. The merged budget line “salaries, social costs and other benefits” includes “other benefits” for each budget area, recognizing that this change does not reflect a change to funding levels (as per Decision SC59-27).

Status of contributions

- 23. The commitment of Contracting Parties to clear outstanding contributions could make available substantial additional resources. As at 31 December 2021, contributions not received for 2021 and prior years amounted to more than CHF 1,536K, which is 30% of that year’s income, but is a decrease of 8.2% compared to 2020. More information on outstanding contributions as at 31 December 2021 is included in Annex 3 below. As at 31 July 2022, the amount due was CHF 1,266K for 2021 and prior years and CHF 1,938K for 2022 (out of a total of CHF 4,844K expected for 2022). At the same date, CHF 201K had been received for future years. The up-to-date status of contributions can be found on the Ramsar website at:
<https://www.ramsar.org/document/convention-on-wetlands-monthly-status-of-assessed-contributions>.

24. At SC59/2022, the Subgroup on Finance welcomed the decrease in total contributions that were outstanding since 2020, recognizing this outcome as exceptional among comparable Conventions, and acknowledged the Secretariat's actions to this end (see paragraph 1 of the report of the Subgroup on Finance approved by SC59/2022, document SC59/2022 Com.2 Rev.1⁶).

⁶ See <https://www.ramsar.org/document/sc592022-com2-rev1-report-of-the-subgroup-on-finance-23-may-2022>.

Annex 1

Summary of 2019-2021 financial core budget results and 2022 approved budget

Triennium Core Budget 2019-2021 in CHF 000's	Core Actuals 2019	Core Actuals 2020	Core Actuals 2021	Core Budget* 2022	Total Actuals 2019- 2022	COP13 and ExCOP3 approved budgets 2019-2022	Variance - surplus / (deficit) 2019-2022
INCOME							
Parties' Contributions	3,779	3,779	3,779	3,779	15,116	15,116	0
Voluntary Contributions	1,066	1,065	1,065	1,065	4,261	4,260	(1)
Income Tax	202	185	227	225	839	900	61
Other Income (including Interest Income)	15	5	0	12	32	48	16
TOTAL INCOME	5,062	5,034	5,071	5,081	20,248	20,324	76
EXPENDITURE							
A. Secretariat Senior Management and Governance	888	900	957	1,035	3,780	4,105	325
B. Resource Mobilization and Outreach	380	474	540	639	2,033	2,495	462
C. Regional Advice and Support	1,170	1,056	1,086	1,247	4,559	5,280	721
D. Support to Regional Initiatives	82	70	140	100	392	400	8
E. Science and Policy	669	564	633	844	2,710	3,053	343
G. Administration	355	447	505	492	1,799	1,812	13
H. Standing Committee Services	150	146	168	150	614	600	(14)
I. IUCN Administrative Service Charges (maximum)	524	529	513	541	2,107	2,221	114
J. Miscellaneous - Reserve Fund	282	176	109	229	796	555	(241)
TOTAL EXPENDITURE	4,500	4,363	4,651	5,277	18,791	20,520	1,729
SURPLUS / (AUTHORISED USE OF SURPLUS)¹	562	671	420	(196)	1,457		

* As approved by the third extraordinary meeting of the Conference of the Contracting Parties (ExCOP3).

¹The Standing Committee at the resumed session of its 59th meeting (SC59/2022) reviewed the surplus and made some suggestions for its use (see SC59/2022 Com2.Rev.1, Table 3)

Annex 2⁷
Proposed budget for 2023-2025

Ramsar Core Budget 2023-2025	Budget (ExCOP3 approved) 2022	Budget 2023	Budget 2024	Budget 2025	Total Budget 2023-2025
CHF 000'S					
INCOME					
Parties' Contributions	3,779	3,778	3,778	3,778	11,334
Voluntary Contributions	1,065	1,066	1,066	1,066	3,198
Income Tax	225	225	225	225	675
Income Interest	12	12	12	12	36
TOTAL INCOME	5,081	5,081	5,081	5,081	15,243
EXPENDITURES					
A. Secretariat Senior Management & Governance	1,030	1,050	1,062	1,057	3,169
Salaries, Social Costs and other Benefits	990	1,010	1,022	1,017	3,049
Travel	40	40	40	40	120
B. Resource Mobilization and Outreach	594	508	508	508	1,524
Salaries, Social Costs and other Benefits	438	352	352	352	1,056
CEPA Programme	30	30	30	30	90
Comms, Translations, Publications and Reporting Implementation	60	60	60	60	180
Web/IT Support and Development	56	56	56	56	168
Travel	10	10	10	10	30
C. Regional Advice and Support	1,237	1,309	1,316	1,318	3,943
Salaries, Social Costs and other Benefits	1,170	1,242	1,249	1,251	3,742
Travel	67	67	67	67	201
D. Support to Regional Initiatives	100	100	100	100	300
Regional Networks and Centres	100	100	100	100	300
E. Science and Policy	839	840	817	820	2,477
Salaries, Social Costs and other Benefits	651	652	649	652	1,953
STRP Implementation	35	35	35	35	105
Travel STRP Chair	5	5	5	5	15
STRP Meetings	50	50	50	50	150
Ramsar Sites Information Service (Maintenance and Development)	80	80	60	60	200
Travel	18	18	18	18	54
G. Administration	481	474	478	478	1,430
Salaries, Social Costs and other Benefits	337	331	331	331	993
Staff Hiring and Departure Costs	49	48	52	52	152
Equipment/Office Supplies	95	95	95	95	285
Planning and Capacity Building	0	0	0	0	0
H. Standing Committee Services	150	150	150	150	450
Standing Committee Delegates' Support	45	45	45	45	135
Standing Committee Meetings	10	10	10	10	30
Standing Committee Translation	60	60	60	60	180

⁷ The Secretariat notes that the presented budget include details and background information as per the discussions and decisions of the Subgroup on Finance and SC59/2022 to help Contracting Parties to take a decision on the final budget to be adopted. The final resolution would be consistent with previous years and include only the totals of the main categories.

Simultaneous Interpretation at SC Meetings	35	35	35	35	105
I. IUCN Administrative Service Charges (maximum)	541	541	541	541	1,623
Administration, Human Resources, Finance and IT Services	541	541	541	541	1,623
J. Miscellaneous - Reserve Fund	109	109	109	109	327
Staff Provisions	20	20	20	20	60
Provisions for Outstanding Contributions	30	30	30	30	90
Legal Services	59	59	59	59	177
TOTAL EXPENDITURES	5,081	5,081	5,081	5,081	15,243
TOTAL SALARY AND RELATED COSTS	3,586	3,586	3,603	3,603	10,792
% of total salary and related costs in total budget	71%	71%	71%	71%	71%
TOTAL TRAVEL COSTS	135	135	135	135	405
% of total travel costs in the budget	3%	3%	3%	3%	3%

Annex 3

Status of Assessed Contributions as at 31 December 2021 (in CHF)

Country	Status as of 1 January 2021			Received in 2021			Status as of 31 December 2021		
	Not received for prior years	Anticipated for 2021	Paid for future years	For prior years	For 2021	For future years	Not received for prior years	Not received for 2021	Received for future Years
Albania	67	1,000	-	67	1,000	-	-	-	-
Algeria	-	6,755	-	-	6,755	-	-	-	-
Andorra	-	1,000	-	-	1,000	-	-	-	-
Antigua and Barbuda	13,000	1,000	-	-	-	-	13,000	1,000	-
Argentina	89,584	44,786	-	44,798	-	-	44,786	44,786	-
Armenia	-	1,000	-	-	1,000	-	-	-	-
Australia	-	108,171	108,171	-	-	108,071	-	-	108,071
Austria	-	33,136	-	-	33,136	-	-	-	-
Azerbaijan	-	2,398	-	-	2,398	-	-	-	-
Bahamas	2,058	1,000	-	2,058	-	-	-	1,000	-
Bahrain	2,447	2,447	-	2,447	2,247	-	-	200	-
Bangladesh	1,000	1,000	-	-	-	-	1,000	1,000	-
Barbados	-	1,000	-	-	1,000	-	-	-	-
Belarus	-	2,398	-	-	2,398	-	-	-	-
Belgium	-	40,185	-	-	40,185	-	-	-	-
Belize	9,000	1,000	-	-	-	-	9,000	1,000	-
Benin	1,000	1,000	-	-	-	-	1,000	1,000	-
Bhutan	1,000	1,000	-	1,000	1,000	-	-	-	-
Bolivia (Plurinational State of)	3,000	1,000	-	2,000	-	-	1,000	1,000	-
Bosnia and Herzegovina	-	1,000	-	-	-	-	-	1,000	-
Botswana	4,000	1,000	-	4,000	1,000	-	-	-	-
Brazil	288,625	144,293	-	288,625	-	-	-	144,293	-
Bulgaria	-	2,252	-	-	2,252	-	-	-	-
Burkina Faso	2,824	1,000	-	-	-	-	2,824	1,000	-
Burundi	6,151	1,000	-	-	-	-	6,151	1,000	-
Cabo Verde	15,000	1,000	-	-	-	-	15,000	1,000	-
Cambodia	1,000	1,000	-	-	-	-	1,000	1,000	-
Cameroon	9,247	1,000	-	-	-	-	9,247	1,000	-
Canada	-	133,818	155,442	-	-	134,845	-	-	156,469
Central African Republic	2,605	1,000	-	-	-	-	2,605	1,000	-
Chad	155	1,000	-	-	-	-	155	1,000	-
Chile	33,783	19,921	-	15,825	-	-	17,959	19,921	-
China	-	587,595	-	-	587,595	-	-	-	-
Colombia	43,941	14,096	-	42,691	-	-	1,250	14,096	-
Comoros	8,000	1,000	-	-	-	-	8,000	1,000	-
Congo	7,000	1,000	-	-	-	-	7,000	1,000	-
Costa Rica	2,313	3,035	-	-	-	-	2,313	3,035	-

Country	Status as of 1 January 2021			Received in 2021			Status as of 31 December 2021		
	Not received for prior years	Anticipated for 2021	Paid for future years	For prior years	For 2021	For future years	Not received for prior years	Not received for 2021	Received for future Years
Côte d'Ivoire	2,844	1,000	-	2,844	1,000	2,740	-	-	2,740
Croatia	-	3,769	-	-	3,769	-	-	-	-
Cuba	24,336	3,916	-	-	-	-	24,336	3,916	-
Cyprus	-	1,762	-	-	1,762	-	-	-	-
Czechia	-	15,222	15,222	-	-	15,218	-	-	15,218
Democratic Republic of the Congo	21,846	1,000	-	-	-	-	21,846	1,000	-
Denmark	-	27,116	-	-	27,116	-	-	-	-
Djibouti	18,000	1,000	-	-	-	-	18,000	1,000	-
Dominican Republic	8,598	2,594	-	2,408	-	-	6,191	2,594	-
Ecuador	12,017	3,916	-	-	-	-	12,017	3,916	-
Egypt	-	9,104	-	-	9,104	-	-	-	-
El Salvador	1,036	1,000	-	1,036	1	-	-	999	-
Equatorial Guinea	7,000	1,000	-	-	-	-	7,000	1,000	-
Estonia	-	1,909	-	-	1,909	-	-	-	-
Eswatini	1,000	1,000	-	1,000	-	-	-	1,000	-
Fiji	-	1,000	-	-	-	-	-	1,000	-
Finland	-	20,606	-	-	20,606	-	-	-	-
France	-	216,684	216,684	-	-	216,684	-	-	216,684
Gabon	2,236	1,000	-	-	-	-	2,236	1,000	-
Gambia	9,261	1,000	-	-	-	-	9,261	1,000	-
Georgia	-	1,000	-	-	1,000	-	-	-	-
Germany	-	298,081	-	-	298,081	-	-	-	-
Ghana	3,979	1,000	-	3,979	13	-	-	987	-
Greece	-	17,914	-	-	17,914	-	-	-	-
Grenada	8,000	1,000	-	-	-	-	8,000	1,000	-
Guatemala	1,762	1,762	-	-	-	-	1,762	1,762	-
Guinea	7,000	1,000	-	-	-	-	7,000	1,000	-
Guinea-Bissau	13,110	1,000	-	-	-	-	13,110	1,000	-
Honduras	1,997	1,000	-	-	-	-	1,997	1,000	-
Hungary	-	10,083	-	-	10,083	-	-	-	-
Iceland	-	1,370	-	-	1,370	-	-	-	-
India	-	40,821	-	-	40,821	-	-	-	-
Indonesia	26,578	26,578	-	26,578	-	-	-	26,578	-
Iran (Islamic Republic of)	56,126	19,480	-	19,785	-	-	36,342	19,480	-
Iraq	18,938	6,314	-	-	-	-	18,938	6,314	-
Ireland	-	18,159	2,220	-	15,939	-	-	-	-
Israel	23,984	23,984	-	-	-	-	23,984	23,984	-
Italy	-	161,864	-	-	161,864	-	-	-	-
Jamaica	-	1,000	35	-	965	35	-	-	35

Country	Status as of 1 January 2021			Received in 2021			Status as of 31 December 2021		
	Not received for prior years	Anticipated for 2021	Paid for future years	For prior years	For 2021	For future years	Not received for prior years	Not received for 2021	Received for future Years
Japan	-	419,173	-	-	419,173	-	-	-	-
Jordan	1,000	1,028	-	1,000	-	-	-	1,028	-
Kazakhstan	-	8,712	-	-	8,712	-	-	-	-
Kenya	1,175	1,175	-	1,175	1,175	-	-	-	-
Kiribati	1,000	1,000	-	1,000	1,000	-	-	-	-
Korea, Democratic People's Republic of	2,583	1,000	-	1,000	-	-	1,583	1,000	-
Kuwait	24,672	12,334	-	12,334	-	-	12,338	12,334	-
Kyrgyzstan	1,000	1,000	-	-	-	-	1,000	1,000	-
Lao People's Democratic Republic	1,000	1,000	-	-	-	-	1,000	1,000	-
Latvia	-	2,300	-	-	2,300	-	-	-	-
Lebanon	9,705	2,300	-	-	-	-	9,705	2,300	-
Lesotho	4,000	1,000	-	4,000	1,000	2,205	-	-	2,205
Liberia	15,110	1,000	-	-	-	-	15,110	1,000	-
Libya	55,683	1,468	-	-	-	-	55,683	1,468	-
Liechtenstein	-	1,000	-	-	1,000	-	-	-	-
Lithuania	-	3,475	-	-	3,475	-	-	-	-
Luxembourg	-	3,279	-	-	3,279	-	-	-	-
Madagascar	-	1,000	-	-	1,000	-	-	-	-
Malawi	4,000	1,000	-	-	-	-	4,000	1,000	-
Malaysia	-	16,691	-	-	16,691	-	-	-	-
Mali	-	1,000	4,055	-	1,005	-	-	-	4,060
Malta	-	1,000	-	-	1,000	-	-	-	-
Marshall Islands	5,161	1,000	-	-	-	-	5,161	1,000	-
Mauritania	-	1,000	1,000	-	-	-	-	-	-
Mauritius	1,000	1,000	-	1,000	1,000	-	-	-	-
Mexico	-	63,238	-	-	63,238	-	-	-	-
Monaco	-	1,000	-	-	1,000	-	-	-	-
Mongolia	1,000	1,000	-	-	-	-	1,000	1,000	-
Montenegro	-	1,000	-	-	1,000	-	-	-	-
Morocco	5,385	2,692	-	5,385	-	-	-	2,692	-
Mozambique	4,000	1,000	-	-	-	-	4,000	1,000	-
Myanmar	70	1,000	-	70	1,000	-	-	-	-
Namibia	1,000	1,000	-	1,000	-	-	-	1,000	-
Nepal	5,000	1,000	-	5,000	1,000	-	-	-	-
Netherlands	-	66,371	-	-	66,371	-	-	-	-
New Zealand	-	14,243	-	-	14,243	-	-	-	-
Nicaragua	4,000	1,000	-	-	-	-	4,000	1,000	-
Niger	13,192	1,000	-	-	-	-	13,192	1,000	-
Nigeria	95,917	12,236	-	-	-	-	95,917	12,236	-

Country	Status as of 1 January 2021			Received in 2021			Status as of 31 December 2021		
	Not received for prior years	Anticipated for 2021	Paid for future years	For prior years	For 2021	For future years	Not received for prior years	Not received for 2021	Received for future Years
North Macedonia	9,000	1,000	-	-	-	-	9,000	1,000	-
Norway	-	36,905	-	-	36,905	-	-	-	-
Oman	21,762	5,629	-	21,762	651	-	-	4,978	-
Pakistan	7,366	5,629	-	3,551	-	-	3,815	5,629	-
Palau	16,998	1,000	-	1,011	-	-	15,987	1,000	-
Panama	-	2,203	114	-	-	-	-	2,089	-
Papua New Guinea	4,000	1,000	-	-	-	-	4,000	1,000	-
Paraguay	1,217	1,000	-	1,217	1,000	-	-	-	-
Peru	6,630	7,440	-	-	-	-	6,630	7,440	-
Philippines	-	10,034	-	-	10,034	-	-	-	-
Poland	-	39,255	-	-	39,255	-	-	-	-
Portugal	-	17,131	-	-	-	-	-	17,131	-
Republic of Korea	-	110,960	-	-	110,960	-	-	-	-
Republic of Moldova	-	1,000	-	-	-	-	-	1,000	-
Romania	-	9,691	-	-	-	-	-	9,691	-
Russian Federation	-	117,715	-	-	117,715	-	-	-	-
Rwanda	-	1,000	-	-	-	-	-	1,000	-
Saint Lucia	-	1,000	-	-	1,000	-	-	-	-
Samoa	2,000	1,000	-	1,000	-	-	1,000	1,000	-
Sao Tome and Principe	14,000	1,000	-	-	-	-	14,000	1,000	-
Senegal	3,000	1,000	-	-	-	-	3,000	1,000	-
Serbia	-	1,370	-	-	1,370	-	-	-	-
Seychelles	2,000	1,000	-	2,000	1,000	-	-	-	-
Sierra Leone	4,377	1,000	-	-	-	-	4,377	1,000	-
Slovakia	-	7,489	-	-	7,489	-	-	-	-
Slovenia	-	3,720	-	-	3,720	-	-	-	-
South Africa	13,313	13,313	-	13,313	-	-	-	13,313	-
South Sudan	7,000	1,000	-	-	-	-	7,000	1,000	-
Spain	105,038	105,038	-	105,038	105,038	-	-	-	-
Sri Lanka	2,154	2,154	-	-	-	-	2,154	2,154	-
Sudan	15,000	1,000	-	-	-	-	15,000	1,000	-
Suriname	6,000	1,000	-	-	-	-	6,000	1,000	-
Sweden	-	44,345	-	-	44,345	-	-	-	-
Switzerland	-	56,337	-	-	56,337	-	-	-	-
Syrian Arab Republic	4,348	1,000	-	-	-	-	4,348	1,000	-
Tajikistan	1,000	1,000	-	1,000	-	-	-	1,000	-
Thailand	-	15,026	-	-	15,026	-	-	-	-
Togo	-	1,000	-	-	1,000	-	-	-	-
Trinidad and Tobago	4,986	1,958	-	4,986	-	-	-	1,958	-
Tunisia	2,742	1,224	-	2,742	1,224	1,224	-	-	1,224

Country	Status as of 1 January 2021			Received in 2021			Status as of 31 December 2021		
	Not received for prior years	Anticipated for 2021	Paid for future years	For prior years	For 2021	For future years	Not received for prior years	Not received for 2021	Received for future Years
Türkiye	-	67,105	-	-	67,105	-	-	-	-
Turkmenistan	10,044	1,615	-	-	-	-	10,044	1,615	-
Uganda	1,000	1,000	-	1,000	1,000	-	-	-	-
Ukraine	2,790	2,790	-	-	-	-	2,790	2,790	-
United Arab Emirates	-	30,151	-	-	30,151	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	223,536	61	-	223,475	223,476	-	-	223,476
United Republic of Tanzania	11,000	1,000	-	1,000	-	-	10,000	1,000	-
United States of America	-	1,065,801	-	-	1,056,519	-	-	9,282	-
Uruguay	4,258	4,258	-	4,258	4,258	-	-	-	-
Uzbekistan	16,188	1,566	-	2,691	-	-	13,497	1,566	-
Vanuatu	-	1,000	46	-	954	99	-	-	99
Venezuela (Bolivarian Republic of)	276,737	35,633	-	-	-	-	276,737	35,633	-
Viet Nam	-	3,769	-	-	930	-	-	2,839	-
Yemen	13,000	1,000	-	-	-	-	13,000	1,000	-
Zambia	4,000	1,000	-	-	-	-	4,000	1,000	-
Zimbabwe	8,000	1,000	-	-	-	-	8,000	1,000	-
Total	1,674,049	4,844,799	503,050	660,673	3,844,406	704,597	1,013,376	523,028	730,281

Source: SC59/2022-8.2 Annex 1