

**Financial and budgetary matters:  
Budget scenarios for 2026-2028 and  
draft resolution on financial and budgetary matters**

**Actions requested:**

The Standing Committee is invited to:

- i. take note of the contents of this report;
- ii. confirm the budget scenario to be presented to the 15th meeting of the Conference of the Contracting Parties;
- iii. decide to forward the draft resolution on financial and budgetary matters to COP15 for its consideration.

**Introduction**

1. The Secretariat has prepared two core budget scenarios for the Standing Committee to consider and confirm a scenario to be presented to the 15th meeting of Conference of the Contracting Parties (COP15) in the draft resolution on financial and budgetary matters. The Secretariat's draft of the resolution text is included below in the present document, for the Standing Committee's approval. The two scenarios presented in this document underscore the critical need for an increase in the core budget of the Convention. Over the past 15 years, the core budget has remained the same, despite the growing number and scale of deliverables requested of the Secretariat by Contracting Parties as well as inflationary pressures.
2. The final resolution will include a list of fundraising priorities for non-core activities. That list will be discussed and completed at COP15.

**Core budget scenarios for the 2026-2028 triennium**

3. Two core budget scenarios for the 2026-2028 triennium are proposed in Annex 1 to the present document, which do not include any funding requests arising from other draft resolutions submitted. The two scenarios are:
  - a. an increase of **9.6%** (CHF 1,455K) compared to the 2023-2025 triennium, implying an increase of contributions from Contracting Parties of 9.4% (**scenario A**);
  - b. an increase of **11.3%** (CHF 1,724K) compared to the 2023-2025 triennium, implying an increase of contributions from Contracting Parties of 11.2% (**scenario B**);

The proposed figures for each budget category and line have been included for each of the scenarios, to enable Contracting Parties to see the details of how their assessed contributions will be spent.

4. In **scenario A**, the total increase in the core budget from 2026 to 2028 would be CHF 1,455K over the previous triennium, amounting to a new budget total of CHF 16,698K. This scenario includes the following elements, which also apply to **scenario B** unless indicated otherwise:
  - a. It is assumed that full Swiss franc (CHF) contributions from all Contracting Parties are received, based on the UN scale of assessment, including a voluntary contribution of 22% of the total core budget from the United States of America. Annex 2 to the present document shows the current calculation of the contribution of each of the Contracting Parties through the 2026-2028 triennium under each of the two scenarios.
  - b. The level of core funding for staffing increases, including for two new positions. Annex 3 to the present document shows the Secretariat core staff for 2026-2028, by function and grade, under each scenario. The two new positions are Communications Officer, P2 and Data Analyst, P1. These positions are essential for the Secretariat to meet growing demands on communications and data management for new and updated Wetlands of International Importance, as the current staffing levels do not allow for the coverage and responsiveness desired by Contracting Parties.
  - c. Staff costs have been budgeted based on current actual costs in accordance with IUCN policy, and include necessary adjustments needed to provide equity within the IUCN compensation framework and competitiveness with UN organizations and the UN-administered Conventions, and to ensure the required skill sets and experience to meet the support requests of the Contracting Parties.
  - d. Staff salaries also include an annual increase to cover for cost-of-labour adjustments, performance and promotions in line with the IUCN Human Resources policies on global compensation, performance and development. The COP13-approved budget for 2019-2021 included a provision to implement these adjustments. In the view of the Secretariat, it is important to embed these adjustments to respond to the application of IUCN human resources policies, as well as providing needed incentives to recruit and retain staff.
  - e. Total salary and related costs represent 75% of the total core budget, an increase of CHF 1,688K comparing to staff costs in the 2023-2025 triennium, when total salary and related costs were 71% of the total core budget.
  - f. The Secretariat has identified further adjustments to the budget based on the needs that the Secretariat anticipates in 2026-2028, and also based on the actual expenditure in the 2023-2025 triennium:
    - i. The “CEPA Programme” budget line has been reduced by CHF 45K because the budget allocated in the past generated savings that will be carried forward to the new triennium.
    - ii. “Web/IT Support and Development” has been reduced by CHF 58K because of the reduced costs following the redevelopment of the website in 2023.

- iii. “Ramsar Sites Information Service and National Reports Data System (Maintenance and Development)” has been reduced by CHF 100K because the Secretariat anticipates lower system costs after the enhancements are implemented in 2024 and 2025.
  - iv. “Staff Hiring and Departure Costs” has been reduced by CHF 20K, based on actual costs in the last triennium.
  - v. “Equipment/Office Supplies” has been reduced by CHF 145K on the basis of the actual costs in the last triennium.
  - vi. Budget section H, the IUCN Administrative Service Charge has been increased by CHF 27K compared to the previous triennium to reflect the number of staff and as well an increase in office administration and energy costs. With this increase, the IUCN service charge represents 10% of the total budget, and is thus below the maximum allowed of 13% of the total budget, in Resolution XIV.1 on *Financial and budgetary matters* and in the proposed draft resolution for the 2026-2028 triennium (see paragraph 20 of the draft resolution text below).
  - vii. The “Travel” budget line in budget section A, “Secretariat Senior Management & Governance” has been increased by CHF 33K. Also, it has been further adjusted with a reallocation of CHF 36K from budget section C, “Regional Advice and Support” and a reallocation of CHF 15K from budget section B “Resource mobilization and Outreach” to budget section A. These adjustments are made in line with the requirements of the work plan for the Secretariat, while the overall travel budget represents 3% of the total core budget, the same as in the 2023-2025 triennium.
  - vii. The “Standing Committee Meetings” budget line has been increased by CHF 75K based on actual costs in the last triennium, resulting from increased costs associated with increasing attendance and the provision of live streaming.
  - g. As in the previous triennium, CHF 100K per annum is budgeted for start-up funding for Ramsar Regional Initiatives.
  - h. No funding is allocated from the core budget for Ramsar Advisory Missions or meetings of the Conference of the Contracting Parties, as for 2023-2025 (noting the inclusion of COP meeting costs in budget scenario B, described below at paragraph 6.a).
  - i. Compared to the last triennium, the same amount allocated for the provisions has been maintained.
5. The amount allocated to staff provisions has been calculated based on actual costs in the last triennium. However, the amount of the provision for outstanding contributions will not be sufficient, and so savings from the core budget will need to be allocated each year, as in the 2023-2025 triennium. The Secretariat estimates a total provision for outstanding contributions of up to CHF 450K (up to a maximum of CHF 150K per year). Given that the amount of CHF 90K is already included in the budget (CHF 30K per year), an additional allocation of up to CHF 360K (CHF 120K per year) will be needed to cover this in the 2026-2028 triennium. The Secretariat suggests to cover this with the surplus from the previous triennium reported in document SC64 Doc 9.1 *Report on financial matters for 2024 and 2025*. Thus, both **scenario A** and **scenario B** assume approval of the use of 2024 surplus for this purpose.

6. In the **11.3% scenario (B)**, the total increase in budget would be CHF 1,724K over the triennium, amounting to a new budget total of CHF 16,967K, with the following additions to Scenario A:
  - a. Scenario B includes the adjustments indicated in Scenario A, and also includes an allocation of CHF 236K in year 2028 for costs associated with the provision of services related to a COP (interpretation, translation, report writing and other support services). This is a standard inclusion in budgets for comparable Conventions, such as the Convention on Migratory Species and the Convention on International Trade in Endangered Species of Wild Fauna and Flora. Costs associated with hosting a COP (venue, communications, welcome reception, audio-visual services or the Secretariat travel and accommodation) are borne by the host country. Without this budgetary allocation, the additional service costs must also be covered by the host country.
  - b. Scenario B also includes an allocation of CHF 33K for “Planning and Capacity Building” within the 2026-2028 triennium. This allocation will enable the Secretariat staff to enhance their competencies and build capacity to efficiently deliver on activities requested by the Contracting Parties, and promote overall well-being of the Secretariat staff.
  - c. As in Scenario A, an additional amount of CHF 360K will be needed for the provisions for outstanding contributions. The Secretariat suggests that this is covered from the core budget surplus from the previous triennium, as presented in paragraph 5 above.

#### **Structure of the core budget scenarios**

7. To maintain the current approach showing expenditures per department/category, the Secretariat proposes to maintain the same broad structure of the budget as that of the previous triennium.

#### **Non-core funds to be raised**

8. In addition to the core budget, non-core funding priorities for the Secretariat are decided by the Conference of the Contracting Parties, as a list annexed to the final resolution on financial and budgetary matters. These include established areas of the Secretariat’s work and priorities identified in the Resolutions adopted by the Conference of the Parties. The Secretariat has included Annex 4 to the present document as a placeholder for inclusion in the draft resolution to be submitted to COP15.

**Draft Resolution XV.xx**  
**Financial and budgetary matters**

1. RECALLING the budgetary provisions established by paragraphs 5 and 6 of Article 6 of the Convention;
2. RECALLING Resolution XII.7 on *Resource mobilization and partnership framework of the Ramsar Convention* and the related provisions of Resolution XIV.1 on *Financial and budgetary matters*;
3. ACKNOWLEDGING WITH APPRECIATION the prompt payment by the majority of Contracting Parties of their contributions to the core budget of the Convention; but NOTING WITH CONCERN that a number of Parties have significant outstanding contributions;
4. NOTING WITH GRATITUDE the additional voluntary financial contributions made by many Contracting Parties, including those from Contracting Parties of Africa specifically earmarked for African Regional Initiatives (in accordance with paragraph 23 of Resolution X.2 on *Financial and budgetary matters*), and also the contributions made by non-governmental organizations and private companies for activities undertaken by the Secretariat;
5. RECALLING the *Delegation of Authority to the Secretary General of the Convention on Wetlands* signed by the Director General of the International Union for Conservation of Nature (IUCN) and the Chairman of the Convention's Standing Committee on 29 January 1993, and the *Supplementary Note to Delegation of Authority* signed on the same date;
6. ACKNOWLEDGING WITH APPRECIATION the financial and administrative services provided to the Convention Secretariat by IUCN, underpinned by the Services Agreement between the Convention and IUCN revised in 2009;
7. NOTING that Contracting Parties have been kept informed of the financial situation of the Secretariat through the audited annual financial statements for the years from 2022 to 2024 and the reports submitted to the Standing Committee meetings from 2023 to 2025; and
8. RECOGNIZING the need to continue to strengthen financial partnerships with relevant international organizations and other entities, and to explore additional funding opportunities through their existing financial mechanisms;

THE CONFERENCE OF THE CONTRACTING PARTIES

9. APPRECIATES that, since the 14th meeting of the Conference of the Contracting Parties (COP14), in 2022, the Secretariat has continued to manage the Convention's resources, prudently, efficiently and openly;
10. EXPRESSES ITS GRATITUDE to the Contracting Parties that have served in the Subgroup on Finance of the Standing Committee during the 2023-2025 triennium, and in particular to the United States of America, which has acted as Chair of the Subgroup;
11. DECIDES that the *Terms of Reference for the Financial Administration of the Convention* contained in Annex 3 to Resolution 5.2 on *Financial and budgetary matters* are to be applied in their entirety to the 2026-2028 triennium;

12. FURTHER DECIDES that a Subgroup on Finance will be established for the triennium and will operate under the aegis of the Standing Committee with the roles and responsibilities specified in Resolution VI.17 on *Financial and budgetary matters*, and will include one Standing Committee representative from each region of the Convention plus the immediately prior Chair of the Subgroup on Finance, as well as any other interested Contracting Parties, bearing in mind the desirability of equitable regional participation and the need to keep the group to a manageable size, and will designate one of its members as its Chair; and NOTES that travel support for eligible Contracting Parties to attend Subgroup meetings will be limited to the regional representatives of the Standing Committee;
13. NOTES that the budget for the 2026-2028 triennium includes a core element funded by contributions from Contracting Parties, and APPROVES the core budget for the 2026-2028 triennium as presented in Annex 1 of the present Resolution, to enable the implementation of the Fifth Strategic Plan of the Convention;
14. DECIDES that the contribution of each Contracting Party to the core budget should be in accordance with the most recent scale of assessments for the contribution of Member States to the United Nations budget as approved by the UN General Assembly, except in the case of Contracting Parties which, in applying the UN scale of assessments, would make annual contributions to the Convention core budget of less than CHF 1,000, in which case the annual contribution is to be that amount;<sup>1</sup>
15. URGES all Contracting Parties to pay their contributions promptly by 1 January of each year, or as soon thereafter as that country's budget cycle will permit;
16. FURTHER URGES Contracting Parties with outstanding contributions to make a renewed effort to settle them as expeditiously as possible to enhance the financial sustainability of the Convention through contributions by all Contracting Parties;
17. INSTRUCES the Secretariat to continue regularly to inform the Contracting Parties of the status of contributions, including by publishing updated summaries on the Convention website on a monthly basis, and sending quarterly status reports to all the Parties; and FURTHER INSTRUCES the Secretariat to notify Contracting Parties that have outstanding contributions and assist them in identifying appropriate actions to rectify the situation and to agree on a payment plan with Parties with long-standing outstanding contributions, and report back at each meeting of the Standing Committee and the Conference of the Contracting Parties on activities taken in this regard and results achieved, and identify good practices and efforts that could be shared; and AGREES that the Standing Committee should continue to consider appropriate action concerning Parties that have neither paid their outstanding contributions nor submitted a payment plan for this purpose;
18. INSTRUCES the Secretariat to share with Regional Representatives on the Standing Committee the status of outstanding contributions, and REQUESTS the Regional Representatives to engage with the concerned Parties from their respective regions to encourage them to identify appropriate options to rectify the situation;
19. REAFFIRMS the decision taken at COP11 (in Resolution XI.2 on *Financial and budgetary matters*) that the Reserve Fund:
  - a. provides for unforeseen and unavoidable expenditures;

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<sup>1</sup> Estimated core budget contributions for the 2026-2028 triennium are presented in Annex 2 of the present Resolution.

- b. receives realized triennial core budget surpluses (or deficits);
  - c. should not be lower than 6% of the annual core budget of the Convention and not greater than 15%; and
  - d. should be administered by the Secretary General with the approval of the Subgroup on Finance established by the Standing Committee;
20. REQUESTS the Secretariat to endeavour to maintain the Reserve Fund over the 2026-2028 triennium and to report annually to the Standing Committee on its status and to seek the concurrence of the Subgroup on Finance prior to any use of the Fund;
  21. APPROVES the use of CHF 360,000 of surplus funds from the 2023-2025 triennium to increase the provision on outstanding contributions for the 2026-2028 triennium;
  22. AUTHORIZES the Standing Committee, with the advice of its Subgroup on Finance, to transfer core budget allocations between budget lines as may be required in the light of significant positive or negative changes during the triennium to costs, rates of inflation, interest and tax income projected in the budget, without increasing the assessed contributions of Parties or increasing the charges paid to IUCN above a maximum of 13% of the budget;
  23. RECOGNIZES the benefits of flexibility in travel budget lines to deliver on the Secretariat Work Plan for the triennium; and REAFFIRMS the decision taken at the COP14 that authorizes the Secretary General to transfer resources between travel budget lines, ensuring that the Subgroup on Finance is informed and that such transfers are reported to the Standing Committee at its next meeting;
  24. REAFFIRMS the decision taken at COP14 (in Resolution XIV.1 on *Financial and budgetary matters*) that authorizes the Secretary General, within the rules of IUCN, to adjust the staffing levels, numbers and structure of the Secretariat presented in Annex 3 of the present Resolution, provided that the adjustments are within the costs indicated and made in accordance with the 1993 *Delegation of Authority to the Secretary General of the Convention on Wetlands* and its *Supplementary Note*;
  25. REAFFIRMS that the uncommitted/unexpended balances for budget lines can be carried forward to the next year within the triennium and presented to the following meeting of the Subgroup on Finance;
  26. ENCOURAGES Contracting Parties and INVITES other governments, financial institutions, International Organization Partners and other implementing partners to provide non-core funds to support the implementation of the Convention;
  27. EXPRESSES GRATITUDE to the governments of Australia, Austria, Belgium, Canada, China, Finland, Germany, Norway, the Republic of Korea, Switzerland, the United Kingdom of Great Britain and Northern Ireland, the United States of America, and Zimbabwe, and to Danone and the Nagao Natural Environment Foundation, for their voluntary contributions to non-core activities in the years 2022-2024;
  28. NOTES that the Secretariat will seek additional non-core resources in line with the priorities identified by the Conference of the Parties, which are listed in Annex 4 of the present Resolution; and REQUESTS that the Secretariat continue to develop new approaches and tools to secure voluntary financial support;

29. NOTES the resource mobilization work plan for the Convention approved by the Standing Committee and INSTRUCTS the Secretariat to update it to reflect the priorities identified by the Contracting Parties at COP15 and make it available to the Standing Committee at its 67th meeting, for its consideration;
30. REQUESTS the Secretariat to provide to the Ramsar Regional Initiatives (RRIs) in Africa, on an annual basis, the available balance of the African voluntary contribution fund; and INVITES those RRIs to submit requests to the Secretariat as part of their reports to access available funds in accordance with the provisions of Resolution XIV.7 on *Ramsar Regional Initiatives*;
31. INVITES the African regional representatives in the Standing Committee to decide on the use of those funds referenced in paragraph 30 of the present Resolution, based on the requests submitted by the RRIs, and inform the Secretariat accordingly;
32. NOTES WITH APPRECIATION the alignment of the Secretariat with International Union for Conservation of Nature (IUCN) policies and procedures for managing non-core funding; and REAFFIRMS the decision taken at COP14 that requests the Secretariat within its existing legal framework and mandate to assist, as appropriate, Contracting Parties in the administration of non-core funded projects, including but not limited to successful fundraising for RRIs; and FURTHER REAFFIRMS that Secretariat staff supported with core funds will oversee the implementation of the projects for which non-core funds are directly sent to the Secretariat, while staff supported with non-core funds will be recruited for the project implementation, as required;
33. NOTES with appreciation the transparency and accountability of the Secretariat in regard to financial matters, and REQUESTS the Secretariat to continue to make information accessible to ensure transparency and accountability, including *inter alia*: completed and accepted audit reports; financial rules and regulations; annual reports of the Secretary General to the Standing Committee; procedures for engagement with the private sector; materials related to staff codes of conduct and professional ethics; the 1993 delegation of authority and its supplementary note; anti-fraud policies; anti-harassment policies; whistle-blower rules and protections; policies on conflict of interest; policies on gender equity and equality; and any other relevant information;
34. REQUESTS the Secretariat to consider Contracting Parties that are on the UN Conference on Trade and Development's List of Small Island Developing States (SIDS) as eligible for sponsorship for delegate travel, whether or not they are formally classified as such on economic grounds in the OECD Development Assistance Committee (DAC) list; and
35. CONFIRMS that the present Resolution and its annexes supersede Resolution XIV.1 on *Financial and budgetary matters*, which is retired, and paragraph 11.a of Resolution VI.17 on *Financial and budgetary matters*.



## Annex 1

### Proposed budget scenarios for 2026-2028<sup>2</sup>

#### Scenario A, 9.6% increase compared to 2023-2025 triennium

9.6% increase, Convention on Wetlands Proposed Budget 2026-2028 CHF 000's	Budget 2026	Budget 2027	Budget 2028	Total Budget 2026- 2028
<b>INCOME</b>				
Parties' Contributions	4,133	4,133	4,133	12,399
Voluntary Contributions	1,166	1,166	1,166	3,498
Income Tax	249	249	249	747
Income Interest	18	18	18	54
<b>TOTAL INCOME</b>	<b>5,566</b>	<b>5,566</b>	<b>5,566</b>	<b>16,698</b>
<b>EXPENDITURES</b>				
<b>A. Secretariat Senior Management &amp; Governance</b>	<b>1,238</b>	<b>1,240</b>	<b>1,260</b>	<b>3,738</b>
Salaries, Social Costs and other Benefits	1,170	1,172	1,192	3,534
Travel	68	68	68	204
<b>B. Resource Mobilization and Outreach</b>	<b>672</b>	<b>675</b>	<b>673</b>	<b>2,020</b>
Salaries, Social Costs and other Benefits	552	555	563	1,670
CEPA Programme	15	15	15	45
Comms, Translations, Publications and Reporting Implementation	60	60	60	180
Web/IT Support and Development	40	40	30	110
Travel	5	5	5	15
<b>C. Regional Advice and Support</b>	<b>1,243</b>	<b>1,264</b>	<b>1,266</b>	<b>3,773</b>
Salaries, Social Costs and other Benefits	1,188	1,209	1,211	3,608
Travel	55	55	55	165
<b>D. Support to Regional Initiatives</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>300</b>
Regional Networks and Centres	100	100	100	300
<b>E. Science and Policy</b>	<b>987</b>	<b>986</b>	<b>994</b>	<b>2,967</b>
Salaries, Social Costs and other Benefits	839	848	856	2,543
STRP Implementation	35	35	35	105
Travel STRP Chair	5	5	5	15
STRP Meetings	50	50	50	150
Ramsar Sites Information Service and National Reports Data System(Maintenance and Development)	40	30	30	100
Travel	18	18	18	54
<b>F. Administration</b>	<b>492</b>	<b>467</b>	<b>439</b>	<b>1,398</b>
Salaries, Social Costs and other Benefits	372	375	379	1,126
Staff Hiring and Departure Costs	60	42	30	132
Equipment/Office Supplies	60	50	30	140
Planning and Capacity Building	0	0	0	0
<b>G. Standing Committee Services</b>	<b>175</b>	<b>175</b>	<b>175</b>	<b>525</b>
Standing Committee Delegates' Support	45	45	45	135
Standing Committee Meetings	35	35	35	105
Standing Committee Translation	60	60	60	180
Rapporteur and interpretation at SC meetings	35	35	35	105

<sup>2</sup> The table in the final resolution will be consistent with previous years and include only the totals of the main categories.

9.6% increase, Convention on Wetlands Proposed Budget 2026-2028 CHF 000's	Budget 2026	Budget 2027	Budget 2028	Total Budget 2026- 2028
<b>H. IUCN Administrative Service Charges (maximum)</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>1,650</b>
Administration, Human Resources, Finance and IT Services	550	550	550	1,650
<b>I. Miscellaneous - Reserve Fund</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>327</b>
Staff Provisions	20	20	20	60
Provisions for Outstanding Contributions	30	30	30	90
Legal Services	59	59	59	177
<b>TOTAL EXPENDITURES</b>	<b>5,566</b>	<b>5,566</b>	<b>5,566</b>	<b>16,698</b>

**Scenario B, 11.3 % increase compared to 2023-2025 triennium**

<b>11.3% increase, Convention on Wetlands proposed Budget 2026-2028 CHF 000's</b>	<b>Budget 2026</b>	<b>Budget 2027</b>	<b>Budget 2028</b>	<b>Total Budget 2026- 2028</b>
<b>INCOME</b>				
Parties' Contributions	4,142	4,142	4,327	12,611
Voluntary Contributions	1,168	1,168	1,219	3,555
Income Tax	249	249	249	747
Income Interest	18	18	18	54
<b>TOTAL INCOME</b>	<b>5,577</b>	<b>5,577</b>	<b>5,813</b>	<b>16,967</b>
<b>EXPENDITURES</b>				
<b>A. Secretariat Senior Management &amp; Governance</b>	<b>1,238</b>	<b>1,240</b>	<b>1,260</b>	<b>3,738</b>
Salaries, Social Costs and other Benefits	1,170	1,172	1,192	3,534
Travel	68	68	68	204
<b>B. Resource Mobilization and Outreach</b>	<b>672</b>	<b>675</b>	<b>673</b>	<b>2,020</b>
Salaries, Social Costs and other Benefits	552	555	563	1,670
CEPA Programme	15	15	15	45
Comms, Translations, Publications and Reporting Implementation	60	60	60	180
Web/IT Support and Development	40	40	30	110
Travel	5	5	5	15
<b>C. Regional Advice and Support</b>	<b>1,243</b>	<b>1,264</b>	<b>1,266</b>	<b>3,773</b>
Salaries, Social Costs and other Benefits	1,188	1,209	1,211	3,608
Travel	55	55	55	165
<b>D. Support to Regional Initiatives</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>300</b>
Regional Networks and Centres	100	100	100	300
<b>E. Science and Policy</b>	<b>987</b>	<b>986</b>	<b>994</b>	<b>2,967</b>
Salaries, Social Costs and other Benefits	839	848	856	2,543
STRP Implementation	35	35	35	105
Travel STRP Chair	5	5	5	15
STRP Meetings	50	50	50	150
Ramsar Sites Information Service and National Reports Data System (Maintenance and Development)	40	30	30	100
Travel	18	18	18	54
<b>F. Administration</b>	<b>503</b>	<b>478</b>	<b>450</b>	<b>1,431</b>
Salaries, Social Costs and other Benefits	372	375	379	1,126
Staff Hiring and Departure Costs	60	42	30	132
Equipment/Office Supplies	60	50	30	140
Planning and Capacity Building	11	11	11	33
<b>G. Standing Committee Services</b>	<b>175</b>	<b>175</b>	<b>411</b>	<b>761</b>
Standing Committee Delegates' Support	45	45	45	135
Standing Committee Meetings	35	35	35	105
Standing Committee Translation	60	60	60	180
Rapporteur and interpretation at SC meetings	35	35	35	105
Conference of the Parties	0	0	236	236
<b>H. IUCN Administrative Service Charges (maximum)</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>1,650</b>
Administration, Human Resources, Finance and IT Services	550	550	550	1,650
<b>I. Miscellaneous - Reserve Fund</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>327</b>
Staff Provisions	20	20	20	60
Provision for Outstanding Contributions	30	30	30	90
Legal Services	59	59	59	177
<b>TOTAL EXPENDITURES</b>	<b>5,577</b>	<b>5,577</b>	<b>5,813</b>	<b>16,967</b>

## Annex 2

### Estimated core budget contributions by Contracting Parties for 2026-2028<sup>3</sup>

Contracting Party (Membership as at 1 January 2024)	2022-2024 UN Scale*	% Ramsar total	Annual contribution 2023-2024*	Estimated annual contribution 2026-2028 Scenario A	Estimated annual contribution 2026-2027 Scenario B	Estimated annual contribution 2028 Scenario B
Albania	0.008	0.008%	1,000	1,000	1,000	1,000
Algeria	0.109	0.112%	5,337	5,848	5,861	6,128
Andorra	0.005	0.005%	1,000	1,000	1,000	1,000
Angola	0.010	0.010%	1,000	1,000	1,000	1,000
Antigua and Barbuda	0.002	0.002%	1,000	1,000	1,000	1,000
Argentina	0.719	0.738%	35,204	38,577	38,663	40,423
Armenia	0.007	0.007%	1,000	1,000	1,000	1,000
Australia	2.111	2.167%	103,361	113,263	113,514	118,684
Austria	0.679	0.697%	33,246	36,431	36,512	38,175
Azerbaijan	0.030	0.031%	1,469	1,610	1,613	1,687
Bahamas	0.019	0.020%	1,000	1,019	1,022	1,068
Bahrain	0.054	0.055%	2,644	2,897	2,904	3,036
Bangladesh	0.010	0.010%	1,000	1,000	1,000	1,000
Barbados	0.008	0.008%	1,000	1,000	1,000	1,000
Belarus	0.041	0.042%	2,007	2,200	2,205	2,305
Belgium	0.828	0.850%	40,541	44,425	44,524	46,552
Belize	0.001	0.001%	1,000	1,000	1,000	1,000
Benin	0.005	0.005%	1,000	1,000	1,000	1,000
Bhutan	0.001	0.001%	1,000	1,000	1,000	1,000
Bolivia (Plurinational State of)	0.019	0.020%	1,000	1,019	1,022	1,068
Bosnia and Herzegovina	0.012	0.012%	1,000	1,000	1,000	1,000
Botswana	0.015	0.015%	1,000	1,000	1,000	1,000
Brazil	2.013	2.067%	98,562	108,005	108,245	113,174
Bulgaria	0.056	0.057%	2,742	3,005	3,011	3,148
Burkina Faso	0.004	0.004%	1,000	1,000	1,000	1,000
Burundi	0.001	0.001%	1,000	1,000	1,000	1,000
Cabo Verde	0.001	0.001%	1,000	1,000	1,000	1,000
Cambodia	0.007	0.007%	1,000	1,000	1,000	1,000
Cameroon	0.013	0.013%	1,000	1,000	1,000	1,000
Canada	2.628	2.698%	128,674	141,002	141,315	147,751
Central African Republic	0.001	0.001%	1,000	1,000	1,000	1,000
Chad	0.003	0.003%	1,000	1,000	1,000	1,000
Chile	0.420	0.431%	20,564	22,535	22,585	23,613
China	15.254	15.660%	746,880	818,431	820,245	857,608
Colombia	0.246	0.253%	12,045	13,199	13,228	13,831
Comoros	0.001	0.001%	1,000	1,000	1,000	1,000
Congo	0.005	0.005%	1,000	1,000	1,000	1,000

\* As per UN resolution A/RES/76/238; a revised UN Scale will be applied when released.

<sup>3</sup> Estimated changes in annual contributions will be included in the draft resolution to be presented to COP15 on the basis of the scenarios approved by SC64 and based on the new UN scale of contributions for 2025-2027.

Contracting Party (Membership as at 1 January 2024)	2022-2024 UN Scale*	% Ramsar total	Annual contribution 2023-2024*	Estimated annual contribution 2026-2028 Scenario A	Estimated annual contribution 2026-2027 Scenario B	Estimated annual contribution 2028 Scenario B
Costa Rica	0.069	0.071%	3,378	3,702	3,710	3,879
Côte d'Ivoire	0.022	0.023%	1,077	1,180	1,183	1,237
Croatia	0.091	0.093%	4,456	4,882	4,893	5,116
Cuba	0.095	0.098%	4,651	5,097	5,108	5,341
Cyprus	0.036	0.037%	1,763	1,932	1,936	2,024
Czechia	0.340	0.349%	16,647	18,242	18,283	19,115
Democratic People's Republic of Korea	0.005	0.005%	1,000	1,000	1,000	1,000
Democratic Republic of the Congo	0.010	0.010%	1,000	1,000	1,000	1,000
Denmark	0.553	0.568%	27,076	29,670	29,736	31,091
Djibouti	0.001	0.001%	1,000	1,000	1,000	1,000
Dominican Republic	0.067	0.069%	3,281	3,595	3,603	3,767
Ecuador	0.077	0.079%	3,770	4,131	4,141	4,329
Egypt	0.139	0.143%	6,806	7,458	7,474	7,815
El Salvador	0.013	0.013%	1,000	1,000	1,000	1,000
Equatorial Guinea	0.012	0.012%	1,000	1,000	1,000	1,000
Estonia	0.044	0.045%	2,154	2,361	2,366	2,474
Eswatini	0.002	0.002%	1,000	1,000	1,000	1,000
Fiji	0.004	0.004%	1,000	1,000	1,000	1,000
Finland	0.417	0.428%	20,417	22,374	22,423	23,444
France	4.318	4.433%	211,421	231,677	232,191	242,765
Gabon	0.013	0.013%	1,000	1,000	1,000	1,000
Gambia	0.001	0.001%	1,000	1,000	1,000	1,000
Georgia	0.008	0.008%	1,000	1,000	1,000	1,000
Germany	6.111	6.274%	299,212	327,878	328,606	343,571
Ghana	0.024	0.025%	1,175	1,288	1,291	1,349
Greece	0.325	0.334%	15,913	17,437	17,476	18,272
Grenada	0.001	0.001%	1,000	1,000	1,000	1,000
Guatemala	0.041	0.042%	2,007	2,200	2,205	2,305
Guinea	0.003	0.003%	1,000	1,000	1,000	1,000
Guinea-Bissau	0.001	0.001%	1,000	1,000	1,000	1,000
Honduras	0.009	0.009%	1,000	1,000	1,000	1,000
Hungary	0.228	0.234%	11,164	12,233	12,260	12,819
Iceland	0.036	0.037%	1,763	1,932	1,936	2,024
India	1.044	1.072%	51,117	56,014	56,139	58,695
Indonesia	0.549	0.564%	26,881	29,456	29,521	30,866
Iran (Islamic Republic of)	0.371	0.381%	18,165	19,906	19,950	20,858
Iraq	0.128	0.131%	6,267	6,868	6,883	7,196
Ireland	0.439	0.451%	21,495	23,554	23,606	24,681
Israel	0.561	0.576%	27,468	30,100	30,167	31,540
Italy	3.189	3.274%	156,142	171,102	171,482	179,291
Jamaica	0.008	0.008%	1,000	1,000	1,000	1,000

\* As per UN resolution A/RES/76/238; a revised UN Scale will be applied when released.

Contracting Party (Membership as at 1 January 2024)	2022-2024 UN Scale*	% Ramsar total	Annual contribution 2023-2024*	Estimated annual contribution 2026-2028 Scenario A	Estimated annual contribution 2026-2027 Scenario B	Estimated annual contribution 2028 Scenario B
Japan	8.033	8.247%	393,318	431,000	431,957	451,629
Jordan	0.022	0.023%	1,077	1,180	1,183	1,237
Kazakhstan	0.133	0.137%	6,512	7,136	7,152	7,477
Kenya	0.030	0.031%	1,469	1,610	1,613	1,687
Kiribati	0.001	0.001%	1,000	1,000	1,000	1,000
Kuwait	0.234	0.240%	11,457	12,555	12,583	13,156
Kyrgyzstan	0.002	0.002%	1,000	1,000	1,000	1,000
Lao People's Democratic Republic	0.007	0.007%	1,000	1,000	1,000	1,000
Latvia	0.050	0.051%	2,448	2,683	2,689	2,811
Lebanon	0.036	0.037%	1,763	1,932	1,936	2,024
Lesotho	0.001	0.001%	1,000	1,000	1,000	1,000
Liberia	0.001	0.001%	1,000	1,000	1,000	1,000
Libya	0.018	0.018%	1,000	1,000	1,000	1,012
Liechtenstein	0.010	0.010%	1,000	1,000	1,000	1,000
Lithuania	0.077	0.079%	3,770	4,131	4,141	4,329
Luxembourg	0.068	0.070%	3,329	3,648	3,657	3,823
Madagascar	0.004	0.004%	1,000	1,000	1,000	1,000
Malawi	0.002	0.002%	1,000	1,000	1,000	1,000
Malaysia	0.348	0.357%	17,039	18,671	18,713	19,565
Mali	0.005	0.005%	1,000	1,000	1,000	1,000
Malta	0.019	0.020%	1,000	1,019	1,022	1,068
Marshall Islands	0.001	0.001%	1,000	1,000	1,000	1,000
Mauritania	0.002	0.002%	1,000	1,000	1,000	1,000
Mauritius	0.019	0.020%	1,000	1,019	1,022	1,068
Mexico	1.221	1.253%	59,784	65,511	65,657	68,647
Monaco	0.011	0.011%	1,000	1,000	1,000	1,000
Mongolia	0.004	0.004%	1,000	1,000	1,000	1,000
Montenegro	0.004	0.004%	1,000	1,000	1,000	1,000
Morocco	0.055	0.056%	2,693	2,951	2,958	3,092
Mozambique	0.004	0.004%	1,000	1,000	1,000	1,000
Myanmar	0.010	0.010%	1,000	1,000	1,000	1,000
Namibia	0.009	0.009%	1,000	1,000	1,000	1,000
Nepal	0.010	0.010%	1,000	1,000	1,000	1,000
Netherlands, the Kingdom of	1.377	1.414%	67,422	73,881	74,045	77,417
New Zealand	0.309	0.317%	15,130	16,579	16,616	17,373
Nicaragua	0.005	0.005%	1,000	1,000	1,000	1,000
Niger	0.003	0.003%	1,000	1,000	1,000	1,000
Nigeria	0.182	0.187%	8,911	9,765	9,787	10,232
North Macedonia	0.007	0.007%	1,000	1,000	1,000	1,000
Norway	0.679	0.697%	33,246	36,431	36,512	38,175
Oman	0.111	0.114%	5,435	5,956	5,969	6,241
Pakistan	0.114	0.117%	5,582	6,117	6,130	6,409

\* As per UN resolution A/RES/76/238; a revised UN Scale will be applied when released.

Contracting Party (Membership as at 1 January 2024)	2022-2024 UN Scale*	% Ramsar total	Annual contribution 2023-2024*	Estimated annual contribution 2026-2028 Scenario A	Estimated annual contribution 2026-2027 Scenario B	Estimated annual contribution 2028 Scenario B
Palau	0.001	0.001%	1,000	1,000	1,000	1,000
Panama	0.090	0.092%	4,407	4,829	4,840	5,060
Papua New Guinea	0.010	0.010%	1,000	1,000	1,000	1,000
Paraguay	0.026	0.027%	1,273	1,395	1,398	1,462
Peru	0.163	0.167%	7,981	8,746	8,765	9,164
Philippines	0.212	0.218%	10,380	11,375	11,400	11,919
Poland	0.837	0.859%	40,982	44,908	45,008	47,058
Portugal	0.353	0.362%	17,284	18,940	18,982	19,846
Republic of Korea	2.574	2.643%	126,030	138,105	138,411	144,715
Republic of Moldova	0.005	0.005%	1,000	1,000	1,000	1,000
Romania	0.312	0.320%	15,276	16,740	16,777	17,541
Russian Federation	1.866	1.916%	91,365	100,118	100,340	104,910
Rwanda	0.003	0.003%	1,000	1,000	1,000	1,000
Saint Lucia	0.002	0.002%	1,000	1,000	1,000	1,000
Samoa	0.001	0.001%	1,000	1,000	1,000	1,000
Sao Tome and Principe	0.001	0.001%	1,000	1,000	1,000	1,000
Senegal	0.007	0.007%	1,000	1,000	1,000	1,000
Serbia	0.032	0.033%	1,567	1,717	1,721	1,799
Seychelles	0.002	0.002%	1,000	1,000	1,000	1,000
Sierra Leone	0.001	0.001%	1,000	1,000	1,000	1,000
Slovakia	0.155	0.159%	7,589	8,316	8,335	8,714
Slovenia	0.079	0.081%	3,868	4,239	4,248	4,442
South Africa	0.244	0.250%	11,947	13,092	13,121	13,718
South Sudan	0.002	0.002%	1,000	1,000	1,000	1,000
Spain	2.134	2.191%	104,487	114,497	114,751	119,977
Sri Lanka	0.045	0.046%	2,203	2,414	2,420	2,530
Sudan	0.010	0.010%	1,000	1,000	1,000	1,000
Suriname	0.003	0.003%	1,000	1,000	1,000	1,000
Sweden	0.871	0.894%	42,647	46,732	46,836	48,969
Switzerland	1.134	1.164%	55,524	60,843	60,978	63,755
Syrian Arab Republic	0.009	0.009%	1,000	1,000	1,000	1,000
Tajikistan	0.003	0.003%	1,000	1,000	1,000	1,000
Thailand	0.368	0.378%	18,018	19,745	19,788	20,690
Togo	0.002	0.002%	1,000	1,000	1,000	1,000
Trinidad and Tobago	0.037	0.038%	1,812	1,985	1,990	2,080
Tunisia	0.019	0.020%	1,000	1,019	1,022	1,068
Türkiye	0.845	0.867%	41,374	45,337	45,438	47,507
Turkmenistan	0.034	0.035%	1,665	1,824	1,828	1,912
Uganda	0.010	0.010%	1,000	1,000	1,000	1,000
Ukraine	0.056	0.057%	2,742	3,005	3,011	3,148
United Arab Emirates	0.635	0.652%	31,091	34,070	34,146	35,701
United Kingdom	4.375	4.491%	214,212	234,735	235,256	245,970
United Republic of Tanzania	0.010	0.010%	1,000	1,000	1,000	1,000

\* As per UN resolution A/RES/76/238; a revised UN Scale will be applied when released.

Contracting Party (Membership as at 1 January 2024)	2022-2024 UN Scale*	% Ramsar total	Annual contribution 2023-2024*	Estimated annual contribution 2026-2028 Scenario A	Estimated annual contribution 2026-2027 Scenario B	Estimated annual contribution 2028 Scenario B
Uruguay	0.092	0.094%	4,505	4,936	4,947	5,172
Uzbekistan	0.027	0.028%	1,322	1,449	1,452	1,518
Vanuatu	0.001	0.001%	1,000	1,000	1,000	1,000
Venezuela (Bolivarian Republic of)	0.175	0.180%	8,568	9,389	9,410	9,839
Viet Nam	0.093	0.095%	4,554	4,990	5,001	5,229
Yemen	0.008	0.008%	1,000	1,000	1,000	1,000
Zambia	0.008	0.008%	1,000	1,000	1,000	1,000
Zimbabwe	0.007	0.007%	1,000	1,000	1,000	1,000
<b>Total</b>	<b>75.978</b>	<b>78.0000%</b>	<b>3,779,000</b>	<b>4,133,000</b>	<b>4,142,000</b>	<b>4,327,000</b>
Other contributions**						
United States of America		22%	1,065,799	1,166,000	1,168,000	1,219,000
<b>Grand Total</b>			<b>4,844,799</b>	<b>5,299,000</b>	<b>5,310,000</b>	<b>5,546,000</b>

\* As per UN resolution A/RES/76/238; a revised UN Scale will be applied when released.

\*\* As previously, voluntary contribution of 22% of total contributions from Contracting Parties.



### Annex 3

#### Secretariat staff (core) for 2026-2028 as per budget in Annex 1

Team	2026	2027	2028
Secretariat Senior Management	1 S, 1 D, 3 P2,	1 S, 1 D, 3 P2	1 S, 1 D, 3 P2
Resource Mobilization and Outreach	2 P2, 1 P1, 1 A3	2 P2, 1 P1, 1 A3	2 P2, 1 P1, 1 A3
Regional Advice and Support	4 M1, 4 junior professionals	4 M1, 4 junior professionals	4 M1, 4 junior professionals
Science and Policy	1 M1, 2 P2, 2 P1	1 M1, 2 P2, 2 P1	1 M1, 2 P2, 2 P1
Administration	1 SP, 1 P2 (50%), 1 A3	1 SP, 1 P2 (50%), 1 A3	1 SP, 1 P2 (50%), 1 A3
<b>Total</b>	<b>24.5 staff</b>	<b>24.5 staff</b>	<b>24.5 staff</b>
<b>Total costs Scenario A and B (in '000 CHF)</b>	<b>4,121</b>	<b>4,159</b>	<b>4,201</b>

**Note:**

Costs budgeted and allocated to budget lines on the basis of current core-funded positions and two new positions. "Team" refers to the categorization of expenditures as listed in Annex 1.

Levels as per IUCN HR policy and guidelines on position classification.

S = Secretary General; D, M1-M2 = management positions; P1-P2, SP = professional positions; A1-A3 = support positions.

**Annex 4**  
**2026-2028 non-core fundraising priorities**

*To be finalized at COP15*