

**Financial and budgetary matters:
Report of the meeting of the Subgroup on Finance, 23 January 2025**

This Report includes the recommendations for the consideration of the Standing Committee made during the meetings of the Subgroup on Finance on 20 and 23 January 2025.

1. Status of annual contributions

The Secretariat summarized the status of annual contributions at 31 December 2024, as presented in document SC64 Doc 9.2 Rev.1 and its Annex 1. Regarding the 2025 provision for outstanding contributions, the latest estimate was that CHF 133K would be required. CHF150K has been allocated, so the eventual difference would be available for future reallocation, at SC65.

The Subgroup on Finance recommends that the Standing Committee:

- i. take note of the status of annual contributions as of 31 December 2024;*
- ii. acknowledge the status of assessed contributions as of 31 December 2024 as part of the audit process;*
- iii. note the actions listed in paragraphs 14, 16, 17 and 18 of document SC64 Doc.9.2 Rev.1 to continue encouraging the payment of annual contributions by the Contracting Parties; and*
- iv. note the status of the voluntary contributions received from the Contracting Parties in the Africa region outlined in paragraph 19 of document SC64 Doc.9.2. Rev.1.*

2. Report on financial matters for 2024 and 2025

The Secretariat introduced document SC64 Doc.9.1 *Financial and budgetary matters: Report on financial matters for 2024 and 2025 (as of 30 September 2024)*. The final income and expenditure for 2024 would be confirmed in the upcoming audit, with the report of the auditor planned for publishing in April 2025. The audited financial statements will be included in the updated document for consideration by the Standing Committee at SC65 in July.

The latest estimate of the surplus funds from the 2024 core budget to be allocated (updating Table 2 of document SC64 Doc.9.1) is summarized in Table 1 below.

Table 1: 2024 core surplus to be allocated (in '000) – estimated as of 20 January 2025

(I) Fund balance at 31 December 2024 per audited statements	3,701
(II) Estimated net expenditure over income over expenditure in 2024	146
Reserve, approved and pre-committed:	
Reserve fund at 15% (Resolution XIV.1, paragraph 33)	762
COP14 approved use of savings for 2025 (Resolution XIV.1, paragraph 15)	76
COP14 approved use of savings for 2025 (Resolution XIV.1, paragraph 16)	120
Carry-forward balances (updating Table 1 of document SC64 Doc.9.1)	1,120
Estimated committed for temporary use of reserve funds as a loan to complement voluntary funding for COP15 delegate support	(up to) 486
(III) Total reserve, approved and pre-committed	2,564
(IV=I-(II+III)) estimated 2024 core surplus after approved and pre-committed	991

The Secretariat clarified that the estimate of the loan to complement voluntary funding for COP15 delegate support had been amended following receipt of voluntary funding since the publication of document SC64 Doc.9.1. For comparison, CHF 480K had been allocated to this purpose before COP14; when actual income and costs had been calculated after COP14, all but CHF 140K had been repaid (and all but CHF 75K after COP13).

The Subgroup noted the resulting estimated budget for 2025, which is included in Annex 1 of the present report.

The Subgroup of Finance recommends that the Standing Committee:

- i. note the interim estimates of the core budget results for 2024;*
- ii. note the interim estimates of the status of the non-core balances and voluntary contributions for 2024;*
- iii. note the estimated carry-forward of pre-committed and unspent funds in amount of CHF 1,120,000 from 2024 to 2025, as included in column C of the table in Annex 1 (Core Budget 2025) of the present report;*
- iv. take note of the Core estimated 2025 budget, as included the table in Annex 1 of the present report;*
- v. approve the temporary use of reserve funds as a loan to supplement voluntary funding for COP15 sponsored delegate support as described in paragraphs 13, 14 and 20 of document SC64 Doc.9.1, to a maximum amount of CHF 486,000;*
- vi. note the estimated surplus balances summarized in Table 1 of the present report;*

3. Potential financial implications of draft resolutions

The Secretariat introduced document SC64 Doc.9.4 Rev.1 and clarified that:

- only specific additional activities were included in calculating the “additional staff days” needed to implement a draft resolution, with tasks in line with regular Secretariat activity recorded as zero; and
- estimated costs marked for voluntary funding could be funded through allocation of surplus core budget funds, should the Standing Committee approve it.

The Subgroup of Finance recommends that the Standing Committee:

- i. take note of the projected administrative and financial implications of draft resolutions submitted to the Standing Committee, which will be revised on the basis of the draft resolutions forwarded for consideration to COP15.*

4. Budget scenarios for 2026-2028 and draft resolution on financial and budgetary matters

The Subgroup asked the Secretariat to prepare a new zero nominal growth “0% topped up” with four budget lines covering core services maintained at previous level, and increases limited in other lines to compensate. The budget lines are: Comms etc.; Regional Networks and Centres; Legal Services; and RSIS and National Reports Data System. See Annex 2.

- a. Existing staff costs have been increased as proposed for “Scenario 9.6%” (former “Scenario A” as per SC64.9.3 Rev1) and “Scenario 11.3%”(former “Scenario B” as per SC64.9.3 Rev1), but do not include the annual increase for cost-of-labour adjustments, performance and promotions. The two new positions have not been included.
- b. In scenario “0% topped up” as in scenarios 9.6% and 11.3%, other budget lines have been adjusted, as shown in the table in Annex 2.
- c. Scenario “0% topped up” assumes approval of the use of 2024 surplus for provisions for outstanding contributions.

The Subgroup also invited a “scenario 4.1%” with elements of both scenario 9.6% and the 0% topped up scenario. See Annex 3.

- a. Scenario 4.1% represents a 4.1% budget increase, implying an increase of 4.0% of contributions for Contracting Parties. Staff costs have been increased as proposed for scenario “0% topped up”. Only one new position has been included.
- b. In Scenario 4.1%, as in scenario “0% topped up”, other budget lines have been adjusted as shown in the table in Annex 3.
- c. Scenario 4.1% assumes approval of the use of 2024 surplus for provisions for outstanding contributions.

During the meeting on Thursday the Secretariat provided the summary of all budget scenarios and their implications, as follows:

Scenario	Nr. of new staff positions	Existing staff equity adjustments as per HR recommendation	Cost of labour adjustment	Performance and promotions	Capacity building	COP16 operational services (not hosting)
0% topped up	0	Partial	No	No	No	No
4.1%	1	Partial	Yes	Yes	No	No
9.6%	2	Full	Yes	Yes	No	No
11.3%	2	Full	Yes	Yes	Yes	Yes

The Subgroup engaged in broad and indepth discussions about the costs and benefits of each proposed budget scenario and considered the strategic implications regarding the allocation of

funds toward different budget items. The subgroup also discussed the future implications of budget constraints on efficacy of the secretariat.

The Subgroup of Finance recommends that the Standing Committee:

- i. take note of the contents of document SC64 Doc 9.3 Rev.1;***
- ii. instruct the Secretariat to present scenarios:***
 - Scenario 0% nominal increase compared to 2023-2025 budget***
 - Scenario 4.1% increase compared to 2023-2025 budget***
 - Scenario 9.6% increase compared to 2023-2025 budget***
 - Scenario 11.3% increase compared to 2023-2025 budget******to the 15th meeting of the Conference of the Contracting Parties;***
- iii. request the Secretariat to prepare a narrative and quantitative analysis explaining the respective costs and benefits, as well as policy implications for each scenario (e.g. a SWOT analysis).***
- iii. approve the draft resolution on the financial and budgetary matters to be considered at COP15, as presented in Annex 4 of this report.***

5) Allocation of surplus funds

The Subgroup discussed a preliminary assessment of funding gaps for future consideration for surplus allocation, pending COP15 Decisions on Budget Scenarios and Draft Resolutions.

The following list is in no order of priority and is not exhaustive:

- WEP Doc 18, Annex 5
- Outstanding Contributions 2026-2028
- 0% scenario (if scenario 0% topped up is approved to cover the gap)
- Earth Observation
- COP16 costs in y 2028 (if scenario 11.3% is not approved)

The Subgroup will consider additional steps and decisions at the meeting of Subgroup on Finance prior to the SC65 meeting.

Annex 1

Proposed estimated 2025¹ core budget

(CHF '000s, includes possible rounding differences)

2025 Ramsar Budget COP14 Approved CHF '000s	Approved budget (COP14- approved) (A)	COP14 authorised use of 2021 budget savings (B)	Estimated 2024 carry- forward to 2025 – as of 20 Jan 2025 (C)	Total estimated 2025 budget (D)= (A)+(B)+(C)
INCOME				
Parties' Contributions	3,779	0	0	3,779
Voluntary contributions	1,065	0	0	1,065
Income Tax	225	0	0	225
Other Income (including Interest Income)	12	0	0	12
TOTAL INCOME	5,081	0	0	5,081
EXPENDITURE				
A. Secretariat Senior Management	1,062	5	0	1,067
Salaries, social costs and other benefits	1,022	0	0	1,022
Travel	40	5	0	45
B. Resource Mobilization and Outreach	508	45	109	662
Salaries, social costs and other benefits	352	0	0	352
CEPA Programme	30	0	57	87
Comms, Translations, Publications and Reporting Implementation	60	40	37	137
Web/IT support and Development	56	0	15	71
Travel	10	5	0	15
C. Regional Advice and Support	1,316	10	269	1,595
Salaries, social costs and other benefits	1,249	0	184	1,433
Travel	67	10	0	77
Ramsar Advisory Missions	0	0	85	85
D. Support to Regional Initiatives	100	0	174	274
Regional networks and centres (NOTE: for consideration by SC65)	100	0	155	255
Amazon Basin 2023 carry over	0	0	19	19
E. Scientific and Technical Services	817	5	302	1,124
Salaries, social costs and other benefits	649	0	45	694
Travel	18	0	0	18
Travel STRP Chair	5	0	1	6
STRP implementation	35	5	62	102
STRP meetings	50	0	0	50
Strategic Plan SP5 (2022 - 2024)	0	0	12	12
SDG 6.61 (Inventories)	0	0	36	36
Ramsar Sites Information Service (maintenance and development)	60	0	84	144
Ramsar Sites Information Service (technical support for the triennium 2023-2025)	0	0	62	62

¹ Updated proposed core budget 2025 will be submitted to SC65 in July 2025 at COP15

2025 Ramsar Budget COP14 Approved CHF '000s	Approved budget (COP14- approved) (A)	COP14 authorised use of 2021 budget savings (B)	Estimated 2024 carry- forward to 2025 – as of 20 Jan 2025 (C)	Total estimated 2025 budget (D)= (A)+(B)+(C)
F. Administration/Web	478	11	170	659
Salaries, social costs and other benefits	331	0	0	331
Staff hiring and departure costs	52	0	75	127
Travel	0	0	0	0
Equipment/Office Supplies	95	0	38	133
Planning and Capacity building	0	11	57	68
G. Standing Committee Services	150	0	33	183
Standing Committee delegates' support	45	0	0	45
Standing Committee meetings	10	0	0	10
SC translation	60	0	0	60
Simultaneous interpretation at SC meetings	35	0	0	35
Effectiveness Working Group	0	0	0	0
Enhance efficiency and collaboration (Res. XIV.3)	0	0	7	7
Resolutions review (Res. XIII.4)	0	0	26	26
H. IUCN Administrative Service Charges (max.)	541	0	8	549
Administration, Human Resources, Finance & IT services	541	0	8	549
I. Miscellaneous - Reserve Fund	109	120	55	284
Staff Provisions	20	0	6	26
Provision for outstanding contributions	30	120	17	167
Exchange rate gains / losses	0	0	0	0
Legal Services	59	0	32	91
TOTAL EXPENDITURE	5,081	196	1,120	6,397

Annex 2

Scenario 0% topped up increase compared to 2023-2025 triennium

0%-topped up increase, Convention on Wetlands Proposed Budget 2026-2028 CHF 000's	Budget 2026	Budget 2027	Budget 2028	Total Budget 2026-2028	Changes vs. 2023-2025 Budget
INCOME					
Parties' Contributions	3,779	3,779	3,779	11,337	0
Voluntary Contributions	1,065	1,065	1,065	3,195	0
Income Tax	225	225	225	675	0
Income Interest	12	12	12	36	0
TOTAL INCOME	5,081	5,081	5,081	15,243	0
EXPENDITURES					
A. Secretariat Senior Management & Governance	1,160	1,172	1,190	3,522	353
Salaries, Social Costs and other Benefits	1,103	1,124	1,133	3,360	311
Travel	57	48	57	162	42
B. Resource Mobilization and Outreach	504	492	494	1,490	(34)
Salaries, Social Costs and other Benefits	389	387	389	1,165	109
CEPA Programme	10	10	10	30	(60)
Comms, Translations, Publications and Reporting Implementation	60	60	60	180	0
Web/IT Support and Development	40	30	30	100	(68)
Travel	5	5	5	15	(15)
C. Regional Advice and Support	1,158	1,212	1,203	3,573	(370)
Salaries, Social Costs and other Benefits	1,103	1,157	1,148	3,408	(334)
Travel	55	55	55	165	(36)
D. Support to Regional Initiatives	100	100	100	300	0
Regional Networks and Centres	100	100	100	300	0
E. Science and Policy	888	866	868	2,622	145
Salaries, Social Costs and other Benefits	700	698	700	2,098	145
STRP Implementation	35	35	35	105	0
Travel STRP Chair	5	5	5	15	0
STRP Meetings	50	50	50	150	0
Ramsar Sites Information Service and National Reports Data System (Maintenance and Development)	80	60	60	200	0
Travel	18	18	18	54	0
F. Administration	437	405	392	1,234	(196)
Salaries, Social Costs and other Benefits	364	364	364	1,092	99
Staff Hiring and Departure Costs	33	15	2	50	(102)
Equipment/Office Supplies	40	26	26	92	(193)
Planning and Capacity Building	0	0	0	0	0
G. Standing Committee Services	175	175	175	525	75
Standing Committee Delegates' Support	45	45	45	135	0
Standing Committee Meetings	35	35	35	105	75
Standing Committee Translation	60	60	60	180	0
Rapporteur and interpretation at SC meetings	35	35	35	105	0
H. IUCN Administrative Service Charges (maximum)	550	550	550	1,650	27
Administration, Human Resources, Finance and IT Services	550	550	550	1,650	27
I. Miscellaneous - Reserve Fund	109	109	109	327	0
Staff Provisions	20	20	20	60	0
Provisions for Outstanding Contributions	30	30	30	90	0
Legal Services	59	59	59	177	0
TOTAL EXPENDITURES	5,081	5,081	5,081	15,243	0

Annex 3

Scenario 4.1% increase compared to 2023-2025 triennium

4.1% increase, Convention on Wetlands Proposed Budget 2026-2028 CHF 000's	Budget 2026	Budget 2027	Budget 2028	Total Budget 2026-2028	Changes vs. 2023-2025 Budget
INCOME					
Parties' Contributions	3,929	3,929	3,929	11,787	453
Voluntary Contributions	1,107	1,107	1,107	3,321	123
Income Tax	240	240	240	720	45
Income Interest	12	12	12	36	0
TOTAL INCOME	5,288	5,288	5,288	15,864	621
EXPENDITURES					
A. Secretariat Senior Management & Governance	1,210	1,195	1,187	3,592	423
Salaries, Social Costs and other Benefits	1,153	1,135	1,139	3,427	378
Travel	57	60	48	165	45
B. Resource Mobilization and Outreach	661	655	662	1,978	454
Salaries, Social Costs and other Benefits	546	550	557	1,653	597
CEPA Programme	10	10	10	30	(60)
Comms, Translations, Publications and Reporting Implementation	60	60	60	180	0
Web/IT Support and Development	40	30	30	100	(68)
Travel	5	5	5	15	(15)
C. Regional Advice and Support	1,158	1,223	1,225	3,606	(337)
Salaries, Social Costs and other Benefits	1,103	1,168	1,170	3,441	(301)
Travel	55	55	55	165	(36)
D. Support to Regional Initiatives	100	100	100	300	0
Regional Networks and Centres	100	100	100	300	0
E. Science and Policy	888	873	881	2,642	165
Salaries, Social Costs and other Benefits	700	705	713	2,118	165
STRP Implementation	35	35	35	105	0
Travel STRP Chair	5	5	5	15	0
STRP Meetings	50	50	50	150	0
Ramsar Sites Information Service and National Reports Data System (Maintenance and Development)	80	60	60	200	0
Travel	18	18	18	54	0
F. Administration	437	408	399	1,244	(186)
Salaries, Social Costs and other Benefits	364	367	371	1,102	109
Staff Hiring and Departure Costs	33	15	2	50	(102)
Equipment/Office Supplies	40	26	26	92	(193)
Planning and Capacity Building	0	0	0	0	0
G. Standing Committee Services	175	175	175	525	75
Standing Committee Delegates' Support	45	45	45	135	0
Standing Committee Meetings	35	35	35	105	75
Standing Committee Translation	60	60	60	180	0
Rapporteur and interpretation at SC meetings	35	35	35	105	0
H. IUCN Administrative Service Charges (maximum)	550	550	550	1,650	27
Administration, Human Resources, Finance and IT Services	550	550	550	1,650	27
I. Miscellaneous - Reserve Fund	109	109	109	327	0
Staff Provisions	20	20	20	60	0
Provisions for Outstanding Contributions	30	30	30	90	0
Legal Services	59	59	59	177	0
TOTAL EXPENDITURES	5,288	5,288	5,288	15,864	621

Annex 4
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 or two 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~~ 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;

12 bis: FURTHER DECIDES that other interested Contracting Parties can participate as observers.

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 as well as other Resolutions and Standing Committee decisions;
 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;²
 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
- 17bis. AGREES-DECIDES 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;

² Estimated core budget contributions for the 2026-2028 triennium are presented in Annex 2 of the present Resolution.

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;
 - 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*.