**12th Meeting of the Conference of the Parties to   
the Convention on Wetlands (Ramsar, Iran, 1971)**

**Punta del Este, Uruguay, 1-9 June 2015**

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|  | **Ramsar COP12 DOC.15** |

**Contracting Parties with outstanding annual contributions**

**Background**

1. Article 6.6 of the Convention states: “Each Contracting Party shall contribute to the budget according to a scale of contributions adopted by unanimity of the Contracting Parties present and voting at a meeting of the ordinary Conference of the Contracting Parties.”
2. Annual (assessed) contributions from Parties are used to finance the Convention’s Core Budget. Each year, the Secretariat invoices Parties for their annual contributions. Swiss franc invoicing is based upon the approved Core Budget and the current UN Scale of Assessments. (The current UN Scale of Assessments is adjusted on a pro rata basis to reflect the actual membership of the Convention at the beginning of the year.) Income is recognized on invoicing and a receivable is recorded, assuming full collection.
3. Most Contracting Parties pay their assessed contributions on a timely basis. Some Parties, for a number of (often valid) reasons, do not pay their contributions on such a timely basis, and sometimes not in the year in which they fall due. The Secretariat is regularly in touch with these Parties and is able to agree payments at specified future dates, without this severely affecting the operations of the Convention or the Secretariat.
4. Before each financial year end, the Secretariat assesses the status of outstanding contributions, based on the amounts and lengths of time outstanding, and records a provision accordingly. Every annual increase in the provision reduces the Core funds available to spend.[[1]](#footnote-1)
5. Core contributions, outstanding contributions and the provision against them have been gradually increasing over time, and those since 2010 are shown in Table 1.

Table 1: Outstanding contributions and provision for non-collection, 2010-2014

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2010** | **2011** | **2012** | **2013** | **2014** |
|  | **CHF’000** | **CHF’000** | **CHF’000** | **CHF’000** | **CHF’000** |
| Assessed contributions  from Parties | 3,482 | 3,625 | 3,780 | 3,782 | 3,779 |
| Voluntary contribution from USA | 942 | 872 | 930 | 1,048 | 1,066 |
| Cumulative outstanding assessed contributions at end of year | 760 | 736 | 759 | 759 | 915 |
| Provision for non-collection | 332 | 361 | 361 | 385 | 483 |

1. Annex 1 lists Parties with outstanding contributions and the number of years that they are outstanding. Parties should note that these are contributions from 2014 and earlier which were outstanding as of 31 December 2014, and that the total of these outstanding contributions has increased to CHF 915,000.

**Annex 1**

**Membership receivables, 2014 and prior, outstanding at 31 December 2014**



1. No outstanding contributions are written off. The Standing Committee is advised if a Party expressly advises that it does not recognize their outstanding contributions and/or has no intention of paying them. [↑](#footnote-ref-1)