

Report of the

**FINANCE AND ADMINISTRATION**

**COMMITTEE**

This document, first distributed on Sunday 27 May 2007,

*is confidential*

*until 10.00 on Monday 28<sup>th</sup> May 2007*

International Whaling Commission, Anchorage, 2007



## **Report of the Finance and Administration Committee**

Thursday 24 May 2007

### **1. INTRODUCTORY ITEMS**

The list of participants is given in Appendix 1.

#### **1.1 Appointment of Chairman**

Anthony Liverpool (Antigua and Barbuda) was appointed as Chair of the Committee. He noted that attendance at the Finance and Administration Committee was limited to delegates and that observers were not permitted to attend.

#### **1.2 Appointment of Rapporteur**

The Secretariat agreed to act as rapporteurs.

#### **1.3 Review of documents**

The documents available to the Committee are listed in Appendix 2.

### **2. ADOPTION OF THE AGENDA**

Brazil noted that it wished to raise an item under item 7 'Other Matters' related to the size of delegations for host governments. The agenda was then adopted without amendment (Appendix 3).

### **3. ADMINISTRATIVE MATTERS**

#### **3.1 Annual Meeting arrangements and procedures**

##### *3.1.1 Need for a Technical Committee*

The Chair reminded the Committee that no provision had been made for the Technical Committee to meet at Annual Meetings since IWC/51. However, the Commission had agreed to keep the need for a Technical Committee under review. As last year, he suggested that it would be appropriate to maintain the status quo, i.e., keep this item on the agenda since, as previously noted, the Technical Committee may have a role to play if and when the RMS is completed and catch limits set. The Committee agreed.

##### *3.1.2 Use of languages other than English*

###### Introduction by the Secretariat

At IWC/59 last year, the Commission agreed on a process for the 2007 Annual Meeting in Anchorage to improve facilities for French and Spanish speaking countries. This included: (1) the provision of both equipment and interpreters for simultaneous interpretation for French and Spanish; and (2) the translation into French of certain documents and summaries (with a summary of the Scientific Committee report also being made available in Spanish). The Commission also agreed Resolution 2006-3 entitled 'French and Spanish as Working Languages of the Commission' by consensus, noting the reservation of Denmark.

The Secretariat noted that it had arranged to provide translation and interpretation in French and Spanish in accordance with agreements in Anchorage and had prepared a document (IWC/59F&A 5) that addressed the requests made in Resolution 2006-3 regarding the introduction of French and Spanish as working languages of the Commission. The Secretariat drew attention to the documents it had prepared on previous occasions regarding simultaneous interpretation and translation and which also provide useful information (i.e. IWC/55/F&A 2, IWC/56/F&A 2, IWC/57/F&A 3 and IWC/58/F&A 6).

The Secretariat noted that the current use of language is governed by Rule of Procedure N.1 which states that 'English shall be the official and working language of the Commission.....'. No mention is made in the Convention itself to official or working languages, thus changes could be made by simple majority. However, on a matter of such significance that has implications to the functioning of the organisation and to costs involved, the Secretariat suggested that it would clearly be preferable to have broad agreement on any changes to the *status quo*.

The Secretariat also noted that the discussions at IWC last year and Resolution 2006-3 were not specific regarding what was meant by recognising French and Spanish as working languages of the Commission. Since there appears to be no universally-accepted definitions of the terms 'official' and 'working' languages and that different intergovernmental organisations take different approaches to the use of working languages, the Secretariat suggested that the Commission itself must decide how it wishes to interpret 'working language'. It asked whether the intention is to: (1) arrive at the situation where all IWC meeting documents, publications, website and all official correspondence (i.e. Circular Communications) are available in English, French and Spanish; or (2) improve provision for interpretation and translation for French and Spanish speakers but not go so far as to have them used as extensively in the written form as English. The logistical and financial implications to IWC of these two approaches are quite different. If the former is the intention, the Secretariat suggested that it might be appropriate to implement this in a gradual/phased way as experience is gained.

Noting that Resolution 2006-3 requested the Secretariat to develop options for the implementation of French and Spanish at future meetings of the Commission, including possible time frame and cost implications for a final decision to be taken at the 2007 IWC Annual Meeting, the Secretariat introduced the four possible options shown in Table 1. It drew attention to the fact that none of these consider what (if any) interpretation and/or translation services would be provided for intersessional meetings of the Commission and its sub-groups. Cost estimates for the different options are shown in Table 2. Within each option, total costs vary depending on how many interpreters and translators are working *in situ* at the Annual Meeting. For Option 4, there would be an additional one-off cost for translating the current IWC web site (around £24,000). The Secretariat noted that although it is difficult to compare the estimated costs in Table 2 with costs incurred by other IGOs (e.g. because of differences in the number of meetings per year, their length of meetings and extent of document translation) it suggested that the estimates in Table 2 did not appear unreasonable in comparison and may be on the low side compared with some organisations.

Given Resolution 2006-3, in preparing the proposed IWC budget for 2007/2008 (see IWC/59/5), the Secretariat reported that it believed it prudent to include some provision for interpretation and translation costs. A sum of £39,500 was included for costs associated with provision of these services at IWC/60 in Chile, noting that this did not have a big impact on individual financial contributions of Contracting Governments. However, it stressed that if the Commission decided against increasing the provision for interpretation and translation, then the 2007/2008 budget would be adjusted accordingly.

With respect to time-frames for introducing French and Spanish as working languages, the Secretariat believed that if funding was made available, Options 1 or 2 could be implemented for financial year 2007/2008 beginning 1 September 2007. Implementation of Option 3, which includes translation of Circular Communications would require longer to implement since there would be a need to identify and engage appropriate translators, although preparatory work could be done for this during 2007/2008. The Secretariat suggested that Option 4, which introduces French and Spanish as working languages at the same level as English, would be difficult to implement in the short-term since the logistical and financial implications are so much greater and that it would be more practical to implement this in a gradual/phased way as experience is gained.

Finally, the Secretariat drew attention to some of the implications of introducing French and Spanish as working languages. These included: (1) costs; (2) the possible need to amend Rule of Procedure N.1; (3) the need not to hinder the ability for the Secretariat to deal expeditiously with Contracting Governments; (4) the possible need, depending on the approach followed, to have linguistic expertise on the Secretariat staff; (5) the need to respect document submission deadlines if documents are to be translated; and (6) the status of translations. With respect to the latter, the Secretariat noted that if additional working languages are introduced, consideration would need to be given to the status of translations, particularly in relation to Resolutions and Schedule amendments, i.e. are the versions in all languages equally valid or would the English version remain the 'official' version? This also has practical implications (e.g. timing, costs) if the present system of 'unofficial' translations changes.

**Table 1. Options for consideration regarding introduction of French and Spanish to IWC as additional working languages**

	<b>Option 1</b>	<b>Option 2</b>	<b>Option 3</b>	<b>Option 4</b>
<b>Simultaneous interpretation for:</b>				
• Commission sub-groups	No	Yes	Yes	Yes
• Commission plenary	Yes	Yes	Yes	Yes
• Private meetings of Commissioners	Yes	Yes	Yes	Yes
<b>Translation – Commission Plenary</b>				
• Draft Agenda (circulated 100 days before meeting)*	No	No	No	Yes
• Annotated Provisional Agenda for Commission plenary (circulated 60 days before meeting)*	Yes	Yes	Yes	Yes
• Chair's Summary Report of previous Commission plenary meeting*	Yes	Yes	Yes	Yes
• [Full] Chair's Report of previous Commission plenary meeting (i.e. version published in Annual Report)*	No	No	No	Yes
• Resolutions	Yes	Yes	Yes	Yes
• Schedule amendments	Yes	Yes	Yes	Yes
• Reports from Commission sub-groups	Chair's summary only	Chair's summary only	Chair's summary only	Yes (full report)
• Scientific Committee report	Summary only	Summary only	Summary only	Summary only
• Documents submitted by Contracting Governments and/or Secretariat – not including Resolutions and Schedule amendments*	No	No	No	Yes
<b>Translation – Commission sub-groups</b>				
• Draft agenda*	No	No	No	Yes
• Documents submitted by Contracting Governments and/or Secretariat*	No	No	No	Yes
<b>Translation – Circular Communications</b>	No	No	Yes (covering letter only)	Yes (letter and any attachments)
<b>Journal of Cetacean Research and Management and its Special Publications</b>	No	No	No	No
<b>Website</b>	No	No	No	Yes

\* These documents can be translated prior to the Annual Meeting. Note that this would require Governments and the Secretariat to have documents prepared well in advance. The question of whether or not to delay the release of all documents until versions in all languages are completed would need to be addressed

**Table 2. Estimates for annual costs for Options 1 to 4**

	Estimated Annual Costs (£) for two languages (French and Spanish)			
	Option 1	Option 2	Option 3	Option 4
<b>Simultaneous interpretation and document translation at an Annual Meeting</b>				
A. Team of three individuals per language	29,000	37,500	37,500	n/a
B. Team of 2 interpreters and 2 translators per language	or 37,000	or 43,500	or 43,500	or 43,500
C. Team of 3 interpreters and 2 translators per language	or 45,000	or 54,000	or 54,000	or 54,000
<b>Translation of Annual Meeting documents before meeting</b>				
Chair's Summary Report of previous Commission plenary meeting	1,650	1,650	1,650	1,650
Annotated Provisional Agenda	1,160	1,160	1,160	1,160
Documents for Commission sub-groups				32,940
Documents for Commission plenary				8,276
[Full] Chair's Report of previous Commission plenary meeting				10,788
<b>Translation of Summary of Scientific Committee report (done at Annual Meeting)</b>	3,600	3,600	3,600	3,600
<b>Translation of Circular Communications during the year</b>	0	0	8,000	8,000
<b>Website (updating during the year)</b>				1,196
<b>TOTALS</b>				
Scenario A	35,410	43,910	51,910	
Scenario B	43,410	49,910	57,910	102,834
Scenario C	51,410	60,410	68,410	113,334

#### F&A Committee discussions and recommendations

As it had previously, France supported the introduction of French and Spanish as working languages of the Commission. It believed that it is time for IWC to expand its language provision and that this would illustrate that IWC can be modernised. France thought that introduction of new working languages would improve the efficiency of the Commission by allowing increased participation in debates. While it favoured Option 4, it indicated that this could be approached in a step-wise fashion as experience is gained. France suggested however that translation of the website should be considered as it would greatly facilitate communication. It noted that while it has made voluntary contributions towards the provision of French interpretation and document translation at IWC/58 and IWC/59, it will not be able to do so next year. It hoped that consensus recommendations could be developed. Spain made similar remarks. Several countries noted their appreciation of the voluntary contributions of France and Spain and several also supported the translation of the website if funds could be made available. Dominica supported the aspirations of France and Spain also believing that it would strengthen the organisation.

Germany thanked the Secretariat for its document, particularly in relation to the implications it highlighted if other languages were to be introduced. It favoured staying as much as possible to the *status quo*. Germany believed that this issue has great implications and consequences for the IWC budget and requested a prudent approach. Denmark

also preferred to retain the *status quo* at least until the future of the organisation was more settled. At that point it would be more ready to accept changes, noting however that there may be other things that needed to be funded in addition to the provision of interpretation and translation. In the mean time, it viewed languages as more of a personal issue that is not greater for large language areas than small. In its delegation, five languages are spoken and interventions are often made in someone's third language.

The USA noted that it had been involved in the development of Resolution 2006-3 last year and had found it a rewarding experience. However, it wished to work as prudently as possible to accommodate language needs within the current budget. For this reason it could accept Option 2, believing this to provide a reasonable level of interpretation and translation without increasing financial burdens on member countries.

Argentina recognised the budget implications of the introduction of new working languages and favoured the introduction of Option 1. Chile supported the ultimate objectives expressed by France and Spain for Option 4, but considered that Option 1 should be selected as an initial step. It did not believe that there needed to be any delay. Brazil agreed noting that it saw no link between the language issue and the stability of the organisation. Australia also saw no need for delay and could support either Option 1 or 2. Further support for Option 1 as a first step was expressed by Ecuador and Belgium.

The UK believed that considerable progress had been made on this issue since IWC/55 in Berlin in 2003. It had some sympathy with Germany and Denmark, but noted that it could support Option 1 provided that careful thought was given before taking further steps. Sweden made similar remarks and drew attention to the need to consider the status of any translations (see section above). It wondered whether voluntary contributions might be made to fund translation of the website.

In response to a question from Norway, the Secretariat noted that the introduction of Option 1 would not necessarily add to the length of the meeting, as is the case for IWC/59.

After further discussions related to time-frames regarding the introduction of various options, New Zealand noted that the Commission had not yet had a chance to evaluate the measures introduced this year. It therefore suggested that if Option 1 were to be adopted, further experience would need to be gained. Consequently, the Secretariat should be invited to report on its experience after one year's experience with this option, which would mean that this would be reviewed in 2009. The Commission could then decide on next steps and further broadening as appropriate of the use of French and Spanish at this point. The F&A Committee agreed with this approach.

The F&A Committee therefore **recommends** to the Commission that: (1) Option 1 be adopted and implemented for IWC/60 next year; and (2) that the Secretariat report to the Commission in 2009 on experiences with this option. The Secretariat notes that budgetary provision has been made in the proposed 2007-2008 budget that should cover the implementation of Option 1. The F&A Committee also agreed that a revision to the Rules of Procedure were not yet needed.

### 3.1.3 *Frequency of meetings*

#### Background

A Special Session of the F&A Committee on the Frequency of Meetings was held on Wednesday 23 May. The report from that meeting is available as IWC/59/F&A 6. At that meeting, the Secretariat introduced in some detail Document IWC/59/F&A SS 3: Possible options to consider regarding meeting frequency of the Commission and its subsidiary bodies. After summarising comments expressed by Contracting Governments on this issue in the F&A Committee and in the Commission at previous meetings, the Secretariat described four options that the Special Session may wish to consider regarding meeting frequency and duration: (1) the status quo, i.e. annual meetings of the Scientific Committee, Commission sub-groups and Commission; (2) annual meetings of the Commission and its subsidiary bodies, but reduce the overall length of the meeting series; (3) annual meetings of the Scientific Committee, but biennial meetings of the Commission and its other sub-groups; and (4) biennial meetings of the Commission, Scientific Committee and other sub-groups. The Secretariat had noted that a further 'option' may be that it is premature to make a decision at present given the uncertainty about the organisation and agree to retain the *status quo* for the present.

With respect to the timing of any move to less frequent meetings, the Secretariat noted that given the current uncertainties over the organisation, including the impasse on development of an RMS, the Commission may

consider that it is premature to take a decision now regarding frequency of meetings. As noted by at least one delegation last year, a move to less frequent meetings may hinder the Commission's efforts to break the current deadlock, including development of an RMS. The Commission could therefore keep the possibility in mind, but postpone any decision for the time-being.

If, however, there was consensus among the F&A Committee on one of the four options described above (or variation thereof) which was endorsed by the Commission, the Secretariat noted that it should be possible to make a decision at IWC/59 regarding meeting frequency, recalling that in any case there will be annual meetings of the Commission and its subsidiary bodies at IWC/60 in Santiago, Chile, in 2008. Furthermore, if there was a decision at IWC/59 to alter the frequency of meetings, the Secretariat could prepare any necessary amendments to the Rules of Procedure and Financial Regulations for adoption at IWC/60 as appropriate. Any changes to Commission priorities for the Scientific Committee would need to be agreed at IWC/60.

The Secretariat noted that if there was no consensus within the F&A Committee, and assuming that the matter is not taken to a vote in plenary, then further work would need to be done for discussion and decision-making at IWC/60 in 2008. However, it pointed out that because the venue for Annual Meetings should be decided two years in advance, with the location for IWC/61 in 2009 being decided in Anchorage, then it would probably be necessary to delay any move to less frequent meetings of the Commission and/or its subsidiary bodies until after 2009 (i.e. have a meeting in 2009). This would also enable the Scientific Committee and Commission to keep to the schedule for completion of the RMP *Implementation* for North Atlantic fin whales and also provide time for the Commission to discuss its future.

#### F&A Committee discussions and recommendations

During the Special Session there was clearly no consensus on how to proceed (Document IWC/59/F&A 6). The Chair directed the Secretariat to develop a report that highlighted the positions of those Governments that took part in discussions. He noted that further discussions would be held during the F&A Committee meeting the following day. Noting the views expressed by the Russian Federation, the Chair urged the F&A Committee to try to seek consensus and develop a definitive recommendation to the Commission.

During the F&A Committee meeting on 24 May, there were no further remarks from the floor. The Chair therefore suggested that he would prefer to raise the issue in the private meeting of Commissioners on Sunday 27 May rather than bringing the matter directly to the plenary. The F&A Committee agreed with this approach.

### **3.2 NGO accreditation**

#### Background

The Chair noted that consideration of revisions to NGO accreditation requirements and participation in IWC meetings has been under discussion since IWC/56 in Sorrento in 2004. Last year, the Secretariat had prepared a paper for the F&A Committee that: (1) described the current criteria and conditions for IWC and those of other intergovernmental organisations; (2) highlighted the drawbacks of the current criteria/conditions; (3) proposed revised criteria/conditions for NGO accreditation and participation, including a fee structure; (4) considered how any revised criteria/conditions might be introduced; and (5) proposed draft revised Rules of Procedure that would give effect the revised criteria/conditions.

Last year, while a number of countries indicated that they considered it is time to change the criteria/conditions for NGO accreditation, the F&A Committee was unable to reach agreement on any revisions to current procedures. However, it agreed to Australia's suggestion that it work with a small group of countries to develop a specific proposal for consideration by the Commission in Plenary. A proposal was subsequently submitted (Document IWC/58/24). However, in view of time considerations and the need for at least a 60-day notice period for changes to the Rules of Procedure, the Commission agreed that the paper be addressed by the F&A Committee at IWC/60.

#### F&A Committee discussions and recommendations

Australia proposed that more time is needed to clarify some of the issues raised in Document IWC/58/24 and suggested that a revised proposal be introduced for adoption by the Commission next year. The UK could not see a need for such a delay, noting that if the proposal was not adopted until next year, it would not take effect until 2009.

The USA noted that since IWC/58, a number of NGOs had identified a number of concerns with the proposal in IWC/58/24. These related to: (1) the fact that currently-accredited NGOs would have their accreditation removed



and would have to reapply; (2) the type of organisation-related information that would need to be provided to the Secretariat; and (3) the issue of competency of an organisation. With respect to the first point, the USA noted that the intention would be that all NGOs would be required to submit the required information and that if this had not been done by a particular deadline, accreditation of those organisations that had not provided this information would be withdrawn. In this way, 'flags of convenience' organisations could be avoided. On the latter point, some NGOs had indicated that they would prefer that any NGO which expresses an interest in the work of IWC should be sufficiently 'qualified'.

Japan expressed a number of concerns with the proposals in Document IWC/58/24, particularly that there was no limit to the number of observers an NGO could nominate. It considered that this would lead to space problems. Other governments suggested that this would be self-limited by the cost of registration and of sending observers and should therefore not be a problem. One delegate noted that historical data on NGO attendance showed relatively constant numbers of people at IWC meetings over the last 5-10 years.

After further discussion, the F&A Committee agreed to establish a small working group to review and revise as necessary the proposals in IWC/58/24 with a view to submitting a proposal to plenary. The group was to comprise Australia (as convenor), the USA, the Netherlands, Japan and New Zealand.

### **3.3 Legal advice in relation to the IWC**

#### Background

The Chair recalled that at the 5th Special Meeting of the Commission in Cambridge in October 2002, the Netherlands raised the issue of how the Commission might better address legal issues it may face in the future. The Netherlands presented some ideas on this matter to the Commission at IWC/55 and on the basis of these, the Commission agreed to ask the Secretariat to explore how other Conventions deal with legal issues and the legal issues they have faced. The Secretariat reported on these aspects to the Commission at IWC/56. The Netherlands also introduced a paper at IWC/56 that set out options for addressing future legal issues. Due to time constraints, detailed discussion of this paper was deferred to IWC/57. Different views were expressed at IWC/57 and the Commission agreed that the Netherlands should consult with countries expressing concerns to explore how these might be addressed and to report back on the outcome of these consultations at IWC/58. The Netherlands, who had hoped to pursue this matter with interested parties after IWC/57, had been unable to do so, but suggested that an email working group be established to report to the F&A Committee next year. In the absence of expressions of interest in joining such a group, it was suggested that the Netherlands may itself prepare a paper for consideration at IWC/59. Subsequent to IWC/58, the Netherlands invited interested Contracting Governments to join an email working group. A number of governments responded.

The Chair also drew attention to annotations in the agenda made by Japan. Japan had noted that the Conference on Normalizing the IWC, held under its auspices in Tokyo in February 2007, considered that to ensure future decisions of the IWC are consistent with the ICRW, any proposal to amend the Schedule might be looked at by a special group with the specific purpose of ensuring its consistency with Article 5.2. The conference further considered that in cases where there is disagreement among members on the interpretation of the ICRW for IWC decisions, legal opinion from outside the IWC might be sought. Japan had indicated that one or more participants to the conference may raise these matters under this item. In the event this was not done.

#### F&A Committee discussions and recommendations

The Netherlands reported that again no further progress had been made intersessionally and proposed that the Commission should decide on how it wished to proceed. New Zealand indicated that it considered this to be an important issue and that it had been at fault that it had not found the appropriate legal resources to work intersessionally. It believed that legal issues permeate the work of the Commission in many respects and that consideration needs to be given as to how legal principles can be infused into the IWC. New Zealand believed that the Commission is not in a position at present to advance the issue but that perhaps it could be revisited in future.

The Netherlands indicated that it would like to revive the working group if there was sufficient interest but that it could not work in isolation. In response to the Chair's request for expressions of interest, Japan considered that the approach suggested by New Zealand is appropriate. In particular it wished to see how discussions under item 7 of the Commission's agenda (i.e. the future of the IWC) went before making any decisions. Japan recalled that the

initiative of the Netherlands arose out of issues the Commission faced in 2002 and that the scope of any future work may be different. New Zealand agreed.

Given these discussions, the F&A Committee therefore **recommends** to the Commission that this item be removed from the agenda, noting that it could be re-introduced at some future time as necessary.

### **3.4 Amendments to the rules of Procedure, Financial Regulations and Rules of Debate**

#### *3.4.1 Proposal to amend Rules of Debate by adding A.5*

In commenting on the Draft Agenda, Japan indicated that it intends to propose an addition to the Rules of Debate as follows:

‘A.5. Slanderous verbal statements and/or slanderous language in Resolutions is prohibited.’

Japan indicated that it wished to first discuss this proposal within the Finance and Administration Committee so as to seek adoption by consensus.

In the F&A Committee, Japan noted that its goal is not to revise the Rules of Procedure but rather to have Commission discussions conducted in a more polite and diplomatic fashion. If this could be achieved without revising the Rules of Debate, Japan would not insist on their revision.

The UK and New Zealand fully endorsed these remarks. The UK added that finding a appropriate word to use in any rule would be difficult. New Zealand noted that rather than use the term slander, it would be more appropriate to make the declaration that ‘the use of provocative, offensive and undiplomatic language shall be avoided in the proceedings of the Commission’. It did not believe that this needed to be reflected in a Rule of Debate, but rather applied as a rule of general practice. The USA supported the intention of Japan and the sentiments expressed by New Zealand. Sweden agreed and thanked Japan for raising the matter.

Japan indicated that it would agree with the general statement made by New Zealand and wished it to be recorded in the Committee’s report which could then be endorsed by the Commission. The F&A Committee agreed.

#### *3.4.2 Proposal to amend Rule of Procedure Q.2*

In commenting on the Draft Agenda, the UK indicated that it may propose an amendment to the Commission Rule of Procedure Q.2 as follows:

‘Q.2. Any document submitted to the Commission for distribution to Commissioners, **and** Contracting Governments ~~or members of the Scientific Committee~~ is considered to be in the public domain unless it is designated by the author or government submitting it to be restricted. Such restriction is automatically lifted when the report of the meeting to which it is submitted becomes publicly available under 1. above. ***Documents submitted to the Commission for distribution to members of the Scientific Committee are considered to be in the public domain and may not be designated as restricted.***’

In the F&A Committee, the UK noted that in the past there have been difficulties dealing with documents submitted to the Scientific Committee as confidential. It stressed that the UK has always honoured this, but could not readily see what purpose is served by identifying some Scientific Committee documents as confidential and believed that removing this possibility would be in the interest of transparency and public debate.

Japan expressed concern with this proposal. Japan believed it important to be able to keep documents such as those relating to new special permit research proposals confidential before and during the meeting of the Scientific Committee. It noted that these proposals are politically sensitive and was afraid that the objectivity of the Scientific Committee may be influenced if the proposals were publicly available. Japan was not against transparency in principle but believed that some documents needed to be handled with more care than others. It added that in any case, these documents would not remain restricted forever. Denmark expressed similar concerns but related to other issues dealt with by the Commission. Like Japan, it was in favour of transparency, but believed that this could wait until after the Scientific Committee.

Brazil noted that it understood the concerns regarding the nature of some documents, but believed that the confidentiality rules did not allow for governments to consult with scientists who are not members of the Scientific Committee. It considered this to discriminate against developing countries with small delegations.

A number of delegations noted that it was their understanding that common (unwritten) practice is that the confidentiality rules do not mean that a government cannot consult with its experts at its discretion. The F&A Committee agreed that it would be useful to have this practice clarified and agreed that the Secretariat should consult with the Chair of the Scientific Committee to develop a draft text for subsequent review by the UK, Japan, Brazil and Dominica. The intention would be to submit this to the plenary.

#### **4. SECRETARIAT OFFICES AND POSSIBLE RELOCATION OF SECRETARIAT**

##### **4.1 Background**

For several years, the Secretariat has, at the request of the Commission, been exploring alternatives to its current office accommodation (The Red House), including the possibility of relocation to another country. At IWC/56, the Commission: (1) acknowledged that rent of the Red House represented approximately 4% of the total budget and was therefore not an excessive cost; and (2) recognised the need to retain expertise within the Secretariat that would be lost if it were moved away from the Cambridge area. The Secretariat was therefore requested to explore alternatives in the Cambridge area for discussion at IWC/57.

At IWC/57, noting that the current lease on The Red House expires in March 2009, the Commission expressed considerable interest in the Commission purchasing its own office and asked the Secretariat to develop a more comprehensive picture for review at IWC/58 (e.g., identification of all costs, timing of events, cash flows).

In St. Kitts and Nevis the focus of discussions changed. Some countries considered it premature to take a decision on whether to purchase a property before the option of negotiating a more favourable Headquarters Agreement with the UK Government had been explored, and it was also suggested that approaches to other governments willing to host the IWC Secretariat would be worthwhile.

Consequently, at the request of the Commission, a questionnaire prepared by the Secretariat and Advisory Committee was circulated in September 2006 inviting interested governments to identify what they would be prepared to offer to host the Secretariat in their country. Two expressions of interest were received, one from Switzerland and another from Germany, and circulated to Contracting Governments in mid February (documents IWC/59/F&A 3 and 4 respectively)

When circulating the questionnaire to Contracting Governments, Bill Hogarth, Chair of the Commission, suggested that if any offers to host the Secretariat were received and the Commission confirms that it wishes to pursue the possibility of relocating the Secretariat, it will be necessary for the Commission to also (at least):

- (1) discuss/identify/set a realistic timescale for any relocation;
- (2) decide on a mechanism for choosing between offers, including keeping the Secretariat in the UK;
- (3) consider whether all current members of the Secretariat staff would be offered relocation or whether this would apply only to certain grades/positions, and if the latter, how these would be determined;
- (4) develop/agree terms of relocation for Secretariat staff;
- (5) develop/agree terms of redundancy for current Secretariat staff who either do not wish to relocate or who are not offered relocation.

He further proposed that it would be most efficient to first address items (1) to (5) in a small group that could report to the F&A Committee who would then make recommendations to Plenary for decision-making. The 'small group' would be appointed by the Commission but should include the Secretariat.

Although the Commission agreed at IWC/58 that offers to host the Secretariat should be received prior to IWC/59, there was no discussion of when any decision to relocate the Secretariat (or not) would be taken. Given the significant implications of such a step both for the organization and its employees, the Chair proposed that it would be premature to take a decision at IWC/59. Rather, if the Commission agrees to pursue the possibility of relocating

the Secretariat, he suggested that it would be more prudent to establish the small group mentioned above at IWC/59 (including terms of reference) with a view to taking a decision at IWC/60 in 2008.

#### **4.2 Expressions of interest in hosting the IWC Secretariat from Switzerland and Germany**

In introducing its offer (IWC/59/F&A 3), Switzerland stressed that its policy is not try to attract organizations already having seats elsewhere and that therefore its offer should not be seen as hostile to the UK. It went briefly through its offer identifying the factors that made Geneva a favourable location for international organizations as well as their employees.

Like Switzerland, Germany also indicated that its offer was submitted with due respect to the UK government and it recognised the dedicated work of the Secretariat. It referred participants to the details of its offer provided in IWC/59/F&A 4 and noted that Bonn is in the process of attracting international organizations to the city, including those of the United Nations. The Secretariats of the Convention for Migratory Species (CMS) and the Agreement on Small Cetaceans of the Baltic and North Seas (ASCOBANS) have their offices in Bonn.

#### **4.2 F&A Committee discussions and recommendations**

Members of the F&A Committee thanked Switzerland and Germany for the considerable effort they made in preparing their offers and that they were sure that both countries would be excellent and very capable hosts for the Secretariat.

Noting that the principle driver for relocation of the Secretariat was potential cost savings, the question was raised as to how much the relocation of the Secretariat from the UK would in fact save. Some members suggested that a detailed comparison between available options, including staying in Cambridge, would be needed before a decision could be taken and that this should be available for review for next year. In response to a question on whether the UK could improve the current Headquarters' Agreement to make it more favourable for the Secretariat to continue to be based there, the UK reported that it had consulted the relevant authorities but that no further offer would be forthcoming.

Recognising the competence of the Secretariat staff, a number of members expressed considerable concern that relocation of the Secretariat away from Cambridge may result in loss of expertise. It seemed to them to be questionable to relocate or replace a Secretariat that is functioning well. They felt that discussions on this topic had already been going for a long time, that further delay would be bad for staff morale and that the deadline for the expiry of the current lease of the Secretariat's offices in March 2009 was too close to delay matters further. One member suggested that the Committee should focus on the issue of whether to continue to rent or to purchase office premises in the Cambridge area as had been discussed earlier.

A proposal was made that the matter of Secretariat relocation away from the Cambridge area be closed for the time being and that it should only be re-opened if a positive decision to do was taken at some point in the future. There was consensus support for this proposal. The Chair therefore concluded that the F&A Committee **recommends** to the Commission that relocation should not be considered at this time.

### **5. FORMULA FOR CALCULATING CONTRIBUTIONS**

#### **5.1 Background**

Recognising the potential implications for any revised contributions formula of work on the RMS, the work of the Contributions Task Force (CTF) had been put on hold until these implications could be assessed. The Task Force last met in March 2003. At IWC/57 in Ulsan, the view was expressed by some that work to revise the contributions formula should not be linked to completion of the RMS and should therefore be resumed. It was agreed to hold a Task Force meeting at IWC/58. Given this and the impasse reached on the RMS, at IWC/58 the Commission agreed to the Task Force's proposal that work on a revised contributions formula be resumed, building on the work to date. Up to two intersessional Task Force meetings were foreseen (the first in October/November 2006, and the second, if necessary, in February/March 2007). Unfortunately it had not been possible to schedule a time convenient for all Task Force members so a meeting was not held.

## 5.2 F&A Committee discussions and recommendations

The Chair noted the difficulty in scheduling an intersessional meeting of the CTF. He asked for an indication of whether governments believe that it is likely at present that the Interim Measure could be improved upon given the position reached by the CTF.

A statement was made by Spain concerning the working of the “Interim Measure” and the effect on Spain’s Financial Contribution for 2007-2008. It noted that the annual Financial Contribution payable by Contracting Governments is calculated according to the Interim Measure which was introduced in 2002. The Interim Measure takes into account, amongst other factors, the “capacity to pay” of countries, placing them in 1 of 4 groups according to GNI (Gross National Income) and GNIPC (Gross National Income per Capita) using World Bank data. Spain noted in particular that the cut-off points between “capacity to pay” bands have not been revised or updated to reflect real growth and inflation since the formula’s introduction.

Spain further noted that in 2002 and subsequent years, it was included in the Group 3 category according to capacity to pay (GNI < USD 1,000 million, GNIPC > USD 10,000). Nevertheless, according to new data released by the World Bank in April 2007 and only very recently communicated to Spain by the Secretariat, Spain now has a GNI of USD 1,095 million, thus placing Spain into the Group 4 category. As a Group 3 country Spain, paid around GBP 22,000 in Financial Contributions in 2006-2007, but as a Group 4 country it will be required to pay around GBP 48,000 in 2007-2008 under the current formula. Spain was not challenging the “Interim Measure” or criteria within it, but the unfair situation that the lack of adjustment of cut-off points between “capacity to pay” groups had imposed.

In summary Spain considered the move from the Group 3 country band to the Group 4 country band to be unfair for the following reasons:

- Spain might have a GNI of over USD 1, 000 billion and be ranked 8<sup>th</sup> in the world using that measure, but it has a GNIPC ranking of 34<sup>th</sup> in the world, below more than 20 other members of the IWC. It is therefore not among the 7 richest countries of this Commission as the direct application of the figures adopted in 2002 would suggest.
- The short notice given to Spain regarding its reclassification creates major difficulties as there was no opportunity for the Spanish government to plan for such a sudden increase in Financial Contributions.
- That while inflation has been allowed for in the IWC budgets it has not been taken into account in the cut-off points defining “capacity to pay” groups within the “Interim Measure”.

Spain requested that the cut-off points defining the ‘capacity to pay’ groups be updated to take into account the real growth and inflation that have occurred during the five years since the Interim Measure was adopted in 2002. The Czech Republic who, along with Hungary, had been reclassified from Group 2 to a Group 3 country expressed similar concerns as Spain regarding the short notice given of these changes. Like Spain, its financial contribution was set to double.

There was general sympathy expressed regarding Spain’s reclassification as a Group 4 country and it was noted that changes in ‘capacity to pay’ grouping were granted to Monaco and San Marino at IWC/56 in 2004 to recognize their situation as being very small countries. Broad support was expressed for a review of the cut-off points as requested by Spain, although it was felt that appropriate rules needed to be developed to ensure that the Interim Measure remained fair for all countries.

A number of suggestions were made as to how the matter might be taken forward. With respect to updating the cut-off points, it was suggested that a rate of inflation to the cut-off points could be applied. The simplicity of the concept was generally accepted, although where the necessary rate of inflation might be found was thought to require advice from appropriate economic sources such as the World Bank.

With respect to sudden increases in Financial Contributions, it was suggested that this might be avoided by using World Bank data one year in arrears. This would allow Contributing Governments to have one year’s notice of any change GNI or GNIPC levels that would trigger movement between “capacity to pay” groups. Concern was expressed that this approach would set a bad precedent if only applied for the setting 2007/2008 financial contributions.

The question arose as to who should carry out a review taking the above factors into account and when this should be done. Suggestions were made that the Secretariat should perform the review and report back to a special session of the F&A Committee at IWC/60. Spain could not agree with this proposal as it was seeking an update of the cut-off points to be done in time for the calculation of 2007-2008 Financial Contributions. The Secretariat noted that did not believe that it could review the cut-off points during IWC/59. Other countries noted that they would only be comfortable for the review to be done during the meeting if the appropriate expertise was available.

After further discussion, it was agreed to **recommend** to the Commission that the Secretariat be asked to review the cut-off points defining 'capacity to pay' groups and to report back to the F&A Committee at IWC/60 with recommendations for how they may be changed.

## **6. FINANCIAL STATEMENTS, BUDGETS AND OTHER MATTERS ADDRESSED BY THE BUDGETARY SUB-COMMITTEE**

### **6.1. Review of the Provisional Financial Statement, 2006-2007**

#### *6.1.1 Report of the Budgetary Sub-committee*

The report of the Budgetary Sub-committee (IWC/59/F&A7) was introduced by its Chair Joji Morishita. The Provisional Financial Statement presented in IWC/59/5 was circulated to the Sub-committee in March 2007.

The Secretariat reported that there had not been time to develop a revised version of Table 1 of IWC/59/5, but indicated that the following changes should be noted:

Increases in income are anticipated from:

- Financial Contributions of New Members, i.e. £ 12.4k (Ecuador £ 3.7k, Greece £ 8.7k)
- Voluntary Contributions: £ 12.5k is expected from Australia towards ship-strike work arising from the Conservation Committee. The voluntary contribution and associated expenditure for conservation committee work will be regarded as part of the General Fund and as such will not be shown in the financial statements but will be reported as a note to the accounts (as applied to Voluntary Contributions for the running costs of IWC58).

A release from provision for doubtful debts is anticipated £ 53k (Ecuador cleared £ 42k of old debt, Costa Rica cleared £ 11k of old debt) but this may be reduced by provision made at the financial year end for any current debts still outstanding.

Confirmation was sought that the anticipated £ 53k released from provision for doubtful debts was not included in the projected out-turn in IWC/59/5. This was confirmed by the Secretariat

The Sub-committee noted that the projected out-turn for 2006-2007 is a generally satisfactory situation as currently presented with no problems foreseen. It accordingly recommended to the Finance and Administration Committee that the Provisional Financial Statement (Appendix 4) is forwarded to the Commission with a recommendation that it be approved subject to audit.

#### *6.1.2 Secretary's report on the collection of financial contributions*

The Secretariat referred to document IWC/59/F&A8. Total financial contributions and interest outstanding amounted to £ 447.6k, of which £ 96k referred to former members and £ 351.5k referred to current members. The Secretary's report on the collection of financial contributions was noted.

#### *6.1.3 Summary of Recommendations to the Commission*

The F&A Committee **recommends** that the Provisional Financial Statement is approved by the Commission subject to audit and further **recommends** that the Commission takes note of the "Secretary's report on the collection of financial contributions."

## 6.2 Consideration of estimated budgets, 2007-2008 and 2008-2009, including the budget for the Scientific Programme

### 6.2.1 Report of the Budgetary Sub-committee

#### Review of proposed budget 2007-2008 and forecast budget 2008-2009 (Appendix 5)

This aspect of the work done by the Budgetary Sub-committee was introduced by its Chair Joji Morishita. He highlighted the main factors affecting the formulation of the 2007-2008 proposed budget which were as follows:

*Income* – as presented in IWC/59/5, income is projected to increase overall by about 4.6% (from £ 1,656 k in the 2006-2007 Approved Budget to £ 1,732k in the proposed budget). This is due to increases in Financial Contributions (in total, with minimal increases per country), registration fees, staff assessments and bank interest receivable. For 2007-2008 UK inflation and Bank interest rates are projected to be higher than in previous years.

*Contracting Government Contributions* (Appendix 6) - the total contributions required from Contracting Governments is increased for 2007- 2008 to £ 1,407k (from £1,351k). This represents a total increase of 4.1% (just below the current level of UK inflation), but due to more Contracting Governments joining the IWC (and changes in the mix of countries per economic group) the majority of contribution changes per country are minimal (a 0.1% increase for most Group 1 & 2 countries, a decrease for Group 3 counties and an increase of up to 1.4% for Group 4 countries).

Since document IWC/59/5 was distributed in March, two more countries have joined the IWC (Ecuador and Greece) and with the release of new World Bank Data in April, three countries have been moved to higher “capacity to pay groups” (the Czech Republic and Hungary from Group 2 to Group 3, Spain from Group 3 to Group 4). These changes have resulted in an increase in Financial Contributions for the three re-classified countries and a reduction for the other countries in the groups they have joined. These changes are examined in more detail in document BSC/2007/06 (Appendix 7)

The forecast budget is increased for 2008-2009 in line with UK inflation.

*Expenditure* – 4.2% has generally been used to allow for cost increases for 2007–2008 (2.1% for 2008-2009) except where there are positive indications that different levels are required. This reflects current levels of inflation in the UK. Expenses are expected to be much the same as last year.

The forecast budget is intended to show the general trend in reserve levels where budget deficits are shown in both years

Projected result for the year(s)		
	2007-2008	2008-2009
Balance of income and expenditure (deficit)	-87,800	-109,300
Surplus/ (Deficit) after transfers between Funds	-99,200	-120,900
General Fund Reserves		
	2007-2008	2008-2009
Projected balance on General Fund at year-end	1,157,500	1,036,600
Target level – approximately 6 months costs	910,100	938,700
% of Target level	127	110

*Reserves* - Concern was expressed at IWC57 that the level of reserves should be brought more in line with the “target level” of 50% of operating expenditure in any year. The proposed budget as currently drafted produces an operating deficit. The forecast budget shows an increase in Financial Contributions in line with the assumed rate of UK inflation at 2.1% to show the cumulative effect on reserves of prudently moving towards the “target level”.

The projected levels of the reserves at 127% and 110% may be considered satisfactory.

#### Research Budget for 2007-2008 (Appendix 8)

The Chair invited Arne Bjorge, Chair of the Scientific Committee, to introduce the Committee's proposals for research funding for 2007-2008.

Bjorge reviewed the relevant extracts from the Scientific Committee's report, (IWC/59/Rep 1, item 23).

The Scientific Committee had identified projects totalling £331,050, which it considered necessary to properly carry out the Commission's requirements. However, the Committee recognised the financial constraints that applied, and accordingly had prepared a reduced list of items to get as near as possible to the target, which had been set at £290,700. The Scientific Committee had developed a reduced budget of £293,350 and 'strongly recommended that, at a minimum, the Commission accepts its reduced budget of £293,350 where all items are regarded as being of high priority.

#### NGO observer and press fees

The Commission decided in 1992 that fees for Observers from non-member Governments and intergovernmental organisations should be held constant at £800 while the fee for NGO observers should increase annually. The proposed budget for NGO observers allows for an increase from £625 to £650 (+ 4.2% - rounded) at the Annual Meeting in 2008. The nominal Press fee increases from £45 to £50.

The Sub-committee agreed that the levels outlined by the Secretariat should be adopted. Accordingly the Sub-committee recommended that for 2007-2008 the NGO fee be set at £650 and the media fee at £50.

#### Changes to Financial Contributions shown in IWC/59/5 arising from an increase in membership and the re-classification of countries between "capacity to pay" groups (Appendix 7)

Given the increase in membership and the re-classification of capacity to pay group of the Czech Republic, Hungary and Spain, the Budgetary Sub-committee was invited to consider the following two options with respect to setting financial contributions for 2007-2008:

- Option 1: The 2007-2008 total Financial Contributions can be maintained at the level proposed in IWC/59/5 of £ 1,407k (after adjustment for new members and "capacity to pay" group changes).
- Option 2: An alternative is to follow the original approach adopted for document IWC/59/5 and to keep the Financial Contribution per country as close to 2006-2007 levels as is practicable. This alternative approach produces a revised total for Financial Contributions of £ 1,439,200, i.e. an extra £ 32,200

Option 2 would provide an opportunity, if desired, to achieve a modest increase in the level of reserves without adding to the existing level of financial contribution of the majority of counties.

The effect of the two options on financial contributions is demonstrated in Table 1 of Appendix 7. [It should be noted that the calculation of column C of Table 1 in Appendix 7 is the end product of the calculation shown in detail in Appendix 6.]

#### Summary of Responses to the 2007-2008 Proposed Budget

With respect to **financial contributions** and the two options presented as described above in section 3.3.5, some members were against additions being made to reserves without specific expenditure in mind (i.e. as in Option 2). Others were against Option 2 in principle even though the impact on the financial contribution of most members was minimal. Some members considered that a reduction of financial contributions for the majority of countries was to be preferred (i.e. as in Option 1). The consensus was that Option 1, i.e. maintaining total financial contributions at the level proposed in IWC/59/5 of £ 1,407k (after adjustment for new members and "capacity to pay" group changes) should be recommended to the Finance and Administration Committee.

With respect to **expenditure**, 4.2% has generally been used to allow for cost increases for 2007-2008 (2.1% for 2008-2009) except where there are positive indications that different levels are required. This was accepted by the committee but a question was raised as to the content of the proposed "Other Meeting" budget for 2007-2008 for £79,800. The Secretariat responded that this comprised: (1) a provision of £ 40k for intersessional meetings in 2007-2008 (including facilities hire, translation and interpretation); (2) a provision of £ 39.7k for "other costs" associated



with provision of document translation and simultaneous interpreters for IWC/60 in Chile. The £ 40k for intersessional meetings during 2007/2008 had been included to provide for the event that at IWC/59 the Commission agrees to hold an intersessional meeting. If there is no decision to hold an intersessional meeting, the £40k provision can be deducted from the proposed budget. With respect to the £39.7k for 'other costs', at IWC/58, the Commission agreed to provide for (together with some voluntary contributions): (1) simultaneous interpreters for French and Spanish for the Plenary and private meetings of Commissioners at IWC/59; and (2) translation of summary reports of Commission sub-groups, Schedule amendments and Resolutions (see IWC/58/28 and section 20.1.2.2 of the Chair's Report of IWC/58). At IWC/58 the Commission also adopted Resolution 2006-3 on French and Spanish as working languages of the Commission. This Resolution *inter alia* requested the Secretariat to 'develop options for the implementation of French and Spanish at future meetings of the Commission, including possible time frame and cost implications for a final decision to be taken at the 2007 Annual Meeting'. The £39.7k would provide for an increased level of these services at IWC/60 over those being provided for IWC/59, namely provision of interpreters for the Commission Sub-groups (but not including the Scientific Committee). If the Commission decides against increasing the provision for interpretation and translation, then the budget will be adjusted accordingly.

Some committee members expressed concern about the implications on cost and complexity of meetings of providing for translation and interpretation.

The consensus on non-research expenditure was that the inflation rise was acceptable, as was the inclusion in the interim of the other meeting provision of £ 79.8k as long as this was subject to discussion at length at the Finance & Administration Committee.

With respect to research, the Chair of the Scientific Committee was complimented on the quality of the Committee's work. Although the reduced budget proposed by the Committee of £ 293,350 was in excess of the target figure of £ 290,700 included in IWC/59/5, the increase of £ 2,650 was regarded as acceptable. Furthermore, the Budgetary Sub-committee did not consider itself to be the competent body to suggest reductions to programmes proposed by the Scientific Committee. The Sub-committee recommended that the increase of £ 2,650 should be funded from the general fund rather than from increased financial contributions.

The Chair of the Scientific Committee was questioned about the apparent low funding given to environmental research compared with other areas. The Scientific Committee Chair responded that preparatory meetings for two larger workshops in future years (on POLLUTION 2000+ and climate change) were included within the 2007-2008 budget and that requests for funding of these areas were expected to increase significantly in future years. He noted that the balance of funding between areas varies from year to year and that the provision allotted in any one year to a particular area was not a reflection of the priority given to that work.

The priorities of the Scientific Committee were accepted by the Sub-Committee, and the Sub Committee agreed to include the Scientific Committee's £293,350 provision in the proposed budget for 2007-2008 (Appendix 8).

The Sub-committee therefore recommended that the Finance and Administration Committee consider and forward the proposed budget for 2007-2008 as given in Appendix 5 together with the indicated level of financial contributions from Contracting Governments to the Commission with a recommendation that it be adopted, but with the caveat that the provision included for interpretation and translation had yet to be discussed by the F&A Committee. (A preliminary estimate of the contribution to be requested from individual governments is given in Appendix 6 and modified in Appendix 7 in the light of recent increases in membership and "capacity to pay" group changes. It should however be noted that this is indicative only and subject to adjustment and confirmation in the light of factors such as actual meeting attendance).

The Chair of the Scientific Committee raised the issue of the heavy workload faced by scientists and convenors at IWC59. He requested that consideration be given to extending the time allowed for Scientific Committee work by 1 day, which would allow 15 more working sessions across the broad range of work dealt with by the Committee. The Budgetary Sub-committee noted that if there were no budgetary implications this might be possible for IWC60 in Chile without changing the proposed duration of the meeting. The Budgetary Sub-committee asked the Secretariat to consider the request of the Scientific Committee Chair when developing the schedule for IWC60 and to inform the Scientific Committee Chair if this was not possible, so that more consideration could be given to extending the time available for Scientific Committee work in future years.

### Forecast for 2007-2008

The forecast budget for 2008-2009 is given alongside the 2007-2008 proposed budget. The forecast budget is intended to show the general trend if income and expenditure rise at the forecast level of UK inflation.

A question was raised as to whether recent changes to the distribution of Financial Contributions arising from increased membership and “capacity to pay” changes would result in substantial increases in individual cases in the forecast budget. The Secretariat indicated that for the forecast budget, increases should only be by inflation.

The Sub-committee therefore recommended that the Finance and Administration Committee take note and forward the forecast budget for 2008-2009 (Appendix 5) to the Commission.

#### *6.2.2. Summary of Recommendations to the Commission*

The F&A Committee **recommends** that:

- the proposed budget for 2007-2008 (Appendix 5) be forward to the Commission for its adoption;
- that the Commission takes note of the Forecast Budget for 2008-2009;
- that for 2007-2008, the NGO fee be set at £650 and the media fee at £50.

## **7. OTHER MATTERS**

### **7.1 Website**

Japan drew attention to a recommendation arising from the Conference on Normalizing the IWC, held under its auspices in Tokyo in February 2007, that the Secretariat might consider establishing links from the Commission’s website ([www.iwcoffice.org](http://www.iwcoffice.org)) to websites of Contracting Governments where governments express their views and positions on IWC matters. The aim would be to make the views and positions of Contracting Governments equally available to the public. Japan noted that it would like to go ahead with this recommendation.

The UK considered this to be an interesting idea that it could support in principle but noted that there may be practical difficulties, including the need for some sort of vetting process. The Secretariat noted that creating the links from IWC’s web page to the web pages of Contracting Governments would not be difficult or time consuming. It noted however that it could not be responsible for the content or updating of other web sites.

The F&A Committee found Japan’s proposal to be interesting and asked the Secretariat to develop a short paper for plenary that addressed the practical arrangements and implications, including cost, of establishing these links.

### **7.2 Delegations of host governments**

Brazil noted that recent Annual Meetings have been hosted in developing countries. It further noted that in preparation for and hosting of a meeting, governments find it helpful to have larger delegations. However, this has financial implications if a government that usually has a small delegation of 3 or less increases the size of its delegation. It therefore proposed that a host government be allowed to have up to 6 delegates for the cost of 1 share (currently a delegation of 3 attracts 1 share, a delegation of 4-7 attracts 2 shares) at the meeting before the one it hosts and at the one it hosts. It clarified that this would apply to all host countries not just to those of developing countries.

While some countries expressed support for this approach, Norway questioned whether it is necessary given that a government can bring as many support staff as it wishes to without any implications to financial contributions. If the reason is to have larger delegations relates to educational purposes, Norway considered that designation of support staff should be sufficient. Brazil however noted that the intention was to have delegate status. Japan suggested that the simplest approach would be to take out the size of the delegation of the host government from the three-year average currently used to calculate delegation size of the host country.

After further discussion, Brazil agreed to work with Chile and the Secretariat to develop a proposal that would be submitted to the plenary.

## **8. ADOPTION OF REPORT**

The report was adopted ‘by post’ at 9am on 26<sup>th</sup> May 2007.

## Appendix 1

### List of Participants

#### **Antigua & Barbuda**

Anthony Liverpool (Chair)

#### **Argentina**

Miguel Iñiguez

#### **Australia**

Donna Petrachenko

Lesley Gidding

Pam Eiser

#### **Austria**

Andrea Nouak

#### **Belgium**

Alexandre de Lichtervelde

#### **Brazil**

José Truda Palazzo

Régis Pinto Lima

#### **Chile**

Francisco Berguño Hurtado

Ximena Alcayaga Claussen

Elsa Cabrera Peñuela

#### **Czech Republic**

Pavla Hycova

#### **Denmark**

Ole Samsing

Maj Friis Munk

Mads Lunde

#### **Dominica**

Lloyd Pascal

Andrew Magliore

#### **Ecuador**

Agustin Fornell

Nancy Hilgert

Cristina Castro

#### **Finland**

Esko Jaakkola

Penina Blankett

#### **France**

Stephane Louhaur

#### **Germany**

Marlies Reimann

Lars Puvogel

#### **Grenada**

Justin Rennie

#### **Iceland**

Stefán Ásmundsson

Gísli Víkingsson

#### **Italy**

Riccardo Rigillo

Caterina Fortuna

Frederico Cinquepalmi

#### **Japan**

Minoru Morimoto

Joji Morishita

Shigeki Takaya

Jiro Hyugaji

Ryoichi Nakamura

Yasuo Iino

Kayo Ohmagari

Dan Goodman

Saemi Baba (I)

#### **Kiribati**

Reteta Nikuata-Rimon

#### **Republic of Korea**

Chiguk Ahn

Yong Rock An

Hyun Jin Park (Chair)

#### **Luxembourg**

Pierre Gallego

#### **Mexico**

Lorenzo Rojas-Bracho

#### **Netherlands**

Maaïke Moolhuijsen

#### **New Zealand**

Geoffrey Palmer

Jan Henderson

Michael Donoghue

Indra Prasad

#### **Norway**

Turid Eusébio

Halvard Johansen

Hild Ynnesdal

#### **Portugal**

Marina Sequeira

#### **Russian Federation**

Valentin Ilyashenko

Rudolf Borodin

Alyona Selhay (I)

Svetlana Burton (I)

#### **South Africa**

Herman Oosthuizen

#### **Spain**

Carmen Ascencio

#### **St Lucia**

Vaughn Charles

#### **St Vincent & the Grenadines**

Raymond Ryan

#### **Sweden**

Bo Fernholm

#### **Switzerland**

Bruno Mainini

Nathalie Bösch

#### **UK**

Richard Cowan

James Gray

Mark Simmonds

Jennifer Lonsdale

#### **USA**

Emily Lindow

John Field

Heather Rockwell

Keith Johnson

Stanley Speaks

#### **SECRETARIAT**

Nicky Grandy (Rapporteur)

Sean Moran (Rapporteur)

Sue Morley

## Appendix 2

### List of Documents

F&A Committee documents		Agenda item
IWC/59/F&A	1 Revised Draft Agenda	
	2 List of Documents	
	3 Expression of interest from SWITZERLAND in hosting the IWC Secretariat	4
	4 Expression of interest from GERMANY in hosting the IWC Secretariat	4
	5 Exploration of the introduction of French and Spanish as Working Languages of the IWC: how to address the requests made in Resolution 2006-3	3.1.2
	6 Report from the F&A Committee Special Session on Frequency of Meetings	3.1.3
	7 Report of the Budgetary Sub-committee	6
	8 Secretary's report on the collection of financial contributions for 2006-2007	6.1.2
	9 Scientific Committee Invited Participants 2007	
<b>Commission Documents</b>		
IWC/59/Rep	1 (Extract from the) Report of the Scientific Committee	6.2
IWC/59/	5 Financial Statements	6
<b>Documents from last year</b>		
IWC/58/	24 Non-governmental organisation accreditation and participation in IWC Annual Meetings: a recommended approach	3.2

## **Appendix 3**

### **Agenda**

#### **1. INTRODUCTORY ITEMS**

- 1.1 Appointment of Chair [*Anthony Liverpool, Antigua and Barbuda, is proposed*]
- 1.2 Appointment of Rapporteurs [*Nicky Grandy & Sean Moran, Secretariat, are proposed*]
- 1.3 Review of Documents

#### **2. ADOPTION OF THE AGENDA**

#### **3. ADMINISTRATIVE MATTERS**

- 3.1 Annual Meeting Arrangements and Procedures
  - 3.1.1 Need for a Technical Committee
  - 3.1.2 Use of languages other than English
  - 3.1.3 Frequency of meetings
  - 3.1.4 Other
- 3.2 NGO accreditation and participation
- 3.3 Legal advice in relation to the IWC
- 3.4 Amendments to the Rules of Procedure, Financial Regulations and Rules of Debate

#### **4. SECRETARIAT OFFICES AND POSSIBLE RELOCATION OF SECRETARIAT**

#### **5. FORMULA FOR CALCULATING CONTRIBUTIONS**

#### **6. FINANCIAL STATEMENTS, BUDGETS AND OTHER MATTERS ADDRESSED BY THE BUDGETARY SUB-COMMITTEE**

- 6.1 Review of the provisional financial statement, 2006/2007
  - 6.1.1 Report of the Budgetary Sub-committee
  - 6.1.2 Secretary's report on the collection of financial contributions
  - 6.1.3 F&A Committee discussions and recommendations
- 6.2 Consideration of estimated budgets, 2007/2008 and 2008/2009, including the budget for the Scientific Programme
  - 6.2.1 Report of the Budgetary Sub-committee
  - 6.2.2 F&A Committee discussions and recommendations

#### **7. OTHER MATTERS**

#### **8. ADOPTION OF THE REPORT**

## Appendix 4

### Provisional Financial Statement 2006 -2007

<b>Income and Expenditure Account</b>				Note
	Approved Budget		Projected Out-turn	
<b>Income</b>	£	£	£	
Contracting Government contributions		1,351,350	1,393,800	
Recovery of Arrears		0	0	
Interest on overdue financial contributions		0	18,600	
Voluntary contributions		5,500	24,300	
Sales of publications		17,500	17,500	
Sales of sponsored publications		1,000	1,000	
Observers' registration fees		44,950	44,200	
UK taxes recoverable		29,800	20,800	
Staff assessments		154,800	154,800	
Interest receivable		50,150	58,800	
Sundry income		<u>1000</u>	<u>1,000</u>	
		1,656,050	1,734,800	
<b>Expenditure</b>				
Secretariat	1,023,480		1,024,400	
Publications	43,350		40,200	
Annual meetings	333,850		333,900	
Other meetings	20,500		20,500	
Research expenditure	274,000		274,000	
Small cetaceans	4,550		19,000	
Sundry	0		0	
	<u>1,699,730</u>		<u>1,712,000</u>	
<b>Provisions</b>				
Unpaid interest on overdue contributions	0		0	
Severance Pay Provision	28500		26,500	
Provn for other doubtful debts	<u>0</u>		<u>0</u>	
		<u>1,728,230</u>	<u>1,738,500</u>	
<b>Excess of expenditure over income</b>		-72,180	-3,700	
Net Transfers from or to (-):				
Sponsored Publications Fund		-2,000	-1,800	
Small Cetaceans Fund		-6,500	-18,900	
Research Fund		<u>-50</u>	<u>5,400</u>	
<b>Surplus/Deficit (-) for the year after transfers</b>		<u>-80,730</u>	<u>-19000</u>	

## Appendix 5

### Proposed Budget 2007 - 2008; Forecast 2008 - 2009

#### Income and Expenditure Account

	Proposed Budget 2007-2008		Forecast Budget 2008-2009		Note
<b>Income</b>	£	£	£	£	
Contracting Government contributions		1,407,000		1,436,600	
Recovery of Arrears		0		0	
Interest on late financial contributions		0		0	
Voluntary contributions		2,000		2,000	
Sales of publications		17,500		17,600	
Sales of sponsored publications		1,500		1,600	
Observers' registration fees		48,400		49,400	
UK taxes recoverable		24,700		25,300	
Staff assessments		162,800		169,600	
Interest receivable		67,600		64,900	
Sundry income		1,000		1,100	
		<u>1,732,500</u>		<u>1,768,100</u>	
<b>Expenditure</b>					
Secretariat	1,041,900		1,074,400		
Publications	37,700		38,500		
Annual meetings	347,900		355,200		
Other meetings	79,800		81,400		
Research expenditure	290,700		296,900		
Small cetaceans	1,000		1,000		
Sundry	<u>0</u>		<u>0</u>		
	1,799,000		1,847,400		
<b>Provisions</b>					
Unpaid interest on overdue contributions	0		0		
Severance Pay Provision	21,300		30,000		
Provn for other doubtful debts	<u>0</u>		<u>0</u>		
		<u>1,820,300</u>		<u>1,877,400</u>	
Excess of expenditure over income		-87,800		-109,300	
<b>Net Transfers from or to (-):</b>					
Sponsored Publications Fund		-2,800		-3,000	
Research Fund		-8,000		-8,000	
Small Cetaceans Fund		<u>-600</u>		<u>-600</u>	
<b>Surplus/Deficit (-) for the year after transfers</b>		<u>-99,200</u>		<u>-120,900</u>	

**Appendix 6 - Provisional Estimate of Financial Contributions, year beginning 1 September 2007**

		Current' scheme	Capacity to pay Group	Red'n	Red'n	Red'n	Add-on	Add-on	Add-on	Total £
				Stage 1*	Stage 2*	£	Whaling	£	£	
								Group 3 Group 4		
1	Antigua & Barbuda	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
2	Argentina	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
3	Australia	21,730	3	0	0	0	0	6,105	0	27,835
4	Austria	16,297	3	0	0	0	0	6,105	0	22,402
5	Belgium	16,297	3	0	0	0	0	6,105	0	22,402
6	Belize	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
7	Benin	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
8	Brazil	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
9	Cambodia	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
10	Cameroon	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
11	Chile	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
12	China, P.R of	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
13	Costa Rica	10,865	2	-2,716	-815	-3,531	0	0	0	7,334
14	Cote d'Ivoire	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
15	Croatia	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
16	Cyprus	16,297	3	0	0	0	0	6,105	0	22,402
17	Czech Republic	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
18	Denmark	38,027	3	0	0	0	5,524	6,105	0	49,656
19	Dominica	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
20	Finland	16,297	3	0	0	0	0	6,105	0	22,402
21	France	16,297	4	0	0	0	0	0	38,665	54,963
22	Gabon	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
23	Gambia, The	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
24	Germany	21,730	4	0	0	0	0	0	38,665	60,395
25	Grenada	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
26	Guatemala	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
27	Guinea	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
28	Hungary	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
29	Iceland	38,027	3	0	0	0	5,524	6,105	0	49,656
30	India	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
31	Ireland	16,297	3	0	0	0	0	6,105	0	22,402
32	Israel	16,297	3	0	0	0	0	6,105	0	22,402
33	Italy	21,730	4	0	0	0	0	0	38,665	60,395
34	Japan	76,054	4	0	0	0	5,524	0	38,665	120,243
35	Kenya	10,865	2	-2,716	-815	-3,531	0	0	0	7,334
36	Kiribati	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
37	Korea, Rep of	21,730	3	0	0	0	0	6,105	0	27,835
38	Luxembourg	16,297	3	0	0	0	0	6,105	0	22,402
39	Mali	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
40	Marshall Islands	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
41	Mauritania	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
42	Mexico	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
43	Monaco	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
44	Mongolia	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
45	Morocco	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001



Appendix 6 – (continued)

		Current' scheme	Capacity to pay Group	Red'n Stage 1*	Red'n Stage 2*	Red'n £	Add-on Whaling	Add-on Group 3 £	Add-on Group 4 £	Total £
46	Nauru	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
47	Netherlands	21,730	3	0	0	0	0	6,105	0	27,835
48	New Zealand	27,162	3	0	0	0	0	6,105	0	33,267
49	Nicaragua	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
50	Norway	38,027	3	0	0	0	5,524	6,105	0	49,656
51	Oman	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
52	Palau	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
53	Panama	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
54	Peru	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
55	Portugal	16,297	3	0	0	0	0	6,105	0	22,402
56	Russian Federation	27,162	2	-6,791	-2,037	-8,828	5,524	0	0	23,858
57	San Marino	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
58	Senegal	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
59	Slovak Republic	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
60	Slovenia	16,297	3	0	0	0	0	6,105	0	22,402
61	Solomon Islands	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
62	South Africa	16,297	2	-4,074	-1,222	-5,297	0	0	0	11,001
63	Spain	16,297	3	0	0	0	0	6,105	0	22,402
64	St Kitts and Nevis	21,730	1	-10,865	-2,716	-13,581	0	0	0	8,149
65	St Vincent & The G.	27,162	1	-13,581	-3,395	-16,976	5,524	0	0	15,709
66	St. Lucia	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
67	Suriname	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
68	Sweden	21,730	3	0	0	0	0	6,105	0	27,835
69	Switzerland	16,297	3	0	0	0	0	6,105	0	22,402
70	Togo	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
71	Tuvalu	16,297	1	-8,149	-2,037	-10,186	0	0	0	6,111
72	United Kingdom	27,162	4	0	0	0	0	0	38,665	65,828
73	USA	38,027	4	0	0	0	5,524	0	38,665	82,216

Note 1	1,407,000	-305,574	-81,079	-386,653	38,665	115,996	231,992	1,407,000
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		Shortfall for re-distribution	-386,653		
Group 1	25	Whaling	10%	38,665	
Group 2	23	Group 3	30%	115,996	
Group 3	19	Group 4	60%	231,992	
Group 4	6			386,653	
	73				

Note 1: Totals in this table are rounded.

**Appendix 7**  
**Changes to Financial Contributions shown in IWC/59/5 arising from an increase in membership and the re-classification of countries between “capacity to pay” groups (from BSC/2007/06)**

Financial Contribution for 2007/2008						
	"Capacity to pay" Group	Country	with levels per country set at approx 06/07 levels (as far as possible) + adjustments for new members and "capacity to pay" group changes	as per IWC/59/5 adjusted for new members and "capacity to pay" group changes	as per IWC/59/5	Fin.Cont. 2006/2007 (as per IWC.CCG.574)
			A (Option 2)	B (Option 1)	C	D
1	1	Antigua & Barbuda	6,087	5,951	6,111	6,105
2	2	Argentina	10,956	10,711	11,001	10,990
3	3	Australia	27,093	26,487	27,835	28,401
4	3	Austria	21,683	21,198	22,402	22,973
5	3	Belgium	21,683	21,198	22,402	22,973
6	1	Belize	6,087	5,951	6,111	6,105
7	1	Benin	6,087	5,951	6,111	6,105
8	2	Brazil	10,956	10,711	11,001	10,990
9	1	Cambodia	6,087	5,951	6,111	6,105
10	2	Cameroon	10,956	10,711	11,001	10,990
11	2	Chile	10,956	10,711	11,001	10,990
12	2	China, P.R of	10,956	10,711	11,001	10,990
13	2	Costa Rica	10,956	10,711	7,334	7,327
14	2	Cote d'Ivoire	10,956	10,711	11,001	10,990
15	2	Croatia	10,956	10,711	11,001	
16	3	Cyprus	21,683	21,198	22,402	
17	3	Czech Republic	21,683	21,198	11,001	10,990
18	3	Denmark	48,776	47,685	49,656	50,099
19	1	Dominica	6,087	5,951	6,111	6,105
20	2	Ecuador	10,956	10,711		
21	3	Finland	21,683	21,198	22,402	22,973
22	4	France	48,938	47,843	54,963	54,203
23	1	Gabon	6,087	5,951	6,111	6,105
24	1	Gambia, The	6,087	5,951	6,111	6,105
25	4	Germany	54,349	53,133	60,395	59,630
26	3	Greece	21,683	21,198		
27	1	Grenada	6,087	5,951	6,111	6,105
28	2	Guatemala	10,956	10,711	11,001	7,327
29	1	Guinea	6,087	5,951	6,111	6,105
30	3	Hungary	21,683	21,198	11,001	10,990
31	3	Iceland	48,776	47,685	49,656	50,099
32	2	India	10,956	10,711	11,001	10,990
33	3	Ireland	21,683	21,198	22,402	22,973
34	3	Israel	21,683	21,198	22,402	22,973
35	4	Italy	54,349	53,133	60,395	59,630
36	4	Japan	113,905	111,357	120,243	119,319

# Appendix 7

Financial Contribution for 2007/2008						
	"Capacity to pay" Group	Country	with levels per country set at approx 06/07 levels (as far as possible) + adjustments for new members and "capacity to pay" group changes	as per IWC/59/5 adjusted for new members and "capacity to pay" group changes	as per IWC/59/5	Fin.Cont. 2006/2007 (as per IWC.CCG.574)
			A (Option 2)	B (Option 1)	C	D
37	2	Kenya	7,304	7,141	7,334	7,327
38	1	Kiribati	6,087	5,951	6,111	6,105
39	3	Korea, Rep of	27,093	26,487	27,835	28,401
40	3	Luxembourg	21,683	21,198	22,402	22,973
41	1	Mali	6,087	5,951	6,111	6,105
42	1	Marshall Islands	6,087	5,951	6,111	6,105
43	1	Mauritania	6,087	5,951	6,111	6,105
44	2	Mexico	10,956	10,711	11,001	10,990
45	2	Monaco	10,956	10,711	11,001	10,990
46	1	Mongolia	6,087	5,951	6,111	6,105
47	2	Morocco	10,956	10,711	11,001	10,990
48	1	Nauru	6,087	5,951	6,111	6,105
49	3	Netherlands	27,093	26,487	27,835	28,401
50	3	New Zealand	32,504	31,777	33,267	33,828
51	1	Nicaragua	6,087	5,951	6,111	6,105
52	3	Norway	48,776	47,685	49,656	50,099
53	2	Oman	10,956	10,711	11,001	10,990
54	1	Palau	6,087	5,951	6,111	6,105
55	2	Panama	10,956	10,711	11,001	10,990
56	2	Peru	10,956	10,711	11,001	10,990
57	3	Portugal	21,683	21,198	22,402	22,973
58	2	Russian Federation	23,712	23,181	23,858	23,734
59	2	San Marino	10,956	10,711	11,001	10,990
60	1	Senegal	6,087	5,951	6,111	6,105
61	2	Slovak Republic	10,956	10,711	11,001	10,990
62	3	Slovenia	21,683	21,198	22,402	
63	1	Solomon Islands	6,087	5,951	6,111	6,105
64	2	South Africa	10,956	10,711	11,001	10,990
65	4	Spain	48,938	47,843	22,402	22,973
66	1	St Kitts and Nevis	8,116	7,934	8,149	8,141
67	1	St Vincent & The G.	15,596	15,247	15,709	15,593
68	1	St. Lucia	6,087	5,951	6,111	6,105
69	1	Suriname	6,087	5,951	6,111	6,105
70	3	Sweden	27,093	26,487	27,835	28,401
71	3	Switzerland	21,683	21,198	22,402	22,973
72	1	Togo	6,087	5,951	6,111	6,105
73	1	Tuvalu	6,087	5,951	6,111	6,105
74	4	United Kingdom	59,759	58,422	65,828	65,057
75	4	USA	76,031	74,330	82,216	81,329
			1,439,200	1,407,000	1,407,000	1,351,350

**Proposed Budget 2007 – 2008** *Forecast 2008 – 2009*

Income and Expenditure Account (revised)

	Proposed Budget 2007-2008		<i>Forecast Budget 2008-2009</i>	
<b>Income</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Contracting Government contributions		1,439,200		1,469,400
Recovery of Arrears		0		0
Interest on late financial contributions		0		0
Voluntary contributions		2,000		2,000
Sales of publications		17,500		17,600
Sales of sponsored publications		1,500		1,600
Observers' registration fees		48,400		49,400
UK taxes recoverable		24,700		25,300
Staff assessments		162,800		169,600
Interest receivable		67,600		64,900
Sundry income		1,000		1,100
		<u>1,764,700</u>		<u>1,800,900</u>
<b>Expenditure</b>				
Secretariat	1,041,900		1,074,400	
Publications	37,700		38,500	
Annual meetings	347,900		355,200	
Other meetings	79,800		81,400	
Research expenditure	290,700		296,900	
Small cetaceans	1,000		1,000	
Sundry	0		0	
	<u>1,799,000</u>		<u>1,847,400</u>	
<b>Provisions</b>				
Unpaid interest on overdue contributions	0		0	
Severance Pay Provision	21,300		30,000	
Provn for other doubtful debts	0		0	
		<u>1,820,300</u>		<u>1,877,400</u>
Excess of expenditure over income		-55,600		-76,500
<b>Net Transfers from or to (-):</b>				
Sponsored Publications Fund		-2,800		-3,000
Research Fund		-8,000		-8,000
Small Cetaceans Fund		-600		-600
<b>Surplus/Deficit (-) for the year after transfers</b>		<u>-67,000</u>		<u>-88,100</u>

**Projected result for the year(s) (revised)**

	<u>2007-2008</u>	<u>2008-2009</u>
Balance of income and expenditure (deficit)	-55,600	-76,500
Surplus/ (Deficit) after transfers between Funds	-67,000	-88,100

**General Fund Reserves (revised)**

	<u>2007-2008</u>	<u>2008-2009</u>
Projected balance on General Fund at year-end	1,189,700	1,101,600
Target level – approximately 6 months costs	910,100	938,700
% of Target level	130	117

## Appendix 8

### Scientific Committee Funding requirements for 2007/2008

Summary of budget requests from the Scientific Committee for the coming year. The number in parentheses after the short title refers to the number in the discussion below

Table 6

Plenary Item first	Short title	Requested	Reduced
<b>RMP</b>			
1 Item 6.1; Annex D, App. 6	Audit western NP Bryde's whale survey data	5,000	2,000
2 Item 6; Annex D, App. 9	Computing support for <i>Implementations</i>	20,000	20,000
3 Item 6.2; Annex D, Item 5.1	NA Fin Whale <i>Implementation</i> - technical meeting	5,000	5,000
4 Item 6.2; Annex D, Item 5.1.2	1st Intersessional Workshop for the NA Fin Whale <i>Implementation</i>	10,000	10,000
5 Item; 5.2; Annex D, Item 5.5	Workshop to review MSY rates	6,000	6,000
<b>AWMP</b>			
6 Items 8, 9.4, 9.6; Annex E	Assistance for <i>SLA</i> developers	10,000	10,000
7 Items 8, 9.4, 9.6; Annex E, Items 3-5	Workshop on Greenland fisheries.	10,000	10,000
<b>BRG</b>			
8 Item 10.7; Annex F, Item 6.2	W. North Pacific gray whale telemetry, contingent on meeting the requirements in Annex F.	2,000	2,000
<b>IA</b>			
9 Item 10.2,10.11; Annex G; App. 2	SOWER 2007/08 cruise and planning meeting	66,750	66,750
10 Item 10.2.1; Annex G, App. 3	SOWER abundance estimate workshop	4,000	4,000
11 Item 10.2.3; Annex G, App. 6	Travel for earplug ageing expert in calibration experiment	2,000	2,000
12 Item 10.2, 10.11 Annex G, Item 6.2	Analysis of the BT mode data and importation of 2006/07 SOWER data into DESS	10,000	10,000
13 Item 10.2.3; Annex G, Item 7.4	Continue development of statistical catch-at-age estimators for Antarctic minke whales	6,000	6,000
<b>SH</b>			
14 Item 10.5; Annex H, App. 3	Finalise assessment of humpback whale Breeding Stocks C and D.	37,000	23,000
15 Item 10.5; Annex H, Item 6	Antarctic humpback whale photo-identification catalogue maintenance	6,600	6,600
16 Item 10.6; Annex H, App. 4	Initiate assessment of Antarctic blue whales	3,300	3,300
<b>SD</b>			
17 Item 11.2; Annex I, App. 4	TOSSM development – programming assistance	9,000	9,000
<b>E</b>			
18 Item 12.2; Annex K, App. 3	Scoping meeting for POLLUTION 2000+ Workshop	5,000	5,000
19 Item 12.6.1; Annex K, App. 4	Scoping meeting for Climate Change Workshop	6,000	6,000
20 Item 12.1; Annex K, Item 6	Workshop to review of skin diseases in cetaceans of S. America.	7,700	2,000
<b>EM</b>			
21 Item 13.1; Annex K1, Item 1.2	CCAMLR/IWC Workshop in July 2008	36,000	36,000
<b>WW</b>			
22 Item 15.3.2; Annex M, Item 7.2	Workshop for strategic planning of large-scale whalewatching research.	21,000	6,000
<b>DNA</b>			
23 Item 16.1; Annex N, App. 2	Validate mtDNA control-region sequences in GenBank for large baleen whales	2,700	2,700
24 <b>ALL</b>	Invited Participants to the 2008 Annual Meeting	40,000	40,000
<b>TOTAL</b>		331,050	293,350