

SC/68B/O/06 Rev1

Research Fund Financial Report

Secretariat



INTERNATIONAL
WHALING COMMISSION

Report on the Research Fund Financial Position
A Secretariat Paper
5 May 2020

1. Background

- 1.1. The purpose of this report is to update the Scientific Committee on the financial position of the Research Fund and other relevant IWC funds.
- 1.2. All figures are in GBP unless otherwise stated.

2. 2019 Position on the Research Fund

- 2.1. A full analysis of 2019 Research Fund expenditure is given in Appendix A to this report. The table below summarises this activity:

	2019 Research Fund Position
Opening Balance 1 January 2019	233,589
Income	
Budget Allocated from Commission	226,515
Budget Allocated from Third Parties (Voluntary Contributions)	11,201
Interest Income	939
Total Income	472,244
Expenditure	
Invited Participants	(96,336)
Other Meetings & Workshops	(22,956)
Modelling & Computing	(19,863)
Research	(49,100)
Databases & Catalogues	(23,010)
Reports	0
Projects Initiated in Previous Years	(5,419)
Authorised Use of Contingency Funds	(15,540)
Bank Charges	(273)
Total Expenditure	(232,497)
Closing Balance 31 December 2019	239,747

- 2.2. Key points to note are as follows:

- The budget figures shown reflect the amount awarded by the Commission at IWC67 which represents a c.30% reduction in the amount that was requested by the Scientific Committee in 2018.
- 2019 voluntary contributions were gratefully received as follows:
 - Government of France - £3,400 to support invited participants at the Nairobi, Kenya SC meeting
 - Animal Welfare Institute - £7,801 (USD 10,000) to support the production of a pre-report for the Ecosystem Functioning Workshop.
- No material overspends were recorded in 2019.
- The balance on the contingency fund represents 14% of total budget and is therefore slightly higher than the target level of 10% set out in the Financial Regulations.
- The Commission approved a budget for the Marine Debris workshop from 2020 funds. As the workshop was requested to be held in 2019, the SC Chair authorised funds to be

‘borrowed’ from the SC’s contingency fund. These funds have been replenished now the 2020 budget is available.

- The Commission approved a budget for the Guiana Dolphin pre-assessment and a River Dolphin workshop from 2020 funds. As the workshops were requested to be held in 2019, it was agreed that as a one-off, funds be borrowed from the Small Cetaceans Fund to allow this to happen. Cash has since been returned to the Small Cetaceans Fund.
- The project *“Proposed process to facilitate a review by the Committee of ‘Spatial Risk Assessment’ of threats to Hector’s and Māui dolphins”* was approved but did not receive core funding. New Zealand has recently informed the Chair of the Scientific Committee that it is currently in the process of revising its management measures to protect Māui dolphins, and it has therefore elected to defer the proposed intersessional review of the Māui dolphin modelling work until after the review is completed. To date no voluntary funding has been received.
- The Government of Kenya kindly funded the excess costs of hosting the 2019 SC meeting in Nairobi.

3. 2020 Budget and Year-to-Date Position

3.1. Appendix A shows spending to date against the 2020 budget, including funds that are committed or are available for reallocation. This table also indicates whether projects are complete, recurring, ‘work in progress’ or cancelled.

3.2. Voluntary contributions were gratefully received as follows:

- Animal Welfare Institute - £5,000 was provided to support the Ecosystem Functioning Workshop
- Pro Wildlife - £1,268 (EUR 1,500) was provided to support the Ecosystem Functioning Workshop

3.3. Four in-person meetings, including the Scientific Committee itself have been impacted by the COVID-19 crisis and could not take place as expected. Research Fund projects and deadlines have otherwise been unaffected by COVID-19 to date.

3.4. Regarding the Invited Participants’ budget, c. £10k had been spent on flights prior to the COVID-19 situation becoming apparent. However, it appears that the majority of this money is likely to be recovered, although this may take some time. To be prudent, these funds are currently shown as having been spent and will be credited back to the Research Fund when refunds are received.

3.5. The current balance on the Research Fund is £424,849. Of this, £194,805 is committed to existing projects. Unallocated balances in the Research fund are as follows, correct to 30 April 2020:

Project Title	Unallocated Balance 30/4/2020	Comments
Invited Participants - SC/68a and SC/68b	67,809	This is the underspend resulting from not having an in-person meeting in 2020. Potentially, the SC could request to roll this forward to fund IPs at future in person meetings. Flight refunds have not yet been included in this figure.
Amount to support Commission Recommendations	5,703	This is the remaining amount budgeted as part of the 2019/20 process to allow the SC to allocate funds to priorities arising intersessionally. This may be allocated now.
Contingency Fund	32,620	The contingency fund is there to ensure the smooth running of approved projects. It is not available to allocate to new projects. The current balance is 14% of budget, which is slightly higher than the target balance of 10%.

Project Title	Unallocated Balance 30/4/2020	Comments
River Dolphin / Guiana underspend	1,350	May be reallocated to other projects
Marine Debris Workshop underspend	5,221	The workshop is complete and funds can be reallocated to other projects.
Pre-Meeting of the Abundance Steering Group	2,000	This meeting will take place virtually in 2020. Should funds be needed for 2021, they could be held for this purpose, or reallocated.
IWC-POWER cruise	39,464	The POWER cruise costs around £20k per annum. The balance on the POWER budget line could potentially fund cruises for the next biennium.
Ship strikes database coordinator	1,114	Available to support future Ship Strikes work.
JCRM SOWER Special Edition	16,909	This is the anticipated underspend on publication of the SOWER fund. Note that funding was received via voluntary contribution. These funds should not be reallocated until the final cost of the SOWER volume is known.
AWMP Developer's Fund	7,044	Available for reallocation to similar projects.
Develop Online Database for Progress Reports	1,747	Available for reallocation to similar projects.
Noise Pre-Meeting	8,400	Available for reallocation to similar projects.
Implementation Review – North Pacific Minke	14,273	Available for reallocation to similar projects
Catch Series – Southern Right Whales	11,060	Workshop will not be held, therefore funds can be reallocated
Essential Computing Support	7,594	Underspend for reallocation not similar projects
Entanglement Database	4,106	An entanglement database will require additional funding. This amount can be reallocated.
Develop web-based system for data entry to IWC ship strike database	2,024	Available for reallocation to similar projects.
Miscellaneous underspends	1,606	Total of small underspends from 2019 to reallocate
TOTALS	230,044	

3.6. Any reallocations agreed upon by the SC will be proposed to the Commission for authorisation as part of the budget process.

4. Small Cetaceans Fund

- 4.1. Appendix B provides details of the position of the Small Cetaceans Fund.
- 4.2. No voluntary contributions were made to this fund between January 2019 and April 2020.
- 4.3. The Small Cetaceans Fund provided cash to allow the Research Fund's River Dolphin Workshop/Guiana Pre-Assessment to proceed one year ahead of schedule (per budget). This has since been reimbursed.
- 4.4. Apart from this reimbursement, there has been no income or expenditure to date in 2020.
- 4.5. The total unallocated amount on this fund is estimated to be **£71,413**.

5. Southern Ocean Research Partnership Fund

- 5.1. Appendix C provides details of expenditure from the Southern Ocean Research Partnership Fund.
- 5.2. In 2019, a voluntary contribution of £17,354 (EUR 20,000) was gratefully received from the Government of France.
- 5.3. In the same year, the SORP Steering Committee exercised its discretion to allocate £15,000 of funds intersessionally to facilitate the involvement of expert marine mammal observers and acousticians on the 2019 IWC-SORP Antarctic cruise.
- 5.4. A number of projects have been delayed due to COVID-19. The IWC and SORP Secretariats are working closely together to ensure that contracts are revised as necessary and the appropriate support is given so that projects may continue.

- 5.5. Proposal evaluation for new SORP requests has been completed and some of these funds will be allocated to new projects.
- 5.6. Before these new allocations are taken into account, the total amount on this fund is estimated to be **£321,501**.

6. Gray Whale Tagging Fund

- 6.1. This fund remains dormant and has a total unallocated balance of **£7,281**.

Appendix A – Research Fund Position 2019 – 2020

			2019							2020									
Sub-Group	Rep	Project Title	Core Fund Allocation from Commission (see document IWC/67/FA/27)	Allocated from underspends on project from prior years	Allocated from underspends on other SC projects	Allocated from Third Parties	2019 Total Budget	2019 Income	2019 Expenditure	Balance Remaining 31/12/2019	Core Fund Allocation from Commission (see document IWC/67/FA/27)	Allocated from amounts brought forward to support Commission Recommendations	2020 Total Budget	2020 Income	2020 Expenditure	Balance Remaining at 30/4/2020	Commitments	Unallocated Balance 30/4/2020	Project Status
General																			
ALL		Invited Participants - SC/68a and SC/68b Amount to support Commission Recommendations	85,000	7,419		13,369	105,788	3,400	(96,336)	12,852	65,000		77,852		(10,043)	67,809	-	67,809	Postponed due to COVID 19
ALL		Contingency Fund	(735)	22,725	9,964		31,954	939	(15,813)	17,080	6,416	(10,827)	5,703		15,540	32,620	-	32,620	Recurring
Meetings / Workshops																			
E	RP06	Marine debris	-				-			-	15,540		15,540	5,221	(15,540)	5,221	-	5,221	Completed
E	RP05	Noise pre-meeting Cetaceans & ecosystem functioning workshop - a gap analysis	-				-			-	8,400		8,400			8,400		8,400	Postponed due to COVID 19
EM	RP08	Western gray whale update of CMP and conservation issues within modelling framework	-		14,210		14,210	7,801	(7,729)	14,282			14,282	6,268		20,550	(20,300)	250	Postponed due to COVID 19
CMP	RP16	Joint IWC-IUCN workshop to evaluate how the data and process used to identify Important Marine Mammal Areas (IMMAs) can assist the IWC to identify areas of high risk for ship strike	10,500				10,500			10,500			10,500		(10,500)	10,500	(10,500)	-	Ongoing
HIM	RP17	Comprehensive Assessment of North Pacific humpback whales	1,500				1,500		(1,500)	-			-			-	-	-	Completed
IA	RP19	Implementation Review: North Pacific minke whales	1,000		10,481		11,481			11,481			11,481		(11,040)	11,481	(11,040)	441	Ongoing
RMP	RP21	Interseasonal workshop of the task team on South Asian River dolphins	13,000				13,000		(13,727)	(727)	15,000		14,273			14,273		14,273	Ongoing
SM	RP25	Guiana dolphin pre-assessment	-				-			-	6,271		6,271		(6,271)	-	-	-	Completed
SM	RP26	Modelling whale watching impacts (MAWI)	-	3,000			3,000			3,000	14,000		17,000		(5,643)	1,350	-	1,350	Completed
WW	RP27	Catch series: Southern right whales	-				-			-	11,060		11,060			17,000	(17,000)	-	Postponed due to COVID 19
SH	RP29	Comparative biology, health, status & future of NA right whales	-				-			-	10,000		10,000			11,060	(10,000)	-	Ongoing
NH	RP37 68aRP 05	Pre-Meeting of the Abundance Steering Group	-				-			-	2,000		2,000			2,000	-	2,000	Ongoing
Modelling / Computing																			
IA	RP20	In Depth Assessment of North Pacific sei whales	5,000	2,500			7,500		(5,000)	2,500			2,500			2,500	(2,500)	-	Completed
RMP	RP22	Develop an age-structured emulator for the individual-	3,500				3,500		(2,333)	1,167			1,167			1,167	(1,167)	-	Completed

			2019							2020									
Sub-Group	Rep	Project Title	Core Fund Allocation from Commission (see document IWC/67/FA/27)	Allocated from underspends on project from prior years	Allocated from underspends on other SC projects	Allocated from Third Parties	2019 Total Budget	2019 Income	2019 Expenditure	Balance Remaining 31/12/2019	Core Fund Allocation from Commission (see document IWC/67/FA/27)	Allocated from amounts brought forward to support Commission Recommendations	2020 Total Budget	2020 Income	2020 Expenditure	Balance Remaining at 30/4/2020	Commitments	Unallocated Balance 30/4/2020	Project Status
RMP	RP23	based energetics model (IBEM)																	
	68aRP 01	Essential computing support Exploration of survey methods and designs to return to a new abundance estimate of west Australian (BSD) humpbacks	11,500				11,500		(10,280)	1,220	11,500		12,720		(626)	12,094	(4,500)	7,594	Recurring
		Simulating line transect data to investigate robustness of novel analysis methods					-			-	4,000	4,000				4,000	(4,000)	-	Ongoing
ASI	RP36		3,000				3,000		(2,250)	750	3,000		3,750			3,750	(3,750)	-	Ongoing
Research																			
IA	RP01	IWC-POWER cruise	12,500	52,611			65,111		(17,797)	47,314	12,500		59,814		(5,350)	54,464	(15,000)	39,464	Recurring
E	RP07	IWC strandings initiative – emergency response and investigations	4,500	915			5,415			5,415	4,500		9,915			9,915	(9,000)	915	Ongoing
CMP	RP10	Population dynamics of southern right whales at Peninsula Valdés, Argentina	13,391				13,391		(10,045)	3,346			3,346			3,346	(3,346)	-	Completed
CMP	RP11	Abundance estimates of the franciscana dolphin in Buenos Aires province, Argentina	7,100				7,100		(5,325)	1,775			1,775			1,775	(1,775)	-	Completed
CMP	RP12	ES Pacific Southern right whales acoustic monitoring	9,590				9,590		(9,590)	-	11,760		11,760		(8,820)	2,940	(2,940)	-	Ongoing
CMP	RP14	Assessing isolation of Arabian Sea humpback whales and continuity across the Arabian Sea through geographic variation in song	7,291				7,291			7,291			7,291			7,291	(7,291)	-	Ongoing
CMP	RP15	Quantitative assessment of threats to Arabian Sea humpback whales using existing photographic and UAV data	9,500				9,500		(2,375)	7,125			7,125			7,125	(7,125)	-	Completed
SD-DNA	RP24	Collaborative analysis of WNP minke whale stock structure	3,968				3,968		(3,968)	-			-			-	-	-	Completed
SH	RP28	Updated catch series and assessments of four pygmy blue whale populations	-		5,000		5,000			5,000	12,865		17,865		(12,620)	5,245	(5,245)	-	Ongoing
	68aRP 02	Using photo identification to investigate the identity of blue whales (South Atlantic)	-				-			-	390		390			390	(390)	-	Ongoing
Databases																			
HIM	RP18	Ship strikes database coordinator	5,000	1,114			6,114		(5,000)	1,114	5,000		6,114			6,114	(5,000)	1,114	Recurring
SH	RP32	Southern Hemisphere blue whale photo catalogue	16,810				16,810		(15,910)	900	3,000		3,900			3,900	(3,900)	-	Ongoing
SH	RP33	Antarctic Blue Whale Catalogue: comparison of new photographs from 2014-20	2,100				2,100		(2,100)	-	560		560			560	(560)	-	Completed

Sub-Group	Rep	Project Title	2019							2020							Project Status				
			Core Fund Allocation from Commission (see document IWC/67/FA/27)	Allocated from underspends on project from prior years	Allocated from underspends on other SC projects	Allocated from Third Parties	2019 Total Budget	2019 Income	2019 Expenditure	Balance Remaining 31/12/2019	Core Fund Allocation from Commission (see document IWC/67/FA/27)	Allocated from amounts brought forward to support Commission Recommendations	2020 Total Budget	2020 Income	2020 Expenditure	Balance Remaining at 30/4/2020		Commitments	Unallocated Balance 30/4/2020		
	68aRP 03	Southern Hemisphere Blue Whale Catalogue: coding project					-			-						2,437	2,437	2,437	(2,437)	-	Ongoing
	68aRP 04	Photo-identification comparison of southern right whales in Brazil & Argentina					-			-						2,000	2,000	2,000	(2,000)	-	Ongoing
Reports																					
RMP	RP02	Amendment of RMP Guidelines to incorporate spatial modelling approaches to estimate abundance	1,500				1,500			1,500							1,500	1,500	(1,500)	-	Ongoing
E	RP04	State of the Cetacean Environment Report	-				-			-	3,000						3,000	(3,000)	-	-	Recurring
TOTALS			226,515	100,398	39,655	13,369	379,937	12,140	(227,078)	165,000	226,365	-	391,365	11,489	(52,373)	350,480	(152,266)	198,214			
Old Year/Ongoing Projects:																					
		JCRM SOWER Special Edition		34,288			34,288			34,288					(380)	33,909	(17,000)	16,909		Ongoing	
		RMP Abundance Estimates - Testing & Diagnostics		2,116			2,116			2,116						2,116	(2,116)	-		Ongoing	
		AWMP Developer's Fund Acoustic Monitoring - Pygmy Blue		7,044			7,044			7,044						7,044	-	7,044		Completed	
		Entanglement Database		4,106			4,106			4,106						4,106	(1,150)	-		Ongoing	
		Develop Online Database for Progress Reports		2,857			2,857		(555)	2,302						2,302	(555)	1,747		Ongoing	
		Priority Arabian Sea Humpbacks		3,277			3,277		(2,364)	913						913	(913)	0		Ongoing	
		Coding for Australian Blue Whale Photo Catalogue		2,500			2,500		(2,500)	-						-	-	-		Completed	
		Development of Blue Whale Song Reference Library		4,000			4,000			4,000						4,000	(4,000)	-		Ongoing	
		Cumulative Impacts Pre-Meet		3,817			3,817			3,817						3,817	(3,817)	-		Completed	
		Cetacean Diseases of Concern (CDOC)		6,000			6,000			6,000						6,000	(6,000)	-		Ongoing	
		Develop web-based system for data entry to IWC ship strike database		2,024			2,024			2,024						2,024		2,024		Ongoing	
		Masking & Ship Noise		4,000			4,000			4,000						4,000	(4,000)	-		Completed	
		Historic Catch Data		2,988			2,988			2,988						2,988	(2,988)	-		Ongoing	
TOTALS			226,515	180,565	39,655	13,369	460,104	12,140	(232,497)	239,747	226,365	-	466,113	11,489	(52,753)	424,849	(194,805)	230,044			

Appendix B – Small Cetaceans Fund

	Wildmeat	Heinrich - Size & Status of Chilean Dolphins	Hong Yu - Marine Mammal Consumption in China	Marcondes - Fisheries Characteristics in SE Brazil	WWF - Abundance Indus River Dolphin	WWF - Business Model to Save the Vaquita	River Dolphin Workshop (Research Fund Project)	SC Invited Participants (Smalls)	Unallocated	Total	Notes
Opening Balance 1/1/2019	15,782	1,992	1,270	639	2,500	2,500	0	0	79,042	103,726	
<u>Income</u>											
Interest income	0	0	0	0	0	0	0	0	417	417	
Total Income	0	0	0	0	0	0	0	0	417	417	
<u>Expenditure</u>											
Travel	(20,132)	0	0	0	0	0	(11,869)	(7,425)	(159)	(39,585)	
Contractor Remuneration	0	0	0	0	(2,500)	(2,460)	0	0	0	(4,960)	
Bank Charges	0	0	0	0	0	0	(45)	(55)	0	(100)	
Transfers of Budget		0	0	0	0	0	0	0	0	0	
Transfers	4,349	0	0	0	0	(40)	11,914	7,479	(23,703)	0	River dolphin workshop funds to be reimbursed by the Research Fund in 2020
Total Expenditure	(15,782)	0	0	0	(2,500)	(2,500)	0	0	(23,862)	(44,645)	
Closing Balance 31/12/2019	0	1,992	1,270	639	0	0	0	0	55,597	59,498	
Transfers of budget	0	0	0	0	0	0	0	0	11,914	11,914	River Dolphin workshop reimbursement
Closing Balance 30/04/2020	0	1,992	1,270	639	0	0	0	0	67,512	71,413	

Appendix C – Southern Ocean Research Partnership Fund

	Friedlaender Baleen Whales	deBruyn Habitat Use of Killer Whales	Miller Annotated Acoustic Library	Harcourt Antarctic Blue Whale Krill Interactions	Herr Ecology, Status & Recovery SH Fin	Friedlaender Pregnancy in SO Humpbacks	Friedlaender Foraging Behaviour in Baleen Whales	Charassin Breeding Strategies of SH Humpback Whales	Kelly Long Range UAVs	Buchan Call Densities Antarctic Blue & Fin	Lang Demographic History of Blue & Fin Whales in the Antarctic	Zerbini Assessing Blubber Thickness to Inform Tag Development	Sirovic Acoustic Ecology of Foraging Antarctic Blue Whales	Carroll Circumpolar Analysis Foraging Behaviour Antarctica	Bengston Humpback Sea-Ice Ecosystem Monitoring	Baker Migratory Connectivity of Humpbacks	Reisinger Ecology & Connectivity of Killer Whales SA & Indian Oceans	Iniguez Baleen & Toothed Whales in Scotia & Antarctic Peninsula	Branch Somatic Growth Blue Whales	Unallocated	Total	Notes	
Opening Balance 1/1/2019	5,221	2,500	9,140	4,701	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	644,042	665,604	
Allocation of Budget					81,900	19,984	34,711	21,200	30,576	41,369	22,710	22,426	30,107	21,290	51,555	26,375	33,650	23,097	32,594	(493,544)	0		
<u>Income</u>																							
Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,672	2,672	
Voluntary Contributions																							
Government of France	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,354	17,354	EUR 20,000
Total Income																					20,026	20,026	
<u>Expenditure</u>																							
Flights - Economy	0	0	0	0	(7,200)	0	0	0	0	0	0	0	(2,106)	0	0	0	0	0	0	0	0	(9,306)	
Contractor Remuneration	0	0	(7,930)	0	(54,225)	(14,988)	(31,554)	(15,900)	(22,932)	(31,026)	0	(16,820)	(3,159)	(12,018)	(38,666)	(19,781)	(25,238)	(9,057)	(24,446)	(15,000)	(342,739)	SORP Steering Committee awarded £15k intersessionally to allow a researcher to participate in a voyage, in line with Financial Regulations.	
Project Equipment	0	0	0	0	0	0	0	0	0	0	0	0	(7,007)	0	0	0	0	0	0	0	(7,007)		
Bank Charges	0	0	(10)	0	(14)	(5)	0	(4)	(5)	0	0	(5)	(5)	(10)	(5)	0	(5)	0	(5)	0	(73)		
Total Expenditure			(7,940)		(61,439)	(14,993)	(31,554)	(15,904)	(22,937)	(31,026)	0	(16,825)	(12,276)	(12,028)	(38,671)	(19,781)	(25,243)	(9,057)	(24,451)	(15,000)	(359,123)		
Closing Balance 31/12/2019	5,221	2,500	1,200	4,701	20,461	4,991	3,157	5,296	7,639	10,343	22,710	5,602	17,831	9,263	12,884	6,594	8,408	14,040	8,144	155,524	326,506		
Total Income	0	0	0	0	6,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,300	This represents a reimbursement of funds to be redistributed to a different organisation according to a change in contract terms.
Contractor Remuneration	0	0	0	0	0	0	0	(5,300)	0	0	0	0	0	(6,000)	0	0	0	0	0	0	(11,300)		
Bank Charges	0	0	0	0	0	0	0	0	0	0	0	0	(5)	0	0	0	0	0	0	0	(5)		
Total Expenditure	0	0	0	0	0	0	0	(5,300)	0	0	0	0	0	(6,005)	0	0	0	0	0	0	(11,305)		
Current Balance 30/4/2020	5,221	2,500	1,200	4,701	26,761	4,991	3,157	(4)	7,639	10,343	22,710	5,602	17,831	3,258	12,884	6,594	8,408	14,040	8,144	155,524	321,501		