



INTERNATIONAL
WHALING COMMISSION

BUDGET REFORM STRATEGY

August 2022

Budgetary Sub-committee

Table of Contents

Introduction	2
Principles.....	3
Budget Preparation.....	3
Balanced Budgets.....	3
Four-year budget planning	3
Aligning Scientific Committee budget and work cycles.....	4
Zero-based budgets	4
Consistently costed work plans for subsidiary bodies	4
Consistently costed Commission proposals.....	4
Modern Budgeting and Financial Management	5
Clear audit trails	5
Spend core funds in corresponding year	5
Roles, responsibilities and accountability.....	5
Transparency & independent audit.....	5
Maintaining minimum cash-equivalent reserves.....	5
Development of a Treasury Management Strategy.....	5
Varying budgets mid-biennium.....	6
Raising Money.....	6
Fundraising.....	6
Voluntary funds.....	6
Implementation	7
Proposed timeline.....	7
ANNEX A – REVISED FINANCIAL REGULATIONS	8
ANNEX B – MANAGEMENT OF VOLUNTARY FUNDS.....	27
ANNEX C – TEMPLATE FOR COSTING: SUBSIDIARY BODY WORK PLANS; RESEARCH AND PROJECT PROPOSALS.....	30
ANNEX D – TEMPLATE FOR COSTING: WORKSHOPS AND TRAINING EVENTS	34
ANNEX E – COVER SHEET: RESOLUTIONS/SCHEDULE AMENDMENTS	38

Introduction

The report of the independent review of the Commission’s institutional and governance arrangements recommended that “a more strategic and transparent approach be taken to IWC budgeting, based on priorities set by the Commission, including proactive, costed budgets and work plans” (Recommendation no. 37).

The Budgetary Sub-Committee (BSC) has worked closely with the Secretariat and relevant Chairs of subsidiary bodies to improve the way the Commission develops its budgets and manages its finances. Many improvements have already been made, but further reforms are needed to bring the Commission in line with best practice budget management principles, as recommended by the Governance Review.

The Budget Reform Strategy is underpinned by a set of key principles for producing budgets, monitoring spending, and ensuring robust financial controls and best practice. These principles will be embedded within revised Financial Regulations to ensure that financial management is standardised across the Commission and is in line with accounting best practice. The Financial Regulations will also be updated to correct outdated or inaccurate terminology, simplify language, and consolidate guidance held in multiple places. All financial rules and guidance will be centralised for ease of reference and transparency.

This approach will provide a framework for inclusive and informed consideration of Commission funding priorities and will assist in delivering the Commission’s work programme. The application of these principles will achieve the goal of long-term financial sustainability for the Commission.

Principles

Budget Preparation

Balanced Budgets

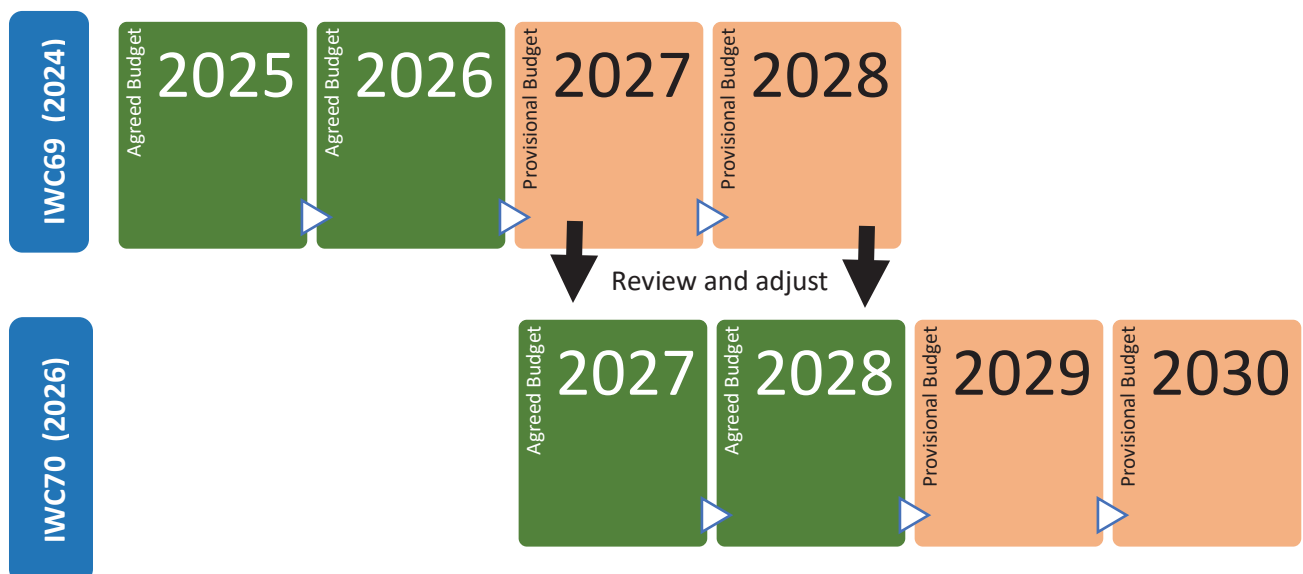
The Commission will always set a balanced budget. If additional expenditure is required, additional funds should be raised, or equivalent savings made before it is agreed by the Commission. This principle will be embedded in the Financial Regulations at **Annex A**.

Four-year budget planning

The Commission will plan its budget over four years instead of two. A four-year cycle will be structured as outlined in Chart 1 (below), with a two-year budget agreed at each meeting along with a **provisional** budget for the subsequent biennium. The provisional budget is not 'locked in'. It is subject to change and will be reviewed and adjusted as needed before it comes into effect. This process will be embedded in the Financial Regulations at **Annex A**.

Planning over a four-year horizon will allow the Commission to allocate resources more strategically based on its long-term priorities and allow for the early identification of funding issues, providing the Commission more time to respond. For example, it will be clear four years ahead whether sufficient funding is likely to be available for long-term or ongoing projects/work. This allows time for fundraising and/or decisions about the allocation of resources.

Chart 1: Summary 4-Year Budget Cycle



The increasing cost of operations should be taken into account when estimating the cost of multi-year projects in the provisional budget (e.g. budgeting for the fact that the same work will cost more in four years than it does today). The rate of inflation should be based on the UK forecast of consumer price inflation from the Bank of England.

Aligning Scientific Committee budget and work cycles

The Budgetary Sub-committee will work with the Scientific Committee and the Secretariat to investigate options to align the Commission's budget cycle (calendar year) with the Scientific Committee's working cycle (May – May when meeting annually). Options will be developed when there is clarity on the frequency and timing of Scientific Committee meetings, and a process embedded in the Financial Regulations at **Annex A**.

Zero-based budgets

The Commission will transition to a zero-based budgeting process, to ensure its budget is based on the true cost of performing the Commission's key activities. This means budgets will be built from zero, based on actual needs each cycle rather than simply following previous trends.

This approach also allows Commission income to reflect the true cost of activities, i.e., the contributions formula is applied to the total of the agreed expenditure budget so that deficits are ruled out by definition.

Consistently costed work plans for subsidiary bodies

Subsidiary body processes for costing projects and work plans will be standardized and streamlined through the use of an IWC-wide agreed template that will reflect the different needs of subsidiary bodies. This template builds upon the work of templates developed by the Intersessional Correspondence Group on Strengthening IWC Financing (ICGSF) and other groups and is at **Annex B**.

The Secretariat will work closely with subsidiary bodies to develop guidance for *how* projects should be costed - including standardised cost assumptions and processes. For example, the guidance will mandate that Commission-funded travel must be costed and taken at the economy rate. The guidance will also clarify where core or voluntary funds should be used and will help to ensure that associated Secretariat resource costs are included.

Consistently costed Commission proposals

Financial and resourcing costs of proposed resolutions or Schedule amendments will be identified before a proposal is submitted for the Commission's consideration through a one-page cover sheet. The Finance and Administration Committee will review the costed proposals before consideration by the Commission. The template can be found at **Annex E**.

This will avoid proposed resolutions or Schedule amendments being submitted to, and adopted by, the Commission without consideration of the resources required for implementation. The cover sheet should be completed by the proponent(s) of the resolution or Schedule amendment, with support from the Budgetary Sub-Committee and Secretariat.

Modern Budgeting and Financial Management

Clear audit trails

All expenditures will be clearly justified, in line with Commission/Secretariat rules, and supported by proper documentation. Travel claims from staff and third parties must be supported by full documentation (i.e. receipts/tax invoices) that the Secretariat must receive within 28 days of incurring expenses (or where costs are associated with an event, 28 days after the end of the event). This process will be embedded in the Financial Regulations at **Annex A**.

Spend core funds in corresponding year

Commission bodies may not spend core funds before the financial year in which they are allocated. This will avoid cash-flow and accounting issues caused by subsidiary bodies spending funds before they have been received by the Commission. This process will be embedded in the Financial Regulations at **Annex A**.

Roles, responsibilities and accountability

The Commission will establish clear lines of delegation for spending funds, with a designated person in the Commission/Secretariat responsible for spending decisions as appropriate. This process will avoid inconsistency in spending approvals and increase accountability for contracting governments that provide funding to the Commission. This process will be embedded in updated Terms of Reference for relevant funds.

Transparency & independent audit

The Secretariat will continue to organise independent, annual audits to ensure the integrity of the Commission's accounts. Regularly providing clear and understandable financial information to contracting governments ensures accountability and transparency. This information also supports fundraising and demonstrating compliance with grant conditions where these apply. This process will be embedded in the Financial Regulations at **Annex A**.

Maintaining minimum cash-equivalent reserves

A cash-equivalent reserve equal to at least 50 per percent (i.e. six months) of annual operational costs will be maintained to ensure that the Commission can meet all of its financial obligations. This principle will be embedded in the Financial Regulations at **Annex A**.

Development of a Treasury Management Strategy

A Treasury Management Strategy will be developed to help to minimise financial risk through improved management of cash flow, investments and foreign currency. The purpose of this is not to seek an investment return, but to mitigate risks associated with holding all funds in a single account or institution. Diversifying the places where cash is held ensures that cash is more effectively protected (including maximising the benefits of investor protection where applicable) and also allows for efficient and effective cashflow management.

Member contributions will not be used directly for investment purposes and all investments will be clearly reported in the Commission's audited accounts. Both core and voluntary funds may be invested in appropriate short-term, low-risk instruments as agreed by the Commission according to

cashflow requirements. The key elements of this Strategy are embedded in the Financial Regulations at **Annex A** and a more detailed document will be developed to support this.

Varying budgets mid-biennium

A mechanism will be developed to allow minor variations to budgets intersessionally to enable the Commission to respond to changes in circumstances if required. This will be done through a balance of:

Delegated authority to move funds within budget categories - Such delegated authority already exists for many budget lines (e.g. for Research Funds, Small Cetaceans Funds, Southern Ocean Research Program Funds etc.). These flexibilities will be consistently implemented across the Commission, with standardised rules.

Scrutiny by Finance and Administration Committee - The Finance and Administration Committee, in consultation with the Chair of the Budgetary Sub-Committee and the Bureau, could scrutinise and endorse or reject requests for more substantial budget variations within the intersessional period, as long as they are in line with the Commission's agreed priorities.

These processes will not undermine accountability to the Commission for budgetary decisions, which will remain paramount. These processes and delegations will be embedded in the Financial Regulations at **Annex A**.

Raising Money

Fundraising

A fundraising plan will be developed so that fundraising exercises can be undertaken where core funds are not available or not appropriate for a particular effort. This will take a holistic and long-term approach to raising external funds for programmes that do not receive core funding.

The Code for Ethical Fundraising will also be kept under continuous review.

Voluntary funds

Annex E provides an overview of the Commission's fund structure and identifies voluntary funds that are not active and/or do not have clear terms of reference and rules of administration. Dormant funds will be re-allocated to a similar active fund, or to the general fund, in consultation with the original contributor.

If existing funds lack clear terms of reference and rules of administration, these will be developed for endorsement by the Commission.

Following IWC68, the Secretariat will develop a single process for establishing new voluntary funds, consistent Terms of Reference, and clear rules for administration and accounting practices for these funds. This will avoid numerous voluntary funds being established for varying purposes and under different processes but then not being used.

Implementation

Proposed timeline

This Strategy will be considered by the Commission at IWC68 as part of the broader package of governance reforms submitted by the WGOE.

Most principles and reforms will take effect following the Commission’s endorsement, although a transition period will be required for some proposals. A rough timeline for progressing and implementing this strategy is in Table 1 below.

Table 1: Timeline for implementing the Budget Reform Strategy.

Date	Action
October 2022 (IWC68)	IWC68 - Commission considers and approves the Budget Reform Strategy and annexes. Amendments to the Rules of Procedure and Financial Regulations come into effect. Templates to be used going forward for relevant processes.
2023-2024 intersessional period	Implementation of improved budget processes, including development of 2025-2026 budget (and provisional 2027-2028 budget) using zero-based budgeting. Development of: consistent Terms of Reference, rules of administration and accounting practices for voluntary funds, a proposal for aligning Scientific Committee and Commission budget cycles, treasury management strategy.
Sept/Oct 2024 (IWC69)	Adoption of four-year budget for 2025-2026 (agreed) and 2027-2028 (provisionally agreed). Consideration of consistent Terms of Reference and rules of administration and accounting practices for voluntary funds, a proposal for aligning of Scientific Committee and Commission budget cycles, treasury management strategy.
October 2024 onwards	Continue implementing best practice budget methods as agreed by the Commission.

ANNEX A – REVISED FINANCIAL REGULATIONS

NOTE: This Annex includes proposed edits to the IWC Financial Regulations to:

- Incorporate principles of the Budget Reform Strategy and reflect modern financial best practices
- Correct outdated or inaccurate terminology, simplify language and remove duplication
- Avoid cross-references to multiple documents as far as possible, and provide links to other documents where necessary
- Include a single annex with consistent application of rules for all funds with ToRs, instead of multiple annexes for different funds
- Supersede previous guidance held in multiple places and consolidate into one place.

Key:

~~Strikethrough~~ text to be removed.

Red text indicates an edit to the old version or additional text.

Highlighted text indicates a link to another IWC document or process.

A Applicability

1. These regulations shall govern the financial administration of the International Whaling Commission.
2. They shall become effective as from the date decided by the Commission and shall be read with and in addition to the Rules of Procedure. They may be amended in the same way as provided under Rule R.1 of the Rules of Procedure. ~~in respect of those Rules.~~
3. In case of doubt as to the interpretation and application of any of these regulations, the Chair of the Commission is authorised to give a ruling, after consulting with the Chair of the Finance and Administration Committee.

B Financial Year

1. The financial year of the Commission shall be from 1st January to 31st December (~~Rules of Procedure, Rule K.1~~).

C General Financial Arrangements

1. General Fund

- a) The General Fund shall, subject to the establishment of any other funds that the Commission may determine, be credited or charged with all other income and expenditure.
- b) **In order to ensure financial sustainability, the Commission's General Fund should maintain reserves at a level sufficient to cover minimum 6 months of operational costs.**

2. Voluntary Funds

- a) Voluntary Funds may be established by the Commission from time to time for the orderly management of voluntary contributions, outside core funds.
 - (i) Requests to establish new Voluntary Funds shall be submitted to the Finance & Administration Committee. The Finance and Administration Committee shall seek guidance from the Secretariat as to whether new funds are required for the orderly administration of contributions, before the request is made to the Commission for consideration.
- b) Rules for the administration of Voluntary Funds, including details of the Commission representative responsible for the management of each Voluntary Fund, are given in **Annex 1** to the Financial Regulations.

[NOTE: The following text has been removed from this section as the ToR for each fund is included in the new Annex 1 to the financial regulations (see page 15). Moving this text does not affect the status of the funds] There shall be established a Research Fund, a General Fund, a Voluntary Fund for Small Cetaceans Research and Conservation, a Voluntary Fund for Aboriginal Subsistence Whaling, a Voluntary Conservation Fund, a Voluntary Research Fund on Southern Ocean Research Partnership and a Voluntary Assistance Fund to facilitate Contracting Governments in Capacity to Pay Groups 1 and 2 that are not EU Member States or members of the Organisation for Economic Cooperation and Development, (hereinafter eligible Groups 1 and 2 Governments), to Participate fully in the Work of the Commission (the Voluntary Assistance Fund).

- a) The Research Fund shall be credited with voluntary contributions and any such monies as the Commission may allocate for research and scientific investigation and charged with specific expenditure of this nature. The Research Fund shall have a balanced distribution among activities, defined according to conservation priorities and the work of the Commission, including small cetaceans. The details of the Research Fund are given under Scientific Committee Rules of Procedure G and in the Handbook of the Scientific Committee.
 - b) The General Fund shall, subject to the establishment of any other funds that the Commission may determine, be credited or charged with all other income and expenditure.
 - c) The details of the Voluntary Fund for Small Cetaceans Research and Conservation are given in Appendix 1.
 - d) The details of the administration of funding from the Voluntary Fund for Aboriginal Subsistence Whaling are given in Appendix 2.
 - e) The details of the Voluntary Conservation Fund are given in Appendix 3.
 - f) The details of the administration of funding from the Voluntary Research Fund on Southern Ocean Research Partnership are given in Appendix 5.
 - g) The details of the administration of funding from the Voluntary Assistance Fund to facilitate eligible Groups 1 and 2 Governments to participate fully in the Work of the Commission are given in Appendix 4.
-

3. Acceptance of Voluntary Contributions

- a) Subject to the restrictions and limitations of the following paragraphs, the Commission may accept funds from **sources** outside the regular contributions of Contracting Governments **to carry out programmes or activities decided upon by the Commission and/or to advance programmes and activities which are consistent with the objectives and provisions of the Convention.** These funds are referred to as **Voluntary Contributions.**

~~The Commission may accept such funds to carry out programmes or activities decided upon by the Commission and/or to advance programmes and activities which are consistent with the objectives and provisions of the Convention.~~

- b) The Commission shall not accept ~~external funds~~ **Voluntary Contributions** from any of the following:
- (i) Sources that are known, through evidence available to the Commission, to have been involved in illegal activities, or activities contrary to the provisions of the Convention;
 - (ii) Individual companies directly involved in ~~legal-commercial whaling under the Convention;~~
 - (iii) Organisations which have deliberately brought the Commission into public disrepute.

4. Investments

- a) **To ensure that Commission funds are safeguarded against risks such as bank failure,** monies in any of the Funds that are not expected to be required for disbursement within a reasonable period may be invested in ~~appropriate Government or similar loans by the Secretary in consultation with the Chair.~~ **any of the following instruments:**
- (i) **For durations not exceeding 12 months:**
 - **UK Government instruments**
 - **Certificates of Deposit, term deposits or similar investments rated 'BBB+' or above by at least one credit rating agency.**
 - (ii) **Liquid investments with the Commission's own banker regardless of rating. 'Liquid' is defined as being accessible within 30 days.**
- b) **The primary consideration in determining the investment strategy for the Commission shall be to safeguard the funds of the Commission and not primarily to seek a return. Funds shall be invested in such a way as to place primary emphasis on avoiding the erosion of principal funds while ensuring the liquidity necessary to meet the Commission's cash flow requirements.**
- c) **Wherever possible, the Secretariat should consider environmental, social, and governance factors when making investment decisions.**
- d) **Interest shall be credited to funds proportionately based on the closing balances on each fund at the end of the financial year.**
-

5. Responsibilities of the Executive Secretary

- a) The Executive Secretary is accountable to the Commission for ensuring that the Secretariat's budget is properly managed.
- b) The Executive Secretary shall, for all Commission funds:
 - (i) establish detailed operational financial procedures and keep accounting records in accordance with international financial best practices to ensure economy, efficiency and effectiveness in the administration of Commission funds ~~as are necessary to ensure effective financial administration and control and the exercise of economy;~~
 - (ii) deposit and maintain the funds of the Commission in an account in the name of the Commission in a bank to be approved by the Chair;
 - (iii) cause all payments, including travel expense payments, to be made on the basis of supporting ~~ouchers~~ invoices, receipts, or other documentary evidence showing ~~which ensure~~ that the services or goods have been received, and that payment has not previously been made;
 - (iv) designate ~~the officers of the Secretariat~~ positions to support the Commission in the good governance of core and voluntary income as appropriate, and Secretariat positions that ~~who~~ may receive monies, incur obligations, and make payments on behalf of the Commission;
 - (v) authorise the writing off of losses of cash, stores, and other assets ~~and submit a statement of such amounts written off to the Commission and the auditors with the annual accounts.;~~
 - (vi) establish proper segregation of duties in procedures for disbursing funds;
 - (vii) annually prepare guidance on, and revise, a schedule that details the cost assumptions when planning Commission activities.

D Yearly Financial Statements

1. The accounts of the Commission shall be audited annually by a firm of qualified auditors ~~accountants~~ selected by the Commission. ~~The auditors shall certify~~ The auditors shall advise the Commission whether the accounts show a true and fair view of the Commission's financial position, free from material misstatement or error. ~~The most recent audited financial statements and the audit report shall be submitted to the Biennial Meeting or to the Bureau in years when the Commission does not meet and posted on the Commission's public website by the opening of the Biennial Meeting or Meeting of the Bureau.~~
 2. At each Biennial Meeting, there shall be laid before the Commission ~~two financial statements:~~
 - a) the most recent audited financial accounts and auditor's report;
 - b) a ~~provisional statement~~ financial forecast showing ~~dealing with~~ the actual and estimated budgeted expenditure and income in respect of the current financial year;
 - c) the budget estimate of expenditure and income for the ensuing two-year period, and a provisional estimate for a further two-year period, including the estimated amount of the individual annual payment to be requested of each Contracting Government for each of the ensuing two years;
-

-
- d) information on invested Commission funds that outlines investment methods and the kinds of certificates of deposits and/or instruments chosen.
 3. In years when no Biennial Commission Meeting is held the **documents in Regulation D.2.** ~~provisional statement for the current financial year identified in regulation D.1.(a)~~ shall be laid before the Meeting of the Bureau.
 - a) ~~in years when no biennial Commission Meeting is held the Bureau shall review the second half of the two-year budget. Expenditure and income shall be shown under appropriate sub-heads accompanied by such explanations as the Commission may determine.~~
 4. **The most recent audited accounts will be made available on the Commission's public website.**
 5. The ~~two~~ **financial documents** ~~financial statements~~ identified in **Regulation D.2** shall be despatched by the most expeditious means available to each Contracting Government and each Commissioner not less than 60 days in advance of the Biennial Commission Meeting. They shall require the Commission's approval after having been referred to the Finance and Administration Committee for consideration and recommendations. A copy of the final accounts shall be sent to all Contracting Governments after they have been audited. In years when the Commission does not meet, the ~~provisional financial statement~~ **financial forecast** for the current year shall be made available to each Contracting Government and each Commissioner ~~not less than 60 days~~ in advance of the Meeting of the Bureau.
 6. ~~Supplementary estimates may be submitted to the Commission, as and when may be deemed necessary, in a form consistent with the Annual Estimates. Any supplementary estimate shall require the approval of the Commission after being referred to the Finance and Administration Committee for consideration and recommendation.~~

E Contributions

1. As soon as the Commission has approved the budget for any year, the **Executive** Secretary shall send a copy thereof to each Contracting Government (~~in compliance with Rules of Procedure, Rule K.2~~), and shall request it to remit its annual payment. **Contributions shall be calculated according to the Commission's agreed funding formula.**
 2. Payment shall be in pounds sterling, ~~drafts being and paid made payable~~ to the International Whaling Commission and shall be payable ~~within 90 days of the said request from the Secretary or by 30 June the following, the 'due date' whichever is the later.~~
 3. It shall be open to any Contracting Government to ~~postpone~~ **defer** the payment of any increased portion of ~~the amount which~~ **its annual contribution resulting from a change in Capacity to Pay Groups.** The Contracting Government must obtain written agreement to **defer the increased portion of its annual contributions from the Executive Secretary 30 days before payment is due. The deferred portion shall be payable paid in full by the following 31 December of that year, which then becomes the 'due date'. The non-deferred portion must still be paid to the Commission by 30 June.**
 4. Payment shall be by bank transfer **only** from an account belonging to the Contracting Government or to a state institution of that Government. **Contracting Governments must cover any bank charges associated with the transaction.**
-

-
5. New Contracting Governments whose adherence to the Convention becomes effective during the first six months of any financial year shall be liable to pay the full amount of the annual payment for that year, but only half that amount if their adherence falls within the second half of the financial year. The due date for the first payment by new Contracting Governments shall be defined as 6 months from the date of adherence to the Convention or before the first day of any Meeting of the Commission or Bureau in which it participates, whichever is the earlier. Subsequent annual payments shall be paid in accordance with **Financial Regulation E.2.**
 6. **Contracting Governments leaving the Commission will be liable for the full year's contributions in the year that their adherence to the Convention ceases plus any arrears or interest outstanding.**
 7. The **Executive** Secretary shall report at each Biennial Meeting and Meeting of the Bureau the position as regards the collection of annual payments. **These reports will also be made available to Commissioners.** ~~The report shall also be sent to all Commissioners including those who are not members of the Bureau before the beginning of the Meeting of the Bureau in the years when the Commission does not meet.~~
 8. ~~For the purpose of application of Rule of Procedure E.2, Payments of membership dues shall only count as having been received by the Commission when the funds have been credited to the Commission's account. unless the payment has been made and the Commission is satisfied that the delay in receipt is due to circumstances beyond the control of the Contracting Government.~~

F Arrears of contributions

[Section F is not being considered under this proposal]

G Budgets

1. Budget Setting

- a) The Commission shall agree a two-year budget and shall agree a provisional budget for the following two years at its Biennial Meeting.
- b) The Commission shall make every effort to adopt the budget by consensus. If all efforts to reach consensus have been exhausted and no agreement reached, the procedure outlined in section E of the Rules of Procedure shall apply.
- c) The Commission shall not agree deficit budgets. Budgeted income must equal or exceed budgeted expenditure.
- d) Budgets shall be prepared using a zero-based approach. This means that no costs or activities shall be included in the budget for the forthcoming period just because they figured in current or previous periods. Rather, budget items will be considered and justified based on the Commission's forthcoming priorities and work plan. Under this approach, the contributions formula shall be applied to the total of the agreed expenditure budget to ensure it is entirely covered by core contributions.

2. Budget Management

- a) Core funds (i.e. not voluntary funds) may not be expended before the financial year in which they are allocated.

-
- b) All Commission funds awarded to third parties for research, projects, or workshops shall be supported by a contract signed by the individual and a designated Secretariat representative.
 - c) Clear audit trails shall be kept for all transactions, including invoices and receipts for income and expenditure and any other supporting document required as part of accounting practices.
 - d) No less than 3 months before a Scientific Committee Meeting, the Secretariat shall provide the Scientific Committee Chair with the estimated travel costs for funded invited participants to attend the Scientific Committee meeting so that a decision may be made on participant numbers. Cost estimates will include:
 - (i) Economy airfare
 - (ii) Accommodation
 - (iii) Subsistence / Per Diem
 - (iv) Local Travel
 - (v) Any visa fees

3. Variations

- a) For core funds (i.e. monies not administered under the principles laid out in Annex 1):
 - (i) The Commission may designate certain positions with the authority to reallocate up to 10% of their designated annual budget among different budget headers to ensure the effective implementation of existing Commission-approved projects and activities.
 - (ii) Should the Commission-designated position wish to reallocate more than 10% of their designated annual budget, either in a lump sum or in aggregate, they shall refer this request, along with a justification for the proposed variation, to the Finance and Administration Committee who shall scrutinise the request in light of Commission-agreed priorities in consultation with the Chairs of the Budgetary Sub-Committee and the Bureau, and approve or deny the request by correspondence.
- b) All such reallocations will be reported to the Commission at its Biennial Meeting. In years when the Commission does not meet, reallocations will also be reported to the Bureau meeting and included in the minutes that are circulated to Commissioners following the Bureau meeting.

Annex 1 *[note: this is a consolidation of current appendices 1-5].*

1. Voluntary funds currently in place for a wide array of Commission work include:

- Voluntary Fund for Small Cetacean Research and Conservation
- Voluntary Fund for Aboriginal Subsistence Whaling
- Voluntary Conservation Fund
- Southern Ocean Research Partnership (SORP)
- Voluntary Assistance Fund to facilitate Governments (in Pay Groups 1&2) to participate fully in the work of the Commission

2. The table below provides guidelines on each of the five voluntary funds. In addition, the Commission has endorsed two documents that set out clear and ethical rules on fundraising and the acceptance of funds:

- [Acceptance of Funds Policy](#)
- [Ethical Fundraising Code](#)

3. Voluntary funds can be contributed by Contracting Governments and non-contracting Governments, intergovernmental organisations, and other entities as appropriate. Voluntary funding cannot be accepted unless it fits within both the policy on accepting funding and an endorsed workstream. This is required whether the funding is offered by a Contracting Party Government, Observer, or any other external funding source. *These measures ensure that voluntary funding cannot unduly influence the Commission's work.*

5. Voluntary Conservation Funding is restricted to those work streams that have already been endorsed by the Commission through the Conservation Committee's 5-year Workplan. Allocations to the Small Cetacean Research and Conservation Fund and to the SORP are based on priority research areas identified by the IWC Scientific Committee.

6. Where funds or support in kind are to be made available through the Voluntary Fund, the donation will be registered and administered by the Secretariat in accordance with Commission procedures, including relevant audit processes. The Secretariat will notify all Contracting Governments on receipt of such voluntary donations, providing information about the donor, donation amount and any earmarked purpose. Where expenditure is incurred using these voluntary funds, the Secretariat will inform donors as appropriate when their contribution has been utilised unless other arrangements have been made.

7. The Research Fund shall be credited with voluntary contributions and any such monies as the Commission may allocate for research and scientific investigation and charged with specific expenditure of this nature. The Research Fund shall have a balanced distribution among activities, defined according to conservation priorities and the work of the Commission, including small cetaceans. The details of the Research Fund are given under Scientific Committee Rules of Procedure G and in the Handbook of the Scientific Committee.

Voluntary Funds Terms of Reference and Rules for Dissemination of Funds

Fund	Small Cetacean Fund <i>Est: IWC46 (1994)</i>	Voluntary Conservation Fund	Aboriginal Subsistence Whaling	Southern Ocean Research Partnership <i>Endorsed by the SC in 2009, and research fund established at IWC62 (2010).</i>	Voluntary Assistance Fund
Purpose	<p>To allow for participation from developing countries in small cetacean work.</p> <p>To support high priority research that improves conservation outcomes for populations of small cetaceans, particularly those that are threatened or especially vulnerable to human activities.</p>	<p>To support the International Whaling Commission's conservation initiatives, consistent with the purpose and provisions of the International Convention for the Regulation of Whaling, particularly in providing for the proper and effective conservation and development of whale populations. This is a dedicated IWC fund, to ensure financial transparency in monitoring and auditing the use of any voluntary contributions made for the purposes above. Donors, including Contracting Governments, may further specify a particular purpose for their contribution in accordance with the agreed Project</p>	<p>To allow Contracting Governments, or organisations recognised by a Contracting Government, responsible for aboriginal subsistence whaling pursuant to paragraph 13 of the Schedule to receive financial assistance to assist in achieving compliance with IWC measures identified in Schedule amendments. These include, inter alia, the priority for hunter safety, reporting, and weapons improvement programs adopted by the IWC.</p>	<p>The Southern Ocean Research Partnership (IWC-SORP) is an integrated, collaborative consortium for non-lethal whale research, which aims to maximise conservation outcomes for Southern Ocean whales through an understanding of the post-exploitation status, health, dynamics and environmental linkages of their populations, and the threats they face. The partnership maintains an integrated and responsive relationship with the Scientific Committee and its priorities.</p>	<p>To facilitate Governments in Capacity to Pay Groups 1 and 2 that are not EU Member States or members of the Organisation for Economic Cooperation and Development, to participate fully in the work of the Commission</p>

		Categories that are eligible for utilisation of this fund. The Commission may not accept funds for which the earmarks would undermine the Commission's ability to carry out objectives established by the Commission.			
Distribution of funds, applications processes and policies, and reporting requirements	<p>1. Recognising that there are differences of view on the legal competence of the Commission in relation to small cetaceans, but aware of the need to promote the development of increased participation by developing countries, the following primary forms of disbursement will be supported in accordance with the purpose of the Voluntary Fund:</p> <p>(a) provision of support for attendance of invited participants at meetings of the Scientific Committee;</p>	<p>A Voluntary Conservation Fund Project Steering Group will oversee the selection of projects and distribution of funds in accordance with the guidance in the terms of reference for the Group and:</p> <ul style="list-style-type: none"> • the established Project Categories • the established Eligibility Criteria • the established Evaluation Criteria • the established Allocation Process <p>Project Categories and Eligibility Criteria were agreed by the 64th meeting of the Commission and updated at its 67th meeting. Revised project</p>	<p>1. The following primary forms of disbursement will be supported in accordance with the purpose of the Voluntary Fund:</p> <p>(a) provision of support for research (including surveys) in areas, species or populations that have subsistence hunts or in work identified as of direct interest or priority in the advice provided by the Scientific Committee to the Commission regarding aboriginal subsistence whaling;</p> <p>(b) advice or activities aimed at improving the efficiency of whale killing methods and hunter safety, including weapons improvement programs and improvements</p>	<p>Where expenditure involves research activity, the following will apply:</p> <p>(a) an IWC-SORP Scientific Steering Committee (IWC-SORP SSC) is established as advisory body for all processes and activities related to SORP;</p> <p>(b) the SORP SSC is composed of a representative, with technical expertise, nominated by each member nation of the Partnership, as well as the Convenor of the Southern Hemisphere subcommittee, the Chair of the Scientific Committee, the IWC Head of Science, the IWC-SORP Secretariat and the CCAMLR observer to IWC Scientific Committee. At the discretion of the IWCSORP SSC,</p>	<p>Eligibility: Contracting Governments in Capacity to Pay Groups 1 and 2 that are not in arrears and are not European Union Member States or members of the Organisation for Economic Cooperation and Development, (hereinafter eligible Groups 1 and 2 Governments). In any given year, the categorization of Groups 1 to 4 will be taken from the most recent Commission Circular allocating Contracting Governments to capacity to pay groups.</p> <p>Funds provided to eligible Governments under the Voluntary Assistance Fund must be used for the</p>

<p>(b) provision of support for research in areas, species or populations or research methodology in small cetacean work identified as of direct interest or priority in the advice provided by the Scientific Committee to the Commission; particularly, to support high priority research that improves conservation outcomes for populations of small cetaceans, particularly those that are threatened or especially vulnerable to human activities;</p> <p>(c) other small cetacean work in developing countries that may be identified from time to time by the Commission and in consultation with intergovernmental agencies as requiring, or likely to benefit from</p>	<p>categories, eligibility criteria, evaluation criteria, and allocation process are available in IWC/67/FA/04. On the advice of the Voluntary Conservation Fund Project Steering Group, the Commission may decide to revise these documents as required to ensure they remain relevant.</p> <p>The Steering Group will be responsible for allocating funding for projects which support the conservation initiatives of the Commission and reporting the progress of project outcomes to the Finance and Administration Committee.</p>	<p>in hunting techniques aimed at reducing struck and lost rates and times to death;</p> <p>(c) technical exchange of information among aboriginal subsistence hunters; and</p> <p>(d) other work regarding aboriginal subsistence whaling that may be identified from time to time by the Commission as requiring, or likely to benefit from, support through the Fund.</p> <p>2. Where expenditure involves research activity, the following will apply:</p> <p>(a) the normal procedures for review of proposals and recommendations by the Scientific Committee will be followed;</p> <p>(b) appropriate procedures for reporting of progress and outcomes will be applied and the work reviewed by the Scientific Committee or relevant sub-committee or working group; and</p>	<p>additional representatives from Partnership members, as well as interested parties are welcome to attend and participate in meetings of this Committee;</p> <p>(c) in years when sufficient funds are gathered the following process will be followed [NOTE: This following section contains agreed adjustments to the existing evaluation procedure to select for fund IWC-SORP project proposals (see Annex W; IWC 2017) which aim to help avoiding conflict of interest]:</p> <p>(i) the IWC-SORP Assessment Panel shall comprise the following Scientific Committee members:</p> <ul style="list-style-type: none"> • Chair of the Scientific Committee (leading the Assessment process); • Vice Chair of the Scientific Committee; • IWC Head of Science (IWC Secretariat); 	<p>purposes identified in each respective application.</p> <p>Contracting Governments may request funds relating to travel and subsistence for full participation in IWC meetings and activities including capacity building exercises, scientific research, and conservation and welfare activities.</p> <p>For the purpose of these guidelines, full participation entails that a sponsored delegate from the eligible Contracting Government:</p> <ul style="list-style-type: none"> • Takes forward the work of the Commission as an officer of the IWC or its subsidiary bodies; as a member of the Bureau; as a member of an IWC Working Group or subsidiary body; by making a presentation; or by reporting back from
--	--	---	--	---

	<p>support through the Fund.</p> <p>2. Where expenditure is proposed in support of invited participants, the following will apply:</p> <p>(a) invited participants will be selected through consultation between the Chair of the Scientific Committee, the Convenor of the appropriate sub-committee and the Head of Science at the IWC Secretariat.</p> <p>3. Where expenditure involves research activity, the following will apply:</p> <p>(a) an Assessment Panel shall be established by the Chair and vice-Chair of the Scientific Committee, in consultation with the Head of Science, at the beginning of his/her term.</p>		<p>(c) the Secretariat shall solicit the involvement, as appropriate, of governments in the regions where the research activity is undertaken.</p> <p>3. Where expenditure involves support for hunter safety, weapons improvement programs, or technical exchange of information, the following will apply:</p> <p>(a) the normal procedures for review of proposals and recommendations by the relevant sub-committee or working group will be followed;</p> <p>(b) appropriate procedures for reporting of progress and outcomes will be applied and the work reviewed by the relevant sub-committee or working group; and</p> <p>(c) the Secretariat shall solicit the involvement, as appropriate, of Governments</p>	<ul style="list-style-type: none"> • Current Convenor of the SH sub-committee; • Two to three ex-Convenors of the SH sub-committee; • A representative from the IWC-SORP Secretariat; • Chair and Vice-chair of the IWCSORP Scientific Steering Committee; • Additional members deemed necessary by the SC Chair to facilitate the assessment of proposals. These assessors will be drawn from the Scientific Committee. <p>(ii) the IWC and IWC-SORP Secretariats shall advertise a call for proposals on their official websites and through a Circular Communication, which shall include detailed information on deadlines, review process(including</p>	<p>one of those bodies; or</p> <ul style="list-style-type: none"> • Attends an IWC activity for the purposes of training and capacity building for the benefit of the Contracting Government. <p>Funds from the Voluntary Assistance Fund may not be used to pay salaries of Contracting Government employees or payment of Contracting Governments' annual subscriptions and other financial contributions.</p> <p>If funds are requested for travel to IWC meetings, allocations from the Fund will be in accordance with the lesser of the amount provided for in the International Civil Service Commission's Daily Subsistence Allowance and UN travel rules, or the amount provided for in the domestic rules of the</p>
--	--	--	---	---	---

	<p>(b) the Assessment Panel shall consist of the Chair and vice-Chair of the Scientific Committee, the Convenor of the Subcommittee on Small Cetaceans, the Head of Science at the IWC Secretariat, and a number of competent members of the Scientific Committee who provide a wide geographical scope and relevant expertise.</p> <p>(c) in years where sufficient funds are gathered the following process shall be followed:</p> <p>(i) the Secretariat shall advertise a call for proposals on the official website and through a Circular Communication, which shall include detailed</p>		<p>in the regions where the activity is undertaken or that have relevant expertise</p>	<p>criteria) and administrative requirements;</p> <p>(iii) all full proposals meeting the minimum administrative requirements (i.e. prepared in accordance with the IWC Scientific Committee pro forma) shall be sent by the Secretariat to the IWC-SORP Assessment Panel</p> <p>(iv) the IWC-SORP Assessment Panel shall carry out an evaluation of all proposals, which shall include a determination of how well the proposals align with IWC-SORP objectives, any other criteria specified in the Call for Proposals and shall consider any conditions associated with voluntary contributions as specified by donors. The IWC-SORP Assessment Panel may suggest improvements to proposals where they believe this is appropriate</p>	<p>eligible Groups 1 and 2 Governments, so that all sponsored delegates receive fair and consistent treatment from the IWC.</p> <p>Requests shall be limited to funding necessary for the attendance of one member of the delegation per eligible Groups 1 and 2 Government at each meeting. The participant must be an official member of the Contracting Government delegation.</p> <p>Application process: The Secretariat shall notify Contracting Governments no less than 180 days in advance of the meeting of the dates and venues of Commission meetings. Applications for funding from the Voluntary Assistance Fund must be received 90 days before the date on which the activities to be funded are expected to occur.</p>
--	---	--	--	---	--

	<p>information on deadlines, review process (including criteria), administrative process;</p> <p>(ii) all full proposals meeting the minimum administrative requirements shall be sent by the Secretariat to the Assessment Panel, which produce a report with its recommendations for funding, with the rationale behind each recommendation;</p> <p>(iii) all projects recommended by the Assessment Panel shall be considered by the Sub-committee on Small Cetaceans at the Annual meeting of the Scientific Committee and</p>			<p>(v) upon receipt of a final proposal(s) (revised if necessary), the IWC-SORP Assessment Panel shall provide its written report to the Scientific Committee for consideration at its next annual meeting. For each proposal, this shall include:</p> <ul style="list-style-type: none"> • a short summary of the proposal and its associated budget; • a summary of the final evaluations made by the IWC-SORP Assessment Panel, including comments on how well it aligns with IWC-SORP objectives and recommendations as to whether the proposal should be fully, partially or not supported <p>(vi) the Scientific Committee shall consider the funding recommendations of the IWC-SORP Assessment Panel when discussing its budget; following</p>	<p>Applications for travel to a meeting or event shall include a budget based on the lesser of the amount provided for in the International Civil Service Commission's Daily Subsistence Allowance and UN travel rules, or the amount provided for in the domestic rules of the eligible Groups 1 and 2 Governments.</p> <p>Applications for funding from the Voluntary Assistance Fund must specify:</p> <ul style="list-style-type: none"> • the activities to be funded; • estimated travel costs including air fare and per diem expenses; • if the application is for travel to a meeting or event, the total number of delegates eligible Groups 1 and 2 Government will be sending to that meeting or event; • if the application is for capacity building,
--	--	--	--	--	--

	<p>then by the full Scientific Committee when discussing its budget;</p> <p>(iv) recommended proposals shall be included in the Scientific Committee's budget, as given in its report to the Commission under the heading of a specific request to the Voluntary Research Fund for Small Cetaceans;</p> <p>(v) these recommendations shall be presented to the Budgetary sub-committee and endorsed when the Commission approves the overall budget;</p> <p>(vi) after final approval by the Commission, the</p>			<p>consideration (and potential revision) by the Committee, approved requests shall be included in the Scientific Committee budget under the heading of a specific request to the IWC-SORP Research Fund and reported to the Commission in its Report;</p> <p>(vii) the Scientific Committee recommendations shall be presented to the Budgetary subcommittee and endorsed when the Commission approves the overall budget;</p> <p>(viii) after final approval by the Commission, the IWC Secretariat, with the assistance of the IWCSORP Secretariat, shall develop grant contracts specifying deliverables and timelines for the project leaders; funds shall be provided in accordance with the agreed schedule.</p> <p>(d) the IWC-SORP SSC shall be able to allocate a discretionary</p>	<p>scientific research, and conservation and welfare activities, how those activities contribute to IWC work plans;</p> <ul style="list-style-type: none"> • the applicant's experience, qualifications, and expected contribution to that meeting or event; • declaration of interest, i.e. any funding or support received from elsewhere; and • that the applicant eligible Groups 1 and 2 Government has determined the amount of expenses to be accurate. <p>Application forms will be made available through the IWC website and applications should be sent to secretariat@iwc.int.</p> <p>Where funds have been requested for travel to</p>
--	--	--	--	---	---

	<p>Secretariat develops grant contracts specifying deliverables and timelines for the project leaders; funds shall be provided in accordance with the agreed schedule.</p> <p>(d) an Assessment Panel shall be able to allocate a discretionary amount of not more than £10,000, per budget period, in order to ensure the smooth running of approved projects. Any such requests will be discussed and agreed by the Assessment Panel in advance of an allocation being made. All discretionary allocations shall be consistent with the priorities of the sub-committees on Small Cetaceans and the IWC as endorsed by the Scientific Committee</p>			<p>amount of not more than £15,000, per budget period, in order to ensure the smooth running of approved projects. Any such requests shall be discussed and agreed by the IWC-SORP SSC in advance of an allocation being made. All discretionary allocations shall be consistent with the objectives of IWC-SORP and the IWC as endorsed by the Scientific Committee and Commission. All allocations shall be reported in written by the SORP SSC chair to the Scientific Committee at its next meeting</p>	<p>IWC meetings, based on the funding available and the prioritisation procedure set out below, the Secretariat will prepare a list of sponsored delegates. The final list of delegates that may be supported will be dependent upon the funds raised and funding is not guaranteed for all eligible countries.</p> <p>Delegates will be notified at least 30 days before the meeting whether or not they will receive funding from the Voluntary Assistance Fund.</p> <p>Disbursement of funds Where funds have been requested for travel to IWC meetings, upon approval of an application consistent with Section 3 above, the Secretariat will hold the funds until such time as each respective Government provides instructions to the</p>
--	---	--	--	---	--

	<p>and Commission. All allocations shall be reported in written by the Assessment Panel chair to the Scientific Committee at its next meeting</p>			<p>Secretariat to effect the payment.</p> <p>Upon receipt of instruction from each respective Government, the Secretariat will purchase travel tickets as previously determined in each respective application. The Daily Subsistence Allowance and terminal expenses will be disbursed, based on actual presence and actual receipts respectively, after closure of the meeting.</p> <p>Where funds have been requested for purposes other than travel to IWC meetings, the Secretariat will disburse funds in a timely manner to the Government while ensuring adequate oversight of all disbursements.</p> <p>Prioritisation: In the event of a shortfall in funding to support the participation of all eligible Groups 1 and</p>
--	---	--	--	--

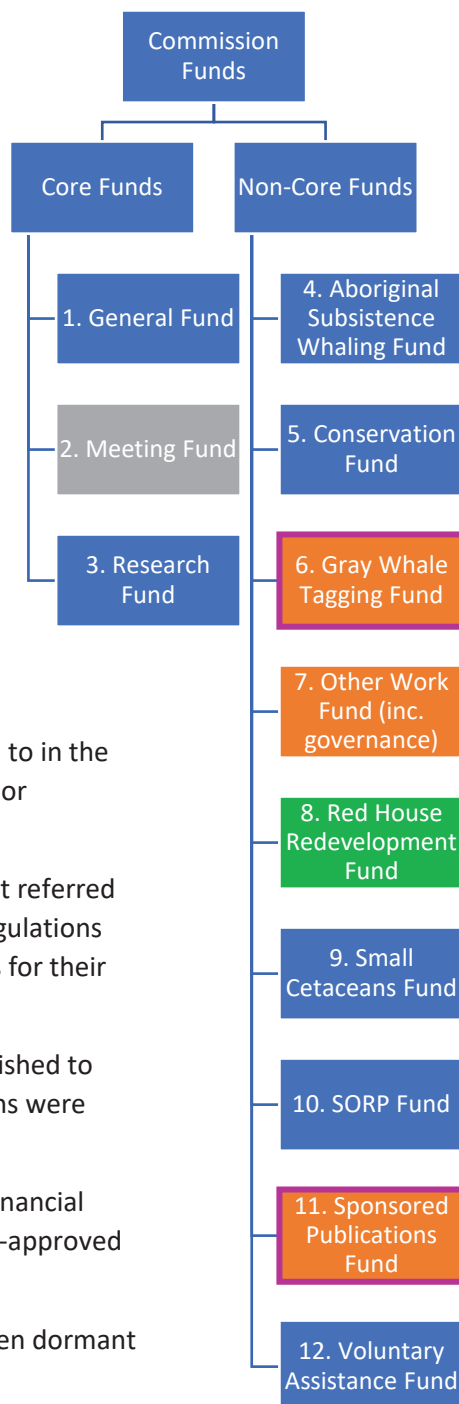
					<p>2 Governments, the prioritisation process below shall be followed: The following principles shall be applied to the allocation of funding from the Fund:</p> <ul style="list-style-type: none"> i. Eligibility (section 2 above) ii. Priority for eligible Group 1 Governments iii. Balanced representation of a range of views and interests iv. Balanced distribution across the activities of the IWC in line with the priorities identified by the Commission; and v. Consideration shall be given to provision of partial funding in order to maximise the number of funding recipients. <p>At any time in applying these criteria, the Secretariat may seek advice from the Chair and Bureau in order to support a funding decision.</p>
--	--	--	--	--	--

					<p>Reporting: The Secretariat will provide a progress update to each Commission meeting on work to support countries of limited means to participate in the work of the Commission, including administration of the Voluntary Assistance Fund. The Secretariat will also report on the criteria used to allocate the Voluntary Assistance Fund, including any amendments needed in the event of a shortfall of Funds.</p>
--	--	--	--	--	--

[END OF FIN REG UPDATES]

ANNEX B – MANAGEMENT OF VOLUNTARY FUNDS

Current Commission Fund Structure



Key:

Blue boxes – fund is referred to in the current financial regulations or annexes.

Orange boxes – funds are not referred to in the current financial regulations and no other guidance exists for their administration

Green box – fund was established to ensure accounting regulations were complied with

Grey box – non included in financial regulations, but Commission-approved guidance exists

Pink outline – funds have been dormant for several years

Proposed Changes:

1. **Abolish funds that are not established in the financial regulations and have been dormant for several years.**
 - **Gray Whale Tagging Fund** – as part of the 2021 Budget Postal Vote, the Commission agreed for the remaining balance to be fully allocated to a project. Any future voluntary contributions made for this topic can be managed by another relevant fund.
 - **Red House Redevelopment Fund** – this Fund was created as part of a technical accounting adjustment. At IWC67, the Commission noted that the amounts credited to this Fund could be applied to offset future losses until fully expanded. The balance should be transferred to the General Fund and used to the same effect.
 - **Sponsored Publications Fund** – this fund was made up of income from the sale of sponsored publications several years ago. It is not formally established and no rules exist. It has laid dormant for over ten years. Funds should be credited to the general fund and the fund removed.

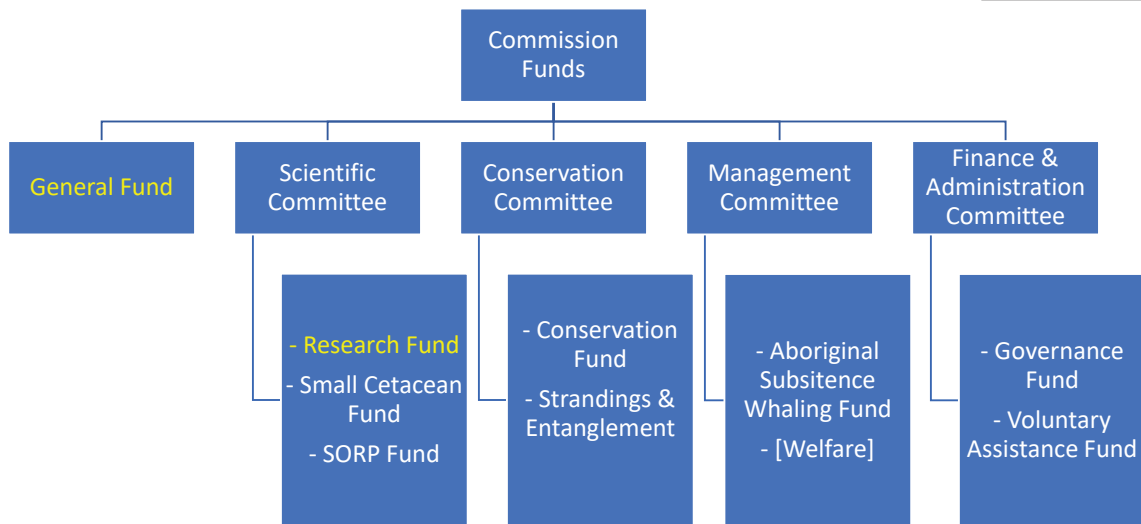
2. **Abolish the Meeting Fund and wrap it into the General Fund**
 - In practice, the Meeting Fund’s only purpose is to segregate general funds for meetings. It would be simpler to allow amounts to be set aside and withdrawn from the General Fund as necessary for meetings.

3. **Retain funds with existing terms of reference/rules of procedure/Financial Regulations, and organise them under the new Commission structure proposed by the WG-OE**
 - This would ensure that each fund is reviewed and monitored by the relevant Committee.
 - See Table 1 for a proposed fund structure based on the new Commission structure as currently proposed by the WG-OE.

4. **Allocate funds held in the Other Work Fund to the appropriate sub-committee based on the new Commission structure proposed by the WG-OE**
 - The Other Work Fund is a miscellaneous fund that houses voluntary contributions that do not have another home. It currently contains contributions for entanglement, strandings, welfare and governance.
 - These funds will be moved under the management of the appropriate Committee and appropriate terms of reference will be developed.
 - See Table 1 for a proposed fund structure based on the new Commission structure as currently proposed by the WG-OE.
 - The appropriate home for some of these issues in the new Commission structure is still being discussed by Commission members. In the event that formal agreement is not reached on the structure at IWC68, funds could be administered by the Finance and Administration Committee until a decision is made.

Table 1: New Fund Governance Structure

White Text = voluntary funds
Yellow Text = core funds



NOTE – this structure is based on the current version of the proposal for a new Commission structure being developed by the WG-OE.

Square brackets are used where consensus has not yet been reached within the WG-OE on which Committee will have responsibility for a particular workstream.

[Please note: The templates at Annexes C, D and E below will undergo further development and remain subject to change. The Secretariat will update the templates from time to time to ensure they are comprehensive and functional.]

ANNEX C – TEMPLATE FOR COSTING: SUBSIDIARY BODY WORK PLANS; RESEARCH AND PROJECT PROPOSALS

Project Costing Template

Project Overview

Project Title	Enter Project Title here.
Project Proponent	Please give details of the Principal Investigator responsible for the project and any Co-Investigators. Please include full contact details.
Date of Request	Click or tap to enter a date.
Submission History	Has this proposal been considered previously? Yes <input type="checkbox"/> Date: No <input type="checkbox"/>
Project Description	Please enter a description of the project, its purpose and main expected outcomes. Details should be provided regarding priority research questions and methodology to be used, including any details on data collection, analysis and archiving where relevant.
Project Duration	
Connected Projects	Please list any past or ongoing funded projects that are linked to this proposal. If applicable, describe what this proposal contributes to the existing work.
Project Justification	Please specify here how this project relates to relevant recommendations and Resolutions endorsed by the Commission.
Lead Working Group	Choose an item.
Source of IWC Funds Requested	Choose an item. Choose a project category (if applicable)
	I confirm that this project meets the terms of reference for the funding requested <input type="checkbox"/>

Project Costs

All costs should be given in £ sterling unless otherwise specified.

Project Cost Summary

Detailed costings must be provided in Annex 1 of this template.

	One-off	Ongoing <small>(costs reoccurring every year)</small>
Total Project costs		
Total Secretariat support costs		
Total		
Less total In-kind contributions / co-funding / third-party contributions		
Secured		
Sought		

Total Funding Request £		
--------------------------------	--	--

Project Governance

Permits, Insurances & Sub-Contracting

Please give full details of any constraints or other considerations (e.g. field work permits, CITES permits, welfare concerns, ethical and security considerations). Please confirm that all relevant insurances will be secured. If you intend to sub-contract work, please declare this here and provide details.

Conflicts of interest

There are no conflicts of interest to declare

If there are conflicts of interest to declare, please give details here

Other IWC Funding

If you are receiving IWC funding for other work, please declare this here.

Co-Funding / In-Kind Support

Please give details of all stakeholders/partners/cofundors and their role in this project.

I confirm that co-funding/in kind support meets with the standards laid out in the Commission's [Code of Ethical Fundraising](#) and [Guidelines on Acceptance of Funds](#)

If cofunding that is being sought from other sources does not come through, how will this affect the project? Please give details, or mark as n/a if not relevant.

Risk Management

Please include all possible risks or uncertain factors that might have a negative impact on the project and their possible consequences. Add mitigation options, if possible.

Project Milestones, Timeline and Payment Schedule

Please note for core funded projects, including SC Research Projects, spend cannot occur before the year in which funds are allocated. **Please refer to guidance regarding payment schedules.**

Proposed Project Milestones & Payment Schedule

Date	Milestone	Payment amount (£)	% of Total Budget
TOTALS			

Annex 1 – Detailed Project Costings

Cost Type <i>For guidance on cost estimates click here</i>	Detailed Description <i>Please include brief summary of expected results, list for each item (a, b, c format). If multiple items, include each individual cost amount. Please note IWC does NOT fund overheads.</i>	Cost per Unit <i>(e.g. salary per hour, rate per day etc.)</i>	Number of Units	Total £	In-Kind Support Value £ <i>(please give the value of any in-kind support here)</i>	Timescales for Expenditure <i>(e.g. salary covers Apr-Jun 2020, equipment to be purchased in July etc.)</i>
(1) Salaries/wages – include name/position of each person and breakdown of time (hours spent on the project per week) and duties						
(2) Travel/subsistence – breakdown by person (journey details, per diem) and justification						
(3) Services – by item, e.g. aircraft/vessel time, consultancy fees, venue hire etc.						
(4) Reusable capital equipment – becomes IWC property upon completion						
(5) Expendable capital equipment – e.g. consumables, stationery etc. (total no. required for duration of project)						
(6) Shipping costs – by item (justify why shipping is required)						
(7) Insurance costs – by item						
(8) Potential co-funding – please specify all sources of cofunding and whether it is secured or sought.						
(9) Other – please specify						
Total £						

Secretariat Staffing Support

Please consult the Secretariat to confirm these estimates before submitting the form by contacting secretariat@jwc.int. Where Secretariat support cannot be absorbed within existing resources, the cost of labour should be included in the main table of Annex 1.

Type	Detailed Description	Number of Days	Cost Per Day (£ GBP)	Total (£ GBP)	Ongoing or one-off?
IT/Database					
Communications					
Meeting Support Services					
Project Management					
Statistics					
Other					
TOTAL £					

ANNEX D – TEMPLATE FOR COSTING: WORKSHOPS AND TRAINING EVENTS

Workshop Overview

Workshop Title	Enter workshop title here.
Workshop Lead	Please enter here the name and full contact details of the person responsible for the successful planning, delivery and reporting of the workshop as well as ensuring compliance with all appropriate procedures and regulations.
Proposed Dates of Workshop	Click or tap to enter a date. Please give an estimate if the date is not firm and tick the 'Provisional Date' box below. <input type="checkbox"/> Dates are provisional
Proposed location	
Attendees (if known)	
Workshop Aims & Deliverables	Please provide details on the purpose of the workshop and the expected outcomes, in particular, relating these to Commission priorities or sub-Committee recommendations.
	Will/could the workshop provide a capacity building opportunity for IWC contracting governments or contributors (as a primary or incidental outcome)? Yes <input type="checkbox"/> Please provide details No <input type="checkbox"/>
Workshop Justification	Please indicate whether this workshop will be 'in-person', virtual, or a mixture of virtual and 'in-person'
	If the proposal is for an in-person workshop, please provide justification for why it cannot take place virtually.
Source of Funds Requested	Choose an item.
	I confirm that this workshop meets the terms of reference for the funding requested <input type="checkbox"/>

Workshop Costs

All costs should be given in £ sterling unless otherwise specified. Note: IWC does not fund the salary costs of those attending workshops.

Workshop Cost Summary

Detailed costings must be provided in Annex 1 of this template. Please refer to workshop costing guidance when completing this form.

	GBP £
Transport	
Accommodation	
Subsistence	
Venue Costs	
Videoconferencing Services	
Secretariat Support	
Other	
	Total £
Less total In-kind contributions / co-funding	
Secured	
Sought	
	Total Funding Request £

Workshop Governance

Co-Funding / In-Kind Support

Please give details of all stakeholders/partners/cofundors and their role in this workshop.
I confirm that co-funding/in kind support meets with the standards laid out in the Commission's Code of Ethical Fundraising and Guidelines on Acceptance of Funds <input type="checkbox"/>
If cofunding that is being sought from other sources does not come through, how will this affect the project? Please give details, or mark as n/a if not relevant.

Conflicts of interest

<input type="checkbox"/> There are no conflicts of interest to declare
If there are conflicts of interest to declare, please give details here

Risk Management

Please include all possible risks or uncertain factors that might have a negative impact on the project and their possible consequences. Add mitigation options, if possible.

Workshop Reporting

Please provide details of how the outcomes of the workshop will be communicated.
--

Annex 1 – Detailed Workshop Costings

All transport MUST be economy class. IWC does not fund the salary costs of participants. All applicable taxes should be included and noted.

Cost Type <i>For guidance on cost estimates click here</i>	Cost Assumptions <i>(e.g. 20 return flights with an average cost of £500, 20 hotel rooms at a cost of £120 per person per night)</i>	Cost per Unit <i>(e.g. per participant, per night)</i>	Number of Units	Total £	In-Kind Support Value £ <i>(please give the value of any in-kind support here)</i>	Timescales for Expenditure <i>(e.g. hotel payment due 31 Dec 20)</i>
Transport Flights Airport Transfers Other Travel						
Accommodation						
Meals and incidentals*						
Venue Costs Room Hire Refreshments						
Videoconferencing Services	<i>If the workshop will be held virtually, in whole or in part, please include the costs of licenses and other services required. Please contact the Secretariat IT team for advice.</i>					
Secretariat Support	<i>Please tick here if Secretariat support can be provided from existing resource <input type="checkbox"/></i>					
Other Insurances‡						
Total £						

*Subsistence should be included based on an allowance for breakfast, lunch and dinner at the location of the workshop. Where meals will be provided, please reduce subsistence rate accordingly. This will be paid to individuals after the workshop. †Workshop participants are expected to provide their own travel insurances. The IWC uses the UK Government guidelines for per diem: <https://www.gov.uk/guidance/expenses-rates-for-employees-travelling-outside-the-uk#countries-a-to-c>

Secretariat Staffing Support

Please consult the Secretariat to confirm these estimates before submitting the form by contacting secretariat@iwc.int. Where Secretariat support cannot be absorbed within existing resource, the cost of labour should be included in the workshop cost summary..

Type	Detailed Description	Number of Days	Cost Per Day (£ GBP)	Total (£ GBP)
IT/Database				
Communications				
Meeting Support Services				
Project Management				
Statistics				
Other				
			TOTAL £	

Secretariat report can / cannot be absorbed with existing resource.

ANNEX E – COVER SHEET: RESOLUTIONS/SCHEDULE AMENDMENTS

Resolution Overview

Resolution Title	Enter Resolution Title here.
Introduced by	Please give details of the Contracting Government leading on this resolution, and any co-sponsors
Lead Committee	Choose an item.
Duration of Project / Workstream	Please give details regarding whether this Resolution will require one-off and/or ongoing funding
Type of Funds Requested	Core or Voluntary. If Voluntary Funds are required, please indicate this here.

Resolution Costs

General Costs

	One-off	Ongoing
Secretariat Support Costs <i>Please tick here if Secretariat support can be provided without additional expenditure. Otherwise please include costs. <input type="checkbox"/></i>		
Contractor / third party salary costs		
Travel & Subsistence Costs		
Services		
Equipment Disposable Capital <i>(enter up-front cost in the one-off column, and annual depreciation of value in the ongoing column)</i>		
Shipping Costs		
Insurances		
Other (please specify)		
Total £		
Less total In-kind contributions / co-funding Secured Sought		
Total Funding Request £		

Secretariat Staffing Support Costs (Detailed)

Type	Detailed Description	Number of Days	Cost Per Day (£ GBP)	Total (£ GBP)	Ongoing or one-off?
IT/Database					
Communications					
Meeting Support Services					
Project Management					
Statistics					
Other					
TOTAL £					