

64th Annual Meeting of the International Whaling Commission**BUDGETARY SUB-COMMITTEE**

16.00 Hrs Monday 25 June 2012

**PROVISIONAL AGENDA
and annotations**

Items 3, 4 and 5 will be addressed by correspondence in advance of the Sub-committee meeting.

1. INTRODUCTORY ITEMS

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| 1.1. Appointment of Chair | [<i>Martin Krebs, Switzerland, is proposed</i>] |
| 1.2. Appointment of Vice Chair | [<i>Elizabeth Phelps, USA, is proposed</i>] |
| 1.3. Appointment of rapporteurs | [<i>Simon Brockington, Secretary, is proposed</i>] |
| 1.4. Review of documents | |

2. ADOPTION OF AGENDA**3. AUDITED FINANCIAL STATEMENTS FOR THE PREVIOUS FINANCIAL YEAR (2010-2011)**

This item is primarily for information and background. It allows a comparison of the audited statement for the 2010-2011 financial year with the provisional financial statement presented at the last annual meeting (document IWC/63/5rev). Simon Brockington will be pleased to answer any questions arising from the statements themselves, or from the comparison.

4. PROVISIONAL FINANCIAL STATEMENT 2011-2012

The Provisional Financial Statement will be based upon actual income and expenditure for the current financial year to the end of February 2012 and projections for the remaining six months.

5. REVIEW OF FUTURE BUDGETS AND RESEARCH EXPENDITURE

The Budgetary Sub-committee will be invited to review the proposed and forecast budgets by correspondence prior to the meeting.

Given that no decision will have been taken on a move to biennial meetings two options will be presented for the future budgets. One option will be predicated on a move to biennial meetings and will cover the continuous period 1 September 2012 – 31 August 2014. The second option will assume the current status quo, and will cover the 12 month period 1 September 2012 – 31 August 2013.

The Chair of the Scientific Committee and the Secretariat's Head of Science will be available to present the research proposed by the Scientific Committee for 2012-2013, and also for the following year 2013-2014 so as to support the option of moving to biennial meetings

Related to this item, the Budgetary Sub-committee may also wish to make recommendations to the F&A Committee in regards to changes to the timing of the Commission's financial year (see Item 6 below), and also any changes to the Commission's budgetary practices arising from a possible move to biennial meetings.

6. TIMING OF THE COMMISSION'S FINANCIAL YEAR

At IWC/63 in 2011 the Commission adopted an F&A Committee recommendation to separate the meetings of the Scientific Committee and Commission by a period of 100 days or longer, with the best time for the Scientific Committee meeting being in late May and early June. In future years this is likely to lead to the Commission needing to approve a budget for a financial year which has already commenced. The Secretary will introduce proposals to alter the timing of the Commission's financial year to rectify this situation.

7. BUDGETARY SUB-COMMITTEE OPERATIONS

7.1. Membership and open seats

8. SUMMARY OF RECOMMENDATIONS TO THE F&A COMMITTEE

These to include:

- 8.1. A recommendation in regard to the Provisional Financial Statement for the current year (2011-2012)
- 8.2. A recommendation in regard of the level for the NGO, Observer and Media fees for 2012-2013
- 8.3. A recommendation in regard to options for the proposed budgets for both 2012-2014 and for 2012-2013
- 8.4. A possible recommendation in regards to the timing of the Commission's financial year

9. ADOPTION OF REPORT

TERMS OF REFERENCE

At IWC 51 in 1999 the Commission agreed to establish a Budgetary Sub-committee to review income and expenditures and proposed budgets to help expedite the work of the full Finance and Administration Committee (Ann. Rep. Intl. Whaling Comm. 1999: 46). It first met at IWC 52 in 2000.

ADMISSION OF OBSERVERS

Rule of Procedure C.2

Observers accredited in accordance with Rule [of procedure] C.1.(a) and (b) are admitted to all meetings of the Commission and Technical Committee, and to any meetings of subsidiary groups of the Commission and Technical Committee, **except the Commissioners-only meetings and the meetings of the Finance and Administration Committee.**

Since the Budgetary Sub-Committee supports the work of, and considers matters relevant to, the Finance and Administration Committee observers are not admitted.

Contracting Governments as Observers to the Budgetary Sub-committee

- Contributing countries who are not members of the BSC can attend as observers
- Non BSC members do not receive documents intersessionally but all documents are available to observers at the meeting itself
- Observers are not eligible for appointment as Chair or Vice-Chair
- The Chair has discretion to invite comments from observers