

65th Meeting of the International Whaling Commission

**REPORT OF THE
FINANCE AND ADMINISTRATION COMMITTEE**

Saturday 13 September 2014, Portoroz, Slovenia

SUMMARY OF MAIN OUTCOMES

Item and Agenda Item	Main outcomes
3. Administrative matters	<p>Reports on meeting arrangements, communications and archiving were noted.</p> <p>The Working Group on Providing Options to Governments with Limited Means to Participate in the Commission's Work is re-constituted and membership of the group remains open until the end of IWC/65.</p>
4. Operational effectiveness	<p>The Committee endorsed the work of the WG on operational effectiveness and cost saving measures. The F&A Committee recommend that the WG continue its work with an enhanced membership and include (1) consideration of the new biennial meeting pattern and (2) a review of the operations of the Commission such that its limited resources are used effectively. A new working group may need to be established to deal with matters outside the mandate of the present WG.</p> <p>The F&A Committee recommends:</p> <ul style="list-style-type: none"> • A change to Rule of Procedure P.3 to allow the Secretariat to circulate a list of dates and subject titles of confidential communications to all Commissioners and Contracting Governments; and • That the Secretariat continue to identify cost savings including staffing levels and in particular will investigate options to reduce bank charges. <p>Chile welcomed further comments on the Draft Resolution on the Scientific Committee (IWC/65/13 Rev1) before it is discussed at IWC/65.</p> <p>The Committee suggested that Chile should amend the Draft Resolution on Civil Society Participation and Transparency at the IWC (IWC/65/12 Rev1) before its presentation at IWC/65.</p>
6. Report of the intersessional correspondence group on strengthening IWC financing	<p>Following suggestions to the F&A Committee, the Correspondence Group on Strengthening the IWC will revise its report for presentation to IWC/65.</p>
7. Financial statements, budgets and other matters addressed by the Budgetary Sub-Committee	<p>The F&A Committee endorsed the recommendations of the BSC that the 2012 and 2013 financial statements should be adopted; that the Secretariat should provide a report on options to reduce bank charges at the next meeting of the BSC; and that the F&A Committee take note of the Provisional Financial Statement for the year ending 31 August 2014 subject to audit.</p> <p>The Committee recommended adoption of the proposed addition of Rule of Procedure A.3 relating to contact details of national offices responsible for making payments.</p> <p>The future work plan and research budget of the Scientific Committee was discussed but consensus could not be reached on workshops relating to Special Permits.</p> <p>The Committee recommended adoption of the 2015-2016 budget as presented in Table 25 of IWC/65/07 except including an amendment to reduce the 1.5% increase in contributions to 0%, partly by reducing the Scientific Committee contingency budget to 10%.</p> <p>The Committee took note of the forecast for 2017-2018 and recommends adoption of the proposed income and expenditure for the bridge period (IWC/65/7).</p>

Item and Agenda Item	Main outcomes
	<p>The Committee endorsed the BSC recommendation to waive future media fees, but did not endorse the BSC recommendation to increase observer fees in line with inflation; thus the observer fee will remain at its current level.</p> <p>The Committee endorsed the BSC recommendation that the contributions formula should be considered by the BSC at IWC/66 and that the Secretariat should make the contributions formula available through the IWC website.</p> <p>The Committee endorsed the BSC proposal to change the length of term served by the Chair/Vice Chair of the BSC to cover two biennial cycles.</p> <p>The F&A Committee propose that the two empty 'open seats' on the BSC could be filled by the Chair and Vice-Chair of the Commission.</p>
8. Establishment of a Voluntary Fund for ASW	The F&A Committee recommended the establishment of the ASW Voluntary Fund as detailed in IWC/64/ASW5 Rev1.
9. Date and place of forthcoming meetings	The F&A Committee recommended that the offer by the USA to host the next Scientific Committee meeting in San Diego in May 2015 should be accepted and thanked the USA.
10. Chair of the F&A Committee	Ryan Wulff (USA) was proposed as the new Chair of the F&A Committee.
11. Bureau membership	Nominations for the four regional seats on the Bureau were requested.

1. INTRODUCTORY ITEMS

A list of participants is given as Appendix 1.

1.1. Appointment of Chair

Donna Petrachenko (Australia) was appointed as Chair.

1.2. Appointment of Rapporteurs

Andrea Cooke, Sarah Ferriss, Harriet Gillett and Pablo Sinovas were appointed as rapporteurs.

1.3. Review of Documents

The list of documents is given as Appendix 2.

2. ADOPTION OF AGENDA

The draft agenda was adopted unchanged, see Appendix 3.

3. ADMINISTRATIVE MATTERS

3.1. Meeting Arrangements and Procedures

3.1.1. Need for a Technical Committee

The Technical Committee is constituted under Rule of Procedure M.7 and its primary functions are to provide advice on the management of whaling. It has not met at an Annual Meeting since IWC/51 in 1999. However, the Commission has agreed to keep the need for a Technical Committee under review. It therefore remains as a standing item on the agenda of the F&A Committee.

3.1.2. Meeting Arrangements

The Chair noted that observers at Commission meetings are currently only able to speak on a limited number of items on the agenda, after all interventions from Contracting Governments and if time permits. The Committee was satisfied with this arrangement at the IWC/64 meeting in Panama. A draft Resolution on this topic is discussed under Item 4.5.

The USA, supported by the UK, considered that observers should be able to speak on all items on the Plenary agenda. The UK noted that observers bring important expertise to the Commission meetings and should therefore be engaged fully on all items.

The Chair of the Commission will meet with NGOs to discuss arrangements for the IWC/65 Plenary meeting.

3.2. Communications

3.2.1. External Communications: Website, News Updates, Press and Media and

3.2.2. Internal Communications: Circular communications, Newsletters

The Secretariat presented IWC/65/F&A05, which summarises the IWC's communications programme to increase accessibility to, and improve understanding of, the IWC's work. The IWC's audience includes Contracting Governments, inter-governmental and other organisations, as well as the media and the general public.

New website text, increased use of images, dedicated media resources and a new quarterly bulletin are among the key measures which have been introduced recently.

The Secretariat plans to develop cost effective methods to target audiences; and will encourage stakeholders to share information.

3.3. Archiving

The Secretariat reported on the current project to provide online access to all historical Commission documents. Annual Reports since 1949; all issues of JCRM and JCRM Supplement (which includes the reports of Scientific Committee); all Special Issues; all Verbatim Records from 1949-2000 and audio files of Verbatim Records from 2001. These will now be freely available on the IWC website.

The next step is to upload all meeting documents from 1949 onwards (c.3,000 files). These have been scanned and made into searchable pdf files where possible. The Secretariat requested financial assistance for this project, perhaps in the form of a voluntary contribution (see IWC/65/07Rev1, Annex 1).

Australia commented that it has used the archive and proposed the addition of meta-data to link related files. The Secretariat will contact Australia intersessionally on this matter.

3.4. Report of the Working Group on Providing Options to Governments with Limited Means to Participate in the Commission's Work

The Commission Chair noted that there had been no intersessional progress and proposed that the working group be re-constituted. Japan suggested that the group meet at IWC/65 to develop Terms of Reference. It was **agreed** that Hideki Moronuki, Japan, would Chair the new group and St Lucia, Cambodia, UK and USA offered to join it. In order to ensure broad representation, membership will remain open until the end of IWC/65.

4. OPERATIONAL EFFECTIVENESS

At IWC/63 the Commission adopted Resolution 2011-1 which *inter alia* resolved to include the effectiveness of the operations of the IWC as a regular item on the Commission's agenda, to ensure the Commission's rules and procedures are kept up to date with international practice, and to provide an opportunity to address any specific problems or issues arising in the operation of the Commission.

The Chair noted that as this was the first biennial meeting of the Commission, she would welcome any comments on this new practice.

4.1. Report of the Working Group on Operational Effectiveness and Cost Saving Measures

The Chair of the Working Group on Operational Effectiveness (WG-OE) presented a verbal report on its progress. The WG-OE was composed of USA (Chair), Australia, the UK and Japan and worked *via* e-mail. Their mandate was to deal with procedural and cost saving matters. The group initially focussed on the following areas:

1. to review the Rules of Procedure to identify additional effectiveness measures, including those previously identified or discussed at meetings of the Commission;
2. to review the utility and composition of existing Committees and Sub-committees;
3. to streamline the duration and agendas for Sub-Committee and plenary meetings;
4. to identify opportunities to increase use of electronic documents and web-based systems for intersessional meetings, and use of the IWC website for document storage and editing;
5. to reduce the shipping of materials to Commission Meetings;
6. to consider developing a strategic vision or plan for the Commission to help guide its work.

The WG-OE felt that some aspects of areas 2, 3 and 6, above, were out of the scope of their mandate, which was to deal with procedural and cost savings matters. It was suggested that a new working group should be proposed to consider these other matters.

Cost saving measures that have been implemented for IWC/65 are discussed under Item 4.3. The WG-OE supported the addition of a technical advisor on Reducing Accidental Human Impacts to Whales to help meet the needs of the Commission; and is allowed for in the proposed budget (IWC/65/07).

Several changes to the Commission's Rules of Procedure and Financial Regulations are proposed at IWC/65. It was suggested that the WG-OE consider the financial implications of these changes.

This is the first meeting of the Commission since the move to a biennial meeting cycle and the establishment of a Bureau to assist the Chair and Secretariat in the intersessional period. The Bureau had met several times in the intersessional period and it has suggested a number of changes to the order of the agenda and the duration of the meeting, which will be implemented at IWC/65. The WG-OE **recommended** member governments forward their views on the success, challenges, and lessons learned from these changes, for report at IWC/66.

The WG-OE **recommended** that it continue its work to include a review of the operations of the Commission, such that its limited financial resources are utilised in an effective manner (see also Item 4.3). Additional members for the WG-OE were sought, to broaden its representation.

Chile indicated that it would join the WG-OE. It expressed concern that in the interests of cost saving the Conservation Committee has insufficient time to go through its large agenda and suggested that in the years between IWC Plenary meetings, the Conservation Committee meet adjacent to the Scientific Committee. This would also facilitate increased cooperation between the Conservation and Scientific Committees. The Secretariat noted that a one-day meeting of the Conservation Committee would cost around £5,000 if held immediately after the Scientific Committee.

Australia, the UK and Argentina supported the statement from Chile.

The F&A Committee **endorsed the recommendations** of the WG-OE and supported the proposal from Chile.

4.2. Reporting of confidential communications

The F&A Committee **recommended** the following change to Rule of Procedure P.3 to allow the Secretariat to circulate confidential communications to all Commissioners and Contracting Governments, rather than just the Commission or Bureau:

3. All individual and circular communications from the Chair or Secretary to Contracting Governments shall be sent to both the Commissioner appointed under Rule A.1 and to his/her Alternate designated or to the focal or contact point created under Rule A.2. They should also be sent to all accredited intergovernmental observers. All circular communications from the Chair or Secretary to Contracting Governments shall be posted on the Commission's public web site on despatch, unless the Chair, after consulting with the Bureau, deems that a confidential communication is warranted (applicable only for staff issues, infraction cases and information provided by contracting Governments with a request that it remain confidential), in which case the communication should be sent to the Contracting Governments alone. **Every year a** list of dates and subject titles of such confidential communications shall **be sent to all Commissioners and Contracting Governments and** presented to the next Biennial Meeting or to the Bureau in years when the Commission does not meet.

4.3. Cost saving measures

The Secretariat summarised the cost saving measures which have been implemented for IWC/65 (IWC/65/F&A06), including reducing freight costs and moving to paperless distribution of documents. The F&A Committee **recommended** that the Secretariat continue to identify areas where cost savings could be obtained, including staffing levels.

The Chair noted the high bank charges and low interest rates of IWC accounts and requested the Secretariat to investigate better options and report at IWC66 in 2014.

4.4. Draft Resolution on the Scientific Committee

Chile introduced IWC/65/13Rev1, a draft Resolution intended to help operational effectiveness. The Resolution would update the Rules of Procedure of the Scientific Committee to improve its work towards conservation-related matters including increased funding allocated for conservation oriented research, such

as investigation on conservation or mitigation measures. The Resolution would also consolidate the mandate of the Sub-Committee on Small Cetaceans.

Chile noted that the Resolution would balance the allocation of funds to strengthen work on small cetaceans by the Scientific Committee.

Australia welcomed the Resolution, noting that they share the vision to improve communication between the Commission and the Scientific Committee, particularly in relation to funding and see this as an opportunity to improve effective communication with the Scientific Committee.

Australia, supported by Germany and the UK, noted that the *ad hoc* nature of voluntary funds can distort priorities and believed that the Commission should set priorities for the work of the Scientific Committee and fund them through the Commission budget.

Argentina (a sponsor of the Resolution), considered it would improve communication between the Scientific Committee and other parts of the Commission and that it was important to discuss small cetaceans and budget properly for the necessary work. Germany agreed that the Scientific Committee should put more emphasis on its work on small cetaceans.

Japan, supported by Norway and Iceland, considered that the effect of the Resolution was not clear, and in particular that the Scientific Committee should be given time to discuss the proposed changes to its operation before the Commission makes any decisions. Iceland noted that the Resolution, if adopted, would reduce the range of other activities of the Scientific Committee. It does not consider that small cetaceans fall under the auspices of the IWC and therefore would have difficulty in supporting this Resolution.

St Lucia advised Chile to consult with the Scientific Committee since, as yet, no discussions appear to have taken place with them.

The Chair of the Scientific Committee considered the list of previous IWC Resolutions in Annex 1 of IWC/65/13Rev1, addressing the work of the Scientific Committee from 1976-2012, to be useful. He noted the current broad range of topics addressed by the Scientific Committee, including work on small cetaceans and the importance of maintaining flexibility in the work of the Committee. He stressed that the Scientific Committee recognises the authority of the Commission, but thought it important that the Scientific Committee should have the opportunity to discuss any changes to its working methods, prior to consideration by the Commission.

The Chair suggested that more time was needed to reflect on the issue and that a full discussion should be held in the IWC/65 Plenary. She considered that the discussion highlighted the need for mechanisms to set funding priorities.

Chile, on behalf of the sponsoring countries, noted all the suggestions. The Resolution brings together previous Resolutions that relate to the Scientific Committee. Chile invited further comments prior to the Resolution being discussed in Plenary.

4.5. Draft Resolution on Civil Society Participation and Transparency at the IWC

Chile introduced IWC/65/12 Rev1 highlighting that the right of societal organisations to participate in the IWC is recognised in the Rules of Procedure and the text of Convention. It noted that civil society can make valuable contributions to the debate, ensure transparency, and would bring the IWC into line with other IGOs. Chile noted that the main changes proposed would mean that observers could speak on all issues, submit official documents for distribution, and participate in Plenary and the meetings of the subsidiary bodies.

The USA, supported by Australia, Italy, New Zealand, Spain, and the UK, strongly supported participation of civil society but had some concerns with the text of the Resolution: it does not allow for the need for a closed meeting (e.g. to discuss personnel matters); the current wording would allow the Bureau to be open to all observers without any limit on numbers; and the Resolution would remove the requirement for participants in the Scientific Committee to be scientifically qualified. The USA offered to work with Chile to refine the proposed Resolution.

The Chair of the Scientific Committee suggested that the Scientific Committee should normally be allowed to comment on any proposed changes to its Rules of Procedure and expressed particular concern over the proposed rule change with respect to 'Membership and Observers' and its associated implication under 'availability of data'. The Scientific Committee is a hard working and open technical body. It has a provision

for observers and for invited participants and local scientists. At present the rules state that 'Any non-governmental organisation sending an accredited observer to a meeting of the Commission may nominate a scientifically qualified observer to be present at meetings of the Scientific Committee'; this has always been liberally interpreted by Committee Chairs, especially if the observer is intending to submit a paper – in which case the chair may suggest that the person is considered to be a non-funded IP. The Committee is a scientific body and to understand its discussions and/or participate in them requires some scientific expertise. There is already no restriction of the submission of papers to the Committee but the Scientific Committee should remain a scientific body.

Japan and Iceland shared the concerns expressed by the USA and the Scientific Committee Chair noting that scientific qualification is important for participation in the Scientific Committee. Iceland stated that it was important to understand the implications of this Resolution and how many additional people might attend IWC meetings. Following a suggestion from Japan, the Secretariat confirmed it would work with Chile to include a reference to the IWC Code of Conduct in the Resolution.

Monaco was concerned that broadening the right of NGOs to speak at meetings of the Scientific Committee should be limited to people with scientific qualifications and asked Chile and the Buenos Aires Group to consider this, to ensure the complexities of the issues under discussion were properly understood.

Argentina, Mexico, Panama and Uruguay fully supported the proposal by Chile. Uruguay noted that many national NGOs cannot participate for financial reasons so the ability to contribute documents to Plenary would be very valuable. Mexico noted that it had legislation on transparency to ensure democracy, and these values should be maintained by the IWC. Panama noted that although civil society may not always be able to participate in the Scientific Committee, it was important that the Scientific Committee listened to civil society.

The Russian Federation indicated that it supported transparency. However, it noted that the IWC is an IGO with a complicated agenda and limited time for debate so there will need to be rules on how often observers can speak.

It was suggested that Chile work with other Governments to refine the proposed Resolution so that it might reach a consensus agreement in Plenary.

5. FORMULA FOR CALCULATING CONTRIBUTIONS AND RELATED MATTERS

The Chair noted that this is a standing agenda item allowing opportunity for discussion on the formula for calculating financial contributions or any other related matters.

There were no comments under this item.

6. REPORT OF THE INTERSESSIONAL CORRESPONDENCE GROUP ON STRENGTHENING IWC FINANCING

At IWC/62 in 2010 the Commission endorsed a recommendation from the F&A Committee that it convene a small group to examine ways to integrate conservation funding into the overall budget of the IWC. The terms of reference stated the group would 'develop proposals for strengthening the financing of conservation with a view to striking a balance between funding for conservation and funding for management'. The terms of reference were last updated at IWC/63.

The UK presented the report of the continuing work of the Intersessional Correspondence Group on Strengthening IWC Financing, IWC/65/F&A03. It highlighted that the group sought to address IWC funding gaps without increasing the financial contributions of Contracting Governments. It made the following recommendations:

- (1): The IWC should adopt the draft Acceptance of Funds Policy (IWC/65/F&A03 Annex A), and the ICGSF should further consider the need for a Code of Ethical Fundraising as part of a future strategy for strengthening IWC financing;
- (2): The Secretariat should develop the financial pages on the IWC website dedicated to informing the public and prospective donors about the IWC's financial processes and funding arrangements;
- (3): The IWC should establish a Voluntary Conservation Fund (either by IWC Decision or Resolution at IWC/65/F&A03, Annex B) and amend the Financial Regulations as set out at Annex C;
- (4): The IWC should adopt the Terms of Reference proposed at Annex D for a Conservation Fund Project Steering Group;

- (5): The IWC Secretariat should work with relevant Committees and subgroups to improve the information about their work that is made available on the IWC website, including funding opportunities;
- (6): Working with the ICGSF and relevant IWC chairs, the IWC Secretariat should identify and establish, or re-establish, relationships with key organisations to determine what scope there is for potential further partnerships or funding sources;
- (7): IWC Committees and subgroups wishing to resource projects should establish clearly budgeted work programmes and in parallel, identify potential funding or project partners;
- (8): The ICGSF should continue its role overseeing work to Strengthen IWC Financing, with a call for new members and specific expertise across the IWC family in fundraising. The ICGSF should review and report on progress to the F&A Committee, and consider further recommendations for longer-term IWC financing.

Japan proposed the following changes to IWC/65/F&A03 which it would discuss with the UK:

- Annex A (p.8) amend as follows: ‘These guidelines are established by ~~the Secretary of the Commission under Financial Regulation C.4~~ and should be read in conjunction with the Commission’s Financial Regulations’;
- Annex A (p.8) under point 4, amend as follows: ‘carry out objectives established by ~~Contracting Governments~~ [insert: ‘the Commission’]’;
- Annex A (p.9) Delete: ~~The use of the Commission’s logo or name by entities or individuals providing voluntary contributions to the Commission may only be used on terms to be agreed by the Commission prior to its use. ;~~
- Annex B (p.10) Delete: ~~‘ENCOURAGES contracting governments and other parties to contribute to this Fund’~~ and insert ‘WELCOMES contributions to this fund from contracting governments and other parties’;
- Annex C (p.11) Amend as follows: ‘The Commission may not accept funds for which the earmarks would undermine the Commission’s ability to carry out objectives established by ~~Contracting Governments~~ [insert: ‘the Commission’]’;
- Annex D (p.12) Under the section on Membership: amend so that it indicates that membership should be open to all contracting governments;
- Annex D (p.12) in the section on ‘Recommendation making’, amend as follows: ‘Where this is not possible, the Steering Group will ~~refer to the Commission’s rule of procedure E.3(a)-~~[insert: ‘report this to the Commission’].’

Chile supported the recommendations, and suggested the word ‘whale’ be changed to ‘cetacean’ in Appendix 2 (p.14), paragraph e.

Italy, on behalf of EU Contracting Governments, Mexico and the USA supported the recommendations, with Mexico and the USA highlighting their particular support for the Voluntary Conservation Fund in Annex C. The USA noted that a Voluntary Fund for ASW would be a future discussion item and that there was a proposal for a Scientific Committee research fund. These may need to be considered together, which might remove the need for Annex B.

The Finance and Administration Committee concluded that the UK would finalise the report and the revised document would be presented to the IWC/65 Plenary.

7. FINANCIAL STATEMENTS, BUDGETS AND OTHER MATTERS ADDRESSED BY THE BUDGETARY SUB-COMMITTEE

The report of the Budgetary Sub-Committee is give as Appendix 4.

7.1. Review of the Provisional Financial Statement year ending 31 August 2014

7.1.1. Report of the Budgetary Sub-committee

The F&A Committee **endorsed** the recommendations of the BSC that the 2012 and 2013 financial statements should be adopted; that the Secretariat should provide a report on options to reduce bank charges at the next meeting of the BSC; and that the F&A Committee take note of the Provisional Financial Statement for the year ending 31 August 2014.

7.1.2. Secretary's report on the collection of financial contributions

The Secretariat presented IWC/65/F&A04 Rev1 *Collection of Financial Contributions*, prepared in response to a recommendation adopted at IWC/64. The document refers to the outstanding contributions due from members (£533,000 in 2013; and estimated ~£673,000 for 2014); provides an overview of the Secretariat's current procedure for collecting contributions; and presents proposals for measures to assist Contracting Governments to pay financial contributions and to alleviate the effects on the Commission. In particular, following proposals were made:

- *Financial Representation*: add a paragraph to Rule of Procedure A, to read: '**A.3 All Contracting Governments shall furnish the Secretary of the Commission with the contact details of the national office responsible for making payment of financial contributions.**';
- *Assistance in making payment to settle outstanding debts*: clarify the meaning of Financial Regulation paragraph of F.5(e), to read (proposed new text in **bold italic**): '(e) the provisions of this Regulation and of Financial Regulations F.1. and F.2. will cease to have effect for a Contracting Government if it makes a payment of 2 years outstanding contributions (**including the current financial year**) and provides an undertaking to pay the balance of arrears and the interest within a further 2 years. **The current financial year invoice will be issued by the Secretariat on request.**'; and
- *To alleviate the effects on the Commission*: add the following recommendation: 'In applying Financial Regulation F.5, the Commission recommends that the Secretariat should issue invoices only to Contracting Governments who are less than three years in arrears of payment.'

The Secretariat reported that over the last 24 months it has made every effort to recover outstanding arrears of payments. It was noted that the Commission might wish to consider options for independent (i.e. commercial) approaches to debt collection.

The Secretariat noted that issuing invoices only to Contracting Governments who are less than three years in arrears would mean that the budget is redistributed among these Governments.

Japan expressed agreement with the proposed change to Rule of Procedure A, but did not support the proposed modification to Financial Regulation F.5 given the uncertainty over which countries will be in arrears of more than three years in the future, and since this approach would not encourage engagement of Contracting Governments with the work of the Commission. Slovenia and the USA expressed similar concerns.

The F&A Committee **recommended** adoption of the proposed amendments to Rule of Procedure A. However, the F&A Committee did not recommend adoption of the proposed changes to Paragraph F.5 including measures to alleviate the effects on the Commission.

7.2. Scientific Committee Future Work Plan and Research Budget

7.2.1. Report of the Budgetary Sub-committee

The Chair of the BSC reported that there was general agreement by the BSC on the 2015-2016 budget request presented in Table 25 of the 2014 Scientific Committee Report IWC/65/Rep01(2014).

The Chair of the BSC introduced the recommendations from the BSC that the F&A Committee considers the Scientific Committee's request for guidance on: an increase to the regular budget allocation in line with the expected increase in the number of CMPs; on the appropriateness of a budget request for an administrative role under the Committee's regular budget; and on options for dealing with ~£135,000 of unspent and unallocated funds from previous years.

7.2.2. F&A Committee discussions and recommendations

Australia did not support the request to use IWC funds towards workshops for periodic review of JARPN II or the review of new Special Permit proposals. Australia also questioned why these workshops need to be separate events, rather than being items on the SC's normal agenda.

Japan pointed out, referring to paragraph 30 of the Schedule, which stipulates that proposed permits shall be reviewed and commented on by the Scientific Committee, that reviews of special permits and past permits are the function of the Scientific Committee. Japan therefore considered that the IWC has a legal obligation to fund these reviews. Japan further pointed out that there could be legal implications in relation to Article VIII of the Convention if proponents are forced to meet the costs for those reviews, especially if countries of limited means wanted to propose special permits. For these reasons, Japan suggested that the proposal by the SC be accepted.

While Australia recalled the obligations under paragraph 30 of the Schedule, it questioned whether the additional expenditure is necessary and why the reviews could not be included as part of the normal business of the Scientific Committee.

The UK, Chile, Argentina, Monaco, Germany, Uruguay, Panama and Mexico associated themselves with Australia's comments.

Norway considered that it would be difficult for the Scientific Committee to fulfil its obligations without the special workshops or without inviting external experts to participate in the review of proposed and previous work. Iceland, St. Lucia, Grenada, Cambodia and Ghana concurred with Norway's views.

Switzerland, supported by the USA, indicated that, without prejudice to the ruling of the ICJ, they considered that the IWC should follow the advice of the Scientific Committee.

The Chair of the F&A Committee noted that no consensus could be reached on the Scientific Committee budget for these workshops.

7.3. Consideration of the proposed budget for the two year period 1 Jan 2015–31 Dec 2016, and the forecast budget for the two year period 2016-2018

7.3.1. Report of the Budgetary Sub-committee

The Chair of the BSC reported the BSC recommendation to adopt the proposed budget for 2015-16 as given in IWC/65/07 and take note of the forecast for 2017-18, which takes into account an expected 1.5% inflation rate in the UK. The BSC further recommended adoption of the proposed income and expenditure for the bridge period.

7.3.2. F&A Committee discussions and recommendations

France expressed their concern with regard to the 1.5% inflation rate used, because national legislation in France means that budgets must have a 0% increase. The Secretariat noted that the 1.5% inflation rate equated to approximately £24,000. The BSC Chair advised that if the level of funding were to be reduced, members should also suggest which areas of work to limit.

Austria enquired why the £135,000 unspent research funds could not be used to cover the inflation costs and the Secretariat clarified that the £135,000 was already incorporated into the 2015 budget and that the budget is balanced over 2015-16.

Australia questioned the £50,000 contingency fund for the Scientific Committee, noting that a 10% contingency is more customary. A 10% contingency amounts to ~£31,000, i.e. around £19,000 lower than the £50,000 in the proposed budget.

In response to a question from Monaco about the level of IWC reserve funds, the Secretariat clarified that the reserve is c. £1,032,000 and that, since the budget is balanced, the reserve was expected to remain at that level. The BSC Chair noted that the IWC target reserve is 50% of its operating costs and that some of the reserve would be needed to cover the 'bridge' period.

The F&A Committee **recommended** adoption of the 2015-2016 budget as presented in IWC/65/07 except including an amendment to reduce the 1.5% increase in contributions to 0%, which would be partly offset by reducing the Scientific Committee contingency budget to 10%.

The F&A Committee took note of the forecast for 2017-2018 and **recommends** adoption of the proposed income and expenditure for the bridge period (IWC/65/7).

Media and observer fees were also considered under this agenda item. The Chair of BSC noted that the BSC recommended adoption of a proposal to waive future media fees, in accordance with standard procedures in UN organisations. The F&A Committee **endorsed** this recommendation.

The BSC recommended adopting increased observer fees in line with the 1.5% inflation rate. The BSC Chair pointed out that some observer organisations had requested that their fees are not used to pay for certain activities, and confirmed that the fees would be used to cover the logistical costs incurred from the additional meeting space required to accommodate observers.

Australia, supported by Monaco, suggested waiving the inflationary increase in observer fees for consistency, since Contracting Governments would not be required to cover the cost of inflation. The Secretariat clarified that this would make a difference of £645 to the budget. Monaco also suggested the level of observer contributions should be considered more generally in future. The F&A Chair noted that if the draft Resolution discussed under Item 4.5 (Draft Resolution on Civil Society Participation and Transparency at the IWC) goes forward, the level of observer fees may need to be reconsidered.

The Committee did not endorse the BSC recommendation to increase observer fees in line with inflation and therefore the fee will remain at its current level of £580 for the first observer and £285 for additional observers.

The BSC report also included a recommendation that the contributions formula be considered by the BSC at IWC/66 and that the Secretariat should make the contributions formula available through the IWC website. The F&A Committee **endorsed** this recommendation.

7.4. Changes to the timing of the Commission's financial year in light of the decision to separate meetings of the Scientific Committee and Commission

The Chair of the BSC highlighted the 'bridge' period from 1 September 2014 to 31 December 2014 resulting from the proposed alignment of the Commission's financial year with the calendar year and indicated that the reserve fund would be used to cover this period. These monies would then be returned to the reserve as Contracting Governments pay for the 'bridge' period within a four-year timeline.

7.5. Budgetary Sub-committee Operations

The Chair of the BSC reported that the committee recommended amending its Terms of Reference to reflect a BSC membership term of four years (i.e. to cover two biennial meetings). The Finance and Administration Committee **endorsed** these proposed changes.

Regarding membership of the BSC, the Chair suggested inviting all governments to attend, noting that the Sub-Committee should have a balanced composition of Contracting Governments. He also reported that the BSC recommended consulting on who will be the new BSC Chair/Vice-Chair. There are currently two 'open seats' on the BSC and the F&A Committee **propose** that these be filled by the Chair and Vice-Chair of the Commission.

8. ESTABLISHMENT OF A VOLUNTARY FUND

At IWC/64 in 2012, the F&A Committee received a recommendation from the ASW Sub-Committee to establish a Voluntary Fund whose purpose is to support work associated with the management of aboriginal subsistence whaling. Details of the proposal are given in Appendix 4 of IWC/64/ASW5 Rev1. The Chair of the Aboriginal Subsistence Whaling *ad hoc* Working Group (ASWWG) requested the F&A Committee to review the proposal and, if appropriate, to recommend the establishment of the Voluntary Fund to the Commission.

The Chair of the ASWWG highlighted that decisions of the IWC may result in costs for hunters and the intention of this proposal is to help hunters to implement recommendations adopted by IWC, particularly when governments are not in a position to provide financial support for these activities. He noted that previously no action was taken on the proposal by the Budgetary Sub-Committee, so it has been brought back to the F&A Committee for further discussion. The proposal includes the amendments to the Financial Regulations that would be required if the fund was established.

The F&A Committee **recommended** the establishment of the ASW Voluntary Fund which will be presented to Plenary.

9. DATE AND PLACE OF FORTHCOMING MEETINGS

The Committee thanked the USA for its kind offer to host the next meeting of the Scientific Committee in San Diego in May 2015 and **recommended** that the offer be accepted.

10. CHAIR OF THE F&A COMMITTEE

The Chair noted that this was her last meeting in the role. South Africa and the USA thanked the Chair for her excellent work. South Africa nominated, and Japan seconded Ryan Wulff from the USA as the next Chair of the F&A Committee. This was **accepted** by the F&A Committee.

11. BUREAU MEMBERSHIP

The Chair noted that nominations were needed for the four regional seats on the Bureau and asked for nominations to be given to the Chair or Vice-Chair of the Commission during IWC/65.

12. ADOPTION OF REPORT

The report was adopted by correspondence on 17 September 2014.

Appendix 1

LIST OF PARTICIPANTS

ARGENTINA

Miguel Iníiguez
Juan Pablo Paniego

AUSTRALIA

Yvette Blackman
Matthew Collis
William de la Mare
Pam Eiser
Donna Petrachenko

AUSTRIA

Andrea Nouak

CAMBODIA

Nao Thuok

CHILE

Barbara Galletti Vernazzani

COTE D'IVOIRE

Denis Kouakou-Pheny

DENMARK

Gitte Hundahl
Nette Levermann
Ole Samsing
Martin Mennecke

FINLAND

Penina Blankett

FRANCE

Martine Bigan
Marie-Anne Mortelette
Vincent Ridoux

GERMANY

Walter Duebner
Andrea Koplin

GHANA

Mike Akyeampong

GRENADA

Justin Rennie

ICELAND

Johann Gudmundsson
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ITALY

Caterina Fortuna
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JAPAN

Dan Goodman
Tatsuo Hirayama

Glenn Inwood

Takeshi Kodo
Tsuyoshi Koga
Joji Morishita
Hideki Moronuki
Naohito Okazoe
takaaki sakamoto
Yoshihiro TAKAGI

KIRIBATI

Reteta Rimon-Nikuata

KOREA, REPUBLIC OF

Duhae An
Yong Rock An

LAOS, PDR

Bounkhouang Khambounheuang

MEXICO

Yolanda Alaniz
Jorge Maksabedian de la
Roquette

MONACO

Frederic Briand

NEW ZEALAND

Jillian Dempster
David Lundquist
Erin Morriss
Anita Perkins
Alexandra Smithyman

NORWAY

Egil Øen
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Truls Soløy
Ole-David Stenseth
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SOUTH AFRICA

Ed Couzens
Herman Oosthuizen

SPAIN

Carmen Asencio

ST. LUCIA

Vaughn Charles
Jeannine Compton-Antoine

SWEDEN

Jacob Hagberg

SWITZERLAND

Martin Krebs

TOGO

Kossi Ahoedo

UNITED KINGDOM

Claire Bass
Nicola Clarke
Nigel Gooding
Jennifer Lonsdale
Donna Mackay
Jamie Rendell
Mark Simmonds

**UNITED STATES OF
AMERICA**

Robert Brownell
Doug DeMaster
Roger Eckert
Lisa Phelps
DJ Schubert
Scott Smullen
Michael Tillman
Ryan Wulff

URUGUAY

Rodrigo Garcia

**Chair of the Scientific
Committee**

Toshihide Kitakado

Secretariat

Simon Brockington
Cherry Allison
Andrea Cooke
Gregory Donovan
Sarah Ferriss
Harriet Gillett
Sandra Holdsworth
Brendan Miller
Pablo Sinovas
Kate Wilson David Mattila

Appendix 2

LIST OF DOCUMENTS

F&A Committee documents		Agenda item
IWC/65/F&A 01	Provisional Agenda	
02	List of Documents	
03	Report of the Intersessional Correspondence Group on Strengthening IWC Financing (Submitted by Australia, Costa Rica, Ecuador, France, Germany, Mexico, Monaco, UK, USA)	6
04 Rev 1	Collection of Financial Contributions	7.1.2
05	Development of the IWC Communications Capability	3.2
06	Report on Introduction of Cost Saving Measures	4.3
Previous meetings:	IWC/64/ASW 5 Rev1 - with Appendices	

Appendix 3

AGENDA

1. **INTRODUCTORY ITEMS**
 - 1.1. **Appointment of Chair**
 - 1.2. **Appointment of Rapporteurs**
 - 1.3. **Review of documents**
2. **ADOPTION OF AGENDA**
3. **ADMINISTRATIVE MATTERS**
 - 3.1. **Meeting Arrangements and Procedures**
 - 3.1.1. **Need for a Technical Committee**
 - 3.1.2. **Meeting Arrangements**
 - 3.2. **Communications**
 - 3.2.1. **Internal Communications: Circular communications, Newsletters**
 - 3.3. **Archiving**
 - 3.4. **Report of the Working Group on Providing Options to Governments with Limited Means to Participate in the Commission's work**
4. **OPERATIONAL EFFECTIVENESS**
 - 4.1. **Report of the Working Group on Operational Effectiveness and Cost Saving Measure**
 - 4.2. **Reporting of confidential communications**
 - 4.3. **Cost saving measures**
 - 4.4. **Draft Resolution on Civil Society Participation and Transparency at the IWC**
5. **FORMULA FOR CALCULATING CONTRIBUTIONS AND RELATED MATTERS**
6. **REPORT OF THE INTERSESSIONAL CORRESPONDENCE GROUP ON STRENGTHENING IWC FINANCING**
7. **FINANCIAL STATEMENTS, BUDGETS AND OTHER MATTERS ADDRESSED BY THE BUDGETARY SUB-COMMITTEE**
 - 7.1. **Review of the provisional financial statement year ending 31 August 2014**
 - 7.1.1. **Report of the Budgetary Sub-committee**
 - 7.1.2. **Secretary's report on the collection of financial contributions**
 - 7.2. **Scientific Committee Future Work Plan and Research Budget**
 - 7.2.1. **Report of the Budgetary Sub-committee,**

7.2.2. F&A Committee discussions and recommendations

7.3. Consideration of the proposed budget for the two year period 1 Jan 2015 – 31 Dec 2016, and the forecast budget for the two year period 2016-2018

7.3.1. Report of the Budgetary Sub-committee,

7.3.2. F&A Committee discussions and recommendations

7.4. Changes to the timing of the Commission's financial year in light of the decision to separate meetings of the Scientific Committee and Commission.

7.5. Budgetary Sub-committee Operations

8. ESTABLISHMENT OF A VOLUNTARY FUND

9. DATE AND PLACE OF FORTHCOMING MEETINGS

10. CHAIR OF THE F&A COMMITTEE

11. BUREAU MEMBERSHIP

12. ADOPTION OF REPORT

TERMS OF REFERENCE

The Finance and Administration Committee shall advise the Commission on expenditure, budgets, scale of contributions, Financial Regulations, staff questions, and other such matters as the Commission may refer to it from time to time (*Rules of Procedure, Rule M.8*).

Appendix 4

REPORT OF THE BUDGETARY SUB-COMMITTEE

Thursday 11 September 2014, Portorož, Slovenia

Table 1. Summary of the main outcomes, decisions and required actions arising.

Issue and Agenda Item	Main outcomes
Item 3	<ul style="list-style-type: none"> The BSC recommended that the 2012 and 2013 financial statements should be adopted and that the Secretariat should provide at the next meeting of the BSC a report on options to reduce bank charges.
Item 4	<ul style="list-style-type: none"> The BSC recommended that the F&A Committee takes note of the provisional financial statement subject to audit (IWC/65/06).
Item 5	<ul style="list-style-type: none"> The BSC recommended that the F&A Committee considers the Scientific Committee's request for guidance on: an increase to the regular budget allocation in line with the expected increase in the number of CMPs; on the appropriateness of a budget request for an administrative role under the Committee's regular budget; and on options for dealing with unspent and unallocated funds.
Item 6	<ul style="list-style-type: none"> The BSC recommended adoption of the budget for 2015-2016 and to take note of the forecast for 2017-2018. The BSC further recommends adoption of the proposed income and expenditure for the bridge period (page 4, IWC/65/7). The BSC recommended to adopt the proposal to waive future media fees. The BSC recommended to adopt the observer fees proposed in document IWC/65/BSC05.
Item 7	<ul style="list-style-type: none"> The BSC recommended that the process outlined in document IWC/65/BSC03 should be adopted. The BSC recommended that the contributions formula should be considered by the BSC at IWC/66 and that the Secretariat should make the contributions formula available through the IWC website.
Item 8	<ul style="list-style-type: none"> The BSC recommended to amend the Terms of Reference to reflect a BSC membership term of four years, (i.e. to cover two biennial meetings). The BSC recommended to consult on who will be the new BSC Chair/Vice Chair.

1. INTRODUCTORY ITEMS

A list of participants is given in Adjunct 1.

1.1. Appointment of Chair

Martin Krebs (Switzerland) was appointed Chair.

1.2. Appointment of Vice Chair

Lisa Phelps (USA) was appointed Vice Chair.

1.3. Appointment of rapporteurs

Pablo Sinovas and Tim Inskipp were appointed as rapporteurs.

2. ADOPTION OF AGENDA

The agenda was adopted unchanged as presented in IWC/65/BSC01.

3. AUDITED FINANCIAL STATEMENTS FOR PREVIOUS FINANCIAL YEARS

The IWC's financial year runs from 1 September to 31 August. Accounts for two financial years have been produced since the Committee last met.

The audited accounts for both years have already been circulated to Contracting Governments by the Secretariat.

3.1. Audited accounts for financial years ending 31 August 2012 and 31 August 2013

3.1.1. and 3.2.1. Introduction by Secretary

The Secretariat presented documents IWC/65/05(2012) *Audited Financial Statements 31 August 2012* and IWC/65/05(2013) *Audited Financial Statements 31 August 2013*. These documents show that both years were broadly on budget, with a surplus of £25,391 in the 2012 financial year and a surplus of £48,527 in the 2013 financial year. These surpluses were credited to the General Fund.

3.1.2. and 3.2.2. Committee discussion and recommendations

The UK noted that the accrued interest was very low and that the bank transfer fees were relatively high and suggested that the Secretariat explores options to address these high bank fees. The Secretariat explained that the bank charges are incurred when funds are transferred to other countries and noted that it had made preliminary enquiries into other methods of transferring money. The Secretariat offered to provide a brief report at the next meeting of the BSC.

The BSC **recommended** that the 2012 and 2013 financial statements should be adopted and that the Secretariat should provide at the next meeting of the BSC a report on options to reduce bank charges.

4. PROVISIONAL FINANCIAL STATEMENT YEAR ENDING 31 AUGUST 2014

4.1. Introduction by Secretary

The Secretariat introduced IWC/65/06 *Provisional Financial Statement Year Ending 31 August 2014*. This was the Secretariat's estimate of the financial position at the end of the year based upon income and expenditure to date. The forecast is made up of actual expenditure for first nine months plus a forecast for last three months of the budget cycle. The forecast is a surplus of £4,384.

4.2. Committee discussions and action arising

The BSC **recommended** that the F&A Committee takes note of IWC/65/06.

5. SCIENTIFIC COMMITTEE FUTURE WORK PLAN AND RESEARCH BUDGET

5.1. Report of the Scientific Committee

The Chair of the Scientific Committee presented the relevant information on budgetary and administrative matters from its 2014 report (IWC/65/Rep01 (2014)). He recognised that this is the first year for the Scientific Committee has developed a budget request for a two-year period, and noted a technical difficulty due to a mismatch between the Scientific Committee working year, the Commission's biennial period and the Commission's new financial year.

The Scientific Committee, by consensus, recommends to the Commission adoption of the 2014-2016 budget shown in Table 25 of the 2014 SC report.

The Scientific Committee requested guidance from the Commission on two aspects in relation to the reduced 2014-16 budget: whether the Scientific Committee's regular budget allocation will be increased in line with the expected increase in the number of Conservation Management Plans (CMPs); whether a budget request for an administrative role is appropriate for consideration under the Committee's regular budget.

The Chair of the Scientific Committee noted an estimate of £135,000 of unspent and unallocated money and suggested two possible options to deal with these monies: that the Committee establishes a special fund for a portion of the monies (e.g. £50,000); or that the Committee receives the full allocation.

5.2. Discussions and action arising

New Zealand noted that the SORP research coordinator is not purely an administrative role and should be reconsidered for funding on an annual basis, as opposed to funding for the first year (2015) but not for the second (2016) as suggested in the report.

The BSC **recommended** that the F&A Committee considers the Scientific Committee's request for guidance on: an increase to the regular budget allocation in line with the expected increase in the number of CMPs; on the appropriateness of a budget request for an administrative role under the Committee's regular budget; and on options for dealing with unspent and unallocated funds.

6. REVIEW OF PROPOSED BUDGET

The Secretariat presented document IWC/65/07 *Proposed Budget for Biennial Financial Period 1 Jan 2015 to 31 Dec 2016*, which includes the budget for the calendar years 2015-2016, the forecast for 2017-2018 and an estimate of income and expenditure for the four-month bridge period 1 Sept 2014 – 31 Dec 2014 created by the proposed change of financial year to a calendar year.

6.1. Secretary's introduction to the budget 1 January 2015 to 31 December 2016

The Secretariat noted a balanced budget over the biennial period 2015-2016, and drew attention to the fact that the main income was from government contributions. The budget factors in the inflation rate of 1.5% to be expected in the UK.

6.2. Secretary's introduction to income and expenditure for bridge period 1 Sept 2014-31 Dec 2014

The Secretariat explained that, as a result of the proposed change of financial year to a calendar year, there would be a 'bridge' period between 1 Sept 2014 and 31 Dec 2014 and that at IWC/64 the Commission agreed that expenditure should be minimal during those four months. The Secretariat also noted that there was a need for a process to invoice member governments for this period.

6.3. Committee discussions and action arising

The BSC **recommended** adoption of the budget for 2015-2016 and to take note of the forecast for 2017-2018. The BSC further recommends adoption of the proposed income and expenditure for the bridge period (page 4, IWC/65/7).

The Secretariat presented document IWC/65/BSC04 *Media accreditation procedures for IWC plenary meetings*, which proposes that fees are waived for all media attending future IWC Commission meetings, and that this policy is supported by an event specific accreditation process. Slovenia highlighted the importance of limiting accreditation to well-established online media. The Secretariat clarified that this is already addressed by the proposed media accreditation policy which is in line with standard procedures of UN-organizations. Iceland enquired about the level of income from media fees. The Secretariat indicated that this relatively minor but that precise figures would be reported to the F&A Committee. New Zealand expressed agreement with the proposal. The BSC **recommended** to adopt the proposal to waive future media fees.

The Secretariat presented document IWC/65/BSC05 *Level of Press and Observer fees for 2015-2016*, which proposes an increase (which largely corresponds to the expected inflation rate in the UK) in the proposed fee for the next meeting in 2016. The BSC **recommended** to adopt the observer fees proposed in document IWC/65/BSC05.

7. CHANGE TO THE COMMISSION'S FINANCIAL YEAR

7.1. Adjustment of timings in the Commission's financial regulations;

7.2. Approach for providing invoices for the bridge period; and

7.3. Anticipation of the effect of the Commission's general fund

The Secretariat presented document IWC/65/BSC03 *Process for changing the Commission's Financial Year*, which formulates the process for changing the Commission's financial year from the current 1 September one year to 31 August the following year to a calendar year. This includes changes to Rules of Procedure K1, Financial Regulation B1 and Financial Regulation E2; invoicing for the bridge period; and suspension of voting rights for non-payment of the bridge period invoice.

The BSC **recommended** that the process outlined in document IWC/65/BSC03 should be adopted.

The Russian Federation asked about the process for determining participants' meeting fees in relation to the size of delegations and the corresponding allocation of shares. Iceland further enquired about access to the contributions formula. The Secretariat noted that the formula is currently made available through a circular sent together with the invoices, but that it could also be made available on the website if appropriate. The USA welcomed inclusion of the formula as part of the rules of procedure for transparency.

The BSC noted that the contributions formula should be considered by the F&A Committee at IWC/66 and **recommended** that the Secretariat should make the contributions formula available through the IWC website.

8. BUDGETARY SUB-COMMITTEE MEMBERSHIP

The Secretariat presented document IWC/65/BSC06 *Future Membership of the Budgetary Sub-Committee*.

The Chair noted that the current three-year membership term may need to be amended in line with the change to a biennial meeting cycle. The Chair of the Commission recommended moving to a four year period.

The BSC **recommended** to amend the Terms of Reference to reflect a BSC membership term of four years.

The BSC **recommended** to consult on who will be the new BSC Chair/Vice Chair.

9. SUMMARY OF RECOMMENDATIONS TO THE F&A COMMITTEE

The main outcomes, decisions and required actions arising are summarised in Table 1.

10. ADOPTION OF REPORT

The BSC expressed appreciation to the Secretariat of the Commission for the good management of financial affairs and the support lent to the meeting. The report was adopted by correspondence 13 September 2014.

Annex 1

LIST OF PARTICIPANTS OF THE BUDGETARY SUB-COMMITTEE

ARGENTINA

Juan Pablo Paniago
Miguel Iñíguez

AUSTRIA

Andrea Nouak

FRANCE

Martine Bigan

ICELAND

Johann Gudmundsson
Kristjan Loftsson

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Pierre Gallego

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Jillian Dempster
Alexandra Smithyman

David Lundquist

Rohan Currey
Anita Perkins
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Gabriel Despaigne

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Valentin Ilyashenko
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SLOVENIA

Andrej Bibic
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SOUTH AFRICA

Herman Oosthuizen
Ed Couzens

SWITZERLAND

Bruno Mainini
Martin Krebs

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Nigel Gooding
Donna Mackay
Nicola Clarke
Mark Simmonds
Jennifer Lonsdale

USA

Ryan Wulff
Doug DeMaster
Allison Reed
Lisa Phelps
Robert Brownell
DJ Schubert

Chair of Scientific Committee

Toshihide Kitakado

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Simon Brockington
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