



International Whaling Commission

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Budget and Research Expenditure 2004/05 and Forecast 2005/06

Financial Contributions for 2004/05

At its 56th Annual Meeting the Commission adopted the budget for 2004/05 recommended by the Finance and Administration Committee but made changes to income and expenditure to allow for improvements in simultaneous interpretation (i.e. to cover a 2% increase in the Annual Meeting budget to cover provision of equipment for simultaneous interpretation into French and Spanish). Table 1 attached provides the slightly amended 2004/05 budget and the forecast for 2005/06.

The expenditure approved for scientific research in 2004/05 is shown in Table 2.

The Financial Contributions required to finance the budget for 2004/05 are given in Table 3. Please note that Monaco and San Marino are now placed in capacity to pay group 2 as a result of adoption of Resolution 2004-4.

This circular and Table 3 constitute the formal request for payment required by Financial Regulation E1. Invoices for the appropriate amounts will be despatched shortly. In accordance with Financial Regulation E.2 payment is due no later than 28 February 2005.

Financial contributions are currently calculated under an 'Interim Measure' adopted at the 54th Annual Meeting pending the development of a new contributions formula. The Appendix to this circular gives a description of the Interim Measure and the processes and calculations it uses to produce the results in Table 3.

Dr Nicky Grandy
Secretary to the Commission

Table 1**Budget 2004/05; Forecast 2005/06**Income and Expenditure Account

	Approved Budget 2004/05		Forecast Budget 2005/06	
Income	£	£	£	£
Contracting Government contributions		1,342,900		1,359,200
Recovery of Arrears		0		0
Interest on late financial contributions		0		0
Voluntary contributions		13,700		0
Sales of publications		10,300		10,700
Sales of sponsored publications		2,000		2,100
Observers' registration fees		62,200		64,100
UK taxes recoverable		30,200		27,400
Staff assessments		138,300		146,600
Interest receivable		30,800		31,700
Sundry income		0		0
		<u>1,630,400</u>		<u>1,641,800</u>
Expenditure				
Secretariat	974,900		1,006,200	
Publications	47,600		49,000	
Annual meetings	315,100		318,100	
Other meetings	5,500		5,700	
Research expenditure	265,000		245,200	
Small cetaceans	46,900		0	
Sundry	0		0	
	<u>1,655,000</u>		<u>1,624,200</u>	
Provisions				
Unpaid contributions	0		0	
Unpaid interest on overdue contributions	0		0	
Severance Pay Provision	16,600		17,600	
Provn for other doubtful debts	0		0	
		<u>1,671,600</u>		<u>1,641,800</u>
Excess of expenditure over income		-41,200		0
Net Transfers from or to (-):				
Sponsored Publications Fund		-800		-800
Research Fund		20,500		-3,400
Small Cetaceans Fund		32,600		-700
Surplus/Deficit (-) for the year after transfers		<u>11,100</u>		<u>-4,900</u>

Table 2

Research expenditure 2004/05	Approved Budget £	
RMP		
Intersessional Workshop on North Pacific Bryde's whales	8,000	
AWMP		
AWMP developers fund	8,500	
Genetic simulation studies	10,000	
Intersessional workshop on Greenlandic issues	10,000	
IA		
SOWER 2004/5.	66,000	
Beyond SOWER 2004/5.	0	
Estimating abundance of Antarctic minke whales – new methods and standard	3,000	
Estimating abundance of Antarctic minke whales - DESS	12,100	
Estimating trend in abundance of Antarctic minke whales – VPA analysis	18,000	
E/IA/BRG		
Sea-Ice and Whale Habitat	4,050	
E		
Porphyrin analyses POLLUTION 2000+, Phase I	0	
SO-collaboration field work	}	
SO-collaboration, data validation, analysis, preparation of grant proposals		45,000
SO-collaboration, spatial modelling development, data analysis		
Training scholarship, integrated data	0	
SOCER. Coordination, literature search and editing	0	
SH		
Antarctic humpback whale photo catalogue.	5,200	
BC		
Co-ordination with FAO	1,500	
Workshop on the use of market sampling to estimate by-catch.	14,500	
SM/BC		
Workshop on mitigation of franciscana by-catches, Buenos Aires, 2005**	0	
ALL		
Invited participants	35,000	
TOTAL	240,850	

** This money is to come out of the small cetaceans fund

Note: The funding allocation included in the forecast budget for 2005/06 is £ 245,200

Table 3**Financial Contributions for the Year Commencing 1 September 2004**

	Country	Financial Contribution £		Country	Financial Contribution £
1	Antigua and Barbuda	7,126	31	Monaco	12,827
2	Argentina	12,827	32	Mongolia	7,126
3	Australia	32,735	33	Morocco	12,827
4	Austria	26,401	34	Netherlands	32,735
5	Belgium	26,401	35	New Zealand	39,070
6	Belize	7,126	36	Nicaragua	7,126
7	Benin	7,126	37	Norway	57,493
8	Brazil	17,103	38	Oman	12,827
9	Chile	12,827	39	Palau	7,126
10	China, P.R of	12,827	40	Panama	12,827
11	Costa Rica	8,551	41	Peru	12,827
12	Cote d'Ivoire	12,827	42	Portugal	26,401
13	Denmark	57,493	43	Russian Federation	27,132
14	Dominica	7,126	44	San Marino	12,827
15	Finland	26,401	45	Senegal	7,126
16	France	53,526	46	Solomon Islands	7,126
17	Gabon	7,126	47	South Africa	12,827
18	Germany	59,860	48	Spain	26,401
19	Grenada	7,126	49	St Kitts and Nevis	7,126
20	Guinea	7,126	50	St. Lucia	7,126
21	Hungary	12,827	51	St Vincent & The G.	17,631
22	Iceland	51,739	52	Suriname	7,126
23	India	12,827	53	Sweden	32,735
24	Ireland	26,401	54	Switzerland	26,401
25	Italy	59,860	55	Tuvalu	7,126
26	Japan	128,959	56	United Kingdom	66,195
27	Kenya	12,827	57	USA	84,617
28	Korea, Rep of	17,103			
29	Mauritania	7,126			
30	Mexico	12,827			
			Total		1,342,900

Details of the Interim Measure and the processes and calculations it uses to produce the above results are given in the Appendix.

Appendix

The Interim Measure for Financial Contributions

Introduction

At its 54th Annual Meeting the Commission adopted the Interim Measure proposed by Argentina and Antigua and Barbuda for calculating the financial contributions from Contracting Governments beginning with the financial year which commenced 1 September 2002. This appendix provides information on the Interim Measure and the processes used in the calculation of contributions.

The Interim Measure employs a two-stage process. It takes the 'old' pre-September 2002 formula for calculating contributions as its starting point and then modifies the resulting amounts for each Contracting Government by a factor relating to 'capacity to pay' and a further factor for involvement in whaling.

The following pages contain:

- a description of the 'old' pre-September 2002 formula;
- the amounts that it generates for each Contracting Government (Table 4);
- the description of the Interim Measure;
- the economic data used to categorise member countries into four economic groupings (Table 5);
- the contributions which result for the year commencing 1 September 2004 under the Interim Measure after applying the 'capacity to pay' and additional 'whaling' factors (Table 6).

Implementation of the Interim Measure in 2004/05

It was hoped that the Contributions Task Force would complete its work and propose a single or choice of definitive schemes for decision by the Commission at its 56th Annual Meeting in 2004. However, as that did not prove possible and the Commission decided to delay the introduction of a new contributions scheme, the Interim Measure provides for a second level of adjustment to enhance the effect of the 'capacity to pay' factor which would take effect in 2004/05. This adjustment is such that the contributions for countries in groups 1 and 2 (which were reduced from the 'old' formula by 50% and 25% respectively for the years 2002/03 and 2003/04) are further reduced by 25% and 10% respectively. The resulting shortfall is then redistributed amongst the whaling countries and those in groups 3 and 4 in the proportions:

Whaling countries	10%
Group 3 countries	30%
Group 4 countries	60%

‘Old’ (Pre-September 2002) Procedure For Calculating Financial Contributions

This procedure is constructed on the allocation of shares to Contracting Governments as follows:

Membership		2 shares	
Whaling	Land station/small-type	3 shares	(ST)
	Aboriginal subsistence	2 shares	(AS)
	Factory ship (per ship)	2 shares	(FS)
Meeting attendance	1-3 delegates	1 share	
	4-7 delegates	2 shares	
	8-13 delegates	3 shares	
	14-22 delegates	4 shares	
	23+ delegates	5 shares	

Whaling shares are allocated on the basis of a catch in the season immediately preceding the financial year for which contributions are to be calculated.

Meeting attendance is based on the number of delegates attending the Annual Meeting immediately preceding the financial year for which contributions are to be calculated. Interpreters are not included in delegations for the purposes of calculating contributions

(Rep. int. Whal. Commn 42:50)

Notes:

1. Whaling shares for land station/small-type whaling and for aboriginal subsistence whaling are allocated for any number of those operations conducted by a Contracting Government. For factory ship operations the shares are allocated per vessel. This was not specifically recorded in 1992 when the current procedure was introduced as a modification of the previous procedure which did explicitly allocate shares in this manner. (See *Rep. int whal Commn.32: 37; 41:43 and 42:42*)

2. At the 54th Annual Meeting in 2002, the Commission agreed that, for the purposes of calculating financial contributions:

- the size of the delegation of a host country should be assessed using an average of their delegation size over the previous three years;
- the IWC Chair should not be included in his/her delegation.

Table 4

Contribution Values under the 'Old' (pre-September 2002) Scheme

Membership	Whaling		Meeting attendance		Total Shares	1st Stage Totals £	
	Shares	Type	Share	Delegates			Shares
1 Antigua and Barbuda	2	0	0	3	1	3	19,003
2 Argentina	2	0	0	3	1	3	19,003
3 Australia	2	0	0	5	2	4	25,338
4 Austria	2	0	0	2	1	3	19,003
5 Belgium	2	0	0	3	1	3	19,003
6 Belize	2	0	0	2	1	3	19,003
7 Benin	2	0	0	2	1	3	19,003
8 Brazil	2	0	0	5	2	4	25,338
9 Chile	2	0	0	2	1	3	19,003
10 China, P.R of	2	0	0	3	1	3	19,003
11 Costa Rica	2	0	0	0	0	2	12,669
12 Cote d'Ivoire	2	0	0	3	1	3	19,003
13 Denmark	2	AS	2	9	3	7	44,341
14 Dominica	2	0	0	2	1	3	19,003
15 Finland	2	0	0	3	1	3	19,003
16 France	2	0	0	3	1	3	19,003
17 Gabon	2	0	0	2	1	3	19,003
18 Germany	2	0	0	7	2	4	25,338
19 Grenada	2	0	0	3	1	3	19,003
20 Guinea	2	0	0	2	1	3	19,003
21 Hungary	2	0	0	1	1	3	19,003
22 Iceland	2	ST	3	6	2	7	44,341
23 India	2	0	0	2	1	3	19,003
24 Ireland	2	0	0	1	1	3	19,003
25 Italy	2	0	0	5	2	4	25,338
26 Japan	2	FS/ST	7	43	5	14	88,682
27 Kenya	2	0	0	2	1	3	19,003
28 Korea, Rep of	2	0	0	6	2	4	25,338
29 Mauritania	2	0	0	3	1	3	19,003
30 Mexico	2	0	0	2	1	3	19,003
31 Monaco	2	0	0	1	1	3	19,003
32 Mongolia	2	0	0	2	1	3	19,003
33 Morocco	2	0	0	2	1	3	19,003
34 Netherlands	2	0	0	4	2	4	25,338
35 New Zealand	2	0	0	9	3	5	31,672
36 Nicaragua	2	0	0	1	1	3	19,003
37 Norway	2	ST	3	7	2	7	44,341
38 Oman	2	0	0	1	1	3	19,003
39 Palau	2	0	0	2	1	3	19,003
40 Panama	2	0	0	2	1	3	19,003
41 Peru	2	0	0	1	1	3	19,003
42 Portugal	2	0	0	2	1	3	19,003
43 Russian Federation	2	AS	2	3	1	5	31,672
44 San Marino	2	0	0	1	1	3	19,003
45 Senegal	2	0	0	1	1	3	19,003
46 Solomon Islands	2	0	0	2	1	3	19,003
47 South Africa	2	0	0	3	1	3	19,003
48 Spain	2	0	0	1	1	3	19,003
49 St Kitts and Nevis	2	0	0	3	1	3	19,003
50 St. Lucia	2	0	0	2	1	3	19,003
51 St Vincent & The G.	2	AS	2	2	1	5	31,672
52 Suriname	2	0	0	2	1	3	19,003
53 Sweden	2	0	0	5	2	4	25,338
54 Switzerland	2	0	0	2	1	3	19,003
55 Tuvalu	2	0	0	2	1	3	19,003
56 United Kingdom	2	0	0	10	3	5	31,672
57 USA	2	AS	2	10	3	7	44,341
	114		21	218	77	212	1,342,900

* These total are carried forward to the second stage - see Table 6

Interim Measure for Financial Contributions - Stages

Stage 1

The Interim Measure takes as its starting point the contributions calculated under the “old” (pre-September 2002) scheme (see Table 4).

Stage 2

1. Each Contracting Government is placed into one of four Groups according to the scale proposed by the Task Force. This scale is based upon a combination of GNI and GNI/*per capita*. Independent World Bank data (Table 5) are used to allocate groups as follows:

Group 1	Group 2	Group 3	Group 4
GNI Less than US\$ 10,000 millions and GNI/capita less than US\$ 10,000	GNI greater than US\$ 10,000 millions and GNI/capita less than US\$ 10,000	GNI less than US\$ 1,000,000,000,000 and GNI/capita greater than US\$ 10,000	GNI greater than US\$ 1,000,000,000,000 and GNI/capita greater than US\$ 10,000
Antigua & Barbuda; Belize Benin; Dominica; Gabon; Grenada; Guinea Mauritania Mongolia; Nicaragua Palau; Senegal; Solomon Islands St Kitts St Lucia St Vincent Suriname Tuvalu	Argentina Brazil Chile; China; Costa Rica; Cote d'Ivoire Hungary India; Kenya; Korea; Mexico Monaco* Morocco; Oman; Panama Peru; Russia; San Marino* South Africa	Australia; Austria; Belgium Denmark; Iceland Finland; Ireland; Netherlands; New Zealand; Norway; Portugal Spain Switzerland; Sweden;	France; Germany; Italy Japan; UK USA
18	19	14	6

* see 5. below

2. During the first two years of the Interim Measure (i.e. 2002/03 and 2003/04), Group 1 and 2 countries' contributions were reduced by 50% and 25% respectively. For the third year (2004/05), the Interim Measure provided for a further reduction of 25% and 10% respectively, with the “old” formula being adjusted as follows:

- The Group 1 reduction for the years 2002/03 and 2003/04 was: (“old” formula x 50%) = A. The reduction for 2004/05 will therefore be: A + ((“old” formula –A) x 25%)
- The Group 2 reduction for the years 2002/03 and 2003/04 was: (“old” formula x 25%) = B. The reduction for 2004/05 will therefore be: B + ((“old” formula –B) x 10%).

3. This procedure results in a shortfall which is redistributed among the whaling countries and countries in Groups 3 and 4 as follows:

Whaling countries	10%
Group 3 countries	30%
Group 4 countries	60%

4. For Group 3 and 4 countries the cash values calculated in (3) are added to the contribution already calculated under the “old” formula to produce the adjusted contribution under the Interim Measure.

5. At the 56th Annual Meeting in 2004, the Commission agreed to take into account the special position of Very Small Countries in calculating Financial Contributions (Resolution 2004-04). The result of this decision was that Monaco and San Mario were re-classified as Group 2 countries.

The results are given in Tables 3 and 6

Table 5

Economic date and 'Capacity to Pay' Groups						Countries in group
Group 1	GNI	less than 10,000,000,000	and	GNI/capita	less than 10,000	18
Group 2	GNI	greater than 10,000,000,000	and	GNI/capita	less than 10,000	19
Group 3	GNI	less than 1,000,000,000,000	and	GNI/capita	greater than 10,000	14
Group 4	GNI	greater than 1,000,000,000,000	and	GNI/capita	greater than 10,000	6
World Bank data				Capacity to Pay Group	57	
		GNI	GNI/capita			
		US\$ billion	US\$			
1	Antigua and Barbuda	0.6709	9,720	1		
2	Argentina	154	4,220	2		
3	Australia	384.1	19,530	3		
4	Austria	192.1	23,860	3		
5	Belgium	237.1	22,940	3		
6	Belize	0.7503	2,970	1		
7	Benin	2.5	380	1		
8	Brazil	494.5	2,830	2		
9	Chile	66.3	4,250	2		
10	China, P.R of	1200	960	2		
11	Costa Rica	16.1	4,070	2		
12	Cote d'Ivoire	10.2	620	2		
13	Denmark	162.6	30,260	3		
14	Dominica	0.2158	3,000	1		
15	Finland	124.2	23,890	3		
16	France	1400	22,240	4		
17	Gabon	4	3,060	1		
18	Germany	1900	22,740	4		
19	Grenada	0.3605	3,530	1		
20	Guinea	3.2	410	1		
21	Hungary	53.7	5,290	2		
22	Iceland	7.9	27,960	3		
23	India	494.8	470	2		
24	Ireland	90.3	23,030	3		
25	Italy	1100	19,080	4		
26	Japan	4300	34,010	4		
27	Kenya	11.2	360	2		
28	Korea, Rep of	473	9,930	2		
29	Mauritania	0.7906	280	1		
30	Mexico	597	5,920	2		
#31	Monaco	11	9,999	2		
32	Mongolia	1.1	430	1		
33	Morocco	34.7	1,170	2		
34	Netherlands	377.6	23,390	3		
35	New Zealand	52.2	13,260	3		
36	Nicaragua	3.8	710	1		
37	Norway	175.8	38,730	3		
38	Oman	19.9	7,830	2		
39	Palau	0.1364	6,820	1		
40	Panama	11.8	4,020	2		
41	Peru	54	2,020	2		
42	Portugal	109.1	10,720	3		
43	Russian Federation	306.6	2,130	2		
#44	San Marino	11	9,999	2		
45	Senegal	4.6	470	1		
46	Solomon Islands	0.256	580	1		
47	South Africa	113.4	2,500	2		
48	Spain	596.5	14,580	3		
49	St Kitts and Nevis	0.3007	6,540	1		
50	St. Lucia	0.5995	3,750	1		
51	St Vincent & The G.	0.3302	2,820	1		
52	Suriname	0.8412	1,940	1		
53	Sweden	231.8	25,970	3		
54	Switzerland	263.7	36,170	3		
*55	Tuvalu	0.0154	1,342	1		
56	United Kingdom	1500	25,510	4		
57	USA	10200	35,400	4		
# = Very Small Country Status						
* = no World Bank data. Data (if any) provided by Contracting Government						

Table 6

Contributions for the Year Commencing 1 September 2004

		"Old" formula	Capacity to pay Group	Red'n Stage 1	Red'n Stage 2	Red'n £	Add-on Whaling'	Add-on Group 3 £	Add-on Group 4 £	Total £
1	Antigua and Barbuda	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
2	Argentina	19,003	2	-4,751	-1,425	-6,176	0	0	0	12,827
3	Australia	25,338	3	0	0	0	0	7,398	0	32,735
4	Austria	19,003	3	0	0	0	0	7,398	0	26,401
5	Belgium	19,003	3	0	0	0	0	7,398	0	26,401
6	Belize	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
7	Benin	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
8	Brazil	25,338	2	-6,334	-1,900	-8,235	0	0	0	17,103
9	Chile	19,003	2	-4,751	-1,425	-6,176	0	0	0	12,827
10	China, P.R of	19,003	2	-4,751	-1,425	-6,176	0	0	0	12,827
11	Costa Rica	12,669	2	-3,167	-950	-4,117	0	0	0	8,551
12	Cote d'Ivoire	19,003	2	-4,751	-1,425	-6,176	0	0	0	12,827
13	Denmark	44,341	3	0	0	0	5,754	7,398	0	57,493
14	Dominica	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
15	Finland	19,003	3	0	0	0	0	7,398	0	26,401
16	France	19,003	4	0	0	0	0	0	34,523	53,526
17	Gabon	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
18	Germany	25,338	4	0	0	0	0	0	34,523	59,860
19	Grenada	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
20	Guinea	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
21	Hungary	19,003	2	-4,751	-1,425	-6,176	0	0	0	12,827
22	Iceland	44,341	3	0	0	0	0	7,398	0	51,739
23	India	19,003	2	-4,751	-1,425	-6,176	0	0	0	12,827
24	Ireland	19,003	3	0	0	0	0	7,398	0	26,401
25	Italy	25,338	4	0	0	0	0	0	34,523	59,860
26	Japan	88,682	4	0	0	0	5,754	0	34,523	128,959
27	Kenya	19,003	2	-4,751	-1,425	-6,176	0	0	0	12,827
28	Korea, Rep of	25,338	2	-6,334	-1,900	-8,235	0	0	0	17,103
29	Mauritania	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
30	Mexico	19,003	2	-4,751	-1,425	-6,176	0	0	0	12,827
31	Monaco	19,003	2	-4,751	-1,425	-6,176	0	0	0	12,827
32	Mongolia	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
33	Morocco	19,003	2	-4,751	-1,425	-6,176	0	0	0	12,827
34	Netherlands	25,338	3	0	0	0	0	7,398	0	32,735
35	New Zealand	31,672	3	0	0	0	0	7,398	0	39,070
36	Nicaragua	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
37	Norway	44,341	3	0	0	0	5,754	7,398	0	57,493
38	Oman	19,003	2	-4,751	-1,425	-6,176	0	0	0	12,827
39	Palau	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
40	Panama	19,003	2	-4,751	-1,425	-6,176	0	0	0	12,827
41	Peru	19,003	2	-4,751	-1,425	-6,176	0	0	0	12,827
42	Portugal	19,003	3	0	0	0	0	7,398	0	26,401
43	Russian Federation	31,672	2	-7,918	-2,375	-10,293	5,754	0	0	27,132
44	San Marino	19,003	2	-4,751	-1,425	-6,176	0	0	0	12,827
45	Senegal	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
46	Solomon Islands	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
47	South Africa	19,003	2	-4,751	-1,425	-6,176	0	0	0	12,827
48	Spain	19,003	3	0	0	0	0	7,398	0	26,401

		"Old" formula	Capacity to pay Group	Red'n Stage 1	Red'n Stage 2	Red'n £	Add-on Whaling'	Add-on £	Add-on Group 4 £	Total £
49	St Kitts and Nevis	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
50	St. Lucia	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
51	St Vincent & The G.	31,672	1	-15,836	-3,959	-19,795	5,754	0	0	17,631
52	Suriname	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
53	Sweden	25,338	3	0	0	0	0	7,398	0	32,735
54	Switzerland	19,003	3	0	0	0	0	7,398	0	26,401
55	Tuvalu	19,003	1	-9,502	-2,375	-11,877	0	0	0	7,126
56	United Kingdom	31,672	4	0	0	0	0	0	34,523	66,195
57	USA	44,341	4	0	0	0	5,754	0	34,523	84,617
		<u>1,342,900</u>		<u>-272,381</u>	<u>-72,846</u>	<u>-345,227</u>	<u>34,523</u>	<u>103,568</u>	<u>207,136</u>	<u>1,342,900</u>

		Shortfall for re-distribution			
			-345,227		
Group 1	18	Whaling	10%	34,523	
Group 2	19	Group 3	30%	103,568	
Group 3	14	Group 4	60%	<u>207,136</u>	
Group 4	<u>6</u>			<u>-345,227</u>	
		57			

*** These are the definitive contributions for 2004/05 as shown in Table 3**