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Calculation of Financial Contributions from IWC Contracting Governments

At IWC/64 in 2012 the Commission adopted a budget for financial years 2012/13 and 2013/14, and this provided the basis for calculating financial contributions due from Contracting Governments for the 2013/14 Financial Year.

This Communication gives a summary of the formula for calculating contributions and an accompanying table of the amounts due from each Contracting Party (see Table One). Notes explain detailed calculations and procedures as appropriate. **This Communication constitutes the formal request for payment required by Financial Regulation E1.** Payment is due no later than 28 February 2014.

Invoices for the 2013/14 financial contributions, including statements of any amounts currently outstanding from previous financial years were dispatched to individual Contracting Parties in August 2013.

Simon Brockington
Executive Secretary

c.c. Intergovernmental Organisation observers to the IWC

Chair: Ms Jeannine Compton-Antoine (St. Lucia)

Vice-Chair: Mr Frédéric Chemay (Belgium)

Executive Secretary: Dr Simon Brockington

Summary of the Financial Contributions Calculation¹

1 At each Biennial Meeting the Commission adopts a budget for the forthcoming two year period. This budget contains a figure for the total annual income due from Contracting Parties. The adopted budget for the 2013-2014 financial year is given at Note 1 below.

2 The contribution due from each Contracting Government is calculated in two stages. During the first stage an initial financial contribution is calculated by allocating shares to each Contracting Government for membership, the number of delegates attending the most recent annual meeting and any whaling activities which may have taken place (Table 1). Note 2 sets out the procedure for allocating shares for membership, attendance at the annual meeting and whaling activities.

The total income agreed in the budget is then divided by the total number of shares issued, and a first stage financial contribution is calculated for each Contracting Government (Table 1).

3 During the second part of the calculation the first stage total is modified by placing Contracting Governments into one of four capacity to pay groups (Tables 2 and 3). The capacity to pay groups are defined by thresholds for Gross National Income (GNI) and Gross National Income per capita (GNI per capita), with the lowest capacity to pay countries being allocated to Group One, and the highest to Group Four. An exception is made for very small countries which are placed into Group Two.

These thresholds for GNI and GNI per capita are adjusted each year to account for global inflation, and the allocation of Contracting Governments to capacity to pay groups is also updated using recent data available from the World Bank. Note 3 describes the annual revision to the thresholds and the updated allocations of Contracting Governments to each group.

4 Having been allocated to capacity to pay groups, the intermediate contributions due from the lowest capacity to pay countries (Group 1) are reduced by 62.5%, and the intermediate contributions due from the next lowest capacity to pay countries (Group 2) are reduced by 32.5%. Note 4 below describes the calculation used for these reductions.

5 This procedure results in a cash shortfall, which is re-distributed as follows:

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

The cash shortfall is added to the individual first stage contributions already calculated for the whaling countries and the Group 3 and 4 countries. The re-allocations are shown as part of Table One.

6 This results in a final figure for the financial contribution due from each Contracting Government, and an invoice is issued along with a statement of any outstanding payments from previous financial years. Payment terms and procedures for dealing with arrears of contributions are defined in the Commission's Financial Regulations E (Contributions) and F (Arrears of Contributions).

¹ The procedure for calculating financial contributions was developed between IWC/54 in 2002 and IWC/62 in 2010 during which time it was referred to as the 'interim measure'. The interim measure was formally adopted by the Commission at IWC/64 in 2012.

Table 1

Financial Contributions for the Year Commencing 1 September 2013

| | | Membership | Whaling | Share | Meeting attendance | | Total Shares | 1st Stage Totals | Capacity to | Reduction | Reduction | Reduction | Add-on | Add-on | Add-on | Total |
|----|----------------------------|------------|---------|-------|--------------------|--------|--------------|------------------|-------------|-----------|-----------|-----------|---------|---------|---------|---------------|
| | | Shares | Type | | Delegates | Shares | | £ | Pay Group | Stage 1 | Stage 2 | £ | Whaling | Group 3 | Group 4 | |
| 1 | Antigua and Barbuda | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 1 | -8,838 | -2,209 | -11,047 | | | | 6,628 |
| 2 | Argentina | 2 | 0 | 0 | 2 | 1 | 3 | 17,676 | 2 | -4,419 | -1,326 | -5,745 | | | | 11,931 |
| 3 | Australia | 2 | 0 | 0 | 13 | 3 | 5 | 29,460 | 3 | 0 | 0 | 0 | | 5,699 | | 35,158 |
| 4 | Austria | 2 | 0 | 0 | 2 | 1 | 3 | 17,676 | 3 | 0 | 0 | 0 | | 5,699 | | 23,374 |
| 5 | Belgium | 2 | 0 | 0 | 2 | 1 | 3 | 17,676 | 3 | 0 | 0 | 0 | | 5,699 | | 23,374 |
| 6 | Belize | 2 | 0 | 0 | 0 | 0 | 2 | 11,784 | 1 | -5,892 | -1,473 | -7,365 | | | | 4,419 |
| 7 | Benin | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 1 | -8,838 | -2,209 | -11,047 | | | | 6,628 |
| 8 | Brazil | 2 | 0 | 0 | 2 | 1 | 3 | 17,676 | 2 | -4,419 | -1,326 | -5,745 | | | | 11,931 |
| 9 | Bulgaria | 2 | 0 | 0 | 0 | 0 | 2 | 11,784 | 2 | -2,946 | -884 | -3,830 | | | | 7,954 |
| 10 | Cambodia | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 1 | -8,838 | -2,209 | -11,047 | | | | 6,628 |
| 11 | Cameroon | 2 | 0 | 0 | 0 | 0 | 2 | 11,784 | 2 | -2,946 | -884 | -3,830 | | | | 7,954 |
| 12 | Chile | 2 | 0 | 0 | 3 | 1 | 3 | 17,676 | 2 | -4,419 | -1,326 | -5,745 | | | | 11,931 |
| 13 | China, P.R of | 2 | 0 | 0 | 2 | 1 | 3 | 17,676 | 2 | -4,419 | -1,326 | -5,745 | | | | 11,931 |
| 14 | Colombia | 2 | 0 | 0 | 3 | 1 | 3 | 17,676 | 2 | -4,419 | -1,326 | -5,745 | | | | 11,931 |
| 15 | Congo, Rep | 2 | 0 | 0 | 0 | 0 | 2 | 11,784 | 1 | -5,892 | -1,473 | -7,365 | | | | 4,419 |
| 16 | Costa Rica | 2 | 0 | 0 | 3 | 1 | 3 | 17,676 | 2 | -4,419 | -1,326 | -5,745 | | | | 11,931 |
| 17 | Cote d'Ivoire | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 2 | -4,419 | -1,326 | -5,745 | | | | 11,931 |
| 18 | Croatia | 2 | 0 | 0 | 0 | 0 | 2 | 11,784 | 3 | 0 | 0 | 0 | | 5,699 | | 17,482 |
| 19 | Cyprus | 2 | 0 | 0 | 3 | 1 | 3 | 17,676 | 3 | 0 | 0 | 0 | | 5,699 | | 23,374 |
| 20 | Czech Republic | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 3 | 0 | 0 | 0 | | 5,699 | | 23,374 |
| 21 | Denmark | 2 | AS | 2 | 9 | 3 | 7 | 41,243 | 3 | 0 | 0 | 0 | 7,281 | 5,699 | | 54,223 |
| 22 | Dominica | 2 | 0 | 0 | 0 | 0 | 2 | 11,784 | 1 | -5,892 | -1,473 | -7,365 | | | | 4,419 |
| 23 | Dominican Republic | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 2 | -4,419 | -1,326 | -5,745 | | | | 11,931 |
| 24 | Ecuador | 2 | 0 | 0 | 3 | 1 | 3 | 17,676 | 2 | -4,419 | -1,326 | -5,745 | | | | 11,931 |
| 25 | Eritrea | 2 | 0 | 0 | 0 | 0 | 2 | 11,784 | 1 | -5,892 | -1,473 | -7,365 | | | | 4,419 |
| 26 | Estonia | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 3 | 0 | 0 | 0 | | 5,699 | | 23,374 |
| 27 | Finland | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 3 | 0 | 0 | 0 | | 5,699 | | 23,374 |
| 28 | France | 2 | 0 | 0 | 3 | 1 | 3 | 17,676 | 4 | 0 | 0 | 0 | | | 37,447 | 55,123 |
| 29 | Gabon | 2 | 0 | 0 | 2 | 1 | 3 | 17,676 | 1 | -8,838 | -2,209 | -11,047 | | | | 6,628 |

| | | | | | | | | | | | | | | | | |
|----|-------------------------|---|-------|---|----|---|----|--------|---|--------|--------|---------|-------|-------|--------|----------------|
| 30 | Gambia, The | 2 | 0 | 0 | 0 | 0 | 2 | 11,784 | 1 | -5,892 | -1,473 | -7,365 | | | | 4,419 |
| 31 | Germany | 2 | 0 | 0 | 3 | 1 | 3 | 17,676 | 4 | 0 | 0 | 0 | | | 37,447 | 55,123 |
| 32 | Ghana | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 2 | -4,419 | -1,326 | -5,745 | | | | 11,931 |
| 33 | Grenada | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 1 | -8,838 | -2,209 | -11,047 | | | | 6,628 |
| 34 | Guatemala | 2 | 0 | 0 | 0 | 0 | 2 | 11,784 | 2 | -2,946 | -884 | -3,830 | | | | 7,954 |
| 35 | Guinea | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 1 | -8,838 | -2,209 | -11,047 | | | | 6,628 |
| 36 | Guinea-Bissau | 2 | 0 | 0 | 2 | 1 | 3 | 17,676 | 1 | -8,838 | -2,209 | -11,047 | | | | 6,628 |
| 37 | Hungary | 2 | 0 | 0 | 0 | 0 | 2 | 11,784 | 2 | -2,946 | -884 | -3,830 | | | | 7,954 |
| 38 | Iceland | 2 | ST | 3 | 4 | 2 | 7 | 41,243 | 3 | 0 | 0 | 0 | 7,281 | 5,699 | | 54,223 |
| 39 | India | 2 | 0 | 0 | 2 | 1 | 3 | 17,676 | 2 | -4,419 | -1,326 | -5,745 | | | | 11,931 |
| 40 | Ireland | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 3 | 0 | 0 | 0 | | 5,699 | | 23,374 |
| 41 | Israel | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 3 | 0 | 0 | 0 | | 5,699 | | 23,374 |
| 42 | Italy | 2 | 0 | 0 | 4 | 2 | 4 | 23,568 | 4 | 0 | 0 | 0 | | | 37,447 | 61,015 |
| 43 | Japan | 2 | FS&ST | 7 | 30 | 5 | 14 | 82,487 | 4 | 0 | 0 | 0 | 7,281 | | 37,447 | 127,215 |
| 44 | Kenya | 2 | 0 | 0 | 0 | 0 | 2 | 11,784 | 2 | -2,946 | -884 | -3,830 | | | | 7,954 |
| 45 | Kiribati | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 1 | -8,838 | -2,209 | -11,047 | | | | 6,628 |
| 46 | Korea, Rep of | 2 | 0 | 0 | 6 | 2 | 4 | 23,568 | 3 | 0 | 0 | 0 | | 5,699 | | 29,266 |
| 47 | Lao PDR | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 1 | -8,838 | -2,209 | -11,047 | | | | 6,628 |
| 48 | Lithuania | 2 | 0 | 0 | 0 | 0 | 2 | 11,784 | 2 | -2,946 | -884 | -3,830 | | | | 7,954 |
| 49 | Luxembourg | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 3 | 0 | 0 | 0 | | 5,699 | | 23,374 |
| 50 | Mali | 2 | 0 | 0 | 0 | 0 | 2 | 11,784 | 1 | -5,892 | -1,473 | -7,365 | | | | 4,419 |
| 51 | Marshall Islands | 2 | 0 | 0 | 0 | 0 | 2 | 11,784 | 1 | -5,892 | -1,473 | -7,365 | | | | 4,419 |
| 52 | Mauritania | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 1 | -8,838 | -2,209 | -11,047 | | | | 6,628 |
| 53 | Mexico | 2 | 0 | 0 | 3 | 1 | 3 | 17,676 | 2 | -4,419 | -1,326 | -5,745 | | | | 11,931 |
| 54 | Monaco | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 2 | -4,419 | -1,326 | -5,745 | | | | 11,931 |
| 55 | Mongolia | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 1 | -8,838 | -2,209 | -11,047 | | | | 6,628 |
| 56 | Morocco | 2 | 0 | 0 | 2 | 1 | 3 | 17,676 | 2 | -4,419 | -1,326 | -5,745 | | | | 11,931 |
| 57 | Nauru | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 1 | -8,838 | -2,209 | -11,047 | | | | 6,628 |
| 58 | Netherlands | 2 | 0 | 0 | 3 | 1 | 3 | 17,676 | 3 | 0 | 0 | 0 | | 5,699 | | 23,374 |
| 59 | New Zealand | 2 | 0 | 0 | 3 | 1 | 3 | 17,676 | 3 | 0 | 0 | 0 | | 5,699 | | 23,374 |
| 60 | Nicaragua | 2 | 0 | 0 | 0 | 0 | 2 | 11,784 | 1 | -5,892 | -1,473 | -7,365 | | | | 4,419 |
| 61 | Norway | 2 | ST | 3 | 7 | 2 | 7 | 41,243 | 3 | 0 | 0 | 0 | 7,281 | 5,699 | | 54,223 |
| 62 | Oman | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 3 | 0 | 0 | 0 | | 5,699 | | 23,374 |
| 63 | Palau | 2 | 0 | 0 | 1 | 1 | 3 | 17,676 | 1 | -8,838 | -2,209 | -11,047 | | | | 6,628 |
| 64 | Panama | 2 | 0 | 0 | 7 | 2 | 4 | 23,568 | 2 | -5,892 | -1,768 | -7,659 | | | | 15,908 |

Table 2
Data for GNI and GNI/capita for all Contracting Governments

| | | World Bank data | | Capacity to Pay Group | | | World Bank data | | Capacity to Pay Group |
|----|---------------------|-----------------|------------|-----------------------|----|---------------------|-----------------|------------|-----------------------|
| | | GNI | GNI/capita | | | | GNI | GNI/capita | |
| | | US\$ billion | US\$ | | | | US\$ billion | US\$ | |
| 1 | Antigua and Barbuda | 1.08 | 12,210 | 1 | 45 | Kiribati | 0.20 | 2,060 | 1 |
| 2 | Argentina | 343.64 | 8,500 | 2 | 46 | Korea, Rep of | 1,038.70 | 20,870 | 3 |
| 3 | Australia | 1,118.87 | 50,120 | 3 | 47 | Lao PDR | 7.21 | 1,110 | 1 |
| 4 | Austria | 405.73 | 48,170 | 3 | 48 | Lithuania | 39.22 | 12,940 | 2 |
| 5 | Belgium | 506.41 | 45,840 | 3 | 49 | Luxembourg | 40.11 | 77,380 | 3 |
| 6 | Belize | 1.32 | 4,180 | 1 | 50 | Mali | 9.70 | 670 | 1 |
| 7 | Benin | 7.08 | 720 | 1 | 51 | Marshall Islands | 0.21 | 4,080 | 1 |
| 8 | Brazil | 2,106.98 | 10,700 | 2 | 52 | Mauritania | 3.65 | 980 | 1 |
| 9 | Bulgaria | 48.76 | 6,640 | 2 | 53 | Mexico | 1,070.19 | 8,970 | 2 |
| 10 | Cambodia | 11.67 | 800 | 1 | 54 | Monaco (#1) | 6.67 | 186,950 | 2 |
| 11 | Cameroon | 24.20 | 1,140 | 2 | 55 | Mongolia | 6.46 | 2,340 | 1 |
| 12 | Chile | 212.33 | 12,270 | 2 | 56 | Morocco | 95.96 | 2,940 | 2 |
| 13 | China, P.R of | 6,645.28 | 4,940 | 2 | 57 | Nauru | 0.10 | 7,270 | 1 |
| 14 | Colombia | 286.91 | 6,090 | 2 | 58 | Netherlands | 829.01 | 49,660 | 3 |
| 15 | Congo, Rep | 9.32 | 2,200 | 1 | 59 | New Zealand | 134.88 | 30,620 | 3 |
| 16 | Costa Rica | 36.29 | 7,660 | 2 | 60 | Nicaragua | 9.07 | 1,540 | 1 |
| 17 | Cote d'Ivoire | 22.06 | 1,140 | 2 | 61 | Norway | 438.37 | 88,500 | 3 |
| 18 | Croatia | 59.22 | 13,830 | 3 | 62 | Oman | 53.60 | 19,120 | 3 |
| 19 | Cyprus | 24.47 | 28,750 | 3 | 63 | Palau | 0.19 | 9,240 | 1 |
| 20 | Czech Republic | 196.45 | 18,720 | 3 | 64 | Panama | 32.19 | 8,610 | 2 |
| 21 | Denmark | 335.10 | 60,160 | 3 | 65 | Peru | 151.51 | 5,120 | 2 |
| 22 | Dominica | 0.48 | 6,700 | 1 | 66 | Poland | 475.29 | 12,330 | 2 |
| 23 | Dominican Republic | 52.70 | 5,190 | 2 | 67 | Portugal | 226.15 | 21,420 | 3 |
| 24 | Ecuador | 72.78 | 4,770 | 2 | 68 | Romania | 174.03 | 8,140 | 2 |
| 25 | Eritrea | 2.31 | 390 | 1 | 69 | Russian Federation | 1,545.95 | 10,810 | 2 |
| 26 | Estonia | 20.45 | 15,260 | 3 | 70 | San Marino (#2) | 1.57 | 51,470 | 2 |
| 27 | Finland | 257.25 | 47,740 | 3 | 71 | Senegal | 13.76 | 1,030 | 1 |
| 28 | France | 2,790.84 | 42,690 | 4 | 72 | Slovak Republic | 92.31 | 17,100 | 3 |
| 29 | Gabon | 12.79 | 8,220 | 1 | 73 | Slovenia | 48.82 | 23,780 | 3 |
| 30 | Gambia, The | 0.89 | 510 | 1 | 74 | Solomon Islands | 0.60 | 1,120 | 1 |
| 31 | Germany | 3,617.71 | 44,230 | 4 | 75 | South Africa | 351.70 | 6,950 | 2 |
| 32 | Ghana | 35.28 | 1,420 | 2 | 76 | Spain | 1,428.30 | 30,930 | 4 |
| 33 | Grenada | 0.76 | 7,190 | 1 | 77 | St Kitts and Nevis | 0.71 | 13,470 | 1 |
| 34 | Guatemala | 42.37 | 2,880 | 2 | 78 | St Vincent & The G. | 0.67 | 6,100 | 1 |
| 35 | Guinea | 4.43 | 400 | 1 | 79 | St. Lucia | 1.20 | 6,720 | 1 |
| 36 | Guinea-Bissau | 0.93 | 570 | 1 | 80 | Suriname | 4.15 | 7,830 | 1 |
| 37 | Hungary | 128.19 | 12,860 | 2 | 81 | Sweden | 505.83 | 53,530 | 3 |
| 38 | Iceland | 11.25 | 35,260 | 3 | 82 | Switzerland | 604.10 | 76,350 | 3 |
| 39 | India | 1,766.18 | 1,450 | 2 | 83 | Tanzania | 24.24 | 540 | 2 |
| 40 | Ireland | 178.33 | 38,960 | 3 | 84 | Togo | 3.06 | 470 | 1 |
| 41 | Israel | 224.68 | 28,930 | 3 | 85 | Tuvalu | 0.05 | 4,960 | 1 |
| 42 | Italy | 2,146.33 | 35,350 | 4 | 86 | United Kingdom | 2,374.53 | 37,840 | 4 |
| 43 | Japan | 5,768.60 | 45,130 | 4 | 87 | Uruguay | 39.57 | 11,700 | 2 |
| 44 | Kenya | 34.10 | 810 | 2 | 88 | USA | 15,126.46 | 48,550 | 4 |

Very small country status #1 population (2012) 38,000 & #2 population (2012) 31,000

Table 3
Allocation to Capacity to Pay Groups

| Group 1 | Group 2 | Group 3 | Group 4 |
|---|--|---|--|
| GNI Less than US\$13,767 millions and GNI/capita less than US\$ 13,767 | GNI greater than US\$13,767 millions and GNI/capita less than US\$13,767 OR 'Very Small Country*' (population < 100,000 AND GNI < US\$6.883 billion AND GNIPC > US\$13,767) | GNI less than US\$1,376,700,000,000 and GNI/capita greater than US\$13,767 | GNI greater than US\$1,376,700,000,000 and GNI/capita greater than US\$13,767 |
| Antigua and Barbuda | Argentina | Australia | France |
| Belize | Brazil | Austria | Germany |
| Benin | Bulgaria | Belgium | Italy |
| Cambodia | Cameroon | Croatia | Japan |
| Congo, Rep | Chile | Cyprus | Spain |
| Dominica | China, P.R of | Czech Republic | United Kingdom |
| Eritrea | Colombia | Denmark | USA |
| Gabon | Costa Rica | Estonia | |
| Gambia, The | Cote d'Ivoire | Finland | |
| Grenada | Dominican Republic | Iceland | |
| Guinea | Ecuador | Ireland | |
| Guinea-Bissau | Ghana | Israel | |
| Kiribati | Guatemala | Korea, Rep of | |
| Lao PDR | Hungary | Luxembourg | |
| Mali | India | Netherlands | |
| Marshall Islands | Kenya | New Zealand | |
| Mauritania | Lithuania | Norway | |
| Mongolia | Mexico | Oman | |
| Nauru | Monaco (*) | Portugal | |
| Nicaragua | Morocco | Slovak Republic | |
| Palau | Panama | Slovenia | |
| Senegal | Peru | Sweden | |
| Solomon Islands | Poland | Switzerland | |
| St Kitts and Nevis | Romania | | |
| St Vincent & The G. | Russian Federation | | |
| St. Lucia | San Marino (*) | | |
| Suriname | South Africa | | |
| Togo | Tanzania | | |
| Tuvalu | Uruguay | | |
| 29 | 29 | 23 | 7 |

Note 1. Budget for the 2013/2014 Financial Year

The budget for the 2013/2014 Financial Year, as agreed by the Commission at its 64th Annual Meeting is reproduced below:

| | Approved Budget 2013-2014 |
|---|--|
| INCOME: continuing operations | |
| Contributions from member governments | 1,637,951 |
| Interest on overdue financial contributions | 8,000 |
| Voluntary Contributions | - |
| Sales of publications | 9,000 |
| Sales of sponsored publications | 300 |
| Observers' registration fees | 43,000 |
| UK taxes recoverable | 24,000 |
| Staff assessments | 180,727 |
| Interest receivable | 5,000 |
| Sundry income | 250 |
| Total Income | 1,908,228 |
| EXPENDITURE | |
| Secretariat | 1,124,178 |
| Publications | 11,600 |
| Annual meetings | 305,000 |
| Other meetings | 42,150 |
| Research expenditure | 315,800 |
| | 1,798,728 |
| Provision made for: | |
| Cancelled Financial Contributions | 23,500 |
| Severance Pay Provision | 26,000 |
| Provision for doubtful debts | 60,000 |
| | 109,500 |
| Surplus / (-) deficit for the year | 0 |

The budget indicates that total contributions due from Contracting Governments during the 2013/2014 financial year are to be set at £1,637,951.

Note 2. Allocation of shares for membership, attendance at the annual meeting and whaling activities.

Shares are allocated 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

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

Whaling shares for land station/small-type whaling and for aboriginal whaling are allocated for any number of those operations conducted by a Contracting Government except that shares for aboriginal subsistence whaling shall not be allocated in cases where catches in any five year period do not exceed 20 animals². 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 manner³

Meeting attendance

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 contributions⁴.

A host government is allowed to have an additional number of delegates per share at (a) the meeting before the one it hosts; and (b) at the meeting that it hosts. This applies to all host governments, regardless of their capacity to pay group. The number of shares for a host government is as follows⁵:

| | |
|-----------------|----------|
| 1-6 delegates | 1 share |
| 7-10 delegates | 2 shares |
| 11-16 delegates | 3 shares |
| 17-25 delegates | 4 shares |
| 25+ delegates | 5 shares |

The Chair of the IWC is not counted in his/her delegation for the purposes of allocating meeting shares⁶.

² See Annual Report of the International Whaling Commission 2010 page 36.

³ See Reports of the International Whaling Commission 32 page 37; 41 page 43 and 42 page 42.

⁴ See Report of the International Whaling Commission 42 page 50.

⁵ See Annual Report of the International Whaling Commission 2007 page 61.

⁶ See Annual Report of the International Whaling Commission 2002 page 48.

Note 3. Procedure for the annual revision of capacity to pay thresholds and the allocation of Contracting Parties to each group.

Contracting Governments are allocated into capacity to pay groups dependent upon Gross National Income (GNI) and Gross National Income per capita (GNI/capita). The thresholds for the capacity to pay groups are adjusted each year to take account of world inflation⁷. Table 4 indicates the thresholds used for the 2013/2014 classification, with the thresholds used for the two previous financial years also provided for comparison.

Table 4: Revision of thresholds for the capacity to pay groups

| Economic data and Capacity to Pay Groups 2013-2014 (US\$) | | | | | | |
|---|-----|------------------|-----|------------|----------|----|
| Group 1 | GNI | < 13.767 billion | And | GNI/capita | < 13,767 | 29 |
| Group 2 | GNI | > 13.767 billion | And | GNI/capita | < 13,767 | 29 |
| Group 3 | GNI | < 13767 billion | And | GNI/capita | > 13,767 | 23 |
| Group 4 | GNI | > 13767 billion | And | GNI/capita | > 13,767 | 7 |
| | | | | | | 88 |

| Economic data and Capacity to Pay Groups 2012-2013 (US\$) | | | | | | |
|---|-----|-----------------|-----|------------|----------|----|
| Group 1 | GNI | < 13.55 billion | And | GNI/capita | < 13,550 | 29 |
| Group 2 | GNI | > 13.55 billion | And | GNI/capita | < 13,550 | 29 |
| Group 3 | GNI | < 1355 billion | And | GNI/capita | > 13,550 | 24 |
| Group 4 | GNI | > 1355 billion | And | GNI/capita | > 13,550 | 7 |
| | | | | | Total | 89 |

| Economic data and Capacity to Pay Groups 2011-2012 (US\$) | | | | | | |
|---|-----|-----------------|-----|------------|----------|----|
| Group 1 | GNI | < 13.46 billion | And | GNI/capita | < 13,460 | 29 |
| Group 2 | GNI | > 13.46 billion | And | GNI/capita | < 13,460 | 30 |
| Group 3 | GNI | < 1346 billion | And | GNI/capita | > 13,460 | 23 |
| Group 4 | GNI | > 1346 billion | And | GNI/capita | > 13,460 | 7 |
| | | | | | Total | 89 |

Allocation of Contracting Parties to capacity to pay groups

The data for GNI and GNI per capita obtained from the World Bank and allocation to capacity to pay group for each Contracting Party are given in Tables 2 and 3. The data for GNI and GNI per capita are from 31 December 2011 or earlier if 2011 data not available⁸.

Very small countries are automatically placed into capacity to pay group 2. These countries are defined in terms of their population size in addition to their GNI and GNI/capita⁹. The thresholds for defining very small countries are updated annually¹⁰ and these updates are given in Table 5.

Table 5. Annual update of defining characteristics of a very small country

| | 2013-2014 | 2012-2013 | 2011-2012 |
|------------------------|-----------|-----------|-----------|
| Population size of AND | 100,000 | 100,000 | 100,000 |
| GNI (US\$) billion AND | <6.883 | <6.777 | <6.730 |
| GNI/capita US\$ | >13,767 | >13,550 | >13,460 |

⁷ See Annual Report of the International Whaling Commission 2008 page 44. The index of world inflation used to correct the capacity to pay thresholds is the SDR (Special Drawing Rights) deflator expressed in US\$, since this index is used by the World Bank Atlas method as a measure of world inflation.

⁸ See Annual Report of the International Whaling Commission 2007 page 61.

⁹ See Annual Report of the International Whaling Commission 2005 page 56.

¹⁰ See Annual Report of the International Whaling Commission 2008 page 44.

Note 4. Calculation of reduction for Contracting Parties in capacity to pay groups 1 and 2.

The first stage contributions identified in Table 1 are reduced for Contracting Parties in capacity to pay groups 1 and 2 by 62.5% and 32.5% respectively. These amounts were agreed at IWC/54 during discussion on document IWC/54/59¹¹, which stated that the reductions should take place as a two stage process. During the first stage of the process Group 1 countries payments are reduced by 50%, and during the second stage by a further 25%, resulting in a 62.5% total reduction.

Group 2 countries payments are reduced initially by 25%, and then by a further 10%, giving an overall reduction of 32.5%.

¹¹ See also discussion at Annual Report of the International Whaling Commission 2002 page 98.