

## Annex H

### Report of the Finance and Administration Committee

09:00-15:00 Sunday 16 October 2022, Portoroz, Slovenia

#### SUMMARY OF MAIN OUTCOMES

<i>Issue and Agenda Item</i>	<i>Main Outcomes</i>
Proposed agreements with other organisations, <i>Item 3.4</i>	The MoU for COMHAFAT and the MoU for CCS were supported. The proposed MoU for SPAW was withdrawn. The LoA for FAO/ Common Oceans ABNJ and CA with IOTC were generally supported but concerns were raised over the legalities of dispute resolution clauses.
IWC Headquarters, <i>Item 3.5</i>	There was support for granting more flexibility to the Secretariat on accepting offer prices for its Headquarters building (the Red House).
WG-OE paper on Voting Rights, <i>Item 4.1.1</i>	The Committee supported Option 1 for short-term reinstatement of voting rights for Contracting Government who had lost their voting rights from 2020 onwards. Reinstatement of right to vote to be solely for the duration of IWC68. More intersessional work would be required on the other options to report back to IWC69 towards further discussions on voting rights.
Other WG-OE proposals, <i>Item 4.1.2</i>	The Budget Reform Strategy was adopted and the Committee agreed further discussions were required on all the other proposals presented.
Report on Intersessional Correspondence Group for Strengthening Finance, <i>Item 4.2</i>	The Committee agreed the ICG-SF had completed their mandate and thanked the Commissioner for Belgium for offering to develop a new mandate and ToR for a new Working Group focusing on fund raising activities.
Voluntary Conservation Group, <i>Item 4.3</i>	The Committee endorsed the report.
Voluntary Welfare Fund: Process and Roles, <i>Item 4.4</i>	The Committee endorsed the report.
Financial Implications of Proposed Resolutions and Schedule Amendments, <i>Item 5</i>	The Committee notes there were cost implications and suggested further work be undertaken.
Audited Financial Accounts for years 2018-2021, <i>Item 7.1.1</i>	The Committee endorsed these reports, noting clean audits.
Financial Year 2022 forecast, <i>Item 7.1.1</i>	The Committee noted the expected small deficit.
Proposed Observer, NGO and Media Fees for next biennium, <i>Item 7.1.1</i>	The Committee endorsed an inflationary increase.
Financial Contributions and Voting Status, <i>Item 7.1.2</i>	The Committee noted the status of contributions paid to date.
Scientific Committee report involving F&A matters, <i>Item 7.2</i>	The Committee supported the SC's request for 2023-24 funding and the Communications Initiative.
Proposed budget 2023-2024, <i>Item 7.3</i>	The Committee supported the three budget options to take forward to Plenary.

<i>Issue and Agenda Item</i>	<i>Main Outcomes</i>
Budgetary Sub-Committee Membership, <i>Item 7.5</i>	The Committee endorsed the Budgetary Sub-Committee membership for the next biennium noting Australia would continue as Chair and that the Vice-Chair role is vacant.
Scientific Committee reports in Non-Commission years, <i>Item 10.1</i>	The Committee endorsed the Rules of Procedure change for the adoption of Scientific Committee reports in Non-Commission Years as it was consistent with discussions from IWC67.

## **1. INTRODUCTORY ITEMS**

The Finance and Administration Committee (F&A) advises 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 (see Rule of Procedure M.8.).

A list of participants is given as Appendix 1.

### **1.1 Appointment of Chair**

Ryan Wulff (USA) was appointed F&A Chair.

### **1.2 Appointment of Rapporteurs**

Patricia Cremona, Frances Davis, Sarah Ferriss, Harriet Gillett and Rebecca Price were appointed rapporteurs.

### **1.3 Review of Documents**

The list of documents is given as Appendix 2.

### **1.4 Observer Participation**

Following the rules introduced at IWC65, and consistent with the Rules of Procedure C.2. and C.3. the meeting was open to observer participation.

## **2. ADOPTION OF AGENDA**

The adopted Agenda is given as Appendix 3.

## **3. ADMINISTRATIVE MATTERS**

### **3.1 Report of Confidential Communications**

Rule of Procedure P.3. requires the Secretary to report any confidential communications arising during the preceding year to the Commission, or Bureau in the years when the Commission does not meet. The Executive Secretary noted that there have been no confidential communications during the intersessional period other than personnel issues which were protected under UK data protection law.

### **3.2 Meetings of the Commission**

#### *3.2.1 Results of the feedback survey from IWC67*

The Chair noted document FA/68/3.2.1/01 (*Feedback survey from IWC67 – summary of results*). There were no comments.

### **3.3 Report on the Voluntary Assistance Fund for Governments of Limited Means**

The Head of F&A introduced document FA/68/3.3/01 (*Report on the Voluntary Assistance Fund for Governments of Limited Means*). She reported that contributions to the fund during the intersessional period had been gratefully received from: France €10,000; Netherlands €15,000; USA \$45,000; UK £75,000 and welcomed further contributions. In 2022, the fund has supported travel and participation to IWC68 for seven participants from five Contracting Governments. The F&A Chair thanked the Contracting Governments for their contributions and noted that further funds would be welcome.

The F&A Committee noted the progress to date of the fund and thanked the Governments stated above for their contributions.

### **3.4 Proposed agreements with other organisations**

The Chair noted that this agenda item was to update the Committee on proposed agreements with other organisations. A summary paper was available as document IWC/68/14/01/REV1 (*Cooperation with other Organisations*), and documents relating to each organisation are available as documents FA/68/3.4.1 – FA/68/3.4.5 (see agenda items 3.4.1 to 3.4.5).

The Executive Secretary introduced document IWC/68/14/01/REV1 which provides an update on the Secretariat's engagement with IGOs and other International Organisations on issues of mutual interest, and highlighted a number of future opportunities.

She noted that the Commission, SC and CC had adopted numerous recommendations over the years for strengthening engagement with other organisations, which reflected the expanding range of human activities that have an impact on cetacean populations. The Secretariat, in collaboration with members of the SC, CC and SWGs have been working to carry out these mandates, in addition to exploring newly emerging opportunities. The IWC is working to assess any population-level impacts of these activities and to seek potential solutions to monitor and mitigate these impacts, and this often requires co-operation with other organisations.

She highlighted four examples:

- On shipping impacts, work with the International Maritime Organisation (IMO) on ship strikes and underwater noise.
- On bycatch, work with the Committee on Fisheries of the FAO, including the Regional Secretariats Network, several Regional Fisheries Management Organisations (RFMOs) and the Commission for the Conservation of Antarctic Marine Living Resources (CCAMLR).
- On overall ecosystem and environmental issues, the Convention on Biological Diversity (CBD), the Convention on the Conservation of Migratory Species of Wild Animals (CMS) and its daughter agreements ACCOBAMS and ASCOBANS, and the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).
- A growing collaboration with ATLAFCO including a pilot internship programme and planning capacity building for at-sea surveys and data analyses.

Three formal agreements have been proposed to provide a framework for this work, and two contracts for collaborative activities.

The USA, supported by Belgium and New Zealand, welcomed the work of the Secretariat in this area, particularly given the budgetary restraints. The USA was concerned that the IWC should not put itself at risk through these binding MoUs, and asked whether it is necessary to have legally binding agreements where collaboration between IWC and other organisations is already underway. In particular, the USA had concerns about the binding dispute settlement and indemnity language provisions in the FAO and UNEP MoUs. New Zealand noted it had raised similar concerns at the last meeting but acknowledged the follow-up work undertaken by the Secretariat on this matter. Belgium thought this work represented a good way to increase the impact of the IWC. In response to a query from Argentina, the Secretariat arranged for translation of the draft agreements.

#### **3.4.1 MoU with ATLAFCO**

Document FA/68/3.4.1/01 (*Proposed Memorandum of Understanding between IWC and ATLAFCO*) was presented for this item.

ATLAFCO thanked the Secretariat for taking forward the work since a framework for collaboration was needed. He noted that the main aim of the MoU was to involve African coastal countries since the main challenge to their inclusion was a lack of interest from them in the IWC. The MoU included the involvement of African scientists and training on cetacean observation. They hope the MoU is supported.

#### *3.4.2 MoU with UNEP – Specially Protected Areas and Wildlife (SPAW)*

Document FA/68/3.4.2/01 (*Proposed Memorandum of Understanding between UNEP and the IWC*) was presented for this item.

The USA noted its concern with the language on indemnity in Article 12, paragraph 2 and on dispute settlement in Article 13.

The Executive Secretary noted that this issue of dispute resolution language had arisen previously. It had been raised with UNEP-SPAW and it has been discussed with FAO who confirmed that the language could not be changed, even though for the LoA it was used as part of a contract. She noted that this wording had been included in a Cooperation Agreement (CA) of the Indian Ocean Tuna Commission. This CA had been adopted by consensus by the IOTC and 22 of their member states are also members of IWC, including Australia, France, India, Kenya, Republic of Korea, Mauritania, Oman, South Africa, Switzerland, Tanzania and UK. She noted that the dispute resolution clause is standard contract language for UN contracts.

The Chair noted that there had been both general support and concern about risk expressed. On the basis that these concerns also related to the next agenda items, the Chair combined discussions on 3.4.3 and 3.4.4.

#### *3.4.3 Cooperation agreement with FAO / Indian Ocean Tuna Commission (IOTC)*

Document FA/68/3.4.3/01 (*Proposed Cooperation Agreement (CA) between IWC and the UN FAO's Indian Ocean Tuna Commission (IOTC)*) was presented for this item.

#### *3.4.4 Contract with FAO for the Common Oceans Areas Beyond National Jurisdiction Programme*

Document FA/68/3.4.4/01 (*Proposed Letter of Agreement (LoA) as a contract between IWC and the UN FAO*) was presented for this item.

The USA noted its concern with the inclusion of binding dispute settlement language in the LoA and suggested that the Commission carefully consider the potential legal and financial risks of this agreement before proceeding.

Costa Rica noted that in the agreement, IWC was a service provider, and queried how the resources would be channelled. It was concerned that the ABNJ (Item 3.4.4) work should not be confused with BBNJ work with FAO, and that clarity was needed on this. The Executive Secretary said that the funds would be used to analyse gaps in bycatch data and analyses, and to conduct field work with other organisations. IWC would be contributing in-kind with staff time. She referred to work relating to tuna harvested with gill nets in the Indian Ocean and noted that countries involved in FAO capsules of work were signing letters of agreement. Belgium as the former Chair of ByCatch SWG reassured Costa Rica that the Common Ocean ABNJ programme was not related to BBNJ.

The Chair noted general support from the Committee but wanted to hear back from the Secretariat regarding ongoing communications with the FAO.

### *3.4.5 MoU with the Center for Coastal Studies (CCS)*

Document FA/68/3.4.5/01 (*Proposed Memorandum of Understanding between IWC and Centre for Coastal Studies (CCS)*) was presented for this item.

The USA expressed support for the draft MoU but proposed a few minor edits which were provided in writing.

The Chair concluded that there was preliminary support from the Committee for the draft agreements and contracts, noting the proposed textual changes from the USA, but that the Commission would like to hear back on the ongoing consultations between the IWC and UNEP and FAO relating to the language on dispute settlement. The Chair also noted a request for translation of the documents to help facilitate further discussion during Plenary.

## **3.5 IWC Headquarters**

### *3.5.1 Presentation and discussion on modified terms for sale of the Red House*

The Secretariat introduced document FA/68/3.5.1/01 (*Report on proposed modified terms for the sale of the Red House*). The Secretariat noted that it had not yet received an offer to purchase the Red House for a minimum price of £1,500,000 but that it had received two offers of around £1,350,000, which still represented a return investment of around 3.6% annual growth on the original purchase for £1,000,000. Noting that the property market had declined in England due to rapidly increasing Bank of England base interest rates, the Secretariat requested the Commission grant it greater flexibility to accept offers on the Red House.

The F&A recommended some additional flexibility was endorsed, if necessary, but reiterated the aim was to get the highest price on the offer.

## **3.6 Credentials**

The Secretariat provided a summary of the credentials received to date noting that 38 Contracting Governments were present, of which 27 had sets of credentials in order. Hard copies of credentials had been requested from the 11 remaining Contracting Governments. A further 25 members who had registered online in advance but not yet arrived in Portoroz. A meeting of the Credentials Committee, comprising of Morocco, New Zealand and the Secretariat, would be held in the afternoon of 16 October 2022 to confirm whether the credentials were in order to proceed with the Plenary meeting.

## **4. INTERSESSIONAL WORKING GROUPS**

### **4.1 Report of the Standing Working Group for Operational Effectiveness (WGOE)**

#### *4.1.1 Discussion on Voting Rights paper*

The Co-Chair of the Working Group for Operational Effectiveness (WGOE) (Lisa Phelps) introduced document FA/68/4.1.1/01 (*Voting rights and Contracting Government contributions at the IWC*). She noted that at the Virtual Special Meeting held in 2021, the Commission instructed the WGOE to develop options for a possible change to the IWC's existing Rules of Procedure regarding the link between financial status and voting rights, and to consider alternative rules for voting rights in exceptional circumstances, acknowledging the fiscal challenges of COVID-19 on some Contracting Governments. The options developed by the WGOE could be found in document FA/68/4.1.1/01.

Following its meeting on 13 October 2022, the WGOE recommended the F&A endorse option one "For IWC68 only, temporarily reinstate the right to vote for all contracting governments in arrears for 3 or less years (i.e. did not meet their annual payments for 2020, 2021, 2022) due to the COVID-19 pandemic". Concerning options two and three, the WGOE recommended the F&A suggest the Commission decide if these required further consideration during the next intersessional period.

Benin, France, Guinea, Côte d'Ivoire, Kingdom of Denmark, Mexico, Morocco, Norway, USA and Guyana, expressed support for Option 1 as outlined in document FA/68/4.1.1/01 noting the impact of

COVID-19 on Contracting Governments. The UK, with support from Argentina, Australia, Belgium, Brazil, Germany, Netherlands and New Zealand, also expressed support for Option 1 with the understanding that the “exceptional circumstance” specified in the proposed inclusion to the Rules of Procedure “unless the Commission decides otherwise in the case of exceptional circumstances” referred to the COVID-19 pandemic. The UK suggested that additional work be undertaken in the next intersessional period in relation to this option including defining criteria for what constituted an “exceptional circumstance”, noting that the WGOE could draw upon the experiences of other international agreements. Cameroon expressed support for Option 2. Australia, Argentina, Belgium, France, Mexico, Netherlands and USA felt that further intersessional work was needed on Options 2 and 3.

One Contracting Government objected to all of the options presented and informed the F&A that, if it went to a vote, it would vote against the reinstatement of voting rights.

The F&A Chair concluded that there was broad support for option one and the intent behind it but not consensus. There was broad support for additional intersessional work on options two and three.

#### *4.1.2 Discussion on WGOE proposals*

The WGOE Co-Chair presented the documents relevant for this item:

- FA/68/4.1.2/01 (*WGOE Paper 1 – Budget Reform Strategy*)
- FA/68/4.1.2/02 (*WGOE Paper 2 – Working Group on Operational Effectiveness: Governance Reform*)
- FA/68/4.1.2/03 (*WGOE Paper 3 – WGOE supporting document for FA/68/4.1.2/02 Current Rules of Procedure and Terms of Reference*)
- FA/68/4.1.2/04 (*WGOE Paper 4 – IWC Strategic Principles and Terms of Reference for Working Group on Strategic Plan*)

In introducing document FA/68/4.1.2/01 (*WGOE Paper 1 – Budget Reform Strategy*), the WGOE Co-Chair noted that the WGOE had recommended the F&A to endorse the Budget Reform Strategy (BRS). In introducing document FA/68/4.1.2/04 (*WGOE Paper 4 – IWC Strategic Principles and Terms of Reference for Working Group on Strategic Plan*), she noted that the WGOE had not come to a consensus view on whether to recommend establishment of a working group.

The WGOE Co-Chair summarised the recommendations set out in document FA/68/4.1.2/02 (*WGOE Paper 2 – Working Group on Operational Effectiveness: Governance Reform*). With regard to the recommendation to establish a new committee structure involving a potential new management committee in addition to the F&A, SC and CC, she noted that the WGOE had not reached consensus on the process for agreeing the ToRs for the Committees. One option was to adopt the ToRs as outlined in the document, and the other option was to keep the existing Committee ToRs; in either scenario the existing Committees would be instructed to review these ToRs during the next intersessional period and recommend any changes to the Commission at IWC69. She also noted that the consensus view of the WGOE was for the WKM&WI to remain as a Working Group of the Commission rather than being equivalent to a Committee or being associated with any Committee.

The WGOE Co-Chair summarised the recommended changes to the Bureau structure: to stagger membership changes to ensure some continuity; to expand its membership to include the Chairs of the four proposed Committees; and to make documents available in advance of meetings with the exception of sensitive or confidential documents.

The WGOE Co-Chair then summarised the WGOE recommended changes to the way meetings operate: Commission meetings would start with Plenary and then break into Committee meetings

before returning to Plenary, rather than holding the Committee meetings before Plenary starts. She noted however that there may be a delay in implementation of this change depending on the balanced budget proposal to be adopted, as this could entail Committee meetings being held virtually until the budget is balanced. She noted that further changes to meetings had been recommended including that the F&A agenda would include a standing item to review the Rules of Procedure at every meeting, and that Commission meeting agendas would be simplified to focus on priority areas rather than covering an exhaustive list of all topics.

The F&A thanked the WGOE for its work and the progress that had been made.

Chile suggested that it might be helpful to establish an intersessional working group to further discuss elements of documents FA/68/4.1.2/03 and FA/68/4.1.2/04 in particular regarding changes to the Rules of Procedure, but noted that there were other elements of the proposed documents for which there was consensus and could be adopted at the present meeting.

Antigua and Barbuda, supported by Republic of Palau and St Lucia, expressed its view that the WGOE needed more time to finalise its recommendations given that there had not been consensus on certain aspects and that its work should therefore extend into the next intersessional period. Antigua and Barbuda noted that it had been unable to participate in the WGOE meetings to the extent they would have liked due to circumstances beyond their control. Antigua and Barbuda and Republic of Palau considered that it would not be appropriate to agree to certain WGOE recommendations while others remained under discussion, and that a decision should be made on the package of recommendations in its entirety rather than on a piecemeal basis. Antigua and Barbuda were concerned that the Budget Reform Strategy would have serious implications regarding membership contributions in particular.

The WGOE Co-Chair, supported by Mexico and Belgium, stated that she was uncertain what waiting a further intersessional period would achieve and thought it would be valuable to take the opportunity to make progress during the current meeting regarding any specific concerns. Australia, supported by Argentina, noted that there were certain elements of the recommendations for which there seemed to be good agreement, such as the Budget Reform Strategy, and suggested a decision could be taken on some of these recommendations in the meeting given their importance. Argentina welcomed the transparency and openness of the WGOE.

Given the different views expressed, the F&A agreed that further discussions on this item should continue during IWC68.

Guinea raised concerns about the difficulty some delegates had faced when trying to obtain visas to attend meetings. It noted that Slovenia had facilitated the granting of visas for many countries but that many embassies had refused visas for some delegates, and it had experienced similar issues in the past. Guinea felt it was vital that there was a mechanism within the organisation to facilitate accessibility of visas, as was the case in other international organisations. The F&A agreed this issue would be taken into consideration should the WGOE continue its work.

#### **4.2 Report of the Intersessional Correspondence Group for Strengthening Finance (ICG-SF)**

The Chair of the Intersessional Correspondence Group for Strengthening Finance (ICG-SF) introduced document CC/68/17.1.1/01 (*Update on Fundraising and the Intersessional Correspondence Group on Strengthening IWC Finance*) reporting on the work of the ICG-SF, noting that an important step in the past year had been the recruitment of a part-time fundraising staff member by the Secretariat. This had helped the Secretariat to identify funding opportunities based on work endorsed by the Commission. She noted that the original mandate of the ICG-SF was complete and proposed the Group be given a new mandate to support the Secretariat with fundraising, working in close collaboration

with the BSC, and that this group should include experts on fundraising. She offered to draft revised ToRs, if the F&A agreed to the proposal.

Antigua and Barbuda welcomed the work of the ICG-SF to find a way to raise funds, but felt that guidelines were needed on ethical considerations for the way the Commission's work is funded. Antigua and Barbuda were concerned that the voluntary contributions were heavily focussed on certain aspects of the Commission's work and felt that other aspects lacked funds, which in turn influenced the direction of the Commission's overall work programme. Its interests in the IWC were not reflected in the trend in funding from voluntary contributions. Antigua and Barbuda, supported by St Lucia, believed there should be a policy to ensure certain aspects of work were not left behind when accepting funding, and wanted to see limits placed on where the voluntary contributions received could be directed.

The ICG-SF Chair pointed out that a Code for Ethical Fundraising had been endorsed by the Committee and Commission in 2018, and the F&A Chair clarified that the proposed Group would still operate under that Code as adopted. Antigua and Barbuda suggested that the Code for Ethical Fundraising should be reviewed urgently to ensure more balance in the IWC's work.

The Executive Secretary and ICG-SF Chair confirmed that all fundraising activity was to support work that had been endorsed by the Commission. The Executive Secretary noted that voluntary contributions went towards five different areas: ASW, Voluntary Assistance Fund, Voluntary Conservation Fund, small cetaceans and SORP. The Executive Secretary noted that all of these programmes had been endorsed by the Commission and that the Code for Ethical Fundraising had been followed.

The ICG-SF Chair indicated that she intended to draft the new ToR for the Group ahead of Plenary. The F&A Chair and Australia encouraged delegations to work with the ICG-SF Chair and others to consider how the draft ToR could reflect the concerns raised where relevant, noting that some aspects might be outside the scope of the working group.

#### **4.3 Voluntary Conservation Fund Steering Group**

The Chair of the Voluntary Conservation Fund Steering Group (SG-VCF) introduced document CC/68/17.2.1/01 (*Update on Voluntary Conservation Funds*) noting that at IWC67, the Commission endorsed changes to the Rules of Procedure and Financial Regulations which included an update to project categories, eligibility criteria, evaluation criteria and allocation processes. In 2021 £119,434 in Voluntary Contributions had been received, and £13,242 in 2022 to date. The main expenditure related to the Whale Watching Handbook, the FAO Factsheets and funding the Ship Strikes Database Coordinator role. The use of funds for bycatch work in the field had reduced slightly due to COVID-19, however work had been progressing towards the pilot projects and other funding initiatives. She noted that further contributions to the VCF were always welcome.

In response to a query from Antigua and Barbuda, the SG-VCF Chair clarified that the intention of the Steering Group was to provide governance and oversight of how the funds are dispersed, as well to make it easier to evaluate proposals. The SG-VCF Chair and F&A Chair noted that the aim was for the process to be consistent across all the voluntary funds and that progress was being made in this regard.

The F&A endorsed the report from the SG-VCF.



#### **4.4 Reports from other Committees or Working Groups as appropriate**

The UK introduced document WKMWI/68/9.2/01 (*Voluntary Welfare Fund: process and roles*) which was discussed in the Whale Killing Methods & Welfare Issues Working Group (WG-WKM&WI) on 14 October 2022. The document outlines the process proposed by the intersessional working group for the allocation of voluntary funds for welfare. The proposed process and evaluation criteria mirror those used for the Voluntary Conservation Fund. The first step for the funding allocation would be for project proposals to be submitted to the intersessional group on welfare using costed templates. The intersessional group on welfare would then assess these project proposals, using the evaluation criteria outlined in the document, and provide recommendations on what projects to fund. The projects to be funded relate to work already endorsed by the Commission. Once agreed, the Secretariat would then draw up contracts and administer funds, as with other Voluntary Funds.

The F&A Committee endorsed the evaluation criteria and the proposed allocation processes outlined in document WKMWI/68/9.2/01 and supported the proposal to add an appendix in the Rules of Procedure and Financial Regulations to reflect the process of the Voluntary Welfare Fund (annex C).

The Executive Secretary noted that for decades, Contracting Governments, NGOs and other donors have made discretionary financial contributions to a series of voluntary funds that support the conservation and management work of the IWC. These contributions are subject to the Commission-agreed policies that govern the voluntary contributions programmes. In March 2022 the Secretariat recruited a part-time Projects Coordinator, some of whose duties are related to fund raising. She expressed appreciation to the US for the renewed co-operative agreement with NOAA starting this month, and highlighted the €60,000 contribution, over three years, from the Dutch postcode lottery to support work on bycatch, which was submitted by IFAW.

#### **5. FINANCIAL IMPLICATIONS OF PROPOSED RESOLUTIONS AND SCHEDULE AMENDMENTS**

The F&A Chair noted that this agenda item allows discussion of any resolutions and schedule amendments relevant to the work of the F&A Committee, noting that there are three proposed Resolutions and one proposed Schedule Amendment for discussion at IWC68.

The Secretariat presented some early draft costings reflecting estimated short-term, 2-year costs of the proposed resolutions and schedule amendments. These had been discussed at the BSC meeting and amended following feedback. The estimated costs include direct Secretariat costs, costs to the SC, costs to run workshops and other costs.

As a proponent of one of the Resolutions, the Czech Republic, speaking on behalf of the EU Member States Party to ICRW, expressed concern about the estimated costs. While it understood the need to link costs of proposals to the IWC budget, the Czech Republic explained that the actions directing the Secretariat to explore ways of collaborating and cooperating with other international organizations should be linked with work already undertaken by the Secretariat and that much of it can be done by IWC experts already attending these meetings. He suggested that the work requested of the SC should be considered in light of the current savings and in the context of other priorities as directed by the Commission, and could potentially be covered by voluntary funds. Participation in bodies such as ASCOBANS should be discussed with the relevant governments also attending ASCOBANS. The request to the SC to consider a global risk assessment on plastic hotspots should be linked to the current work within the IWC Strandings Initiative and the IWC Entanglement work. If prioritized, work on a global risk assessment for impacts on marine plastic pollution on cetaceans could be funded from the Voluntary Conservation Fund, as could work on gear marking and any pilot projects.

As a proponent of the proposed schedule amendment relating to the South Atlantic Whale Sanctuary, Argentina, supported by Brazil, confirmed that initial direct costs to the Secretariat will be low and any

costings for a workshop are premature until the timings and details of the workshop have been confirmed.

The former SC Chair (Robert Suydam) expressed concern that the SC has a growing workload but also reduced time and budget to undertake it, and may even potentially move to a biennial schedule. He requested guidance on how the SC's workload should be amended if additional tasks are added and that the SC budget and time be considered.

Argentina, Austria, Brazil, Czech Republic did not support the costings as presented being brought to Plenary. New Zealand, supported by UK, noted that some of the costings addressed differing time periods, and suggested additional work on the cost estimates before discussing at Plenary.

The Secretariat explained that this was the first time that costings are being prepared for resolutions and schedule amendments and recognised that there will be differing opinions on the approach taken, but that it was important that estimated costs are provided.

The F&A Chair reiterated the importance of costing new areas of work but recognised that the work presented is still a work in progress. Feedback will be taken into consideration and revised costs presented.

## **6. FINANCIAL CONTRIBUTIONS FORMULA**

The F&A Chair noted that this is a standing agenda item. In 2012 at IWC64 the Commission agreed that the contributions formula should be adopted as a permanent measure. The Secretariat explained the funding formula. No further comments were received.

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

### **7.1 Review of outturn position for 2018, 2019, 2020 and 2021 and the forecast outturn for 2022**

#### *7.1.1 Report of the Budgetary Sub-Committee*

The F&A Chair noted that the background information for item 7.1.1 could be found in documents IWC/68/6.1/01 through 04, which provides updates on the 2018 to 2021, BSC/68/4.1/01 which provides the forecast position for 2022, and BSC/68/5.5/01 which provides information on the level of observer, NGO and media fees for the next biennium.

The Chair of the Budgetary Sub-Committee (BSC) introduced the BSC report in document FA/68/07/01. He noted that the BSC had considered and endorsed the Commission's audited accounts for the 2018 to 2021 financial years, and had noted that the Commission broke even in 2018, 2019 and 2021. He listed the following points:

- In the 2020 financial year, the Commission experienced a deficit of £11,867, primarily due to financial contribution invoices being cancelled in line with item F.5 of the Rules of Procedure, and additional provision for bad debt due to non-payment of financial contributions.
- The BSC noted that the accounts had received a thorough independent audit, which confirmed the accounts represented a 'true and fair view' of the Commission's financial position.
- The BSC asked the F&A to recommend the Commission adopt the audited accounts in document IWC/68/6.1/01 through 04.
- The Executive Secretary also provided an update on the Commission's current financial position and forecast for the rest of the 2022 financial year.
- At the virtual special meeting in 2021, the Commission had agreed a balanced roll forward budget utilising £282,000 from the Meeting Fund Reserve to avoid a deficit budget.
- The Commission anticipates ending the year with an £11,000 deficit, primarily due to the effect of increased inflation in the UK, however it was noted that the Secretariat would

continue to mitigate possible overspends as much as possible, including by reviewing contracts with a view to switching providers or cancelling services, and minimising office energy use.

- Finally, the BSC considered the rates for NGO, observer and media fees as outlined in document BSC/68/5.5/01. The BSC asked the F&A to recommend the Commission adopt the usual inflationary increases as outlined in the document.

The F&A:

- Agreed the recommendations of the BSC to adopt the audited accounts, noting the achievement of four consecutive clean audit opinions.
- Noted the expected small deficit for the 2022 financial year.
- Agreed the proposed levels of Observer, NGO and media fees for the next biennium.

#### *7.1.2 Secretary's Report on Financial Contributions and Voting Status*

Financial Regulation E.4. requires the Executive Secretary to give a report on contributions and voting status to the Commission.

The Executive Secretary introduced document BSC/68/4.2/01 (*Report on Financial Contributions & Voting Status*), which fulfils this purpose. She noted that the report outlines the pattern of contributions from the 2018 financial year to the 2022 financial year to date.

Since August 2022, when the document was completed, a further five Contracting Governments had paid their contributions meaning 55 out of 88 Contracting Governments had voting rights. In previous years, levels of arrears would be lower in Commission years than in years when the Commission does not meet. While levels of arrears were improving, they were still a concern; around a third of Contracting Governments had not sent contributions by the 30 June 2022 deadline. In recent months the Secretariat had taken steps to increase communications relating to contributions, including additional Circulars, and providing detailed financial information to members.

The Executive Secretary noted that this document would be revised daily during the Plenary week to reflect updated voting positions and that the Commission would be updated if there were any changes to report.

The Committee noted the position on contributions and voting status as stated in document BSC/68/4.2/01.

## **7.2 Scientific Committee report involving F&A matters**

### *7.2.1 Future Workplan, Research Budget Request and Prior Year Spending*

The SC Chair introduced document BSC/68/5.2/01 (*Scientific Committee's Prior Year Spending and Future Work Plan 2023-2024*), which provides a summary of the SC report that specifically covers the financial elements. The document covers prior year spending, 2022 spending to date and the SC proposal for the 2023-2024 workplan. He noted that due to COVID-19, a significant number of projects had been postponed, and the SC reviewed all of these in the annual meeting in April 2022.

To the end of July 2022, the Research Fund had a balance of £648,124. However, following discussions with the BSC, £108,684 of this balance will be returned to the Commission with the aim to reduce the overall deficit and to facilitate future annual SC meetings.

The SC Chair also noted that 70% of the remaining £539,440 is to cover active and committed projects, with the residual going towards funding Invited Participants attendance at the annual meeting, contingency, and supporting Commission Recommendations. For 2023 and 2024 the SC propose

funding projects totalling £229,626 and £227,796 respectively, which are similar amounts to previous years. He noted that a rigorous process of scoring and ranking was applied to these projects to ensure a fair evaluation of each proposal.

Finally, he requested that the F&A support the SC request for future years funding.

Brazil, supported by Argentina, Australia, Chile, France, Italy, Mexico, Netherlands, Portugal and Switzerland supported and valued the work of the SC and supported the proposed SC budget outlined by the SC Chair. They did not support further cuts to the SC budget.

Italy agreed with the previous comments of the former SC Chair (Robert Suydam) on the growing SC workload and potentially reduced time available.

The USA, supported by Australia and the Kingdom of Denmark noted the particular importance of scientific support to the ASW hunt. The USA stated that ASW is the top priority for the SC, as the only whaling managed by the IWC. It is vital that ASW is based on the best scientific advice, and in its view the Commission needs to ensure that the following areas of the Scientific Committee work related to ASW are priority:

- Standing Working Group on Abundance Estimates, Stock Status and International Cruises
- Sub-committee on Aboriginal Subsistence Whaling
- Sub-Committee on In-depth Assessments
- Sub-committee on Implementation Reviews and Simulation Trials
- Working Group on Stock Definition and DNA Testing

In addition, given the role that other subgroups play in early warning for stocks, the USA suggested the following also be prioritised:

- Sub-Committee on Environmental Concerns
- Sub-Committee on Non-Deliberate Human-Induced Mortality of Cetaceans
- Standing Working Group on Ecosystem Modelling

Australia supported by the Netherlands, thanked the past and present SC Chairs and Vice-Chair for their work in managing the budget, noting their constructive and pragmatic engagement in discussions. Australia mentioned that whilst ASW was a priority for this biennium, there may be different priorities in other bienniums.

The F&A Committee supported the request from the SC with regards future years funding and thanked the past and present SC Chairs for their work.

#### *7.2.2 Discussion on the Communications proposal*

The SC Chair introduced document FA/68/7.2.2/01 (*The SC Communication Initiative: communicating the work of the SC to IWC Commissioners at IWC69 and beyond*), a request for funding on a SC Communication Initiative. He noted that this is a new initiative to communicate the work of the SC by developing new communication tools and material tailored specifically to the Commission. The new tools would provide accessible summaries to sit alongside the SC report. They would be additional to the existing report, and are not intended to replace it. The SC has identified four key tools:

- An SC summary document, to be succinct and non-technical, to be circulated a month before Commission meetings;
- Presentation to Commission Plenary, audio-visual;
- “Science Hub” in the margins of Commission Plenary to make SC expertise available to Commissioners and observers throughout Plenary;
- SC Factsheets

The SC Chair noted that the intention was for a first draft of the communication tools to be launched at IWC69. He thanked Mike Double (Australia) and Kate Wilson (Secretariat) for their input, noting both are available at IWC68 to discuss this initiative.

Belgium thanked past and present SC Chairs and Vice-Chairs for their work. Belgium valued the work of the Scientific Committee and welcomed efforts to make this important work more visible.

The F&A Chair welcomed the work and looked forward to seeing the outcomes at IWC69.

### **7.3 Consideration of the Proposed Budget for 2023 and 2024**

#### *7.3.1 Report of the Budgetary Sub-Committee*

The F&A Chair introduced the item noting it included key issues for the F&A Committee to discuss concerning the 2023-24 budget.

The BSC met on 14 October 2022, and the BSC Chair presented its report, available as document FA/68/07/01. The BSC Chair set out the significant financial challenge facing the Commission, noting that this must be addressed at IWC68. The Commission is in this position due to a long history of adopting deficit budgets, member contributions not increasing for over a decade, and the Commission's costs increasing every year due to inflation.

The BSC Chair noted that the cash-flow situation is now critical, and if not addressed at IWC68, the Commission would deplete its cash reserves before the end of 2025; but in reality, it could be insolvent before its next meeting in 2024 if cash flow did not improve.

The BSC Chair noted that the BSC had submitted, for F&A consideration, three proposed options on how the Commission could address the projected deficit: (1) to address the deficit entirely through savings; (2) is a combination of savings and increasing member contributions; or (3) to address the deficit entirely by increasing member contributions. The BSC Chair noted that all options would establish a new baseline budget, with some additional adjustments potentially required in 2025 once all the pandemic savings have been exhausted. The BSC Chair acknowledged that if Option 1 or 2 were agreed, the Commission would need to adjust its expectations of the Secretariat and Scientific Committee to some extent.

The BSC Chair noted that the response to the options across the Commission membership was balanced, with broad appreciation for the need to address the budget situation, and many Commissioners expressing a preference for Option 2. While some Commissioners expressed a preference for Option 3, the BSC understood that this would be particularly challenging for some countries, especially in light of the economic impacts of the pandemic.

Noting this and the fact that under Option 2 the impact to the Commission's business would be less severe, the BSC recommended that the F&A take forward Option 2 as its recommended option to the Commission.

### **7.4 F&A Committee Discussions and Recommendations**

Argentina, Belgium, France, Germany, Netherlands, New Zealand, Republic of Palau and USA supported Option 2, noting that it offered a balanced option taking into account the financial position of the IWC and the current global financial situation. Belgium, Germany, and France noted that they have a national policy of zero nominal growth but in the light of the IWC's financial position, can support Option 2. Belgium remarked that the outreach to all Contracting Governments had been very helpful to ensure that Members are prepared to have open discussion and to hopefully reach an agreement.

The USA emphasised that ASW is the only whaling that the Commission is regulating and this needs to be a priority. The delivery of advice on ASW depends on intersessional work and meetings. The USA can support the SC moving to biennial meetings on the basis that the SC meets in the same year as the Commission meeting to ensure the appropriate advice can be delivered. Switzerland concurred, noting the importance of ensuring that the ASW process and the new quotas are aligned with the meetings schedule.

Brazil, Kingdom of Denmark, Portugal, Switzerland and UK expressed a preference for Option 3 given the financial challenges faced by the IWC. However, they could also support Option 2 in the interests of achieving a consensus.

Norway and Iceland expressed a preference for Option 1, but could accept Option 2 in the interests of achieving consensus. Italy stated that they cannot support any increase in contributions and therefore their preference was also for Option 1, but modified so that the SC budget is not cut. Italy noted that in all budget scenarios there was an assumption that dues would be paid, but that is not likely to be the case and therefore in reality all scenarios represent deficit budgets.

Republic of Palau noted that the various proposals on structural reforms being discussed at IWC68 would have budgetary implications and questioned whether discussing the budget at this stage would pose subsequent difficulties.

The F&A Chair summarised the range of views, with some support for Option 3, wider support for Option 2, and at least one delegation could only support a modified version of Option 1. The F&A Committee noted the report of the BSC, and as consensus was not reached, the decision would be deferred to the Commission.

The F&A Committee thanked Australia for its leadership on this challenging issue.

### **7.5 Budgetary Sub-Committee Operations**

The BSC Chair presented document BSC/68/6.1/01 (*Future membership of the Budgetary Sub-Committee*) noting that BSC membership is through rotation of Contracting Governments. Two seats are allocated to Contracting Governments in each capacity to pay group, and Contracting Governments serve for four years with membership then passing on in alphabetical order. A number of seats had been extended beyond the usual four-year term due to the pandemic, so several new members for the group had been proposed.

The BSC supported Australia remaining as Chair of the Sub-Committee for the next biennium. The BSC Chair thanked the outgoing Vice-Chair (Martin Krebs, Switzerland) for his work over the past four years and noted that the Vice-Chair position was now vacant. No nominations were received during the BSC meeting, so the BSC referred the role to the F&A as a vacant position. No nominations were received during the F&A meeting either.

F&A noted the report regarding Budget Sub-Committee membership and deferred the vacant BSC Vice-Chair role to Plenary.

	<b>CURRENT MEMBERSHIP</b>	<b>FUTURE MEMBERSHIP (JAN 2023 TO DEC 2024)</b>
Capacity to Pay Group 1	Kiribati Lao PDR	Liberia Marshall Islands
Capacity to Pay Group 2	Senegal South Africa	St Kitts & Nevis Tanzania
Capacity to Pay Group 3	Oman Portugal	Portugal Slovak Republic
Capacity to Pay Group 4	France UK USA	Germany UK USA
Chair	Australia	Australia
Vice-Chair	Switzerland	<i>Vacant</i>

## **8. DATE AND PLACE FOR FORTHCOMING MEETINGS**

The F&A Chair noted that the Commission had received an official offer to host the 2024 Biennial Commission Meeting from Peru. The Secretariat will proceed with the next steps. The F&A Chair also noted that the SC meeting in 2023 would be held 24 April – 7 May in Bled, Slovenia.

Belgium and Antigua and Barbuda welcomed the offer from Peru to host the next Commission meeting.

Belgium requested that the Commission take into account the dates of other international meetings to permit full participation in Commission discussions.

The Executive Secretary acknowledged that the dates of the current meeting were unusually late in October, due to availability as a result of the pandemic. She thanked CCAMLR and those who assisted in the facilitation for moving the dates of its meeting to avoid clashing with this meeting.

Antigua and Barbuda asked the Commission to ensure that all countries are able to get visas to attend the next meeting in Peru. The F&A Chair noted that earlier in the meeting this issue was referred for consideration by the WGOE, should it continue its work, and also noted that this issue had been noted by the Bureau.

Antigua and Barbuda expressed its interest in hosting the SC in 2024; the F&A Chair and the SC Chair thanked Antigua and Barbuda for its offer. The F&A Chair noted that an in-person SC meeting in 2024 was subject to the outcomes of the budget discussions.

## **9. BUREAU MEMBERSHIP**

The Bureau is constituted under Rule of Procedure M.9. which also describes its membership. This item allows for discussion and nomination of members for the two-year period to the next Commission meeting. Changes in the membership are expected this year because of the election of a new Chair and Vice-Chair as well as the expiration of two-year terms for some Commissioners.

The F&A Chair noted that the proposed changes in document FA/68/4.1.2/02 also covers Bureau membership. The F&A Chair noted that this is a standing item on the agenda of this Committee and that no specific action was required at this time, as the Committee needed to await the outcomes of the Commission elections and further discussions on governance reform.

## **10. ANY OTHER MATTERS**

### **10.1 Scientific Committee Reports in Non-Commission Years**

Document FA/68/10/01 (*Scientific Committee reports in non-Commission years*) was presented by the Executive Secretary. At IWC67, two proposals were adopted regarding changes to the SC Rules of Procedure and the Commission Rules of Procedure. The first proposal was to change the SC Rules of Procedure to transfer leadership of the SC 30 days following the publication of the SC report. The second proposal was to change the Commission Rules of Procedure to allow for a silence procedure to endorse the SC report in years where the Commission does not meet. Regrettably, due to an oversight, the second recommendation was not implemented after IWC67 and therefore the Committee was asked to revisit the proposal. The F&A Chair noted that this document was being presented to the Committee in the interest of transparency.

The SC Chair confirmed that the document was consistent with what had been adopted in 2018 and therefore the SC supported the changes.

The F&A recommended to the Commission that the Secretariat make the required changes to the Rules of Procedure.

## **11. ADOPTION OF THE REPORT**

The report was adopted by correspondence on 18 October 2022 at 14:00.



## Appendix 1

### LIST OF PARTICIPANTS

#### **ANTIGUA AND BARBUDA**

Daven Joseph

#### **ARGENTINA**

Miguel Iñíguez Bessega

Lucia Scheinkman

Holger Federico Martinsen

Lucia Scheinkman

#### **AUSTRALIA**

Nick Gales

Annie Robinson

Michael Double

Josh Wilson

Adam Clark

Belinda Jago

Alexia Wellbelove

#### **AUSTRIA**

Andrea Nouak

Michael Stachowitsch

#### **BELGIUM**

Stephanie Langerock

Jens Warrie

#### **BRAZIL**

Pedro Martins Simões

Ricardo Leal

Wagner Fischer

Alexandre Zerbini

#### **BULGARIA**

Yana Velina

#### **CAMBODIA**

Vibol Ouk

Try Ing

#### **CAMEROON**

Mimbang Guy Irene

#### **CHILE**

Barbara Galletti Vernazzani

Dinson Baack

#### **COSTA RICA**

Eugenia Arguedas

#### **CÔTE D'IVOIRE**

Angaman Konan

Kodjo Ahuatchy Alain

#### **CZECH REPUBLIC**

Jiri Mach

Barbora Křížová

Jiri Mach

Petra Tacheci

Simona Polakova

Martina Janů Mrnková

#### **DENMARK**

Lars Thostrup

Amalie Jessen

Mikala Klint

#### **DOMINICAN REPUBLIC**

Nina Lysenko

#### **FRANCE**

Nabil Medaghri Alaoui

Vincent Ridoux

#### **GERMANY**

Bernhard Söntgerath

Annegret Finke

Nicole Hielscher

#### **GHANA**

Francis K. E. Nunoo

#### **GUINEA**

Amadou Télivel Diallo

#### **ICELAND**

Jón Stefánsson

Gudjon Sigurdsson

Stefan Asmundsson

#### **ITALY**

Caterina Fortuna

**KOREA, REPUBLIC OF**

Soobin Shim

**LIBERIA**

Augustine Manoballah

**LUXEMBOURG**

Pierre Gallego

**MEXICO**

Lorenzo Rojas-Bracho

**MOROCCO**

Abdallah Benmansour

Mohamed Yassine El Aroussi

**NETHERLANDS**

Anne-Marie Svoboda

Eva Varkevisser

**NEW ZEALAND**

Jan Henderson

Tom Butler

**NORWAY**

Petter Meier

Hermann Pettersen

Arne Bjørge

Erik Martin Biuw

Bjørn Andersen

Kathrine Ryeng

**PANAMA**

Lisette Trejos-Lasso

**PORTUGAL**

Luís Freitas

**PALAU, REPUBLIC OF**

Ramon Rechebei

Jordan Sears Yuri

**SAINT LUCIA**

Horace Walters

**SLOVENIA**

Andrej Bibic

Branka Tavzes

Katja Piskur

**SPAIN**

Carolina Fernández Maldonado

**SWITZERLAND**

Bruno Mainini

**UK**

James Smith

Catherine Bell

Murray Fyfe

Lara Turtle

Lucy Babey

Donna Mackay

Mark Simmonds

Lindsay Porter

Sue Fisher

**USA**

Ryan Wulff

Alisha Falberg

Mi Ae Kim

Madison Harris

Elizabeth Phelps

Mahvish Madad

Harry Brower, Jr.

Crawford Patkotak

Robert Suydam

David Weller

Taryn Kiekow Heimer

Timothy J Greene

Brian Gruber

**NON-MEMBER GOVERNMENT****Japan**

Joji Morishita

Masaki Kadota

Takaaki Sakamoto

Takeru Iida

Takaaki Sakamoto

**INTERGOVERNMENTAL ORGANISATIONS****CMS & ASCOBANS**

Jenny Renell

**COMHAFAT/ATLAFCO**

Abdelouahed Benabbou

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**NON-GOVERNMENTAL ORGANISATIONS****Alaska Eskimo Whaling Commission**

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Lesley Hopson

Earl Comstock

John Hopson, Jr.

Thomas Napageak, Jr.

Nicole Wojciechow

Taqulik Hepa

Herbert Kinneeveauk III

Jenny Evans

Kayla Scheimreif

George Kaleak, Sr.

John Citta

**Animal Welfare Institute**

Kate O'Connell

Seren Irwin

**Biodiversity Action Network East Asia**

Yasuhiro Sanada

Ayako Takahashi (Okubo)

**Cetacean Society International**

Heather Rockwell

**Environmental Investigation Agency**

Sarah Dolman

Jennifer Lonsdale

**Fundación Cethus**

Carolina Cassani

**Global Guardian Trust**

Teruaki Aizawa

Akihiro Mae

**Instituto de Conservacion de Ballenas**

Roxana Schteinbarg

**International Fund for Animal Welfare (IFAW)**

Matthew Collis

**OceanCare**

Nicolas Entrup

Fabienne McLellan

Mick McIntyre

**Pro Wildlife**

Sandra Altherr

**Robin des Bois**

Emilie Courtin

**WEWHALE Association**

Janek Andre

**Whale and Dolphin Conservation**

Piripi McIntyre Clere

Edward Goodall

**Whaleman International, Ltd. DBA as The Whaleman Foundation**

Jeff Pantukhoff

**WWF International**

Colman O Criodain

**IWC Secretariat**

Rebecca Lent

Nikki Bartmeier

Patricia Cremona

Frances Davis

Sarah Ferriss

Harriet Gillett

Moussa Ki Sow

Emma Neave-Webb

Cecilia Passadore

Rebecca Price

Mark Tandy

Iain Staniland

Kate Wilson

## Appendix 2

### LIST OF DOCUMENTS

<a href="#">FA/68/3.2.1/01</a>	Feedback Survey from IWC67 – Summary of Results
<a href="#">FA/68/3.3/01</a>	Report on the Voluntary Assistance Fund for Governments of Limited Means
<a href="#">IWC/68/14/01/REV1</a>	Cooperation with other Organisations
<a href="#">FA/68/3.4.1/01/EN/FR/ES</a>	Proposed Memorandum of Understanding between IWC and ATLAFCO
<a href="#">FA/68/3.4.2/01/EN/FR/ES</a>	Proposed Memorandum of Understanding Between the United Nations Environment Programme (UNEP) and International Whaling Commission
<a href="#">FA/68/3.4.3/01/EN/FR/ES</a>	Proposed Cooperation Agreement (CA) between IWC and the UN Food and Agriculture Organization’s Indian Ocean Tuna Commission (IOTC)
<a href="#">FA/68/3.4.4/01</a>	Proposed Letter of Agreement (LoA) as a Contract between IWC and the UN Food and Agriculture Organization (FAO)
<a href="#">FA/68/3.4.5/01</a>	Proposed Memorandum of Understanding between IWC and Centre for Coastal Studies (CCS)
<a href="#">FA/68/3.5.1/01</a>	Report on proposed modified terms for sale of the Red House
<a href="#">FA/68/4.1.1/01/EN/FR/ES</a>	Voting rights and Contracting Government Contributions at the International Whaling Commission
<a href="#">FA/68/4.1.2/01/EN/FR/ES</a>	WGOE Paper 1 - Budget Reform Strategy
<a href="#">FA/68/4.1.2/02/EN/FR/ES</a>	WGOE Paper 2 - Working Group on Operational Effectiveness: Governance reform
<a href="#">FA/68/4.1.2/03/EN/FR/ES</a>	WGOE Paper 3 - WGOE Supporting Document for FA/68/4.1.2/02 Current Rules of Procedure and Terms of Reference
<a href="#">FA/68/4.1.2/04/EN/FR/ES</a>	WGOE Paper 4 - IWC Strategic Principles and Terms of Reference for Working Group on Strategic Plan
<a href="#">CC/68/17.1.1/01</a>	Update on Fundraising and the Intersessional Correspondence Group on Strengthening IWC Finance
<a href="#">CC/68/17.2.1/01</a>	Update on Voluntary Conservation Funds
<a href="#">WKMWI/68/9.2/01</a>	Voluntary Welfare Fund: Process and Roles
<a href="#">FA/68/07/01</a>	Report of the Budgetary Sub-Committee
<a href="#">IWC/68/6.1/01</a>	Financial Statements for the 12 months to 31 December 2018
<a href="#">IWC/68/6.1/02</a>	Financial Statements for the 12 months to 31 December 2019
<a href="#">IWC/68/6.1/03</a>	Financial Statements for the 12 months to 31 December 2020
<a href="#">IWC/68/6.1/04</a>	Financial Statements for the 12 months to 31 December 2021
<a href="#">IWC/68/6.1/05/EN/FR/ES</a>	Accounts
<a href="#">IWC/68/6.1/06/EN/FR/ES</a>	Commentary on the 2021 Commission Accounts
<a href="#">BSC/68/5.5/01/EN/FR/ES</a>	2022 Financial Year Forecast Outturn
<a href="#">BSC/68/5.5/01/EN/FR/ES</a>	Level of Press and Observer fees for 2023-2024
<a href="#">BSC/68/4.2/01/EN</a>	Report on Financial Contributions & Voting Status
<a href="#">BSC/68/5.2/01</a>	Scientific Committee’s Prior Year Spending and Future Work Plan 2023-2024
<a href="#">FA/68/7.2.2/01</a>	The SC Communication Initiative: Communicating the Work of the Scientific Committee to IWC Commissioners at IWC69 and Beyond
<a href="#">BSC/68/5.3/01/EN</a>   <a href="#">FR</a>   <a href="#">ES</a>	2023/24 Balanced Budget Proposal
<a href="#">BSC/68/6.1/01/EN</a>   <a href="#">FR</a>   <a href="#">ES</a>	7.5 Budgetary Sub-Committee Operations Future Membership of the Budgetary Sub-Committee
<a href="#">FA/68/10/01</a>	Scientific Committee Reports in Non-Commission Years

## **Appendix 3**

### **AGENDA**

#### **1. INTRODUCTORY ITEMS**

- 1.1 Appointment of Chair
- 1.2 Appointment of Rapporteur
- 1.3 Review of Documents
- 1.4 Observer Participation

#### **2. ADOPTION OF AGENDA**

#### **3. ADMINISTRATIVE MATTERS**

- 3.1 Report of Confidential Communications
- 3.2 Meetings of the Commission
  - 3.2.1 Results of the feedback survey from IWC67
- 3.3 Report on the Voluntary Assistance Fund for Governments of Limited Means
- 3.4 Proposed agreements with other organisations
  - 3.4.1 Memorandum of Understanding (MoU) with ATLAFCO
  - 3.4.2 MoU with UNEP- Specially Protected Areas and Wildlife (SPAW)
  - 3.4.3 Letter of Intent (LoI) with FAO / Indian Ocean Tuna Commission (IOTC)
  - 3.4.4 Letter of Agreement (LoA) with FAO for the Common Oceans Areas Beyond National Jurisdiction Programme
  - 3.4.5 MoU with the Center for Coastal Studies (CCS)
- 3.5 IWC Headquarters
  - 3.5.1 Presentation and discussion of modified terms for sale of Red House
- 3.6 Credentials

#### **4. INTERSESSIONAL WORKING GROUPS**

- 4.1 Report of the Standing Working Group for Operational Effectiveness (WG-OE)
  - 4.1.1 Discussion on Voting Rights paper
  - 4.1.2 Discussion on WG-OE proposals
- 4.2 Report of the Intersessional Correspondence Group for Strengthening Financing (ICG-SF)
- 4.3 Voluntary Conservation Fund Steering Group
- 4.4 Reports from other Committees or Working Groups as appropriate

#### **5. FINANCIAL IMPLICATIONS OF PROPOSED RESOLUTIONS AND SCHEDULE AMENDMENTS**

#### **6. FINANCIAL CONTRIBUTIONS FORMULA**

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

- 7.1 Review of outturn position for 2018, 2019, 2020 and 2021 and the forecast outturn for 2022
  - 7.1.1 Report of the Budgetary Sub-Committee, including:
    - Audited accounts for 2018, 2019, 2020 and 2021
    - The forecast outturn position for 2022
    - Recommendation in relation to Observer, NGO and Media fees
  - 7.1.2 Secretary's Report on Financial Contributions and Voting Status
- 7.2 Scientific Committee Future Workplan, Research Budget Request and Prior Year Spending
  - 7.2.1 Future Workplan, Research Budget Request and Prior Year Spending
  - 7.2.2 Discussion on the Communications proposal

7.3 Consideration of Proposed Budget for 2023 and 2024

7.3.1 Report of the Budgetary Sub-Committee

7.4 F&A Committee Discussions and Recommendations

7.5 Budgetary Sub-Committee Operations

8. DATE AND PLACE FOR FORTHCOMING MEETINGS

9. BUREAU MEMBERSHIP

10. ANY OTHER MATTERS

11. ADOPTION OF THE REPORT