

## **Resolution 2011-1**

### **ON IMPROVING THE EFFECTIVENESS OF OPERATIONS WITHIN THE INTERNATIONAL WHALING COMMISSION**

**RECALLING** Principle 10 of the Rio Declaration that calls upon States inter alia to facilitate and encourage public awareness and participation by making information widely available;

**AWARE** of the importance of transparency in international law;

**FURTHER RECALLING** the adoption at its 53rd Annual Meeting of Resolution 2001-1 on transparency within the International Whaling Commission (IWC);

**AWARE** that since then, international law and practice relating to transparency and participation in international decision-making have continued to develop, with the coming into force of relevant conventions at the global and regional level;

**RECOGNISING** the good practice that has developed under the rules of procedure, financial rules and working methods and in the effective operation of the Conferences or Meetings of Parties under multilateral agreements on matters of inter alia reporting of proceedings, participation of observers and good financial governance;

**CONSIDERING** effectiveness in the operations of the Commission continues to be of vital importance in maintaining the authority and legitimacy which the Commission needs to fulfil its mandate;

**FURTHER CONSIDERING** that there are a number of areas where the operations of the Commission could benefit from enhanced transparency, including relations between the Commission and its members, procedures for reaching, recording and announcing decisions, and procurement of scientific advice;

**BELIEVING** that effectiveness can be enhanced in these areas without placing undue administrative burdens on member governments, the Secretariat, or committees of the Commission;

**RECOGNISING** that the Commission's Scientific Committee regularly reviews its own procedures with a view to improving its effectiveness; and

**MINDFUL** of the need for the Commission to consider the procedures applying under other international agreements for providing assistance for the participation in international conferences or meetings of delegates, given article III.5 of the International Convention on the Regulation of Whaling ("the Convention");

#### **NOW THEREFORE THE COMMISSION:**

**RESOLVES** that Commission procedures should be brought into line with current international good practice so as to improve the effectiveness of the operations of the organisation;

**ADOPTS** the amendments to the Rules of Procedure and the Financial Regulations contained in the Annex to this Resolution;

**REQUESTS** the Secretary to report 100 days before the 64th Annual Meeting of the Commission on potential options for providing assistance to member governments with limited means to participate actively in the Commission's work, while retaining consistency with the Convention;

**REQUESTS** the Scientific Committee to continue its practice of reviewing its operations and Rules of Procedure with a view to enhancing the effectiveness of its operations;

**REQUESTS** the Secretary to convene a working group of Contracting Governments and observers immediately prior to IWC64 to consider the role of observers at meetings of the Commission based on experience gained in that regard at IWC63;

**RESOLVES** to include the effectiveness of the operations of the IWC as a regular item or sub-item on the Commission's agenda, to ensure that the Commission's rules and procedures are kept up to date in line with international good practice, and to address any specific problems or issues arising in the operation of the Commission.

## Annex

### *Amendments to the Commission's Rules of Procedure and Financial Regulations*

These amendments are shown as changes to the Rules of Procedure and Financial Regulations as adopted at the 62nd Annual Meeting ([www.iwcoffice.org/\\_documents/commission/rules2010.pdf](http://www.iwcoffice.org/_documents/commission/rules2010.pdf)).

New text for inclusion is in bold italics; old text for deletion is struck out.

#### RULES OF PROCEDURE

##### A. Representation

*1. A Government party to the International Convention for the Regulation of Whaling, 1946 (hereafter referred to as the Convention) shall have the right to appoint one Commissioner and shall furnish the Secretary of the Commission with the name of its Commissioner and his/her designation and notify the Secretary promptly of any changes in the appointment. The Secretary shall inform other Commissioners of such appointment.*

***2. In addition to the Commissioner, each Contracting Government is invited to establish an additional means of communication between the Chair and Secretary of the Commission and that Government by designating an Alternate Commissioner or by creating a focal or contact point (which could be an e-mail address). The details shall be communicated to the Secretary through recognised diplomatic channels. Contact details of the Commissioner, Alternate Commissioner or the focal or contact point shall also be posted on the Commission's public web site.***

##### B. Meetings

1. The Commission shall hold a regular Annual Meeting in such place as the Commission may determine. Any Contracting Government desiring to extend an invitation to the Commission to meet in that country shall give formal notice two years in advance. A formal offer should include:

- (a) which meetings it covers, i.e. Scientific Committee, Commission sub-groups, Annual Commission meeting;
- (b) a proposed time window within which the meeting will take place; and
- (c) a timetable for finalising details of the exact timing and location of the meeting.

Attendance by a majority of the members of the Commission shall constitute a quorum. Special Meetings of the Commission may be called at the direction of the Chair after consultation with the Contracting Governments and Commissioners.

2. Before the end of each Annual Meeting, the Commission shall decide on: (1) the length of the Annual Commission Meeting and associated meetings the following year; and (2) which of the Commission's sub-groups need to meet.

##### C. Observers

1. (a) Any Government not a party to the Convention or any intergovernmental organisation may be represented at meetings of the Commission by an observer or observers, if such non-party government or intergovernmental organisation has previously attended any meeting of the Commission, or if it submits its request in writing to the Commission 60 days prior to the start of the meeting, or if the Commission issues an invitation to attend.

(b) Any non-governmental organisation which expresses an interest in matters covered by the Convention, may be accredited as an observer. Requests for accreditation must be submitted in writing to the Commission 60 days prior to the start of the meeting and the Commission may issue an invitation with respect to such request. Such submissions shall include the standard application form for non-governmental organisations which will be provided by the Secretariat. These applications shall remain available for review by Contracting Governments.

Once a non-governmental organisation has been accredited through the application process above, it will remain accredited until the Commission decides otherwise.

Observers from each non-governmental organisation will be allowed seating in the meeting. However, seating limitations may require that the number of observers from each non-governmental organisation be limited. The Secretariat will notify accredited non-governmental organisations of any seating limitations in advance of the meeting.

(c) The Commission shall levy a registration fee and determine rules of conduct, and may define other conditions for the attendance of observers accredited in accordance with Rule C.1.(a) and (b). The registration fee will be treated as an annual fee covering attendance at the Annual Meeting to which it relates and any other meeting of the Commission or its subsidiary groups as provided in Rule C.2 in the interval before the next Annual Meeting

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

#### D. Credentials

1.(a) The names of all representatives of member and non-member governments and observer organisations to any meeting of the Commission or committees, as specified in the Rules of Procedure of the Commission, Technical and Scientific Committees, shall be notified to the Secretary in writing before their participation and/or attendance at each meeting. For member governments, the notification shall indicate the Commissioner, his/her alternate(s) and advisers, and the head of the national delegation to the Scientific Committee and any alternate(s) as appropriate.

The written notification shall be made by governments or the heads of organisations as the case may be. In this context, 'governments' means the Head of State, the Head of Government, the Minister of Foreign Affairs (including: on behalf of the Minister of Foreign Affairs), the Minister responsible for whaling or whale conservation (including: on behalf of this Minister), the Head of the Diplomatic Mission accredited to the seat of the Commission or to the host country of the meeting in question, or the Commissioner appointed under Rule A.1.

(b) Credentials for a Commissioner appointed for the duration of a meeting must be issued as in D.1(a). Thereafter, until the end of the meeting in question, that Commissioner assumes all the powers of a Commissioner appointed under A.1., including that of issuing credentials for his/her delegation.

(c) In the case of members of delegations who will attend the Annual Commission Meeting and its associated meetings, the notification may be made en bloc by submitting a list of the members who will attend any of these meetings.

(d) The Secretary, or his/her representative, shall report on the received notifications at the beginning of a meeting.

(e) In case of any doubt as to the authenticity of notification or in case of apparent delay in their delivery, the Chair of the meeting shall convene an ad hoc group of no more than one representative from any Contracting Government present to decide upon the question of participation in the meeting.

#### E. Decision-making

***A decision of the Commission taken at a meeting, whether by consensus or by vote, is not deemed adopted until the text has either been provided to all Members of the Commission, or presented to them by electronic means, and then approved by the Commission. The text will also be made simultaneously available to all other accredited participants. The text shall normally be distributed or presented in English and conveyed in the other working languages by oral interpretation. This rule applies both to decisions of the kinds specified in Rule J, and to other decisions of the Commission, except those relating only to the conduct of the current meeting. If the text of a proposed decision is amended, the revised text shall be distributed or presented in accordance with this rule. The authentic text of any such decision shall be the English version.***

The Commission shall make every effort to reach its decisions by consensus. If all efforts to reach consensus have been exhausted and no agreement reached, the following Rules of Procedure shall apply:

1. Each Commissioner shall have the right to vote at Plenary Meetings of the Commission and in his/her absence his/her deputy or alternate shall have such right. Experts and advisers may address Plenary Meetings of the Commission but shall not be entitled to vote. They may vote at the meetings of any committee to which they have been appointed, provided that when such vote is taken, representatives of any Contracting Government shall only exercise one vote.

2. (a) The right to vote of representatives of any Contracting Government shall be suspended automatically when the annual payment of a Contracting Government including any interest due has not been received by the Commission by the earliest of these dates:

- 3 months following the due date prescribed in Regulation E.2 of the Financial Regulations; or
- the day before the first day of the next Annual or Special Meeting of the Commission if such a meeting is held within 3 months following the due date; or
- in the case of a vote by postal or other means, the date upon which votes must be received if this falls within 3 months following the due date.

This suspension of voting rights applies until payment is received by the Commission. ~~unless the Commission decides otherwise~~

(b) The Commissioner of a new Contracting Government shall not exercise the right to vote either at meetings or by postal or other means: (i) until 30 days after the date of adherence, although they may participate fully in discussions of the Commission; and (ii) unless the Commission has received the Government's financial contribution or part contribution for the year prescribed in Financial Regulation E.3. *the day before the first day of the Annual or Special Meeting concerned.*

3. (a) Where a vote is taken on any matter before the Commission, a simple majority of those casting an affirmative or negative vote shall be decisive, except that a three-fourths majority of those casting an affirmative or negative vote shall be required for action in pursuance of Article V of the Convention.

(b) Action in pursuance of Article V shall contain the text of the regulations proposed to amend the Schedule. A proposal that does not contain such regulatory text does not constitute an amendment to the Schedule and therefore requires only a simple majority vote. A proposal that does not contain such regulatory text to revise the Schedule but would commit the Commission to amend the Schedule in the future can neither be put to a vote nor adopted.

(c) At meetings of committees appointed by the Commission, a simple majority of those casting an affirmative or negative vote shall also be decisive. The committee shall report to the Commission if the decision has been arrived at as a result of the vote.

(d) Votes shall be taken by show of hands, or by roll call, as in the opinion of the Chair, appears to be most suitable. The election of the Chair, Vice-Chair, the appointment of the Secretary of the Commission, and the selection of IWC Annual Meeting venues shall, upon request by a Commissioner, all proceed by secret ballot.

4. Between meetings of the Commission or in the case of emergency, a vote of the Commissioners may be taken by post, or other means of communication in which case the necessary simple, or where required three-fourths majority, shall be of the total number of Contracting Governments whose right to vote has not been suspended under paragraph 2.

#### F. Chair

1. The Chair of the Commission shall be elected from time to time from among the Commissioners and shall take office at the conclusion of the Annual Meeting at which he/she is elected. The Chair shall serve for a period of three years and shall not be eligible for re-election as Chair until a further period of three years has elapsed. The Chair shall, however, remain in office until a successor is elected.

2. The duties of the Chair shall be:

(a) to preside at all meetings of the Commission;

(b) to decide all questions of order raised at meetings of the Commission, subject to the right of any Commissioner to appeal against any ruling of the Chair.

(c) to call for votes and to announce the result of the vote to the Commission;

(d) to develop, with appropriate consultation, draft agenda for meetings of the Commission.

(i) for Annual Meetings:

- in consultation with the Secretary, to develop a draft agenda based on decisions and recommendations made at the previous Annual Meeting for circulation to all Contracting Governments and Commissioners for review and comment not less than 100 days in advance of the meeting;
- on the basis of comments and proposals received from Contracting Governments and Commissioners under d(i) above, to develop with the Secretary, an annotated provisional agenda for circulation to all Contracting Governments not less than 60 days in advance of the meeting;

(ii) for Special Meetings, the two-stage procedure described in (i) above will be followed whenever practicable, recognising that Rule of Procedure J.1 still applies with respect to any item of business involving amendment of the Schedule or recommendations under Article VI of the Convention.

(e) to sign, on behalf of the Commission, a report of the proceedings of each annual or other meeting of the Commission, for transmission to Contracting Governments, observers and others concerned as an authoritative record of what transpired;

(f) generally, to make such decisions and give such directions to the Secretary as will ensure, especially in the interval between the meetings of the Commission, that the business of the Commission is carried out efficiently and in accordance with its decision.

#### G. Vice-Chair

1. The Vice-Chair of the Commission shall be elected from time to time from among the Commissioners and shall preside at meetings of the Commission, or between them, in the absence or in the event of the Chair being unable to act. He/she shall on those occasions exercise the powers and duties prescribed for the Chair. The Vice-Chair shall be elected for a period of three years and shall not be eligible for re-election as Vice-Chair until a further period of three years has elapsed. He/she shall, however, remain in office until a successor is elected.

#### H. Secretary

1. The Commission shall appoint a Secretary and shall designate staff positions to be filled through appointments made by the Secretary. The Commission shall fix the terms of employment, rate of remuneration including tax assessment and superannuation and travelling expenses for the members of the Secretariat.

2. The Secretary is the executive officer of the Commission and shall:

(a) be responsible to the Commission for the control and supervision of the staff and management of its office and for the receipt and disbursement of all monies received by the Commission;

(b) make arrangements for all meetings of the Commission and its committees and provide necessary secretarial assistance;

(c) prepare and submit to the Chair a draft of the Commission's budget for each year and shall subsequently submit the budget to all Contracting Governments and Commissioners as early as possible before the Annual Meeting;

(d) despatch by the most expeditious means available:

(i) a draft agenda for the Annual Commission Meeting to all Contracting Governments and Commissioners as well as observers 100 days in advance of the meeting for comment and any additions with annotations they wish to propose;

(ii) an annotated provisional agenda to all Contracting Governments and Commissioners as well as observers not less than 60 days in advance of the Annual Commission Meeting. Included in the annotations should be a brief description of each item, and in so far as possible, documentation relevant to agenda items should be referred to in the annotation and sent to member nations at the earliest possible date;

(e) receive, tabulate and publish notifications and other information required by the Convention in such form and manner as may be prescribed by the Commission;

(f) perform such other functions as may be assigned to him/her by the Commission or its Chair;

(g) where appropriate, provide copies or availability to a copy of reports of the Commission including reports of Observers under the International Observer Scheme, upon request after such reports have been considered by the Commission.

***(h) maintain the Commission's public web site, which shall be continuously accessible to the extent possible subject to maintenance requirements and technical constraints.***

#### I. Chair of Scientific Committee

1. The Chair of the Scientific Committee may attend meetings of the Commission and Technical Committee in an ex officio capacity without vote, at the invitation of the Chair of the Commission or Technical Committee respectively in order to represent the views of the Scientific Committee.

#### J. Schedule amendments, recommendations under Article VI and Resolutions

1. No item of business which involves amendment of the Schedule to the Convention, recommendations under Article VI of the Convention, or Resolutions of the Commission, shall be the subject of decisive action by the Commission unless the full draft text has been circulated to the Commissioners at least 60 days in advance of the meeting at which the matter is to be discussed.
2. Notwithstanding the advance notice requirements for draft Resolutions in Rule J.1, at the recommendation of the Chair in consultation with the Advisory Committee, the Commission may decide to consider urgent draft Resolutions which arise after the 60 day deadline where there have been important developments that warrant action in the Commission. The full draft text of any such Resolution must be circulated to all Commissioners prior to the opening of the meeting at which the draft Resolution is to be considered.
3. Notwithstanding Rules J.1 and J.2, the Commission may adopt Resolutions on any matter that may arise during a meeting only when consensus is achieved.

#### K. Financial

1. The financial year of the Commission shall be from 1st September to 31st August.
2. Any request to Contracting Governments for financial contributions shall be accompanied by a statement of the Commission's expenditure for the appropriate year, actual or estimated.
3. Annual payments and other financial contributions by Contracting Governments shall be made payable to the Commission and shall be in pounds sterling.

#### L. Offices

1. The seat of the Commission shall be located in the United Kingdom.

#### M. Committees

1. The Commission shall establish a Scientific Committee, a Technical Committee and a Finance and Administration Committee. Commissioners shall notify their desire to be represented on the Scientific, Technical and Finance and Administration Committees 28 days prior to the meetings, and shall designate the approximate size of their delegations.

2. The Chair may constitute such ad hoc committees as may be necessary from time to time, with similar arrangements for notification of the numbers of participants as in paragraph 1 above where appropriate. Each committee shall elect its Chair. The Secretary shall furnish appropriate secretarial services to each committee.

3. Sub-committees and working groups may be designated by the Commission to consider technical issues as appropriate, and each will report to the Technical Committee or the plenary session of the Commission as the Commission may decide.

4. (a) The Scientific Committee shall review the current scientific and statistical information with respect to whales and whaling, shall review current scientific research programmes of Governments, other international organisations or of private organisations, shall review the scientific permits and scientific programmes for which Contracting Governments plan to issue scientific permits, shall consider such additional matters as may be referred to it by the Commission or by the Chair of the Commission, and shall submit reports and recommendations to the Commission.

***(b) Any ad hoc committee, sub-committee or working group established to provide scientific advice shall report to the Scientific Committee, which shall review the report of such committee, sub-committee or working group, and, as appropriate, make its own recommendations on the subject matter.***

5. The report of the Scientific Committee should be completed and made available to all Commissioners ***and posted on the Commission's public web site*** by the opening date of the Annual Commission Meeting ***or within 14 days of the conclusion of the Scientific Committee meeting, whichever is the sooner.***

6. The Secretary shall be an ex officio member of the Scientific Committee without vote.

7. The Technical Committee shall, as directed by the Commission or the Chair of the Commission, prepare reports and make recommendations on:

(a) Management principles, categories, criteria and definitions, taking into account the recommendations of the Scientific Committee, as a means of helping the Commission to deal with management issues as they arise;

(b) technical and practical options for implementation of conservation measures based on Scientific Committee advice;

- (c) the implementation of decisions taken by the Commission through resolutions and through Schedule provisions;
- (d) Commission agenda items assigned to it;
- (e) any other matters.

8. The Finance and Administration Committee shall advise the Commission on expenditure, budgets, scale of contributions, financial regulations, staff questions, and such other matters as the Commission may refer to it from time to time.

9. The Commission shall establish an Advisory Committee. This Committee shall comprise the Chair, Vice-Chair, Chair of the Finance and Administration Committee, Secretary and two Commissioners to broadly represent the interests within the IWC forum. The appointment of the Commissioners shall be for two years on alternative years.

The role of the Committee shall be to assist and advise the Secretariat on administrative matters upon request by the Secretariat or agreement in the Commission. The Committee is not a decision-making forum and shall not deal with policy matters or administrative matters that are within the scope of the Finance and Administration Committee other than making recommendations to this Committee.

#### N. Languages of the Commission

1. English shall be the official language of the Commission. English, French and Spanish shall be the working languages of the Commission. Commissioners may speak in any other language, if desired, it being understood that Commissioners doing so will provide their own interpreters. All official publications and communications of the Commission shall be in English. Agreed publications shall be available in English, French and Spanish.

#### O. Records of Meetings

1. The proceedings of the meetings of the Commission and those of its committees shall be recorded in summary form.

***2. The text of each Commission decision adopted at a meeting in accordance with Rule E, or by post, shall be placed on the Commission's public web site in all working languages within 14 days of the conclusion of the meeting or adoption of the decision by post.***

#### P. Reports and communications

1. Commissioners should arrange for reports on the subject of whaling published in their own countries to be sent to the Commission for record purposes.

2. The Chair's Report of the most recent Annual Commission Meeting shall be ***posted on the Commission's public web site in English within two months of the end of the meeting and in the other working languages as soon as possible thereafter*** . It shall be published in the Annual Report of the year just completed.

***3. All individual and circular communications from the Chair or Secretary to Contracting Governments shall be sent to both the Commissioner appointed under Rule A.1. and to his/her Alternate designated or to the focal or contact point created under Rule A.2. They should also be sent to all accredited intergovernmental observers. All circular communications from the Chair or Secretary to Contracting Governments shall be posted on the Commission's public web site on despatch, unless the Chair, after consulting with the Advisory Committee, deems that a confidential communication is warranted (applicable only for staff issues, infraction cases and information provided by contracting Governments with a request that it remain confidential), in which case the communication should be sent to the Contracting Governments alone. A list of dates and subject titles of such confidential communications shall be presented to the next Annual Meeting.***

#### Q. Commission Documents

1. Reports of meetings of all committees, sub-committees and working groups of the Commission are confidential (i.e. reporting of discussions, conclusions and recommendations made during a meeting is prohibited) until the opening plenary session of the Commission meeting to which they are submitted, or in the case of intersessional meetings, until after they have been dispatched by the Secretary to Contracting Governments and Commissioners. This applies equally to member governments and observers. Such reports, with the exception of the report of the Finance and Administration Committee, shall be distributed to Commissioners, Contracting Governments and the observers of the meeting at the same time. Procedures applying to the Scientific Committee are contained in its Rules of Procedure E.5.(a) and E.5.(b).

2. Any document submitted to the Commission for distribution to Commissioners, Contracting Governments or members of the Scientific Committee is considered to be in the public domain unless it is designated by the author or government submitting it to be restricted. Such restriction is automatically lifted when the report of the meeting to which it is submitted becomes publicly available under 1. above.

3. Observers admitted under Rule of Procedure C.1.(a) and (b) may submit Opening Statements which will be included in the official documentation of the Annual or other Meeting concerned. They shall be presented in the format and the quantities determined by the Secretariat for meeting documentation.

The content of the Opening Statements shall be relevant to matters under consideration by the Commission, and shall be in the form of views and comments made to the Commission in general rather than directed to any individual or group of Contracting Governments.

4. All meeting documents shall be included in the Commission's archives in the form in which they were considered at the meeting. ***All such documents dating from 2011 onwards, and also earlier years where feasible, shall be archived on the Commission's public web site in an accessible fashion by year and category of document.***

#### R. Amendment of Rules

1. These Rules of Procedure and the Rules of Debate may be amended from time to time by a simple majority of the Commissioners voting, but the full draft text of any proposed amendment shall be circulated to the Commissioners at least 60 days in advance of the meeting at which the matter is to be discussed.

### FINANCIAL REGULATIONS

#### A. Applicability

1. These regulations shall govern the financial administration of the International Whaling Commission.

2. They shall become effective as from the date decided by the Commission and shall be read with and in addition to the Rules of Procedure. They may be amended in the same way as provided under Rule R.1 of the Rules of Procedure in respect of those Rules.

3. In case of doubt as to the interpretation and application of any of these regulations, the Chair is authorised to give a ruling.

#### B. Financial Year

1. The financial year of the Commission shall be from 1st September to 31st August (Rules of Procedure, Rule K.1).

#### C. General Financial Arrangements

1. There shall be established a Research Fund and a General Fund, and a Voluntary Fund for Small Cetaceans.

(a) The Research Fund shall be credited with voluntary contributions and any such monies as the Commission may allocate for research and scientific investigation and charged with specific expenditure of this nature.

(b) The General Fund shall, subject to the establishment of any other funds that the Commission may determine, be credited or charged with all other income and expenditure.

(c) The details of the Voluntary Fund for Small Cetaceans are given in Appendix 1.

The General Fund shall be credited or debited with the balance on the Commission's Income and Expenditure Account at the end of each financial year.

2. Subject to the restrictions and limitations of the following paragraphs, the Commission may accept funds from outside the regular contributions of Contracting Governments.

(a) The Commission may accept such funds to carry out programmes or activities decided upon by the Commission and/or to advance programmes and activities which are consistent with the objectives and provisions of the Convention.

(b) The Commission shall not accept external funds from any of the following:

(i) Sources that are known, through evidence available to the Commission, to have been involved in illegal activities, or activities contrary to the provisions of the Convention;

(ii) Individual companies directly involved in legal commercial whaling under the Convention;

(iii) Organisations which have deliberately brought the Commission into public disrepute.

3. Monies in any of the Funds that are not expected to be required for disbursement within a reasonable period may be invested in appropriate Government or similar loans by the Secretary in consultation with the Chair.

4. The Secretary shall:

(a) establish detailed financial procedures and accounting records as are necessary to ensure effective financial administration and control and the exercise of economy;

(b) deposit and maintain the funds of the Commission in an account in the name of the Commission in a bank to be approved by the Chair;

(c) cause all payments to be made on the basis of supporting vouchers and other documents which ensure that the services or goods have been received, and that payment has not previously been made;

(d) designate the officers of the Secretariat who may receive monies, incur obligations and make payments on behalf of the Commission;

(e) authorise the writing off of losses of cash, stores and other assets and submit a statement of such amounts written off to the Commission and the auditors with the annual accounts.

5. The accounts of the Commission shall be audited annually by a firm of qualified accountants selected by the Commission. The auditors shall certify that the financial statements are in accord with the books and records of the Commission, that the financial transactions reflected in them have been in accordance with the rules and regulations and that the monies on deposit and in hand have been verified. ***The most recent audited financial statements and the audit report shall be submitted to the Annual Meeting and posted on the Commission's public website by the opening of the Annual Meeting.***

#### D. Yearly Statements

1. At each Annual Meeting, there shall be laid before the Commission two financial statements:

(a) a provisional statement dealing with the actual and estimated expenditure and income in respect of the current financial year;

(b) the budget estimate of expenditure and income for the ensuing year including the estimated amount of the individual annual payment to be requested of each Contracting Government.

Expenditure and income shall be shown under appropriate sub-heads accompanied by such explanations as the Commission may determine.

2. The two financial statements identified in Regulation D.1 shall be despatched by the most expeditious means available to each Contracting Government and each Commissioner not less than 60 days in advance of the Annual Commission Meeting. They shall require the Commission's approval after having been referred to the Finance and Administration Committee for consideration and recommendations. A copy of the final accounts shall be sent to all Contracting Governments after they have been audited.

3. Supplementary estimates may be submitted to the Commission, as and when may be deemed necessary, in a form consistent with the Annual Estimates. Any supplementary estimate shall require the approval of the Commission after being referred to the Finance and Administration Committee for consideration and recommendation.

#### E. Contributions

1. As soon as the Commission has approved the budget for any year, the Secretary shall send a copy thereof to each Contracting Government (in compliance with Rules of Procedure, Rule K.2), and shall request it to remit its annual payment.

2. Payment shall be in pounds sterling, drafts being made payable to the International Whaling Commission and shall be payable within 90 days of the said request from the Secretary or by the following 28 February, the "due date" whichever is the later. It shall be open to any Contracting Government to postpone the payment of any increased portion of the amount which shall be payable in full by the following 31 August, which then becomes the "due date". ***Payment shall be by bank transfer from an account belonging to the Contracting Government or to a state institution of that Government.***

3. New Contracting Governments whose adherence to the Convention becomes effective during the first six months of any financial year shall be liable to pay the full amount of the annual payment for that year, but only half that amount if their adherence falls within the second half of the financial year. The due date for the first payment by new Contracting Governments shall be defined as 6 months from the date of adherence to the Convention or before the first day of ~~its~~ ***participation in*** any Annual or Special Meeting of the Commission ***in which it participates***, whichever is the earlier.

Subsequent annual payments shall be paid in accordance with Financial Regulation E.2.

4. The Secretary shall report at each Annual Meeting the position as regards the collection of annual payments.

***5. For the purpose of application of Rule of Procedure E.2, payments of membership dues shall only count as having been received by the Commission when the funds have been credited to the Commission's account unless the payment has been made and the Commission is satisfied that the delay in receipt is due to circumstances beyond the control of the Contracting Government.***

#### F. Arrears of Contributions

1. If a Contracting Government's annual payments have not been received by the Commission [ ] within 12 months of the due date referred to under Regulation E.2 [ ] compound interest shall be added on the anniversary of that day and each subsequent anniversary thereafter at the rate of 2% above the base rate quoted by the Commission's bankers on the day. The interest, calculated to the nearest pound, shall be payable in respect of complete years and continue to be payable in respect of any outstanding balance until such time as the amount in arrears, including interest, is settled in full.

2. If a Contracting Government's annual payments, including any interest due, have not been received by the Commission by the earliest of these dates:

- 3 months following the due date; or
- the day before the first day of the next Annual or Special Meeting of the Commission if such a meeting is held within 3 months following the due date; or,
- in the case of a vote by postal or other means, the date upon which votes must be received if this falls within 3 months following the due date,

the right to vote of the Contracting Government concerned shall be suspended as provided under Rule E.2 of the Rules of Procedure.

3. Any interest paid by a Contracting Government to the Commission in respect of late annual payments shall be credited to the General Fund.

4. Any payment to the Commission by a Contracting Government in arrears with annual payments shall be used to pay off debts to the Commission, including interest due, in the order in which they were incurred.

5. If a Contracting Government's annual payments, including any interest due, have not been received by the Commission in respect of a period of 3 financial years;

(a) no further annual contribution will be charged;

(b) interest will continue to be applied annually in accordance with Financial Regulation F.1.;

(c) the provisions of this Regulation apply to the Contracting Government for as long as the provisions of Financial Regulations F.1. and F.2. remain in effect for that Government;

(d) the Contracting Government concerned will be entitled to attend meetings on payment of a fee per delegate at the same level as Non-Member Government observers;

(e) the provisions of this Regulation and of Financial Regulations F.1. and F.2. will cease to have effect for a Contracting Government if it makes a payment of 2 years outstanding contributions and provides an undertaking to pay the balance of arrears and the interest within a further 2 years;

(f) interest applied to arrears in accordance with this Regulation will accrue indefinitely except that, if a Government withdraws from the Convention, no further charges shall accrue after the date upon which the withdrawal takes effect.

6. Unless the Commission decides otherwise, a Government which adheres to the Convention without having paid to the Commission any financial obligations incurred prior to its adherence shall, with effect from the date of adherence, be subject to all the penalties prescribed by the Rules of Procedure and Financial Regulations relating to arrears of financial contributions and interest thereon. The penalties shall remain in force until the arrears, including any newly-charged interest, have been paid in full.