

**BUDGET AND FINANCIAL CONTRIBUTIONS 1998-99
AND FORECASTS FOR 1999-2000**

(Table 8, page 10)

Income and Expenditure

The budget proposed for 1998-99 and the forecast for the following year given in Table 8 assume a similar level of activity as at present and provides for known levels of expenditure and income where information is available to estimate with some degree of certainty. Where there is no better indicator, allowance for cost increases has been made at about 3.5% but this has not been applied uniformly and reasons for variance are given in the explanatory notes. Additionally, the strength of the Commission's present financial position permits, and the discussion which took place at the 49th Annual Meeting in Monaco about the level of the reserves, requires a different approach from the customary one of aiming for a balanced budget. (See 'Contributions').

Reserves

At the 49th Annual Meeting the Commission accepted the view of the Finance and Administration Committee that 'maintaining general reserves at approximately the six months level represents a prudent but not unduly cautious approach' but that equally, 'it is inappropriate to permit the reserves to simply build without any long-term strategy and endorsed the Secretariat's suggestion that it should draw to the Commission's attention ... the existence and extent of any substantial funds in excess of this level which could be used to further the Commission's work or to consider cuts in members' assessments.'

Because of the timing of the 49th meeting and the consequential arrangements for 2-year budgets there was not opportunity to take action in respect of the 1997-98 year and, due in no small measure to the welcome recovery of arrears of contributions over the last two years, the reserves have continued to grow. As noted in the Provisional Financial Statement, at the end of August 1998, the general reserve is expected to stand at nearly £957,000, some 60% above the target level. This is notwithstanding the substantial unbudgeted expenditure on the Administrative Review.

Clearly, it is time to take some positive steps to bring the reserves closer to the six months level. To avoid sudden and disruptive one-off changes in members' financial obligations, it is suggested that this be accomplished by (1) holding contributions (i.e. the realisations required) at the 1997 level for the foreseeable future and (2) budgeting for a series of controlled and modest deficits over a period of years.

Bearing in mind that there could be significant implications for the Commission's operations and expenses in the major issues currently under discussion and also arising out of the Administrative Review it has not proved straightforward to achieve this immediately for 1998-99 and Table 8 indicates a projected small surplus at the end of 1999. However, no provision has been made for any costs involved in implementing any recommendations stemming from the Administrative Review nor for intersessional activity or increased operational costs associated with any new developments in the Commission's work. This means that the Commission is able, if it wishes, to implement decisions involving significant expenditure without any additional cost to the members.

Contributions from Contracting Governments 1998-99 and 1999-2000

On the basis of stable realisations required as discussed above, the estimated contributions to be required from Contracting Governments are indicated in Table 14. Although the total required is unchanged a redistribution of shares following the adherence of Italy and the resumption of active roles within the Commission of Antigua & Barbuda and Venezuela, the impact for most individual governments is a reduction in the contribution from 1997-98 to 1998-99 of about 7%.

However, any changes to the Provisional Budget will result in changes to the contributions from Contracting Governments as will variation in the numbers of delegates attending the 1998 meeting (size of delegation being one of the factors determining the number of shares allocated for the purposes of calculating contributions - see page 16).

General Fund (Table 13, Page 18)

If no additional expenditure is required in 1998-99, the effects of the measures indicated above on the level of the General Fund will, of course, be minimal as shown in Table 13.

Funds other than the General Fund

Statements for the Sponsored Publications, Small Cetaceans, Research and Severance Pay Funds are given in Tables 9, 10, 11 and 12.

Attention is drawn once more to the projected condition of the Small Cetaceans Fund. The balance at the end of August 1998 will be of the order of £12,400. However, this comprises nearly £ 12,200 of designated funds so that in the absence of further voluntary contributions it will not be possible to support any Invited Participants to the 1999 meeting of the Small Cetaceans sub-committee. If the designated funds are expended within the year, the Fund will be reduced to a level of about £200 i.e. for all practical purposes it will be suspended.

Table 8
BUDGET 1998-99 AND FORECAST FOR 1999-2000
(Income and expenditure Account)

| Income | Proposed 1998-99 | | Forecast 1999-2000 | | Notes |
|--|---------------------|-------------------|-----------------------|-------------------|----------|
| | £ | £ | £ | £ | |
| Contracting Government contributions | | | | | |
| Realisations required <i>(Assessed 961,880)</i> | | 894,600 | | 894,600 | 12 |
| Interest on late contributions | | 0 | | 0 | 13 |
| Recovery of arrears | | 21,812 | | 21,812 | 14 |
| Voluntary contributions | | 0 | | 0 | |
| UK tax recoverable | | 37,500 | | 38,600 | 15 |
| Staff Assessments | | 100,200 | | 105,200 | |
| Annual Meeting attendance fees | | 51,500 | | 53,000 | 16 |
| Sales | | 24,500 | | 20,000 | 17 |
| Bank interest | | 88,000 | | 88,000 | 18 |
| Total income | | 1,218,112 | | 1,221,212 | |
| Expenditure | | | | | |
| Secretariat | -747,200 | | -780,938 | | 19 |
| Annual Meeting | -205,000 | | -211,000 | | 20 |
| Other Meetings | -11,500 | | 12,200 | | 21 |
| Printing & copying | -41,200 | | -42,600 | | 22 |
| Sponsored publications | -17,500 | | -17,500 | | Table 9 |
| Research | -200,000 | | -207,000 | | Table 11 |
| Small cetaceans | -12,163 | | 0 | | Table 12 |
| Unallocated | 0 | | 0 | | 23 |
| Administrative Review | 0 | | 0 | | 24 |
| Provision for Severance Pay | -27,495 | | -18,785 | | Table |
| Total expenditure | | -1,262,058 | | -1,265,623 | |
| Excess/deficit(-) income/exp. | | -43,946 | | -44,411 | |
| Net Transfers from and to (-): | | | | | |
| Publications Fund | | 5,500 | | 3,400 | |
| Small Cetaceans Fund | | 11,413 | | 959 | |
| Research Fund | | 29,322 | | 5,000 | |
| SURPLUS/DEFICIT (-) FOR THE YEAR | | 2,289 | | -35,052 | |

NOTES TO PROVISIONAL BUDGET 1998-99 AND FORECAST 1999-2000/98

12. Realisable contributions required from Contracting Governments after taking account of income from other sources. The 'assessed contributions', derived from the mechanism adopted in 1989, represent the amount on which the contribution requested from each individual Contracting Government is calculated.

13. No provision. The budget is developed on the assumption that all Contracting Governments pay their contributions in due time.

14. The amount due from the Government of Antigua and Barbuda each year in addition to the regular contribution for the year, as part of its agreed repayment programme.

15. Recoveries of VAT on estimated taxable expenditure in the Provisional Budget. The Commission has previously taken note that there will be variations in the actual recoveries when Annual Meetings are held wholly or partly outside the UK. In response to representations, the UK Government has indicated that the Commission will be entitled to a refund of Insurance Premium Tax and Airport Departure Tax but there is no indication yet when that will take effect.

16. The Commission decided in 1992 that fees for observers from non-member governments and intergovernmental organisations should be held constant at £800 while the fees for NGO observers should be increased, usually in line with inflation. Given the strength of the Commission's financial position (see page 9) a nominal increase is proposed from £485 to £490 for 1999.

17. Sales of Annual Reports and a Special Issue in each year together with continuing sales of earlier volumes.

18. Assumes UK interest rates remain at current levels. Will be affected by any significant changes in the reserves.

19. A more detailed analysis is given in Table 15 (page 18).

20. 51st Annual Meeting, Grenada and 52nd Annual Meeting.

The long-standing practice of the Commission is that, irrespective of the actual or proposed location of the venue, the budget provision is based on the costs of running an annual meeting in the United Kingdom. Thus the budget provision represents what is acceptable in terms of the overall charge to the Commission in any financial year and is intended to provide the Secretariat with a not unrealistic figure within which to try to run any annual meeting. It thus also determines the framework within which the Secretariat must try to negotiate terms with any potential new venues.

The principle has also been established that, when a meeting is held outside the UK by invitation of a Contracting Government, that Government undertakes to meet any costs in excess of those provided in the IWC budget, unless the Commission has specifically agreed some other arrangement, or the host government's invitation includes covering all (or a very substantial portion) of the costs.

21. This item provides for support for IWC observers attending non-IWC meetings, IWC Secretariat support at IWC intersessional meetings and the possibility of funding to secure the participation of experts not supported financially by Contracting Governments at such meetings as follows:

| A. Non-IWC Meetings 1998-99 | £ |
|--|---------------|
| ACCOMABS | 0 |
| ASCOBANS | 2,000 |
| CCAMLR | 1,600 |
| CITES | 0 |
| FAO | 1,600 |
| ICES | 0 |
| IOC | 1,100 |
| IUCN | 0 |
| NAMMCO | 1,100 |
| UNEP/PCC | -1,600 |
| | |
| B | |
| Secretariat & IPs at intersessional meetings | 0 |
| C | |
| Unspecified | 1,500 |
| TOTAL | 11,500 |

22. Covers costs of printing Annual Reports and all other printing and copying other than that for Annual Meetings.

23. The 'unallocated' item included in the budgets for 1996-97 and 1997-98 was a temporary expedient to achieve a balanced budget. It represented a balancing sum which could be expended without any additional charge to Contracting Governments. It was not intended to continue as a budget item once the normal financial cycle was resumed.

24. There may be cost implications in the implementation of any recommendations arising from the Administrative Review but it is inappropriate to anticipate what they might be, if any, until at least an interim report is available from the consultants.

Table 9 (Note 1)
SPONSORED PUBLICATIONS FUND 1998-99 and 1999-2000

| | 1998-99 | | 1999-2000 | | Notes |
|--------------------------------------|-------------|---------------|-------------|---------------|-------|
| | £ | £ | £ | £ | |
| Income: | | | | | |
| Voluntary contributions | | 0 | | 0 | |
| Bank Interest | | 2000 | | 1,600 | |
| Receipts from sales | | <u>10,000</u> | | <u>13,000</u> | |
| | | 12,000 | | 14,600 | |
| Expenditure: | | | | | |
| Special Issues: | | | | | |
| Unspecified | -17,000 | | -17,500 | | |
| Other | <u>-500</u> | | <u>-500</u> | | |
| | | -17500 | | -18000 | |
| Net transfer from/to (-) I&E Account | | <u>-5,500</u> | | <u>-3,400</u> | |
| Opening balance brought forward | | 48,592 | | 43,092 | |
| Projected closing balance | | <u>43,092</u> | | <u>39,692</u> | |

Notes

1. The Sponsored Publications Fund exists primarily to receive voluntary contributions towards publication of IWC Special Issues. Contributors often specify that the revenue from sales of publications funded by donations should be used towards future publications and not for general expenditure. The Commission has also made allocations of money for publications of Special Issues. Proceeds of sales of volumes for which the IWC has provided funds wholly or in part are allocated to Sales of IWC Publications and Sales of Sponsored Publications in the appropriate proportions.

No IWC funds are expended in the production of volumes relating to small cetaceans. These are funded solely from contributed funds and interest accrued thereon.

Table 10
SMALL CETACEANS FUND 1998-99 and 1999-2000 (Note 1)

| | 1998-99 | | 1999-2000 | | Notes |
|--------------------------------------|----------------|----------------|-----------|-------------|-------|
| | £ | £ | £ | £ | |
| Income: | | | | | |
| Voluntary contributions | | 0 | | 0 | |
| Bank Interest | | 750 | | 30 | |
| UK tax recovered | | <u>0</u> | | <u>0</u> | |
| | | 750 | | 30 | |
| Expenditure: | | | | | |
| Invited participants | 0 | | -989 | | 2 |
| Expenditure of designated funds | <u>-12,163</u> | | <u>0</u> | | |
| | | -12,163 | | -989 | |
| Net transfer from/to (-) I&E Account | | <u>-11,413</u> | | <u>-959</u> | |
| Opening balance brought forward | | 12,372 | | 959 | |
| Projected closing balance | | <u>959</u> | | <u>0</u> | 3 |

Notes

1. The 46th Annual Meeting of the Commission in 1994 decided 'to establish an IWC Voluntary Fund to allow for the participation from developing countries in future small cetaceans work ...' and called upon 'Contracting Governments and non-Contracting Governments, intergovernmental organisations and other entities as appropriate, in particular those most interested in scientific research on small cetaceans, to contribute to the IWC Voluntary Fund for Small Cetaceans;' (IWC Resolution 1994-2; Rep. int. Whal. Commn 45: 41)

2. There will be insufficient in the fund to fully support a scientist's attendance at the 1999 meeting of the Small Cetaceans Subcommittee in Grenada. Depending of the venue, there might be enough to provide support in 2000. (see also note 3.)

3. *Unless contributions are forthcoming, expenditure in 1999 will deplete the Fund entirely*

Table 11
RESEARCH FUND 1998-99 and 1999-2000 (Note 1)

| | 1998-99 | | 1999-2000 | | Notes |
|---|---------|-----------------|-----------|-----------------|-------|
| | £ | £ | £ | £ | |
| Income: | | | | | |
| Allocation | | 156,303 | | 197,500 | 2 |
| Voluntary contributions | | 0 | | 0 | |
| Bank Interest | | 7,875 | | 8,000 | |
| UK Tax recovered | | 1,500 | | 1,500 | |
| | | <u>165,678</u> | | <u>207,000</u> | |
| Expenditure: | | | | | |
| <i>Commitments & recurring activities:</i> | | | | | |
| Invited participants to Scientific Committee | | -25,300 | | -26,200 | |
| Genetic studies - parent/offspring (yr 2of 3) (Contract 9) | | -7,000 | | -3,500 | |
| Development spatial modelling approach (Contract 11) | | -2,664 | | 0 | |
| Pollution project planning meeting | | -14,780 | | 0 | |
| Antarctic project - intersessional & planning meetings | | -6,700 | | 0 | |
| Improve program to calculate catches under CLA | | -3,000 | | 0 | |
| | | <u>-59,444</u> | | <u>-29,700</u> | |
| <i>All other research activities:</i> | | | | | |
| <i>Comprehensive Assessment:</i> | | | | | |
| SOWER | | | | | |
| <i>Data analyses:</i> | | | | | |
| <i>Environmental concerns:</i> | | | | | |
| <i>Submitted research proposals</i> | | | | | |
| Bank charges (including exchange losses) etc | | -1,000 | | -1,000 | |
| Total expenditure | | <u>-200,000</u> | | <u>-207,000</u> | |
| Net transfer from/to (-) I&E Account | | -34,322 | | 0 | |
| Opening balance brought forward | | 44,322 | | 10,000 | |
| Projected closing balance | | <u>10,000</u> | | <u>10,000</u> | |

Notes

1. The Research Fund exists to receive voluntary contributions and any such monies as the Commission may allocate for research and scientific investigation and is charged with specific expenditure of this nature.

| | | | |
|--------------------------|--------------------------------|-----------------|-----------------|
| 2. Allocation comprises: | Expenditure | -2,00,000 | -207,000 |
| | Less: Balance brought forward | 44,322 | 10,000 |
| | Less: other income | 9,375 | 9,500 |
| | Plus: Closing balance required | -10,000 | -10,000 |
| | | <u>-156,303</u> | <u>-197,500</u> |

Table 12**SEVERANCE PAY PROVISION 1998-99 and 1999-2000 (Note 1)**

| | 1998-99 | | 1999-2000 | | Notes |
|--|---------|----------------|-----------|----------------|-------|
| | £ | £ | £ | £ | |
| Opening balance 1 September 1998/1999 | | | | | |
| Closing Balance 31 August 1997 | | 304,437 | | 331,932 | |
| Transfer from I&E Account, being: | | | | | |
| Interest receivable | 19,740 | | 21,250 | | |
| Allocation | 7,755 | | -2,465 | | |
| Provision for year | | 27,495 | | 18,785 | |
| Projected Closing balance 31 August 1999/2000 | | 331,932 | | 350,717 | 2 |

Notes

1. In accordance with the practice of other intergovernmental organisations, the Commission provides an indemnity to staff in the event of their appointments being terminated on the abolition of their posts. The indemnity increases according to length of service and current salary and therefore an annual provision is made to bring the total provision up to the maximum liability.

The allocation is the amount required to meet the difference between the incremental increase in maximum liability and the income expected from bank interest.

2. Projected closing balance = maximum projected liability.

Table 13**GENERAL FUND 1998-99 AND 1999-2000 (Note 1)**

| | 1998-99 | 1999-2000 | Notes |
|--|----------------|----------------|-------|
| | £ | £ | |
| Closing Balance 31 August 1998/1999 | 957,026 | 959,315 | |
| Surplus/ deficit (-) transferred from I&E Account | 2,289 | -35,052 | |
| Projected Closing balance 31 August 1999/2000 | 959,315 | 924,263 | 2 |

Notes

1. The Commission's Financial Regulation C.1. requires that the General Fund shall be credited or debited with the balance of the Income and Expenditure Account at the end of each financial year.

2. The closing balance will be increased if any arrears of contribution are received, if there are other improvements in revenue or if actual expenditure to the year end is less than that projected.

PROCEDURE FOR CALCULATING FINANCIAL CONTRIBUTIONS

This procedure is constructed on the allocation of shares to Contracting Governments on the following basis:

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

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

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

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

Table 14

ESTIMATED FINANCIAL CONTRIBUTIONS 1998-99 AND 1999-2000

| | Membership Shares | Whaling Type | Whaling Shares | Meeting attendance | | Total Shares | Contributions | |
|-----------------------------|----------------------|-----------------|-------------------|--------------------|-----------|-----------------|-----------------------------|--------------------------------|
| | | | | Delegates | Shares | | 1998-99 & 1999-2000 £ | 1997-98 for comparison £ |
| Antigua and Barbuda | 2 | 0 | 0 | 1 | 1 | 3 | 20,613 | 22,182 |
| Argentina | 2 | 0 | 0 | 2 | 1 | 3 | 20,613 | 14,788 |
| Australia | 2 | 0 | 0 | 7 | 2 | 4 | 27,484 | 29,576 |
| Austria | 2 | 0 | 0 | 3 | 1 | 3 | 20,613 | 22,182 |
| Brazil | 2 | 0 | 0 | 3 | 1 | 3 | 20,613 | 22,182 |
| Chile | 2 | 0 | 0 | 2 | 1 | 3 | 20,613 | 22,182 |
| China, P.R of | 2 | 0 | 0 | 3 | 1 | 3 | 20,613 | 22,182 |
| Costa Rica | 2 | 0 | 0 | 0 | 0 | 2 | 13,742 | 14,788 |
| Denmark | 2 | AS | 2 | 12 | 1 | 5 | 34,355 | 59,152 |
| Dominica | 2 | 0 | 0 | 1 | 1 | 3 | 20,613 | 14,788 |
| Finland | 2 | 0 | 0 | 2 | 1 | 3 | 20,613 | 22,182 |
| France | 2 | 0 | 0 | 3 | 1 | 3 | 20,613 | 22,182 |
| Germany | 2 | 0 | 0 | 4 | 2 | 4 | 27,484 | 29,576 |
| Grenada | 2 | 0 | 0 | 2 | 1 | 3 | 20,613 | 22,182 |
| India | 2 | 0 | 0 | 0 | 0 | 2 | 13,742 | 14,788 |
| Ireland | 2 | 0 | 0 | 2 | 1 | 3 | 20,613 | 22,182 |
| Italy (#) | 2 | 0 | 0 | 3 | 1 | 3 | 20,613 | 0 |
| Japan | 2 | FS | 4 | 34 | 5 | 11 | 75,581 | 81,334 |
| Kenya | 2 | 0 | 0 | 0 | 0 | 2 | 13,742 | 14,788 |
| Korea, Rep of | 2 | 0 | 0 | 3 | 1 | 3 | 20,613 | 29,576 |
| Mexico | 2 | 0 | 0 | 3 | 1 | 3 | 20,613 | 22,182 |
| Monaco | 2 | 0 | 0 | 3 | 1 | 3 | 20,613 | 22,182 |
| Netherlands | 2 | 0 | 0 | 4 | 2 | 4 | 27,484 | 22,182 |
| New Zealand | 2 | 0 | 0 | 3 | 1 | 3 | 20,613 | 22,182 |
| Norway | 2 | ST | 3 | 10 | 3 | 8 | 54,968 | 59,152 |
| Oman | 2 | 0 | 0 | 1 | 1 | 3 | 20,613 | 22,182 |
| Peru | 2 | 0 | 0 | 0 | 0 | 2 | 13,742 | 14,788 |
| Russian Federation | 2 | AS | 2 | 3 | 1 | 5 | 34,355 | 36,970 |
| St Kitts and Nevis | 2 | 0 | 0 | 0 | 0 | 2 | 13,742 | 14,788 |
| Saint Lucia | 2 | 0 | 0 | 2 | 1 | 3 | 20,613 | 22,182 |
| St Vincent & The Grenadines | 2 | AS (*) | 2 | 3 | 1 | 5 | 34,355 | 22,182 |
| Senegal | 2 | 0 | 0 | 0 | 0 | 2 | 13,742 | 14,788 |
| Solomon Islands | 2 | 0 | 0 | 2 | 1 | 3 | 20,613 | 22,182 |
| South Africa | 2 | 0 | 0 | 1 | 1 | 3 | 20,613 | 22,182 |
| Spain | 2 | 0 | 0 | 3 | 1 | 3 | 20,613 | 22,182 |
| Sweden | 2 | 0 | 0 | 2 | 1 | 3 | 20,613 | 22,182 |
| Switzerland | 2 | 0 | 0 | 1 | 1 | 3 | 20,613 | 22,182 |
| United Kingdom | 2 | 0 | 0 | 7 | 1 | 3 | 20,613 | 29,576 |
| USA | 2 | AS | 2 | 13 | 3 | 7 | 48,097 | 51,758 |
| Venezuela (#) | 2 | 0 | 0 | 1 | 1 | 3 | 20,613 | 14,788 |
| 40 | 80 | | 15 | 149 | 45 | 140 | 961,940 | 1,005,584 |

(*) = catch in 1997-98

(#) = Estimated meeting attendance for 1998

Table 15

| | A | B | C | D | E | F | G | H | I |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|--------------|---------------|---------------|
| | 1996-97 | 1997-98 | 1997-98 | 1998-99 | 1999-2000 | —Percentage changes— | | | |
| | Actual | Budget | Projected | Budget | Forecast | C/B | D/B | D/C | E/C |
| Income | | | | | | | | | |
| Members' Contributions | 868,500 | 894,600 | 894,600 | 894,600 | 894,600 | 0.0 | 0.0 | 0.0 | 0.0 |
| Interest on late contributions | 53,791 | 0 | 9,000 | 0 | 0 | - | - | -100.0 | - |
| Recovery of arrears | 113,195 | 0 | 99,466 | 21,812 | 21,812 | - | - | -78.1 | 0.0 |
| Voluntary contributions | 37,139 | 0 | 10,122 | 0 | 0 | - | - | -100.0 | - |
| UK tax recoverable | 32,347 | 38,000 | 21,300 | 37,500 | 38,600 | -43.9 | -1.3 | 76.1 | 2.9 |
| Staff Assessments | 88,158 | 94,300 | 93,800 | 100,200 | 105,200 | -0.5 | 6.3 | 6.8 | 5.0 |
| Annual Meeting fees | 56,478 | 48,000 | 50,900 | 51,500 | 53,000 | 6.0 | 7.3 | 1.2 | 2.9 |
| Sales | 7,275 | 22,500 | 27,800 | 24,500 | 20,000 | 23.6 | 8.9 | -11.9 | -18.4 |
| Bank interest | 67,247 | 57,300 | 80,000 | 88,000 | 88,000 | 39.6 | 53.6 | 10.0 | 0.0 |
| Sale of shares | 1,334 | 0 | 0 | 0 | 0 | - | - | - | - |
| Other (Research Fund) | 50 | 0 | 0 | 0 | 0 | - | - | - | - |
| Total income | 1,325,514 | 1,154,700 | 1,286,988 | 1,218,112 | 1,221,212 | 11.5 | 5.5 | | |
| Expenditure | | | | | | | | | |
| Salaries, Nat. Ins., allowances | -434,910 | -474,000 | -476,200 | -491,500 | -516,000 | 0.5 | 3.7 | 3.2 | 5.0 |
| Pensions and other benefits | -69,631 | -79,600 | -77,700 | -80,600 | -84,600 | -2.4 | 1.3 | 3.7 | 5.0 |
| Travel | -5,435 | -4,400 | -4,360 | -7,500 | -7,725 | -0.9 | 70.5 | 72.0 | 3.0 |
| Office rent and maintenance | -77,397 | -78,500 | -74,000 | -82,500 | -84,975 | -5.7 | 5.1 | 11.5 | 3.0 |
| General Insurances | -3,637 | -4,400 | -4,000 | -4,400 | -4,532 | -9.1 | 0.0 | 10.0 | 3.0 |
| Postage & telecommunications | -12,336 | -15,600 | -17,200 | -22,800 | -23,484 | 10.3 | 46.2 | 32.6 | 3.0 |
| Office equipment and supplies | -49,267 | -49,500 | -49,700 | -52,000 | -53,560 | 0.4 | 5.1 | 4.6 | 3.0 |
| Professional fees | -4,572 | -5,200 | -4,900 | -5,400 | -5,562 | -5.8 | 3.8 | 10.2 | 3.0 |
| HQ building - investigative costs | -3,543 | 0 | 0 | 0 | 0 | - | - | - | - |
| Other | -756 | -700 | -500 | -500 | -500 | -28.6 | -28.6 | 0.0 | 0.0 |
| TOTAL SECRETARIAT | -661,484 | -711,900 | -708,560 | -747,200 | -780,938 | -0.5 | 5.0 | 5.5 | 4.5 |
| ANNUAL MEETING | -172,481 | -189,000 | -189,000 | -205,000 | -211,000 | 0.0 | 8.5 | 8.5 | 2.9 |
| OTHER MEETINGS | -5,700 | -10,000 | -3,790 | -11,500 | 12,200 | -62.1 | 15.0 | 203.4 | -206.1 |
| PRINTING AND COPYING | -35,677 | -37,500 | -43,200 | -41,200 | -42,600 | 15.2 | 9.9 | -4.6 | 3.1 |
| SPONSORED PUBLICATIONS | 0 | 0 | -34,000 | -17,500 | -17,500 | - | - | -48.5 | 0.0 |
| RESEARCH | -185,006 | -190,000 | -193,291 | -200,000 | -207,000 | 1.7 | 5.3 | 3.5 | 3.5 |
| SMALL CETACEANS | -6,770 | -2,300 | -8,715 | -12,163 | 0 | 278.9 | 428.8 | 39.6 | -100.0 |
| UNALLOCATED | -4,051 | -2,860 | -2,860 | 0 | 0 | 0.0 | - | -100.0 | - |
| ADMINISTRATIVE REVIEW | 0 | 0 | -58,750 | 0 | 0 | - | - | -100.0 | - |
| PROVISIONS AGAINST: | | | | | | | | | |
| Severance Pay | -18,286 | -24,000 | -27,623 | -27,495 | -18,785 | 15.1 | 14.6 | -0.5 | -31.7 |
| Total expenditure | -1,089,455 | -1,167,560 | -1,269,789 | -1,262,058 | -1,265,623 | 8.8 | 8.1 | -0.6 | 0.3 |
| Excess/deficit(-) income/exp. | 236,059 | -12,860 | 17,199 | -43,946 | -44,411 | | | | |
| Net Transfers from and to (-): | | | | | | | | | |
| Publications Fund | -6,192 | 8,300 | 18,587 | 5,500 | 3,400 | | | | |
| Small Cetaceans Fund | 6,029 | 2,060 | -1,927 | 11,413 | 959 | | | | |
| Research Fund | -7,607 | 2,500 | 10,566 | 29,322 | 5,000 | | | | |
| SURPLUS/DEFICIT (-) | 228,289 | 0 | 44,425 | 2,289 | -35,052 | | | | |