



**Inter-American Convention for the Protection and Conservation of Sea Turtles
11th Meeting of the IAC Consultative Committee of Experts (CCE11)
March 21st 2018**

8 February 2018

CIT-CCE11-2018-Doc.3

**DRAFT_ Resolution Amendment of the Guidelines for Financing the Operation of the
Inter-American Convention for the Protection and Conservation of Sea Turtles**

This document was prepared by the Chair of the Consultative Committee of Experts with the goal to address a matter mentioned at the IAC Conference of the Parties COP8, and per request by the IAC Secretariat PT to be included on the CCE agenda. There is a need to clarify the process by which IAC Parties can provide in kind contributions to the Convention, up until now Parties have hosted IAC meetings where they have provided in kind support, however the existing resolution on the Convention Financial Rules does not provide guidance on how to account for those contributions. This document proposes an amendment to the Resolution on Guidelines for Financing the Operation of the IAC - CIT-COPE1-2007-R2 to address the above mentioned matter. The goal is to draft text to a) include in the existing resolution, or b) to draft a new resolution that contains the amendment, the CCE will decide how to better present this to IAC COP.

We ask the Consultative Committee of Experts to:

- 1- Review the proposed new text (page one of this document is new text, Annex I is the same as in existing resolution CIT-COPE1-2007-R2).
- 2- Send us your comments/edits by March 9th so that we can work on a revised version at our meeting.



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DRAFT_ Resolution Amendment of the Guidelines for Financing the Operation Inter-American Convention for the Protection and Conservation of Sea Turtles

CONSIDERING that Resolution CIT-COPE1-2007-R2 on the Guidelines for Financing the Operation of the Inter-American Convention for the Protection and Conservation of Sea Turtles ‘Urges the Contracting Parties to make financial, technical *and in-kind contributions* for the Convention’s operation, using as a reference the estimated operating costs for 2008 and the 2009-2010 period, considering as a reference the “Indicative Table of Voluntary Contributions to IAC for 2008” that appears as Annex II and taking into account each country’s ability to pay and their determination to contribute’;

CONSIDERING that no further specifications are provided regarding the mentioned ‘in-kind contributions’;

CONSIDERING that Parties have in fact provided in-kind contributions towards settling arrears in their voluntary contributions;

CONSIDERING that guidelines for in-kind contributions are necessary to avoid negatively impacting the operational capabilities of the Convention due to a shortfall in cash funding;

THE 9th MEETING OF THE PARTIES OF THE INTER-AMERICAN CONVENTION FOR THE PROTECTION AND CONSERVATION OF SEA TURTLES:

1. *Decides* to amend the Financial Rules for the Inter-American Convention for the Protection and Conservation of Sea Turtles as approved by the 1st Extra-ordinary Meeting of the Parties and appended as Annex I of this resolution, by inserting the following two new paragraphs after Rule 18 of the Financial Rules:
 - 18a. arrears in the payment of a Party’s contributions can be paid in cash or in-kind as agreed between a Contracting Party and the Secretariat on a case-by-case basis. In-kind contributions may include, *inter alia*, the hosting of in-country workshops and meetings of the Convention, the provision of consulting services for projects carried out under the Convention, or the hiring of researchers and other qualified technical personnel for projects carried out under the Convention
 - 18b. In-kind contributions will not be allowed in lieu of current year payments, unless the Contracting Parties agree otherwise. The secretariat, through the authority given in the present paragraph shall ensure that the use of in-kind contributions does not undermine the Special Fund of the Inter-American



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Convention (SFIC) as the core cash resource of the Convention and shall report to the Contracting Parties on the use of this mechanism

ANNEX I

Financial Rules for the Inter-American Convention for the Protection and Conservation of Sea Turtles

Pursuant to article XIII and building upon Resolution CIT-COP1-2002-R2, the Conference of the Parties to the Convention shall administer, through the Secretariat, the Special Fund for the Inter-American Convention (SFIC) in accordance with these rules;

1. The Special Fund for the Inter-American Convention (SFIC) shall be used for funding the administration of the Convention including the functions of the Secretariat.
2. The SFIC shall be financed from:
 - (a) Contributions made by Parties to the Convention based on the indicative scale set forth by the Conference of the Parties;
 - (b) Additional voluntary contributions made by such Parties;
 - (c) Voluntary contributions from non-Parties to the Convention, as well as governmental, intergovernmental and non-governmental organizations, and other sources.
3. The Conference of the Parties shall determine the indicative scale of contributions referred to in paragraph 2 (a) above. These contributions shall be paid on January 1st of each year.
4. All contributions shall be paid in United States dollars into a bank account to be specified by the Secretariat. The Secretary shall maintain two separate records: one for the contributions under rule 2(a) and another for voluntary contributions set for in paragraphs 2(b) and 2(c).
5. Contributions referred to in paragraphs 2 (b) and (c) shall be used to facilitate implementation of the special projects and activities adopted by the Conference of the Parties and taking into consideration the respective contributor purposes. At each ordinary meeting of the Conference of the Parties, the Secretary shall present a report on contributions received and expected as well as their sources, amounts and purposes.
6. The annual budget estimates shall be prepared by the Secretary and shall consider specific information for administrative expenses of projects and special activities to implement the measures set forth in the Convention and by the decisions adopted by the Conference of the Parties.



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7. Budget proposals expressed in United States dollars covering the expenditure and income from contributions referred to in paragraph 2 (a) above shall be prepared by the Secretary for periods of two calendar years at minimum. At least 90 days before the date fixed for the opening of each ordinary meeting of the Conference of the Parties, these budget proposals shall be dispatched by the Secretary to all Parties to the Convention.
8. The budget shall be approved by the Conference of the Parties and, if necessary, be amended at an ordinary or extraordinary meeting of the Conference of the Parties.
9. In preparing budget estimates for consideration by the Conference of the Parties, the Secretary shall fully take into account any unobligated funds carried over from previous years' contributions of the Parties, and any other income, which may be available for expenditure in the year for which the budget estimates are prepared.
10. The annual budget estimates shall be divided into two categories corresponding to: (a) the organization and operational aspects of the Convention; and (b) special projects proposed to implement the measures set forth in the Convention and resolutions adopted by the Conference of the Parties. Budget estimates shall be accompanied by such information, annexes and explanatory statements as may be requested on behalf of the Convention, and such further annexes or statements as the Secretary may deem necessary and useful.
11. The Secretary may commit resources against the Special Fund only if such commitments are covered by contributions already received. In the event that the Secretariat anticipates that there might be a shortfall in resources over the financial period as a whole, the Secretary shall adjust the budget so that expenditures are at all times fully covered by contributions received and inform the Parties of the adjustments. The Secretariat shall avoid, as much as possible, using contributions referred to in paragraph 2 (b) and (c) for administrative purposes.
12. The Secretary will be authorized to carry forward unobligated funds from one fiscal year, in the amount of 15 percent of the total budget to meet contingencies. When the amount of such unobligated funds exceeds 15 percent the Secretary shall consult with the Parties to decide whether the excess funds should be used to fund special research projects or to credit the member countries in proportion to the amounts they contributed for that fiscal year, according to that established in Rule of Procedure 5.5.
13. The Secretariat may make transfers from one budget line to another within the budget in accordance with the Conference of the Parties decisions. Single category costs should not be increased by more than 25% without approval by the Parties, according to that established in Rule of Procedure 5.5.
14. After the Conference of the Parties has adopted the budget, the Secretary shall:
 - (a) Transmit the relevant documents to the Parties;



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- (b) Inform the Parties opportunely of their commitments with respect to annual contributions, according to the indicative scale;
- (c) Request them to remit their contributions.

15. New Parties shall be requested to make a contribution for the year in which they become a Party, in accordance with the agreement reached by the Conference of the Parties in its first meeting related to contributions.

16. At the end of each calendar year, the Secretary shall transfer any balance to the following calendar year and submit to the Conference of the Parties the certified and audited accounts for that year as soon as practicable.

17. In the event that the Conference of the Parties decides to terminate the Special Fund for the Inter-American Convention (SFIC), the Conference of the Parties shall decide, in consultation with the Secretary, on the distribution of any unspent balance after all liquidation expenses have been met.

18. If a Party is in arrears in the payment of its contributions by an amount equal to or greater than the total of the contributions due from it for the preceding twenty-four (24) months, that member shall not be considered to be in good standing, unless otherwise decided by the Conference of the Parties.

19. The Secretary shall:

- a) Establish detailed financial procedures in order to ensure effective financial administration;
- b) Guarantee 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;
- c) Maintain an internal financial control which shall provide for an effective current examination and/or review of financial transactions in order to ensure:
 - i. The regularity of the receipt, custody and disposal of all funds and other financial resources of the Convention;
 - ii. The conformity of obligations and expenditures with the appropriations or other financial provision voted by the Convention;
 - iii. The proper use of the resources of the Convention.

20. No financial obligations shall be incurred until allotments or other required authorizations have been made in writing under the authority of the Secretary.

21. The Secretary shall maintain such accounting records as are necessary and shall submit to the Parties annual accounts showing for the financial year to which they relate:

- a) Outstanding obligations at the beginning and end of the year.
- b) Unobligated funds at the beginning and end of the year.



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- c) The income and expenditures during the year.
 - d) The status of appropriations, including:
 - i. The original budget appropriations for the year.
 - ii. The appropriations as modified by any transfers.
 - iii. The amounts charged against those appropriations or other credits. The Secretary shall also give such other information as may be appropriate to indicate the current financial position of the Convention.
22. The accounts of the Convention shall be audited annually by a competent firm of public accountants selected by the Conference of the Parties and based on publicly solicited bids by the Secretary.
23. The annual accounts shall be submitted by the Secretary to the Auditors not later than sixty days following the end of the year.
24. Having received the budgetary information for the audit, the Auditors shall perform such an audit to determine and if possible, to certify:
- (a) That the financial statements are in accord with the books and records of the Secretariat;
 - (b) That the financial transactions reflected in the statements have been in accordance with these Financial Rules;
 - (c) That the monies on deposit and on hand have been verified by certificate received direct from the Secretary's depositories by actual count.
25. The Auditors shall be the sole judge as to the acceptance in whole or in part of the certifications by the Secretary or his authorized agents and may proceed to such detailed examination and verifications as they choose of all financial records, including those relating to supplies, equipment and other contracts.
26. The Auditors may affirm by test the reliability of the internal audit, and may make such reports to the Conference of the Parties with respect thereto as they may deem necessary.
27. The Auditors, in addition to certifying the correctness of the accounts, may make such observations as they deem desirable with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls, and in general, the financial consequences of administrative practices.
28. The Auditors shall have no power to disallow items in the accounts, but shall draw to the attention of the Conference of the Parties for appropriate action any transaction concerning which they entertain doubt as to the validity or propriety.
29. The Auditors shall prepare and submit a report to the Conference of the Parties on the audit performed and the accounts certified, and on any matters on which the Conference of the Parties by agreement or by resolution thereon may from time to time give specific instructions.



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30. Any amendments to these rules shall be adopted by the Conference of the Parties by consensus when deemed necessary.