

**AGREEMENT ON THE INTERNATIONAL DOLPHIN CONSERVATION PROGRAM  
51<sup>ST</sup> MEETING OF THE PARTIES TO THE AIDCP (RESUMED)**

La Jolla, California, USA  
22 October 2025

**DOCUMENT AIDCP-51b-01**

**INFORMATIVE DOCUMENT ON THE PROGRESS OF THE APPROVAL  
PROCESS FOR THE 2026 AIDCP BUDGET**

**(Includes the commitments made at the informal joint meeting between  
IATTC Members and AIDCP Parties)**

The purpose of this document is to facilitate the analysis required for the approval of the AIDCP budget for 2026, taking into account the results of the joint meetings held between the Members of the IATTC and the Parties to the AIDCP under the Heads-of-Delegation-plus-one format during the first part of the 51<sup>st</sup> Meeting of the Parties.

Following the aforementioned meetings, the Members of the IATTC and the Parties to the AIDCP agreed that the cost of the secretariat services provided by the IATTC to the AIDCP, as well as the related expenses corresponding to the portion of the AIDCP budget identified as “AIDCP expenses (non-observer)”, totaling US\$ 1,066,713, are not in dispute and are therefore accepted for inclusion in the IATTC and AIDCP budgets. However, the distribution of contributions between the two entities for “AIDCP Observer Program expenses” is yet to be defined, as outlined in the Chair’s report.

**1. PROGRAM INCOME, 2026**

In accordance with the provisions of Annex II of the Agreement on the International Dolphin Conservation Program.

*“Each Party shall require its vessels with a carrying capacity greater than 363 metric tons (400 short tons) and that operate in the Agreement Area, to carry an observer during each fishing trip in the Agreement Area. At least 50 percent of the observers on the vessels of each Party shall be IATTC observers; the remainder may be from the Party’s national observer program, based on criteria set forth in this Annex as well as any other criteria established by the Meeting of the Parties...”*

This means that the IATTC Observer Program is available to the AIDCP to fulfill its objectives, provided the AIDCP covers those costs.

The following funding sources have been identified for the IATTC On-Board Observer Program acting to fulfill the AIDCP’s objectives:

**1.1 Vessel assessments**

- a. The primary source of funding for the AIDCP is the collection of vessel assessment fees, pursuant to Resolution A-18-01, from both active and inactive/sunk vessels listed in the IATTC Regional Register.
- b. During the joint meetings at the 51<sup>st</sup> Meeting of the Parties, a commitment was made to approve an increase in vessel assessments of US\$ 1.52 per cubic meter. This increase would provide enough funding to cover the US\$ 10 daily increase for on-board observers, which amounts to US\$ 249,000.
- c. As a result of this increase, the vessel assessment would be US\$ 16.47 per cubic meter (m<sup>3</sup>) of well

volume for all vessels covered by Resolution A-18-01. This increase should be included in an amendment to Resolution A-18-01.

- d. The Chair has prepared the draft amendment to Resolution A-18-01 for ratification by the Meeting of the Parties, based on the understanding that all income from assessments is shared with national observer programs in proportion to their coverage of relevant trips, up to a maximum of 50%.

## 1.2 AIDCP and IATTC payments

- a. The IATTC and the AIDCP share the expenses of the On-Board Observer Program. In fact, the IATTC's contribution to the program's costs is the second major source of income. Until recently, the IATTC contributed 30% of the total observer program costs, while the AIDCP contributed the remaining 70%.
- b. During the 50<sup>th</sup> Meeting of the Parties, held on 25–26 March 2025, it was decided to distribute the cost of the On-Board Observer Program at a rate of 50% for both the IATTC and the AIDCP. This allocation was set out in Resolution A-25-01, with paragraph 4(b), subparagraphs I and II, authorizing the exceptional use of extraordinary income and surplus for 2025 to ensure the program's stability, on the understanding that the IATTC has not agreed to accept the same proportion and that the rationale behind the discussion should be brought to the IATTC's attention.
- c. At the start of the 51<sup>st</sup> Meeting of the Parties, joint IATTC-AIDCP meetings were encouraged. Following discussions, and in the absence of consensus on the percentage distribution, it was proposed that the existing surplus in the AIDCP be used to finance the estimated deficit for 2026, subject to joint meetings between the IATTC and AIDCP being held during the 2025–2026 intersessional period to adopt a long-term solution. This proposal was made given the insufficiency of the funds produced by vessel assessments and the US\$ 815,168 that the IATTC agreed to contribute to the Observer Program.

## 2. ACCUMULATED SURPLUS

In line with the agreements reached during the joint meetings, the total use of the accumulated surplus to date was approved as follows:

- a) US\$ 472,930 to cover the AIDCP budget deficit for 2026, minus the contributions from vessel assessments and the US\$ 815,168 assumed by the IATTC for payment of the On-Board Observer Program.
- b) The remainder, amounting to US\$ 1,409,399, to fund research related to dolphins, particularly the Close-Kin Mark Recapture (CKMR) Project.

**Table 3** of document AIDCP-51-01 shows the accumulated surplus as of 31 December 2024, and projected for 2025 and 2026. This analysis estimates the surplus for 2025 and projects its status if the commitments made at the joint AIDCP-IATTC meetings are adopted.

<b>TABLA 3. Estimación del superávit, al 31 de diciembre de 2025</b> <b>TABLE 3. Estimated AIDCP surplus as of 31 December 2025</b>	<b>US\$</b>
Superávit al 31 de diciembre de 2023 / Surplus as of 31 December 2023	<b>2,194,101</b>
Déficit de 2024 / 2024 Deficit	<b>(112,757)</b>
Subtotal Superávit al 31 de diciembre de 2024 / Surplus subtotal as of 31 December 2024	<b>2,081,344</b>
Fondos restringidos para ser usados en 2025 /Restricted funds to be used in 2025 <sup>1</sup>	<b>(35,000)</b>

<sup>1</sup> For 2025, restricted funds have been approved for the updated diorama at the American Museum of Natural History,

<b>Superávit al 31 de diciembre de 2024 / Surplus as of 31 December 2024</b>	<b>2,046,344</b>
Deficit estimado al 31 diciembre 2025 / Estimated deficit as of 31 December 2025	<b>(164,015)</b>
Traslado de fondos para cubrir el faltante del presupuesto del programa de observadores en 2026 / Carryover of funds to cover the Observer Program budget deficit in 2026	<b>(472,930)</b>
Proyecto de marcado y recaptura por parientes cercanos de poblaciones de delfines / Close-Kin Mark Recapture (CKMR) for dolphin populations	<b>(1,409,399)</b>
<b>Saldo del superávit después de aplicar su utilización autorizada en 2026 Surplus balance after applying its authorized use in 2026</b>	<b>0.00</b>

### 3. OUTSTANDING VESSEL ASSESSMENTS

As shown in Table 4, as of 31 August 2025, eight vessels have outstanding assessments totaling US\$ 352,586 for the period from 2020 to 2025. During this period, payments totaling US\$ 94,618 were received for four vessels. If a payment is received after this report is issued, the report will be updated at the meeting.

<b>TABLA 4. Cuotas de buques pendientes al 31 de agosto de 2025</b>				
<b>TABLE 4. Pending assessments, as of 31 August 2025</b>				
<b>Buque/Vessel</b>		<b>Adeudos-Arreas</b>		<b>Pagos-Paid</b>
<b>Pabellón-Flag</b>	<b>Nombre-Name</b>	<b>Años-Years</b>	<b>US\$</b>	
ECU	<i>Vicente</i>	2021-2023	82,902	
MEX	<i>Montserrat</i>	2025		1,400
PAN	<i>Delia</i>	2025	16,363	
PER	<i>Don Juan</i>	2025	12,038	
VEN	<i>Carmela</i>	2022-2025	76,768	
VEN	<i>Canaima</i>	2025		1,525
VEN	<i>Cayude</i>	2023-2025	56,489	
VEN	<i>Curimagua</i>	2023-2025		67,145
VEN	<i>Don Francesco</i>	2024-2025	41,606	
VEN	<i>Falcón</i>	2024-2025	53,676	
VEN	<i>Guayacán</i>	2020	12,745	
VEN	<i>Via Mistral</i>	2025		24,548
<b>Total</b>			<b>352,586</b>	<b>94,618</b>

### 4. RECOMMENDED BUDGET, 2026

As mentioned in document AIDCP-51-01, projecting future AIDCP budgetary needs and making allowances for unpaid assessments, when preparing the budget, the Secretariat must forecast future needs based on the previous year's fiscal results; however, direct observer program expenses can fluctuate greatly depending on the number and duration of trips made, the cost of travel, local observer availability, the use of WCPFC observers, etc. Similarly, revenue can vary according to how much capacity is active each year, assessments paid in a timely manner, vessels changing flag, prior year assessment payments and late fees paid.

**Table 5** (2025-2026 budget) of the aforementioned document was updated to reflect some of the measures discussed during the intersessional meetings held during the first half of the year and the annual meeting

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totaling US\$ 5,000, as well as a carryover of US\$ 30,000 from 2024 for observer training that was not used that year and is planned to be used in the future.

held in Panama in August and September.

In Resolution A-25-01, approved in March 2025, a total expenditure budget of US\$ 3,636,526 was authorized, of which US\$ 2,598,775 corresponds to the Observer Program (50% financed by the AIDCP, equivalent to US\$ 1,299,388) plus other expenses of US\$ 1,037,751.

The table below shows a detailed breakdown of the budget approved in Resolution A-25-01.

	<b>2025</b>
<b>AIDCP INCOME</b>	
Tonnage assessments - Class 6	2,356,846
IATTC portion of observer program	
Investment interest *	60,000
Tonnage assessments – Size class less than 6	5,066
Late fees	14,857
Tonnage assessments - Inactive and sunk	6,490
Tonnage assessments – Prior year size class 6	
<b>TOTAL OPERATIONAL INCOME</b>	<b>2,443,258</b>
<b>OBSERVER PROGRAM EXPENSES</b>	
<b>Direct Observer expenses:</b>	
Compensation and benefits	780,000
Travel	42,500
Supplies and equipment	38,438
Training	0
<b>Subtotal</b>	<b>860,938</b>
<b>Indirect Observer Program expenses:</b>	
IATTC HQ staff:	215,607
IATTC F.O. staff	175,000
Unexpected expenses	
Field office operating expenses	
General operating expenses	19,964
Purchase and maintenance of computer equipment	2,172
Printing, postage, and publication	5,236
Staff travel	1,861
Field office local accounting services	8,835
Field office vehicle purchase and maintenance	8,883
Bank and other fees	893
<b>Total, Observer program expenses</b>	<b>1,299,388</b>
<b>AIDCP EXPENSES (NON-OBSERVER)</b>	
Other IATTC HQ staff expenses	815,088
Other functions of F.O. staff	82,693
Moss Adams financial Audit *	28,487
2024 Pre-Approved Consultancy *	17,610
Financial accounting system (MIP) *	10,533
AIDCP meetings	50,000
Other field office operating expenses	
General operating expenses	12,608
Purchase and maintenance of computer equipment	4,000
Printing, postage, and publication	1,051
Staff travel	1,051
Field office local accounting services	5,932
Field office vehicle purchase and maintenance	7,175
Bank and other fees	1,524
<b>Total, Other expenses</b>	<b>1,037,751</b>
<b>TOTAL AIDCP PROGRAM EXPENSES</b>	<b>2,337,139</b>
Revenue over/(under) expenditures	<b>106,120</b>

Given the circumstances that arose during the budget process, according to document AIDCP-50-03 REV 1, the initial budget presentation included only 50% of the anticipated expenses, as opposed to the traditional AIDCP full budget scheme. This situation represented a significant methodological change to the structure of financial presentations, reflecting a more gradual approach to estimating required financial resources.

Subsequently, document AIDCP-51-01 reported the actual expenses incurred at the end of fiscal year 2024, along with the best estimate of Observer Program income and expenses as of 30 June 2025, and the recommended budget for 2026.

For comparison purposes, Table 5 (2025-2026 budget) was updated using the usual system in which the IATTC contributes 30% of the projected expenditures, both for 2025 and 2026. In addition, for fiscal year 2026, a 3% inflation adjustment was applied to most expenditure items, ensuring the budget reflected the program's financial needs.

It is important to note that the table reflects the stages at which the budget was presented according to the dates of the intersessional meetings and that income updates occurred during those periods. Some 2025 expenditures were adjusted due to knowledge of necessary corrections, while the 2026 amount corresponding to the agreed-upon portion of AIDCP expenses (non-observer) remained unchanged at US\$ 1,066,713, according to the document and the Chair's report.

**Additional details on relevant changes in Table 5 (2025-2026 budget, in US\$):**

- **Class-6 vessel assessments (current year):** An increase of US\$ 1.52 in vessel assessments was proposed to cover the US\$ 10.00 per day increase in remuneration for on-board observers, totaling US\$ 249,000.
- **IATTC payment to the On-Board Observer Program and its effect on the 2026 AIDCP budget:** Although the IATTC traditionally contributed 30% of the total costs of the On-Board Observer Program, for 2025, the organization allocated US\$ 820,000 in its budget for that purpose, and for 2026, it allocated 27.5%, i.e., US\$ 815,168, for the same purpose. These amounts were approved by the IATTC during its 102nd and 103rd annual meetings. Therefore, following its commitment to find an exceptional and extraordinary solution for the 2026 budget, the AIDCP should allocate the equivalent to 72.5% of the cost of the On-Board Observer Program, i.e., US\$ 2,151,060.00.
- **Assessments for vessels smaller than Class 6, late fees, miscellaneous income, inactive vessels, and Class-6 vessel assessments from previous years:** This additional income made it possible to reduce the deficit presented during the meeting held at the beginning of the first half of the year.
- **Compensation and benefits:** The projected increase for 2026 is directly related to the increase in vessel fees and is intended to cover the increase of US\$ 10 per day for observers.
- **Supplies and equipment:** The 2026 budget reflects the recommendation to increase equipment purchases for observers, as detailed in Table 6 of this document, for a total of US\$ 26,000.
- **Training:** Two observer training courses are planned, requiring an additional US\$ 10,000 over and above the amount approved for 2024.
- **IT:** Following the security measures implemented in 2025 to prevent cyberattacks, no significant expenditures are expected in 2026.
- **Legal and accounting services:** The projected increase takes into account possible legal cases related to observers in Ecuador and Venezuela.

TABLA 5. 2025-2026 (US\$) Presupuestos / Budgets	2025	2025	2026	2025	2026
	Ajustado / Adjusted A-25-01	Previsto / Forecasted	Recomendado /Recommended	Actualizado / Updated	Recomendado / Recommended
<b>Ingresos del APICD /AIDCP Income</b>					
Cuotas de buque – Clase 6, año en curso/Vessels assesments current year clase 6	2,356,846	2,438,340	2,438,340	2,458,964	2,689,843
Pago de la CIAT al programa de observadores del APICD/IATTC Payment to the AIDCP Observer Program	779,633	795,581	815,168	820,000	815,168
Cuotas de buques – Menores de clase 6/ Vessel assessments SC less than 6	5,066	12,661	-	12,661	-
Cuotas de buque – Clase 6, años anteriores/ Vessel Assessments prior year-SC6	-	110,345	-	151,139	-
Intereses de inversiones/ Investment interest	60,000	51,043	55,000	55,000	55,000
Recargo por retrasos y miscellaneous/ Late fees and miscellaneous	14,857	49,272	-	54,597	-
Cuotas de buques - Inactivos y hundidos/ Vessel assessments inactive and sunk	6,490	12,650	12,650	15,309	-
<b>TOTAL, INGRESOS OPERACIONALES/ TOTAL OPERATIONAL INCOME</b>	<b>3,222,891</b>	<b>3,469,892</b>	<b>3,321,158</b>	<b>3,567,670</b>	<b>3,560,011</b>
<b>GASTOS DEL PROGRAMA DE OBSERVADORES / OBSERVER PROGRAM EXPENSES</b>					
<b>Costos directos de los observadores/ Direct Observer costs</b>					
Compensación y prestaciones / compensation and benefits	1,560,000	1,560,000	1,560,000	1,560,000	1,809,000
Viajes / travel	85,000	85,000	87,550	85,000	87,550
Suministros y equipo / supplies and equipment	76,875	115,558	141,558	115,558	141,558
Capacitación / Training	0	0	10,000	0	10,000
<b>Subtotal</b>	<b>1,721,875</b>	<b>1,760,558</b>	<b>1,799,108</b>	<b>1,760,558</b>	<b>2,048,108</b>
<b>Costos indirectos del programa de observadores/ Indirect Observer Program costs</b>					
Personal de la sede de la CIAT: científico/técnico / IATTC HQ staff: scientific/technical	431,213	431,214	444,150	431,214	444,150
Costos de mano de obra en el extranjero de la CIAT / IATTC Foreign contract labor cost	350,000	350,000	360,500	350,000	360,500
Costos operacionales oficinas de campo/ F.O operating costs					
Gastos Generales oficinas de campo /General F.O Operating expenses	39,928	39,928	41,126	39,928	41,126
Informatica/ Information Technology	4,344	4,344	4,474	4,344	4,474
Imprenta, franqueo / Printing, postage	10,471	10,472	10,786	10,472	10,786
Viajes de personal / Staff travel	3,722	3,722	3,834	3,722	3,834
Servicios legales y contables / Legal and accounting services	17,671	32,148	33,112	32,148	33,112
Mantenimiento de vehículos de las oficinas de campo / Field office vehicle maintenance	17,765	17,766	18,298	17,766	18,298
Comisiones bancarias y otras / Bank and other fees	1,786	1,786	1,840	1,786	1,840
<b>Total, Costos del Programa los Observadores a bordo / Total, On-board observer Program costs</b>	<b>2,598,775</b>	<b>2,651,938</b>	<b>2,717,228</b>	<b>2,651,938</b>	<b>2,966,228</b>
<b>GASTOS DEL APICD (NO OBSERVADORES)/ AIDCP EXPENSES (NON-OBSERVER)</b>					
Personal de sede de la CIAT : administrativo/ IATTC HQ staff Administrative	815,088	815,088	839,541	815,088	839,541
Otros costos de mano de obra en el extranjero de la CIAT/ Other IATTC Foreign Contract Labor Costs	82,693	82,693	85,174	82,693	85,174
Gastos extrapresupuestario Auditoria/ Audit extrabudgetary Audit	28,487	38,700	30,000	38,700	30,000
2024 Pre-aprobada consultoria/ 2024 Preapproved consultant	17,610	17,610		17,610	
Sistema contable/Accounting system	10,533	10,533	10,849	10,533	10,849
Reuniones del APICD/ AIDCP meetings	50,000	50,000	50,000	50,000	50,000
Otros costos operacionales oficinas de campo/ Other F.O Operating costs					
Gastos generales oficinas de campo/ General F.O operating expenses	12,608	12,608	12,986	12,608	12,986
Informatica/ Information Technology	4,000	38,588	4,120	38,588	4,120
Imprenta, franqueo / Printing, postage	1,051	1,051	1,083	1,051	1,083
Viajes de personal / Staff travel	1,051	1,051	4,000	1,051	4,000
Servicios legales y contables / Legal and accounting services	5,932	3,126	20,000	3,126	20,000
Mantenimiento de vehículos de las oficinas de campo / Field office vehicle maintenance	7,175	7,175	7,390	7,175	7,390
Comisiones bancarias y otras / Bank and other fees	1,524	1,524	1,570	1,524	1,570
<b>Total, Otros gastos/ Total Other Expenses</b>	<b>1,037,751</b>	<b>1,079,747</b>	<b>1,066,713</b>	<b>1,079,747</b>	<b>1,066,713</b>
<b>TOTAL, GASTOS DEL PROGRAMA DEL APICD/ TOTAL AIDCP PROGRAM EXPENSES</b>	<b>3,636,526</b>	<b>3,731,685</b>	<b>3,783,941</b>	<b>3,731,685</b>	<b>4,032,941</b>
Exceso/(insuficiencia) de ingresos sobre los gastos	(413,635)	(261,793)	(462,783)	(164,015)	(472,930)

#### 4.1. Recommendation incorporated into the 2026 budget

##### 4.1.1. Supplies and equipment: observer safety equipment and subscriptions

This table has not changed but is considered relevant for the 2026 recommendations. The Secretariat recommends that a minimum of US\$ 26,000 be added to the budget to allow for the potential replacement of expired equipment, as reflected in Table 5 (Supplies and equipment).

In October 2018, the 38<sup>th</sup> Meeting of the Parties adopted Resolution [A-18-02](#) on improving observer safety at sea: safety equipment, which specified that observers be provided with (1) an independent two-way satellite communication device, and (2) a waterproof personal life-saving beacon. The Secretariat identified the InReach SE+ and ResQLink 400/406 as the most suitable devices ([AIDCP-36 INF-A](#)).

All InReach devices were successfully purchased and distributed in 2020 to all AIDCP programs. 2021 was the first full year where deployment of devices was completed, with annual service plans purchased and budgeted for in the amount of approximately US\$ 60,000 through 2024. **Table 6** still shows the number of deployed devices compared to the number of deployed observer trips. The safety devices are five (5) years of age and may soon begin to require replacement.

<b>TABLA 6. Número de dispositivos de seguridad desplegados, por programa, durante 2024 (incluye algunos viajes sin actividad en el OPO)</b> <b>TABLE 6. No. of safety devices deployed, by program, during 2024 (includes some trips without activity in the EPO)</b>					
Pabellón - Flag	Viajes/unidades desplegadas por programa Trips/units deployed by program			Total viajes – Total trips	% Viajes asignados – Trips assigned
	Programa nacional – National Program	CIAT - IATTC	Total		
Colombia	20	24	44	44	100
Ecuador	167	338	505	505	100
EU-UE	18	17	35	35	100
México	98	104	202	202	100
Nicaragua	11	10	21	21	100
Panamá	62	65	127	127	100
Perú	NA	10	10	10	100
El Salvador	NA	21	21	21	100
Estados Unidos	NA	29	29	29	100
Venezuela	20	17	37	37	100
<b>Total</b>	<b>396</b>	<b>635</b>	<b>1031</b>	<b>1031</b>	<b>100</b>

## 5. SUMMARY

An estimated deficit of US\$ 164,015 is projected for fiscal year 2025. In accordance with the principles of sound administration, this deficit must be deducted from the surplus prior to its use. To comply with the commitment made at the joint AIDCP-IATTC meetings, the projected deficit for December 2026, caused by insufficient contributions and other income, will be covered by deducting the surplus of US\$ 472,930. The remaining US\$ 1,409,399 will be allocated to research, particularly the development of the Close-Kin Mark Recapture (CKMR) Project for dolphin populations.

As a result of the foregoing, the following will be achieved:

- a. Approve the AIDCP budget for 2026, totaling US\$ 4,032,941.

- b. Increase vessel assessments, allowing an increase in observer pay of US\$ 10.00 per day.
- c. Use the surplus to cover the projected deficit as of 31 December 2025.
- d. Avoid a financial deficit in relation to the items budgeted for 2026, with funds derived from the remaining surplus.
- e. Liquidate the surplus by allocating the remaining resources from that fund to dolphin research, in particular the development of the Close-Kin Mark Recapture (CKMR) Project for dolphin populations.