

AGREEMENT ON THE INTERNATIONAL DOLPHIN CONSERVATION PROGRAM
50TH MEETING OF THE PARTIES (EXTRAORDINARY)

La Jolla, California, USA
25–26 March 2025

DOCUMENT AIDCP-50-03 REV

PROPOSED ADJUSTMENT OF THE AIDCP BUDGET

In accordance with the provisions of Article VII, paragraph 1 (t) of the Antigua Convention, one of the functions of the Inter-American Tropical Tuna Commission (IATTC) is “(t) provide the Secretariat for the AIDCP, taking into account the provisions of Article XIV, paragraph 3 of this Convention”. These provisions, on the other hand, stipulate that:

“3. The Commission shall maintain separate accounts for the activities carried out under this Convention and under the AIDCP. The services to be provided to the AIDCP and the corresponding estimated costs shall be specified in the Commission’s budget. The Director shall provide to the Meeting of the Parties to the AIDCP for its approval, and prior to the year in which the services are to be provided, estimates of services and their costs corresponding to the tasks to be carried out pursuant to that Agreement”.

Some of these services and costs correspond to the different tasks carried out by the Secretariat staff, both in the field offices and at the headquarters, who perform a series of tasks to comply with and ensure full compliance with the AIDCP. These tasks can be grouped into two main categories: those corresponding to the support provided to the AIDCP On-Board Observer Program, comprising the IATTC observer program and the corresponding approved national observer programs, which constitutes an essential element of the Agreement, on the one hand, and, on the other hand, various tasks to support the implementation of the Agreement in general (for example, everything related to relations with the Parties, the preparation and organization of meetings, monitoring compliance with the measures adopted, etc.).

In accordance with paragraph 6 of Resolution A-24-01, the Parties, at their 49th meeting last year, requested the submission of an adjusted budget and agreed as follows:

“6. To request the Secretariat to prepare an adjusted budget proposal for the AIDCP and present it for consideration at the Special Meeting of the Parties to be convened in the first quarter of 2025. The adjusted budget should consider the aspects contemplated in Article XIV paragraph 3 of the Antigua Convention and the results of the analysis outlined in paragraphs 4 and 5 of this resolution. To this end, the adjusted budget shall:

- a) Identify the actions and steps that the AIDCP carries out, in particular, but not limited to its OnBoard Observer Programme, to comply with the resolutions agreed within the framework of the Meeting of the Parties and differentiating these from those actions that the AIDCP and the programme itself carry out in compliance with the resolutions adopted by the IATTC.*
- b) Provide a detailed breakdown of the specific relationship of costs and expenses derived from the services that the IATTC provides to the AIDCP. In the event that the same cost or expense is based on compliance with both the IATTC and the AIDCP, a breakdown of the proportional distribution shall be presented in the most equitable manner, taking into account the benefits of those common costs or expenses for each one.*
- c) Be adjusted to the costs and expenses associated exclusively with the activities mandated by the Parties to the AIDCP, including those carried out in that context by its On-Board Observer program.*

- d) Implement the relevant corrections in the format of the AIDCP financial statements to reflect exclusively the costs and expenses related to the services that the IATTC provides to the AIDCP, in accordance with the provisions of the Meeting of the Parties to the AIDCP”.*

This analysis was based on the results obtained and described in documents A-50-01 and A-50-02, which detail the tasks and analysis of the time dedicated by the staff to AIDCP tasks.

This adjusted budget includes the following columns:

- 1- 2025 budget tentatively approved.
- 2- 2025 adjusted budget, considering the requirements of paragraphs 4 and 5 of Resolution A-24-01.

In the tentatively approved adjusted budget, we have taken the following into account:

- A. Class-6 vessel assessment income has been updated to US\$ 2,356,846 as of February 2025.
- B. Actual expenses for 2024.

Additional income was received from the following sources:

- Projected investment interest for the year: US\$ 60,000
 - Income from vessels smaller than Class-6: US\$ 5,066
 - Late fees and misc.: US\$ 14,857
 - Income from inactive and sunk vessels: US\$ 6,490
- C. The IATTC's 30% portion of the Observer Program was based on the calculation of the expenses obtained with this exercise: US\$ 779,633 after deducting US\$ 30,000 from observer training expenses.
 - D. This amount reflects the percentages obtained in the analysis of staff time at the headquarters.
 - E. This amount reflects the update according to the existing staff of the field offices.
 - F. Expenses necessary to comply with the new provisions.

AIDCP INCOME	2025	2025	
	Tentatively Approved Budget	ADJUSTED BUDGET	
		Resolution A-24-01	
Tonnage assessments - Class 6	2,343,656	2,356,846	A
IATTC portion of observer program (30%)	820,000	779,633	B
IATTC portion of observer program (20%)			
Investment interest *		60,000	A
Tonnage assessments – Size class less than 6		5,066	A
Late fees		14,857	A
Tonnage assessments - Inactive and sunk	5,321	6,490	A
Tonnage assessments – Prior year size class 6			
TOTAL OPERATIONAL INCOME	3,168,977	3,222,891	
OBSERVER PROGRAM EXPENSES			
Direct Observer expenses:			
Compensation and benefits	1,560,000	1,560,000	B
Travel	85,000	85,000	
Supplies and equipment	76,875	76,875	
Training	30,000	0	
Subtotal	1,751,875	1,721,875	
Indirect Observer Program expenses:			
IATTC HQ staff:	559,086	431,213	C
IATTC F.O. staff	372,442	350,000	D
Unexpected expenses	0	0	
Field office operating expenses			
General operating expenses	39,929	39,929	
Purchase and maintenance of computer equipment	4,344	4,344	
Printing, postage, and publication	10,471	10,471	
Staff travel	3,722	3,722	
Field office local accounting services	17,671	17,671	
Field office vehicle purchase and maintenance	17,765	17,765	
Bank and other fees	1,786	1,786	
Total, Observer program expenses	2,779,090	2,598,775	
AIDCP EXPENSES (NON-OBSERVER)			
Other IATTC HQ staff expenses	821,484	815,088	C
Other functions of F.O. staff	82,693	82,693	D
Moss Adams financial Audit *	0	28,487	E
2024 Pre-Approved Consultancy *	0	17,610	E
Financial accounting system (MIP) *	0	10,533	E
AIDCP meetings	50,000	50,000	
Other field office operating expenses			
General operating expenses	12,608	12,608	
Purchase and maintenance of computer equipment	4,000	4,000	
Printing, postage, and publication	1,051	1,051	
Staff travel	1,051	1,051	
Field office local accounting services	5,932	5,932	
Field office vehicle purchase and maintenance	7,175	7,175	
Bank and other fees	1,524	1,524	
Total, Other expenses	987,517	1,037,751	
TOTAL AIDCP PROGRAM EXPENSES	3,766,608	3,636,526	
Revenue over/(under) expenditures	(597,631)	(413,635)	

The second table clearly shows all requested analyses to arrive at the proposed adjusted AIDCP budget, which reflects the following:

- A. Class-6 vessel assessment income has been updated to US\$ 2,356,846 as of February 2025.

Additional income was received from the following sources:

- Projected investment interest for the year: US\$ 60,000
- Income from vessels smaller than Class-6: US\$ 5,066
- Late fees and misc.: US\$ 14,857
- Income from inactive and sunk vessels: US\$ 6,490

- B. The IATTC's portion of the Observer Program is not included in order to obtain a result that corresponds only to the AIDCP.

- C. The direct and indirect expenses of the Observer Program are adjusted to reflect 50% for the IATTC and 50% for the AIDCP, including adjustments for analysis of staff time and existing staff of the field offices.

- D. The expenses corresponding to 100% for the AIDCP.

2025 AIDCP FINAL PROPOSED ADJUSTED

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

* Expenses necessary to comply with the new provisions.