

AGREEMENT ON THE INTERNATIONAL DOLPHIN CONSERVATION PROGRAM

53rd MEETING OF THE PARTIES TO THE AIDCP (RESUMED)

La Jolla, California (USA)

October 26, 2026

DOCUMENT AIDCP-53b-01

AIDCP BUDGET

INTRODUCTION

The Agreement on the International Dolphin Conservation Program (AIDCP) is a binding multilateral instrument whose Secretariat is provided by the Inter-American Tropical Tuna Commission (IATTC). Its activities, particularly the On-Board Observer Program, are funded mainly by the assessments paid by Class-6 vessels on the AIDCP Vessel Register, a payment from the IATTC to the observer program, and minor income such as interest on investments and late-payment fees.

The purpose of this meeting is for the Parties to review and approve the AIDCP budget for 2027. To that end, this document presents Adjusted Table 5, which brings together the 2027 budget updated as of October with the most recent information on income and expenses (Scenario 2), proposed as the basis for the Parties' decision, and, as a comparative reference, the projection presented at the Annual Meeting (Scenario 1). For reference, the table also shows the 2026 figures: the budget approved at the 51st Meeting of the Parties resumed (document 51B-01) and the recommended adjusted figures.

Proposed 2027 budget: Scenario 2 (updated to October)

Based on the most recent information, operational income for 2027 is projected at US\$3,742,459 and operational expenses at US\$3,967,844, resulting in a budget deficit of US\$225,385.

Income consists of Class-6 vessel assessments (US\$2,800,377), the IATTC payment to the observer program (US\$877,082) approved at the IATTC plenary in Lisbon Portugal, and other income, mainly interest on investments (US\$65,000). Expenses comprise the cost of the observer program (US\$3,002,719) and other AIDCP expenses (US\$965,125).

Variance from the Annual Meeting projection (Scenario 1)

The Annual Meeting projection foresaw operational income of US\$3,774,822, expenses of US\$3,885,186, and a budget shortfall of US\$110,364. Scenario 2 increases the shortfall by US\$115,021 (from US\$110,364 to US\$225,385) due to two variances:

- 1- Income: Class-6 vessel assessments decrease from US\$2,832,740 to US\$2,800,377 (US\$32,363 less), due to the fleet's lower well volume (approximately 170,029 m³ compared with 172,000 m³).

- 2- Expenses: the cost of the observer program increases from US\$2,923,608 to US\$3,002,719 (US\$79,111 more). Observer compensation and benefits are kept at the 2026 level (US\$1,819,292) instead of the US\$1,700,000 in Scenario 1 (US\$119,292 more), an effect partly offset by lower travel and supplies expenses (US\$36,649) and indirect costs (US\$32,279). Figures are rounded (± 1).

Other AIDCP expenses are practically the same (US\$961,578 and US\$965,125). In both scenarios, the IATTC payment to the observer program is kept at the amount authorized by the IATTC Annual Meeting (US\$877,082). However, the amount corresponding to 30% is US \$ 900,816, and the investment interest is projected at US\$65,000.

	2026 Adjusted (October) (US\$)	2027 Scenario 1 (Annual reunion reference) (US\$)	2027 Scenario 2 (October) basis for decision (US\$)	Diferencia Scen. 2 – Scen. 1 (US\$)
Vessel assessments – Current year size class 6	\$2,903,496	\$2,832,740	\$2,800,377	\$(32,363)
IATTC payment to the AIDCP Observer Program	815,168	877,082	877,082	0
Other Income	150,002	65,000	65,000	0
Total, Operational income	3,868,666	3,774,822	3,742,459	(32,363)
Observer program Costs	2,913,127	2,923,608	3,002,719	79,111
Total Other expenses	886,252	961,578	965,125	3,547
Total Expenses AIDCP	3,799,379	3,885,186	3,967,844	82,658
Excess / Shortfall	\$69,289	\$(110,364)	\$(225,385)	\$(115,021)

Compared with Scenario 1, Scenario 2 shows a revenue decrease of \$32,363 and an expense increase of \$82,658. Together, these changes result in a net adjustment of \$115,021, increasing the estimated shortfall from \$110,364 to \$225,385.

Funding the Budget Shortfall

The projected shortfall of US\$225,385 under Scenario 2 can be covered through the following alternatives, which the Parties may decide on the following:

- 1- From the accumulated surplus, estimated at US\$1,429,305 as of 31 December 2026, after the CKMR project. The shortfall is equivalent to 15.8% of that surplus.
- 2- Through an adjustment to the vessel fee. The break-even fee, which would balance projected revenues and expenses, is estimated at US\$17.80 per m³, an increase of US\$1.33 over the current rate of US\$16.47 per m³. This adjustment would require collecting US\$3,025,762 in fees from Class 6 vessels, based on an approximate carrying capacity of 170,029 m³.
- 3- A combination of both: a smaller adjustment of the assessment, with the remainder covered from the accumulated surplus.

Action requested from the Parties

The Parties are invited to:

- 1- Approve the AIDCP budget for 2027 based on Scenario 2, updated as of October, with operational income of US\$3,742,459 and expenses of US\$3,967,844.
- 2- Decide how the projected shortfall of US\$225,385 will be covered: from the accumulated surplus, through an adjustment of the vessel assessment, or a combination of both.
- 3- Note that Scenario 1 (Annual Meeting) is presented solely as a comparative reference.

TABLA 5. Presupuestos de 2026-2027 (US\$) / TABLE 5. 2026-2027 budgets (US\$)

Presupuestos de 2026-2027 (US\$) / TABLE 5. 2026-2027 budgets (US\$)	2026	2026	2026	2027	2027
	Approved/ Aprobado (\$1B-01)	Recomendado Ajustado/ Recommended Adjusted	Recomendado Ajustado/ Recommended Adjusted	Proyectado Projected	Proyectado Projected
INGRESOS DEL APICD / AIDCP INCOME		Annual Meeting	October Meeting	Annual Meeting	October Meeting
Cuotas de buques – Clase 6, año en curso / Vessel assessments – Current year size class 6	2,689,843	2,832,740	2,903,496	2,832,740	2,800,377
Pago de la CIAT al programa de observadores del APICD / IATTC contribution to the AIDCP Observer Program	815,168	815,168	815,168	877,082	877,082
Cuotas de buques – Menores de clase 6 / Vessel assessments – Size class less than 6		5,579	13,946		
Cuotas de buques – Clase 6, años anteriores / Vessel assessments – Prior year size class 6			18,858		
Intereses de inversiones / Investment interest	55,000	58,971	74,790	65,000	65,000
Recargo por retrasos y misceláneos / Late fees and miscellaneous		23,054	34,614		
Cuotas de buques - Inactivos y hundidos / Vessel assessments - Inactive and sunk		7,794	7,794		
Contribución extrapresupuestaria voluntaria / Voluntary extrabudgetary contribution					
TOTAL, INGRESOS OPERACIONALES / TOTAL OPERATIONAL INCOME	3,560,011	3,743,306	3,868,666	3,774,822	3,742,459
GASTOS DEL PROGRAMA DE OBSERVADORES / OBSERVER PROGRAM EXPENSES					
Costos directos de los observadores: / Direct Observer costs:					
Compensación y prestaciones / Compensation and benefits	1,809,000	1,695,218	1,819,292	1,700,000	1,819,292
Viajes / Travel	87,550	98,765	90,370	113,580	103,926
Suministros y equipo / Supplies and equipment	141,558	134,906	86,949	117,422	90,427
Capacitación / Training	10,000	10,000	10,903	0	0
Subtotal / Subtotal	2,048,108	1,938,888	2,007,515	1,931,002	2,013,645
Costos indirectos del programa de observadores: / Indirect Observer Program costs:					
Personal de sede de la CIAT científico/técnico / IATTC HQ staff: científico/technical	444,150	491,925	488,528	515,602	512,069
Costos de mano de obra en el extranjero de la CIAT / IATTC foreign contract labor costs	360,500	332,462	332,462	378,761	378,761
Costos operacionales oficinas de campo / Field office operating costs					
Gastos generales oficinas de campo / General F.O. operating expenses	41,126	35,604	36,605	37,028	37,028
Informática / Information technology	4,474	4,474	4,474	4,474	4,474
Imprenta y franqueo / Printing and postage	10,786	1,392	1,392	1,448	1,448
Viajes del personal / Staff travel	3,834	64	64	500	500
Servicios legales y contables / Legal and accounting services	33,112	29,309	28,700	34,436	34,436
Mantenimiento de vehículos de las oficinas de campo / Field office vehicle maintenance	18,298	11,446	11,940	18,298	18,298
Comisiones bancarias y otras / Bank and other fees	1,840	1,427	1,448	2,059	2,059
Total, Costo del programa de observadores a bordo / Total, Observer program costs	2,966,231	2,846,992	2,913,127	2,923,608	3,002,719
GASTOS DEL APICD (NO OBSERVADORES) / AIDCP EXPENSES (NON-OBSERVER)					
Personal de sede de la CIAT: administrativo / IATTC HQ staff: administrative	839,541	662,660	659,261	689,166	689,166
Otros costos de mano de obra en el extranjero de la CIAT / Other IATTC foreign contract labor costs	85,174	72,317	72,317	83,610	83,610
Gastos extrapresupuestarios Auditoria / Extrabudgetary Audit expenditures	30,000	15,500	15,984	18,000	18,000
2024 preaprobada consultoria / 2024 Pre-approved consultant					
Gastos extrapresupuestarios indemnización / Extrabudgetary severance expenditures					
Reuniones del APICD / AIDCP meetings	50,000	47,896	49,950	52,000	52,000
Otros costos operacionales oficinas de campo / Other field office operating costs					
Gastos generales oficinas de campo / General F.O. operating expenses	12,986	8,609	8,849	12,986	12,986
Sistema contable / Accounting system	10,849	3,725	3,725	5,374	5,374
IT Compras y mantenimiento/IT Purchase and maintenance	4,120	7,776	12,146	8,087	12,632
Almacenamiento de información en nube/ Information storage in cloud		32,198	26,531	33,486	33,486
Imprenta, franqueo / Printing, postage	1,083	1,083	1,100	21,126	21,126
Viajes del personal / Staff travel	4,000	1,000	2,096	1,040	2,000
Servicios legales y contables / Legal and accounting services	20,000	20,000	20,000	20,800	20,000
Mantenimiento de vehículos de las oficinas de campo / Field office vehicle maintenance	7,390	7,390	7,506	7,686	7,686
Comisiones bancarias y otras / Bank and other fees	1,570	7,902	6,788	8,218	7,059
Total, Otros gastos / Total, Other expenses	1,066,713	888,056	886,252	961,578	965,125
TOTAL, GASTOS DEL PROGRAMA DEL APICD / TOTAL AIDCP PROGRAM EXPENSES	4,032,944	3,735,048	3,799,379	3,885,186	3,967,844
Exceso/(insuficiencia) de ingresos sobre los gastos / Revenue over/(under) expenditures	(472,932)	8,260	69,289	(110,364)	(225,385)