

Comisión Interamericana del Atún Tropical
Inter-American Tropical Tuna Commission



CAF-05-04

Examen de los presupuestos de 2018 y 2019
Review of proposed budgets for 2018 and 2019

CIAT
IATTC

92^a Reuniones Anuales de la CIAT y el APICD
92nd Meeting of the IATTC and AIDCP Annual Meetings

Categorías de la CIAT–IATTC Categories

Administración Administration	A
Programa de Recolección de datos y bases de datos Data collection and database program	B
Programa de biología y ecosistema Biology and ecosystem program	C
Programa de evaluación de poblaciones Stock assessment program	D
Programa de captura incidental y APICD Bycatch and AIDCP program	E
30 % del presupuesto de observadores del APICD 30% of the AIDCP observer budget	F

Tabla 1. Presupuesto de 2016

Table 1. 2016 budget

	1	2	3	4	5a	5b
	Requested	Reduction	Approved	Actual	US\$	%
HEADQUARTERS SALARIES AND BENEFITS:						
Salaries	3,385,423	(173,858)	3,211,565	3,208,128	(3,437)	(0.09)
Employee benefits:						
Group insurance: Medical insurance	360,000	(40,000)	320,000	308,110	(11,890)	(3.72)
Life, disability and personal accident insurance	23,000	(1,000)	22,000	27,743	5,743	26.10
Workmen's compensation insurance	30,000	(30,000)	-	14,504	14,504	100.00
Social security	220,000	(5,000)	215,000	219,806	4,806	2.24
Pension fund (IFCPF)	465,000	-	465,000	410,461	(54,539)	(11.73)
403 (b) Retirement plan	232,127	(20,000)	212,127	238,641	26,514	12.50
Subtotal, Headquarters salaries and benefits	4,715,550	(269,858)	4,445,692	4,427,393	(18,299)	
OPERATING COSTS:						
Field office facilities and related supplies	124,020	(10,000)	114,020	74,856	(39,164)	(34.35)
Field office staff salaries	505,000		505,000	500,533	(4,467)	(0.88)
Headquarters office expenses	176,710	(10,000)	166,710	154,225	(12,485)	(7.49)
Purchase and maintenance of computer equipment	100,000	(10,000)	90,000	77,126	(12,874)	(14.30)
Vehicles:						
Purchases	35,000	(35,000)	-	-	-	-
Operational (fuel, maintenance, etc.)	10,305		10,305	18,859	8,554	83.0
Parking	15,000		15,000	12,704	(2,296)	(15.31)
Insurance, licenses and permits	22,000	(2,000)	20,000	3,337	(16,663)	(83.32)
Printing documents, mail, and publications	10,000	(2,000)	8,000	20,216	12,340	152.70
Staff travel	169,420	(33,000)	136,420	96,272	(40,148)	(29.43)
IATTC meetings (excluding annual meetings)	65,000		65,000	77,340	12,340	18.98
Contracts: Annual audit and tax reporting	32,000		32,000	21,683	(10,317)	(32.24)
Payroll services	10,000		10,000	11,354	1,354	13.54
Other professional services	183,000	(173,000)	10,000	21,092	11,092	110.92
Bank and other fees	10,000		10,000	6,143	(3,857)	(38.57)
Subtotal, Operating costs	1,467,455	(275,000)	1,192,455	1,095,739	(96,716)	
Subtotal, Headquarters salaries and benefits + Operating costs	6,183,005	(545,474)	5,637,531	5,523,132	(114,399)	
Observer program	829,642	(44,026)	785,616	822,988	37,372	4.76
TOTAL Operating budget	7,012,647	(589,500)	6,423,147	6,346,120	(77,027)	

Diferencias significativas (> US\$ 15,000 y 10%) :
Significant variances (> US\$ 15,000 and 10%):

- **Fondo de Pensiones (IFCPS)** (US\$ (54,539); (11.73)): Representa la contribución extraordinaria pendiente por ser enviada al IFCPS.
- **Plan de retiro 403 (b)** (US\$ 26,514; 12.50): Representa la reducción al presupuesto original solicitado de 2016.
- **Instalaciones de las oficinas de campo y suministros relacionados** (US\$ (39,164); (34.35%)): se han mantenido los costos de las oficinas de campo en un nivel mínimo debido a limitaciones presupuestarias.
- **Seguros, licencias y permisos** (US\$ (16,663); (83.32%)): los costos relacionados con permisos y licencias para el laboratorio han sido más bajos que lo previsto, al igual que el seguro para vehículos más antiguos.
- **Viajes del personal** (US\$ (40,148); (29.43%)): los miembros del personal lograron obtener apoyo de organizaciones patrocinadoras para asistir a reuniones que implican viajar, reduciendo así los gastos a un mínimo durante 2016.
- Aunque las **reuniones de la CIAT** no fueron consideradas como una variación significativa, cabe notar que aproximadamente el gasto de US\$ 33,000 para la reunión extraordinaria en octubre de 2016 no fue presupuestado.

- **Pension fund (IFCPF)** (US\$ (54,539); (11.73)): Represents extraordinary contribution to be sent to the IFCPF.
- **403 (b) Retirement plan** (US\$ 26,514; 12.50): Represents the reduction to the 2016 initial budget request.
- **Field office facilities and related supplies** (US\$ (39,164); (34.35%)): Field office costs have been kept to a minimum due to budget constraints.
- **Insurance, licenses and permits** (US\$ (16,663); (83.32%)): Costs related to lab permits and licenses have been lower than anticipated, as was insurance for older vehicles.
- **Staff travel** (US\$ (40,148); (29.43%)): Staff members were successful in obtaining support from sponsoring organizations to attend meetings requiring travel, thus keeping these costs to a minimum during 2016.
- Although **IATTC meetings** was not considered a significant variance, it is worth noting that approximately US\$ 33,000 in non-budgeted costs were incurred for the extraordinary meeting in October.

Tabla 2. Gastos operacionales, en US\$, por categoría presupuestal y partida, 2016

Table 2. Operational expenses, in US\$, by budget category and line item, 2016

	ADMIN	DATA	BIO/ECO	STOCK	BYCATCH/ AIDCP	Subtotal IATTC	30% OBSER	TOTAL
HEADQUARTERS SALARIES AND BENEFITS:								
Salaries	716,444	523,666	901,021	643,182	423,815	3,208,128	157,507	3,365,635
Employee benefits								
Group insurance: Medical insurance	65,014	70,871	89,209	49,153	33,862	308,108	15,947	324,055
Life, disability and personal accident insurance	4,716	11,132	5,114	2,368	4,412	27,742	620	28,362
Workmen's compensation insurance	5,869	2,399	3,220	1,738	1,279	14,505	809	15,314
Social security	48,479	37,539	62,552	41,269	29,966	219,805	10,346	230,151
Pension fund (IFCPF)	14,991	87,612	185,348	47,067	75,444	410,462	16,017	426,479
403 (b) Retirement plan	44,071	18,536	23,465	46,929	105,640	238,641	7,858	246,499
Subtotal headquarters salaries and benefits	899,584	751,755	1,269,929	831,706	674,418	4,427,392	209,104	4,636,495
OPERATING COSTS:								
Field office facilities and related supplies	-	51,236	522	-	23,098	74,856	30,167	105,023
Field office staff salaries	-	212,875	195,096	-	92,562	500,533	77,836	578,369
Observer costs	-	-	-	-	-	-	505,882	505,881
Headquarters office expenses	18,344	1,456	130,071	134	4,220	154,225	-	154,224
Purchase and maintenance of computer equipment	22,279	6,542	37,119	6,781	4,405	77,126	-	77,127
Vehicles: Purchases	-	-	-	-	-	-	-	-
Operational (fuel, maintenance, etc.)	7,474	-	11,070	132	183	18,859	-	18,859
Parking	12,704	-	-	-	-	12,704	-	12,704
Insurance, licenses and permits	2,645	20	672	-	-	3,337	-	3,337
Printing documents, mail and publications	4,258	31	15,283	644	-	20,216	-	20,216
Staff travel	43,427	2,491	29,428	19,089	1,838	96,272	-	96,273
IATTC meetings (excluding annual meetings)	40,157	2,435	71	34,677	-	77,340	-	77,340
Contracts: Annual audit and tax reporting	21,683	-	-	-	-	21,683	-	21,683
Payroll services	11,354	-	-	-	-	11,354	-	11,354
Other professional services	3,495	-	17,259	-	338	21,092	-	21,092
Bank and other fees	5,323	-	820	-	-	6,143	-	6,143
Subtotal operating costs	193,143	277,086	437,411	61,457	126,644	1,095,740	613,885	1,709,625
TOTAL operating costs	1,092,727	1,028,841	1,707,339	893,163	801,062	5,523,132	822,988	6,346,120

Información suplemental–Supplementary information

	CATEGORY				
	A	B	C	D	E
Salaries	\$716,444	\$523,666	\$901,021	\$643,182	\$423,815
Observer costs	-	-	-	-	-
Employee benefits	183,141	228,089	368,908	188,524	250,603
Contract and labor expenditures	-	212,875	191,495	-	92,562
Travel	83,583	7,838	29,499	53,766	2,609
Consulting and support	36,532	-	20,034	-	339
Research supplies	-	17	6,982	-	51
Occupancy	5,977	16,785	66,785	-	12,625
Office supplies	12,367	5,759	56,649	134	2,296
Vehicles and maintenance	20,178	19,512	11,070	132	7,586
Information technology	13,275	7,449	13,429	6,781	5,082
Printing and postage	4,258	1,125	15,283	644	870
Equipment and maintenance	9,004	1,750	23,851	-	877
Bank and other fees	7,968	1,867	1,505	-	789
Legal and professional fees	-	2,109	825	-	958
	\$1,092,727	\$1,028,841	\$1,707,336	\$893,163	\$801,062
				Total categories A-E	5,523,129
				AIDCP	313,932
				Observer Program	2,743,292
				Transshipment Program	1,056,479
				Special Projects	897,728
					\$10,534,560

Tabla 3. Proyectos especiales, en US\$, 2016**Table 3.** Special projects, in US\$, 2016

	Income	Expenses	+/-
Collection of data on bycatches of sharks (GEF/FAO)	229,765	229,765	-
IATTC / AIDCP Performance review	138,002	138,002	-
2016 annual meeting	82,358	175,622	(93,264)
2016 capacity meeting	15,990	15,990	-
Travel costs for the Director candidates	11,835	11,835	-
Western Pacific out of area activity	78,601	57,266	21,336
Dolphin population assessment (EU, ISSF, Mexico)	67,265	67,265	-
Testing of non-entangling and biodegradable FADS (EU, ISSF)	63,368	63,368	-
Simulation testing of reference points	42,583	42,583	-
Contracts for services at Achotines Laboratory	38,840	22,204	16,636
Pacific Tuna Tagging Program	27,210	27,239	(29)
Nutritional studies of yellowfin tuna	20,400	-	20,400
Shark mitigation studies (ISSF)	11,620	11,620	-
CAPAM (NOAA / ISSF /UCSD)	6,668	6,668	-
Other projects	7,150	3,295	3,855
Total	841,654	872,720	(31,066)
Transshipment program	\$1,056,479	\$1,056,479	-
Capacity-building fund	\$110,665	\$33,829	\$76,836

Estado de activo, pasivo, y balance de fondos
Statement of assets, liabilities, and fund balance

ASSETS	
Current Assets	
Cash and cash equivalents	\$ 5 343 859
Accounts receivable	106 028
Expense reimbursement	3 665
Total current assets	5 453 552
Real Property	200 775
Total assets	\$ 5 654 327
LIABILITIES AND FUND BALANCES	
Current Liabilities	
Accrued expenses and other liabilities	\$ 1 209 115
Deferred revenue	2 503 201
Total current liabilities	3 712 316
Commitments and Contingencies (Note 4)	
Fund Balances	
General fund	1 741 236
Real property fund	200 775
Total fund balances	1 942 011
Total liabilities and fund balances	\$ 5 654 327

Ingresos diferidos 2016
2016 Deferred revenue

Detalle de ingresos diferidos Deferred revenue detail	US\$
Cuotas de buques de 2017 2017 Vessel assessments	\$ 2 186 106
Saldo de fondos del convenio de subvención Grant agreement funds balance	142 778
Traspaso de fondos de transbordos de 2016 2016 Transshipment carryover	132 498
Pago recibido como anticipo de 2017 2017 Transshipment prepayment	41 819
	\$ 2 503 201

TABLA 4. Contribuciones de los miembros recibidas durante 2016, en US\$
TABLE 4. Member contributions received during 2016, in US\$

	Payments of past arrears	budget contributions		Total
		2016	2017	
Belize	-	45,506	-	45,506
Canada	-	122,147	-	122,147
China	-	103,300	-	103,300
Costa Rica	-	78,892	-	78,892
Ecuador	-	1,159,626	-	1,159,626
El Salvador	-	62,400	-	62,400
European Union	-	360,763	-	360,763
France	-	101,460	-	101,460
Guatemala	14,337	29,527	-	43,864
Japan	-	350,029	-	350,029
Korea	-	184,896	-	184,896
Mexico	-	952,017	-	952,017
Nicaragua	-	62,478	-	62,478
Panama	218,099	-	-	218,099
Peru	5,084	42,509	-	47,593
Chinese Taipei	-	170,553	-	170,553
United States of America	-	1,746,553	-	1,746,553
Vanuatu	18,572	47,366	28,106	94,044
Total contributions	\$ 256,092	\$ 5,620,022	\$ 28,106	5,904,220
Unpaid 2016 budget contributions at year end		1,154,210		
2016 approved budget		\$ 6,774,232		

Estado de resultados—Statement of activities

Total member contributions	\$ 5 904 220
Tonnage assessments	2 614 192
Transshipment program revenue	1 056 479
Other contract revenue	648 621
Other revenue	46 348
Workshop / meeting revenue	22 121
Total revenue	\$ 10 291 981

TABLA 6. Contribuciones pendientes, en US\$, al 19 de julio de 2017**TABLE 6.** Contributions outstanding in US\$, as of 19 de July 2017

	Años previos Previous years	FY 2016	FY 2017	Total
CHN	-	25,186	149,021	174,207
COL	46,748	309,591	279,534	635,873
SLV	-	-	62,460	62,460
GTM	-	-	29,131	29,131
FRA	-	-	-	-
KIR	31,839	33,191	33,424	98,454
NIC	-	-	-	-
PAN	1,183,125	359,070	477,072	2,019,267
PER	-	-	1,363	1,363
VEN	-	-	374,480	374,480
Total	1,261,712	727,038	1,306,546	3,295,296

Contribuciones pendientes, en US\$, al 23 de junio de 2016
 Contributions outstanding as of 23 June 2016

(US\$)	Previous years	FY 2015	FY 2016	Total
China	-	-	128,486	128,486
Colombia	-	46,748	309,591	356,339
Ecuador	-	-	1,159,626	1,159,626
El Salvador	-	-	62,400	62,400
Guatemala	-	-	26,370	26,370
Kiribati	-	31,839	33,191	65,030
Mexico	-	-	952,017	952,017
Nicaragua	-	-	62,478	62,478
Panama	1,524,249	356,551	359,070	2,239,870
Peru	-	-	10,115	10,115
Vanuatu	-	18,572	47,366	65,938
Venezuela	486,735	425,841	402,721	1,315,297
Total	\$ 2,010,984	\$ 879,551	\$3,553,432	\$ 6,443,967

Tabla 7. Aumento (reducción) de los gastos operacionales presupuestados
Table 7. Increase (decrease) in budgeted operational expenditures

		3	4	5
Categoría Category		2017 (approved)	Difference 2017-2018	2018 (requested)
A		1,106,380	85,637	1,192,017
B		1,058,499	67,084	1,125,583
C		1,858,158	172,210	2,030,368
D		901,667	130,791	1,032,458
E		831,053	54,987	886,040
F		849,624	-	849,624
Total		6,605,381	510,709	7,116,090
CBF		132,108	10,214	142,322

*Amount is based upon the AIDCP budget request for 2017 (Doc MOP-33-06); subject to change when 2017 and 2018 budgets are approved by the AIDCP Parties.

Incremento del presupuesto operacional aprobado de 2017 y solicitado para 2018 Increase from approved 2017 to requested 2018 operational budgets

1. Salaries and benefits (US\$ 370 709):

- Reflects an increase to the original 2017 budget request as presented in 2015 taking into consideration the salaries of two open positions filled in late 2016 and 2017 for (US\$ 234,647)
- To obtain an insurance policy for employees while on business travel (US\$ 14,000)
- A 2% COLA (cost-of-living adjustment) increase in salaries and benefits (US\$ 122,062)

2. Pension fund (US\$ 50 000):

- Special contribution toward the accumulated deficit of the IFCPF.

3. Field office facilities and related expenses (US\$ 15 000):

- Current field office vehicles are very old, and require replacement.

4. Field office staff salaries (US\$ 10 000):

- A 2% COLA (cost-of-living adjustment) increase in salaries and benefits.

5. Purchase and maintenance of computer equipment (US\$ 10 000):

- Adjusted to reflect anticipated needs

Incremento del presupuesto operacional aprobado de 2017 y solicitado para 2018 (Cont.) Increase from approved 2017 to requested 2018 operational budgets (Cont.)

6. Purchase of vehicle (US\$ 10 000):

- Trade-in value of vehicles depreciate every year requiring additional funding to replace.

7. Running costs of vehicles (US\$ 14 000):

- This item was under-budgeted requiring additional funding to cover anticipated costs and anticipated increase in insurance for newer model vehicles.

8. Printing and postage (US\$ 8 000):

- To preserve its library, the IATTC is currently binding its reports, requiring additional funding. In addition, it takes into consideration the increasing cost of postage, and publication.

9. IATTC meetings (excluding annual meetings) (US\$ 15 000):

- This item was under-budgeted in 2017, requiring additional funding to cover anticipated costs as the costs of travel continue to rise.

10. Annual audit and tax reporting (US\$ 3 000):

- This item was under-budgeted in 2017, requiring additional funding to cover anticipated costs.

11. Payroll services (US\$ 5 000):

- This item was under-budgeted in 2017, requiring additional funding to cover anticipated costs.

Tabla 8. Cifras comparativas, en US\$, por partida presupuestal, AF 2017-2019

Table 8. Comparative figures, in US\$, by budget line item, FYs 2017-2019

	2017 (approved)	2018 (requested)	2019 (projected)
HEADQUARTERS SALARIES AND BENEFITS: Salaries	3,214,952	3,547,928	3,600,000
Group insurance: Medical insurance	347,000	347,000	353,940
Life, disability and personal accident insurance	23,460	28,000	28,560
Workmen's compensation insurance	-	14,000	14,000
Social security	234,201	239,323	244,000
Pension fund (IFCPS)	515,000	565,000	565,000
403 (b) Retirement plan	240,929	255,000	260,100
Subtotal, Headquarters salaries and benefits	4,575,542	4,996,252	5,065,600
OPERATING COSTS:			
Field office facilities and related supplies	85,000	100,000	100,000
Field office staff salaries	505,000	515,000	525,000
Headquarters office expenses	175,910	175,910	179,428
Purchase and maintenance of computer equipment	90,000	100,000	100,000
Vehicles: Purchases	20,000	30,000	-
Operational (fuel, maintenance, etc.)	24,305	38,305	39,071
Parking	15,000	15,000	15,000
Insurance, licenses and permits	6,000	6,000	6,120
Printing and postage	12,000	20,000	20,400
Staff travel	120,000	120,000	122,400
IATTC meetings (excluding annual meetings)	65,000	80,000	81,600
Contracts: Annual audit and tax reporting	32,000	35,000	35,700
Payroll services	10,000	15,000	15,300
Other professional services	10,000	10,000	10,200
Bank and other fees	10,000	10,000	10,200
Subtotal, Operating costs	1,180,215	1,270,215	1,260,419
ANNUAL MEETINGS: Meeting venue	-	-	-
Subtotal, Salaries and benefits, Annual meetings, and Operating costs	5,755,757	6,266,467	6,326,019
AIDCP program	849,624	849,624	873,190
Total, Operating costs	6,605,381	7,116,091	7,199,209
Capacity Building Fund	132,108	142,322	143,984
TOTAL BUDGET	\$ 6,737,489	\$ 7,258,413	\$ 7,343,193



Preguntas-Questions

