

CONTRIBUCIONES PENDIENTES DE LOS MIEMBROS A 1 DE AGOSTO DE 2023, US\$

MEMBER CONTRIBUTIONS OUTSTANDING THROUGH 1 AUGUST 2023, US\$

TABLE / TABLA 5

	Años previos Previous years	AF/FY 2022	AF/FY 2023	Total
 Panamá	1,175,016	817,736	800,106	2,792,858
 México	-	-	1,155,883	1,155,883
 Venezuela	1,336,733	204,157	199,042	1,739,932
 Colombia	-	-	300,522	300,522
 Perú	-	3,418	199,671	203,089
 Corea	-	-	221,402	221,402
 Guatemala	-	-	18,897	18,897
Total	2,511,749	1,025,311	2,895,523	6,429,165

COMISIÓN INTERAMERICANA DEL ATÚN TROPICAL INTER-AMERICAN TROPICAL TUNA COMMISSION



INFORMACIÓN REFERENTE A LOS ESTADOS FINANCIEROS 31 DE DICIEMBRE 2022
INFORMATION RESPECTIVE OF THE AUDITED FINANCIAL STATEMENTS DECEMBER 31, 2022

Reuniones Anuales de CIAT –IATTC Annual Meetings
08 de agosto - 08 August, 2023 – Victoria, British Columbia, Canada

ESTADO DE ACTIVO, PASIVO Y BALANCE DE FONDOS, 31 DE DICIEMBRE 2022

STATEMENT OF FINANCIAL POSITION AUDITED FINANCIAL STATEMENTS DECEMBER 31, 2022

ASSETS - ACTIVOS

CURRENT ASSETS / ACTIVOS CIRCULANTES	CIAT	AIDCP	RES - A-19-01	CBF	EMP	TSP	TOTAL
Cash / Efectivo	4,956,156	4,102,023	112,753	425,295	98,121	559,280	10,253,628
Accounts receivable / Cuentas por cobrar	919,645	-	-	-	-	-	919,645
Employee advances / Anticipos empleados	8,004	-	-	-	-	-	8,004
Total current assets / Total activos circulantes	5,883,805	4,102,023	112,753	425,295	98,121	559,280	11,181,277
Real Property / Propiedad Real	200,775	-	-	-	-	-	200,775
TOTAL ASSETS / TOTAL ACTIVOS	6,084,580	4,102,023	112,753	425,295	98,121	559,280	11,382,052

SITUACIÓN FINANCIERA DE ESTADOS AUDITADOS, 31 DE DICIEMBRE 2022
STATEMENT OF FINANCIAL POSITION AUDITED FINANCIAL STATEMENTS DECEMBER 31, 2022

LIABILITIES - PASIVOS

CURRENT LIABILITIES/ PASIVO CIRCULANTE	CIAT	AIDCP	RES - A-19-01	CBF	EMP	TSP	TOTAL
Accrued expenses and other liabilities	1,354,024	-	-	-	-	-	1,354,024
Acreeedores diversos y otras cuentas por pagar	794,029	1,947,210	-	-	-	559,280	3,300,519
Total current liabilities / Total pasivos circulantes	2,148,053	1,947,210	-	-	-	559,280	4,654,543

COMMITMENTS AND CONTINGENCIES

FUND BALANCES/ SALDO DE FONDO							
General fund / Fondo general	3,735,752	2,154,813	112,753	425,295	98,121	-	6,526,734
Real property fund/ Propiedad real	200,775	-	-	-	-	-	200,775
Total fund balances Total fondos	3,936,527	2,154,813	112,753	425,295	98,121	559,280	6,727,509
Total Lab. & Fund Bal Total pasivo y saldo de fondo	\$6,084,580	\$4,102,023	\$112,753	425,295	98,121	559,280	\$11,382,052

TRASPASO / CARRYOVER 2020 - 2022

	2022	2021	2020
Efectivo al 31 de diciembre / Effective December 31st	\$10,253,628	\$10,011,682	\$6,294,373
Activos circulantes e inversiones / Current assets and investments	927,649	536,436	532,876
Subtotal de activos disponibles / Available assets subtotal	11,181,277	10,548,118	6,827,249
MENOS fondos reservados - MINUS reserved funds			
APICD - AIDCP	(2,154,813)	(2,430,492)	(2,388,086)
Fondos de Desarrollo de Programas Nacionales / National Program Development Funds	(112,753)	(207,269)	0
Programa de transbordos - Transshipment Program	(559,280)	(354,383)	(255,607)
Fondo de Fomento de Capacidad / Capacity Building Fund	(425,295)	(280,045)	(100,138)
Fondos del PRM / EMP Funds	(98,121)	0	0
Pasivos circulantes / Current liabilities			
CIAT / IATTC	(2,148,053)	(2,635,337)	(2,720,595)
AIDCP vessel assessments / APICD cuotas de buques	(1,947,210)	(2,104,163)	(2,166,728)
SALDO / BALANCE	\$3,735,752	\$2,536,429	\$(803,905)

IATTC Financial Regulations - Jun 2008

4. PUBLICATION OF BUDGET

4.1. The budget of the Commission showing the projects proposed and the estimated cost of each, together with actual expenditures for the previous year, shall be printed in the annual report of the Commission.

5. APPROPRIATIONS

5.1. The appropriations voted by the Commissions to the extent they are received from the Contracting Parties, shall constitute an authorization to the Director of Investigations to incur obligations and make payments for the purposes for which the appropriations were voted and up to the amounts so voted.

5.2. The Director of Investigations is authorized to carry forward unobligated funds from one fiscal year to the next in the amount of 25% of the total budget to meet contingencies. When the amount of such unobligated funds exceed 25% the Director shall consult with the Commissioners 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 were billed for in that fiscal year.

5.3. Transfer between appropriation Sections (projects) may be made by the Director of Investigations up to an amount equal to 20% of the original appropriations for any Section (project). Transfer between appropriation Sections (projects) in excess of this amount must be authorized by the Chairman of the Commission.

CIAT Reglamento financiero (Jun 2008)

4. PUBLICACIÓN DEL PRESUPUESTO

4.1. En el informe anual de la Comisión se debe presentar el presupuesto de la CIAT, indicando los proyectos propuestos y el costo estimado de cada uno, junto con los gastos reales del año anterior.

5. APROPIACIONES

5.1. Las apropiaciones aprobadas por la Comisión, hasta tanto se reciban de las Partes Contratantes, deben constituir una autorización para que el Director de Investigaciones incurra en obligaciones y efectúe los pagos correspondientes a los objetivos para los cuales se sufragaron las apropiaciones y hasta por el valor de las cantidades sufragadas.

5.2. El Director de Investigaciones está autorizado a trasladar fondos no comprometidos de un año fiscal a otro hasta por la suma del 25% del total, para enfrentar eventualidades. Cuando la suma de estos fondos no comprometidos exceda el 25% el Director debe consultar con los Comisionados para decidir si se debe emplear el excedente de los fondos para financiar proyectos especiales de Investigación o abonarlo a los países miembros en proporción a las cantidades cobradas en ese año fiscal.

5.3. Director de Investigaciones está autorizado para hacer los cambios entre las apropiaciones de las Secciones (proyectos) hasta por una cantidad igual al 20% de la apropiación original de cualquier Sección (proyecto). Los cambios entre las apropiaciones de las Secciones (proyectos) que exceden esta suma tendrán que recibir la autorización del Presidente de la Comisión.

IATTC Financial Regulations - Jun 2008

6. PROVISION OF FUNDS

6.1. The appropriations shall be financed by contributions from the Contracting Parties, in accordance with Article 1, paragraph 3 of the International Convention for the Inter-American Tropical Tuna Commission. Pending the receipt of such contributions, the appropriations may be financed from any remaining unobligated funds from previous years' contributions or other receipts.

CIAT Reglamento Financiero (Jun 2008)

6. PROVISIÓN DE FONDOS

6.1. Las apropiaciones serán financiadas por las contribuciones de las Partes Contratantes de acuerdo al Artículo 1, párrafo 3 de la Convención Internacional de la Comisión Interamericana del Atún Tropical. Pendiente del recibo de dichas contribuciones, las apropiaciones pueden ser financiadas según el saldo de los fondos no comprometidos de las contribuciones de años anteriores o de otros ingresos.

RESUMEN DE LAS PARTIDAS PRESUPUESTARIAS NO UTILIZADAS
SUMMARY OF UNDERUTILIZED BUDGETARY LINE ITEMS

TABLA 1 / TABLE 1 2020 - 2022

		CAF-10-01	CAF-09-01	CAF-08-02
		\$ 8,519,964	\$ 8,133,837	\$ 8,133,837
	CUMMULATIVE	2022	2021	2020
Salaries - Salarios	(823,086)	(266,672)	(485,782)	(70,632)
Medical insurance / Seguro Médico	(92,913)	(45,015)	(36,124)	(11,774)
Life, disability and personal accident insurance Seguro de vida, invalidez y accidentes personales	(13,648)	(5,673)	(5,178)	(2,797)
International workmen’s compensation insurance Seguro internacional de accidentes de trabajo	(6,038)	699	(798)	(5,939)
Social security / Seguro Social	(87,816)	(37,817)	(49,318)	(681)
Pension fund (IFCPF)/ Fondo de pensiones (IFCPF)	(251,075)	(151,520)	(99,555)	-
Retirement plans / Planes de jubilación	(156,416)	(64,497)	(113,302)	21,383
Subtotal, Headquarters salaries and benefits Subtotal, Sueldos y prestaciones en la sede	(1,430,992)	(570,495)	(790,057)	(70,440)

TABLE / TABLA 1 cont.	CUMMULATIVE	2022	2021	2020
ANNUAL MEETING COSTS - GASTOS, REUNIÓN ANUAL	(30,402)	184,981	(114,683)	(100,700)
Field office facilities and related supplies	(104,852)	(56,721)	(42,537)	(5,594)
Field office staff salaries	(114,428)	(23,312)	(109,355)	18,239
Headquarters office expenses	(116,940)	(48,343)	(43,716)	(24,881)
Research materials and supplies	(82,608)	(28,966)	(17,077)	(36,565)
Purchase and maintenance of computer equipment	(70,870)	(15,755)	(13,768)	(41,347)
General upgrades for Achotines Laboratory	(11,343)	(11,343)	0	0
Operation (fuel, maintenance, etc.)	(9,014)	3,407	(322)	(12,099)
Parking	(34,000)	(10,000)	(10,000)	(14,000)
Capital purchase	14,415	0	14,415	0
Insurance, licenses and permits	338	(2,275)	(3,386)	5,999
Printing, postage and publication	(18,293)	(5,037)	(2,388)	(10,868)
Staff travel	(90,407)	47,869	(67,072)	(71,204)
IATTC meetings (excluding annual meetings)	(153,679)	(52,154)	(32,421)	(69,104)
Annual audit and tax reporting	9,400	4,930	4,470	-
Payroll services	3,466	1,306	(9,840)	12,000
Other professional services	(8,965)	21,690	2,001	(32,656)
Bank and other fees	(22,964)	(7,879)	(7,421)	(7,664)
Subtotal, Operating costs	(810,744)	(182,583)	(338,417)	(289,744)

SUMMARY OF UNDERUTILIZED BUDGETARY LINE ITEMS

RESUMEN DE LAS PARTIDAS PRESUPUESTARIAS NO UTILIZADAS

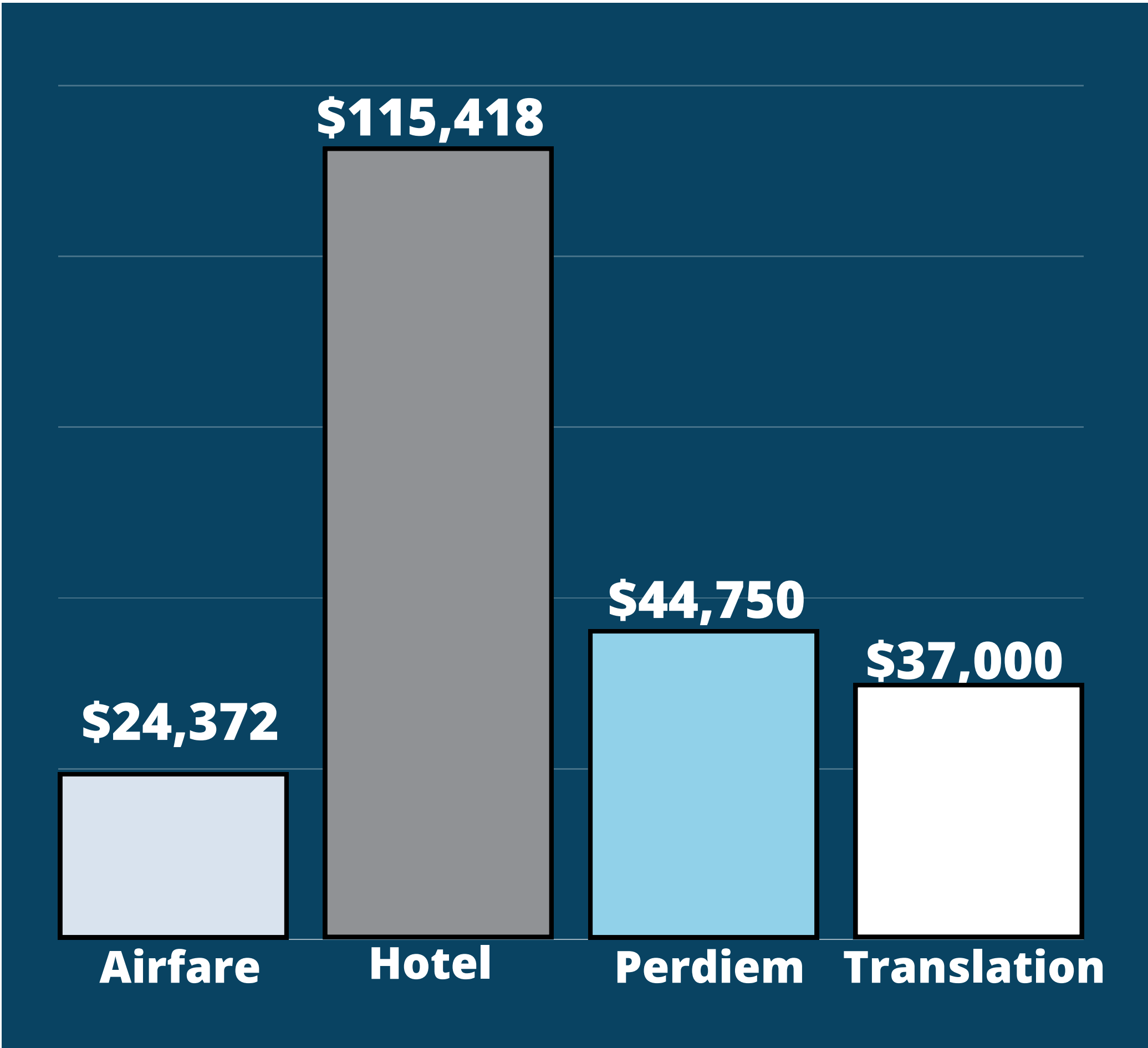
TABLE / TABLA 1 cont. 2020 - 2022	CUMMULATIVE	2022	2021	2020
Subtotal, Headquarters salaries and benefits Subtotal, Sueldos y prestaciones en la sede	(1,430,992)	(570,495)	(790,057)	(70,440)
Subtotal, Operating costs Subtotal, Gastos de funcionamiento	(810,744)	(182,583)	(338,417)	(289,744)
Subtotal, Headquarters Salaries and benefits + Operating costs + Annual meeting costs	(2,272,138)	(568,097)	(1,243,157)	(460,884)
Observer program Programa de observadores	(410,991)	17,106	(160,147)	(267,950)
TOTAL Operating budget TOTAL Presupuesto operativo	(2,683,129)	(550,991)	(1,403,304)	(728,834)

TABLA 6. 2023 COSTOS ESTIMADOS
TABLE 6. 2023 ESTIMATED COSTS

	BUDGET LINE ITEMS	BUDGET	YTD	OVER BUDGET
A	IATTC Meetings Reuniones CIAT	\$100,000	\$226,311	\$126,311
B	Travel / Viajes	\$110,000	\$128,477	\$18,477
C	Consulting & Support Services	\$15,000	\$70,929	\$55,929
D	2023 Annual Meeting 2023 Reunion Anual	\$120,000	\$244,000	\$124,000
	TOTAL	\$345,000	\$669,716	\$324,716

TABLA 6. 2023 COSTOS ESTIMADOS DE REUNION ANUAL
TABLE 6. 2023 ESTIMATED ANNUAL MEETING COSTS

Airfare / Tarifa aérea	\$24,372
Hotel	\$115,418
Perdiem / Viáticos	\$44,750
Translation / Traducción	\$37,000
Total	\$221,540



CIFRAS COMPARATIVAS, EN US\$, POR PARTIDA PRESUPUESTARIA, AF 2023 - 2024

COMPARATIVE FIGURES, IN US\$, BY BUDGET LINE ITEM, FYS 2023 - 2024

TABLA 6 / TABLE 6

	2023				2024	
HEADQUARTERS SALARIES AND BENEFITS	APPROVED	+/-	REQUESTED	ADJ	CUMM	REQUESTED
Salaries - Salarios	4,356,710	344,649	4,701,359	-	344,649	4,701,359
Medical insurance / Seguro Médico	347,000	-	347,000	(30,000)	(30,000)	317,000
Life, disability and personal accident insurance Seguro de vida, invalidez y accidentes personales	30,000	2,500	32,500	(2,500)	-	30,000
International workmen’s compensation insurance Seguro internacional de accidentes de trabajo	10,000	2,000	12,000	-	2,000	12,000
Social security / Seguro Social	296,000	20,000	316,000	-	20,000	316,000
Pension fund (IFCPF)/ Fondo de pensiones (IFCPF)	207,000	30,000	237,000	-	30,000	237,000
Retirement plans / Planes de jubilación	525,000	28,000	553,000	-	28,000	553,000
Subtotal, Headquarters salaries and benefits Subtotal, Sueldos y prestaciones en la sede	5,771,710	427,149	6,198,859	(32,500)	394,649	6,166,359

2023

2024

OPERATING COSTS	APPROVED	+/-	REQUESTED	ADJ	CUMM	REQUESTED
Field office facilities and related supplies	110,000	(30,000)	80,000	-	(30,000)	80,000
Field office staff salaries	485,000	125,000	610,000	20,000	145,000	630,000
Headquarters office expenses	166,000	-	166,000	(20,000)	(20,000)	146,000
Research materials and supplies	50,000	-	50,000	-	-	50,000
Purchase and maintenance of computer equipment	90,000	-	90,000	-	-	90,000
General upgrades for Achotines Laboratory	25,000	-	25,000	-	-	25,000
Purchase, parking, and operating costs of vehicles	46,000	-	46,000	-	-	46,000
Insurance, licenses and permits	5,000	-	5,000	-	-	5,000
Printing, postage and publication	10,000	-	10,000	-	-	10,000
Staff travel	110,000	25,000	135,000	-	25,000	135,000
IATTC meetings (excluding annual meetings)	100,000	25,000	125,000	40,000	65,000	165,000
Annual audit and tax reporting	45,000	-	45,000	10,000	10,000	55,000
Payroll services	20,000	-	20,000	2,000	2,000	22,000
Other professional services	15,000	-	15,000	-	-	15,000
Bank and other fees	5,000	-	5,000	-	-	5,000
Subtotal, Operating costs	1,282,000	145,000	1,427,000	52,000	197,000	1,479,000

2023

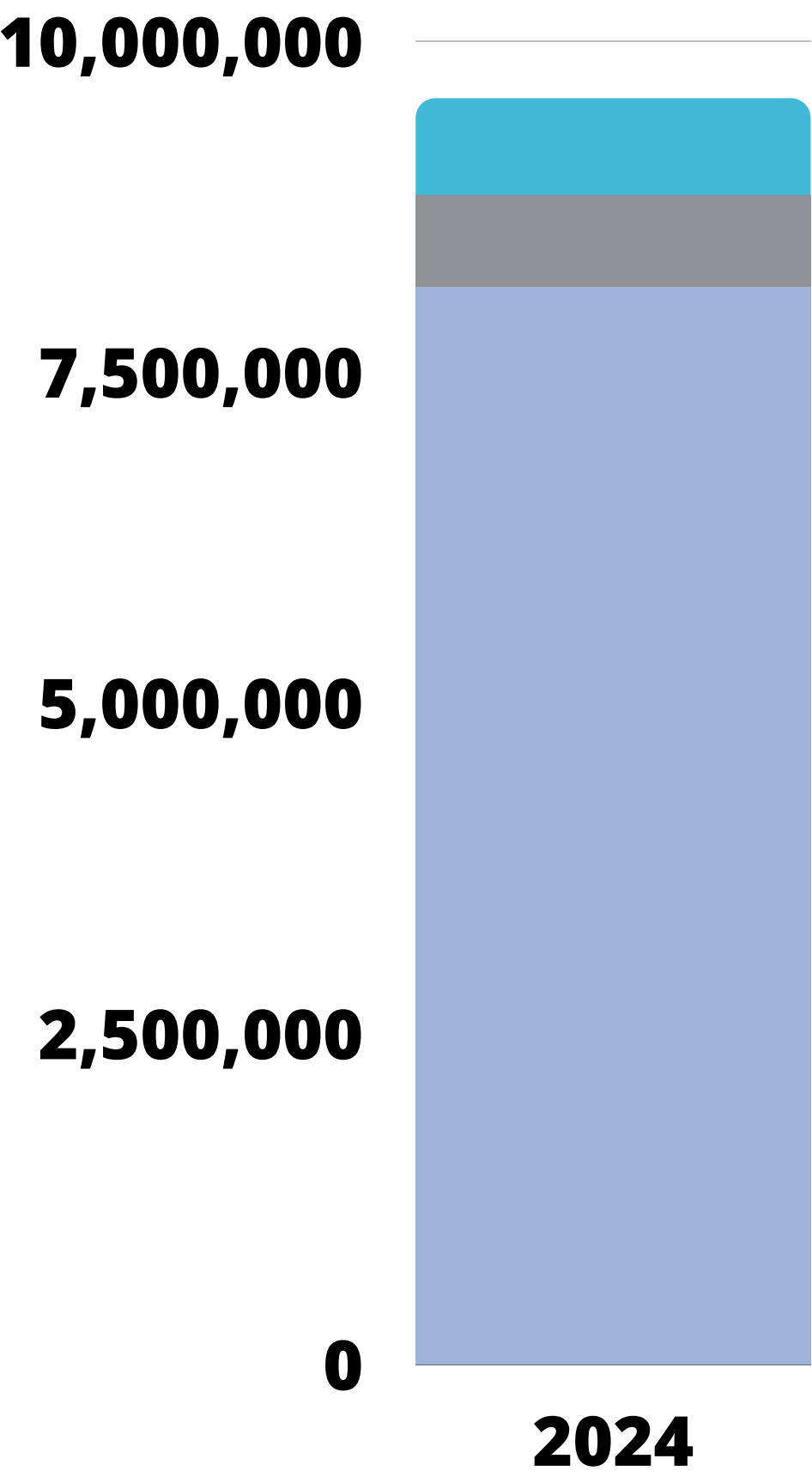
2024

TOTAL	APPROVED	+/-	REQUESTED	ADJ	CUMM	REQUESTED
Subtotal, Headquarters salaries and benefits Subtotal, Sueldos y prestaciones en la sede	5,771,710	427,149	6,198,859	(32,500)	394,649	6,166,359
Subtotal, Operating costs Subtotal, Gastos de funcionamiento	1,282,000	145,000	1,427,000	52,000	197,000	1,479,000
Annual Meeting staff costs / Gastos del personal en la Reunión anual	120,000	0	120,000	80,000	80,000	200,000
Subtotal, Salaries and benefits, Annual meetings, and Operating costs	7,173,710	572,149	7,745,859	99,500	671,649	7,845,359
AIDCP - APICD	800,640	10,000	810,640	-	10,000	810,640
Total, Operating costs / Gastos Operativos	7,974,350	582,149	8,556,499	99,500	681,649	8,655,999
Capacity Building Fund / Fondo de Fomento de Capacidad	159,487	11,643	171,130	1,990	13,633	173,120
Subtotal	8,133,837	593,792	8,727,629	101,490	695,282	8,829,119
Enhanced Monitoring Program/ Programa de Monitoreo Reforzado	385,274	348,726	734,000	-	348,726	734,000
TOTAL BUDGET/ TOTAL DE PRESUPUESTO	8,519,111	942,518	9,461,629	101,490	1,044,008	9,563,119

RESUMEN DE LAS NECESIDADES PRESUPUESTARIAS PARA 2024 PROCEDENTES DE FONDOS NO COMPROMETIDOS

SUMMARY OF BUDGET NEEDS FOR 2024 TO COME FROM UNOBLIGATED FUNDS

1	2023 approved operational budget / Presupuesto operativo aprobado 2023	\$ 8,133,837
2	Net adjusted operational budget increase / Aumento neto del presupuesto operativo	695,282
	Total operational budget needs / Presupuesto operativo total necesario	8,829,119
3	Enhanced Monitoring program budget costs / Costos del programa de Monitoreo reforzado	734,000
	Total budget request for 2024/ Presupuesto total solicitado para 2024	\$ 9,563,119



2024	Catch	Utilization	Weighting	Base	Operational	Catch	Utilization	Special	Total	% of
8,727,629	(t)	(t)		contribution	contribution	contribution	contribution	Contribution	contribution	budget
					(weighted)	(weighted)	(weighted)			
	3 yr avg	2022	Factor	10%	10%	70%	10%			
BLZ	79	54	3	36,297	30,694	570	75		67,636	0.8%
CAN	2,392	2,419	5.5	36,297	56,272	31,662	6,134		130,365	1.5%
CHN	20,675	3,035	4	36,297	40,925	199,029	5,597		281,849	3.2%
COL	42,733	25,430	3	36,297	30,694	308,529	35,175		410,696	4.7%
KOR	9,536	9,441	5.5	36,297	56,272	126,224	23,942		242,734	2.8%
CRI	4,167	31,632	4	36,297	40,925	40,114	58,339		175,675	2.0%
ECU	287,947	295,429	2	36,297	20,463	1,385,971	272,430		1,715,161	19.7%
SLV	20,638	19,117	2	36,297	20,463	99,337	17,629		173,725	2.0%
USA	38,137	17,310	5.5	36,297	56,272	504,802	43,897	1,105,285	1,746,553	20.0%
FRA	3,272	2,541	5.5	36,297	56,272	43,310	6,444		142,323	1.6%
GTM	4	14,192	2	36,297	20,463	19	13,087		69,866	0.8%
JPN	9,295	11,415	5.5	36,297	56,272	123,034	28,947		244,550	2.8%
KIR	-	-	1	36,297	10,231	0	0		46,528	0.5%
MEX	129,483	136,575	3	36,297	30,694	934,858	188,914		1,190,763	13.6%
NIC	17,042	-	1	36,297	10,231	41,014	0		87,542	1.0%
PAN	73,988	3,651	5	36,297	51,.157	890,313	8,417		986,184	11.3%
PER	10,878	9,934	3	36,297	30,694	78,538	13,741		159,270	1.8%
TCH	9,332	2,611	5.5	36,297	56.272	123,523	6,621		222,714	2.6%
EUR	17,920	12,457	5.5	36,297	56.272	237,199	31,590		361.358	4.1%
VUT	2,988	2,488	1	36,297	10.231	7,191	1,147		54.866	0.6%
VEN	33,325	117	2	36,297	20.463	160,403	108		217.270	2.5%
TOTAL	733,831	599,848	74.5	762,234	762.234	5,335,640	762,234	1,105,285	8.727.629	100.0%

2023	Catch	Utilization	Weighting	Base	Operational	Catch	Utilization	Special	EMP		Total	% of
8,133,837	(t)	(t)		contribution	contribution	contribution	contribution	Contribution	All members	Partic	contribution	budget
					(weighted)	(weighted)	(weighted)					
	3 yr avg	2021	Factor	10%	10%	70%	10%		25%	25%		
BLZ	61	130	1	34,302	10,365	144	60		1,200		46,071	0.54%
CAN	2,492	2,356	5.5	34,302	57,006	32,426	6,015		3,478		133,226	1.56%
CHN	20,771	3,096	4	34,302	41,459	196,564	5,748		7,489		285,562	3.35%
COL	40,790	38,387	2	34,302	20,729	193,006	35,636		7,632	9,216	300,522	3.53%
KOR	9,312	10,131	5.5	34,302	57,006	121,169	25,864		6,402		244,743	2.87%
CRI	4,167	17,714	4	34,302	41,459	39,434	32,889		3,965		152,049	1.78%
ECU	287,345	294,294	2	34,302	20,729	1,359,630	273,204		45,461	115,240	1,848,567	21.70%
SLV	18,825	23,447	1	34,302	10,365	44,537	10,883		2,687	13,876	116,650	1.37%
USA	48,484	24,706	5.5	34,302	57,006	630,882	63,073	930,410	21,160	9,720	1,746,553	20.50%
FRA	3,610	5,428	5.5	34,302	57,006	46,974	13,857		4,079		156,218	1.83%
GTM	4	14,466	2	34,302	20,729	19	13,429		1,829		70,309	0.83%
JPN	10,542	15,122	5.5	34,302	57,006	137,174	38,605		7,173		274,261	3.22%
KIR	-	-	1	34,302	10,365	-	-		1,194		45,861	0.54%
MEX	127,772	108,532	3	34,302	31,094	906,868	151,131		30,263	2,224	1,155,883	13.57%
NIC	17,084	92	1	34,302	10,365	40,418	43		2,287	5,469	92,884	1.09%
PAN	70,974	1,303	4	34,302	41,459	671,655	2,419		20,233	30,038	800,106	9.39%
PER	16,490	9,387	3	34,302	31,094	117,039	13,071		4,012	153	199,671	2.34%
TCH	10,436	985	5.5	34,302	57,006	135,795	2,515		6,177		235,794	2.77%
EUR	17,362	12,495	5.5	34,302	57,006	225,917	31,899		9,392	4,125	362,641	4.26%
VUT	2,732	-	1	34,302	10,365	6,464	-		1,369		52,499	0.62%
VEN	28,802	-	2	34,302	20,729	136,282	-		5,153	2,575	199,042	2.34%
TOTAL	738,055	582,071	69.5	720,343	720,343	5,042,399	720,343	930,410	192,637	192,637	8,519,111	100.0%

CIAT

PREGUNTAS



QUESTIONS

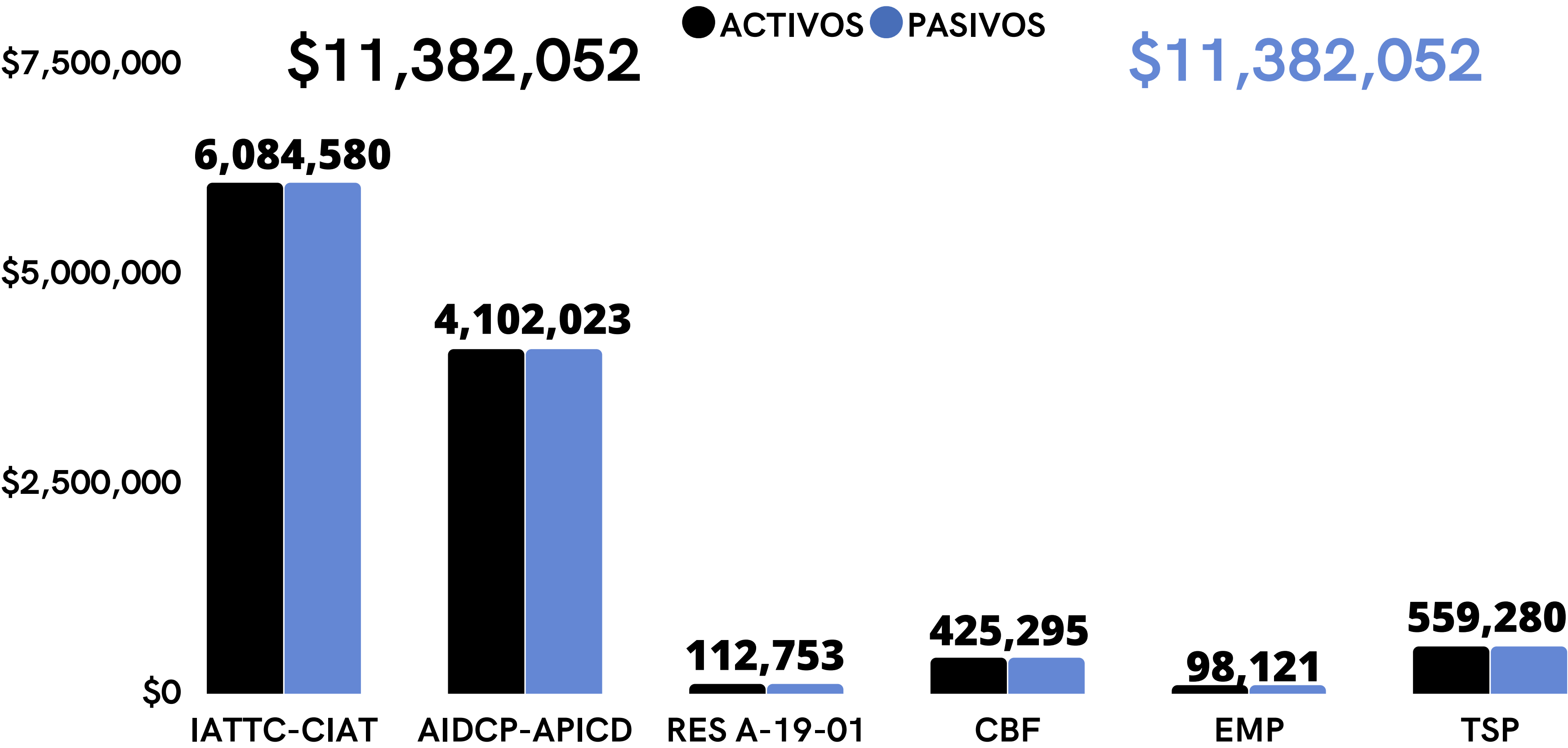
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SITUACIÓN FINANCIERA DE ESTADOS AUDITADOS, 31 DE DICIEMBRE 2022

STATEMENT OF FINANCIAL POSITION AUDITED FINANCIAL STATEMENTS DECEMBER 31, 2022



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	Budget line items	BUDGET	YTD	OVER BUDGET
A	IATTC Meetings Reuniones CIAT	100,000	226,311	126,311
B	Travel / Viajes	110,000	128,477	18,477
C	Consulting & Support Services	15,000	70,929	55,929
D	2023 Annual Meeting 2023 Reunión Anual	120,000	244,000	124,000

