

# AGREEMENT ON THE INTERNATIONAL DOLPHIN CONSERVATION PROGRAM

## 51<sup>st</sup> MEETING OF THE PARTIES

Panama City, Panama

30 August 2025

### DOCUMENT AIDCP-51-01

#### AIDCP BUDGET

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#### 1. BACKGROUND.

The [Agreement on the International Dolphin Conservation Program](#) (AIDCP) is a legally binding multilateral agreement that entered into force in February 1999. The Inter-American Tropical Tuna Commission (IATTC) provides the Secretariat for the Agreement<sup>1</sup>, and performs certain other functions set forth in the Agreement, its Annexes, and other decisions taken by the Parties. In this document, the IATTC staff, as Secretariat for the AIDCP, presents the 2024 accounting of AIDCP funds, the 2025 financial activity forecast, a recommended AIDCP budget for 2026, and the reasons for some significant increases in select categories of budgeted activities programmed to be carried out during that fiscal year and corresponding expenditures.

The principal source of IDCP costs come from the IATTC observer program, which accounted for approximately 73% of the 2024 AIDCP observer program total actual costs. The remainder corresponds to the costs of meetings, administration, and other categories described in [Figure 1](#).

The AIDCP mandates 100% observer coverage of fishing trips by large purse-seine vessels<sup>2</sup> in the eastern Pacific Ocean (EPO)<sup>3</sup> and stipulates that at least 50% of such trips be covered by the IATTC observer program<sup>4</sup>. The IATTC program provides observers for 100% of trips made by vessels of Parties that do not have a national observer program (currently El Salvador, Guatemala<sup>5</sup>, Peru, and the United States). The seven Parties that currently have national observer programs (Colombia, Ecuador, the European

<sup>1</sup> The Secretariat for the Agreement on the International Dolphin Conservation Program (the Agreement), pursuant to Article VII, paragraph 1(t), and Article XIV, paragraph 3, of the Antigua Convention, is provided by the IATTC.

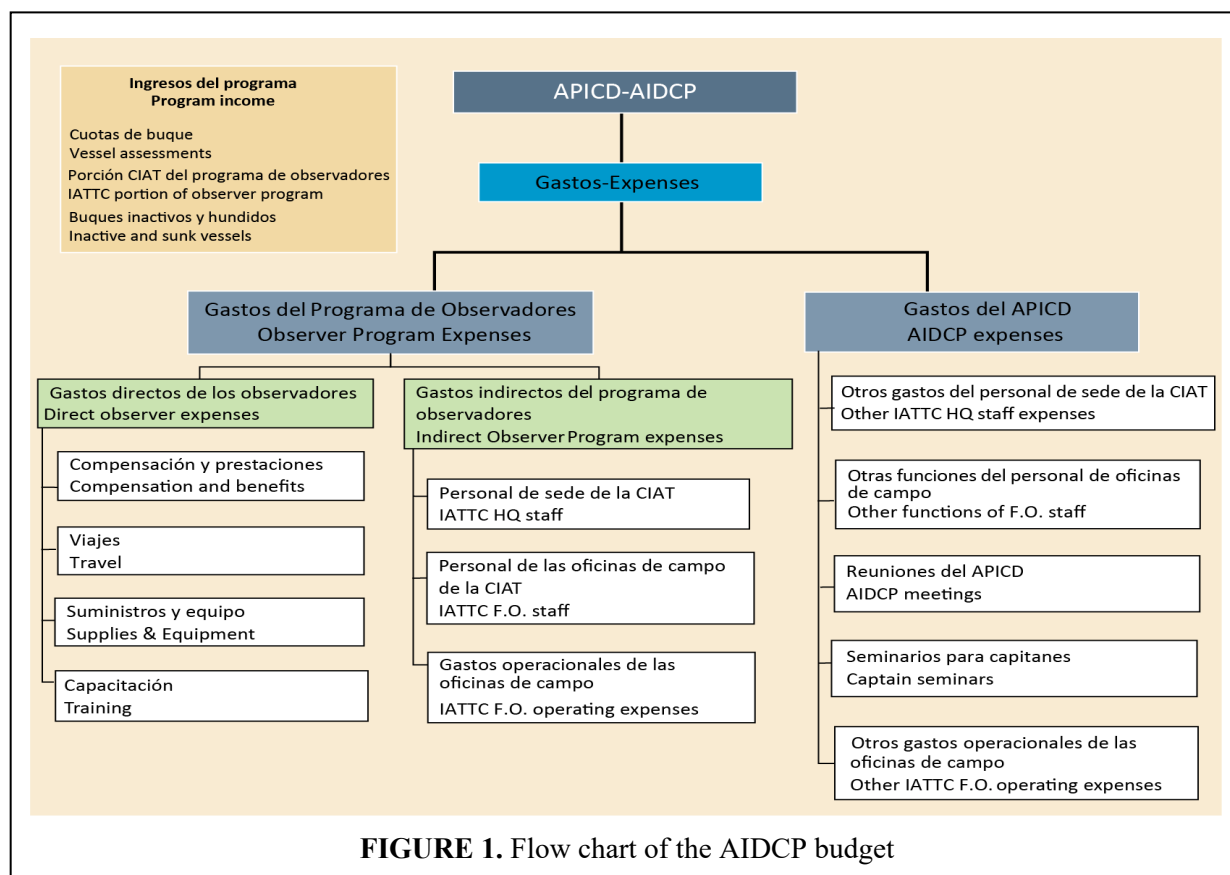
<sup>2</sup> Carrying capacity greater than 363 mt (IATTC Class 6).

<sup>3</sup> Vessels fishing in the EPO but departing from ports in the WCPO are usually covered by cross-endorsed observers from the Western and Central Pacific Fisheries Commission Regional Observer Program (WCPFC), with which the IATTC has a Memorandum of Cooperation.

<sup>4</sup> For the purposes of this document, the AIDCP On-Board Observer Program refers collectively to the purse-seine observer program administered by the Secretariat, along with the national purse-seine observer programs maintained by some Parties. The observer program administered by the Secretariat and coordinated through the IATTC Field Offices is referred to as the IATTC observer program, so as to avoid possible confusion that might arise from referring to it as the AIDCP observer program.

<sup>5</sup> Started fishing in the EPO in 2025.

Union, Mexico, Nicaragua, Panama, and Venezuela), typically cover 50% of the trips by their respective fleets, except the Ecuadorian national program, which covers 33.3%. The remainder of the observer coverage is provided by the IATTC observer program.



- 1- The funding of the IATTC observer program expenses is divided between the AIDCP budget, which pays 70%, and the IATTC budget, which pays 30% (see Document [CAF-11-01](#)). The IATTC's 30% contribution, agreed at the inception of IATTC's Tuna-Dolphin Program in 1977, reflects the minimum level of observer coverage required for the data collected to be statistically reliable.

During the 47<sup>th</sup> Meeting of the Parties in October 2023, an *Ad Hoc* Working Group on the financial strengthening of the AIDCP was established (Res. [A-23-01](#)). As a result of this group, functions were established to carry out an analysis that would provide the Meeting of the Parties with inputs for adopting modern management instruments tailored to the needs of the AIDCP.

- 2- An evaluation of the time spent by IATTC staff on AIDCP tasks (Document [AIDCP-50-02](#)), based on each staff member's responses to a questionnaire clearly identifying their participation in each area was presented and approved by the Parties.

As Secretariat of the AIDCP, the IATTC uses the same accounting system to record all income and expenditures of both the AIDCP and the IATTC. However, their control is managed independently in terms of accounting and financial reporting. Following the recommendations of the AIDCP Parties and the IATTC Members, separate bank accounts were established for the AIDCP in 2023, and in 2024 the IATTC Secretariat's accounting functions were separated from those of the AIDCP, as well as the preparation and presentation of standalone financial statements.

## 2. STRUCTURE OF THE BUDGET

As shown in **Figure 1**, the AIDCP Income finances the expenditures that are grouped into two general

categories: the Observer Program Expenses, and Other Expenses associated with the other activities related to the general implementation of the AIDCP.

## **2.1. Observer program expenses (70% covered by the AIDCP budget, 30% by the IATTC budget)<sup>6</sup>**

**2.1.1. Direct observer costs** are allocated in this group of expenses as they include all costs incurred directly by the observers to perform their functions as follows:

- **Compensation and benefits** include all remunerations, bonuses, and insurance for IATTC observers. To create and maintain adequate pools of observers, the Secretariat continues to monitor and review observer compensation, recommending increases in compensation as needed. Observer compensation was last increased in 2014.
- **Travel** includes transportation, off-vessel lodging and meals while observers are on duty status.
- **Supplies and equipment** include data forms, equipment such as observer safety equipment, binoculars and calipers, and related gear repairs, replacement and maintenance.
- **Training** includes costs related to the training venue, travel expenses for instructors, including assistance to observer candidates, training materials, and room and board for both participants and instructors, all of which vary from year to year depending on the number of participants, number of trainings, and their corresponding location. Because of the difficulty to forecast the effective number of observers to be trained, which depends on many factors, such as the number of applications, the level of the demand for observers et cetera, these costs may vary, sometimes significantly, with projected budget needs.

**2.1.2. Indirect observer program costs:** these expenses correspond to activities carried out by the Secretariat in support of the AIDCP Observer program.

As mentioned in document [AIDCP-48-01](#) presented in Panama City, Panama, in August 2024, a shift was observed regarding these amounts in the three years of reference (2022, 2023 and 2024) resulting in comprehensive discussions on the actual percentage of time each staff member dedicates to the AIDCP Observer program. As mentioned above, this resulted in the Parties requesting an analysis of the time spent by IATTC staff and observers on AIDCP-related tasks.

- **IATTC HQ staff:** IATTC staff time in this category is based upon a best estimate of how much time each member of the staff spends performing the following activities in support of the IATTC Observer Program and other activities of the AIDCP. Some of these functions lie within the Data Collection and Database Program.
- **IATTC foreign contract labor costs** include salaries and benefits in support of the On-Board Observer Program and utilizes allocations specific to each field office location. Each field office allocation is contemplated at the beginning of each year by the Director and the Observer Program Supervisor and is adjusted as needed depending on the focus of work performed at each location. The distributions by field office are described in more detail under the IATTC Field Office operating expenses heading below.

Examples of the key tasks that are related to the On-Board Observer Program and which are performed at Headquarters and Field Offices include the following (tasks shared among locations are marked with \*):

### **IATTC HQ staff key tasks**

- Observer data entry\*
- Observer data editing\*
- Observer data analysis
- Observer Trainings\*

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<sup>6</sup> This distribution was discussed at the 50<sup>th</sup> Meeting of the Parties, where it was decided to establish a percentage of expenditure coverage by the IATTC to the AIDCP of 50%. This decision will be presented at the 103<sup>rd</sup> Meeting of the IATTC.

- Captains Trainings/Workshops\*
- Net Alignments\*
- Coordination, assistance, and exchange of observer data with national programs
- Data inquiries in response to requests coming from Parties to the AIDCP
- AIDCP Participation Statement for the Industry, as well as support in providing fishing records for captains, as requested by the industry.
- Data inquiries coming from scientific staff in support of AIDCP projects or investigations.
- Data inquiries related to the production of AIDCP meeting documents.
- Coordination with national and international authorities and other companies, regarding at-sea emergencies reported by observers using their safety devices\*.

#### **IATTC foreign contract labor key tasks**

- Coordination with vessels and companies regarding observer placement and the timing of vessel departures and arrivals
- Provision of logistical support leading to the observer boarding of the vessel
- Assignment of observers to purse-seine vessels
- Introductory meetings for observer assignment
- Communications with observers at sea
- Debriefing
- Data entry\*
- Data editing\*
- Observer Training\*
- Captains Trainings/Workshops\*
- Net Alignments\*
- Coordination with national and international authorities and other companies, regarding at-sea emergencies reported by observers using their safety devices\*.

**2.2. AIDCP Expenses** aimed at supporting the implementation of the AIDCP and not related to the Observer program which correspond to all other activities that are carried out by the Secretariat in general support of the implementation of the AIDCP are 100% covered by the AIDCP budget. Following the same structure allocation described under the indirect expenses of the observer program described earlier in this document, the staff allocations relevant to the AIDCP direct expenses are as follows:

**2.2.1. Other IATTC HQ staff expenses** needed for oversight and implementation of the AIDCP-related work, including the tasks performed by IATTC field office staff who represent a direct cost which is attributable to the AIDCP. These tasks include, but are not limited to:

- Guiding and coordinating IATTC Field Office personnel in implementation of policies, procedures and resolutions related to the AIDCP, its Annexes and relevant resolutions, and in particular those related to the Onboard Observer Program.
- Monitoring incoming communications from Parties or their vessels regarding implementation of the AIDCP.
- Assisting AIDCP Parties on their investigations regarding possible infractions to the AIDCP operational requirements, and therefore assisting with the pertinent communications with AIDCP Observers.
- Assisting the Director in preparation of responses to requests coming from the Parties or other AIDCP constituents
- Sending compliance related communications to Parties
- Responding to inquiries on the ETP fishery for tuna in association with dolphins, such as inquiries by AIDCP Parties, and by governmental or non-governmental entities, as well as individual researchers and the general public.
- Preparation, post and circulation of meeting documents in the two working languages of the AIDCP and the IATTC including translation

- Financial administration of the AIDCP budget and expenses
- Logistical support for AIDCP meetings
- IT and Technical support for many things, including data bases, web site, and meeting support
- Global oversight of AIDCP by the Director and Head of the Policy and Compliance Division
- Coordination, oversight and execution of AIDCP-related research

**2.2.2. Other IATTC foreign contract labor costs** include a variety of responsibilities. As required by the AIDCP, the IATTC observer program, along with the national observer programs, are responsible to comply with the 100% observer coverage mandated by the AIDCP. The F.O. staff is responsible for debriefing and performing the initial edition of the data collected during each observed trip. Similarly, they are also responsible for ensuring that the data collected is done so in a manner consistent with the high standards expected by the AIDCP Observer program, and an essential tool for this process is the provision of feedback to the observers after each trip.

The staff also manages the local legal and administrative requirements for observers during the contracting process within each country.

Furthermore, their participation is essential in the training process when adding new observers to the observer pool. Similarly, the field office staff are now participating in the AIDCP instructional seminars for captains and crew.

**2.2.3. AIDCP meetings** include a portion of the annual meeting costs, including translation of documents, interpretation services, and other costs related to those days in which the AIDCP takes place as well as other meetings held during the year.

### 2.3. IATTC F.O. facility expenses

As mentioned earlier in this and previous year's documents, normally the allocation corresponding to each field office is evaluated at the beginning of each year by the Director and the Observer Program Supervisor and its level is adjusted as needed. The same percentages were maintained during 2025. In Table 5, field office facilities expenses are included in the Observer Program Expenses a category of **IATTC F.O. operating expenses** appears twice: once under Observer Program Expenses and then again under AIDCP Expenses (Non-Observer) as **Other AIDCP direct expenses**. This reflects the Secretariat's determination that a portion of F.O. efforts are in direct support of the IATTC observer program, while others are related to the Non-Observer aspects of implementation of the AIDCP. It is for this reason that some field office expenses appear under both categories. The remaining field office operating expenses are attributed directly to the IATTC budget. The relevant portions of these operating expenses could have been discussed in sections 2.1 and 2.2, but by explaining them separately here we can obtain a clearer overview as to how those expenses are allocated by office. The following comparative table shows the way in which the expenses are allocated at each field office among these three categories.

	Field office allocations					
	IATTC Observer Program		AIDCP		IATTC	
	2022	2023/ 2025	2022	2023/2025	2022	2023/2025
Manta	37%	40%	16%	10%	47%	50%
Playas	29%	40%	12%	10%	59%	50%
Manzanillo	34%	50%	15%	10%	51%	40%
Mazatlán	36%	50%	15%	10%	49%	40%
Cumaná <sup>7</sup>	70%	70%	10%	10%	20%	20%
Panamá City	50%	70%	21%	20%	29%	10%

The category of "Field office operating expenses" includes, but is not limited to the following expenditures:

- **F.O. operating expenses** includes facilities rent and maintenance, equipment maintenance

<sup>7</sup> The field office was closed on 31 May 2025.

(excluding computers), storage, utilities, insurance, telephone, office machines and supplies.

- **Purchase and maintenance of computer equipment** includes equipment purchases of hardware such as computers and office machines, and software including license agreements.
- **Printing and postage:** includes all costs related to postage and printing needs.
- **Staff travel:** includes mileage, tolls and subsistence costs incurred by F.O. staff members to go to the airport to transport observers to and from ports, vessel management and agency offices, etc.
- **Field office accounting services** includes professional services rendered for preparation of reporting of observer compensation and benefits.
- **Field office vehicle maintenance** includes vehicle maintenance, insurance, fuel and parking costs.
- **Bank and other fees** include bank fees, and other similar costs.

### 3. PROGRAM EXPENSES, 2020-2024

**Table 1** illustrates AIDCP expenses during 2020-2024, broken down by the two expenditure categories (*Observer program expenses* and *AIDCP expenses (non-observer)*) and are further detailed by their respective cost components.

<b>TABLE 1. Expenses, 2020-2024 (US\$)</b>	<b>2020</b> AIDCP-43-01	<b>2021</b> AIDCP-44-01	<b>2022</b> AIDCP-46-01	<b>2023</b> AIDCP-48-01	<b>2024</b> AIDCP-51-01
<b>OBSERVER PROGRAM EXPENSES<sup>8</sup></b>					
<b>Direct Observer costs:</b>					
Compensation and benefits	1,303,168	1,415,276	1,543,687	1,423,114	1,533,503
Travel	16,548	33,949	63,802	63,700	75,330
Supplies and equipment	11,769	9,652	70,631	77,348	77,174
Training	-	-	9,730	18,342	311
<b>Subtotal</b>	<b>1,331,485</b>	<b>1,458,878</b>	<b>1,687,851</b>	<b>1,582,504</b>	<b>1,686,318</b>
<b>Indirect Observer Program costs:</b>					
IATTC HQ staff	827,298	894,350	631,467	586,633	553,492
IATTC foreign contract labor costs <sup>9</sup>	239,874	242,888	271,656	343,469	312,196
Unexpected expenses	-	-	-	110,000	-
IATTC F.O. operating costs	68,272	68,464	74,847	94,692	76,623
<b>Total observer program costs</b>	<b>2,466,929</b>	<b>2,664,579</b>	<b>2,665,821</b>	<b>2,717,298</b>	<b>2,628,629</b>
<b>AIDCP EXPENSES (non-observer)<sup>10</sup></b>					
Other IATTC HQ staff costs	349,994	383,293	727,742	711,497	743,871
Other foreign contract labor costs		104,080	116,352	77,659	68,553
Extrabudgetary expenses	-	-	-	30,000	23,384
AIDCP meetings	2,200	-	34,052	41,051	46,282
Captain seminars	1,673	-	-	-	-
Other AIDCP direct costs	11,040	22,963	21,223	18,326	105,764
<b>Total, other AIDCP non-observer costs</b>	<b>364,907</b>	<b>510,336</b>	<b>899,369</b>	<b>878,533</b>	<b>987,854</b>
<b>Total, AIDCP Observer Program costs</b>	<b>2,831,836</b>	<b>3,174,915</b>	<b>3,565,190</b>	<b>3,595,831</b>	<b>3,616,483</b>

<sup>8</sup> Covered 30% by IATTC / 70% by the AIDCP income to the Secretariat

<sup>9</sup> Previously, "IATTC F.O. staff"

<sup>10</sup> Covered 100% by AIDCP

Through Resolution [A-19-01](#), the Parties approved a portion of the existing surplus as of 31 December 2018, to help fund the replacement of equipment within the national observer programs. This resulted in US\$ 207,269 in total funding earmarked for this purpose. The amount of this money allocated to each national program and the corresponding expenditures made against those amounts through 30 June 2025 are as follows.

<b>Distribution of allocation of funds for national programs, Resolution A-19-01, in US\$ through 30 June 2025</b>							
<b>National Program</b>	<b>Allocation</b>	<b>Amount Distributed</b>	<b>Purchases</b>				<b>Available</b>
			<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Colombia	7%	14,716	1,832				12,884
Ecuador	32%	65,704	62,226			3,478	0
European Union	3%	6,840	4,579				2,261
Mexico	31%	64,253		43,772	11,866		8,615
Nicaragua	4%	8,913	1,868				7,045
Panama	12%	24,872	16,278	1,038	4,142		3,414
Venezuela	11%	21,971	7,733		3,703	8,690	1,844
<b>Total</b>	<b>100%</b>	<b>207,269</b>	<b>94,516</b>	<b>44,810</b>	<b>19,711</b>	<b>12,168</b>	<b>36,063</b>

#### 4. PROGRAM INCOME, 2024-2025

##### 4.1. Vessel assessments

The primary source of funding for the AIDCP is the collection of vessel assessment fees. The current vessel assessment rate is US\$ 14.95 per cubic meter (m<sup>3</sup>) of well volume for all Class-6 purse-seine vessels that are listed as active in the IATTC Regional Vessel Register, as presently established in Resolution A-18-01 *on vessels assessments and financing*. This rate was agreed upon in 2006 and has not been modified since then. All assessment income is shared with the national observer programs, in proportion to their rate of coverage for relevant trips, up to 50%.

The second major source of income consists in the IATTC payment of 30% of the total AIDCP Observer Program Costs. Following extraordinary meetings earlier this year, however, the AIDCP decided to divide the cost of the on-board observer program equally (50%) between the IATTC and the AIDCP. This payment is outlined in Resolution [A-25-01](#) and will be presented to the IATTC plenary in September 2025 for a final decision on its implementation.

Vessels listed in the Regional Vessel Register as inactive or sunk also pay an assessment rate of US\$ 1.00 per cubic meter (m<sup>3</sup>) pursuant to Resolution [A-18-01](#) mentioned above.

**Table 2** summarizes AIDCP income and expenses in 2024.

<b>TABLE 2. AIDCP sources and uses of funds, 2024, in US\$</b>		<b>Actual</b>
1	Vessel assessments – Current year size class 6	2,432,016
2	Vessel assessments – Size class less than 6	25,329
3	Late fees and miscellaneous income	59,534
4	Vessel assessments - Inactive and sunk	9,441
5	Vessel assessments – Prior year size class 6	128,213
6	Voluntary extrabudgetary contribution	23,384
7	Investment interest	37,238
	<b>Subtotal AIDCP income</b>	<b>2,715,155</b>
8	IATTC portion of observer program (30%)	788,571
	<b>Total AIDCP income</b>	<b>3,503,726</b>
	<b>Total AIDCP Observer Program expenses</b>	<b>3,616,483</b>
	<b>Excess of expenses over revenue</b>	<b>(112,757)</b>

1. Vessel assessments paid by all Class-6 vessels on the IATTC [Regional Vessel Register](#) at a rate of US\$ 14.95/m<sup>3</sup>.

2. Vessel assessments paid by purse-seine vessels smaller than Class-6 required to carry an observer.
3. Includes all late fees paid by vessels on the IATTC [Regional Vessel Register](#).
4. Assessments paid by sunk and inactive Class-6 vessels at a rate of US\$ 1.00/m<sup>3</sup>.
5. Vessel assessments paid by Class-6 vessels from prior years.
6. Voluntary extrabudgetary contribution for the cow-calf project.
7. Investment interest.
8. The IATTC payment of 30% of the total AIDCP Observer Program expenses.

#### 4.2. Accumulated surplus

**Table 3** illustrates the accumulated surplus as of 31 December 2024.

<b>TABLE 3. Status of AIDCP funds as of 31 December 2024</b>	<b>US\$</b>
Surplus as of 31 December 2023	<b>2,194,101</b>
2024 deficit	<b>(112,757)</b>
Surplus subtotal as of 31 December 2024	<b>2,081,344</b>
Restricted funds to be used in 2025	<b>(35,000)</b>
<b>Surplus as of 31 December 2024</b>	<b>2,046,344</b>

A significant factor affecting the continued operational deficits is that the vessel assessment rate has not been increased for over a decade, which means that the income is not commensurate with the level of expenses needed to carry on with all the activities related to the implementation of the observer program in full compliance with the AIDCP. For 2025, the payment of US\$ 5,000 to the American Museum of Natural History for the updated diorama was approved, along with a carryover of US\$ 30,000 from 2024 for observer training that was not used that year and planned to be used in the future.

#### 4.3. Outstanding vessel assessments

As shown in **Table 4**, as of 31 July 2025, 12 vessels currently have outstanding assessments from 2020-2025 totaling US\$ 449,659.

<b>TABLE 4. Vessels with assessments outstanding, as of 31 July 2025<sup>11</sup></b>			
<b>Vessel</b>			<b>Arrears</b>
<b>Flag</b>	<b>Name</b>	<b>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	27,003
<b>Total</b>			<b>449,659</b>

<sup>11</sup> Payments made after 1 August will be presented at the Meeting of the Parties.  
AIDCP-51-01 - AIDCP budget



## 5. RECOMMENDED BUDGET, 2026

Projecting future AIDCP budgetary needs and making allowances for unpaid assessments requires the Secretariat to rely on the previous year's fiscal results to forecast future needs; 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** presents actual expenses for the 2024 fiscal year, the AIDCP's best estimate of anticipated income and expenditures of the Observer program expenses reflecting 50% of these total expenses in 2025, and the 2026 recommended budget in accordance with [Resolution A-25-01](#), with a 3% increase for inflation.

TABLE 5. 2024-2026 budgets (US\$)	2024	2025	2026
	Actual	Forecast-A-25-01	Recommended
<b>AIDCP INCOME</b>			
Vessel assessments – Current year size class 6	2,432,016	2,438,340	2,438,340
IATTC contribution to the AIDCP Observer Program	788,571		
Vessel assessments – Size class less than 6	25,329	12,661	-
Vessel assessments – Prior year size class 6	128,213	110,345	-
Investment interest	37,238	51,043	55,000
Late fees and miscellaneous	59,534	49,272	
Vessel assessments - Inactive and sunk	9,441	12,650	12,650
Voluntary extrabudgetary contribution	23,384		
<b>TOTAL OPERATIONAL INCOME</b>	<b>3,503,726</b>	<b>2,674,311</b>	<b>2,505,990</b>
<b>OBSERVER PROGRAM EXPENSES</b>			
<b>Direct Observer costs:</b>			
Compensation and benefits	1,533,503	780,000	780,000
Travel	75,330	42,500	43,775
Supplies and equipment	77,174	57,779	70,779
Training	311	0	5,000
<b>Subtotal</b>	<b>1,686,318</b>	<b>880,279</b>	<b>899,554</b>
<b>Indirect Observer Program costs:</b>			
IATTC HQ staff: scientific/technical	553,492	215,607	222,075
IATTC foreign contract labor costs	312,196	175,000	180,250
Field office operating costs			
General F.O. operating expenses	38,410	19,964	20,563
Information technology	725	2,172	2,237
Printing and postage	2,558	5,236	5,393
Staff travel	2,248	1,861	1,917
Legal and accounting services	12,362	16,074	16,556
Field office vehicle maintenance	18,318	8,883	9,149
Bank and other fees	2,002	893	920
<b>Total, Observer program costs</b>	<b>2,628,629</b>	<b>1,325,969</b>	<b>1,358,614</b>
<b>AIDCP EXPENSES (NON-OBSERVER)</b>			
IATTC HQ staff: administrative	743,871	815,088	839,541
Other IATTC foreign contract labor costs	68,553	82,693	85,174
Extrabudgetary expenditures	23,384	-	-
Extrabudgetary Audit expenditures	-	38,700	30,000
2024 Pre-approved consultant	-	17,610	-
AIDCP meetings	46,282	50,000	50,000
Accounting system	-	10,533	10,849
Other field office operating costs			
General F.O. operating expenses	9,123	12,608	12,986
Information technology	68,530	38,588	4,120
Printing and postage	440	1,051	1,083
Staff travel	117	1,051	4,000
Legal and accounting services	20,107	3,126	20,000
Field office vehicle maintenance	4,454	7,175	7,390
Bank and other fees	2,993	1,524	1,570
<b>Total, Other expenses</b>	<b>987,854</b>	<b>1,079,747</b>	<b>1,066,713</b>
<b>TOTAL AIDCP PROGRAM EXPENSES</b>	<b>3,616,483</b>	<b>2,405,716</b>	<b>2,425,327</b>
Revenue over/(under) expenditures	<b>(112,757)</b>	<b>268,595</b>	<b>80,663</b>

## 5.1. Recommendation incorporated into the 2026 budget

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

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 ([MOP-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** 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. The Secretariat recommends that a minimum of US\$ 26,000 be added to the budget to allow for the potential replacement of expired equipment.

<b>TABLE 6. No. of safety devices deployed, by program, during 2024</b> (includes some trips without activity in the EPO)					
<b>Flag</b>	<b>Trips/units deployed by program</b>			<b>Total trips</b>	<b>% Trips assigned</b>
	<b>National program</b>	<b>IATTC</b>	<b>Total</b>		
Colombia	20	24	44	44	100
Ecuador	167	338	505	505	100
EU-UE	18	17	35	35	100
Mexico	98	104	202	202	100
Nicaragua	11	10	21	21	100
Panama	62	65	127	127	100
Peru	NA	10	10	10	100
El Salvador	NA	21	21	21	100
United States	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>

## 6. SUMMARY

As referenced in Memorandum 0113-420, dated 20 March 2025, and in compliance with the relevant provisions, the corresponding financial report detailing the results of the recorded fluctuations during 2024 compared to the projected amounts for that period was submitted.

The results reflect 100% of the actual expenses and income for fiscal year 2024.

From 2022 to 2024, expenses remained stable at approximately US\$ 3.5-3.6 million per year.

For the 2025 fiscal year, income was estimated as of 31 December, and expenses were calculated based on Resolution A-25-01 reflecting Observer program expenses at a rate of 50% and include the following extraordinary adjustments:

- The cybersecurity attack that generated additional costs.
- Legal and accounting expenses related to the Venezuela and Ecuador cases.
- No training is planned for 2025. However, \$30,000 was carried over from 2024 and will carry over into 2026. Two training courses are expected in 2026, so the allocation will need to increase by US\$ 10,000.

Some critical issues include:

- The vessel assessment rate has remained at US\$ 14.95 per m<sup>3</sup> since 2006.
- The outstanding vessel assessments total US\$ 449,659, with Venezuela accounting for approximately 75% of that total.

For the recommended budget for 2026, a surplus of US\$ 80,663 is projected in accordance with the decision on the distribution of observer costs (50 IATTC/50 AIDCP), which will be presented at the IATTC plenary meeting; comparisons between 2024 and 2026 should be viewed with caution.