

INTER-AMERICAN TROPICAL TUNA COMMISSION
COMMITTEE ON ADMINISTRATION AND FINANCE
2ND MEETING
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DOCUMENT CAF-02-04
PROGRAM AND BUDGET FOR FISCAL YEARS 2015 AND 2016
(1 JANUARY-31 DECEMBER)

Projected budget, FY 2016	US\$ 6,778,556
Requested budget, FY 2015	US\$ 6,617,846
Change	US\$ 160,710

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This document presents the Commission’s financial activity at the end of fiscal year (FY) 2013 and the research program and associated expenditures proposed for FY 2015 and 2016 (1 January-31 December), by program and specific expenditure line items, in US dollars (US\$). The budget for the current year, FY 2014, is US\$ 6,554,232¹.

1. INTRODUCTION

The IATTC’s annual budget is paid for by contributions from the [21 Members](#) of the Commission. The budget is agreed by consensus of all Members, in accordance with Article IX.3 of the [Antigua Convention](#), and the form and proportion of their respective contributions is determined by the formula agreed in Resolution [C-12-04](#).

The Committee on Administration and Finance (CAF), established by Resolution [C-12-02](#) in 2012, is responsible for providing advice and recommendations on matters related to the budget, financing, and administration of the Commission.

2. BACKGROUND

The [Antigua Convention](#) provides the Commission with a modern framework for its fundamental task of ensuring the long-term conservation and sustainable use the tuna resources of the eastern Pacific Ocean

¹ Includes an extraordinary contribution of US\$ 26,451 from Japan toward the Capacity Building Fund, as agreed by the Commission and reflected in Resolution [C-13-06](#)

(EPO). The Convention mandates a number of activities that must be carried out by the Commission and its staff; these include the collection and analysis of a wide range of data, which can be used by the staff as a basis for its research, and ultimately for its advice to the Commission regarding matters such as stock abundance and conservation. This work requires a broad-based, comprehensive research program, involving the collection of detailed data on the relevant fisheries, as well as ancillary biological and environmental data, and necessarily, a budget adequate to support all of this work.

The resolutions adopted by the Commission also add to the duties and responsibilities of the staff. For example, the capacity limitation system established by Resolution [C-02-03](#) is implemented by means of the IATTC [Regional Vessel Register](#) (Resolution [C-11-06](#)), and both have to be continuously monitored, coordinated, and updated. These and other programs and mandates have budgetary implications, in terms of both human and technological resources, and if not funded, it is inevitable that these resources will have to be taken from other programs and projects.

The Convention requires that the Commission have a staff qualified in administrative, scientific and technical areas, and sufficient for “the efficient and effective application” of the Convention. To meet this requirement, the Commission maintains an [internationally-recruited staff](#), most of whom work at the Commission’s headquarters in La Jolla, California (USA), while the others work at field offices in Manta and Playas (Ecuador), Manzanillo and Mazatlan (Mexico), Panama City (Panama), and Cumana (Venezuela), or at the [research laboratory](#) at Achotines (Panama).

Fundamental in particular to the Commission's work is the compilation of basic data on the fisheries: activities of fishing vessels, distribution of the fishing effort, and the amount and composition, by species and size, of the catches. This information is obtained by various means: by observers aboard vessels, from vessel logbooks, from canneries, from governments, and from programs for sampling catches during unloading. In addition, Commission research programs also include studies of the biology, behavior, and stock structure of the fish, the effects of the environment on their abundance and distribution, and the relationships of tunas with other organisms in the ecosystem. Also, understanding the early life history of fish is vitally important in determining the dynamics of a fishery, so the staff is rearing tuna at the Commission’s [Achotines Laboratory](#) in Panama, and the characteristics of growth and mortality are being investigated.

More detailed information on the staff’s [research activities](#) can be found on the IATTC [website](#).

The tuna fishery in the EPO is better documented than any other tuna fishery, and the dynamics of the tuna stocks in the EPO are better understood than those of most other tuna stocks. Accordingly, the IATTC's research program in the EPO has set standards and formed the basis for study and comparison in other parts of the world, and it is obviously important to maintain the continuity of the research that the staff has been conducting for over sixty years. However, collecting, processing, analyzing, and storing these data come with substantial associated costs.

The staff became involved in research on dolphins by a decision of the Commission in 1976, and since 1999 has acted as Secretariat to the [Agreement on the International Dolphin Conservation Program \(AIDCP\)](#), and also administers and coordinates the AIDCP’s On-Board Observer Program, in conjunction with the various national observer programs. Since these activities include collecting data on fishing operations, the IATTC covers 30% of the observer program costs. The remaining 70% of observer program costs, along with certain other costs associated with the IDCP, is covered by the assessments paid by participating vessels (see section **6. Special projects**).

The AIDCP mandates 100% observer coverage on fishing trips by large² purse-seine vessels in the EPO; currently, the Ecuadorian national program covers one-third, and the other national programs (Colombia, the European Union, Mexico, Nicaragua, Panama, Venezuela) half, of trips by such vessels of their re-

² IATTC capacity class 6; carrying capacity greater than 363 metric tons

spective national fleets; the IATTC observer program covers the rest of those fleets and 100% of the trips by vessels of El Salvador, Peru, Guatemala, and the United States.

3. BUDGET

For purposes of describing the budget, the activities of the Commission staff are divided into six categories /programs, which are funded by Commission Members:

A	Administration	D	Biology and ecosystem	H	Bycatch
C	Data collection and database	F	Stock assessment	I	Observer program

Administrative costs include those costs not readily allocable into any specific program and benefit the Commission in its entirety. All other costs are allocated into the program to which they pertain or directly benefit.

In general, staff costs comprise approximately 72% of the total budget, while operational costs represent an average of 17%, with the remaining 11% allocated to the observer program.

The staff is constantly searching for alternative sources of funding to support the Commission's activities. For instance, since 2007 it has raised an annual average of US\$ 113,500 in supplementary funding for research at the Achotines Laboratory.

In addition to the Commission's regular operations, the staff administers several externally-funded special projects (section 6). The information on these projects is included for illustrative purposes only, as the budgets for these projects are determined and approved separately, and are not part of the IATTC's regular budget.

4. EXPENDITURES

Table 1 summarizes the financial activities, by program and budget line item, at the close of the fiscal year ended 31 December 2013.

Item	Program						Total
	A	C	D	F	H	I	
Salaries	636,145	610,323	948,213	577,239	416,858		3,188,778
Employee benefits	161,587	239,570	390,916	197,783	287,848		1,277,704
Observer program	-	-	-	-	-	710,669	710,669
Contract expenditures	45,866	210,701	190,138	-	92,871		539,576
Travel	46,094	26,603	49,504	64,327	13,383		199,911
Materials, supplies, and equipment	11,321	13,673	91,193	4,288	7,742		128,217
Utilities	12,028	21,686	101,820	-	11,688		147,222
Printing and postage	2,085	1,463	2,892	1,127	1,420		8,987
Insurance	4,089	5,899	1,368	-	2,655		14,011
Miscellaneous	3,076	2,462	1,102	-	904		7,544
Legal and professional fees	-	1,752	400	-	462		2,614
Total	922,291	1,134,132	1,777,546	844,764	835,831	710,669	6,225,233

In Table 2, the first column shows the actual expenditures for 2013 by category/program, the second column the approved budget for the current fiscal year (2014), and the third and fourth columns the requested budget for FY 2015 and the projected budget for FY 2016, respectively. The requested budget for 2015 represents a 1.4% increase over the 2014 approved budget and the projected budget for FY 2016 an increase of 2.4% over the requested budget for FY 2015, for an average increase of 1.9% per year over the next two years.

TABLE 2. Comparative figures, by category / program, FYs 2013-2016					
EXPENDITURE					
FY	2013 (actual)	2014 (agreed)³	2015 (requested)	2016 (projected)	Increase, 2015 to 2016
A Administration	922,291	977,776	977,585	1,001,470	23,884
C Data collection and database	1,134,131	1,202,362	1,202,127	1,231,497	29,370
D Biology and ecosystem	1,777,546	1,884,484	1,884,115	1,930,148	46,033
F Stock assessment	844,764	895,585	895,410	917,287	21,877
H Bycatch	835,830	886,115	885,942	907,587	21,645
I Observer program ⁴	710,669	681,459	772,667	790,567	17,900
Total	6,225,233	6,527,781	6,617,846	6,778,556	160,710

Table 3 shows the information in Table 2 in greater detail, breaking down the following expenditures within each program by line item:

Salaries and benefits: The 2015 and 2016 budgets include a 2% increase in staff salaries and merit increases as well as related employee benefit increases. IATTC pay scales have always been linked to U.S. federal government pay scales, which include cost-of-living adjustments (COLA). Both pay scales were frozen from 2010 to 2014, when a 1% COLA was awarded to federal employees in the San Diego area. The staff therefore requests that the IATTC salary freeze also be terminated. The effect of these increases on the overall budget is minimized due to the significant reduction of the employer's contribution to pension costs for 2015.

Pension fund: As noted in previous financial reports, the International Fishery Commission Pension Fund (IFCPS) suffered heavy losses during the 2008 economic crisis, creating an enormous deficit in the plan assets. Every three years a detailed report on the fund and its performance during those years is compiled and reported to the participating Commissions. The [2014 report](#) shows that the situation has improved: reducing the IATTC deficit from US\$ 3,436,000 to US\$ 2,198,000, and consequently reducing the amortized liability, from US\$ 375,600 to US\$ 246,972. However, despite this reduction of the employer's required contribution, efforts to eliminate the deficit continue, and the budget includes total payments of US\$ 300,000 toward this end.

Annual meetings: Funding for annual meetings remains at zero, on the assumption that all future regular annual meetings will be held outside La Jolla, and that the host Member will pay the costs of all IATTC staff members attending.

Operating costs: Several of these line items are expected to be higher in FYs 2015 and 2016, for a number of reasons. For instance, during 2013 the cost of purchase and maintenance of **computer equipment** was significantly less than the budgeted amount. This was made possible by extending warranties on current equipment whenever possible instead of purchasing new equipment, and not replacing equipment that was not absolutely necessary.

Several **vehicles** at the field offices are due for replacement; funds have been allocated for the replacement of one 15-year-old vehicle in 2015, in addition to the current year programmed replacement of the other 15-year-old vehicle.

Although 2013 expenditures for **insurance, licenses and permits** were less than US\$ 1,500, in the future it will be necessary to purchase parking permits for staff members due to parking limitations and limited local street parking at the new facility. Additional funds have been allocated in the budgets for 2015 and

³ Does not include a voluntary contribution from Japan of US\$ 26,451 for the Capacity Building Fund, included in the agreed budget of US\$ 6,554,232 for FY 2014 in Resolution C-13-06.

⁴ Based on the AIDCP budget request for 2015 (Document MOP-29-06); subject to change when 2015 and 2016 budgets are approved by the AIDCP Parties.

2016 to cover the cost of these permits.

TABLE 3. Comparative figures, in US\$, by budget line item, FY 2013-2016.				
	2013	2014	2015	2016
	(actual)	(agreed)	(requested)	(projected)
SALARIES AND BENEFITS:				
Salaries (gross)	3,188,778	3,205,000	3,319,043	3,422,503
Group insurance:				
Medical insurance	300,204	303,000	360,000	384,800
Life, disability and personal accident insurance	19,243	21,946	22,000	22,500
Workmen's compensation insurance	37,408	42,010	43,000	44,000
Social security	207,488	208,518	219,954	220,000
Pension fund (IFCPS)	515,035	598,966	465,000	467,000
403 (b) Retirement plan	198,325	185,426	208,360	211,360
Subtotal salaries and benefits	4,466,481	4,564,866	4,637,357	4,772,163
ANNUAL MEETINGS:				
Meeting rooms, etc.	-	-	-	-
Translation and interpretation	-	-	-	-
Audiovisual equipment rental	-	-	-	-
Office supplies (various)	-	-	-	-
Subtotal annual meetings	-	-	-	-
OPERATING COSTS:				
Field office facilities and related supplies	90,428	130,000	110,000	110,000
Headquarters office expenses	195,070	95,600	171,822	174,825
Purchase and maintenance of computer equipment	39,722	100,000	100,000	100,000
Vehicles:				
Purchases	-	13,000	14,000	-
Running costs (fuel, maintenance, etc.)	16,463	34,000	24,000	27,000
Insurance, licenses and permits	1,503	14,000	17,000	19,000
Printing documents, mail and publications	6,169	8,000	8,000	10,000
Staff travel	106,541	130,000	130,000	130,000
IATTC meetings (excluding annual meetings)	52,887	70,000	65,000	70,000
Contracts:				
Annual audit and tax reporting	29,101	38,000	33,000	35,000
Field office staff salaries	490,596	481,000	500,000	500,000
Payroll services	7,710	20,000	10,000	12,000
Other professional services	9,569	67,000	15,000	18,000
Miscellaneous charges (banking operations)	2,323	14,000	10,000	10,000
Subtotal operating costs	1,048,082	1,214,000	1,207,822	1,215,825
Subtotal salaries and benefits, annual meetings, and operating costs	5,514,564	5,778,866	5,845,179	5,987,988
Observer program	710,669	748,915	772,667	790,567
TOTAL	6,225,233	6,527,781⁵	6,617,846	6,778,556

⁵ Does not include a voluntary contribution by Japan of US\$ 26,451 for the Capacity Building Fund, included in the agreed budget of US\$ 6,554,232 for FY 2014 in Resolution C-13-06

Observer program: costs are based upon the proposed AIDCP budget for 2015, to be presented to the Meeting of the Parties to the AIDCP in July (Document MOP-29-06), and are subject to change if that budget is modified.

Table 4 provides a detailed comparison of actual costs related to FY 2013 in Table 2 with the budget for FY 2013 approved by the Commission in June 2012. It shows that overall expenditures remained well below the budgeted amounts, due mainly to reduced travel costs and postponement of hardware/software purchases.

TABLE 4. Differences between budgeted and actual costs, in US\$, by budget line item, FY 2013.

REGULAR OPERATIONS Item	EXPENDITURE		DIFFERENCE + (-)	
	(budgeted)	(actual)	US\$	%
1 Salaries	3,205,000	3,188,778	(16,222)	(0.5)
2 Social security	205,693	207,488	1,795	0.9
3 Retirement plans	784,392	713,360	(71,032)	(9.1)
4 Health insurance	249,348	300,204	50,856	20.4
Worker's compensation, life, disability & AD&D insurance	75,741	56,651	(19,090)	(25.2)
5 Rents, utilities, telephone	124,942	152,381	27,439	22.0
6 Materials and supplies	101,313	90,633	(10,680)	(10.6)
7 Equipment, maintenance and property	100,000	32,424	(67,576)	(67.6)
8 Postage and courier services	10,000	5,377	(4,623)	(46.2)
9 Printing	10,000	3,611	(6,389)	(63.9)
10 Travel and subsistence	240,958	199,910	(41,048)	(17.0)
11 Contract expenditures	497,964	542,192	44,228	8.9
12 Taxes, insurance, licenses and miscellaneous	24,358	21,554	(2,804)	(11.5)
13 Observer program funding	705,300	710,669	5,369	0.8
TOTAL REGULAR OPERATIONS	6,335,009	6,225,231	(109,777)	(1.7)%

5. INCOME

As noted in the introduction, the Commission's primary source of income is the contributions from its Members. However, despite the requirement that all contributions be paid by 1 March of the fiscal year, as of 31 May 2014, US\$ 1,493,479 in contributions to the FY 2014 budget is still pending. Furthermore, contributions for previous years of US\$ 1,986,050 are also outstanding, for a total of US\$ 3,476,529 in unpaid contributions from Commission Members. This means that the total outstanding contributions due from Members is equal to 53% of the entire approved budget for 2014, which puts the Commission in a very difficult position from an operational standpoint, and could also impact the participation of Members in decision-making. Article XV.4 of the Antigua Convention states that, "... if a member of the Commission is in arrears in the payment of its contributions by an amount equal to or greater than the total of the contributions due from it for the preceding twenty-four (24) months, that member shall not have the right to participate in decision-making in the Commission until it has fulfilled its obligations pursuant to this Article."

Table 5 reflects member contributions in arrears as of 31 May 2014.

Table 6 summarizes the actual income received for general operations in 2013, the agreed budget for 2014, and the requested and projected budgets for 2015 and 2016, respectively. In Resolution C-12-05 the Commission approved a budget for FY 2013 of US\$ 6,335,009, of which US\$ 908,430 has not yet been received. However, during 2013 the Commission received, in addition to a voluntary contribution of US\$ 20,000 from China, US\$ 926,233 in outstanding contributions from FYs 2009-2012 for a total of US\$ 6,204,936 (Table 6), still US\$ 130,073 less than the 2013 budgeted amount.

(US\$)	Previous years	FY 2013	FY 2014	Total
Colombia	-	-	228,142	228,142
Costa Rica	-	-	75,918	75,918
El Salvador	-	-	68,431	68,431
Guatemala	-	-	42,700	42,700
Korea	-	-	170,411	170,411
Panama	1,077,620	435,910	396,980	1,910,510
Peru	-	-	52,269	52,269
Vanuatu	-	-	18,572	18,572
Venezuela	-	472,520	440,056	912,576
Total	1,077,620	908,430	1,493,479	3,479,529

Since 2005, an administrative fee has been charged on all contracts for services provided by the IATTC to third parties, including providing observers for vessels operating west of 150°W, and is included, along with fees charged to observers at annual meetings and for attendance at scientific workshops held at the Achotines Laboratory, under **Interest and miscellaneous**.

INCOME					
FY	2013 (actual)	2014 (agreed)	2015 (requested)	2016 (projected)	Change from FY 2015
REGULAR OPERATIONS					
Member contributions	6,204,936 ⁶	6,527,781	6,617,846	6,778,556	160,710
Interest and miscellaneous	84,852	-	-	-	-
Total	6,289,788	6,527,781	6,617,846	6,778,556	160,710

Additional funding for implementing Resolution [C-11-11](#) for strengthening the institutional capacity of developing countries (the “Fund”) is essential to ensure a substantial and effective participation of the countries in the activities of the Commission, including its meetings. Because some of the Members of the Commission are to be recipients of that funding, it was not included in the general budget that is to be distributed amongst all Members. As specified in the Resolution, “*the resources of the Fund shall proceed from contributions obtained from the Members or from national and international bodies or entities interested in strengthening the capacities of developing countries. Such contributions may be declared by the donor for a specific use, consistent with the nature of the Fund, or may be allocated to ordinary investment activities in capacity-building in developing countries.*”

During the Commission’s annual meeting in June 2013, the European Union offered a contribution of €100,000 (approximately US\$ 131,000) to the Fund, subject to the condition that other contributions be made to the Fund for at least 20% of the total amount. This requirement was met when, in January 2014, Japan made a contribution of US\$ 26,451 (approximately €20,000) to this Fund. To date, the European Union’s contribution is still pending. A portion of the Japanese contribution has been used to enable scientists from seven countries to attend the 5th Meeting of the Scientific Advisory Committee, held in La Jolla in May 2014. No further contribution to the Fund from other Members has been received or offered.

6. SPECIAL PROJECTS

Tables 7 and 8 summarize the expenses and income, respectively, arising from special projects managed by the IATTC, mainly the AIDCP observer program and the program for monitoring transshipments at

⁶ Includes US\$ 926,233 in contributions corresponding to FYs 2009-2012 received during 2013

sea by longline vessels. Other projects include the Center for the Advancement of Population Assessment Methodology (CAPAM), tuna-tagging, analysis of ecosystems, and dolphin safe promotion. Costs associated with specific special projects from external funding sources are accounted for by source and project.

This information is included for illustrative purposes only, as these budgets are determined, approved, and managed separately, and are not part of the IATTC's regular annual budget. Also, AIDCP budget is subject to the approval of document MOP-29-06 by the Parties to the AIDCP.

TABLE 7. Special project expenses, in US\$, FY 2013-2016					
FY	2013 (actual)	2014 (agreed)	2015 (requested)	2016 (projected)	Change from FY 2015
AIDCP:					
Observer costs (70%)	1,658,228	1,590,070	1,802,889	1,844,657	41,767
Other AIDCP costs	345,210	350,033	369,018	376,432	7,413
Subtotal:	2,003,437	1,940,103	2,171,908	2,221,089	49,181
Transshipment program	771,113	-	-	-	-
Other projects	329,906	-	-	-	-

TABLE 8. Special project income, in US\$, 2013-2015			
FY	2013 (actual)	2014 (agreed)	2015 (requested)
AIDCP:			
Vessel assessments and penalties	2,008,316	1,940,103	2,171,908
AIDCP deficit recovery	338,234		
Transshipment program	771,113	1,000,000	-
Other projects	286,781	-	-

7. SUMMARY

The staff recognizes the need to minimize costs while ensuring that it fulfills its functions under the Antigua Convention and carries out the tasks assigned by the Members. However, like many organizations at this time, the Commission and its staff are constantly faced by the challenge of increases in the cost of living, which affect its ability to make purchases such as plane tickets and accommodations to attend meetings, office supplies and equipment when replacements are needed, as well as increases in the cost of health insurance and other necessities. If the staff is to fulfill its duties and responsibilities, it is essential that all Member contributions to the budget be paid in a timely manner.

8. FY 2016 EXPENDITURES BY PROGRAM

A	<i>Administrative and other costs jointly chargeable to all activities</i>	1,001,470
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The costs of administration and bookkeeping and various expenses of the headquarters, such as some of the costs of printing, translation, library, postage, *etc.*, not easily allocated to individual projects, are allocated and accounted for under this heading. Also included are the costs of work related to the Commission's fisheries management policies and costs associated with meetings.

684,901 All or part of the gross salaries of administrative personnel, including the Director, Executive Officer and 6 full-time equivalent (FTE⁷) staff.

120,000 Local IATTC-sponsored meeting expenses, administrative staff training, vehicle maintenance costs, parking and travel costs related to attending Commission meetings.

C	<i>Data Collection and Database</i>	1,231,497
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Statistical records of the tuna fishery, obtained directly from the fishing fleet and processing plants, provide the data base for measuring the effects of fishing on the abundance of the stocks, and hence are of paramount and continuing importance to the Commission's programs.

597,492 Gross salaries for 8 FTE headquarters staff.

D	<i>Biology and Ecosystem</i>	1,930,148
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This project consists of several important studies, which are designed to increase the available knowledge of the life history of the tunas and billfishes of the EPO. Such knowledge, along with catch and effort data, is used to formulate models for evaluating the effect of fishing on the abundance of the stocks. The project has several important objectives, grouped into the following categories:

1. Investigation of biology and population parameters.
2. Determination of the important features of the early life history of the fish and the factors that affect the recruitment of young fish to the exploitable population.
3. Studies of some of the species of billfishes taken by commercial and recreational fisheries in the EPO.
4. Ecosystem studies, to include food-web dynamics, ecological risk assessment, and ecosystem modeling.

Data for these types of research are obtained from sampling of tunas and billfishes at ports of landing, analyses of information from vessel logbooks, studies conducted at sea on research and fishing vessels, and laboratory experiments.

977,777 Gross salaries of 1.5 administrative and 9 scientific FTEs divided among the following areas of research:

	FTE
Biology and behavior	2.3
Tuna early life history	4.3
Ecosystems inhabited by tuna	2.3

274,000 Utilities, fish food, and other supplies, and salaries for 20 locally-contracted staff, for the Achotines Laboratory.

F	<i>Stock Assessment</i>	917,287
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In keeping with the objectives of the Commission's stock assessment and fisheries management responsibilities, this program is grouped into the following major areas of activity.

⁷ The FTEs in this document reflect the allocation of the staff's time among projects; for example, Project A involves 13 staff members, whose combined time dedicated to that project equals 6 FTEs

1. Conduct stock assessments of tuna, billfish and other species as deemed necessary.
2. Participate in the assessment by other entities of species that reside in the EPO.
3. Evaluate current and proposed management measures.
4. Organize the annual fall IATTC workshops on stock assessment methodology.
5. Design and evaluate sampling programs.
6. Conduct research on stock assessment, stock assessment methodology, and related topics.
7. Provide analytical support for the other IATTC research programs.

678,327 Gross salary of 5 full-time equivalents.

H	Bycatch	907,587
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In keeping with the objectives of the Commission's dolphin investigations and the major areas of research outlined in the introductory statement, this project is divided into the following major areas of activity.

1. Research and support for the reduction and management of bycatches of non-target marine resources taken in fisheries for species covered by the Antigua Convention.
2. Modeling studies comparing different fisheries/gear selectivity levels, and their impacts on the ecosystem.
3. Organize gear workshops, develop recommendations for the adoption of dolphin-saving technology for fisheries involving dolphins, reduction of bycatches on FADs and bycatches of sea turtles in artisanal longline fisheries, to include advice and technical assistance to fishermen.
4. Staff support for the IATTC portion of the observer program.
5. Staff support in capacity building for tagging, bycatches, and shark fisheries.

462,162 Gross salaries for 5 full-time equivalents.

I	Observer program	790,567
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Expenses include direct observer costs (*i.e.* salaries, benefits, travel costs, training, *etc.*) and costs associated with maintaining field offices, as well as the work of IATTC scientific staff in support of the AIDCP. The funding for this project is divided between the IATTC (30%) and AIDCP (70%). The amount reflected here represents the 30% included in the projected budget.

1. Collection of dolphin data by observers aboard purse-seine vessels. The scientific objective is to have these observers aboard enough trips of large purse seiners that fish for tunas associated with dolphins to ensure that the estimates of the total dolphin mortality derived from the data collected are statistically reliable.
2. Collection of fishery or biological data by observers on catches and discards of tunas and associated species. These data supplement data collected from vessel logbooks.

The information is also used to monitor compliance with rules established by the IATTC and AIDCP.

225,700 Gross salaries and related benefits for 9 headquarters full-time equivalents.

440,100 Observer compensation, benefits, taxes, travel, training and equipment.

9. FY 2016 EXPENDITURE LINE ITEMS

Salaries	3,422,503
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The permanent scientific, administrative, clerical, and technical personnel required to carry out the duties of the Commission. This total excludes salaries allocated to the IDCP and Observer Programs. Salaries of US-based staff are based on US government salary scales, which were frozen from 2010 to 2014.

Group insurance	451,300
California Workmen's Compensation, life, disability, medical, dental and accident insurance. The cost of medical insurance continues to rise by more than 12% annually, much faster than the rate of inflation. This line item includes costs related to IATTC staff salary allocations, and excludes those amounts allocated to the IDCP and Observer Programs.	
Social Security	220,000
Employer US social security taxes on employee wages; excludes those amounts allocated to the IDCP and Observer Programs.	
Retirement Plan (IFCPS – defined benefit)	467,000
The IATTC's original pension plan is administered by the International Fisheries Commissions Pension Society in Ottawa, Canada, under a plan that provides level funding over periods of three years based upon actuarial evaluations. The drastic reduction of returns on the pension funds invested has required a higher funding for the plan by the Commission. The January 2014 actuarial evaluation of this pension plan determined that an additional annual payment of US\$ 246,972 for this and the next two years (2014–2016) is necessary until the next actuarial evaluation is performed in January 2017. As mentioned earlier in this document, although the actuarial evaluation suggests a lower annual employer contribution, the staff recommends continued elevated payments in order to eliminate this deficit as fast as possible. For this reason, the annual payment for 2015 and 2016 reflects an assumed elevated contribution.	
Retirement Plan (403 (b) – defined contribution)	211,360
In FY 2002 a defined contribution plan was introduced for new employees in place of the existing defined benefit plan, in which all investment gains or losses are assumed by the employee. The anticipated costs associated for this plan are included in this item.	
Annual Meetings	-
Funding for annual meetings remains at zero, on the assumption that all future regular annual meetings will be held outside La Jolla, and that the host Member will pay the costs of all IATTC staff members attending.	
Field office facilities and related supplies	130,000
Rent, utilities, insurance, telephone and office supplies for the Commission's field offices.	
Headquarters office expenses	95,000
Includes, utilities, insurance, telephone and office supplies for the La Jolla office and the Achotines Laboratory.	
Purchase and maintenance of computer equipment	100,000
Includes major equipment purchases such as computers, software, licensing agreements, and office machines.	
Purchase and running costs of vehicles	27,000
Includes purchase of vehicles, and related maintenance, fuel and insurance.	
Printing, mail and publications	10,000
Includes all costs related to Commission postage and printing needs.	
Staff travel	130,000
Travel and subsistence costs incurred by IATTC staff members to attend meetings or workshops sponsored by third party agencies. It does not include IATTC sponsored meetings.	
IATTC meetings	70,000
Travel and subsistence costs incurred by IATTC staff members to attend IATTC meetings, excluding annual meetings, whose costs are covered by the the host Member . Also included in this line item are all costs for simultaneous interpretation services.	

Contracts	565,000
Legal and professional fees (<i>e.g.</i> auditing and payroll services), contracts with short-term specialists, and casual labor costs. Also included in this category are costs related to permanent field office staff, as well as related taxes and benefits.	
Miscellaneous charges	28,000
Bank and finance charges, and similar miscellaneous costs that are not easily categorized into one of the above listed expenses.	
Observer Program	753,184
Required funding of the IATTC Observer Program, which covers 30% of all direct observer costs such as observer wages, taxes, insurances, travel, equipment and training; allocated costs of IATTC scientific personnel and related support from field offices. The amount presented is based upon the requested budget in document MOP-29-06, and is subject to change when the 2016 AIDCP budget is approved by the Parties to that agreement.	