



Report of the 99th Session of the IPHC Finance and Administration Committee (FAC099)

Victoria, B.C., Canada, 23 January 2023

Commissioners

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ACRONYMS

AM	Annual Meeting
FAC	Finance and Administration Committee
FISS	Fishery-Independent Setline Survey
FY	Financial Year
GAAP	Generally Accepted Accounting Principles
IM	Interim Meeting
IPHC	International Pacific Halibut Commission

DEFINITIONS

A set of working definitions are provided in the IPHC Glossary of Terms and abbreviations: <https://www.iphc.int/the-commission/glossary-of-terms-and-abbreviations>

HOW TO INTERPRET TERMINOLOGY CONTAINED IN THIS REPORT

This report has been written using the following terms and associated definitions so as to remove ambiguity surrounding how particular paragraphs should be interpreted.

- Level 1:** **RECOMMENDED; RECOMMENDATION; ADOPTED** (formal); **REQUESTED; ENDORSED; ACCEPTED** (informal): A conclusion for an action to be undertaken, by a Contracting Party, a subsidiary (advisory) body of the Commission and/or the IPHC Secretariat.
- Level 2:** **AGREED:** Any point of discussion from a meeting which the Commission considers to be an agreed course of action covered by its mandate, which has not already been dealt with under Level 1 above; a general point of agreement among delegations/participants of a meeting which does not need to be elevated in the Commission's reporting structure.
- Level 3:** **NOTED/NOTING; CONSIDERED; URGED; ACKNOWLEDGED:** General terms to be used for consistency. Any point of discussion from a meeting which the Commission considers to be important enough to record in a meeting report for future reference. Any other term may be used to highlight to the reader of an IPHC report, the importance of the relevant paragraph. Other terms may be used but will be considered for explanatory/informational purposes only and shall have no higher rating within the reporting terminology hierarchy than Level 3.

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EXECUTIVE SUMMARY

The 99th Session of the International Pacific Halibut Commission (IPHC) Finance and Administration Committee (FAC099) was held in Victoria, B.C., Canada on 23 January 2023. A total of 6 members (6 Commissioners) attended the Session, as well as 3 advisors/experts from the two (2) Contracting Parties as well as 6 observers. The list of participants is provided at [Appendix I](#). The meeting was opened by the Chairperson, Mr Paul Ryall (Canada) who welcomed participants.

The following are a subset of the complete recommendations and requests for action from the FAC099, which are provided at [Appendix VIII](#).

RECOMMENDATIONS

Annual independent auditor's report (2022)

FAC099-Rec.02 ([para. 11](#)) The FAC **RECOMMENDED** that the Commission accept the independent external auditors report for FY2022 ([IPHC-2023-FAC099-05](#)), as per Regulation 14 of the IPHC Financial Regulations (2021), by consensus.

FY2023 budget - update

FAC099-Rec.03 ([para. 23](#)) The FAC **RECOMMENDED** that the Commission adopt the amended FY2023 budget (1 October 2022 to 30 September 2023), as detailed in [Appendix IV](#), noting that the amendments do not change the previously adopted Contracting Party contributions for FY2023:

- a) **ADOPT** the FY2023 budget (1 October 2022 to 30 September 2023), as detailed in [Appendix IV](#), including contributions from the Contracting Parties to the General Fund as follows:
 - i. Canada: Contribution to the General Fund: **US\$900,407**
 - ii. U.S.A.: Contribution to the General Fund: **US\$4,157,760**
 - iii. U.S.A.: Contribution to the headquarters building lease and maintenance costs: **US\$489,250**
- b) **NOTED** the extra-budgetary (IFCP Fund deficit) contributions from each Contracting Party for FY2023 as follows:
 - i. Canada:
 - 50% Contribution to the IFCP Fund deficit (former staff pension plan): **US\$127,848**
 - ii. U.S.A.:
 - 50% Contribution to the IFCP Fund deficit (former staff pension plan): **US\$127,848**

Budget estimates: FY2024

FAC099-Rec.04 ([para. 30](#)) The FAC **RECOMMENDED** that the Commission **AGREE** for the two Contracting Parties to engage in inter-sessional discussions over the coming months to adopt a budget for FY2024 and the associated Contributions. In doing so, the Contracting Parties may consult with, and have requested assistance from the IPHC Secretariat.

IPHC Rules of Procedure (2023) - Revisions

FAC099-Rec.05 ([para. 35](#)) The FAC **RECOMMENDED** that the Commission adopt the International Pacific Halibut Commission Rules of Procedure (2023), as provided in [IPHC-2023-FAC099-09](#), while taking into consideration any additional discussion at the AM099 on the proposed amendments.

Other business

FAC099-Rec.06 ([para. 36](#)) The FAC **RECOMMENDED** that the Commission **AGREE** for the two Contracting Parties to engage inter-sessionally to conduct a review of the budget and appropriations.

1. OPENING OF THE SESSION

1. The 99th Session of the International Pacific Halibut Commission (IPHC) Finance and Administration Committee (FAC099) was held in Victoria, B.C., Canada on 23 January 2023. A total of 6 members (6 Commissioners) attended the Session, as well as 3 advisors/experts from the two (2) Contracting Parties as well as 6 observers. The list of participants is provided at [Appendix I](#). The meeting was opened by the Chairperson, Mr Paul Ryall (Canada) who welcomed participants.

2. ADOPTION OF THE AGENDA AND ARRANGEMENTS FOR THE SESSION

2. The FAC **ADOPTED** the Agenda as provided at [Appendix II](#). The documents provided to the FAC099 are listed in [Appendix III](#).

3. UPDATE ON ACTIONS ARISING FROM THE 98TH SESSION OF THE IPHC FINANCE AND ADMINISTRATION COMMITTEE (FAC098)

3. The FAC **NOTED** paper [IPHC-2023-FAC099-03](#), that provided an opportunity to consider the progress made during the inter-sessional period in relation to the direct requests for action by the FAC during the FAC098.
4. The FAC **AGREED** to consider and revise as necessary, the actions arising from FAC098, and for these to be combined with any new actions arising from the FAC099.

4. FINANCIAL STATEMENT FOR FY2022

5. The FAC **NOTED** paper [IPHC-2022-FAC098-04](#) that provided the end of year financial statement for FY2022 (financial period: 1 October 2021 to 30 September 2022).
6. The FAC **NOTED** the total Assets at year-end closing totalled **US\$3,516,085.07**. The total equity or combined fund balance at year-end closing totalled **US\$1,728,916.98**. Fund equity balances at year end:
 - General Fund (10): **US\$789,516.16**
 - Research Fund (20): **(US\$17,113.02)**
 - Statistics Fund (30): **(US\$175,332.57)**
 - FISS Fund (40): **US\$202,928.06**
 - Reserve Fund (50): **US\$928,918.35** – The Reserve Fund carries the majority of the equity in the checking and saving cash accounts.
7. The FAC **NOTED** that should Contracting Party contributions to the general fund not be received early in a given fiscal year (i.e. October-November), a larger balance in the 50 – Reserve Fund may be needed to ensure continuity of operations.
8. The FAC **RECOMMENDED** that the Commission **NOTE** the Financial Statement for FY2022, as detailed in paper [IPHC-2023-FAC099-04](#).

5. ANNUAL INDEPENDENT AUDITOR'S REPORT (2022)

9. The FAC **NOTED** paper [IPHC-2023-FAC099-05](#) that provided the Commission with the Independent External Auditors Report for FY2022, as per Regulation 14 of the IPHC Financial Regulations (2021).
10. The FAC **RECALLED** that the report of the Independent External Auditors for FY2022 (1 October 2021 – 30 September 2022), was presented directly by Moss Adams LLP to the Commission via video conference on 20 January 2023, who offered their 'unmodified opinion'. [Note: *An unmodified opinion implies that the auditor was satisfied with the financial statements audited. This means that the statements met the requirements demanded by the regulations and they were prepared in accordance with appropriate accounting principles, criteria and standards.*]
11. The FAC **RECOMMENDED** that the Commission accept the independent external auditors report for FY2022 ([IPHC-2023-FAC099-05](#)), as per Regulation 14 of the IPHC Financial Regulations (2021), by consensus.
12. The FAC **ACKNOWLEDGED** the great strides that the IPHC Secretariat has continued to make over the past three years to improve the transparency, accountability, and accessibility of the IPHC accounting

systems and practices. The ‘*unmodified opinion*’ provided by the independent auditors for the past three years is testament to the work done.

6. FY2023 BUDGET - UPDATE

13. The FAC **NOTED** paper [IPHC-2023-FAC099-06](#) that provided an update on the approved FY2023 budget (financial period: 1 October 2022 to 30 September 2023), and that current expenditure for the first quarter of FY2023 is in-line with the approved budget.
14. The FAC **NOTED** that the following contributions have been received from the Contracting Parties:
 - a) Canada: **\$900,407** (received 26 October 2022);
 - b) U.S.A.: **US\$4,582,000** (received 10 January 2023) (note: \$65,010 short of the US\$4,647,010 approved budget for FY2023 for contributions to the General Fund and HQ lease and maintenance).
15. The FAC **NOTED** that subsequent to the Commission approving an annual budget, with associated Contracting Party contributions, the Contracting Parties go through an internal process of review and appropriation. Should an appropriation be lower than the Commission approved budget, either Contracting Party can call an intersessional meeting for the Commission to consider in-year budget reductions to match the contributions received.
16. The FAC **NOTED** that the U.S.A. intends to supplement the amount appropriated by the U.S. Congress (US\$4,582,000) with an additional **US\$65,010** as adjustments are made during budget implementation in the coming months. If needed to address any shortfall, either Contracting Party can call an intersessional meeting for the Commission to consider reductions to FY2023 expenses, per [paragraph 15](#).
17. The FAC **RECALLED** that at the 98th Session of the IPhC Interim Meeting (IM098), the Commission endorsed an optimized 2023 FISS design as follows:

[IPHC-2022-IM098-R](#) (para. 31) “*The Commission ENDORSED an optimized design for the 2023 FISS as provided at Appendix IV, that balances the Commissions primary and secondary objectives for the FISS. As with all years, the Commission will have an additional opportunity to modify the 2023 FISS design at AM099.*”
18. The FAC **NOTED** that the design adopted resulted in modifications to the originally adopted Fund 40 – FISS budget from the 12th Special Session of the Commission (SS012). The revised FY2023 Fund 40 - FISS budget is provided at [Appendix IV](#).
19. The FAC **NOTED** the U.S.A.’s intent to consider additional funding to finance the adopted 2023 FISS design, an approximate **US\$114,000**, and that the Commission will need to reduce the 2023 FISS design accordingly if this additional funding is not received,
20. The FAC **NOTED** that in addition, the FY2023 budget for all Funds has been updated to better reflect the Commission’s transition to Fund accounting. This has resulted in previously aggregated expenditures being re-allocated to each of the four (4) operating Funds. The reallocation has primarily been in the salaries & wages, and benefits expense account lines ([Appendix IV](#)) but has also resulted in the addition of a ‘recouped leave expenses’ income account line.
21. The FAC **NOTED** a number of income adjustments, that have necessitated reductions in FY2023 expense account lines accordingly:
 - a) **30 – Statistics:** NOAA Port Sampling Grant for Alaska (including both Pacific halibut and Sablefish) is **US\$42,853.64** less than the Commission approved as part of our annual budgeting process for FY2023. We have reduced a number of expense lines to accommodate this shortfall, including salaries & wages and benefits for Secretariat staff servicing the grant activities in the field.
 - b) **20 – Research:** We projected a grant income of US\$232,140.37 in FY2023. However, we confirm two grants totalling US\$197,955.30 will be received in the financial year. This results in a shortfall of **US\$34,185.07**. We have reduced a number of expense lines to accommodate this shortfall within this Fund (i.e. lab and field supplies that were budgeted for funding through grants).
 - c) **10 – General:** At the 12th Special Session of the Commission (SS012), the Commission removed the IM098 from the FY2023 budget as an in-person event. However, in November 2022 the Commission

held the IM098 as a hybrid meeting and incurred ~US\$12,000 in expenses. The new amended FY2023 budget has those funds being approved for transfer from the 50 Reserve Fund to the 10 General Fund.

- d) **All Funds:** As a result of inflation and sharp increases in benefits and cost-of-living adjustments associated with Personnel Expenses, we have also reduced other budget lines to offset the increase.
- e) **Positions:** We will also be holding vacant the Application Developer position for all of FY2023 to ensure we do not overrun costs.
22. The FAC **NOTED** the shortfalls in USA external funding grants than what was budgeted over the last two (2) years, which in some cases may have impacts on IPHC activities.
23. The FAC **RECOMMENDED** that the Commission adopt the amended FY2023 budget (1 October 2022 to 30 September 2023), as detailed in [Appendix IV](#), noting that the amendments do not change the previously adopted Contracting Party contributions for FY2023:
- a) **ADOPT** the FY2023 budget (1 October 2022 to 30 September 2023), as detailed in [Appendix IV](#), including contributions from the Contracting Parties to the General Fund as follows:
- i. Canada: Contribution to the General Fund: **US\$900,407**
 - ii. U.S.A.: Contribution to the General Fund: **US\$4,157,760**
 - iii. U.S.A.: Contribution to the headquarters building lease and maintenance costs: **US\$489,250**
- b) **NOTED** the extra-budgetary (IFCP Fund deficit) contributions from each Contracting Party for FY2023 as follows:
- i. Canada:
 - 50% Contribution to the IFCP Fund deficit (former staff pension plan): **US\$127,848**
 - ii. U.S.A.:
 - 50% Contribution to the IFCP Fund deficit (former staff pension plan): **US\$127,848**

7. BUDGET ESTIMATES: FY2024 (FOR APPROVAL); FY2025 AND FY2026 (FOR INFORMATION)

24. The FAC **NOTED** paper [IPHC-2022-FAC098-07](#) that provided budget estimates for FY2024 (1 October 2023 to 30 September 2024) for recommendation to the Commission (for approval), and for FY2025 and FY2026 (for information) (1 October 2024 to 30 September 2025, & 1 October 2025 to 30 September 2026, respectively).
25. The FAC **RECALLED** that subsequent to the Commission approving an annual budget, with associated Contracting Party contributions, the Contracting Parties go through an internal process of review and appropriation. Should an appropriation be lower than the Commission approved budget, either Contracting Party can call an intersessional meeting for the Commission to consider in-year budget reductions to match the contributions received.

FY2024

26. The FAC **NOTED** that the:
- a) contributions include a 10% increase from FY2023/FY2022/FY2021 for both Contracting Parties to **US\$1,019,947.68** (Canada) and **US\$4,646,428.31** (USA);
 - b) IPHC budget has been frozen for the last three (3) fiscal years in terms of Contracting Party contributions. Thus, this increase equates to an ~3.33% increase annually for the past three (3) years;
 - c) proposed income (and expenses) for the IPHC Fishery-Independent Setline Survey (FISS) are based on the design tentatively endorsed at the 98th Session of the IPHC Interim Meeting (IM098);
 - d) proposed other general cost assumptions include increases in salaries (based on cost-of-living and step increases, ~3.5%) and health care costs (~12%) ([Appendix V](#));

- e) the proposed FY2024 budget includes grant funding from NOAA-Fisheries. The funding is part of a renewal grant to support sampling activities in Alaska. The deadline for submission of the grant is 15 April 2023. Noting that a grant proposal will include Secretariat staff time and other resources on a non-Pacific halibut species (sablefish), the Commission will need to review and approve any proposal prior to submission.
27. The FAC **REQUESTED** that the Commission **NOTE** the proposed FY2024 budget (financial period: 1 October 2023 to 30 September 2024; [Appendix V](#)), presented by the IPHC Secretariat.
28. The FAC **REQUESTED** that the Commission **NOTE** the IPHC Secretariat proposed contributions from the Contracting Parties to the General Fund for FY2024 as follows:
- Canada: Contribution to the General Fund: **US\$1,019,947.68**
 - U.S.A.: Contribution to the General Fund: **US\$4,646,428.31**
 - U.S.A.: Contribution to the headquarters building lease and maintenance costs: **US\$513,712.50**
29. The FAC **NOTED** the extra-budgetary (IFCP Fund deficit) contributions from each Contracting Party for FY2024 as follows:
- Canada:
 - 50% Contribution to the IFCP Fund deficit (former staff pension plan): **US\$127,848**
 - U.S.A.:
 - 50% Contribution to the IFCP Fund deficit (former staff pension plan): **US\$127,848**
30. The FAC **RECOMMENDED** that the Commission **AGREE** for the two Contracting Parties to engage in inter-sessional discussions over the coming months to adopt a budget for FY2024 and the associated Contributions. In doing so, the Contracting Parties may consult with, and have requested assistance from the IPHC Secretariat.

FY2025 and FY2026

31. The FAC **NOTED** that the IPHC provisional budgets for FY2025 and FY2026 ([Appendix VI](#) and [Appendix VII](#), respectively) are based on a nominal increase in general contributions for Canada and U.S.A. to cover expected matching increases in cost in salaries (based on cost of living and step increases), an increase in health care costs, and inflationary pressures.

8. IPHC FINANCIAL REGULATIONS (2023) - REVISIONS

32. The FAC **NOTED** paper [IPHC-2023-FAC099-08](#), that was a place marker document should the independent auditors recommend revisions to the IPHC Financial Regulations (2021), which they did not at this time.
33. The FAC **NOTED** that the IPHC Secretariat will continue to engage with our independent auditors and Accounting Firm (Sommerville and Associates) to draft and propose amendments to the IPHC Financial Regulations (2021) throughout 2023 for consideration by the Commission in 2024 (if necessary). The intention is to further improve the basis of accounting to fully align with GAAP standards while maintaining regulatory compliance.

9. IPHC RULES OF PROCEDURE (2023) - REVISIONS

34. The FAC **NOTED** paper [IPHC-2023-FAC099-09](#) that proposed amendments to the IPHC Rules of Procedure (2022) for endorsement and recommendation to the Commission.
35. The FAC **RECOMMENDED** that the Commission adopt the International Pacific Halibut Commission Rules of Procedure (2023), as provided in [IPHC-2023-FAC099-09](#), while taking into consideration any additional discussion at the AM099 on the proposed amendments.

10. OTHER BUSINESS

36. The FAC **RECOMMENDED** that the Commission **AGREE** for the two Contracting Parties to engage inter-sessionally to conduct a review of the budget and appropriations.

11. REVIEW OF THE DRAFT AND ADOPTION OF THE REPORT OF THE 99TH SESSION OF THE IPHC FINANCE AND ADMINISTRATION COMMITTEE (FAC099)

37. The Report of the 99th Session of the IPHC Finance and Administration Committee ([IPHC-2023-FAC099-R](#)) was **ADOPTED** via correspondence on 24 January 2023, including the consolidated set of recommendations and requests arising from FAC099, provided at [Appendix VIII](#).

APPENDIX I
**LIST OF PARTICIPANTS FOR THE 99TH SESSION OF THE IPHC FINANCE AND
ADMINISTRATION COMMITTEE (FAC099)**

Commission Officers

Chairperson	Vice-Chairperson
Mr Paul Ryall (Canada)	Mr Jon Kurland (United States of America)

Commissioners

Canada	United States of America
Mr Paul Ryall	Mr Jon Kurland
Mr Neil Davis	Mr Robert Alverson
Mr Peter DeGreef	Mr Richard Yamada

Advisors/experts

Canada	United States of America
Ms Felicia Cull - Advisor	Mr. David Moore – Policy Advisor
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APPENDIX II

**AGENDA FOR THE 99TH SESSION OF THE IPHC FINANCE AND ADMINISTRATION COMMITTEE
(FAC099)**

Date: 23 January 2023
Location: Victoria, BC, Canada
Venue: [Fairmont Empress](#)
Time (PST): 09:00-12:00
Chairperson: Mr Paul Ryall (Canada)
Vice-Chairperson: Mr Jon Kurland (USA)

**AGENDA FOR THE 99th SESSION OF THE IPHC
FINANCE AND ADMINISTRATION COMMITTEE (FAC099)**

- 1. OPENING OF THE SESSION**
- 2. ADOPTION OF THE AGENDA AND ARRANGEMENTS FOR THE SESSION**
- 3. UPDATE ON ACTIONS ARISING FROM THE 98th SESSION OF THE IPHC FINANCE AND ADMINISTRATION COMMITTEE (FAC098)**
- 4. FINANCIAL STATEMENT FOR FY2022**
- 5. ANNUAL INDEPENDENT AUDITOR'S REPORT (2022)**
- 6. FY2023 BUDGET – UPDATE**
- 7. BUDGET ESTIMATES: FY2024 (for approval); FY2025 and FY2026 (for information)**
- 8. IPHC FINANCIAL REGULATIONS (2023) - Revisions**
- 9. IPHC RULES OF PROCEDURE (2023) - Revisions**
- 10. OTHER BUSINESS**
- 11. REVIEW OF THE DRAFT AND ADOPTION OF THE REPORT OF THE 99th SESSION OF THE IPHC FINANCE AND ADMINISTRATION COMMITTEE (FAC099)**

APPENDIX III

LIST OF DOCUMENTS FOR THE 99TH SESSION OF THE IPHC FINANCE AND ADMINISTRATION COMMITTEE (FAC099)

Meeting documents	Title	Availability
IPHC-2023-FAC099-01	Agenda for the 99 th Session of the IPHC Finance and Administration Committee (FAC099)	✓ 19 Oct 2022
IPHC-2023-FAC099-02	List of Documents for the 99 th Session of the IPHC Finance and Administration Committee (FAC099)	✓ 19 Oct 2022 ✓ 23 Dec 2022
IPHC-2023-FAC099-03	Update on actions arising from the 98 th Session of the IPHC Finance and Administration Committee (FAC098) (D. Wilson)	✓ 19 Dec 2022
IPHC-2023-FAC099-04	Financial Statement for FY2022 (D. Wilson)	✓ 19 Dec 2022
IPHC-2023-FAC099-05	Report of the Independent auditors and Financial Statements (FY2022) (D. Wilson & A. Keikkala)	✓ 20 Dec 2022
IPHC-2023-FAC099-06	FY2023 Financial Budget – Update (D. Wilson & A. Keikkala)	✓ 20 Dec 2022
IPHC-2023-FAC099-07	Budget estimates: FY2024 (for approval), FY2025 and FY2026 (for information) (D. Wilson & A. Keikkala)	✓ 23 Dec 2022
IPHC-2023-FAC099-08	IPHC Financial Regulations (2023) - Draft (D. Wilson, A. Keikkala)	✓ 20 Dec 2022
IPHC-2023-FAC099-09	IPHC Rules of Procedure (2023) – Draft (D. Wilson & A. Hicks)	✓ 22 Dec 2022
<i>Information papers</i>		
Nil	Nil	Nil

**APPENDIX IV
FY2023 BUDGET: REVISED AND ADOPTED**

(1 Oct. 2022 to 30 Sept. 2023)

FY2023 Account Number	1 October 2022 to 30 September 2023 Account Name	10 - General FY2023	20 - Research FY 2023	30 - Statistics FY2023	TOTAL (10,20,30) FY 2023	40 - FISS FY2023	TOTAL (All Funds) FY2023
Income							
40000	Contracting Party Contributions						
40000.01	Canada	\$ 900,407.00	\$ -	\$ -	\$ 900,407.00	\$ -	\$ 900,407.00
40000.02	United States of America	\$ 4,157,760.00	\$ -	\$ -	\$ 4,157,760.00	\$ -	\$ 4,157,760.00
	Total 40000 - Contracting Party Contributions	\$ 3,034,355.43	\$ 887,685.80	\$ 1,136,125.77	\$ 5,058,167.00	\$ -	\$ 5,058,167.00
40055	Headquarters (Lease & Maintenance)						
40055	Headquarters (Lease & Maintenance)	\$ 489,250.00	\$ -	\$ -	\$ 489,250.00	\$ -	\$ 489,250.00
	Total 40055 - Headquarters (Lease & Maintenance)	\$ 489,250.00	\$ -	\$ -	\$ 489,250.00	\$ -	\$ 489,250.00
40060	Other Income						
40060.05	Recouped leave expenses	\$ 80,000.00	\$ 22,700.00	\$ 54,400.00	\$ 157,100.00	\$ 7,500.00	\$ 164,600.00
40060.06	Rent - Dutch harbor	\$ -	\$ -	\$ 5,600.00	\$ 5,600.00	\$ -	\$ 5,600.00
	Total 40060 - Other Income	\$ 80,000.00	\$ 22,700.00	\$ 60,000.00	\$ 162,700.00	\$ 7,500.00	\$ 170,200.00
40100	Grants, Contracts & Agreements						
40100.01	802 - NOAA Port Sampling Grant	\$ -	\$ -	\$ 621,605.00	\$ 621,605.00	\$ -	\$ 621,605.00
40100.02	MoU WDFW Rockfish sampling	\$ -	\$ -	\$ -	\$ -	\$ 34,289.00	\$ 34,289.00
40100.05	807 - NOAA -BREP	\$ -	\$ 99,700.00	\$ -	\$ 99,700.00	\$ -	\$ 99,700.00
40100.06	808 - NPRB	\$ -	\$ 98,255.30	\$ -	\$ 98,255.30	\$ -	\$ 98,255.30
	Total 40100 - Grants, Contracts & Agreements	\$ -	\$ 197,955.30	\$ 621,605.00	\$ 819,560.30	\$ 34,289.00	\$ 853,849.30
40200	Interest Income						
40200.01	Bank Interest	\$ 772.50	\$ -	\$ -	\$ 772.50	\$ -	\$ 772.50
	Total 40200 - Interest Income	\$ 772.50	\$ -	\$ -	\$ 772.50	\$ -	\$ 772.50
40350	Fish Sales						
40350.01	Fish Sales - Pacific Halibut	\$ -	\$ -	\$ -	\$ -	\$ 4,224,000.00	\$ 4,224,000.00
40350.02	Fish Sales - Byproduct	\$ -	\$ -	\$ -	\$ -	\$ 111,000.00	\$ 111,000.00
	Total 40350 - Fish Sales	\$ -	\$ -	\$ -	\$ -	\$ 4,335,000.00	\$ 4,335,000.00
	Total Income	\$ 3,604,377.93	\$ 1,108,341.10	\$ 1,817,730.77	\$ 6,530,449.80	\$ 4,376,789.00	\$ 10,907,238.80
Expense							
Personnel Expenses							
50000	Salary & Wages	\$ 1,781,129.44	\$ 621,393.10	\$ 1,225,169.56	\$ 3,627,692.10	\$ 809,973.72	\$ 4,437,665.82
50100	Benefits	\$ 761,702.37	\$ 255,320.00	\$ 459,980.00	\$ 1,477,002.37	\$ 204,926.00	\$ 1,681,928.37
50200	Training & Education	\$ 44,050.00	\$ 18,477.00	\$ 20,000.00	\$ 82,527.00	\$ 38,000.00	\$ 120,527.00
50300	Personnel Related Expenses	\$ 5,665.00	\$ -	\$ 11,300.00	\$ 16,965.00	\$ 5,000.00	\$ 21,965.00
	Total Personnel Expenses	\$ 2,592,546.81	\$ 895,190.10	\$ 1,716,449.56	\$ 5,204,186.47	\$ 1,057,899.72	\$ 6,262,086.19
Operational Expenses							
51000	Publications	\$ 4,000.00	\$ 7,500.00	\$ 1,200.00	\$ 12,700.00	\$ 400.00	\$ 13,100.00
51100	Mailing and Shipping	\$ 3,500.00	\$ 7,000.00	\$ 5,150.00	\$ 15,650.00	\$ 118,000.00	\$ 133,650.00
51200	Travel	\$ 131,100.00	\$ 14,825.00	\$ 42,894.73	\$ 188,819.73	\$ 113,000.00	\$ 301,819.73
51300	IPHC Meetings	\$ 128,500.00	\$ -	\$ -	\$ 128,500.00	\$ -	\$ 128,500.00
51400	Technology	\$ 144,050.00	\$ -	\$ -	\$ 144,050.00	\$ 21,000.00	\$ 165,050.00
	Total Operational Expenses	\$ 411,150.00	\$ 29,325.00	\$ 49,244.73	\$ 489,719.73	\$ 252,400.00	\$ 742,119.73
Fees and Contract Expenses							
52000	Professional Fees	\$ 218,600.00	\$ -	\$ 1,458.48	\$ 220,058.48	\$ 2,000.00	\$ 222,058.48
52100	Vessel Expenses	\$ -	\$ -	\$ -	\$ -	\$ 544,000.00	\$ 544,000.00
52200	Other Fees and Charges	\$ 51,500.57	\$ -	\$ 13,000.00	\$ 64,500.57	\$ 23,000.00	\$ 87,500.57
52300	Leases and Contracts	\$ 42,164.00	\$ 39,019.00	\$ 24,000.00	\$ 105,183.00	\$ 1,665,000.00	\$ 1,770,183.00
54000	Communications	\$ 35,500.00	\$ -	\$ 1,700.00	\$ 37,200.00	\$ 1,690.00	\$ 38,890.00
	Total Fees and Contract Expenses	\$ 347,764.57	\$ 39,019.00	\$ 40,158.48	\$ 426,942.05	\$ 2,235,690.00	\$ 2,662,632.05
Facilities and Equipment Expenses							
53000	Equipment Expense	\$ 6,600.00	\$ -	\$ 2,500.00	\$ 9,100.00	\$ 33,000.00	\$ 42,100.00
53100	Supplies Expense	\$ 47,500.00	\$ 144,807.00	\$ 2,678.00	\$ 194,985.00	\$ 711,000.00	\$ 905,985.00
53200	Maintenance and Utilities	\$ 50,500.00	\$ -	\$ 3,400.00	\$ 53,900.00	\$ 77,385.00	\$ 131,285.00
53300	Facility Rentals	\$ 456,255.64	\$ -	\$ 3,300.00	\$ 459,555.64	\$ 16,507.00	\$ 476,062.64
	Total Facilities and Equipment Expenses	\$ 560,855.64	\$ 144,807.00	\$ 11,878.00	\$ 717,540.64	\$ 837,892.00	\$ 1,555,432.64
Other Expenses							
55200	Fund Cost Recovery (50- Reserve SS012)	\$ (76,745.00)	\$ -	\$ -	\$ (76,745.00)	\$ -	\$ (76,745.00)
55200	Fund Cost Recovery (50- Reserve for IM088)	\$ (12,000.00)	\$ -	\$ -	\$ (12,000.00)	\$ -	\$ (12,000.00)
	Total Other Expenses	\$ (88,745.00)	\$ -	\$ -	\$ (88,745.00)	\$ -	\$ (88,745.00)
	Total Expense	\$ 3,823,572.02	\$ 1,108,341.10	\$ 1,817,730.77	\$ 6,749,643.89	\$ 4,383,881.72	\$ 11,133,525.61
	Sub-Total: Net Income (Loss)	\$ (219,194.09)	\$ -	\$ -	\$ (219,194.09)	\$ (7,092.72)	\$ (226,286.81)
	FISS cost-recovery (% overhead)	\$ 219,194.09	\$ -	\$ -	\$ 219,194.09	\$ (219,194.09)	\$ -
	Net Income (Loss)	\$ (0.00)	\$ -	\$ -	\$ (0.00)	\$ (226,286.81)	\$ (226,286.81)

**APPENDIX V
FY2024 TENTATIVE BUDGET (PROPOSED)**

(1 Oct. 2023 to 30 Sept. 2024)

FY2024 Account Number	10 - General FY2024	20 - Research FY2024	30 - Statistics FY2024	TOTAL (10,20,30) FY2024	40 - FISS FY2024	TOTAL (All Funds) FY2024
Income						
40000 Contracting Party Contributions						
40000.01 - Canada	\$ -	\$ -	\$ -	\$ 1,019,947.68	\$ -	\$ 1,019,947.68
40000.02 - United States of America	\$ -	\$ -	\$ -	\$ 4,646,428.31	\$ -	\$ 4,646,428.31
Total 40000 - Contracting Party Contributions	\$ 3,379,416.75	\$ 1,187,904.42	\$ 1,099,054.82	\$ 5,666,375.99	\$ -	\$ 5,666,375.99
40055 - Headquarters (Lease and Maintenance)	\$ 513,712.50	\$ -	\$ -	\$ 513,712.50	\$ -	\$ 513,712.50
Total 40055 - Headquarters (Lease & Maintenance)	\$ 513,712.50	\$ -	\$ -	\$ 513,712.50	\$ -	\$ 513,712.50
40060 Other Income						
40060.05 - Recoupment leave expenses	\$ 82,800.00	\$ 23,494.50	\$ 56,304.00	\$ 162,598.50	\$ 7,762.50	\$ 170,361.00
40060.06 - Rent - Dutch Harbor	\$ -	\$ -	\$ 5,600.00	\$ 5,600.00	\$ -	\$ 5,600.00
Total 40060 - Other Income	\$ 82,800.00	\$ 23,494.50	\$ 61,904.00	\$ 168,198.50	\$ 7,762.50	\$ 175,961.00
40100 Grants, Contracts & Agreements						
40100.01 - 802 - NOAA Port Sampling Grant	\$ -	\$ -	\$ 767,000.00	\$ 767,000.00	\$ -	\$ 767,000.00
40100.02 - MoU WDFW Rockfish sampling	\$ -	\$ -	\$ -	\$ -	\$ 36,003.00	\$ 36,003.00
Total 40100 - Grants, Contracts & Agreements	\$ -	\$ -	\$ 767,000.00	\$ 767,000.00	\$ 36,003.00	\$ 803,003.00
40200 Interest Income						
40200.01 - Bank Interest	\$ 772.50	\$ -	\$ -	\$ 772.50	\$ -	\$ 772.50
Total 40200 - Interest Income	\$ 772.50	\$ -	\$ -	\$ 772.50	\$ -	\$ 772.50
40350 Fish Sales						
40350.01 - Fish Sales - Pacific Halibut	\$ -	\$ -	\$ -	\$ -	\$ 4,224,000.00	\$ 4,224,000.00
40350.02 - Fish Sales - Byproduct	\$ -	\$ -	\$ -	\$ -	\$ 111,000.00	\$ 111,000.00
Total 40060 - Fish Sales	\$ -	\$ -	\$ -	\$ -	\$ 4,335,000.00	\$ 4,335,000.00
Total Income	\$ 3,976,701.75	\$ 1,211,398.92	\$ 1,927,958.82	\$ 7,116,059.49	\$ 4,378,765.50	\$ 11,494,824.99
Expense						
Personnel Expenses						
50000 Salary & Wages	\$ 1,935,298.70	\$ 718,467.02	\$ 1,311,907.87	\$ 3,965,673.59	\$ 869,406.57	\$ 4,835,080.16
50100 Benefits	\$ 825,524.66	\$ 261,303.90	\$ 470,046.00	\$ 1,556,874.56	\$ 189,504.06	\$ 1,746,378.62
50200 Training & Education	\$ 43,000.00	\$ 18,477.00	\$ 16,200.87	\$ 77,677.87	\$ 42,000.00	\$ 119,677.87
50300 Personnel Related Expenses	\$ 5,665.00	\$ -	\$ 12,021.00	\$ 17,686.00	\$ 5,000.00	\$ 22,686.00
Total Personnel Expenses	\$ 2,809,488.36	\$ 998,247.92	\$ 1,810,175.74	\$ 5,617,912.02	\$ 1,105,910.63	\$ 6,723,822.65
Operational Expenses						
51000 Publications	\$ 4,000.00	\$ 7,500.00	\$ 2,000.00	\$ 13,500.00	\$ 400.00	\$ 13,900.00
51100 Mailing and Shipping	\$ 3,500.00	\$ 7,000.00	\$ 5,538.56	\$ 16,038.56	\$ 118,000.00	\$ 134,038.56
51200 Travel	\$ 153,700.00	\$ 14,825.00	\$ 32,400.00	\$ 200,925.00	\$ 113,000.00	\$ 313,925.00
51300 IPHC Meetings	\$ 138,500.00	\$ -	\$ -	\$ 138,500.00	\$ -	\$ 138,500.00
51400 Technology	\$ 144,050.00	\$ -	\$ 17,000.00	\$ 161,050.00	\$ 21,000.00	\$ 182,050.00
Total Operational Expenses	\$ 443,750.00	\$ 29,325.00	\$ 56,938.56	\$ 530,013.56	\$ 252,400.00	\$ 782,413.56
Fees and Contract Expenses						
52000 Professional Fees	\$ 227,300.00	\$ -	\$ 1,560.57	\$ 228,860.57	\$ 2,000.00	\$ 230,860.57
52100 Vessel Expenses	\$ -	\$ -	\$ -	\$ -	\$ 544,000.00	\$ 544,000.00
52200 Other Fees and Charges	\$ 53,842.86	\$ -	\$ 13,039.38	\$ 66,882.24	\$ 23,000.00	\$ 89,882.24
52300 Leases and Contracts	\$ 42,164.00	\$ 39,019.00	\$ 25,573.50	\$ 106,756.50	\$ 1,665,000.00	\$ 1,771,756.50
54000 Communications	\$ 35,500.00	\$ -	\$ 3,400.00	\$ 38,900.00	\$ 1,690.00	\$ 40,590.00
Total Fees and Contract Expenses	\$ 358,806.86	\$ 39,019.00	\$ 43,573.45	\$ 441,399.31	\$ 2,235,690.00	\$ 2,677,089.31
Facilities and Equipment Expenses						
53000 Equipment Expense	\$ 6,600.00	\$ -	\$ 4,408.40	\$ 11,008.40	\$ 33,000.00	\$ 44,008.40
53100 Supplies Expense	\$ 44,000.00	\$ 144,807.00	\$ 3,300.00	\$ 192,107.00	\$ 711,000.00	\$ 903,107.00
53200 Maintenance and Utilities	\$ 53,000.00	\$ -	\$ 6,062.67	\$ 59,062.67	\$ 77,385.00	\$ 136,447.67
53300 Facility Rentals	\$ 482,651.16	\$ -	\$ 3,500.00	\$ 486,151.16	\$ 16,507.00	\$ 502,658.16
Total Facilities and Equipment Expenses	\$ 586,251.16	\$ 144,807.00	\$ 17,271.07	\$ 748,329.23	\$ 837,892.00	\$ 1,586,221.23
Other Expenses						
55000 - Budget Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55200 - Fund Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 4,198,296.38	\$ 1,211,398.92	\$ 1,927,958.82	\$ 7,337,654.13	\$ 4,431,892.63	\$ 11,769,546.76
Sub-Total: Net Income (Loss)	\$ (221,594.63)	\$ -	\$ (0.00)	\$ (221,594.64)	\$ (53,127.13)	\$ (274,721.77)
FISS cost-recovery (% overhead)	\$ 221,594.63	\$ -	\$ -	\$ 221,594.63	\$ (221,594.63)	\$ -
Net Income (Loss)	\$ (0.00)	\$ -	\$ (0.00)	\$ (0.00)	\$ (274,721.76)	\$ (274,721.77)

APPENDIX VI FY2025 INDICATIVE BUDGET

(1 Oct. 2024 to 30 Sept. 2025)

FY2025 Account Number	10 - General	20 - Research	30 - Statistics	TOTAL (10,20,30)	40 - FISS	TOTAL (All Funds)
	FY2025	FY2025	FY2025	FY2025	FY2025	FY2025
Income						
40000 Contracting Party Contributions						
40000.01 - Canada	\$ -	\$ -	\$ -	\$ 1,019,947.68	\$ -	\$ 1,019,947.68
40000.02 - United States of America	\$ -	\$ -	\$ -	\$ 4,646,428.31	\$ -	\$ 4,646,428.31
Total 40000 - Contracting Party Contributions	\$ 3,497,696.34	\$ 1,229,481.07	\$ 1,137,521.74	\$ 5,864,699.15	\$ -	\$ 5,666,375.99
40055 - Headquarters (Lease and Maintenance)	\$ 531,692.44	\$ -	\$ -	\$ 531,692.44	\$ -	\$ 531,692.44
Total 40055 - Headquarters (Lease & Maintenance)	\$ 531,692.44	\$ -	\$ -	\$ 531,692.44	\$ -	\$ 531,692.44
40060 Other Income						
40060.05 - Recoupment leave expenses	\$ 85,698.00	\$ 23,494.50	\$ 56,304.00	\$ 165,496.50	\$ 7,762.50	\$ 173,259.00
40060.06 - Rent - Dutch Harbor	\$ -	\$ -	\$ 5,600.00	\$ 5,600.00	\$ -	\$ 5,600.00
Total 40060 - Other Income	\$ 85,698.00	\$ 23,494.50	\$ 61,904.00	\$ 171,096.50	\$ 7,762.50	\$ 178,859.00
40100 Grants, Contracts & Agreements						
40100.01 - 802 - NOAA Port Sampling Grant	\$ -	\$ -	\$ 767,000.00	\$ 767,000.00	\$ -	\$ 767,000.00
40100.02 - MoU WDFW Rockfish sampling	\$ -	\$ -	\$ -	\$ -	\$ 36,003.00	\$ 36,003.00
Total 40100 - Grants, Contracts & Agreements	\$ -	\$ -	\$ 767,000.00	\$ 767,000.00	\$ 36,003.00	\$ 803,003.00
40200 Interest Income						
40200.01 - Bank Interest	\$ 811.13	\$ -	\$ -	\$ 811.13	\$ -	\$ 811.13
Total 40200 - Interest Income	\$ 811.13	\$ -	\$ -	\$ 811.13	\$ -	\$ 811.13
40350 Fish Sales						
40350.01 - Fish Sales - Pacific Halibut	\$ -	\$ -	\$ -	\$ -	\$ 4,224,000.00	\$ 4,224,000.00
40350.02 - Fish Sales - Byproduct	\$ -	\$ -	\$ -	\$ -	\$ 111,000.00	\$ 111,000.00
Total 40060 - Fish Sales	\$ -	\$ -	\$ -	\$ -	\$ 4,335,000.00	\$ 4,335,000.00
Total Income	\$ 4,115,897.90	\$ 1,252,975.57	\$ 1,966,425.74	\$ 7,335,299.21	\$ 4,378,765.50	\$ 11,714,064.71
Expense						
Personnel Expenses						
50000 Salary & Wages	\$ 2,003,034.15	\$ 718,467.02	\$ 1,311,907.87	\$ 4,033,409.04	\$ 869,406.57	\$ 4,902,815.61
50100 Benefits	\$ 854,418.03	\$ 261,303.90	\$ 470,046.00	\$ 1,585,767.93	\$ 189,504.06	\$ 1,775,271.99
50200 Training & Education	\$ 44,505.00	\$ 18,477.00	\$ 16,200.87	\$ 79,182.87	\$ 42,000.00	\$ 121,182.87
50300 Personnel Related Expenses	\$ 5,863.28	\$ -	\$ 12,021.00	\$ 17,884.28	\$ 5,000.00	\$ 22,884.28
Total Personnel Expenses	\$ 2,907,820.46	\$ 998,247.92	\$ 1,810,175.74	\$ 5,716,244.12	\$ 1,105,910.63	\$ 6,822,154.75
Operational Expenses						
51000 Publications	\$ 4,140.00	\$ 7,500.00	\$ 2,000.00	\$ 13,640.00	\$ 400.00	\$ 14,040.00
51100 Mailing and Shipping	\$ 3,622.50	\$ 7,000.00	\$ 5,538.56	\$ 16,161.06	\$ 118,000.00	\$ 134,161.06
51200 Travel	\$ 159,079.50	\$ 14,825.00	\$ 32,400.00	\$ 206,304.50	\$ 113,000.00	\$ 319,304.50
51300 IPHC Meetings	\$ 143,347.50	\$ -	\$ -	\$ 143,347.50	\$ -	\$ 143,347.50
51400 Technology	\$ 149,091.75	\$ -	\$ 17,000.00	\$ 166,091.75	\$ 21,000.00	\$ 187,091.75
Total Operational Expenses	\$ 459,281.25	\$ 29,325.00	\$ 56,938.56	\$ 545,544.81	\$ 252,400.00	\$ 797,944.81
Fees and Contract Expenses						
52000 Professional Fees	\$ 235,255.50	\$ -	\$ 1,560.57	\$ 236,816.07	\$ 2,000.00	\$ 238,816.07
52100 Vessel Expenses	\$ -	\$ -	\$ -	\$ -	\$ 544,000.00	\$ 544,000.00
52200 Other Fees and Charges	\$ 55,727.36	\$ -	\$ 13,039.38	\$ 68,766.74	\$ 23,000.00	\$ 91,766.74
52300 Leases and Contracts	\$ 43,639.74	\$ 39,019.00	\$ 25,573.50	\$ 108,232.24	\$ 1,665,000.00	\$ 1,773,232.24
54000 Communications	\$ 36,742.50	\$ -	\$ 3,400.00	\$ 40,142.50	\$ 1,690.00	\$ 41,832.50
Total Fees and Contract Expenses	\$ 371,365.10	\$ 39,019.00	\$ 43,573.45	\$ 453,957.55	\$ 2,235,690.00	\$ 2,689,647.55
Facilities and Equipment Expenses						
53000 Equipment Expense	\$ 6,831.00	\$ -	\$ 4,408.40	\$ 11,239.40	\$ 33,000.00	\$ 44,239.40
53100 Supplies Expense	\$ 45,540.00	\$ 144,807.00	\$ 3,300.00	\$ 193,647.00	\$ 711,000.00	\$ 904,647.00
53200 Maintenance and Utilities	\$ 54,855.00	\$ -	\$ 6,062.67	\$ 60,917.67	\$ 77,385.00	\$ 138,302.67
53300 Facility Rentals	\$ 499,543.95	\$ -	\$ 3,500.00	\$ 503,043.95	\$ 16,507.00	\$ 519,550.95
Total Facilities and Equipment Expenses	\$ 606,769.95	\$ 144,807.00	\$ 17,271.07	\$ 768,848.02	\$ 837,892.00	\$ 1,606,740.02
Other Expenses						
55000 - Budget Contingency	\$ 1,119.56	\$ 41,576.65	\$ 38,466.92	\$ 81,163.13	\$ -	\$ 81,163.13
55200 - Fund Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Expenses	\$ 1,119.56	\$ 41,576.65	\$ 38,466.92	\$ 81,163.13	\$ -	\$ 81,163.13
Total Expense	\$ 4,346,356.32	\$ 1,252,975.57	\$ 1,966,425.74	\$ 7,565,757.63	\$ 4,431,892.63	\$ 11,997,650.26
Sub-Total: Net Income (Loss)	\$ (230,458.42)	\$ 0.00	\$ (0.00)	\$ (230,458.42)	\$ (53,127.13)	\$ (283,585.55)
FISS cost-recovery (% overhead)	\$ 230,458.42	\$ -	\$ -	\$ 230,458.42	\$ (230,458.42)	\$ -
Net Income (Loss)	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ 0.00	\$ (283,585.55)	\$ (283,585.55)

APPENDIX VII FY2026 INDICATIVE BUDGET

(1 Oct. 2025 to 30 Sept. 2026)

FY2026 Account Number	10 - General FY2026	20 - Research FY2026	30 - Statistics FY2026	TOTAL (10,20,30) FY2026	40 - FISS FY2026	TOTAL (All Funds) FY2026
Income						
40000 Contracting Party Contributions						
40000.01 - Canada	\$ -	\$ -	\$ -	\$ 1,019,947.68	\$ -	\$ 1,019,947.68
40000.02 - United States of America	\$ -	\$ -	\$ -	\$ 4,646,428.31	\$ -	\$ 4,646,428.31
Total 40000 - Contracting Party Contributions	\$ 3,620,115.71	\$ 1,272,512.91	\$ 1,177,335.00	\$ 6,069,963.62	\$ -	\$ 5,666,375.99
40055 - Headquarters (Lease and Maintenance)	\$ 550,301.67	\$ -	\$ -	\$ 550,301.67	\$ -	\$ 550,301.67
Total 40055 - Headquarters (Lease & Maintenance)	\$ 550,301.67	\$ -	\$ -	\$ 550,301.67	\$ -	\$ 550,301.67
40060 Other Income						
40060.05 - Recoupment leave expenses	\$ 88,697.43	\$ 23,494.50	\$ 56,304.00	\$ 168,495.93	\$ 7,762.50	\$ 176,258.43
40060.06 - Rent - Dutch Harbor	\$ -	\$ -	\$ 5,600.00	\$ 5,600.00	\$ -	\$ 5,600.00
Total 40060 - Other Income	\$ 88,697.43	\$ 23,494.50	\$ 61,904.00	\$ 174,095.93	\$ 7,762.50	\$ 181,858.43
40100 Grants, Contracts & Agreements						
40100.01 - 802 - NOAA Port Sampling Grant	\$ -	\$ -	\$ 767,000.00	\$ 767,000.00	\$ -	\$ 767,000.00
40100.02 - MoU WDFW Rockfish sampling	\$ -	\$ -	\$ -	\$ -	\$ 36,003.00	\$ 36,003.00
Total 40100 - Grants, Contracts & Agreements	\$ -	\$ -	\$ 767,000.00	\$ 767,000.00	\$ 36,003.00	\$ 803,003.00
40200 Interest Income						
40200.01 - Bank Interest	\$ 851.68	\$ -	\$ -	\$ 851.68	\$ -	\$ 851.68
Total 40200 - Interest Income	\$ 851.68	\$ -	\$ -	\$ 851.68	\$ -	\$ 851.68
40350 Fish Sales						
40350.01 - Fish Sales - Pacific Halibut	\$ -	\$ -	\$ -	\$ -	\$ 4,224,000.00	\$ 4,224,000.00
40350.02 - Fish Sales - Byproduct	\$ -	\$ -	\$ -	\$ -	\$ 111,000.00	\$ 111,000.00
Total 40060 - Fish Sales	\$ -	\$ -	\$ -	\$ -	\$ 4,335,000.00	\$ 4,335,000.00
Total Income	\$ 4,259,966.49	\$ 1,296,007.41	\$ 2,006,239.00	\$ 7,562,212.90	\$ 4,378,765.50	\$ 11,940,978.40
Expense						
Personnel Expenses						
50000 Salary & Wages	\$ 2,073,140.35	\$ 718,467.02	\$ 1,311,907.87	\$ 4,103,515.24	\$ 869,406.57	\$ 4,972,921.81
50100 Benefits	\$ 884,322.66	\$ 261,303.90	\$ 470,046.00	\$ 1,615,672.56	\$ 189,504.06	\$ 1,805,176.62
50200 Training & Education	\$ 46,062.68	\$ 18,477.00	\$ 16,200.87	\$ 80,740.55	\$ 42,000.00	\$ 122,740.55
50300 Personnel Related Expenses	\$ 6,068.49	\$ -	\$ 12,021.00	\$ 18,089.49	\$ 5,000.00	\$ 23,089.49
Total Personnel Expenses	\$ 3,009,594.17	\$ 998,247.92	\$ 1,810,175.74	\$ 5,818,017.83	\$ 1,105,910.63	\$ 6,923,928.46
Operational Expenses						
51000 Publications	\$ 2,500.00	\$ 7,500.00	\$ 2,000.00	\$ 12,000.00	\$ 400.00	\$ 12,400.00
51100 Mailing and Shipping	\$ 3,749.29	\$ 7,000.00	\$ 5,538.56	\$ 16,287.85	\$ 118,000.00	\$ 134,287.85
51200 Travel	\$ 150,673.26	\$ 14,825.00	\$ 32,400.00	\$ 197,898.26	\$ 113,000.00	\$ 310,898.26
51300 IPHC Meetings	\$ 148,364.66	\$ -	\$ -	\$ 148,364.66	\$ -	\$ 148,364.66
51400 Technology	\$ 154,309.96	\$ -	\$ 17,000.00	\$ 171,309.96	\$ 21,000.00	\$ 192,309.96
Total Operational Expenses	\$ 459,597.17	\$ 29,325.00	\$ 56,938.56	\$ 545,860.73	\$ 252,400.00	\$ 798,260.73
Fees and Contract Expenses						
52000 Professional Fees	\$ 243,489.44	\$ -	\$ 1,560.57	\$ 245,050.01	\$ 2,000.00	\$ 247,050.01
52100 Vessel Expenses	\$ -	\$ -	\$ -	\$ -	\$ 544,000.00	\$ 544,000.00
52200 Other Fees and Charges	\$ 57,677.82	\$ -	\$ 13,039.38	\$ 70,717.20	\$ 23,000.00	\$ 93,717.20
52300 Leases and Contracts	\$ 45,167.13	\$ 39,019.00	\$ 25,573.50	\$ 109,759.63	\$ 1,665,000.00	\$ 1,774,759.63
54000 Communications	\$ 38,028.49	\$ -	\$ 3,400.00	\$ 41,428.49	\$ 1,690.00	\$ 43,118.49
Total Fees and Contract Expenses	\$ 384,362.88	\$ 39,019.00	\$ 43,573.45	\$ 466,955.33	\$ 2,235,690.00	\$ 2,702,645.33
Facilities and Equipment Expenses						
53000 Equipment Expense	\$ 7,070.09	\$ -	\$ 4,408.40	\$ 11,478.49	\$ 33,000.00	\$ 44,478.49
53100 Supplies Expense	\$ 47,133.90	\$ 144,807.00	\$ 3,300.00	\$ 195,240.90	\$ 711,000.00	\$ 906,240.90
53200 Maintenance and Utilities	\$ 56,774.93	\$ -	\$ 6,062.67	\$ 62,837.60	\$ 77,385.00	\$ 140,222.60
53300 Facility Rentals	\$ 517,027.99	\$ -	\$ 3,500.00	\$ 520,527.99	\$ 16,507.00	\$ 537,034.99
Total Facilities and Equipment Expenses	\$ 628,006.90	\$ 144,807.00	\$ 17,271.07	\$ 790,084.97	\$ 837,892.00	\$ 1,627,976.97
Other Expenses						
55000 - Budget Contingency	\$ -	\$ 84,608.49	\$ 78,280.18	\$ 162,888.67	\$ -	\$ 162,888.67
55200 - Fund Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Expenses	\$ -	\$ 84,608.49	\$ 78,280.18	\$ 162,888.67	\$ -	\$ 162,888.67
Total Expense	\$ 4,481,561.12	\$ 1,296,007.41	\$ 2,006,239.00	\$ 7,783,807.53	\$ 4,431,892.63	\$ 12,215,700.16
Sub-Total: Net Income (Loss)	\$ (221,594.63)	\$ 0.00	\$ (0.00)	\$ (221,594.63)	\$ (53,127.13)	\$ (274,721.76)
FISS cost-recovery (% overhead)	\$ 221,594.63	\$ -	\$ -	\$ 221,594.63	\$ (221,594.63)	\$ -
Net Income (Loss)	\$ 0.00	\$ 0.00	\$ (0.00)	\$ 0.00	\$ (274,721.76)	\$ (274,721.76)

APPENDIX VIII

**CONSOLIDATED SET OF RECOMMENDATIONS AND REQUESTS OF THE 99TH SESSION OF THE
IPHC FINANCE AND ADMINISTRATION COMMITTEE (FAC099) (23 JANUARY 2023)**

RECOMMENDATIONS

Financial Statement for FY2022

FAC099-Rec.01 ([para. 8](#)) The FAC **RECOMMENDED** that the Commission **NOTE** the Financial Statement for FY2022, as detailed in paper [IPHC-2023-FAC099-04](#).

Annual independent auditor's report (2022)

FAC099-Rec.02 ([para. 11](#)) The FAC **RECOMMENDED** that the Commission accept the independent external auditors report for FY2022 ([IPHC-2023-FAC099-05](#)), as per Regulation 14 of the IPHC Financial Regulations (2021), by consensus.

FY2023 budget - update

FAC099-Rec.03 ([para. 23](#)) The FAC **RECOMMENDED** that the Commission adopt the amended FY2023 budget (1 October 2022 to 30 September 2023), as detailed in [Appendix IV](#), noting that the amendments do not change the previously adopted Contracting Party contributions for FY2023:

- a) **ADOPT** the FY2023 budget (1 October 2022 to 30 September 2023), as detailed in [Appendix IV](#), including contributions from the Contracting Parties to the General Fund as follows:
 - i. Canada: Contribution to the General Fund: **US\$900,407**
 - ii. U.S.A.: Contribution to the General Fund: **US\$4,157,760**
 - iii. U.S.A.: Contribution to the headquarters building lease and maintenance costs: **US\$489,250**
- b) **NOTED** the extra-budgetary (IFCP Fund deficit) contributions from each Contracting Party for FY2023 as follows:
 - i. Canada:
 - 50% Contribution to the IFCP Fund deficit (former staff pension plan): **US\$127,848**
 - ii. U.S.A.:
 - 50% Contribution to the IFCP Fund deficit (former staff pension plan): **US\$127,848**

Budget estimates: FY2024

FAC099-Rec.04 ([para. 30](#)) The FAC **RECOMMENDED** that the Commission **AGREE** for the two Contracting Parties to engage in inter-sessional discussions over the coming months to adopt a budget for FY2024 and the associated Contributions. In doing so, the Contracting Parties may consult with, and have requested assistance from the IPHC Secretariat.

IPHC Rules of Procedure (2023) - Revisions

FAC099-Rec.05 ([para. 35](#)) The FAC **RECOMMENDED** that the Commission adopt the International Pacific Halibut Commission Rules of Procedure (2023), as provided in [IPHC-2023-FAC099-09](#), while taking into consideration any additional discussion at the AM099 on the proposed amendments.

Other business

FAC099-Rec.06 ([para. 36](#)) The FAC **RECOMMENDED** that the Commission **AGREE** for the two Contracting Parties to engage inter-sessionally to conduct a review of the budget and appropriations.

REQUESTS*Budget estimates: FY2024*

FAC099-Req.01 ([para. 27](#)) The FAC **REQUESTED** that the Commission **NOTE** the proposed FY2024 budget (financial period: 1 October 2023 to 30 September 2024; [Appendix V](#)), presented by the IPHC Secretariat.

FAC099-Req.02 ([para. 28](#)) The FAC **REQUESTED** that the Commission **NOTE** the IPHC Secretariat proposed contributions from the Contracting Parties to the General Fund for FY2024 as follows:

- Canada: Contribution to the General Fund: **US\$1,019,947.68**
- U.S.A.: Contribution to the General Fund: **US\$4,646,428.31**
- U.S.A.: Contribution to the headquarters building lease and maintenance costs: **US\$513,712.50**