

THE STATUS OF CONTRIBUTIONS OUTSTANDING

PREPARED BY: IOTC SECRETARIAT

PURPOSE

To inform the Standing Committee on Administration and Finance (SCAF) about the level of outstanding contributions to the Commission. This paper:

- indicates the status of contributions outstanding as of 31 December 2025.
- following a recommendation from SCAF18, lists separately the outstanding contributions of ex-Members

STATUS OF CONTRIBUTIONS AS OF 31 DECEMBER 2025

1. Typically, the 'Call for Funds' letters for the annual contributions are sent to members within two months of the Commission meeting, and a reminder is sent out by the Secretariat around the end of the year and/or in the first quarter of the following year. The 'Call for Funds' letters for the 2026 budget contributions were sent to members by FAO in July 2025, immediately after the Commission meeting report had been adopted.
2. The status of contributions as of 31 December 2025, as reported to the IOTC Secretariat by FAO Administration and Finance, in United States Dollars (\$) is provided in Table 1.
3. The total of contributions due for the 2025 budget was \$4,401,861. As of 31 December 2025, a total of \$3,694,139 had been received (Table 1). This represents a shortfall in contributions due and contributions received of \$707,723. Note, the total of contributions received in any year may also include contributions due from years prior. However, contributions received early for the subsequent year are not included in the total; therefore, the difference between the amount of the contributions due for the budget year and the contributions received does not necessarily reflect the diligence of members paying their contributions in a timely fashion.

As of 31 December 2025, twelve Members had outstanding contributions to a total value of \$3,207,273 (excluding ex-Members)

4. No contributions were received from eight Member countries in 2025, namely Iran, Korea, Madagascar, Maldives, Mozambique, Somalia, Sudan and Yemen.
5. The other Members with outstanding contributions as of 31 December 2025 were Bangladesh, Comoros, Pakistan and Tanzania (only partial payments were received from these Members).
6. The cumulative total of outstanding contribution payments has increased by almost 23% from \$3,119,984 as of 31 December 2024 to \$3,827,706 as of 31 December 2025. Following a recommendation from SCAF18, the total outstanding contributions of members and ex-members is now reported separately. The total outstanding contributions of members is \$3,207,273 and the total outstanding contributions of ex-members is \$620,433.
7. FAO Finance Division has requested IOTC to consider writing off the outstanding contributions of its ex-Members (Belize, Eritrea, Guinea, Sierra Leone and Vanuatu), some of them having left IOTC more than 10 years ago. This would involve the cancellation of any outstanding invoices with ex-Members and avoid the need to send out annual payment - request letters which have had no effect. This practice would be in line with other Article 14 bodies in FAO.
8. Two Members (Sudan and Yemen) have a history of non-payment and again, no payments were received from them in 2025.
9. As of 31 December 2025, the total of outstanding contributions for Sudan and Yemen were \$1,312,058, equivalent to around 34% of the total outstanding contributions. If the history of non-payment of contributions from Sudan and Yemen continues, it means that every year the annual budget could effectively be reduced by around \$74,000.

It is important to pay contributions on time

10. The budget of IOTC is entirely autonomous, and paid for exclusively by its Members, with no financial contributions derived from the FAO Regular Programme. Therefore, when contributions are not paid on time, IOTC can face the risk of having to shut down its operations. The FAO's project cycle financial rules, which govern the administrative and financial processes of the IOTC, do not permit over-expenditure against contributions received within a given project. FAO has indicated that the future IOTC staff extensions and operating costs can only be accepted with sufficient funding available.
11. If a Member is in arrears of their contributions, there may be restrictions on its eligibility for the meeting participation fund and voting.
12. According to Article XIII.8 of the IOTC Agreement, *a Member of the Commission which is in arrears in the payment of its financial contributions to the Commission shall have no vote in the Commission if the amount of its arrears equals or exceeds the amount of the contributions due from it for the two preceding calendar years. The Commission may, nevertheless, permit such a Member to vote if it is satisfied that the failure to pay was due to conditions beyond the control of the Member.*
13. Similarly, according to Appendix VIII of the IOTC Rules of Procedure, *delegates from Contracting Parties (Members) of the Commission which are in arrears in the payment of its financial contributions to the Commission are not eligible to benefit from the IOTC Meeting Participation Fund if the amount of its arrears equals or exceeds the amount of the contributions due from it for the two preceding calendar years.*
14. The IOTC Financial Regulations were revised in 2019 and the dates for arrears were agreed at S25. Annex, Reg 5 of the Financial Regulations now states: *Contributions shall be due and payable in full as soon as possible and not later than 30 June of the calendar year to which they relate. As of 1 July in the calendar year to which the contributions relate, the unpaid balance of such contributions shall be considered to be one year in arrears.*

SUGGESTED ACTIONS BY THE STANDING COMMITTEE ON ADMINISTRATION AND FINANCE

That the SCAF:

- a) **NOTE** the information presented in IOTC-2026-SCAF23-04 on outstanding contributions.
- b) **NOTE** the request from FAO regarding the outstanding contributions of ex-members and consider cancelling the outstanding contributions and associated invoices as advised.

Table 1. Status of Member contributions to the IOTC autonomous budget (in US\$) as of 31 December 2025

	1	2	3	4
Member	Outstanding Contribution 1 January 2025 (all years prior to 2025)	Contribution due for 2025	Received Contributions in 2025	Total Outstanding Contributions
AUSTRALIA	0	203,726	203,726	0
BANGLADESH	74,642	81,200	153,842	1,999.12
CHINA	0	111,127	111,127	0
COMOROS	297,303	81,118	21,000	357,420
EUROPEAN UNION	0	867,196	867,196	0
FRANCE	0	171,689	171,689	0
INDIA	0	163,026	163,026	0
INDONESIA	0	345,732	345,732	0
IRAN	633,449	232,675		866,124
JAPAN	0	224,040	224,040	0
KENYA	0	73,957	73,957	0
KOREA, Rep. of	0	245,862		245,862
MADAGASCAR	0	38,546		38,546
MALAYSIA	0	84,786	84,786	0
MALDIVES	0	160,304		160,304
MAURITIUS	0	87,521	87,521	0
MOZAMBIQUE	139,301	44,056		183,358
OMAN	0	263,749	263,749	0
PAKISTAN	14,696	96,166	108,209	2,653
PHILIPPINES	0	54,306	54,306	0
SEYCHELLES	0	151,314	151,314	0
SOMALIA	15,429	15,179		30,608
SOUTH AFRICA	0	73,182	73,182	0
SRI LANKA	0	126,052	126,052	0
SUDAN	403,189	15,269		418,459
TANZANIA	79,898	79,807	151,363	8,342
THAILAND	0	86,415	86,415	0
UNITED KINGDOM	0	171,907	171,907	0
YEMEN	841,643	51,956		893,600
Total	2,499,551	4,401,861	3,694,139	3,207,273

Member	Total Outstanding Contributions
BELIZE	47,092
ERITREA	337,698
GUINEA	143,295
SIERRA LEONE	66,097
VANUATU	26,251
Total	620,433

Members	3,207,273
Ex-Members	620,433
Total	3,827,706