

**Report of the Standing Committee on
Administration and Finance (SCAF)**

This is a preliminary version as adopted by SCAF
on Friday, 28 October 2022¹

¹ Preliminary in this case means that further proofreading and verification is still to be done by the Secretariat.

Contents

	Page
Opening of the meeting	1
Organisation of the meeting	1
Annual Financial Statements	1
Appointment of auditor	2
Report of the Secretariat	2
Secretariat Strategic Plan 2023–2026	3
Capacity Building	3
Activities of the General Capacity Building Fund (GCBF)	3
Review of 2022 Budget, 2023 Draft Budget and 2024 Forecast Budget	4
Review of 2022 Budget	5
Draft Budget for 2023	6
Forecast Budget for 2024	8
Administrative issues	8
Other business	10
Report adoption	10
Close of the meeting	10
Appendix I: 2022 Budget, Draft 2023 Budget and Forecast Budget for 2024	11
Appendix II: Members’ Contributions 2022, 2023, 2024	15

**Report of the Meeting of the Standing Committee
on Administration and Finance (SCAF)
(Hobart, Tasmania, 26 and 28 October 2022)**

Opening of the meeting

1. Ms S. Langerock (Belgium), as Chair of the Standing Committee on Administration and Finance (SCAF) for its 2022 meeting, facilitated discussions on Agenda Item 10 of the Commission's agenda.
2. The Chair welcomed delegates to the meeting, noting it was a pleasure to have an in-person meeting after two years of meeting virtually and via e-groups during the pandemic.

Organisation of the meeting

3. SCAF considered its agenda as adopted by the Commission.

Annual Financial Statements

4. The Secretariat introduced CCAMLR-41/03 Rev. 1 that explained the new accounting standards (Australian Equivalents to International Financial Reporting Standards (A-IFRS)) and highlighted the draft financial statements presented with the new standards (CCAMLR-41/03 Rev. 1, Annex 1) and the previous standards (CCAMLR-41/03 Rev. 1, Annex 2).
5. SCAF noted that there has been a delay due to the request from the Commission's appointed auditors (Australian National Audit Office (ANAO)) that A-IFRS be adopted by CCAMLR for financial statements dated 31 December 2021 and not from 31 December 2022 as had been originally understood by the Secretariat.
6. SCAF noted the paper and recommended that:
 - (i) the Commission adopt A-IFRS as its financial reporting framework and that this apply from the year ending 31 December 2021 and future years (see also CCAMLR-41/14 Rev. 1)
 - (ii) ANAO, as the appointed external auditor, complete the audit for 2021 and issue its report as soon as possible in accordance with this framework
 - (iii) the Commission note CCAMLR-41/03 Rev. 1, Annex 1, as the proposed new format of CCAMLR financial statements, using A-IFRS, which will apply from the financial year ended 31 December 2021.
7. SCAF accepts the financial report for year ended 31 December 2021 and recommends their adoption by the Commission.

Appointment of auditor

8. SCAF recommended that ANAO be appointed as the external auditor for the Commission for 2023 and 2024.

Report of the Secretariat

9. The Executive Secretary presented CCAMLR-41/05 and highlighted the following:

- (i) the implementation of NetSuite as the new accounting and human resources system, and Miktysh as the Secretariat's new electronic document management system
- (ii) the long and important association that Doug and Margaret McLaren have had with CCAMLR meetings upon their retirement, thanking them for their years of commitment
- (iii) the considerable work in science this year, including the Scientific Committee Symposium
- (iv) the completion of all compliance-related tasks, including the highly successful online electronic web-based Catch Documentation Scheme for *Dissostichus* spp. (e-CDS) training and the successful completion of the first stage of the e-CDS upgrade
- (v) the continued implementation of the website upgrades and the reintroduction of *CCAMLR Science* through a new krill-focused edition is underway
- (vi) the upgrade of the vessel monitoring system (VMS).

10. The Executive Secretary noted the appointments and departures from Secretariat staff and highlighted the difficulties that COVID-19 had presented, particularly with international recruitment. The recent increase in local stamp duty now applicable to international house purchasing in Tasmania was also noted as a potential barrier in the appointment of senior international staff.

11. The Executive Secretary requested that SCAF note the increasing costs associated with CCAMLR meetings, increased data analysis requests and the need for data integration across CCAMLR data systems.

12. SCAF acknowledged the contents of the report, commended and thanked the Executive Secretary and staff, both past and present, for the high quality of work that was produced, and noted its acceptance of the report.

Secretariat Strategic Plan 2023–2026

13. The Executive Secretary presented CCAMLR-41/01 Rev. 1 and 41/07 highlighting the extensive consultation conducted, the four strategic themes of the Strategic Plan, and the additional staff required to implement the Secretariat Strategic Plan 2023–2026.
14. SCAF thanked the Executive Secretary and the Secretariat for the extensive work conducted under the 2019–2022 Strategic Plan, and for producing such a high-quality plan for the 2023–2026 period.
15. SCAF acknowledged the strategic strengths of the Strategic Plan, the challenges that the Secretariat foresees for the upcoming four years, and approved the responses proposed by the Secretariat to meet these challenges. It commended particularly the proposed focus on digital transformation, and further noted the importance of continuing to identify environmental sustainability measures.
16. SCAF recommended that the Commission endorse the Secretariat Strategic Plan 2023–2026 and associated Staffing and Salary Strategy 2023–2026 (CCAMLR-41/01 Rev. 1 and 41/07).
17. SCAF recommended that the Commission endorse the Staff Regulations as adopted in 2019 (CCAMLR-38, paragraph 4.4), the revised CCAMLR Staffing and Salary Strategy 2023–2026 (CCAMLR-41/07, Annex 1) and the revised Job Classification Scheme (CCAMLR-41/07, Annex 2) as the three parts of CCAMLR’s staffing policies.

Capacity Building

Activities of the General Capacity Building Fund (GCBF)

18. The Secretariat introduced CCAMLR-41/13 Rev. 1. The paper presented the activities of the General Capacity Building Fund (GCBF) during 2022, noting there were no applicants for the general component of the GCBF.
19. There were four applicants for the travel component in 2022, two from Ukraine, one from Argentina and one from South Africa. These were all accepted with a budget of A\$10 000 each.
20. SCAF requested that recipients of travel grants provide a short report on the use of the funds received.
21. SCAF thanked the Panel for the paper and noted:
 - (i) the progress reports for the two successful general component grants agreed at CCAMLR-39
 - (ii) the request for the Panel to review the terms of reference if needed to include reporting requirements for recipients of travel grants
 - (iii) the successful applications for travel assistance in 2022

- (iv) that no applications were made to the general component in 2022
- (v) that the GCBF Panel currently does not have a Chair and encouraged Members to consider taking up the role
- (vi) the two new members to the Panel
- (vii) the call for expressions of interest to join the Panel
- (viii) the request for voluntary contributions from Members.

Review of 2022 Budget, 2023 Draft Budget and 2024 Forecast Budget

22. SCAF welcomed the Chair of the Standing Committee on Implementation and Compliance (SCIC), Ms M. Engelke-Ros (United States of America (USA)) to speak on the proposal submitted to SCIC as CCAMLR-41/20.

23. The SCIC Chair noted that in accordance with Annex 10-05/B of Conservation Measure (CM) 10-05, a CDS Review Panel had convened to consider the proposal outlined in CCAMLR-41/20. The Panel accepted the report of the Secretariat regarding the expenditure in 2022 from the CDS Fund and approved the requested expenditure for 2023 of A\$220 000.

24. SCAF thanked the SCIC Chair for the update from the Committee and acknowledged the work of SCIC, the CDS Review Panel and the Secretariat in advancing the e-CDS upgrade.

25. SCAF welcomed the Chair of the Scientific Committee, Dr D. Welsford (Australia), to speak to SCAF regarding proposals from the Scientific Committee that have potential impacts on CCAMLR's budget.

26. The Chair of the Scientific Committee highlighted the importance of the General Science Capacity Fund (GSCF) in improving outcomes for the Scientific Committee and the quality of the advice that it provides to the Commission. In particular, the Scholarship Fund and convener funding have increased participation from traditionally underrepresented groups. The Chair of the Scientific Committee advised that the Scientific Committee had made the decision to limit the provision of scholarships to a maximum of two per year. Each scholarship recipient would receive a maximum of A\$30 000 over a two-year period.

27. The Scientific Committee had also decided to continue with the funding of conveners from Member delegations who have less capacity to fund participation. The funding would be limited to a maximum of A\$20 000 per year for each convener.

28. The Chair of the Scientific Committee also notified SCAF of two workshops that had been approved by the Scientific Committee which would also be funded from the GSCF. The first is a tagging workshop to be conducted in 2023 which would be jointly funded by the Coalition of Legal Toothfish Operators (COLTO) who will provide the venue and contribute other support costs. The GSCF would fund A\$15 000 to assist experts with travel and an additional A\$15 000 to assist Members with travel.

29. The second workshop is the Krill Observer Workshop to be hosted by China in 2023. It was initially approved in 2019 (SC-CAMLR-XXX, paragraphs 3.14 to 3.20) with a budget of A\$30 000, however, it did not proceed due to COVID-19. Due to the delay, the budget has increased to A\$40 000.
30. SCAF thanked the Chair of the Scientific Committee for this update and the Scientific Committee for its work. SCAF agreed to support the additional A\$70 000 to come from the GSCF for these workshops and to adjust the budget accordingly.
31. SCAF agreed with the Chair of the Scientific Committee on the importance of the GSCF for the work of the Scientific Committee and encouraged Members to consider making voluntary contributions to the fund.
32. SCAF agreed with the clarification that the Scientific Committee made regarding the GSCF and the GCBF; namely that conveners and scholarship recipients would be funded from the GSCF and other delegates seeking to attend CCAMLR meetings, including the submission of an application by the Scientific Committee, via the GCBF.
33. The Chair of the Scientific Committee noted that there were no applications for funding from the CCAMLR Ecosystem Monitoring Program (CEMP) Fund this year, however, existing projects were still receiving funding together with the funds required to maintain the camera program.
34. SCAF also noted the requirement for an annual report to be presented by the Scientific Committee outlining the activities of the GSCF for that year.

Review of 2022 Budget

35. The Secretariat presented the 2022 budget (Appendix I) and explained the budget items that had been updated. The net effect was an increase in the projected deficit.
36. SCAF requested additional information regarding costs associated with meeting facilities. The Secretariat outlined that the increased cost in meeting facilities was due in large part to the retirement of the long-standing audio-visual supplier and the appointment of a new provider offering more modern equipment which was required to provide the enhanced functionality for the CCAMLR-41 meetings (in-person with audience streaming), and also the additional support required for hybrid and online meetings throughout the year.
37. The Secretariat explained the exhaustive tendering process for the new audio-visual contractors and the additional work that the Secretariat had undertaken to keep costs as low as possible.
38. SCAF noted that one cost-saving option was to have interpreters offsite as they would not need to travel to Tasmania. SCAF agreed that CCAMLR should be cautious, noting the importance of interpretation.

39. The Secretariat also noted that the cost of interpreters had been lowered with a smaller team attending the meeting for the first two days. Argentina thanked the Secretariat for the efforts in minimising costs but also noted the importance of supporting all four languages of the Commission to enable equal participation for delegations.

40. The USA announced that the USA Special Observer Fund could be closed with a transfer of A\$100 000 to the GSCF and the balance (A\$44 835) to be transferred to the GCBF. SCAF thanked the USA.

41. SCAF accepted the revised budget for 2022 and recommended its adoption by the Commission.

Draft Budget for 2023

42. The Executive Secretary presented the draft 2023 budget (Appendix I) and provided additional background information.

43. The draft 2023 and forecast 2024 budgets were presented within the context of the Strategic Plan 2023–2026 and the associated Staffing and Salary Strategy as approved by SCAF.

44. The Executive Secretary highlighted the increasing demands for various services that the Secretariat provides to Members and the increasing costs associated with the provision of these. Of particular note is the additional functionality to support meetings, including hybrid and remote meetings for both intersessional and annual meetings. Furthermore, the increasing demand for analytical, web service and data management support for the Scientific Committee and SCIC, which particularly impact the science, compliance and data management teams, was noted as well as the need for increased staffing as a result, which was reflected in the Strategic Plan and Staffing and Salary Strategy.

45. Four years ago, when the Commission was considering the previous Strategic Plan, there was a substantial balance in the General Fund and the Commission had agreed that this balance should be reduced. This was achieved by the establishment of the Working Capital Fund (WCF), supporting the GSCF and GCBF with fund transfers and accepting deficit budgets for two years.

46. The Executive Secretary noted that this approach was not sustainable in the long term and that it was now necessary to transition to a zero-deficit budget. He presented a financial plan, associated with the same timeframe as the Strategic Plan (2023–2026) which would result in a stable General Fund balance of \$500 000 at the end of the period.

47. It was noted that under this plan, even though the General Fund balance was reduced, the reserves of the Commission remained at an acceptable level due to the balance available in the WCF.

48. The Executive Secretary recommended that in order to bring the budget back to a balanced position, a real increase in income was required. He therefore proposed that the Commission treat the new Membership of Ecuador in the same way as it did in 2019 with the new Membership of the Netherlands (SCAF-2019, paragraph 41) so that the addition of the new

Member would lead to a real increase in income from contributions, offset in the first year by the distribution to all existing Members of an equal part of the half-year fee due from Ecuador for the period July to December 2022. This recommendation is consistent with the Commission's Financial Regulations, paragraph 5.5.

49. Accordingly, the proposed budget applied the Commission's previously agreed policy of zero real growth to the equal share part of Member contributions (CCAMLR-XXXV, Annex 7, paragraph 30) by application of the Hobart consumer price index (CPI) of 6.5% for 2023. The receipt of a 50% contribution from Ecuador for 2022 resulted in a credit for existing Members of A\$2 567 in 2023.

50. In respect of other elements of the budget, the Executive Secretary reported that it was anticipated that income from interest would rise together with the income from the hiring of CCAMLR meeting venues, primarily to State and Federal government departments. Budgeted wages were in line with the Strategic Plan 2023–2026 and its associated Staffing and Salary Strategy. Savings would be made on depreciation as the web redevelopment project came to a close.

51. SCAF thanked the Secretariat for the work completed in developing the budget paper.

52. Germany thanked the Secretariat for the explanations provided as it helped to understand the budget position and the context in which it was prepared. Germany and France indicated their countries' official position of zero nominal growth.

53. Some Members expressed caution that relying on new Members joining the Commission to provide for a real increase in General Fund income may not be a reliable strategy to correct the current budget deficit, even though this allowed for the maintenance of the Commission's policy of zero real growth in the equal share part of Member contributions. The Executive Secretary agreed with this concern but noted that although the four-year financial plan originally had required an additional two Members to join in 2025 or 2026, the recommendation of SCAF to remain at the Headquarters for annual meetings (paragraphs 68 to 72) would result in a reduction in projected expenditure from 2025 and only one new Membership may be required to deliver a balanced budget.

54. The USA noted that the terms of reference for the MPA Fund did not allow for the funding of the proposed MPA special meeting. The USA announced a voluntary contribution of US\$75 000 to be used for this special meeting in 2023, should it be approved by the Commission. SCAF thanked the USA for this generous contribution. It is therefore recommended that the remaining funding for this meeting would be provided from the General Fund, unless there are voluntary contributions from other Members.

55. Germany requested an update on the status of Member contributions (Appendix II). The Secretariat reported that since the production of the budget paper, China, India and the USA had paid their 2022 contributions. Argentina and Chile reported that their annual contributions would be paid shortly. In accordance with previous requests of the Commission and SCIC, the Executive Secretary had written to Brazil regarding its contribution. He noted that Brazil had recently paid some of its outstanding contributions with a remaining balance of A\$262 391, and that Brazil had indicated that it intended to pay this outstanding amount. He committed to continue to make representations to Brazil regarding this matter.

56. SCAF recommended the Draft 2023 Budget as revised be approved by the Commission (Appendix I).

Forecast Budget for 2024

57. SCAF noted the forecast budget for 2024 (Appendix I). The 2024 budget is indicative only.

58. Germany requested that any increases in Member contributions should be avoided if possible.

Administrative issues

59. The Secretariat introduced CCAMLR/41-02 which proposed the development of a CCAMLR Code of Conduct.

60. SCAF thanked the Secretariat for the paper and was supportive of the need for a Code of Conduct. SCAF expressed concern that there had been occasional reports of inappropriate behaviour and stressed that CCAMLR should be a place free from all forms of harassment and discrimination.

61. Australia thanked the Secretariat for the paper, noting that it should address all forms of harassment, including bullying and discrimination. Australia noted that it would be happy to lead an e-group discussion during the intersessional period to allow for the development of a CCAMLR Code of Conduct.

62. SCAF welcomed the initiative and noted some issues that may need to be considered during further development of the Code of Conduct, including consideration of the Secretariat's past experience of such incidents during CCAMLR meetings, the relationship between the code and Australian law (including if an instance constituted criminal behaviour), how a potential incident involving the Executive Secretary, a Chair or a Head of Delegation would be addressed and whether a witness report should be produced only on request.

63. SCAF thanked Australia for volunteering to lead further discussions.

64. SCAF agreed that the development of a CCAMLR Code of Conduct be taken forward via an e-group led by Australia during the intersessional period, with a report and draft proposal to be presented in 2023.

65. The Secretariat introduced CCAMLR-41/12 which responded to concerns raised at CCAMLR-38 (SCAF-2019, paragraph 61) regarding overcrowding in the Commission's Headquarters.

66. SCAF recognised that in addition to these concerns, the impact of COVID-19, rising cost of travel, and environmental impact considerations reinforced the value of having capacity

for hybrid and virtual meeting options where required. SCAF noted the importance of in-person meetings for decision making as well as the value in having more participants able to connect remotely to the proceedings.

67. SCAF thanked the Secretariat for the organisation and support of the meetings over the last two years.

68. Responding to the options outlined in CCAMLR-41/12, Table 4, SCAF noted that while option 2 (in-person annual meetings with a limitation on the number of delegates seated in the Conference and Wombat Rooms, supported with audience-only streaming on Zoom) was not optimal, it was the most feasible and cost-effective option, including to avoid limiting delegation sizes, at least in the short to medium term, with a view to possible relocation to a new permanent CCAMLR Headquarters in the longer term.

69. Some Members expressed concern with limiting numbers of delegates in the Conference and Wombat Rooms, mentioning this was acceptable in light of COVID-19, but that they would not recommend to continue this in the future.

70. Following a proposal from the USA, SCAF supported the circulation of a survey by the Secretariat to delegations to generate feedback on the modality of the 2022 meetings.

71. SCAF recommended that the arrangements for the Commission and the Scientific Committee meetings at CCAMLR-41 be continued for an additional two years, taking into account the views expressed in paragraphs 69 and 70 where possible.

72. SCAF also recommended that the Secretariat should support flexibility for intersessional meetings, such as working group meetings, which could be conducted under a range of modalities, including in-person, hybrid and/or virtual depending on the preferences of the meeting organisers and conveners.

73. SCAF proposed that these arrangements be evaluated in 2024.

74. The Secretariat presented CCAMLR-41/10 arising out of discussions at CCAMLR-40 and SC-CAMLR-40 (SCAF-2021, paragraphs 10 and 11; SC-CAMLR-40, paragraphs 7.5 and 7.9) and discussion in the 'Access to meeting documents' e-group.

75. SCAF thanked the Secretariat for this paper and noted its support for increased transparency within the Commission.

76. SCAF recommended the Commission accept the six recommendations outlined in CCAMLR-41/10, paragraphs 11 to 16, with the following amendments:

- (i) accessibility categories for meeting documents be reduced to two:
 - (a) request permission to release each time (from the Commissioner or Scientific Committee Representative)
 - (b) available for download (Open Access permission)
- (ii) the proposed time period of 22 or more years (CCAMLR-41/10, paragraph 16) for the marking of papers as 'available for download' be reduced to 20 years

- (iii) the default accessibility category for meeting documents be ‘Available for download’ (Open Access permission).

77. Regarding CCAMLR-41/10, paragraph 9, SCAF recommended that download tracking not be investigated at this stage.

78. The Secretariat introduced CCAMLR-41/BG/08 which summarised the work done on the CCAMLR website and ongoing development work planned for 2023.

79. SCAF thanked the Secretariat for the work completed on the website to date and indicated it was looking forward to the completion of future work.

Other business

80. The Chair informed SCAF that she would not be seeking re-election, noting it had been a pleasure to be acting and serving Chair of SCAF.

81. No nominations were received for Chair or Vice-Chair at this time.

82. SCAF thanked Ms Langerock for her excellent chairing and guidance of its work over the last three years, both in-person and virtually.

Report adoption

83. SCAF adopted the report.

Close of the meeting

84. The Chair closed the meeting.

**2022 Budget, Draft Budget for 2023 and Forecast Budget for 2024
(Australian dollars)**

General Fund

	2022	2023	2024	Notes (* indicates assumed increase with CPI from previous year)
	Revised budget	Draft budget	Forecast budget	
General Fund				
Income				
Core Members' Contribution				Assumes that: (i) annual CPI increases in base Member contributions and (ii) new Members will join late 2022 and early 2024 and that their contributions will be added to existing Member contributions.
Members' Special Contributions	3 699 656	4 131 156	4 348 262	2022 includes the contribution from Ecuador joining after 1 July and the special contribution from the USA of \$112 000 to support the special meeting on MPAs. The 2024 forecast anticipates a second Member joining in 2024.
Interest	185 496		149 275	Assumes interest rates start to rise from end of 2022.
Staff Assessment Levy (SAL)	60 000	90 000	120 000	The SAL represents income deducted from staff salaries in respect of tax. The actual SAL will not be known until the completion of the tax year and the staff members' tax returns have been assessed by the Australian Taxation Office.
Fund Transfers Sales (Tagging)	550 000	585 750	615 038	Since 2006, the Secretariat has coordinated a tagging program. Tagging equipment costs are passed on to the fishing companies in the form of cost-recovery.
Miscellaneous income – Fishery Notifications ¹	35 000	37 275	39 139	Notification fees paid by 1 July 2022. Provision is made for refunds if the Commission decides that fishing in some areas shall not proceed. Increases in notifications are projected according to current trends.
Miscellaneous income – Rent Contributions	642 932	705 645	754 452	Contributions from the Australian and Tasmanian governments are matched against the rent expenditure and are budgeted to increase at CPI.
Miscellaneous income – Grants	448 874	478 051	501 953	EU Grant for compliance data management and INTERPOL program (see SCAF-2021, paragraph 43).
Miscellaneous income – Other	100 667	201 333		Income from hiring out Secretariat meeting facilities.
Other	60 000	100 000	120 000	
Total income	5 782 624	6 329 210	6 648 119	
Expenditure				
Salaries	4 023 208	4 383 032	4 523 975	The final Salaries and Allowances expenditure will depend on the amount of overtime payable, particularly during annual meeting time, and payments required to the Staff Termination Fund.
Equipment	210 000	260 000	250 000	Equipment is purchased or leased subject to requirements and with established replacement procedures. Minor capital improvements are also included in this item. Includes expenditure in 2022 and 2023 to complete the web development project.
Depreciation	215 000	195 000	165 000	Equipment purchased over A\$1 000 is depreciated over its estimated useful life. This item includes depreciation of items purchased in past years.
Insurance and Maintenance	258 300	275 090	288 844	Insurance and maintenance costs in Tasmania are increasing quite rapidly.

SCAF-2022 Report – Preliminary version

	2022	2023	2024	Notes (* indicates assumed increase with CPI from previous year)
	Revised budget	Draft budget	Forecast budget	
Training	40 000	42 600	44 730	Training remains an important priority for the Secretariat. However, alternative means of delivering training is being investigated in order to save costs.
Meeting Facilities	545 139	730 935	609 601	Meeting costs in 2023 include \$170 000 for the Special Meeting on MPAs + an inflationary component. Meeting costs in 2024 are projected at costs in 2022 + CPI, retaining all current interpretation costs.
Travel	70 000	160 000	170 000	Incorporates the return to pre-COVID levels of travel and significant increase in per-unit travel costs.
Printing	10 930	10 930	10 930	Efficiency reductions expected.
Communications	22 978	24 472	25 696	Efficiency reductions expected.
Sundry (incl. audit)	120 000	127 800	134 190	Includes expenses related to recruitment.
Rent/cost of goods (tagging)	483 874	515 326	541 092	Contributions from the Australian and Tasmanian governments, and income from sales of goods, are matched against the rent and cost of goods expenditure. 2022 expenditure reduced through cancellation of some events.
40th Anniversary expenditure	30 000			
Transfer to Asset Replacement Fund	-30 000	-30 000	-50 000	Part of the budgeted income from hiring Secretariat meeting facilities are transferred into this reserve.
Transfer to GCBF				Transfers to the GCBF are not anticipated.
Transfer to GSCF				Transfers to the GSCF are not anticipated.
Transfer to WCF	-112 295	- 173 939	12 688	Transfers ensure that the WCF remains at a balance equivalent to 3 months' budgeted expenditure.
Total expenditure	6 029 430	6 725 185	6 764 058	
Surplus/-Deficit	- 246 805	- 395 974	- 115 939	
General Fund balance at 01 January	1 687 425	1 298 325	698 412	
General Fund balance at 31 December	1 298 325	698 412	545 160	As forecast in the Strategic Plan 2019–2022, the General Fund balance slowly declines towards the approved year-end balance of approximately A\$500 000.

¹ Notification fees 2023: non-krill \$9 317, krill \$8 851.

Equity Funds

	2022	2023	2024	Notes
	Revised Budget	Budget	Forecast	
Equity Funds				
Asset Replacement Fund				
Income	30 000	30 000	50 000	Part of the budgeted income from hiring Secretariat meeting facilities are paid into this reserve.
Expenditure	-40 000	-40 000	-60 000	The expenditure items are transfers to the Staff Replacement Fund to cover the cost of the relocation expenses of newly appointed international officers.
Balance at 31 December	172 065	162 065	152 065	
Working Capital Fund (WCF)				
Income	112 295	173 939		The WCF was established in 2019 with a transfer from the General Fund and is maintained at 3 months of budgeted expenditure through further transfers from the General Fund.
Expenditure			-12 688	
Balance at 31 December	1 507 356	1 681 295	1 666 107	
Staff Replacement Fund				
Income	40 000	40 000	60 000	See Asset Replacement Fund notes.
Expenditure	-37 000	-57 000	-67 000	Budgeted expenditure for relocation of new international officers.
Balance at 31 December	183 020	166 020	159 020	
Korea Contribution Fund				
Income				The voluntary contribution from Korea to the Korea Contribution Fund has been suspended due to COVID-19.
Expenditure	-100 000	-54 350		Expended database redevelopment project and website rebuild.
Balance at 31 December	54 350	Nil		This fund will be exhausted at the end of 2023.
China Contribution Fund				
Income				This Fund covers travel to facilitate the engagement of Members and the Secretariat in training opportunities. Two interns at the Secretariat
Expenditure		-60 000		
Balance at 31 December	223 224	163 224	163 224	

Special Funds

	2022	2023	2024	
	Revised Budget	Budget	Forecast	Notes
Special Funds				
General Capacity Building Fund (GCBF)				
Income				The GCBF began in 2019. In 2022, \$50 000 was transferred from the CEMP Fund to support the Uruguay Grant by decision of the Scientific Committee. Also transfer of \$44 835 in 2022 from the Observer Scheme (USA Special Fund)
	98 017	8 186	4 681	
Expenditure	- 100 000	- 125 000	- 50 000	
Balance at 31 December	272 851	156 037	110 718	
CDS Fund				
Income	15 401	43 065	37 757	
Expenditure	-120 000	-220 000	-50 000	Expenditure approved by SCIC.
Balance at 31 December	1 435 514	1 258 580	1 246 337	
Observer Scheme (USA Special Fund)				
Income	1 000			
Expenditure	-144 835			\$100 000 transferred to the GSCF, \$44 835 to the GCBF, and the fund closed.
Balance at 31 December	Nil			
Compliance and Enforcement (USA Special Fund)				
Income				
Expenditure		-33 425		Expenditure on approved Compliance Fund project is anticipated to exhaust this Fund in 2023.
Balance at 31 December	33 425	Nil		
Enforcement Trust Fund				
Income				
Expenditure		-15 475		As approved in 2019, this Fund will be allocated to INTERPOL to assist with funding for the illegal, unreported and unregulated (IUU) Workshop. This remains COVID-19 affected.
Balance at 31 December	15 533	Nil		
General Science Capacity Fund				
Income	103 149	13 579	7 462	Transfer of \$100 000 from Observer Scheme (USA Special Fund) in 2022.
Expenditure	- 80 000	- 217 500	- 102 500	Expenditure in 2023 includes 7 scholarship recipients for 1 year at \$125 000, funding for 3 conveners, \$30 000 for a Toothfish Tagging Workshop and \$40 000 for a Krill Observer Workshop. Assumes appointment of two additional scholarships in 2023 at \$15 000 each year for 2 years, and two in 2024 for the same. Assumes funding for 3 conveners in 2023 at \$20 000 per convener, continuing in 2024.
Balance at 31 December	452 650	248 729	153 691	
MPA Fund				
Income	800	16 470	1 853	
Expenditure				
Balance at 31 December	168 850	185 320	187 173	
CCAMLR Ecosystem Monitoring Program (CEMP) Fund				
Income	5 000	17 581	14 509	
Expenditure	-70 000	-120 000	-50 000	Expenditure on approved CEMP projects.
Balance at 31 December	586 049	483 630	448 139	

Members' Contributions 2022, 2023, 2024
General Fund contributions – payable by 31 May

	Contributions 2022	Balance Outstanding (28 October 2022)	Contributions 2023	Credit against 2023 Contributions (Rule 6.1d)	Forecast Contributions 2024
Argentina	133 490	133 490	142 167	2 567	149 275
Australia	151 590		161 192	2 567	168 728
Belgium	133 490		142 167	2 567	149 275
Brazil	133 490	262 391	142 167	2 567	149 275
Chile	140 724	140 723	154 181	2 567	162 881
China	154 589		179 676	2 567	190 048
Ecuador			142 167		149 275
European Union	133 490		142 167	2 567	149 275
France	163 841		175 440	2 567	183 722
Germany	133 490		142 167	2 567	149 275
India	133 490		142 167	2 567	149 275
Italy	133 490		142 167	2 567	149 275
Japan	134 920		143 363	2 567	150 271
Korea, Republic of	156 130		169 262	2 567	179 207
Namibia	133 490		142 167	2 567	149 275
Netherlands	133 490		142 167	2 567	149 275
New Zealand	138 575		147 163	2 567	154 811
Norway	233 043		268 853	2 567	288 729
Poland	133 490		142 167	2 567	149 275
Russia	135 561		144 327	2 567	150 715
South Africa	134 988		144 161	2 567	151 155
Spain	135 411		144 183	2 567	151 505
Sweden	133 490		142 167	2 567	149 275
Ukraine	141 608	141 608	155 314	2 567	164 778
UK	141 299		151 883	2 567	160 102
USA	133 490		142 167	2 567	149 275
Uruguay	135 497		143 987	2 567	151 030
Total	3 699 656	678 212	4 131 156		4 348 262