

# 75<sup>th</sup> International Executive Council meeting & 9<sup>th</sup> Asian Regional Conference



75<sup>th</sup> IEC Meeting & 9<sup>th</sup> Asian Regional Conference  
1-7 September 2024, Sydney, Australia





# Report of the 45<sup>th</sup> Meeting of Permanent Finance Committee

05 September 2024: 08:30-10:00 hours (Session I)

05 September 2024 : 10:30-12:00 hours (Session II)

**Dr. Bruno Grawitz, Chair, PFC.**

# Agenda Item 1

## Review of Membership of the Committee

### Membership

- According to By-law 3.9.3 (b), PFC shall comprise of the Secretary General and **minimum of 9 and a maximum of 15 selected members**.
- ICID CO sent an e-mail to All NCs for Membership of PFC, but no new nomination has been received for membership of PFC. Last year **Ir. Birendrajana, M.T. (Indonesia)** was Nominated as a member but elected as an observer of PFC, as **Mr. Abdul Malik Sadat Idris (Indonesia)** was still a member of PFC, so after conclusion of his term in 45<sup>th</sup> PFC Ir. Birendrajana, M.T. will become a member of PFC.
- The term of six years as Member of the PFC of **Prof. Mohamed Benmoussa (Morocco), Mr. Abdul Malik Sadat Idris (Indonesia)** will be coming to an end at the conclusion of the 75<sup>th</sup> IEC Meeting, at Sydney, Australia. The membership of the PFC will **come down to 11** and with the **one new nomination of Ir. Birendrajana, M.T. (Indonesia)**, the membership of PFC will **remain 12**, which would be within the membership strength as mandated by ICID By-laws 3.9.3 (b) stated above.
- **Nominations of new members to PFC are requested from NCs** as the number of members still needs to be strengthened to take good resolutions from the committee and reflect all points of view.

# Agenda Item 2

## Direct Memberships

- So far there are 31 active direct members ( Companies : 6, Institutions : 1, Individuals: 24)
- Based on the report of DMA Sub-committee, PFC recommends the Memberships of **Ir. Mukhlis Zainol Abdin, Malaysia** (Individual) for one year i.e. 2024 , **Mr. Ralph Elsaesser, Germany, (Individual)** for one year i.e. 2024, PFC may recommend Membership for approval by IEC.
- In addition, 20 online applications (as given in agenda) have also been received for Direct Membership and Proforma subscription notifications have been sent to them to remit the membership subscription. PFC may like to approve direct membership of these Individuals, Institutions and Companies subject to payment of membership subscription by them and fulfilling all eligibility criteria.
- During the period, **M/s India Water Foundation (Institution, India)** has renewed their direct membership for one year i.e. for 2024, and **Dr. Anton Urfels, Individual, (Philippines)** for three years i.e. for 2026.



# Agenda Item 3

## Arrears in Subscriptions

- ▣ **NCs of Malawi and Ireland** has cleared their dues of 2020, 2021, 2022 and 2023
- ▣ **Bangladesh and Morocco National Committees** have cleared their membership arrear for the year 2023
- ▣ **Tajikistan NC** has cleared their long pending arrears of 2015 and 2016
- ▣ **Iran and Pakistan NCs** have cleared their membership arrears for the years 2022 and 2023
- ▣ **Netherlands NC** has opted for deactivation of ICID Membership, last subscription was paid for 2021 and may be declare as an Associate Member.
- ▣ **Kenya's** Membership was approved in 2021 while the subscription is still awaited. However, we are sending subscription notification every year i.e. since 2021, but subscription is still to be received.
- ▣ **3 NCs , Burkina Faso, Egypt and Zambia** are with arrears of > 2 years ( 2022, 2023 and CY) are recommended to be debarred from holding any office from 1<sup>st</sup> January 2025, if they do not clear their dues by 31<sup>st</sup> December 2024 under ICID By-law 13.1.

# Agenda Item 3

## Arrears in Subscriptions

- ▣ 3 National Committees with arrears of > 3 years (2021, 2022 ,2023 and CY) – USA, Sudan and Ukraine, These NCs are recommended to be designated as an Associate Member from 1st Jan 2025, if they do not clear their dues by 31<sup>st</sup> December 2024 under ICID By-law 13.2.
- ▣ Out of these NCs, Ukraine continue to be in membership subscription arrears of the last 6 years amounting to US\$ 25,220 for the years - 2018, 2019, 2020, 2021, 2022, 2023 and CY. NC has informed that they are not able to clear dues due to ongoing Russia-Ukraine war. PFC may consider to further defer of applicability of ICID By-law 13.2. i.e. up to 31st December 2025
- ▣ Sudan also continues to be in membership subscription arrears of the last 4 years amounting to US\$ 12,740 for the years - 2020, 2021, 2022, 2023 and CY. NC has informed that they are not able to clear dues due to unstable political situation.
- ▣ .



# Agenda Item 3

## Arrears in Subscriptions

- ▣ **Dr. Ahmed Mohamed, (Sudan NC)** has informed that over 8 million of the Sudan population are still in refugee camps or displaced from their homes vide his e-mail dated 20 June 2024. PFC may consider for further defer of applicability of ICID By-law 13.2. i.e. up to 31<sup>st</sup> December 2025.
- ▣ **Tajikistan NC** membership subscription for the year 2021 which was kept under suspension as the case was under investigation. During last meeting at Vizag, it was approved to write off subscription
- ▣ **Russian National Committee** has paid in advance their membership subscription for the year 2025. PFC may like to thank the Russian National Committee for paying their membership subscription in advance.
- ▣ **British National Committee of the International Commission on Irrigation and Drainage (IWF/ICID.UK)** informed vide their letter dated 2nd July 2024 that their Annual General Meeting (AGM) has decided that IWF cannot keep continue to function with a declining membership and operating at a financial deficit and it was decided to close the IWF at the end of 2024 and discontinue the membership of ICID.

# Agenda Item 3

## Arrears in Subscriptions

- ▣ **US National Committee i(USCID)** informed vide their email dated 15 August 2024 that there is no support from the United States Government so and they are not in a position to pay their past and future dues and keep USCUID viable as an organization.
- ▣ USCID informed that they simply cannot afford an annual subscription of US\$12500.
- ▣ If ICID cannot forgive the \$50,454 in arrears and reduce the annual membership fee, USCID must withdraw from ICID.
- ▣ In response, ICID Central Office suggested UDSCID to make part payment to continue their membership and informed that their case will be put up to the Task Force for their consideration/review and later on the PFC and IEC to keep USCID membership alive.
- ▣ USCID vide their email dated 19 August 2024 informed that The Board of Directors for USCID will meet shortly to review the options and decision will be accordingly. **Response from USCID is awaited.**



# Agenda Item 4

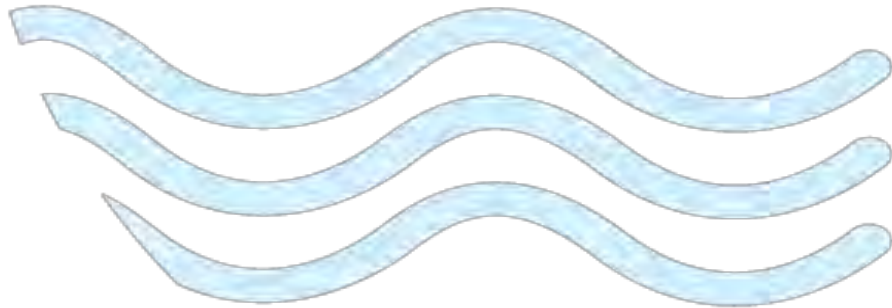
## Financial Status of Recently Held Events

- ▣ Indian National Committee on Irrigation and Drainage (INCID) made a special contribution to the ICID budget amounting to **35% ICID share** of the registration fee from the 25<sup>th</sup> ICID Congress and 74<sup>th</sup> IEC Meeting which was held during 1-8 November 2023 at Visakhapatnam, (Vizag) India amounting to **INR 3.74 million (equal to US\$ 45,113)** in the months of March and July 2024.
- ▣ PFC may acknowledge and convey its gratitude to Indian National Committee on Irrigation and Drainage (INCID) for the successful organization of the 25<sup>th</sup> ICID Congress and 74<sup>th</sup> IEC meeting and making contribution to ICID budget.



## Agenda Item 5

# Review of financial proposals for the forthcoming ICID events





# 75<sup>th</sup> IEC and 9<sup>th</sup> Asian Regional Conference Sydney, Australia, September 2024

REGISTRATION FEE STRUCTURE (US\$)			
Venue / Year	Sydney, Australia, September 2024		
Event	75 <sup>th</sup> IEC + 9 <sup>th</sup> ARC		
		After Early Bird	Early Bird
Member Countries	Regional Conf./IMIC/IDW+Council	\$ 880	\$ 825
	Regional Conf./IMIC/IDW only	\$ 715	\$ 660
Non-Member Fee	Regional Conf./IMIC/IDW+Council	\$ 990	\$ 935
	Regional Conf./IMIC/IDW only	\$ 825	\$ 770
Young/Retired Professionals	Regional Conf./IMIC/IDW+Council	\$ 440	\$ 385
	Regional Conf./IMIC/IDW only	\$ 220	\$ 165
Local Delegates	Regional Conf./IMIC/IDW only	\$ 760	\$ 720
Student Registration	Regional Conf./IMIC/IDW only	\$ 165	\$ 110
Daily Registration	Regional Conf./IMIC/IDW only	\$ 220	\$ 220
Accompanying Persons	Regional Conf./IMIC/IDW+Council	\$ 330	\$ 275
	Regional Conf./IMIC/IDW only	\$ 220	\$ 165



**75<sup>th</sup> IEC Meeting & 9<sup>th</sup> Asian Regional Conference**  
1-7 September 2024, Sydney, Australia



ICID-CHD

# 6<sup>th</sup> Africa regional Conference (ARC), 14-18 April 2025, Abuja, Nigeria.

## Registration Fees structure is given below for approval of IEC

SL. No.	Category	Registration Fee (US Dollars)	Registration Fee After Early Bird Discount (US Dollars)
<b>Full Registration Details</b>			
1	Member Countries	400	450
	Forum/ Congress/ Council		
2	Non- Member Countries	500	550
	Forum/ Congress/ Council		
3	Young/ Retired Professionals	100	120
	Forum/ Congress/ Council		
4	Local Delegates	50	55
5	Student Registration Forum only	15	20
6	Daily Registration Forum only	50	55
7	Accompanying persons		
	Forum/ Congress/ Council	200	250
8	Technical Tours	300	350
9	Exhibitors Registration	4000	4500



# 11<sup>th</sup> International Micro Irrigation Conference in April, 2025, Baghdad, Iraq

REGISTRATION FEE STRUCTURE (US\$)				
	Category	Participation type	Early Bird	After Early Bird
1	Member countries	WIF / Congress + Council	-	-
		WIF / Congress only	-	-
		IEC only	-	-
		Regional Conf. / IMIC/ IDW + Council	-	-
		Regional Conf. / IMIC/ IDW only	Free	Free
2	Non-member countries (fee for non-member delegates could be up to one and half times)	WIF / Congress + Council	-	-
		WIF / Congress only	-	-
		IEC only	-	-
		Regional Conf. / IMIC/ IDW + Council	-	-
		Regional Conf. / IMIC/ IDW only	Free	Free
3	Young* / Retired professionals**	WIF / Congress + Council	-	-
		WIF / Congress only	-	-
		IEC only	-	-
		Regional Conf. / IMIC/ IDW + Council	-	-
		Regional Conf. / IMIC/ IDW only	Free	Free
4	Local Delegates	WIF / Congress only	-	-
		Regional Conf. / IMIC/ IDW only	-	-
5	Students Registration	WIF / Congress only	-	-
		Regional Conf. / IMIC/ IDW only	-	-
6	Daily Registration***	WIF / Congress only	-	-
		Regional Conf. / IMIC/ IDW only	Free	Free
7	Accompanying persons	WIF / Congress + Council	-	-
		WIF / Congress only	-	-
		IEC only	-	-
		Regional Conf. / IMIC/ IDW + Council	-	-
		Regional Conf. / IMIC/ IDW only	Free	Free

# 76<sup>th</sup> IEC and 4<sup>th</sup> WIF, Kuala Lumpur, Malaysia, September 2025

REGISTRATION FEE STRUCTURE (US\$)			
Venue / Year	Kuala Lumpur, Malaysia, September 2025		
Event	76 IEC + 4 WIF		
		After Early Bird	Early Bird
Member Countries	WIF/Congress + Council	\$ 800	\$ 750
Non-Member Fee	WIF/Congress + Council	\$ 900	\$ 850
Young/Retired Professionals	WIF + Council	\$ 400	\$ 380
Local Delegates	WIF/Congress	\$ 200	\$ 150
Student Registration	WIF/Congress	\$ 150	\$ 100
Daily Registration	WIF/Congress	\$ 200	--
Accompanying Persons	WIF + Council	\$ 300	\$ 250



**75<sup>th</sup> IEC Meeting & 9<sup>th</sup> Asian Regional Conference**  
 1-7 September 2024, Sydney, Australia





# 77<sup>th</sup> IEC and 26<sup>th</sup> Congress Marseille, France, October 2026

	Category	Participation type	Early Bird Registration Fee <b>EUROS</b>	Registration Fee after Early Bird Deadline <b>EUROS</b>
1	Member countries	Congress + Council	800	900
		Congress only	600	700
		IEC only		
2	Non-member countries	Congress + Council		
		Congress only	700	800
		IEC only		
3	Young* & Retired professionals (non delegates)**	Congress + Council	400	450
		Congress only	300	350
		IEC only		
4	Local Delegates	Congress only		
5	Students Registration	Congress only	150	175
6	Daily Registration***	Congress only		250
7	Accompanying persons	Congress + Council	270	340
		Congress only	180	230
		IEC only		

# 78<sup>th</sup> IEC and 5<sup>th</sup> WIF Beijing, China, September 2027

PFC may consider to proposed structure and recommend it to IEC for approval

Registration Fees structure in tabular form is given below for approval of IEC.

SL. No.	Category	Registration Fee (US Dollar)	Registration Fee after Early Bird Discount (US Dollar)
1	Member Countries		
	Forum/Congress/Council	800	750
2	Non-member Countries		
	Forum/Congress/Council	900	850
3	Young/ Retired Professional		
	Forum/Congress/Council	400	350
4	Local Delegates	500	450
5	Students Registration Forum only	350	325
6	Daily Registration Forum only	200	
7	Accompanying persons		
	Forum/Congress/Council	300	
8	Technical Tours	400	
9	Exhibitors Registration	3500	

## Agenda Item 6

### Audited Accounts (2023-2024) as adopted by PFC

### Detailed Audited Accounts for Year Ending 31 March 2024

**Assumption for exchange rate for 2023-24 was 1US\$= INR 82.91**

Receipts	(INR Millions )	Payments	(INR Millions)
<ul style="list-style-type: none"> <li>• Subscription from NCs</li> <li>• Sale of Publication</li> <li>• Special Contribution to the Budget</li> <li>• Interest on Fixed Deposits</li> <li>• Special Subscription</li> <li>• Other Receipts</li> <li>• Rent on Let Out Property</li> <li>• Income Tax Refund</li> </ul>	<p>16.46</p> <p>01.24</p> <p>0.23</p> <p>01.15</p> <p>00.42</p> <p>06.46</p> <p>Nil</p> <p>Nil</p>	<ul style="list-style-type: none"> <li>• Compensation package for SG</li> <li>• Salaries &amp; Allowances</li> <li>• Superannuation Relief to Retired Employees</li> <li>• Services and Maintenance Charges</li> <li>• Taxed &amp; Utilities</li> <li>• Rehabilitation/Refurbishing of CO Building</li> <li>• Pub., Knowledge Mgmt. &amp; Dissemination</li> <li>• Conference Expenses</li> <li>• Travel Expenditure</li> <li>• Workshops, Training and Studies</li> <li>• Purchase of Fixed Assets</li> <li>• Other Expenditure</li> </ul>	<p>05.18</p> <p>24.35</p> <p>04.33</p> <p>05.92</p> <p>4.50</p> <p>00.25</p> <p>01.25</p> <p>0.69</p> <p>0.09</p> <p>0.00</p> <p>0.01</p> <p>1.39</p>
<b>Total (Million INR)</b>	<b>25.96</b>	<b>Total (Million INR)</b>	<b>47.96</b>



**Audited Accounts (2023-2024) as adopted by PFC**  
**Brief Audited Accounts for Year Ending 31 March 2024**  
**Assumption for exchange rate for 2023-24 was 1US\$= INR 82.91**

In Million (INR)

Receipts **25.96**

Payments **47.96**

Surplus/(Deficit) **(22.00)**

**Closing Balances**

**Total cash & bank balance 18.76**

# Agenda Item 7

## Comparison of Budgeted Expenditure and Actual Expenditure for the Year 2023-2024

2023-24	Receipts	Expenditure	Surplus/(Deficit)
	(In Million INR)	(In Million INR)	(In Million INR)
Budget Estimate	30.19	83.46	(53.27)
Actual	25.96	47.96	(22.00)

The deficit reported is mainly on account of loss of rental income, and also non receipt of income from event i.e. (74<sup>th</sup> IEC) and less receipt of subscription.

**Special Subscription:** Japan National Committee (JNC-ICID) contributed a sum of ₹0.41 million (US\$5,000) for technical support of YP Activities as a Special Subscription.

**Appreciation of JNCID is placed on record**

## Agenda Item-8

### Proposed Revised Budget (2024-2025) as Approved by PFC Based on a constant exchange rate of 1 USD = INR 82.91

Receipts			Payments		
(In Million INR)			(In Million INR)		
	Approved Budget	Revised Budget		Approved Budget	Revised Budget
Subscription Receipts	24.98	20.93	Compensation package for SG	5.45	5.04
Publications	1.21	1.25	Salaries & Allowances	28.12	23.76
Special Contribution to Budget	6.42	6.00	Superannuation Relief to retd. Employees	4.44	4.59
Interest on Fixed Deposit	2.50	1.00	Services & maintenance	5.05	14.29
Other Receipts	00.80	8.17	Tax & Utilities	2.00	10.61
Rent and Maintenance Charges	00.00	20.56	Rehabilitation/Refurbishing of CO Bldg.	0.05	1.00
<b>Transfer from Gratuity and Leave encashment fund</b>	0.00	5.31	Pub., Knowledge Management. & Dissemination	5.08	7.64
			Conference expenditure	3.21	1.00
			Co-operation with Other Organization	0.07	0.07
			Travel Expenditures	0.70	0.70
			Fixed Assets	0.34	0.35
			Workshops, Trainings and Studies	0.35	3.59
			Other Expenditure	0.14	0.37
<b>Total</b>	<b>35.91</b>	<b>63.22</b>	<b>Total</b>	<b>55.00</b>	<b>73.01</b>



# Proposed Revised Budget (2024-2025)

## Proposed Revised Budget for 2024-2025 In Million (INR) (as Approved)

Receipts (Approved budget 35.91 m) 63.22

Payments (Approved budget 55.00 m) 73.01

**Surplus/Deficit (Approved budget 13.47 m) -9.79**

# Proposed, Preliminary and Forecast Budget ( 2025-2026,2026-2027 and 2027-2028)

## Budgets for Next 3 Years`

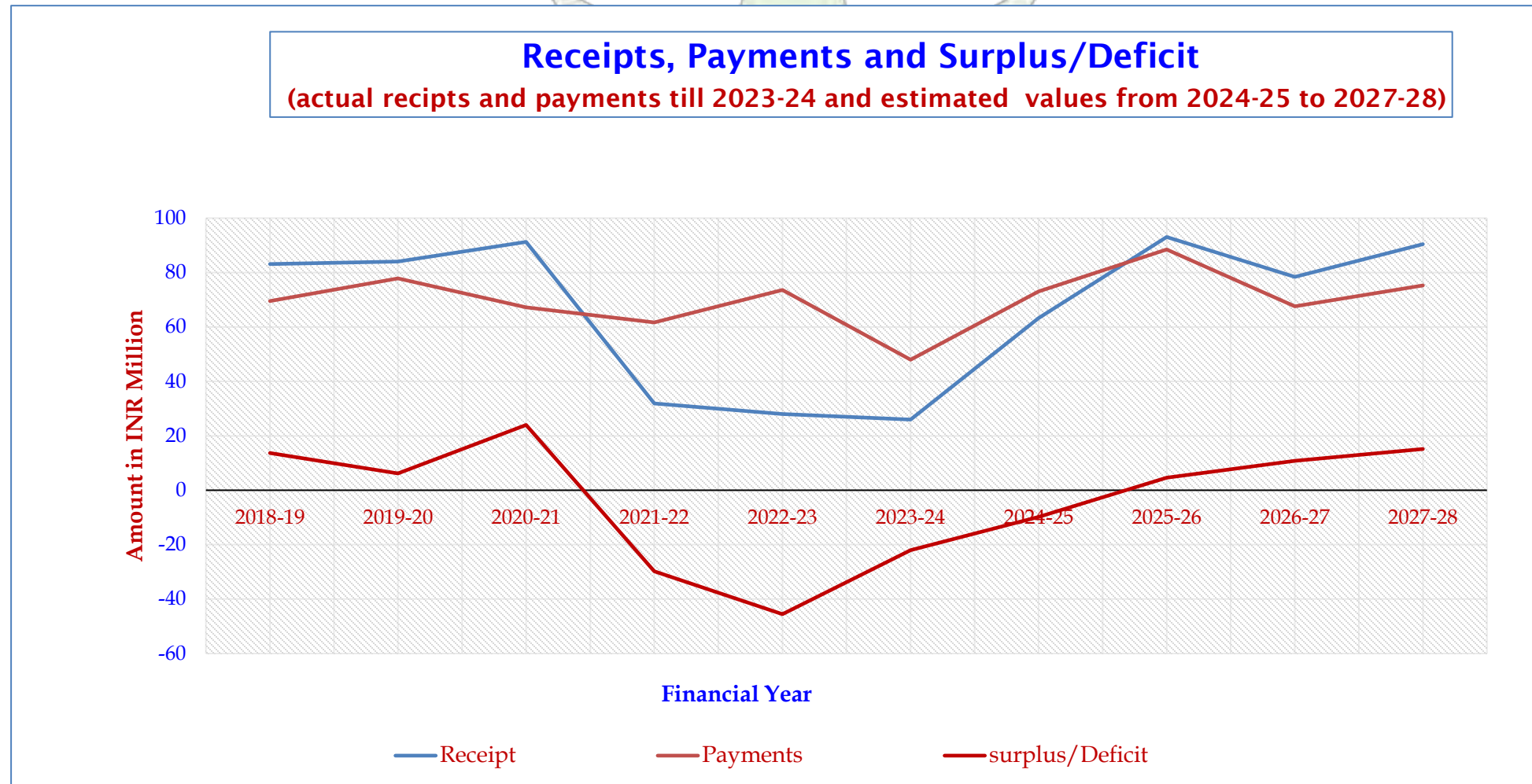
- Based on a constant exchange rate of 1 USD = INR 82.91

	2025-2026	2026-2027	2027-2028
--	-----------	-----------	-----------

• Receipts (Million INR)	93.06	78.41	90.42
• Payments (Million INR)	88.48	67.59	75.27
• Surplus/(Deficit) [Million INR]	4.58	10.82	15.15

**\* The increase in income is due to considering the rental income w.e.f. September 2024. During F.Y. 2025-2026 and 2027-2028 there will be retirements of the staff of Central Office and provision for payment of retiral dues has been made in respective years.**

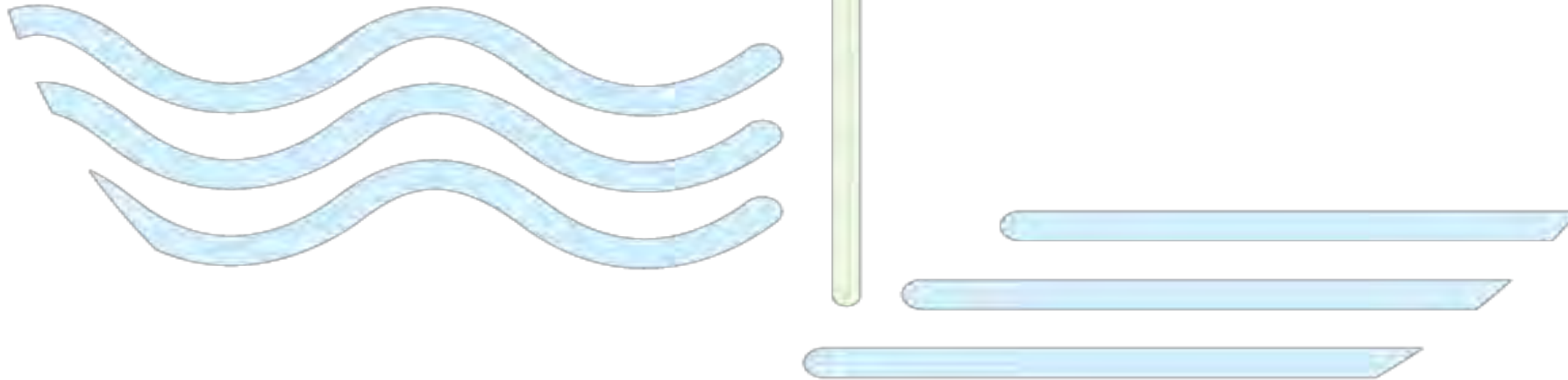
# Actual Receipts and Payments from 2021-22 to 2023-24 and Estimated Receipts and Payments for 2024-25 to 2027-28





## Internal transfers from General Fund

- ▣ **Gratuity and Leave encashment funds : INR 00.59 million (US\$ 7,083) has been transferred in F.Y. 2023-2024 to maintain the required funds.**



# Agenda Item 9

## Surplus/Deficit and Cash Reserves

- ▣ Taking into account the Receipts INR. 66.31 million (US\$ 7,99,826) and Expenditure of INR. 79.77 million (US\$ 9,62,231) a **shortfall of INR 9.79 million (US\$ 118,052)** is projected for the F.Y. 2024-2025 (This shortfall is due to provision for payments of retirement benefits of two staff)
- ▣ **Surplus** of a sum of **INR 4.58 million (US\$ 55,278)** is for F.Y. 2025-2026
- ▣ **Surplus** of a sum of **INR 10.82 million (US\$ 130,488)** is for F.Y. 2026-2027
- ▣ **Surplus** of a sum of **INR 15.14 million (US\$ 182,665)** is for F.Y. 2027-2028
- ▣ The above surplus is due to expected receipt of rent during these years.

# Agenda Item-10

## Setting up a Task Force

- ▣ Task Force on Long Term Financial & Technical Sustainability of ICID (TF-T&FS) was setup in terms of IEC Resolution IEC-1/74 vide Notification No. 9 of 2023 dated 14th November 2023.
- ▣ Mandate of TF-T&FS
  - a) To examine the existing vulnerabilities of Income and Expenditure and to propose alternative models to be in place and new initiatives for improving income;
  - b) To review events structure for each type of event organized by NCs using the ICID brand in terms of financial arrangements of events including registration fee structures (Responsibilities and obligations of the organizer and ICID, Payment to ICID for sponsorship, publicity, and services, managing costs and minimizing risks (attendance, currency etc.), Strategic learning from experience etc.);
  - c) ICID share of the revenues from the events
  - d) Review duration of annual IEC events in the light of financial implications
  - e) Method of calculating subscriptions for ICID Membership (Review and revise formulae for computation of membership fees for NCs, Review and propose revisions of fee structure for direct membership of ICID)



# Agenda Item-10

## Setting up a Task Force

### ▣ Mandate of TF-T&FS (contd.)

- f) Review of Membership subscription structure and expected benefits to the member (Full country membership sponsored by the government, Full country membership not supported financially by the government, Direct membership by a representative NGO, Direct membership by an individual or corporate)
- g) Widening the scope of memberships for bringing more players mainly private sector with financial strength
- h) Increasing the value of ICID in technical terms for the members by bringing wider scope of subjects and cross technological areas into dialogue.

# Agenda Item-10

## Setting up a Task Force

### Composition of TF-T&FS

- (a) President Dr. Marco Arcieri (Italy)- Immediate past PFC Chair - Co-Chair
- (b) VP Dr. Bruno Grawitz (France) - Co-Chair
- (c) Dr. David Cameron (Australia) - Member
- (d) VPH Mr. Ian Makin (UK) - Member
- (e) VP Dr. Sylvester Mpandeli (South Africa) - Member
- (f) VPH Dr. Hj. Nor Hisham Bin Mohd Ghazali, (Malaysia) - Member
- (g) Dr. Gao Li Hui, (China) - Member
- (h) VPH Dr. Yalla Reddy (India) - Member
- (i) VP Mr. K. Vohra (India) - Member
- (j) Dr. Watchara Suiadee (Thailand) - Member
- (k) Er. Ashwin B. Pandya Secretary General, ICID (India) - Member Secretary

# Agenda Item-10

## Setting up a Task Force

- ▣ Task Force held its first meeting on 12 February 2024 where general discussion was held on the mandate of the TF and how to achieve it.
  - Members discussed briefly on the components of the membership subscription formula – fixed basic subscription, interest of the country based on irrigated and drainage area developed in the country, capacity to pay based on the members contribution to the UN budget, and concession given on interest of the country component to least developed countries.
  - Members also discussed about the special contribution to the ICID budget from the events registration fee and other relevant issues for the task force.



# Agenda Item-10

## Setting up a Task Force

- ▣ Second meeting of the TF was held on 14 May 2024.
  - VP Dr. Bruno, Co-Chair of the TF made a presentation during the meeting giving analysis of the current financial situation of ICID, recommendations for a balance budget/how to consider revenue from renting of ICID premises, consequences on ICID CO staff sizing, NC membership subscription analysis, ICID event's pricing, use of management accounting system etc.
  - Suggestions/ observations were invited from the members of the TF on the analysis and recommendations made in the presentation by VP Dr. Bruno so as take follow-up on various recommendations.
  - It was also agreed to develop a questionnaire that encompasses all the issues pertaining to Financial and Technical sustainability of ICID and once it is approved by TF then share it with all NCs to formally fill and respond, to categorise the problems and separate the fact from the perceived.
- ▣ Co-Chairs of the TF will apprise members on the deliberations during TF meetings.

# Agenda Item-11

## Appointment of 2<sup>nd</sup> Term of Statutory Auditors

- ▣ The term of Statutory Auditors has come to an end as on 31 March 2024 which was appointed for the period 2021-2022, 2022-2023 and 2023-2024 which was approved as per the recommendation of 42nd PFC during 72nd IEC vide Resolution 1/72.
- ▣ As per ICID By-law: 7.3.1 A Statutory Auditor, who should be a member of the Institute of Chartered Accountants of India (ICAI), shall be appointed by the International Executive Council for a period determined by it but not exceeding three years term subject to a maximum of two terms.
- ▣ The work done by the Statutory Auditors i.e. M/s Tarun Khandari & Co. LL.P. during the period i.e. 2021 2022, 2022-2023 and 2023-2024 was quite satisfactory and commendable.
- ▣ PFC may consider and recommend reappointment of the Statutory Auditors i.e. M/s Tarun Khandari & Co. LL.P. for the second three term i.e. 2024-25, 2025-26 and 2026-27



# Agenda Item 12

## (Miscellaneous/Other Financial Issues)



Thank  
you!