

2016 FINANCIAL REPORT¹

Introduction

Financial year 2016 has seen the continuation of a positive trend as regards the regularization of the Commission's financial situation, although some Contracting Parties still continue to have difficulties meeting their budgetary commitments. Unfortunately, and despite the reduction of expenses in recent years, the level of the Working Capital Fund has reduced substantially, as a result of the impact on this fund.

Therefore, it is particularly important that the Commission should have adequate financial resources in order to meet its obligations.

1. Auditor's Report – Financial year 2015

The auditing firm, Grant Thornton, S.L.P., prepared the Independent Auditor's Report corresponding to financial year 2016.

In accordance with Article 12 of the Commission's Financial Regulations, the Executive Secretary sent a copy of the Auditor's Report to the Governments of all the Contracting Parties in June 2016 (ICCAT Circular #291 AF/16). The Auditor's Report includes the Budgetary Statements of ICCAT: The Auditor's Report includes the Budgetary Statements of ICCAT: balance sheet, composition and balance of the Working Capital Fund, budgetary and extra-budgetary expenses, budgetary and extra-budgetary revenue received, status of the Contracting Party contributions, and the explanatory notes, for the financial year that ended on 31 December 2015. It should be noted that at year-end 2015, the balance sheet showed a cash balance in cash and banks amounting to €5,867,087.20 corresponding to the available balance of the Working Capital Fund, €1,823,382.55 (which represents 56.98% of the budget), the available balance of the Trust Funds (€2,862,842.65), provisions for expenses (€153,326.28), debts for purchases or provisions of services (€405,996.20), prepaid expenses for financial year 2016 (€30,284.55), receivables from the GBYP Programme (€502.55), payments pending application (€6,623.23) and advances on future contributions (€658,949.85).

The balance of accumulated pending contributions at year-end 2015 (corresponding to 2015 and previous years) amounted to a total of €1,466,861.66.

2. Financial position of the first part of the biennial budget – financial year 2016

All the Commission's financial operations corresponding to financial year 2016 were recorded in euros. The accounting entries that arose in United States dollars are also recorded in euros, applying the official exchange rates provided monthly by the United Nations.

The 2016 regular budget, amounting to €3,392,031.52, was approved by the Commission at its 24th Regular Meeting (St. Julians, Malta, from 10 to 17 November 2015).

Statement 2 shows the status of the contributions of each of the Contracting Parties at 21 October 2016.

The total accumulated debt from budgetary and extra-budgetary contributions, amounts to €2,242,271.20, which includes budgetary contributions from: Angola (€20,879.35), Brazil (€392,319.14), Cabo Verde (€371,412.47), Côte d'Ivoire (€19,638.88), Curaçao (€102,439.35), Egypt (€10,875.49), Equatorial Guinea (€22,496.47), Ghana (€201,840.98), Guinea (Rep.) (€136,477.59), Honduras (€86,590.94), Liberia (€4,915.22), Libya (€44,740.70), Mauritania (€9,136.51), Namibia (€24,737.13), Nigeria (€10,620.64), Panama (€173,688.31), Saint Vincent and the Grenadines (€78,519.76), Sao Tomé and Príncipe (€124,313.24), Senegal (€143,698.44), Sierra Leone (€0.74), Syria (€4,858.44), Uruguay (€17,439.15) and Venezuela (€108,115.16); the extra-budgetary contribution from Honduras (€14,937.00) and Guinea Bissau (€753.79); as well as Benin's debt (€50,508.83) and Cuba (€66,317.48), which are no longer ICCAT Contracting Parties.

¹ Information at 21 October 2016.

Statement 3 shows the settlement of budgetary expenses at 21 October 2016, broken down by chapters.

Budgetary expenses

68.80% of the budget adopted by the Commission has been spent. Below are some general comments, by budget chapter:

Chapter 1 – Salaries: The salaries and remuneration of twenty Secretariat staff members were charged to this chapter: eight staff in the Professional or Higher categories (the Executive Secretary, the Head of Finance and Administration and three Compliance Coordinators and three Translators in the Publications Department), two staff in the General Services category (an Administrative Secretary (6 months) and a Mail/Photocopy Clerk), and ten staff included in the Spanish Social Security system (three Translators in the Publications Department, a Data Entry Clerk, a Mail/Photocopy Clerk, an Administrative Secretary, two Administrative Assistants (one of them 5 months), and two Assistant Bookkeepers).

In 2016, the United Nations Civil Service Commission published a new salary scale for staff in the Professional or Higher categories. All these increases are charged to this chapter, complying with the date of entry into force of this scale.

Therefore, the total amount charged to Chapter 1 includes the adjustment of the remuneration schemes to those in effect for staff classified in the United Nations categories, including tenure and contribution to the Van Breda Pension Plan/CIGNA. It also includes the cost of Spanish Social Security for Secretariat staff included in this system, the payment of taxes in accordance with the stipulations contained in Article 10 of the ICCAT Staff Regulations and Rules, and the home leave expenses of staff recruited internationally, in accordance with Article 27 of the Staff Regulations and the education travel and grant of eligible staff in accordance with Articles 16 and 17 of the ICCAT Staff Regulations and Rules.

The amount charged to Chapter 1 to date amounts to €1,164,997.61 and represents 68.67% of the budgeted amount.

Chapter 2 – Travel: The amount incurred in this chapter of the budget amounts to €20,605.61 (80.81% of the budgeted amount) and corresponds to the travel expenses and per diem for Secretariat participation in seven meetings of international organizations and of regional and/or international bodies.

Chapter 3 – Commission meetings: This chapter includes the expenses incurred in the amount of €11,208.34 (7.18% of the budgeted amount), corresponding to the preparatory trip for the Commission meeting in Vilamoura, Portugal, as well as the travel expenses of the Secretariat staff that will participate in the 2016 meeting.

Chapter 4 – Publications: The amount charged to this chapter totalled €27,356.90 (105.22% of the budgeted amount), which corresponds to the expenses incurred for reproduction of documents (€9,614.71), rental charges of photocopiers (€12,770.78), the costs charged by the printer's for binding the 2014-2015 Biennial Report Part II, Volumes 1 and 2 in the three official languages of the Commission (€2,136.86), the Collective Volume of Scientific Papers Vol. 72 (€796.18) and the Statistical Bulletin Vol. 43 (I) (€774.40), as well as the DVD publications of the Statistical Bulletin Vol. 43 (I) (€580.32) and of the Collective Volume of Scientific Documents Vol. 72 (€683.65).

Chapter 5 – Office equipment: At 21 October 2016, the expenses have been charged to this chapter that correspond to a table, three chairs, two cupboards, shelves, an air-conditioning unit and a microwave, which amount to €2,742.76 (54.86% of the budgeted amount).

Chapter 6 – Operating expenses: The expenses incurred in this chapter amounted to €118,792.52 (91.38% of the budgeted amount), which correspond to: office material (€9,602.33); expenses for communications, i.e. mailing of official correspondence and ICCAT publications (€21,596.92), telephone service (€23,410.41), fax service (€824.61); bank charges (€1,037.88); auditing (€11,199.76); office maintenance (€3,263.98), insurance (€1,861.66), office cleaning (€19,271.09), other expenses such as garage rental, etc. (€11,040.63); and representation expenses (€15,683.25).

Chapter 7 – Miscellaneous expenses: This chapter includes various minor expenses. The expenses charged to this chapter amount to €6,738.35, representing 91.06% of the budgeted amount.

Chapter 8 – Coordination of research: The expenses incurred in this chapter, at 21 October 2016, amount to €861,258.26 (70.27% of the budgeted amount), and are divided into the following sub-chapters:

- a) *Salaries:* The costs corresponding to the salaries of nine Secretariat staff members have been charged to this sub-chapter: six staff in the Professional or Higher categories (a Scientific Coordinator and responsible for the Department of Translation and Publications, Coordinator of the Department of Research and Statistics as well as By-catch, Population Dynamics Expert, Data Analyst, Biostatistcian and VMS Programme Manager), one staff member in the General Services category (Information Technology Expert) and two included in the Spanish Social Security system (Database Programmer and Technical Assistant).

The observations made under Chapter 1 concerning the salary scheme in effect in 2016 for staff classified in the United Nations categories also apply to this sub-chapter, as well as the costs for Spanish Social Security for Secretariat staff included in this system, the payment of taxes in accordance with Article 10 of the ICCAT Staff Regulations and Rules, the expenses of the education grant for eligible staff in accordance with Article 16 of the ICCAT Staff Regulations and Rules, home leave expenses for staff recruited internationally, in accordance with Article 27 of the Staff Regulations.

The amount charged to this sub-chapter totals €710,614.67.

- b) *Travel to improve statistics:* The amount charged to this sub-chapter totals €26,431.93 and corresponds to travel and per diem expenses for Secretariat participation in six ICCAT meetings held outside of the headquarters and participation in three meetings of other organizations.
- c) *Statistics – Biology:* Cloud services, license renewals, computers, as well as the 2016 shark lottery were charged to this sub-chapter (€10,120.31).
- d) *Computing:* The amount incurred under this sub-chapter (€34,412.75) corresponds to the purchase of computers, software, memory expansion, server maintenance, and purchasing different computer material.
- e) *Maintenance of the database:* The amount spent under this heading totals €9,574.30, which corresponds to the purchase of annual licenses, specific statistics software, security copies service and maintenance of the server's air-conditioning unit.
- f) *Telephone line – Internet domain:* The expense under this heading amounts to €20,198.47, which corresponds to the maintenance charges of ICCAT e-mail, as well as the ADSL lines and maintenance of the website.
- g) *Scientific meetings (including SCRS):* The amount spent in this sub-chapter totals €49,905.83, which corresponds to the costs incurred for the annual meeting of the Standing Committee on Research and Statistics (SCRS), held in Madrid: Interpreters' fees and expenses of Secretariat staff, simultaneous interpreting equipment, rental of photocopiers, material and transport.
- h) *Miscellaneous:* No cost has been incurred in this sub-chapter.

Chapter 9 – Contingencies: No cost has been incurred in this chapter.

Chapter 10 – Separation from Service Fund: 100.00% of the budgeted amount (€30,000.00) has been charged to this chapter and included into the Separation from Service Fund (see Section 4 of this Report).

Chapter 11 – Research programmes: The expenses incurred in this chapter amounted to the total budgeted amount (100.00%), €20,000.00, and correspond to the following sub-chapter:

- a) *The ICCAT Enhanced Research Programme for Billfish*: The Contracting Parties made a budgetary contribution from ICCAT of €20,000.00 to finance this programme. The breakdown of revenue and expenses is shown in the table referring to this programme (section 3 of this report).

Chapter 12 – Compliance: The amount incurred in this chapter of the budget amounts to €70,000.00 (100.00% of the budgeted amount) and corresponds to part of the expenses related to the implementation of the eBCD.

Extra-budgetary expenses

The extra-budgetary expenses incurred up to 21 October 2016 amount to €1,413,626.71 and are explained in detail in section 22 of this report.

Besides the expenses for the inter-sessional meetings, and in accordance with the decision adopted by the Commission at its 2010 meeting to continue financing this programme through the Working Capital Fund, this heading also includes the travel expenses of the SCRS Chair for attending ICCAT meetings (€44,762.37) and the ICCAT Chairman (€2,736.28).

Also included are the ICCAT financing of the Meeting Participation Fund, which was approved in 2015, and which amounts to €250,000.00, the expenses incurred in 2016 for implementation of the eBCD (€201,471.77), the expenses for simultaneous interpretation into Arabic (€390.66), the expenses for legal advice (€5,756.04), the exchange losses (€0.06) and the financing of the Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (€194,397.00).

Finally, this item also includes the actions stipulated by SCRS recommendations with financial implications approved by the Commission for 2016: the expenses to complete migration for software that interacts with several databases of the ICCAT-DB system (€19,805.41), the expenses for the Small Tuna Year Programme (SMTYP) (€56,241.04) and the expenses of the Shark Research and Data Collection Programme (SRDCP) (€9,834.04).

Statement 4 indicates the budgetary and extra-budgetary revenue received by the Commission at 21 October 2016.

Budgetary revenue

The contributions received and distributed by Groups were as follows:

Groups	Contracting Parties				Contributions		
	No.	Full payment	Partial payment	Pending	Budget	Paid	%
A	9	8	0	1	2,111,539.62	2,009,100.26	95.15
B	4	1	0	3	407,043.78	78,568.66	19.30
C	22	11	3	8	746,246.93	332,100.54	44.50
D	15	7	0	8	127,201.18	66,504.39	52.28
Total	50	27	3	20	3,392,031.52	2,486,273.85	73.30

From the approved budget, revenue received and applied to 2016 contributions amounted to €2,486,273.85, which represents 73.30% of the budget. 27 of the 50 Contracting Parties included in this budget have paid their contribution in full (Albania, Algeria, Barbados, Belize, Canada, China (People's Rep.), El Salvador, European Union, France (St. Pierre & Miquelon), Gabon, Guatemala, Iceland, Japan, Korea, Mexico, Morocco, Nicaragua, Norway, Philippines, Russia, South Africa, Trinidad and Tobago, Tunisia, Turkey, United Kingdom (Overseas Territories), United States and Vanuatu. Côte d'Ivoire has paid 34.72% (€10,445.56), Ghana 19.60% (€49,199.27) and Sierra Leone 99.99% (€25,197.34).

The sum of contributions to the 2016 regular budget pending payment by the Contracting Parties at 21 October 2016 amounts to €905,757.67, which represents 26.70% of the budget.

The advances received in 2015 from China (€1,992.01) and Ghana (€49,199.27) have been applied as partial payments of their 2016 contributions. The advance received from Gabon (€93,246.17) has been applied in full payment of its 2016 contribution, and there is a credit in its favour (€81,057.63) which will be applied to payment of future contributions. In addition, new advances were received from United Kingdom (OTs) (€0.01) and Guatemala (€0.01), which will be applied as payments of future contributions.

Extra-budgetary revenue

Extra-budgetary revenue received amounts to €988,777.64. This revenue includes: observer fees (US-JAPAN Research Institute, International Seafood Sustainability Foundation, University of North Carolina, Federation of Maltese Aquaculture Producers, The Royal Society for the Protection of Birds, Pew Charitable Trusts, *Asociación de Pesca, Comercio y Consumo Responsable del Atún Rojo* - APCCR, Oceana, World Wildlife Fund, The Ocean Foundation) (€5,346.35) and the voluntary contribution from Chinese Taipei (€100,000.00).

It also includes the voluntary contributions to ICCAT from the programmes managed by the Secretariat by way of overheads: from the ICCAT Regional Observer Programme for transshipment (€10,000.00), from the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (€35,761.05), ICCAT Atlantic-wide Bluefin Tuna Research Programme (GBYP) (€10,000.00), the ICCAT-Japan Capacity-building Assistance Project (JCAP) (€30,194.90) and the Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (€170,965.00).

Further, the financial revenue received for bank interests (€3,259.84), Value Added Tax (VAT) refund (€25,892.06), revenue received from the European Union for the 2015 Annual meeting of the Commission (€193,357.62), and for the 2016 Annual meeting (€403,070.32) and exchange gains (€24.50) are included.

Finally, the 2016 contribution from Guinea Bissau is included as a new Contracting Party (€906.00).

Revenue from accumulated pending contributions

Revenue from accumulated pending contributions amount to €131,101.88 and correspond to contributions to previous budgets paid by Cabo Verde (€49,808.40), Nicaragua (€6,841.43), Panama (€44,100.00), Sao Tomé and Príncipe (€9,997.75), Sierra Leone (€16,865.66), South Africa (€0.35) and United Kingdom (Overseas Territories) (€3,488.29).

Statement 5 shows the composition and balance of the Working Capital Fund, which had a credit balance of €1,682,208.86 (49.59% of the budget). This fund comprises the opening balance for the financial year (€1,823,382.55), the settlement of the revenue and expenses to the budget for the financial year (€152,573.50), the settlement of revenue and expenses not included in the budget for the financial year (-€424,849.07) and the contributions paid to previous budgets (€131,101.88). Estimated expenses at year-end amount to €1,463,738.17 (see Statement 3). Consequently, if the Working Capital Fund does not receive any new revenue, the result forecast for the year-end 2016 will be a positive accounting balance of €218,470.69 (6.44 % of the budget).

Statement 6 shows cash flow in financial year 2016 as regards actual revenue and expenses.

Statement 7 shows the position of cash and banks with a balance of €5,869,790.05 which corresponds to the total available balance of the Working Capital Fund (€1,682,208.86), as well as the available balance of the ICCAT Enhanced Research Programme for Billfish (€78,694.16), the available balance of the Separation from Service Fund (€145,427.21), the available balance of the ICCAT Regional Observer Programme for at sea transshipment 2015-2016 (€295,893.14) and 2016-2017 (€538,159.03), the available balance of the Atlantic-wide Research Programme for Bluefin Tuna (Phases I-V) (€7,218.93) and Phase VI (€472,120.67), the available balance of the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (€1,440,181.71), the available balance of the Special Data Fund - People's Republic of China (€62,047.56), the available balance of the special Meeting Participation Fund (€95,821.02), the available balance of the Special Data Fund - United States (€98,646.26), the available balance of the United States Fund for Capacity Building (€238,277.22), the available balance of the Fund for Assessment of the Impact of ICCAT Fisheries on Sea Turtles (€2,400.63), the available balance of the United States Fund for Logistics (€18,677.58), the available balance of the Morocco Fund to Support National Capacity for Participation at Commission Meetings (€76,784.89), the available balance of the ICCAT Regional Observers Programme for tropical tunas (€98,780.44), the available balance of the special Scientific Capacity Building Fund (SCBF) (€65,898.33), the

available balance of the CITES Fund (-€29,674.99), the European Union Fund for Capacity Building (€5,320.00), the special Monitoring, Control, and Surveillance Fund (MCSF) (€26,074.44), the Second Performance Review of ICCAT Fund (-€26,102.91) and the debts for purchase or provisions of services (€169,594.88), payments pending application (€6,536.57) and advances on future contributions (€81,057.65), the advances from trust funds (€249,908.01), the anticipated expenses (€26,496.90) and payments pending application (€3,664.34).

3. ICCAT Enhanced Research Programme for Billfish

<i>ICCAT Enhanced Research Programme for Billfish</i>	
Opening balance for financial year 2016	€61,184.16
REVENUE	
Financed by ICCAT	€20,000.00
Voluntary contribution from Chinese Taipei	€3,000.00
Total revenue	€23,000.00
Expenses	
Programme expenses	€5,453.00
Bank charges	€37.00
Total expenses	€5,490.00
Balance as of 21 October 2016	€78,694.16

4. Separation from Service Fund

<i>Separation from Service Fund</i>	
Opening balance for financial year 2016	€115,427.21
REVENUE	
Financed by ICCAT	€30,000.00
Total revenue	€30,000.00
Expenses	
Fund expenses	€0.00
Total expenses	€0.00
Balance as of 21 October 2016	€145,427.21

5. ICCAT-Japan Capacity-building Assistance Project (JCAP)

The ICCAT-Japan Capacity-building Assistance Project (JCAP), which started in December 2014 and is scheduled to last five years, continues to have independent accounting. Even so, the management of certain expenses and revenue of the Project is carried out by ICCAT as the administrative entity, and accordingly, these items are included in the ICCAT accounts and settled when repaid to ICCAT.

Although the accounting and auditing of this Project is carried out independently, transitional accounts have been included in the Balance sheet, by recommendation of the auditors, showing the bank balance of the Project at 31 December 2015.

6. ICCAT Regional Observer Programme for at-sea transshipment

Since April 2007, a contract is entered into annually with the Consortium MRAG/CapFish for implementation of the ICCAT Regional Observer Programme, pursuant to the *Recommendation by ICCAT Establishing a Programme for Transshipment* [Rec. 06-11]. This Programme has been financed through the voluntary contributions of Belize, China (People's Republic), Chinese Taipei, Japan, Korea and St. Vincent and the Grenadines. The settlement of the Programme for 2015/2016 is as follows:

<i>ICCAT Regional Observer Programme for at-sea transshipment 2015/2016 (€)</i>	
Revenue	574,378.87
1.1 Revenue from contributions	574,017.88
1.2 Bank interest	€360.99
Expenses	278,485.73
1. Contract with the observers agency	
1.1 Training	0.00
1.2 Deployment of observers	162,483.50
1.3 Management and support activities	92,585.51
2. Travel	
2.1 Plane tickets	13,296.14
3. Secretariat costs	
3.1 Staff hours	10,000.00
3.2 Contingencies	120.58
Balance 2015/2016	295,893.14

The carryover is €295,893.14. The distribution is as follows:

<i>CPC</i>	<i>Contribution (€)</i>	<i>Distribution of 2015/16 balance (€)</i>
Belize	11,841.10	6,103.82
China (People's Rep.)	61,432.30	31,666.95
Korea	28,650.77	14,768.82
Japan	229,972.29	118,545.48
St. Vincent and the Grenadines	26,009.52	13,407.31
Chinese Taipei	216,111.90	111,400.76
TOTAL	574,017.88	295,893.14

In April 2016, the contract with the observers agency was extended for an additional year. For this new period, Côte d'Ivoire has informed that it will join the Programme.

The balance at 21 October 2016 is as follows:

<i>ICCAT Regional Observer Programme for at-sea transshipment 2016/2017</i>	
REVENUE	€576,040.59
<i>1.1 Revenue from contributions</i>	<i>€576,040.59</i>
Contribution from Belize	€2,995.41
Contribution from China (People's Rep.)	€64,228.53
Contribution from Korea	€15,783.51
Sampling Côte d'Ivoire	€2,995.41
Contribution from Japan	€235,024.56
Contribution from St. Vincent and the Grenadines	€9,562.27
Contribution from Chinese Taipei	€245,450.90

EXPENSES		€37,881.56
1. Contract with the observers agency		
1.1 Training		€357.20
1.2 Deployment of observers		€19,996.88
Days at sea	€19,113.00	
Days of travel	€883.88	
Equipment	€0.00	
1.3 Management and support activities		€12,298.32
Days at sea	€12,267.70	
Days of travel	€30.62	
2. Travel		
2.1 Plane tickets		€1,719.10
Plane tickets	€1,719.10	
3. Secretariat costs		
3.1 Contingencies		€3,510.06
Travel for training	€265.06	
SBT management days - pending refund	€3,165.00	
Bank charges	€80.00	
Balance as of 21 October 2016		€538,159.03

7. ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna

To implement the provisions of the *Recommendation by ICCAT Amending the Recommendation by ICCAT to Establish a Multi-Annual Recovery Plan for Bluefin Tuna in the Eastern Atlantic and Mediterranean* [Rec. 08-05], in 2009, the ICCAT Regional Observer Programme concerned with bluefin tuna farms began to become established. Since 2010, it has been implemented for vessels and from 2013 it has also been implemented for traps. Accordingly, the Secretariat has extended the contract with the Consortium MRAG/COFREPECHE to carry out the recruiting and deployment of the observers. This programme is financed by the operators of the vessels, farms and traps. The balance of the programme at 21 October 2016 is as follows:

ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna

a) Bluefin tuna farming facilities

REVENUE		€771,998.59
1.1 Revenue from contributions		€771,998.59
EXPENSES		€297,370.62
1. Contract with the observers agency		
1.1 Training and equipment		€26,117.08
Training:	€22,077.00	
Days of travel - training	€452.76	
Travel expenses - training	€3,587.32	
1.2 Mobilisation and associated costs		€39,486.84
Days of travel	€18,055.85	
Travel costs	€13,811.09	
Briefing/debriefing	€7,619.90	
1.3 Deployment of observers		€231,413.90
Farm days	€231,413.90	
2. Secretariat costs		
2.1 Contingencies		€352.80
Bank charges	€352.80	
Balance a)		€474,627.97

b) Vessels		
REVENUE		€1,998,665.25
1.1 Revenue from contributions		€1,998,665.25
EXPENSES		€1,059,185.76
1. Contract with the observers agency		
1.1 Training and equipment		€200,832.21
Training:	€150,464.70	
Days of travel - training	€2,573.72	
Travel expenses - training	€20,381.56	
Equipment	€27,412.23	
1.2 Mobilisation and associated costs		€258,319.62
Days of travel - deployment	€82,533.30	
Travel expenses - deployment	€51,726.53	
Briefing/debriefing	€60,627.90	
Days of travel - briefing/debriefing sessions	€43,282.05	
Travel expenses - briefing/debriefing	€20,149.84	
1.3 Deployment of observers		€599,748.73
Days at sea	€599,748.73	
2. Secretariat costs		
2.1 Contingencies		€285.20
Bank charges	€285.20	
Balance b)		€939,479.49
c) Traps		
REVENUE		€56,181.01
1.1 Revenue from contributions		€56,181.01
EXPENSES		€34,996.21
1. Contract with the observers agency		
1.1 Training and equipment		€7,023.76
Training:	€6,289.20	
Days of travel - training	€82.32	
Travel expenses - training	€652.24	
1.2 Mobilisation and associated costs		€5,105.75
Days of travel	€2,153.45	
Travel costs	€2,124.05	
Briefing/debriefing	€828.25	
1.3 Deployment of observers		€22,859.70
Days in trap	€22,859.70	
2. Secretariat costs		
2.1 Contingencies		€7.00
Bank charges	€7.00	
Balance c)		€21,184.80
d) Programme fund		€4,889.45
Opening balance	€5,063.45	
Adjustments for deferred expenses	(€1.00)	
Bank charges of the Programme	(€173.00)	
Balance as of 21 October 2016		€1,440,181.71

Besides this balance, the Commission accounts have a carryover from the vessels from 2010/2011 in the amount of €12,172.44, from 2011/2012 in the amount of €6,432.75, from 2012/2013 in the amount of €14,937.97 and from 2013/2014 in the amount of €33,108.25, from 2014/2015 in the amount of €13,226.20, from 2015/2016 in the amount of €114,157.19, and from the farming facilities in the amount

of €20,090.35 (advances on the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna), corresponding to the available amounts of the farming facilities and vessels that participated in the previous financial years and have not requested a refund of these amounts.

8. ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)

At its 16th Special Meeting, the Commission supported a coordinated research programme on bluefin tuna in the entire Atlantic for an initial period of five years. The settlement and balance of the fifth phase of the programme whose activities officially started on 24 February 2015 and ended on 23 February 2016, are as follows:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phases I-V</i>	
Balance Phase I	€46,094.81
Balance Phase II	(€5,823.03)
Balance Phase III	(€78,893.00)
Balance Phase IV	€29,920.25
Balance Phase V	€15,919.90
Revenue	€2,011,706.01
Voluntary contribution from Algeria	€11,919.81
Voluntary contribution from Canada	€23,000.00
Voluntary contribution from China (People's Rep.)	€767.54
Voluntary contribution from Korea	€727.16
Voluntary contribution from Egypt	€622.51
Voluntary contribution from the United States	€106,131.41
Voluntary contribution from Iceland	€2,000.00
Voluntary contribution from Japan	€73,000.00
Voluntary contribution from Morocco	€62,089.10
Voluntary contribution from Norway	€18,000.00
Voluntary contribution from Tunisia	€70,011.98
Voluntary contribution from Turkey	€41,730.49
Voluntary contribution from the European Union	€1,596,628.89
Voluntary contribution from Chinese Taipei	€5,000.00
Exchange gains	€77.12
Expenses	€1,995,786.11
Coordination	€293,076.02
Data mining and data recovery	€20,000.00
Aerial surveys	€499,198.29
Tagging	€685,808.22
Biological Sampling	€322,682.03
Modelling	€175,021.55
Balance Phases I-V	€7,218.93

The sixth phase of the programme started on 21 February 2016. The Parties that have made voluntary contributions, as well as the expenses incurred up to 21 October 2016 are as follows:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phase VI</i>	
Revenue	€1,650,706.20
Voluntary contribution from Albania	€5,143.59
Voluntary contribution from Canada	€18,994.52
Voluntary contribution from China (People's Rep.)	€2,106.80
Voluntary contribution from Korea	€4,442.65
Voluntary contribution from the United States	€119,582.24
Voluntary contribution from Iceland	€1,708.54

Voluntary contribution from Japan	€62,860.40
Voluntary contribution from Libya	€54,068.52
Voluntary contribution from Morocco	€53,324.00
Voluntary contribution from Norway	€20,000.00
Voluntary contribution from Tunisia	€58,336.51
Voluntary contribution from Turkey	€57,138.43
Voluntary contribution from the European Union	€1,190,000.00
Voluntary contribution from Chinese Taipei	€3,000.00
Expenses	€1,178,585.53
Coordination	€238,896.52
Data mining and data recovery	€79,692.50
Aerial surveys	€0.00
Tagging	€646,348.09
Biological studies	€164,576.91
Modelling	€49,071.51
Balance as of 21 October 2016	€472,120.67

9. Special Data Fund - People's Republic of China

Following the U.S. initiative of making special contributions to the Special Data Fund since the approval of the *Resolution by ICCAT on Improvements in Data Collection and Quality Assurance* [Res. 03-21], the People's Republic of China has sent voluntary contributions since 2011 for the same purpose. At 21 October 2016, this fund has the following balance:

<i>Special Data Fund - People's Republic of China</i>	
Opening balance for financial year 2016	€44,314.66
REVENUE	
Voluntary contribution	€17,732.90
Total revenue	€17,732.90
EXPENSES	
Fund expenses	€0.00
Bank charges	€0.00
Total expenses	€0.00
Balance as of 21 October 2016	€62,047.56

10. Special Meeting Participation Fund (MPF)

The Commission approved at its 2014 meeting the *Recommendation by ICCAT Amending Recommendation 11-26 on the Establishment of a Meeting Participation Fund for Developing ICCAT Contracting Parties* [Rec. 14-14]. For this purpose, the Commission approved the allocation of €250,000.00, charged to the ICCAT Working Capital Fund. Besides, the Secretariat has received two voluntary contribution from United States in the amount of €4,480.00 and €17,815.79, and the cofinancing in this regard from the European Union, through the European Union Fund for Capacity Building for 2016 (€43,680.00) and the 2015 carryover of the same Fund (€8,284.67). The following is a detailed list, at 21 October 2016, which includes the travel expenses charged to this fund and its balance:

Special Meeting Participation Fund (MPF)

Opening balance for financial year 2016		€7,151.18
REVENUE		
Financing of Working Capital Fund	€250,000.00	
Voluntary contribution from the United States	€4,480.00	
Voluntary contribution from the United States	€17,815.79	
Financing from the EU Fund for Capacity Building for 2016	€43,680.00	
Financing from the EU Fund for Capacity Building for 2015	€8,284.67	
Total revenue		€324,260.46
EXPENSES		
Scientific meetings		€178,388.61
Working Group on Stock Assessment Methods (WGSAM)		
Côte d'Ivoire	€2,356.45	
Tunisia	€1,315.03	
Yellowfin data preparatory meeting		
Cabo Verde	€2,812.41	
Côte d'Ivoire	€2,410.97	
Ghana	€1,513.44	
Senegal	€1,667.22	
Sierra Leone	€2,744.67	
Tunisia	€3,112.34	
Uruguay	€1,741.88	
Intersessional meeting of the small tunas species group		
Brazil	€2,495.58	
Cabo Verde	€2,961.97	
Côte d'Ivoire	€2,346.62	
Morocco	€1,701.66	
Mauritania	€2,247.74	
Sao Tomé and Príncipe	€3,155.86	
Senegal	€1,879.41	
Tunisia	€1,458.64	
Sharks species group intersessional meeting		
Brazil	€2,727.55	
Cabo Verde	€2,089.76	
Côte d'Ivoire	€2,049.17	
Gabon	€2,381.41	
Uruguay	€1,762.69	
Venezuela	€1,754.57	
Atlantic albacore stock assessment meeting		
Brazil (cancelled)	€34.00	
Côte d'Ivoire	€2,614.92	
Uruguay	€1,762.69	
Venezuela	€1,754.57	
Training workshops on standardized CPUE series for sailfish		
Ghana	€2,196.85	
Sao Tomé and Príncipe	€2,224.47	
Senegal	€2,022.94	

<i>Sailfish stock assessment meeting</i>		
Brazil	€3,058.95	
Côte d'Ivoire	€4,067.16	
Ghana	€2,423.74	
Sao Tomé and Príncipe	€2,753.89	
Senegal	€2,249.83	
Venezuela	€2,368.14	
<i>Yellowfin stock assessment meeting</i>		
Côte d'Ivoire	€2,537.63	
Ghana	€2,289.56	
Mauritania	€3,336.43	
Sao Tomé and Príncipe	€3,166.52	
Uruguay	€3,427.92	
<i>Mediterranean swordfish stock assessment meeting</i>		
Algeria (cancelled)	€401.03	
Tunisia	€1,687.28	
<i>Bluefin tuna species groups intersessional meeting</i>		
Algeria	€1,815.84	
Mauritania	€2,339.74	
Mexico	€4,701.02	
Tunisia	€1,708.32	
<i>Intersessional meeting of the sub-committee on ecosystems</i>		
Brazil	€2,756.52	
Côte d'Ivoire	€2,189.60	
Mauritania	€2,454.62	
Sao Tomé and Príncipe	€4,022.74	
Uruguay	€2,752.17	
<i>Species groups meeting and meeting of the Standing Committee on Research and Statistics (SCRS)</i>		
Algeria	€3,416.68	
Brazil	€4,043.09	
Cabo Verde	€4,892.75	
Côte d'Ivoire	€3,897.90	
Liberia	€4,726.34	
Mauritania	€4,016.44	
Mexico	€4,335.71	
Namibia	€3,261.97	
Sao Tomé and Príncipe	€4,945.52	
Senegal	€3,508.61	
Tunisia	€3,234.35	
Uruguay	€4,573.02	
Venezuela	€4,710.17	
<i>Report of the Standing Committee on Research and Statistics</i>		
El Salvador	€2,969.94	
Intersessional meetings of Panel 2 / Compliance Committee meeting / Working Group on the ICCAT Convention Amendment meeting		€21,085.37
Brazil	€1,628.63	
Côte d'Ivoire	€2,335.30	
Egypt	€2,380.49	
El Salvador	€2,749.20	
Nigeria	€2,384.49	
Panama	€2,899.29	
Senegal	€2,422.93	
Tunisia	€2,203.17	
Uruguay	€2,081.87	

2nd Meeting of the Ad Hoc Working Group on FADs		€4,898.01
Côte d'Ivoire	€1,603.60	
Gabon	€1,841.48	
Ghana (cancelled)	€380.45	
Senegal	€1,072.48	
Working Group on Integrated Monitoring Measures (IMM) meeting / Panel 2 meeting		€25,113.16
Algeria	€2,965.12	
Belize	€3,399.04	
Brazil	€2,202.31	
Côte d'Ivoire	€3,770.36	
Gabon	€3,449.26	
Guinea (Rep.)	€4,279.36	
Senegal	€2,894.10	
Tunisia	€2,153.61	
20th Special Meeting of the Commission		€6,155.47
Algeria	€416.26	
Brazil	€874.74	
Guinea (Rep.)	€1,107.31	
Sao Tomé and Príncipe	€793.92	
Senegal	€551.96	
Tunisia	€747.59	
Uruguay	€1,663.69	
Total expenses		€235,590.62
Balance as of 21 October 2016		€95,821.02

11. Special Data Fund

At its 2003 Meeting, the Commission approved the *Resolution by ICCAT on Improvements in Data Collection and Quality Assurance* [Res. 03-21]. For this purpose, since 2005, the Secretariat has received contributions from United States for continuing the Special Data Fund. At 21 October 2016, the balance of the fund is as follows:

<i>Special Data Fund</i>	
Opening balance for financial year 2016	€9,306.80
REVENUE	
Voluntary contribution from the United States	€44,800.00
Voluntary contribution from the United States	€44,539.46
Total revenue	€89,339.46
EXPENSES	
Fund expenses	€0.00
Total expenses	€0.00
Balance as of 21 October 2016	€98,646.26

12. United States Fund for Capacity Building

In 2008, the United States informed the Secretariat of its intention to make various voluntary contributions for the purpose of creating a specific fund to finance activities aimed at increasing the capacity of data collection and management of Contracting Parties with lesser capacity. The balance at 21 October 2016 is as follows:

<i>United States Fund for Capacity Building</i>	
Opening balance for financial year 2016	€238,277.22
REVENUE	
Voluntary contribution from the United States	€0.00
Total revenue	€0.00
EXPENSES	
Fund expenses	€0.00
Total expenses	€0.00
Balance as of 21 October 2016	€238,277.22

13. Other United States trust funds

13.1 Fund for Assessment of the Impact of ICCAT Fisheries on Sea Turtles

In 2016, the United States decided to destine the carryover of the Fund to Prohibit Driftnets, to support the assessment of the impact of ICCAT fisheries on sea turtles in accordance with the *Recommendation by ICCAT Amending Recommendation 10-09 on the By-Catch of Sea Turtles in ICCAT Fisheries* [Rec. 13-11], creating a Fund for the Assessment of the Impact of ICCAT Fisheries on Sea Turtles. The balance at 21 October 2016 is as follows:

<i>Fund for Assessment of the Impact of ICCAT Fisheries on Sea Turtles</i>	
Opening balance for financial year 2016	€4,249.78
REVENUE	
Voluntary contribution	€0.00
Total revenue	€0.00
EXPENSES	
Fund expenses	€1,826.95
Bank charges	€22.20
Total expenses	€1,849.15
Balance as of 21 October 2016	€2,400.63

13.2 United States Fund for Logistics

This fund was created in 2012 for the purpose of grouping the balances of the funds financed by the United States whose objectives have been completed as well as the voluntary contributions made by the United States under other headings. Since no expense has been charged in 2016, the balance at 21 October 2016 was €18,677.58.

14. Morocco Fund to Support National Capacity for Participation at Commission Meetings

Since 2013, Morocco has contributed to this fund to facilitate participation in SCRS and Commission meetings and other specific ones by members of its delegation. In 2016, the Secretariat has managed, at Morocco's request, the participation of forty people: four in eBCD technical Working Group, two in the ICCAT Working Group on Stock Assessment Methods, eight in the Intersessional meetings of Panel 2/Compliance Committee/Working Group on Convention Amendment, one in the Small Tuna Species Group meeting, four in the eBCD technical Working Group, two in the meeting of the Working Group on IMM, two in the Bluefin tuna species groups intersessional meeting, five in the Species Groups meetings and/or Meeting of the Standing Committee on Research and Statistics, and twelve in the 20th Special Meeting of the Commission. At 21 October 2016, the balance of the fund is as follows:

<i>Morocco Fund to Support National Capacity for Participation at Commission Meetings</i>	
Opening balance for financial year 2016	€39,575.88
REVENUE	
Voluntary contribution from Morocco	€80,000.00
Total revenue	€80,000.00
EXPENSES	
Travel and expenses - Moroccan delegates	€42,169.09
Bank charges	€621.90
Total expenses	€42,790.99
Balance as of 21 October 2016	€76,784.89

15. ICCAT Regional Observer Programme for tropical tunas

In order to implement the provisions of the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Programme for Bigeye and Yellowfin Tunas* [Rec. 11-01], the Secretariat signed a contract with COFREPECHE to implement the Regional Observer Programme for tropical tuna species. In 2013, funds were received for this purpose from Belize (€20,000.00), Cabo Verde (€10,000.00), Côte d'Ivoire (€4,980.00), Curaçao (€15,000.00), European Union (€110,000.00) Ghana (€69,927.50), Guatemala (€21,564.00) and Panama (€10,000.00). In 2014 the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Programme for Tropical Tunas* [Rec. 14-01] was approved under which regional observers are not required. Therefore, in 2015 the balance of the programme has been allocated to its participants. At 21 October 2016, there still remains a carryover balance of €98,780.44 which the Secretariat is looking to reimburse. The pending amounts are: €3,738.02 to Belize, €7,476.04 to Cabo Verde, €3,718.02 to Côte d'Ivoire, €7,476.04 to Curaçao, €48,594.26 to the European Union, €20,302.02 to Guatemala and €7,476.04 to Panama.

16. Special Scientific Capacity Building Fund (SCBF)

At its 2013 meeting, the Commission approved the *Recommendation by ICCAT on the Establishment of a Scientific Capacity Building Fund for Developing States which are ICCAT Contracting Parties* [Rec. 13-19]. For this purpose, the Commission approved the allocation of €80,000.00, charged to the ICCAT Working Capital Fund. During 2016 there have been no requests for assistance of scientists to ad hoc training workshops on ICCAT related issues, therefore the balance of this fund, at 21 October 2016 is as follows:

<i>Special Scientific Capacity Building Fund (SCBF)</i>	
Opening balance for financial year 2016	€65,898.33
REVENUE	
Working Capital Fund	€0.00
Total revenue	€0.00
EXPENSES	
Fund expenses	€0.00
Total expenses	€0.00
Balance as of 21 October 2016	€65,898.33

17. CITES Fund

In May 2015, a contract was signed with the CITES Secretariat (Convention on International Trade in Endangered Species of Wild Fauna and Flora) for the purpose of cooperating on data collection for management of pelagic sharks, including CITES Appendix II species. To carry out the activities of this project, the CITES Secretariat will finance up to US\$100,000.00. To date, 80% of the budget has been received, i.e. €70,760.79. The activities were scheduled to begin in 2015, but due to delays in approval of the CITES budget it was postponed until 2016. In September, the ICES/CITES training workshops on data identification, collection and reporting for shark species were held in Madrid (Spain). Three participants attended the workshops from each of the following countries: Cabo Verde, Côte d'Ivoire, Equatorial Guinea, Gabon, Ghana, Liberia, Mauritania, Namibia, Nigeria, Sao Tomé and Príncipe, Senegal and Sierra Leone. At 21 October 2016 the fund has not been with settled with the CITES Secretariat, therefore 20% of the contract is still pending to be received. The balance is as follows:

<i>CITES Fund</i>	
Opening balance for financial year 2016	€70,760.79
REVENUE	
Voluntary contribution	€0.00
Total revenue	€0.00
EXPENSES	
Fund expenses	€99,561.99
Bank charges	€873.79
Total expenses	€100,435.78
Balance as of 21 October 2016	(€29,674.99)

18. Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)

On 30 June 2015, the Secretariat signed the contract with the European Union for implementation of the Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP). The contract has a five-year term, with the possibility of an 18-month extension for data analysis, and a budget of €15,000,000.00, of which the European Union will finance a maximum of €13,480,000.00 (90%). The remaining 10% must be financed by ICCAT or ICCAT CPCs.

During the first year of the Programme, voluntary contributions have been received from United States (€77,400.00) (€53,820.00 deposit and the transfer of the balance of the Atlantic Ocean Tropical Tuna Tagging Programme which amounted to €23,580.00), from Chinese Taipei a €30,000.00 deposit (two €5,000.00 deposits and a €20,000.00 transfer to the balance of the Albacore Research Programme) and a contribution to ICCAT through the Working Capital Fund (€194,397.00), as well as an initial contribution (€2,715,900.00) from the European Union.

During the second year of the Programme, a voluntary contribution has been received from the United States (€31,360.00), as well as a contribution from the European Union (€4,267,255.04).

The management of the programme is carried out using a separate set of accounts, in accordance with the criteria set by the terms of the contract. Even so, the management of certain expenses and revenue of the Programme is carried out by ICCAT as the administrative entity, and accordingly, these items are included in the ICCAT accounts and settled when repaid to ICCAT.

Although the accounting and auditing of this Programme is carried out independently, transitional accounts have been included in the Balance sheet, upon recommendation of the auditors, showing the bank balance of the Project at 31 December 2015.

19. European Union Fund for Capacity Building

In July 2016, a contract was signed with the European Union for a one-year term, to continue the improvement of the capacity of developing countries, and which includes the activities of the *Recommendation by ICCAT to Support Effective Implementation of Recommendation 12-07 by ICCAT for an ICCAT Scheme for Minimum Standards for Inspection in Port* [Rec. 14-08], *Recommendation by ICCAT Amending Recommendation 11-26 on the Establishment of a Meeting Participation Fund for Developing ICCAT Contracting Parties* [Rec. 14-14] and *Recommendation by ICCAT on the Establishment of a Scientific Capacity Building Fund for Developing States which are ICCAT Contracting Parties* [Rec. 13-19], and for which a voluntary contribution of €49,000.00 has been received. This fund is cofinanced with the Meeting Participation Fund (MPF), therefore in order to group together all the travel financed, the amount destined under this heading (€43,680.00) has been transferred to the MPF (see point 10).

20. Special Monitoring, Control, and Surveillance Fund (MCSF)

In May and September 2016, two contributions have been received from Norway (€10,401.61 and €15,672.83) to contribute to the activities of the *Recommendation by ICCAT to Support Effective Implementation of Recommendation 12-07 by ICCAT for an ICCAT Scheme for Minimum Standards for Inspection in Port* [Rec. 14-08]. No cost has been incurred in this fund at 21 October 2016.

21. Second Performance Review of ICCAT Fund

In March 2016, a contract was signed with the European Union to finance the Second Performance Review of ICCAT. The voluntary contribution received amounts to €112,000.00. In March and July the contracts with the external experts that make up of the performance review panel were signed. The balance of the fund at 21 October 2016 is as follows:

<i>Second Performance Review of ICCAT Fund</i>	
REVENUE	
Voluntary contribution from the European Union	€112,000.00
Total revenue	€112,000.00
EXPENSES	
Contracts with external reviewers	€126,000.00
Reviewers travel	€11,951.59
Bank charges	€151.32
Total expenses	€138,102.91
Balance as of 21 October 2016	(€26,102.91)

22. ICCAT intersessional meetings

The Commission, in its 2010 meeting, decided that meetings held outside of the ICCAT headquarters that require extraordinary financing in order to be held, would be financed through the Working Capital Fund. The following meetings have required this financing:

Intersessional meeting of Panel 2 / Compliance Committee meeting / Working Group on the ICCAT Convention Amendment meeting: The expenses for holding these three meetings in Madrid, Spain, amounted to €85,791.17.

2nd Meeting of the Ad Hoc Working Group on FADs: The expenses of this meeting held in Bilbao, Spain, amounted to €63,627.54.

Meeting of the Working Group on Integrated Monitoring Measures (IMM) meeting / Intersessional meeting of Panel 2: The expenses for holding these two meetings in Sapporo, Japan, amounted to €74,108.98.

2016 Meeting of the Commission:

The European Union volunteered to finance 80% of the expenses of the 20th Special Meeting of the Commission, which will be held in Vilamoura, Portugal. For this purpose, a contract was signed whereby an amount of €403,070.32 was received.

Regarding the organisation of the meeting, the Secretariat signed a contract with ALIVE Portugal - *Agencia de Viagens, S.A.*, which will take care of all logistical aspects of the meeting. At 21 October 2016, the balance of the fund is as follows:

2016 Meeting of the Commission:

REVENUE	
Financed by the European Union	€403,070.32
Total revenue	€403,070.32
EXPENSES	
Meeting expenses	€404,704.35
Total expenses	€404,704.35
Balance as of 21 October 2016	(€1,634.03)

Statement 1. Balance sheet at 31 December 2015 and 2014 (Euros).

<i>ASSETS</i>	FINANCIAL YEAR 2015	FINANCIAL YEAR 2014
A) NON-CURRENT ASSETS	94.438,62	106.257,40
I. Intangible assets	10.013,68	10.166,30
Computer software	113.612,87	107.956,56
Depreciation of computer software	-103.599,19	-97.790,26
II. Fixed assets	84.424,94	96.091,10
Furniture	73.005,43	72.217,93
Data processing equipment	322.847,25	300.946,18
Other fixed assets	40.152,88	34.231,74
Depreciation of furniture	-55.905,55	-52.920,56
Depreciation of data processing equipment	-277.713,39	-244.012,19
Depreciation of other fixed assets	-17.961,68	-14.372,00
B) CURRENT ASSETS	7.371.359,19	8.015.993,41
I. Accounts receivable	1.473.987,44	1.223.303,81
1. Receivables from arrears of contributions	1.466.861,66	1.214.123,36
Arrears of budgetary contributions	1.451.924,66	1.198.423,31
Arrears of extra-budgetary contributions	14.937,00	15.700,05
2. Receivables trust funds	502,55	5.800,37
Receivables ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	502,55	5.800,37
3. Other receivables	6.623,23	3.380,08
Payments pending application	6.623,23	3.380,08
II. Accrual accounts	30.284,55	32.891,50
1. Prepaid budgetary expenses	25.241,52	32.891,50
2. Prepaid extra-budgetary expenses	4.736,28	0,00
3. Prepaid trust fund expenses	306,75	0,00
III. Cash assets	5.867.087,20	6.759.798,10
1. Cash	2.613,98	3.015,13
Cash (Euros)	468,20	102,67
Cash (US\$)	2.145,78	2.912,46
<i>[Financial year 2015: US\$ 2,358.00 x €/US\$ 0.910 = €2,145.78]</i>		
<i>[Financial year 2014: US\$ 3,609.00 x €/US\$ 0.807 = €2,912.46]</i>		
2. Bank current accounts (Euros)	3.013.932,30	3.951.222,01
BBVA - Acct. 0200176725 (Euros)	65.163,41	69.709,35
BBVA - Acct. 0200173290 (Euros)	372.231,73	784.533,10
BBVA - Deposit (Euros)	0,00	500.000,00
Banco Santander - Acct. 2616408934 (Euros)	2.122,06	2.162,06
La Caixa - Acct. 0200071119 (Euros)	74.415,10	2.594.817,50
La Caixa - Deposit (Euros)	2.500.000,00	0,00
3. Bank current accounts (US\$)	37.079,52	187.297,84
BBVA - Acct. 2018012037 (US\$)	34.122,02	184.675,09
<i>[Financial year 2015: US\$ 37,496.73 x €/US\$ 0.910 = €34,122.02]</i>		
<i>[Financial year 2014: US\$ 228,841.50 x €/US\$ 0.807 = €184,675.09]</i>		
La Caixa - Acct. 7200300668 (US\$)	2.957,50	2.622,75
<i>[Financial year 2015: US\$ 3,250.00 x €/US\$ 0.910 = €2,957.50]</i>		
<i>[Financial year 2014: US\$ 3,250.00 x €/US\$ 0.807 = €2,622.75]</i>		
4. Bank current accounts trust funds (Euros)	2.813.461,40	2.618.263,12
BBVA - Acct. 0208513942 (Euros) - ROP	855.517,69	875.009,72
BBVA - Acct. 0201518869 (Euros) - ROP-BFT	1.682.147,74	1.461.813,09
BBVA - Acct. 0201518371 (Euros) - GBYP	177.026,53	80.608,37
BBVA - Acct. 0201567069 (Euros) - ROP-TROP	98.769,44	200.831,94
TOTAL ASSETS (A+B)	7.465.797,81	8.122.250,81
d) TRANSITIONAL ACCOUNTS:	3.008.270,25	-
I. Cash assets	3.008.270,25	-
1. Current accounts from other funds, projects or programmes (€)	3.000.260,68	-
BBVA - Acct. 0201569058 (Euros) - JCAP	203.215,56	-
BBVA - Acct. 0201571055 (Euros) - AOTTP	2.797.045,12	-
2. Current accounts from other funds, projects or programmes (US\$)	8.009,57	-
BBVA - Acct. 2012292035 (Euros) - JCAP	8.009,57	-
<i>[Financial year 2015: US\$ 8,801.72 x €/US\$ 0.910 = €8,009.57]</i>		
TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C)	10.474.068,06	8.122.250,81

Statement 1. Balance sheet at 31 December 2015 and 2014 (Euros).

<i>NET ASSETS AND LIABILITIES</i>	FINANCIAL YEAR 2015	FINANCIAL YEAR 2014
A) NET ASSETS	1.917.821,17	2.806.298,74
A-1) Working Capital Fund	1.823.382,55	2.700.041,34
I. Working Capital Fund	2.700.041,34	3.570.895,20
1. Working Capital Fund	2.700.041,34	3.570.895,20
II. Result for the financial year	-876.658,79	-870.853,86
1. Result for the financial year	-876.658,79	-870.853,86
A-2) Net acquired assets	94.438,62	106.257,40
I. Net acquired assets	94.438,62	106.257,40
1. Net acquired assets - Intangible-	10.013,68	10.166,30
2. Net acquired assets - Fixed -	84.424,94	96.091,10
B) ACCUMULATED PENDING CONTRIBUTIONS	1.466.861,66	1.214.123,36
I. Budgetary contributions	1.450.213,26	1.196.711,91
1. Budgetary - current financial year	490.331,38	313.828,01
2. Budgetary - previous financial years	959.881,88	882.883,90
II. Extra-budgetary contributions	16.648,40	17.411,45
1. Extra-budgetary - current financial year	0,00	763,05
2. Extra-budgetary - previous financial years	16.648,40	16.648,40
C) CURRENT LIABILITIES	4.081.114,98	4.101.828,71
I. Trust Funds	2.862.842,65	2.513.727,96
1. ICCAT Enhanced Research Programme for Billfish	61.184,16	34.911,20
2. Separation from Service Fund	115.427,21	127.895,61
3. ICCAT Regional Observer Programme for at-sea Transshipment	467.246,88	530.481,70
4. ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	116.044,94	-285.640,53
5. ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	1.505.946,80	1.342.971,56
6. Special Data Fund - People's Republic of China	44.314,66	30.947,69
7. Albacore Research Programme	0,00	20.000,00
8. Special Meeting Participation Fund (MPF)	7.151,18	125.679,40
9. Special Data Fund - United States	9.306,80	336,80
10. United States Fund for Capacity Building	238.277,22	238.277,22
11. Other United States Trust Funds:	22.927,36	54.277,28
Fund to Prohibit Driftnets	0,00	12.019,70
United States Fund for Logistics	18.677,58	18.677,58
Tropical Tuna Tagging Programme	0,00	23.580,00
ICCAT Sea Turtle Fund	4.249,78	0,00
12. Morocco Fund to support national capacity for the participation at Commission meetings	39.575,88	19.204,30
13. ICCAT Regional Observer Programme for Tropical Tunas	98.780,44	200.831,94
14. Expenses of the Special Scientific Capacity Building Fund (SCBF)	65.898,33	73.553,79
15. CITES Fund	70.760,79	0,00
II. Provisions for expenses	153.326,28	10.390,77
1. Provisions for budgetary expenses	2.794,66	5.163,37
2. Provisions for extra-budgetary expenses	150.531,62	528,00
3. Provisions for trust fund expenses	0,00	4.699,40
III. Creditors	405.996,20	719.544,83
1. Creditors of budgetary expenses	72.185,03	194.215,07
2. Creditors extra-budgetary expenses	216.501,39	278.830,65
3. Creditors trust fund expenses	114.030,88	239.712,82
4. Payments pending application	3.278,90	6.786,29
IV. Accrual accounts	658.949,85	858.165,15
1. Advances on future contributions	144.437,45	117.796,70
2. Advances on voluntary contributions	0,00	100.000,00
3. Advances on trust funds	514.512,40	640.368,45
TOTAL LIABILITIES (A+B+C)	7.465.797,81	8.122.250,81
c) TRANSITIONAL ACCOUNTS:	3.008.270,25	-
I. Other funds, projects or programmes	3.008.270,25	-
1. ICCAT-Japan Capacity-building Assistance Project (JCAP)	211.225,13	-
2. Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)	2.797.045,12	-
TOTAL ASSESSTS AND TRANSITIONAL ACCOUNTS (A+B+C+D)	10.474.068,06	8.122.250,81

Statement 2. Status of Contracting Party contributions (at 21 October 2016) (Euros).

<i>Contracting Party</i>	<i>Balance due at opening of year 2016</i>	<i>Party Contributions 2016 Contributions</i>	<i>Contr. paid in 2016 applied to 2016 budget</i>	<i>Contr. Paid in 2016 to previous budgets</i>	<i>Balance due</i>
A) Regular Commission Budget:					
Albania	0,00	3.258,49	3.258,49	0,00	0,00
Algeria	0,00	19.068,65	19.068,65	0,00	0,00
Angola	0,00	20.879,35	0,00	0,00	20.879,35
Barbados	0,00	4.564,11	4.564,11	0,00	0,00
Belize	0,00	48.710,71	48.710,71	0,00	0,00
Brazil	200.716,32	191.602,82	0,00	0,00	392.319,14
Canada	0,00	99.063,18	99.063,18	0,00	0,00
Cabo Verde	375.890,08	45.330,79	0,00	49.808,40	371.412,47
China, People's Rep. of 1/	0,00	24.723,81	24.723,81	0,00	0,00
Côte d'Ivoire	0,00	30.084,44	10.445,56	0,00	19.638,88
Curaçao	0,00	102.439,35	0,00	0,00	102.439,35
Egypt	0,00	10.875,49	0,00	0,00	10.875,49
El Salvador	0,00	3.235,07	3.235,07	0,00	0,00
France - St. P. & M.	0,00	93.270,99	93.270,99	0,00	0,00
Gabon 2/	0,00	12.188,54	12.188,54	0,00	0,00
Ghana 3/	0,00	251.040,25	49.199,27	0,00	201.840,98
Guatemala, Rep. of 4/	0,00	28.138,59	28.138,59	0,00	0,00
Guinea Equatorial	8.245,90	14.250,57	0,00	0,00	22.496,47
Guinea, Rep. of	111.057,54	25.420,05	0,00	0,00	136.477,59
Honduras	81.738,34	4.852,60	0,00	0,00	86.590,94
Iceland	0,00	46.635,49	46.635,49	0,00	0,00
Japan	0,00	191.982,67	191.982,67	0,00	0,00
Korea, Rep. of	0,00	26.003,95	26.003,95	0,00	0,00
Liberia	62,62	4.852,60	0,00	0,00	4.915,22
Libya	29.821,23	14.919,47	0,00	0,00	44.740,70
Morocco	0,00	30.371,51	30.371,51	0,00	0,00
Mauritania	2.666,38	6.470,13	0,00	0,00	9.136,51
Mexico	0,00	22.955,65	22.955,65	0,00	0,00
Namibia	0,00	24.737,13	0,00	0,00	24.737,13
Nicaragua Rep. de	6.841,43	1.617,53	1.617,53	6.841,43	0,00
Nigeria	5.611,91	5.008,73	0,00	0,00	10.620,64
Norway	0,00	69.938,18	69.938,18	0,00	0,00
Panama	135.686,18	82.102,13	0,00	44.100,00	173.688,31
Philippines, Rep. of	0,00	10.403,18	10.403,18	0,00	0,00
Russia	0,00	11.561,33	11.561,33	0,00	0,00
St. Vincent and the Grenadines	67.018,19	11.501,57	0,00	0,00	78.519,76
São Tomé and Príncipe	120.500,17	13.810,82	0,00	9.997,75	124.313,24
Senegal	113.954,14	29.744,30	0,00	0,00	143.698,44
Sierra Leone	16.865,66	25.198,08	25.197,34	16.865,66	0,74
South Africa	0,35	21.989,92	21.989,92	0,35	0,00
Syrian Arab Republic	1.533,60	3.324,84	0,00	0,00	4.858,44
Trinidad and Tobago	0,00	16.594,16	16.594,16	0,00	0,00
Tunisia	0,00	24.179,90	24.179,90	0,00	0,00
Turkey	0,00	78.568,66	78.568,66	0,00	0,00
Union européenne	0,00	1.285.388,01	1.285.388,01	0,00	0,00
United Kingdom (O.T.) 5/	3.488,29	24.813,48	24.813,48	3.488,29	0,00
United States	0,00	198.008,26	198.008,26	0,00	0,00
Uruguay	55,03	17.384,12	0,00	0,00	17.439,15
Vanuatu	0,00	4.197,66	4.197,66	0,00	0,00
Venezuela	53.344,99	54.770,17	0,00	0,00	108.115,16
Subtotal A)	1.335.098,35	3.392.031,48	2.486.273,85	131.101,88	2.109.754,10
B) New Contracting Parties:					
Honduras (30-01-01)	14.937,00	0,00	0,00	0,00	14.937,00
Guinea Bissau	0,00	1.659,79	906,00	0,00	753,79
Subtotal B)	14.937,00	1.659,79	906,00	0,00	15.690,79
C) Withdrawals of Contracting Parties:					
Cuba (Effective: 31-12-91)	66.317,48	0,00	0,00	0,00	66.317,48
Benin (Effective: 31-12-94)	50.508,83	0,00	0,00	0,00	50.508,83
Subtotal C)	116.826,31	0,00	0,00	0,00	116.826,31
TOTAL A)+B)+C)	1.466.861,66	3.393.691,27	2.487.179,85	131.101,88	2.242.271,20

1/ The advance received from China (€1,992.01) was applied as partial payment of its 2016 contribution.

2/ The advance received from Gabon (€93,246.17) was applied in full payment of its 2016 contribution, leaving a credit balance (€81,057.63), which will be applied to future contributions.

3/ The advance received from Ghana (€49,199.27), was applied as partial payment of its 2016 contribution.

4/ The advance received from United Kingdom (Overseas Territories) (€0.01), will be applied to future contributions.

5/ The advance received from Guatemala (€0.01), will be applied to future contributions.

Statement 3. Budgetary and extra-budgetary expenses (at 21 October 2016) (€).

<i>Chapters</i>	<i>2016 Budget</i>	<i>Expenses to date</i>	<i>%</i>	<i>Estimated expenses to year-end</i>	<i>Total estimated expenses for financial year 2016</i>
1. Budgetary expenses					
Chapter 1. Salaries	1.696.487,72	1.164.997,61	68,67%	480.720,28	1.645.717,89
Chapter 2. Travel	25.500,00	20.605,61	80,81%	2.000,00	22.605,61
Chapter 3. Commission meetings (Annual & Intersessional)	156.000,00	11.208,34	7,18%	144.791,66	156.000,00
Chapter 4. Publications	26.000,00	27.356,90	105,22%	8.000,00	35.356,90
Chapter 5. Office equipment	5.000,00	2.742,76	54,86%	2.000,00	4.742,76
Chapter 6. Operating expenses	130.000,00	118.792,52	91,38%	5.000,00	123.792,52
Chapter 7. Miscellaneous expenses	7.400,00	6.738,35	91,06%	661,65	7.400,00
Chapter 8. Coordination of research:					
a) Salaries	1.020.643,80	710.614,67	69,62%	310.029,13	1.020.643,80
b) Travel to improve statistics	25.000,00	26.431,93	105,73%	0,00	26.431,93
c) Statistics - Biology	17.000,00	10.120,31	59,53%	6.879,69	17.000,00
d) Information technology	38.000,00	34.412,75	90,56%	3.587,25	38.000,00
e) Maintenance of database	25.000,00	9.574,30	38,30%	15.425,70	25.000,00
f) Telephone line - Internet domain	25.000,00	20.198,47	80,79%	4.801,53	25.000,00
g) Scientific meetings (including SCRS)	75.000,00	49.905,83	66,54%	25.094,17	75.000,00
h) Miscellaneous	0,00	0,00	0,00%	0,00	0,00
<i>Sub-total Chapter 8</i>	<i>1.225.643,80</i>	<i>861.258,26</i>	<i>70,27%</i>	<i>365.817,47</i>	<i>1.227.075,73</i>
Chapter 9. Contingencies	0,00	0,00	0,00%	0,00	0,00
Chapter 10. Separation from Service Fund	30.000,00	30.000,00	100,00%	0,00	30.000,00
Chapter 11. Research programmes:					0,00
a) ICCAT Enhanced Research Programme for Billfish	20.000,00	20.000,00	100,00%	0,00	20.000,00
<i>Sub-total Chapter 11</i>	<i>20.000,00</i>	<i>20.000,00</i>	<i>100,00%</i>	<i>0,00</i>	<i>20.000,00</i>
Chapter 12. Compliance:					
a) Maintenance of compliance database	70.000,00	70.000,00	100,00%	0,00	70.000,00
<i>Sub-total Chapter 12</i>	<i>70.000,00</i>	<i>70.000,00</i>	<i>100,00%</i>	<i>0,00</i>	<i>70.000,00</i>
TOTAL BUDGETARY EXPENSES (Chapters 1 to 12)	3.392.031,52	2.333.700,35	68,80%	1.008.991,06	3.342.691,41
2. Extra-budgetary expenses					
Exchange losses		0,06		0,00	0,06
Expenses Chairs' travel		47.498,65		5.000,00	52.498,65
Expenses Arabic simultaneous interpretation		390,66		24.500,00	24.890,66
Expenses eBCD - TRAGSA implementation		201.471,77		173.686,72	375.158,49
SCRS approved recommendations		85.880,49		74.450,00	160.330,49
Expenses legal advice		5.756,04		6.000,00	11.756,04
ICCAT financing of the Special Meeting Participation Fund (MPF)		250.000,00		0,00	250.000,00
ICCAT financing of the Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)		194.397,00		0,00	194.397,00
Intersessional meetings of: Panel 2 / Compliance Committee / Working Group on the ICCAT Convention Amendment - Madrid, Spain		85.791,17		0,00	85.791,17
2nd Meeting of the Ad Hoc Working Group on FADs - Bilbao, Spain		63.627,54		0,00	63.627,54
Working Group on Integrated Monitoring Measures (IMM) meeting / and Intersessional meetings of Panel 2 - Sapporo, Japan		74.108,98		0,00	74.108,98
2016 Commission meeting - Vilamoura, Portugal		404.704,35		171.110,39	575.814,74
TOTAL EXTRA-BUDGETARY EXPENSES		1.413.626,71		454.747,11	1.868.373,82
TOTAL EXPENSES INCURRED		3.747.327,06		1.463.738,17	5.211.065,23

Statement 4. Budgetary and extra-budgetary revenue received (at 21 October 2016) (€).

<i>Revenue</i>	<i>Financial Year 2016</i>
1. Budgetary revenue	
Contributions from Contracting Parties:	
Contributions paid or applied to the current budget	2.486.273,85
TOTAL BUDGETARY REVENUE	2.486.273,85
2. Extra-budgetary revenue	
Contributions from new Contracting Parties:	
Contributions received from new Contracting Parties for the financial year	906,00
Voluntary contributions:	
Observer fees for ICCAT meetings	5.346,35
From ICCAT Regional Observer Programme for at-sea Transshipment	10.000,00
From ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean bluefin tuna	35.761,05
From ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	10.000,00
From ICCAT-Japan Capacity-building Assistance Project (JCAP)	30.194,90
From Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)	170.965,00
Chinese Taipei contribution to ICCAT	100.000,00
Financial gains	3.259,84
VAT refund	25.892,06
Miscellaneous revenue:	
Exchange gains	24,50
Revenue from Commission meetings	
Revenue 24th Regular meeting of the Commission (2015) - St. Julians, Malta	193.357,62
Revenue 20th Special meeting of the Commission (2016) - Vilamoura, Portugal	403.070,32
TOTAL EXTRA-BUDGETARY INCOME	988.777,64
3. Revenue from accumulated pending contributions	
Contributions from Contracting Parties:	
Contributions paid to previous budgets	131.101,88
Contributions from new Contracting Parties:	
Contributions from new Contracting Parties to previous budgets	0,00
TOTAL REVENUE FROM PENDING CONTRIBUTIONS	131.101,88
TOTAL REVENUE RECEIVED	3.606.153,37

Statement 5. Composition and balance of the Working Capital Fund (€) (at 21 October 2016).

<i>Working Capital Fund</i>	<i>Financial Year 2016</i>
Opening balance for the financial year	1.823.382,55
Result for financial year a) + b) + c)	-141.173,69
a) Budgetary result	152.573,50
<i>Budgetary revenue</i>	<i>2.486.273,85</i>
<i>Budgetary expenses (Chapters 1 to 12)</i>	<i>2.333.700,35</i>
b) Extra-budgetary result	-424.849,07
<i>Extra-budgetary revenue</i>	<i>988.777,64</i>
<i>Extra-budgetary expenses</i>	<i>1.413.626,71</i>
c) Contributions paid in the financial year to previous budgets	131.101,88
<i>Contributions to regular budgets</i>	<i>131.101,88</i>
<i>Contributions from new Contracting Parties to previous budgets</i>	<i>0,00</i>
Estimated balance at 21 October 2016	1.682.208,86
Estimated expenses (until end of 2016)	1.463.738,17
Estimated balance at year-end 2016:	218.470,69

Statement 6. Cash flow (at 21 October 2016) (Euros).*Revenue and origin*

Balance in Cash and Banks (at the opening of financial year 2016)	5.867.087,20
Prepaid expenses (at the opening of financial year 2016)	30.284,55
Receivables trust funds (at the opening of financial year 2016)	502,55
Payments pending application (at the opening of financial year 2016)	6.623,23
Revenue:	
Contributions paid or applied to the 2016 budget	2.486.273,85
Extra-budgetary revenue received in 2016	988.777,64
Contributions paid in financial year 2016 to previous regular budgets	131.101,88
Contributions from new Contracting Parties to previous budgets	0,00
Revenue of the trust funds	4.710.744,44
TOTAL REVENUE AND ORIGIN	14.221.395,34

Expenses and application

Provision for expenses (at the opening of financial year 2016)	153.326,28
Accounts payable (at the opening of financial year 2016)	402.717,30
Payments pending application (at the opening of financial year 2016)	3.278,90
Advances (at the opening of financial year 2016)	658.949,85
Working Capital Fund	1.682.208,86
Expenses:	
Budgetary expenses for financial year 2016 (Chapters 1 to 12)	2.333.700,35
Extra-budgetary expenses for financial year 2016	1.413.626,71
Trust fund expenses	3.862.941,77
Available in the trust funds:	
ICCAT Enhanced Research Programme for Billfish	78.694,16
Separation from Service Fund	145.427,21
ICCAT Regional Observer Programme for at-sea Transshipment 2015-2016	295.893,14
ICCAT Regional Observer Programme for at-sea Transshipment 2016-2017	538.159,03
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) I-V	7.218,93
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) VI	472.120,67
ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	1.440.181,71
Special Data Fund - People's Republic of China	62.047,56
Special Meeting Participation Fund (MPF)	95.821,02
Special Data Fund - United States	98.646,26
United States Fund for Capacity Building	238.277,22
Other United States Trust Funds:	
Fund for Assessment of the Impact of ICCAT Fisheries on Sea Turtles	2.400,63
United States Fund for Logistics	18.677,58
Morocco Fund to support national capacity for the participation at Commission meetings	76.784,89
ICCAT Regional Observer Programme for Tropical Tunas	98.780,44
Special Scientific Capacity Building Fund (SCBF)	65.898,33
CITES Fund	-29.674,99
European Union Fund for Capacity Building	5.320,00
Special Monitoring, Control, and Surveillance Fund (MCSF)	26.074,44
Second Performance Review of ICCAT Fund	-26.102,91
TOTAL EXPENSES AND APPLICATION	14.221.395,34

Statement 7. Position of cash and banks (at 21 October 2016) (Euros).

Summary:

Balance in cash and banks	5.869.790,05
TOTAL CASH AND BANKS	5.869.790,05

Breakdown

Available in the Working Capital Fund	1.682.208,86
Available in trust funds:	
ICCAT Enhanced Research Programme for Billfish	78.694,16
Separation of Service Fund	145.427,21
ICCAT Regional Observer Programme for at-sea Transshipment 2015-2016	295.893,14
ICCAT Regional Observer Programme for at-sea Transshipment 2016-2017	538.159,03
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) I-V	7.218,93
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) VI	472.120,67
ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean bluefin tuna	1.440.181,71
Special Data Fund - People's Republic of China	62.047,56
Special Meeting Participation Fund (MPF)	95.821,02
Special Data Fund - United States	98.646,26
United States Fund for Capacity Building	238.277,22
Other United States Trust Funds	
Fund for Assessment of the Impact of ICCAT Fisheries on Sea Turtles	2.400,63
United States Fund for Logistics	18.677,58
Morocco Fund to support national capacity for the participation at Commission meetings	76.784,89
ICCAT Regional Observer Programme for Tropical Tunas	98.780,44
Special Scientific Capacity Building Fund (SCBF)	65.898,33
CITES Fund	-29.674,99
European Union Fund for Capacity Building	5.320,00
Special Monitoring, Control, and Surveillance Fund (MCSF)	26.074,44
Second Performance Review of ICCAT Fund	-26.102,91
Debts for purchases or provisions of services	169.594,88
Collections pending application	6.536,57
Advances on future contributions	81.057,65
Advances on trust funds	249.908,01
Prepaid budgetary expenses	-26.496,90
Payments pending application	-3.664,34
TOTAL AVAILABLE AMOUNT	5.869.790,05
