

2026 Financial Report¹

Introduction

The funds made available by the Commission through the regular budget, as well as the voluntary contributions from CPCs, have made it possible to work towards the achievement of Commission objectives. The report for this financial year consolidates the trend in recent years regarding the need to regularise the activities financed through the Working Capital Fund within the Commission's budget, as well as ICCAT meetings.

Finally, considering the high level of debt, it should be highlighted that it is vitally important that Contracting Parties meet their financial obligations for the smooth functioning of the Commission.

1. Auditor's Report - Financial year 2025

The auditing firm, Grant Thornton, S.L.P., prepared the Independent Auditor's Report corresponding to financial year 2025.

In accordance with Regulation 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 2026 (ICCAT Circular #AF-405/2026). The Auditor's Report includes the ICCAT budgetary statements: 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, composition and balance of the eBCD Working Capital Fund, the explanatory notes to these, for the financial year that ended on 31 December 2025. It should be noted that at year-end 2025, the balance sheet (**Statement 1**) showed a cash balance in cash and banks of €11,939,057.95, corresponding to the available balance of the Working Capital Fund (€2,961,071.96, which represents 49.41% of the budget), the available balance of eBCD Working Capital Fund (€265,364.11), the available balance of the trust funds (€6,983,131.16), provisions for expenses (€71,810.32), debts for purchases or provisions of services (€672,693.55), collections pending application (€12,182.77), prepaid expenses for financial year 2026 (€47,820.51), payments pending application (€94,439.44) and trust funds accounts receivable (€26,050.80) and advances on future contributions (€1,141,114.83).

The balance of accumulated pending contributions at year-end 2025 (corresponding to 2025 and previous years) amounted to a total of €2,006,650.41. The balance of eBCD contributions pending payment amounted to €17,137.78.

2. Financial position of the first part of the biennial budget - financial year 2026

All the Commission's financial operations corresponding to financial year 2026 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 regular budget for 2026, for the amount of €6,408,555.90, was approved by the Commission at the 29th Regular Meeting of the Commission (hybrid / Seville, Spain, 17 to 24 November 2025).

Statement 2 shows the status of the contributions of each of the Contracting Parties.

The total accumulated debt from budgetary and extra-budgetary contributions amounts to €2,666,740.75, which includes budgetary contributions from: Angola (€30,366.52), Cabo Verde (€80,506.42), Costa Rica (€18,273.04), Côte d'Ivoire (€110,216.64), Equatorial Guinea (€7,533.32), Gabon (€65,037.63), The Gambia (€33,353.07), Ghana (€209,706.98), Guatemala (€77,561.31), Guinea (Rep.) (€312,170.48), Guinea-Bissau (€12,708.94), Honduras (€3,938.51), Liberia (€64,094.50), Mauritania (€78,726.58), Montenegro (€26,572.18), Morocco (€75,980.26), Namibia (€151,949.36), Nigeria (€53,158.58), Russia (€299,601.29), St Vincent and the Grenadines (€35,371.77), São Tomé e Príncipe (€54,437.16), Senegal (€87,816.46), Sierra Leone (€76,681.24), Syria (€27,591.40), and Venezuela (€667,063.14), as well as the debt of Togo (€6,323.97), as a new ICCAT Contracting Party.

¹ Data at 30 September 2026.

Statement 3 shows the settlement of budgetary expenses broken down by chapters, reflecting actual spending up to 30 September 2026, as well as projected expenses for the remainder of the year.

Budgetary expenses

72.81% of the budget adopted by the Commission has been spent. Below are some general comments, by budget chapter:

Chapter 1 - Salaries: The salaries of 39 Secretariat staff members have been charged to this chapter: 29 staff in the Professional or Higher categories (the Executive Secretary, the Assistant Executive Secretary, the Head of the Science Department and Fishery Data Analyst, the Population Dynamics Expert, the Bycatch Coordinator, the Head of Statistics Department and Database Programmer, the Biostatistician, four Software Developers (IOMS), the Database Programmer and GIS Expert, the Head of Finance and Administration, the Head of the Compliance Department, two Compliance Officers, the VMS Manager / Compliance Technical Officer, the Compliance Technical Officer, the Publications Editor, six Translators in the Department of Translation and Publications, the IT Manager, the IT Specialist Technician, the Officer and the Data Specialist of the ICCAT Research and Data Collection Programmes) and 10 staff included in the Spanish Social Security system (the Webmaster and Database Programmer, the Programming Technician, the Compliance Assistant, the Mail/Photocopy Clerk, the Administrative Secretary, three Administrative Assistants, the Accountant and the Accounting Assistant).

In 2026, the United Nations Civil Service Commission published the new salaries and pensions scale for staff in the Professional or Higher categories. All these increases are charged to this chapter, complying with the effective date of this scale.

Therefore, the total amount charged to Chapter 1 includes the adjustment of the remuneration schemes to those in effect for the staff belonging to the United Nations categories, including years of service and contributions to the UTMOST Pension Fund. 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, the expenses of the education grant for eligible staff in accordance with Article 16 of the ICCAT Staff Regulations and Rules and home leave expenses for staff in accordance with Article 27 of the ICCAT Staff Regulations and Rules.

The amount charged to Chapter 1 is €3,250,682.82 which represents 72.58% of the budgeted amount.

Chapter 2 - Travel: The amount incurred in this chapter of the budget is €381,569.66 (65.68% of the budgeted amount) and corresponds to:

- a) ***Representation of ICCAT in other fora:*** Travel expenses and per diem for attending the meetings of international organizations and regional and/or international fisheries management organizations, in addition to other internal training activities of the Secretariat (€18,275.30).

<i>Staff</i>	<i>Meeting</i>	<i>Location</i>	<i>Travel</i>	<i>Hotel</i>	<i>Per diem</i>	<i>Transport costs / travel insurance etc.</i>	<i>Total</i>
Camille Manel	Third Session of the Preparatory Commission for the Entry into Force of the BBNJ Agreement and the Convening of the First Meeting of the Conference of the Parties to the Agreement	New York, United States	€2,968.69	€1,612.33	€852.98	€277.11	€5,711.11
Valérie Samedy	Sixth Meeting of the PSMA Technical Working Group on Information Exchange (TWG-IE6) / Ninth Meeting of the Global Record Informal Open-Ended Technical and Advisory Working Group (GRWG9)	Jeju Island, Korea (Rep.)	€3,877.51		€738.86	€156.14	€4,772.51
Camille Manel	37th Session of the FAO Committee on Fisheries (COFI)	Rome, Italy	€377.93	€1,080.00	€1,494.00		€2,951.93
José Antonio Acuña	Capacity building 2026 for Angola Tuna-ABNJ2 Project under FAO Common Ocean Programme	Talatona, Angola	€1,832.22				€1,832.22
Camille Manel	High-level and technical assistance mission to Libya on compliance with ICCAT requirements					€51.60	€51.60
Nathan Taylor	Global Tuna RFMO Management Strategy Evaluation (MSE) Workshop			€24.00		€151.34	€175.34
Ai Kimoto	Global Tuna RFMO Management Strategy Evaluation (MSE) Workshop			€24.00			€24.00
Miguel Neves	Visit to Tunipex installations and trap	Faro, Portugal	€130.41		€149.38		€279.79
Alberto Parrilla	Visit to Tunipex installations and trap	Faro, Portugal	€190.20	€247.00	€149.38	€81.20	€667.78
Miguel Neves	Visit to Tunipex installations and processing centre	Faro, Portugal	€142.57		€256.08		€398.65
Alberto Parrilla	Visit to Tunipex installations and processing centre	Faro, Portugal	€183.24	€284.00	€170.72	€53.95	€691.91
Aldana Vieito	Visit to Tunipex installations and processing centre	Faro, Portugal	€183.24	€284.00	€170.72	€80.50	€718.46
Total			€9,886.01	€3,555.33	€3,982.12	€851.84	€18,275.30

b) ICCAT meetings (staff): Travel expenses and per diem for attendance by Secretariat staff members of ICCAT annual and intersessional meetings held outside the Secretariat headquarters (€33,292.61).

<i>Staff</i>	<i>Meeting</i>	<i>Location</i>	<i>Travel</i>	<i>Hotel</i>	<i>Per diem</i>	<i>Transport costs / travel insurance etc.</i>	<i>Total</i>
Camille Manel	Preparation Annual Meeting of the Commission	Lisbon/ Faro, Portugal	€219.48	€0.00	€132.75	€40.25	€392.48
Miguel Neves	Preparation Annual Meeting of the Commission	Lisbon/ Faro, Portugal	€333.01	€111.88	€110.63	€21.94	€577.46
Jesús Fiz	Preparation Annual Meeting of the Commission	Lisbon/ Faro, Portugal	€219.48	€111.88	€132.75	€66.00	€530.11
Tetra	Preparation Annual Meeting of the Commission	Lisbon/ Faro, Portugal	€219.48	€111.88	€132.75		€464.11
Camille Manel	Preparation Intersessional Meeting of Panel 1	Bilbao, Spain	€303.39	€153.00	€159.96	€114.05	€730.40
Esther Peña	Preparation Intersessional Meeting of Panel 1	Bilbao, Spain	€303.39	€153.00	€159.96	€89.30	€705.65
Jesús Fiz	Preparation Intersessional Meeting of Panel 1	Bilbao, Spain	€303.39	€153.00	€159.96	€125.65	€742.00
Tetra	Preparation Intersessional Meeting of Panel 1	Bilbao, Spain	€303.39	€153.00	€159.96		€616.35
Miguel Neves	Second Intersessional Meeting of the Bluefin Tuna Species Group	Nara, Japan	€4,120.80	€561.07	€495.85	€55.63	€5,233.35
Ai Kimoto	Second Intersessional Meeting of the Bluefin Tuna Species Group	Nara, Japan	€4,120.80	€439.87	€431.87	€13.68	€5,006.22
Camille Manel	2nd Intersessional Meeting of Panel 1	Bilbao, Spain				€23.15	€23.15
Alberto Parrilla	2nd Intersessional Meeting of Panel 1	Bilbao, Spain				€128.85	€128.85
Christine Peyre	2nd Intersessional Meeting of Panel 1	Bilbao, Spain				€58.40	€58.40
Rebecca Campoy	2nd Intersessional Meeting of Panel 1	Bilbao, Spain				€66.00	€66.00
Esther Peña	2nd Intersessional Meeting of Panel 1	Bilbao, Spain				€112.79	€112.79
Jesús Fiz	2nd Intersessional Meeting of Panel 1	Bilbao, Spain				€153.57	€153.57
Camille Manel	COC/EMS/IMM	Brussels, Belgium	€394.47	€1,415.00	€780.05	€19.25	€2,608.77
Miguel Neves	COC/EMS/IMM	Brussels, Belgium	€394.47	€1,255.00	€780.05	€149.53	€2,579.05
Alberto Parrilla	COC/EMS/IMM	Brussels, Belgium	€394.47	€1,255.00	€780.05	€66.00	€2,495.52
María José García	COC/EMS/IMM	Brussels, Belgium	€394.47	€1,255.00	€780.05	€85.56	€2,515.08
Dorothee Pinet	COC/EMS/IMM	Brussels, Belgium	€347.47	€1,230.00	€780.05	€145.70	€2,503.22

Karen Donovan	COC/EMS/IMM	Brussels, Belgium	€394.47	€1,255.00	€780.05	€131.14	€2,560.66
Esther Peña	COC/EMS/IMM	Brussels, Belgium	€394.47	€1,255.00	€780.05	€59.90	€2,489.42
Total			€13,160.90	€10,868.58	€7,536.79	€1,726.34	€33,292.61

c) Commission /SCRS Chairs: Travel expenses and per diem for attendance by the SCRS Vice Chair as Meeting Chair at meetings (€5,773.86):

<i>Participant</i>	<i>Meeting</i>	<i>Location</i>	<i>Travel</i>	<i>Hotel / per diem</i>	<i>Total</i>
Gustavo Cardoso	North Atlantic Shortfin Mako Stock Assessment Meeting (including BSH MSE)	Lisbon, Portugal	€631.67	€1,918.00	€2,549.67
Gustavo Cardoso	Albacore Stock Assessment Meeting	Madrid, Spain	€872.19	€2,352.00	€3,224.19
Total			€1,503.86	€4,270.00	€5,773.86

d) Commission and SCRS Officers (from developing ICCAT Contracting Parties): Travel expenses and per diem for attendance by Commission Officers from developing Contracting Parties (€74,227.89):

<i>Participant</i>	<i>Meeting</i>	<i>Location</i>	<i>Travel</i>	<i>Hotel / per diem</i>	<i>Total</i>
Emmanuel Dovlo	2nd Intersessional Meeting of Panel 1	Bilbao, Spain	€945.71	€1,178.00	€2,123.71
Gustavo Cardoso	Swordfish Data Preparatory Meeting	Madrid, Spain	€862.56	€2,548.00	€3,410.56
Bruno Mourato	Albacore Data Preparatory Meeting	Pasaia, Spain	€1,385.14	€1,860.00	€3,245.14
Gustavo Cardoso	Swordfish Stock Assessment Meeting	Madrid, Spain	€1,719.36	€2,548.00	€4,267.36
Andrés Domingo	Meeting of the Subcommittee on Ecosystems and Bycatch	Madrid, Spain	€1,430.93	€2,643.23	€4,074.16
Rodrigo Forselledo	North Atlantic Shortfin Mako Stock Assessment Meeting (including BSH MSE)	Lisbon, Portugal	€1,657.56	€1,849.50	€3,507.06
Bruno Mourato	Albacore Stock Assessment Meeting	Madrid, Spain	€590.25	€2,058.00	€2,648.25
Gustavo Cardoso	Species Group and SCRS plenary	Madrid, Spain	€1,242.52	€5,586.00	€6,828.52
Karina Ramirez	Species Group and SCRS plenary	Madrid, Spain	€1,470.16	€5,488.00	€6,958.16
Andrés Domingo	Species Group and SCRS plenary	Madrid, Spain	€1,955.90	€3,421.40	€5,377.30
Constance Diaha	Species Group and SCRS plenary	Madrid, Spain	€698.41	€4,998.00	€5,696.41
Davy Angueko	Species Group and SCRS plenary	Madrid, Spain	€1,636.21	€5,390.00	€7,026.21
Rodrigo Forselledo	Species Group and SCRS plenary	Madrid, Spain	€1,884.16	€4,214.00	€6,098.16
Rodrigo SantAna	Species Group and SCRS plenary	Madrid, Spain	€1,327.86	€5,390.00	€6,717.86
Bruno Mourato	Species Group and SCRS plenary	Madrid, Spain	€1,022.19	€4,018.00	€5,040.19
Gustavo Cardoso	Commission annual meeting	Vilamoura, Portugal	€1,208.84		€1,208.84
Total			€21,037.76	€53,190.13	€74,227.89

e) Special Meeting Participation Fund (MPF): This sub-chapter includes ICCAT financing of the special Meeting Participation Fund (MPF), which was approved in 2025, and amounts to €250,000.00.

Chapter 3 - Meetings: ICCAT meetings are not funded entirely from the ICCAT budget; in some cases, the Working Capital Fund is used, or the meetings are funded by the host countries. This chapter covers expenses funded through the budget; in this case, the amount incurred in this chapter of the budget is €401,619.81 (75.33% of the budgeted amount) and corresponds to:

- a) Annual Meeting of the Commission:** This subchapter includes the expenses in the amount of €210,000.00 (100.00% of the budgeted amount), and corresponds to the travel expenses of the interpreters and the logistics expenses: rooms, coffee breaks and lunches contracted by the Portuguese agency.
- b) Intersessional meetings of the Commission:** There are no expenses under this subchapter because they are financed through the Working Capital Fund (see extra-budgetary expenses).
- c) Annual Meeting of the SCRS:** An expense has been incurred under this subchapter of €8,381.00 (11.74% of the budgeted amount), corresponding to the expense for two interpreters fees.
- d) SCRS intersessional meetings:** The amount incurred under this subchapter is €183,238.81 (72.78% of the budgeted amount), the expenses for coffee breaks, the microphone rental service, the audiovisual material, the interpreters fees and the simultaneous interpretation equipment (hybrid).

<i>Meetings (location and days)</i>	<i>Interpreters</i>	<i>Travel Interpreters / staff</i>	<i>Simultaneous interpreting equipment and audiovisuals/ microphones</i>	<i>Rooms</i>	<i>Coffee breaks</i>	<i>Total</i>
Species Groups, Subcommittee on Statistics (SC-STATS) meetings (online, 24-25 February 2026)	€8,646.00		€2,328.04			€10,974.04
First Intersessional Meeting of the Bluefin Tuna Species Group (online, 9-12 March 2026)			€2,623.28			€2,623.28
Swordfish Data Preparatory Meeting (Madrid, Spain, 23-27 March 2026)	€21,222.00		€6,340.10		€1,300.00	€28,862.10
Albacore Data Preparatory Meeting (Pasaia, Spain, 13-17 April 2026)			€6,377.70			€6,377.70
Intersessional Meeting of the Tropical Tunas Species Group (including MSE) (Madrid, Spain, 20-22 April 2026)	€12,969.00		€4,341.48		€975.00	€18,285.48
Meeting of the Subcommittee on Ecosystems and Bycatch (Madrid, Spain, 18-22 May 2026)	€22,737.00		€6,340.10		€2,600.00	€31,677.10
Meeting of the Working Group on Stock Assessment Methods (WGSAM) (Madrid, Spain, 25-28 May 2026)			€2,623.28		€1,040.00	€3,663.28
Albacore Stock Assessment Meeting (Madrid, Spain, 22-25 June 2026)	€16,506.00		€5,532.73		€975.00	€23,013.73
Swordfish Stock Assessment Meeting (Madrid, Spain, 13-17 July 2026)	€21,615.00		€6,340.10		€1,625.00	€29,580.10
Species Groups, Subcommittee on Statistics Meetings (SC-STATS)	€28,182.00					€28,182.00
Total						€183,238.81

Chapter 4 - Publications: The amount charged to this chapter is €12,103.02 (83.47% of the budgeted amount), which corresponds to expenses for reproducing documents and photocopier rental (€7,166.02), as well as printing of calendars and agendas (€4,937.00).

Chapter 5 - Office equipment: The expenses charged to this chapter correspond to a cupboard, a desk and a coat stand, as well as a portable air conditioning unit (€598.13) (5.98% of the budgeted amount).

Chapter 6 - Operating costs: The expenses incurred under this chapter amount to €225,437.78 (72.66% of the budgeted amount) and correspond to the following subchapters:

- a) Operating costs:** The expenses incurred in this subchapter amounted to €72,029.60 (85.33% of the budgeted amount), which correspond to: office material (€2,144.58); expenses for communications, i.e. mailing of official correspondence and ICCAT publications (€4,079.50), telephone service (€9,475.73), bank charges (€1,051.11); insurance (€3,168.54); office maintenance (€2,707.70); office cleaning (€21,749.50); other expenses such as storage rental, etc. (€10,657.51); and representation expenses (€4,695.95), port inspection pennants (€3,395.00), port inspection reports (€4,335.00) and other minor miscellaneous expenses (€4,569.48).
- b) Software licences and cloud resources:** The amount incurred under this subchapter (€136,529.11) corresponds to acquisition of software, server maintenance, high-performance storage station maintenance, annual licenses, specific programmes for statistics and security copies service.
- c) Computer hardware:** The amount incurred in this subchapter (€13,948.03), which corresponds to renewal of computers, replacement and changes of UPS battery, in addition to other computer material such as hard drives, keyboards, etc.
- d) Telephone line - Internet domain:** The expense under this heading amounts to €2,931.04, which corresponds to the ADSL lines.

Chapter 7 - Science envelope (ICCAT research programmes): The expenses incurred under this chapter amount to €250,000.00 (100.00% of the budgeted amount) and correspond to financing by ICCAT of the ICCAT research programmes. The remaining costs have been covered by the balance of science and voluntary contributions. The breakdown of deposits and expenses is shown in the table related to this programme (section 17 of this report).

Chapter 8 - Consultancy/external services: The expenses incurred under this chapter amount to €73,558.91 (45.79% of the budgeted amount) and include consultancy / specialist external services, such as legal advice services (€36,300.00), external translation during meetings and the holiday period (€6,671.60), the development of the ICCAT IT security policy (€3,832.22), auditing (€16,152.79), administration (€2,169.30), expenses for Secretariat staff training: English, French and Spanish for staff (€6,230.56) and medical check-ups (€2,202.44).

Chapter 9 - Separation from Service Fund: 100.00% of the budgeted expenses (€65,468.14) have been charged to this chapter, which have been included in the Separation from Service Fund (see Section 3 of this Report).

Chapter 10 - Contingencies: The expenses incurred under this chapter amount to €5,203.00 (104.06% of the budgeted amount) and correspond to the promotional material for the 60th anniversary of ICCAT.

Extra-budgetary expenses

The extra-budgetary expenses incurred until 30 September 2026 amount to €876,614.00 and include the financing of the Working Capital Fund for meeting participation (€185,000.00) and budgetary revenue from the Contracting Parties (€691,614.00), in addition to the expenses for intersessional and Commission meetings, which are explained in detail in section 26 of this report.

Statement 4 indicates the budgetary and extra-budgetary revenue received by the Commission.

Budgetary revenue

The contributions received and distributed by Groups were as follows:

Groups	No. of Contracting Parties				Contributions		
	Total	Full payment	Partial payment	Pending	Budget	Paid	%
A	13	11	0	2	3,587,381.03	3,459,575.13	96.44
B	4	4	0	0	686,033.04	686,033.04	100.00
C	21	11	2	8	1,200,557.78	516,730.57	43.04
D	17	4	1	12	242,970.02	53,305.89	21.94
TOTAL	55	30	3	22	5,716,941.87	4,715,644.63	82.49
Working Capital Fund					691,614.00	691,614.00	100.00
TOTAL					6,408,555.87	5,407,258.63	84.38

Of the approved budget, revenue received and applied to 2026 contributions amounted to €5,407,258.63, which represents 84.38% of the budget. Only thirty of the 55 Contracting Parties included in this budget have paid their contribution in full (Albania, Algeria, Barbados, Belize, Brazil, Canada, China (P.R.), Cuba, Curaçao, Egypt, El Salvador, European Union, France (St Pierre and Miquelon), Grenada, Iceland, Japan, Libya, Korea (Rep.), Mexico, Nicaragua, Norway, Panama, the Philippines, South Africa, Trinidad and Tobago, Tunisia, Türkiye, United Kingdom, United States and Uruguay). The following Contracting Parties have paid partial payments: Ghana has paid 16.48% (€41,382.48), Honduras 37.63% (€2,375.83) and Senegal 41.42% (€62,082.64). To this revenue, the financing of the Working Capital Fund for financial year 2026 in the amount of €691,614.00 must be added.

After settling its debt with ICCAT in 2020, Benin has a positive balance in its favour amounting to €200.86, which is pending repayment.

Outstanding contributions to the 2026 regular budget as at 30 September 2026 amount to €1,001,297.24, which represents 17.51% of this budget.

Extra-budgetary revenue

The extra-budgetary revenue received amounts to €643,515.57. This revenue includes: the voluntary contributions from Chinese Taipei (€100,000.00) and Suriname (€6,266.75), the voluntary contributions to ICCAT from the extra-budgetary programmes managed by the Secretariat by way of overheads: the ICCAT Regional Observer Programme for at-sea transshipment (€19,158.93), the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT) (€73,144.53) and ICCAT/Japan Capacity-building Assistance Project – Phase 3 (JCAP-3) (€9,036.40).

Also included are the observers fees received for the in-person meetings (€9,787.55), the financial revenue received for bank interests (€5,606.73), the VAT refund (€512.44), and revenue for exchange gains (€2.24).

Finally, revenue received from the European Union for the 2026 Annual Meeting of the ICCAT Commission amounts to €420,000.00. The European Union will contribute up to a total of €600,000.00 in accordance with the signed contract.

Revenue from accumulated pending contributions

Revenue from previous past-due contributions amount to €347,530.87 and correspond to contributions to previous budgets paid by Costa Rica (€2,601.39), Equatorial Guinea (€118,407.64), Honduras (€4,515.73), Libya (€34,751.10), Mauritania (€110,394.97), Mexico (€27,586.95), Panama (€306.46), St Vincent and the Grenadines (€18,966.63) and São Tomé e Príncipe (€30,000.00).

Statement 5 shows the composition and balance of the Working Capital Fund, which had a credit balance of €3,438,853.58 (53.66% of the budget). This fund comprises the opening balance for the financial year (€2,961,071.96), the settlement of the revenue and expenses to the budget for the financial year (-€610,766.61), the settlement of revenue and expenses not included in the budget for the financial year (€226,514.99) and the contributions paid to previous budgets (€347,530.87). The estimated expenses to year-end 2026 amount to €2,213,475.84 (see **Statement 3**). Therefore, if no new revenue is received in the Working Capital Fund, the result forecast for year-end 2026 will be a positive accounting balance of €1,225,377.74 (19.12% of the budget).

Statement 6 shows cash flow in financial year 2026 as regards realised revenue and expenses.

Statement 7 shows the position of cash and banks with a balance of €14,586,972.05 which corresponds to the total available balance of the Working Capital Fund (€3,438,853.58), the available balance of the eBCD Working Capital Fund (€310,827.21), as well as the available balance of the Integrated Online Management System (€18,195.83), the available balance of the Separation from Service Fund (€458,169.02), the available balance of the ICCAT Regional Observer Programme for at-sea transshipment (€279,793.37), the available balance of the Atlantic-wide Research Programme for Bluefin Tuna (€932,152.90), the available balance of the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (€4,893,109.01), the available balance of the Special Data Fund - People's Republic of China (€190,204.30), the available balance of the special Meeting Participation Fund (€209,249.85), the available balance of the Special Data Fund - United States (€579,344.48), the available balance of the United States Fund for Capacity Building (€382,998.23), the available balance of the Morocco Fund to Support National Capacity for Participation at Commission Meetings (€222,993.30), the available balance of the ICCAT Regional Observers Programme for tropical tunas (€20,121.61), the available balance of the special Monitoring, Control, and Surveillance Fund (MCSF) (€45,027.19), the available balance of the Tunisia Fund for Participation in Commission Meetings (€12,537.09), the available balance of the Strategic Research Programme (€631,169.35), the available balance of the United States Fund for Tropicals (€13,982.96), the available balance of the Remote Electronic Monitoring (REM) system (€5,000.67), the available balance of the ABNJ II Fund (€111,463.66), the available balance of the United States Fund for restoration of the Caribbean Deepwater Horizon (€151,979.76), the available balance of the European Union Integrated Online Management System Fund – TT12 Vessel Management module (€44,059.90), the available balance of the European Union Integrated Online Management System Fund - UN/FLUX integration TF2 (€30,460.72), the available balance of the European Union Fund - Analysis of Reporting Requirements (€2,942.40), debts for purchases or provisions of services (€570,853.32), collections pending application (€14,375.22), advances on budgetary contributions (€18,447.02), advances of trust funds (€1,199,369.70), prepaid expenses (€75,341.83), debtors of trust funds (€31,033.86), and payments pending application (€94,333.91).

Statement 8 shows the composition and balance of the eBCD Working Capital Fund, which has a credit balance of €310,827.21. The fund comprises the opening balance for financial year 2026, which amounts to €265,364.11.

It also comprises the settlement of revenue and expenses to the eBCD budget for the financial year (€107,638.22). Of the approved budget, the revenue received and applied for eBCD contributions for 2026 total €440,166.58. Sixteen of the 18 Contracting Parties included in this budget have paid their contribution to the eBCD (Albania, Algeria, Canada, China (P.R.), Egypt, the European Union, Iceland, Japan, Korea (Rep.), Mexico, Morocco, Norway, Tunisia, Türkiye, the United Kingdom of Great Britain and Northern Ireland, the United States).

Moreover, an expense for €332,528.36 was incurred, corresponding to the expenses for maintenance, user support and developments, and to the salary of the Full Stack Developer.

Finally, a portion of the expenses for the feasibility study have been charged, which at 30 September totalled €63,000.00.

It should be noted that contributions to the eBCD budgets for 2019-2026 have not been received from Libya and Syria.

3. Separation from Service Fund

<i>Separation from Service Fund</i>	
Opening balance for financial year 2026	€392,700.88
REVENUE	
Financed by ICCAT	€65,468.14
Total revenue	€65,468.14
EXPENSES	
Fund expenses	€0.00
Total expenses	€0.00
Balance at 30 September 2026	€458,169.02

4. ICCAT/Japan Capacity-building Assistance Project - Phase 3 (JCAP-3)

The ICCAT/Japan Capacity-building Assistance Project Phase 3 (JCAP-3), which started in December 2024 and is scheduled to last five years, continues to have independent accounting. Notwithstanding, 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, on recommendation of the auditors, showing the bank balance of the project at 31 December 2025 and 2024.

5. ICCAT Regional Observer Programme for at-sea transshipments

Since April 2007, a contract has been entered into annually with the consortium MRAG/CapFish for implementation of the ICCAT Regional Observers Programme, pursuant to *Recommendation by ICCAT Establishing a Programme for Transshipment (Rec. 06-11)*. This Programme has been financed through voluntary contributions from China (P.R.), Japan, Korea (Rep.), Namibia, and Chinese Taipei. The settlement of the Programme for 2025/ 2026 is as follows:

<i>ICCAT Regional Observers Programme for at-sea transshipment 2025/ 2026</i>	
Revenue	€541,842.83
1.1 Revenue from contributions	€541,842.83
Expenses	€251,406.65
1. Contract with the observers agency	
1.1 Training	€7,926.65
1.2 Deployment of observers	€133,999.23
1.3 Management and support activities	€77,115.12
1.4 Equipment	€229.05
2. Travel	
2.1 Flight tickets	€12,923.67
3. Secretariat costs	
3.1 Contingencies / staff hours 2025/ 2026	€19,212.93
2025/ 2026 balance	€290,436.18

The carryover is €290,436.18. The distribution is as follows:

<i>CPC</i>	<i>Contribution (€)</i>	<i>Distribution of 2025/ 26 balance (€)</i>
China (P.R.)	116,014.33	62,791.54
Korea (Rep.)	16,225.78	8,784.14
Japan	193,515.18	104,718.35
Namibia*	0.00	-2,790.61
Chinese Taipei	216,087.54	116,932.76
TOTAL	541,842.83	290,436.18

* Namibia has not paid its contributions since 2021/2022 (total amount pending receipt: €28,841.41).

In April 2026, the contract with the observers agency was extended for an additional year.

The carryover from previous years have been used to as contributions to 2026/ 2027.

The balance at 30 September 2026 is as follows:

<i>ICCAT Regional Observers Programme for at-sea transshipment 2026/ 2027</i>		
REVENUE		€293,226.79
1.1 Revenue from contributions		€293,226.79
Contribution from China (P.R.)	€62,791.54	
Contribution from Korea (Rep.)	€8,784.14	
Contribution from Japan	€104,718.35	
Contribution from Chinese Taipei	€116,932.76	
EXPENSES		€13,433.42
1. Contract with the observers agency		
1.1 Training		€0.00
Training	€0.00	
Travel for training	€0.00	
1.2 Deployment of observers		€8,272.00
Days at sea	€8,096.00	
Days of travel	€176.00	
Equipment	€0.00	
1.3 Management and support activities		€4,933.50
Days at sea	€4,922.00	
Days of travel	€11.50	
2. Travel		
2.1 Flight tickets		€215.92
3. Secretariat costs		
3.1 Contingencies		€12.00
Staff hours	€0.00	
Bank charges	€12.00	
Balance at 30 September 2026		€279,793.37

6. ICCAT Regional Observers 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 Observers Programme was established for bluefin tuna farms. 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 April 2026, to carry out the recruitment and deployment of observers. This programme is financed by the operators of the vessels, farms and traps. The balance of the programme at 30 September 2026 is as follows:

<i>ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna</i>		
a) Bluefin tuna farming facilities		
REVENUE		€1,594,534.76
1.1 Revenue from contributions		€1,594,534.76
EXPENSES		€801,945.50
1. Contract with the observers agency		
1.1 Training and equipment		€54,156.15
Training	€48,502.78	
Days of travel - training	€865.33	
Travel expenses - training	€4,788.04	
Equipment	€0.00	
1.2 Mobilisation and associated costs		€92,767.85
Days of travel	€40,063.50	
Travel costs	€27,027.85	

Briefing/debriefing	€25,676.50	
1.3 Deployment of observers		€654,820.00
Farm days	€654,820.00	
2. Secretariat costs		
2.1 Contingencies		€201.50
Bank charges	€201.50	
Balance a)		€792,589.26
b) Vessels		
REVENUE		€5,222,475.15
1.1 Revenue from contributions		€5,222,475.15
EXPENSES		€1,532,102.84
1. Contract with the observers agency		
1.1 Training and equipment		€425,345.71
Training	€359,586.32	
Days of travel - training	€6,420.22	
Travel expenses - training	€35,524.15	
Equipment	€23,815.02	
1.2 Mobilisation and associated costs		€248,935.27
Days of travel - deployment	€118,697.00	
Travel expenses - deployment	€45,599.29	
Briefing/debriefing	€61,451.00	
Days of travel - briefing/debriefing	€4,252.50	
Travel expenses - briefing/debriefing	€18,935.48	
1.3 Deployment of observers		€857,496.00
Days at sea	€857,496.00	
2. Secretariat costs		
2.1 Contingencies		€325.86
Bank charges	€325.86	
Overheads	€0.00	
Balance b)		€3,690,372.31
c) Traps		
REVENUE		€122,306.68
1.1 Revenue from contributions		€122,306.68
EXPENSES		€44,442.80
1. Contract with the observers agency		
1.1 Training and equipment		€31,445.50
Training	€28,162.90	
Days of travel - training	€502.45	
Travel expenses - training	€2,780.15	
1.2 Mobilisation and associated costs		€2,064.30
Days of travel	€754.00	
Travel costs	€852.30	
Briefing/debriefing	€458.00	
1.3 Deployment of observers		€10,933.00
Days in trap	€10,933.00	
2. Secretariat costs		
2.1 Contingencies		€0.00
Bank charges	€0.00	
Balance c)		€77,863.88
d) Programme fund		€332,283.56
Opening balance	€227,424.02	
Fund revenue – overheads	€109,716.79	

Bank charges / adjustments of the
programme

(€4,857.25)

Balance at 30 September 2026

€4,893,109.01

Other than 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, from 2013/2014 in the amount of €23,258.27, from 2014/2015 in the amount of €13,226.20, from 2015/2016 in the amount of €55,131.83, from 2016/2017 in the amount of €38,749.75, from 2017/2018 in the amount of €4,335.50, from 2018/2019 in the amount of €33,218.34, from 2019/2020 in the amount of €93,887.96, from 2020/2021 in the amount of €105,533.84, from 2021/2022 in the amount of €51,185.75, from 2022/2023 in the amount of €84,328.51, from 2023/2024 in the amount of €71,520.83, from 2024/2025 in the amount of €150,755.88, from 2025/2026 in the amount of €132,100.99, from 2026/2027 in the amount of €187,771.61 and from the farming facilities and traps in the amount of €71,260.86 and €11,284.56, respectively (advances on the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna), corresponding to the available balances of the farming facilities, vessels and traps that participated in previous financial years and have not requested a refund of these amounts.

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

At its 16th Special Meeting, the Commission supported a coordinated research programme on bluefin tuna throughout the Atlantic for an initial period of five years, which has been extended on an annual basis. The activities of the fifteenth phase of the programme officially started on 1 January 2026 and will end on 31 December 2027. The Parties that have made voluntary contributions, as well as the expenses incurred up to 30 September 2026 are detailed below:

ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phase XV

Transfer of previous balance	€571,362.76
Voluntary contribution from the European Union	€80,000.00
Voluntary contribution from the United Kingdom	€2,257.11
REVENUE PHASE XV	
Voluntary contribution from Albania	€3,504.31
Voluntary contribution from Algeria	€18,722.88
Voluntary contribution from Canada	€19,666.27
Voluntary contribution from China (P.R.)	€2,192.45
Voluntary contribution from Korea (Rep.)	€2,826.70
Voluntary contribution from Egypt	€4,206.37
Voluntary contribution from Japan	€27,271.77
Voluntary contribution from Morocco	€33,554.97
Voluntary contribution from Panama	€480.15
Voluntary contribution from the United Kingdom	€1,766.52
Voluntary contribution from Senegal	€421.40
Voluntary contribution from Tunisia	€23,316.00
Voluntary contribution from Türkiye	€23,709.30
Voluntary contribution from the European Union	€525,000.00
Voluntary contribution from Chinese Taipei	€3,000.00
Total revenue	€689,639.09
EXPENSES	30 September 2026
Tagging	
- Tags and tagging material	€38,034.72
- Rewarding, awareness and satellite	€12,383.90
- Development and maintenance of an electronic tagging database	€15,000.00
- Tagging campaign	€6,884.49
Biological studies:	
- Genetics	€37,388.45
- Genotyping of BFT-W	

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- Sample collection and shipping	€19,035.50
- Others (sample bank)	€12,334.85
Other fisheries related studies	
- Aerial surveys	€101,899.61
Modelling	
- MSE	€3,400.00
- External expert for stock assessment and MSE	€21,590.00
- Standardization of aerial surveys	€31,377.83
Indirect costs	€159.20
Coordination:	
- Salaries	€94,312.04
- Software and computer material	€427.44
- Members of Steering Committee	€7,518.00
- Travel Francisco Alemany - Nara, Japan, Second Intersessional Meeting of the Bluefin Tuna Species Group	€5,262.47
- Travel Ana Parma - Nara, Japan, Second Intersessional Meeting of the Bluefin Tuna Species Group	€2,466.10
- Travel Miguel Neves – Faro, Portugal, First BFT tagging campaign	€795.77
- Travel Miguel Neves – Faro, Portugal, Second BFT tagging campaign	€593.78
Consumables	€241.91
GBYP budget reserve	€77,500.00
Total expenses	€488,606.06
Balance	€854,652.90
<hr/>	
<i>Reserve – GBYP Budget Phase XV</i>	
<hr/>	
Revenue	€77,500.00
Expenses	
Total expenses	
Balance	€77,500.00

8. 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), China (P.R.) has sent voluntary contributions since 2011 for the same purpose. At 30 September 2026, the balance of the fund is as follows:

<i>Special Data Fund - People's Republic of China</i>	
<hr/>	
Opening balance for financial year 2026	€182,329.30
REVENUE	
Voluntary contribution	€7,875.00
Total revenue	€7,875.00
EXPENSES	
Fund expenses	€0.00
Bank charges	€0.00
Total expenses	€0.00
Balance at 30 September 2026	€190,204.30

China notified that it was going to finance through the Special Data Fund – China the following 2026 activities of the ICCAT research programmes. When these activities have finished and the exact amount of the expense is known, the transfer of funds will be carried out.

- Tropical tunas: Biological studies - age and growth: Yearly sample collection and update of the parameters of the three species based on gaps. Age validation for SKJ (2026 and 2027): €25,000.00
- Tropical tunas: Age-growth-reproduction workshop (funding to support the participation of relevant scientists): €15,000.00

9. Special Meeting Participation Fund (MPF)

The Commission approved at its 2020 meeting the *Recommendation by ICCAT Amending Recommendation 14-14 on the Establishment of a Meeting Participation Fund for Developing ICCAT Contracting Parties (Rec. 20-09)*. For this purpose, the Commission approved the allocation of €250,000.00, charged to Chapter 2.e) of the ICCAT budget and €185,000.00 of the Working Capital Fund. Below is a detailed list, at 30 September 2026, which includes the travel expenses charged to this fund and its balance:

<i>Special Meeting Participation Fund (MPF)</i>		
Opening balance for financial year 2026		€65,245.61
REVENUE		
ICCAT budget		€250,000.00
Working Capital Fund		€185,000.00
Total revenue		€435,000.00
EXPENSES		
Scientific meetings – first semester		€81,111.20
<i>Swordfish Data Preparatory Meeting</i>		
Brazil	Bruno Mourato	€3,444.96
Egypt	Mahmoud Farrag	€3,427.18
Guinea (Rep.)	Mohamed Soumah	€3,622.50
Mexico	Karina Ramírez	€4,069.89
Namibia	Taimi Nambahu	€5,020.63
São Tomé	Ilair da Conceição	€4,439.84
Tunisia	Rafik Zarrad	€3,672.66
<i>Albacore Data Preparatory Meeting</i>		
Brazil	Eidi Kikuchi	€3,663.93
Egypt	Mahmoud Saber	€2,726.63
Namibia	Charmain Jagger	€3,663.03
Tunisia	Hajjej Ghailen	€2,342.70
Uruguay	Sebastian Jimenez	€4,008.46
<i>Intersessional Meeting of the Tropical Tunas Species Group (including MSE)</i>		
Côte d'Ivoire	Constance Diaha	€2,601.13
Guinea (Rep.)	Mohamed Soumah	€2,509.98
Namibia	Charmain Jagger	€3,996.56
Panama	Yesuri Pino	€2,806.40
Senegal	Fambaye Ngom	€2,462.00
<i>Meeting of the Subcommittee on Ecosystems and Bycatch</i>		
Namibia	Charmain Jagger	€3,668.66
Tunisia	Hajjej Ghailen	€3,118.96
Venezuela	Mariela Narvaez	€3,494.21
<i>Meeting of the Working Group on Stock Assessment Methods (WGSAM)</i>		
Namibia	Charmain Jagger	€3,570.66
Tunisia	Rafik Zarrad	€2,663.60
Venezuela	Mariela Narvaez	€3,004.22
<i>Albacore Stock Assessment Meeting</i>		
Brazil	Eidi Kikuchi	€3,112.41
Scientific meetings – second semester		€138,117.74
<i>Second Intersessional Meeting of the Bluefin Tuna Species Group</i>		
Egypt	Mahmoud Farrag	€2,170.02
Panama	Alexis Omar Peña Castro	€3,449.04

Tunisia	Rafik Zarrad	€2,372.55	
<i>Swordfish Stock Assessment Meeting</i>			
Brazil	Bruno Leite Mourato	€3,058.25	
Namibia	Charmain Jagger	€4,392.14	
Tunisia	Rafik Zarrad	€2,447.62	
Uruguay	Rodrigo Forselledo	€4,005.35	
<i>Species Groups, Subcommittee on Statistics Meetings (SC-STATS)</i>			
Egypt	Mahmoud Saber	€3,471.12	
South Africa	Wendy Megan West	€4,228.70	
Tunisia	Hajjej Ghailen	€2,801.96	
Venezuela	Mariela Narvaez	€4,578.03	
<i>SCRS plenary sessions</i>			
Egypt	El-Haweet	€3,237.22	
Tunisia	Dhekra Hayouni	€2,456.24	
Venezuela	Eucaris Evaristo	€3,884.14	
<i>Species Group and SCRS plenary</i>			
Angola	Ana Patricia dos Santos	€6,660.66	
Belize	Charles Coc	€7,643.44	
Brazil	Eidi Kikuchi	€7,092.55	
Costa Rica	Bernald Pacheco	€6,644.81	
El Salvador	Edgardo Cortéz	€6,841.33	
The Gambia	Momodou Jallow	€6,070.62	
Guinea (Rep.)	Mohamed Soumah	€6,067.60	
Mauritania	Cheik Baye Braham	€5,455.24	
Namibia	Charmain Jagger	€7,050.03	
Panama	Yesuri Pino	€6,460.61	
São Tomé	Ilair da Conceição	€6,812.43	
Senegal	Fambaye Ngom Sow	€6,019.16	
Sierra Leone	Mamoud Mansaray	€6,606.94	
Uruguay	Federico Mas	€6,139.94	
Commission meetings - first semester			€61,508.43
<i>Intersessional Meeting of Panel 2</i>			<i>€13,835.57</i>
Algeria	Amar Ouchelli	€1,816.61	
Egypt	Doaa Hammam	€2,265.67	
Panama	Yarkelia Vergara	€2,997.77	
Senegal	Fambaye Ngom	€2,363.34	
Tunisia	Cheik Sboui	€2,120.02	
Türkiye	Burcu Bilgin	€2,272.16	
<i>Second Intersessional Meeting of Panel 1</i>			<i>€19,592.63</i>
Costa Rica	Bernald Pacheco	€2,295.53	
Côte d'Ivoire	Kouadio Julien Djou	€2,438.41	
El Salvador	Raúl Cortez	€2,078.23	
Gabon	Davy Angueko	€2,303.94	
Ghana	Eric Cobbinah	€2,330.52	
Liberia	Ezekiel Allen	€2,576.60	
	Julio Cesar Guevara		
Nicaragua	Quintana	€1,003.51	
Panama	Yarkelia Vergara	€2,092.72	
São Tomé	Ilair da Conceição	€2,473.17	
<i>COC/EMS/IMM</i>			<i>€28,080.23</i>
Costa Rica	Bernald Pacheco	€4,072.69	
Côte d'Ivoire	Kouadio Julien Djou	€3,523.94	
Gabon	Patrick Mboumba	€4,034.49	
Equatorial Guinea	Mariano Nguema	€3,903.56	
Liberia	Austin Saye Wehye	€2,342.33	
Mauritania	Cheik Baye Braham	€3,376.55	
Senegal	Magatte Niang	€3,809.29	
Türkiye	Nayazi Can	€3,017.38	
Commission meetings - second semester			€10,258.39

<i>Panel 1+ 25th Special Meeting of the Commission</i>			€10,258.39
Syria	Z. Gharqan	€3,180.00	
Costa Rica	Bernald Pacheco	€1,243.14	
Gabon	Davy Angueko	€1,406.76	
Panama	Yarkelia Vergara	€1,294.90	
São Tomé	Ilair da Conceição	€1,035.33	
South Africa	Qayiso Kenneth Mketsu	€869.74	
Uruguay	Rodrigo Forselledo	€1,228.52	
Total expenses			€290,995.76
Balance at 30 September 2026			€209,249.85

10. Special Data Fund – United States

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 the United States for continuing the Special Data Fund. At 30 September 2026, the balance of the fund is as follows:

<i>Special Data Fund – United States</i>	
Opening balance for financial year 2026	€538,971.48
REVENUE	
Voluntary contribution from the United States	€40,373.00
Total revenue	€40,373.00
EXPENSES	
Fund expenses	€0.00
Bank charges	€0.00
Total expenses	€0.00
Balance at 30 September 2026	€579,344.48

The United States notified that it was going to finance through the Special Data Fund – United States the following 2026 activities of the ICCAT research programmes. When these activities have finished and the exact amount of the expense it known, the transfer of funds will be carried out.

- Billfishes (EPBR): Tags: Acquisition of miniPAT tags for the tagging campaign and opportunistic tagging (from other ICCAT tagging campaigns). €18,750.00
- Billfishes (EPBR): Rewarding, awareness, satellite and tagging material: 2,250.00
- Billfishes (EPBR): Tagging campaign €2,000.00
- Billfishes (EPBR): Age and growth: The plans from 2026 and beyond include: continue processing new samples; analyse current and new data; continue the development and/or complete the age and growth models. The annual costs related to age and growth include: processing and analysis (€17,000) and age validation (€25,000). Specifically, the age validation (C14) for blue marlin started in 2025 and is expected to be completed in 2026. In 2026, age validation for white marlin will start (which will be carried out in 2026/2027), followed by sailfish in 2028/2029: €8,400.00
- Billfishes (EPBR): Sample collection and shipping: Additional samples to be collected for ageing and growth; sample collection will focus on BUM (2026), WHM (2027) and SFA (2028/2029): €7,000.00
- Tropical tunas (TTRaD): Rewarding, awareness and satellite: Financing of tagging offices (2026 and 2027). The cost in 2029 is an estimate and subject to revision based on the results of the 2028 tagging workshop. €5,000.00
- Tropical tunas (TTRaD): Western skipjack MSE: Implement the ICCAT MSE Roadmap for SKJ-W established by the Commission. €12,000.00
- Tropical tunas (TTRaD): Tropical tunas multi-stock MSE: Implement the ICCAT Roadmap for multi-stock MSE established by the Commission. €10,000.00
- Tropical tunas (TTRaD): Age-growth-reproduction workshop (funding to support the participation of relevant scientists): €15,000.00

- WGSAM: Bycatch Estimation Tool (BYET) training workshops. It is estimated new training workshops are needed to further develop CPCs capacity building to use BYET to comply with reporting requirements on bycatch. The funds should cover the travel expenses / per diem and the Instructor's work, as well as the attendance by selected participants: €30,000.00
- WGSAM: Modelling Further development of the BYET: To incorporate potential feedback from the training workshops held in 2025. €20,000.00
- Science coordination: €3,491.29

11. 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 30 September 2026 is as follows:

<i>United States Fund for Capacity Building</i>	
Opening balance for financial year 2026	€382,998.23
REVENUE	
Voluntary contribution from the United States	€0.00
Total revenue	€0.00
EXPENSES	
Fund expenses	€0.00
Total expenses	€0.00
Balance at 30 September 2026	€382,998.23

12. Morocco Fund to Support National Capacity Building for Participation in 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 2025, the Secretariat has managed, at Morocco's request, the participation by 45 people in the following meetings: two people at the Intersessional Meeting of Panel 2, two people at the Swordfish Data Preparatory Meeting, two people at the Intersessional Meeting of the Tropical Tuna Species Group (including MSE), three people at the Meeting of the Standing Working Group on Dialogue between Fisheries Scientists and Managers (SWGSM), five people at the Meeting of the Subcommittee on Ecosystems and Bycatch, three people at the Second Intersessional Meeting of Panel 1, four people at the Intersessional Meeting of the Compliance Committee/Meeting of the Working Group on Electronic Monitoring Systems (EMS WG)/ the 19th Meeting of the Working Group on Integrated Monitoring Measures (IMM), three people at the North Atlantic Shortfin Mako Stock Assessment Meeting (including BSH MSE), two people at the Second Intersessional Meeting of the Bluefin Tuna Species Group, two people at the Swordfish Stock Assessment Meeting, and 11 people at the meetings of the Species Groups and the Subcommittee on Statistics (SC-STATS) and/or the SCRS plenary sessions. At 30 September 2026, the balance of the fund is as follows:

<i>Morocco Fund to Support National Capacity Building for Participation in Commission Meetings</i>	
Opening balance for financial year 2026	€172,533.33
REVENUE	
Voluntary contribution from Morocco	€167,075.60
Total revenue	€167,075.60
EXPENSES	
Fund expenses	€115,814.63
Bank charges	€801.00
Total expenses	€116,615.63
Balance at 30 September 2026	€222,993.30

13. ICCAT Regional Observers 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 Observers Programme for tropical tunas. 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 was allocated to its participants. At 30 September 2026, there still remains a carryover balance of €20,121.61 which the Secretariat is looking to reimburse. The pending amounts are: €3,688.61 to Côte d'Ivoire and €16,433.00 to Guatemala.

14. 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. In light of the limited activity of this fund, in 2017, the Commission decided to maintain this fund active for future activities, but without a balance.

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

In 2015, the special Monitoring, Control, and Surveillance Fund (MCSF) was established to support and strengthen development and implementation of efficient in port inspection systems by developing CPCs for the purpose of achieving or surpassing the minimum standards established in 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)*. At 30 September 2026, the balance of the fund is as follows:

<i>Special Monitoring, Control, and Surveillance Fund (MCSF)</i>	
Opening balance for financial year 2026	€45,027.19
REVENUE	
Voluntary contribution	€0.00
Total revenue	€0.00
EXPENSES	
Fund expenses	€0.00
Total expenses	€0.00
Balance at 30 September 2026	€45,027.19

16. Tunisia Fund for Participation in Commission Meetings

In March 2017, the Tunisia Fund for Participation in Commission Meetings was established, with the objective of strengthening the participation of the Tunisian delegation in Commission meetings. In 2026, the Secretariat did not organise any trips and the balance of the fund is as follows:

<i>Tunisia Fund for Participation in Commission Meetings</i>	
Opening balance for financial year 2026	€12,537.09
REVENUE	
Financed by Tunisia	€0.00
Total revenue	€0.00
EXPENSES	
Fund expenses	€0.00
Total expenses	€0.00
Balance at 30 September 2026	€12,537.09

17. Strategic Research Fund

In 2017, the Commission decided to establish for 2018, the Strategic Research Programme, with the objective of grouping and gradually incorporating all ICCAT scientific activities in the regular Commission budget, under this new budgetary heading.

For the 2026 scientific activities, the Commission approved making a contribution in the amount of €250,000.00 to the Programme from the ICCAT budget. In addition, a voluntary contribution from the European Union in the amount of €742,000.00 has been received as an initial payment under the contract signed with the European Union (€1,060,000.00), which will finance 80% of the 2026 and 2027 activities. Canada made a voluntary contribution to finance swordfish and shark activities in the amounts of €17,878.43 and €17,878.42, respectively. Finally, a voluntary contribution has been received from Chinese Taipei to finance the 2026 activities of the Shark Research and Data Collection Programme (SRDCP) and Enhanced Programme for Billfish Research (EPBR) (€3,000 and €2,000, respectively). As regards expenses, the 2024-2025 contract with the European Union has been settled, with a refund of €25,352.16, and activities totalling €645,303.02 have been carried out under the Programme, with a further €30,819.41 charged to the scientific reserve; consequently, the balances as at 30 September 2026 €554,380.86 and €76,788.49 respectively.

<i>Strategic Research Programme - 2026</i>	
Previous balance	€192,279.19
Settlement of the contract with the European Union for 2024-2025 activities	(€25,352.16)
REVENUE	
Financing of the ICCAT budget	€250,000.00
Voluntary contribution from the European Union	€742,000.00
Voluntary contribution from Canada	€35,756.85
Voluntary contribution from Chinese Taipei	€5,000.00
Total revenue	€1,032,756.85
EXPENSES	
Subcommittee on Ecosystems and Bycatch	
SC-ECO research and data collection programme workshop	€4,979.67
Subcommittee on Statistics	
Other fisheries related studies - Continue Phases II and III of the Caribbean Project	€35,417.38
Other fisheries related studies - Rental of cloud servers and required software	€2,710.38
Albacore Species Group	
Rewarding, awareness, satellite and tagging material	€1,743.61
Awards, awareness, geopositioning and tagging material	€4,980.00
Tagging - Tagging campaign (ALB-N)	€4,176.00
Biological studies - reproduction (ALB-S)	€6,837.50
Biological studies - age and growth (ALB-S)	€1,375.00
Biological studies - sample collection and shipping (ALB-S)	-
Biological studies - reproduction and growth (ALB-N)	-
Biological studies - sample collection and shipping (ALB-N)	-
Other fisheries related studies - calibration of ALB-MD larval surveys	-
Modelling - ALB-N MSE	€13,920.00
Billfish Species Group	
Tagging - tags	€18,436.47
Tagging - rewarding, awareness and satellite	€577.00
Tagging - tagging campaign	€6,000.00
Biological studies - age and growth	€16,800.00
Biological studies - sample collection and shipping	€1,200.00
Sharks Species Group	
Tagging - tags and tagging material	€73,093.85
Tagging - rewarding, awareness and satellite	€2,233.00

Tagging - tagging campaign	€57,000.00
Biological studies - age and growth	
Biological studies - reproductive biology of North Atlantic shortfin mako	-
Biological studies - age validation	€11,250.00
Biological studies - genetics	€15,000.00
Biological studies - sample collection and shipping	-
Small Tunas Species Group	
Biological studies - reproduction	-
Biological studies - age and growth	-
Biological studies - genetics	-
Biological studies - sample collection and shipping	
(all species and research areas)	€94.81
Swordfish Species Group	
Tagging - tags and tagging material	€34,277.38
Tagging - rewarding, awareness and satellite	€646.00
Tagging - Tagging campaign (ATL-NE)	€30,000.00
Tagging - Tagging campaign (ATL-NW)	€27,033.00
Biological studies - reproduction	€680.00
Biological studies - age and growth	€7,000.00
Biological studies - genetics	€22,000.00
Biological studies - sample collection and shipping	€600.00
Biological studies - consumables	€986.74
Modelling - MSE	€15,018.00
Tropical Tunas Species Group	
Tagging - rewarding, awareness and satellite	-
Biological studies - age and growth	€15,514.40
Modelling - SKJ-W MSE	€3,612.70
Modelling - tropical tunas multi-stock MSE	€24,900.00
Workshops/meetings - Workshop to advance age and growth studies	€26,814.91
Working Group on Stock Assessment Methods	
Workshops/ meetings - BYET training workshops	-
Workshops/ meetings - BYET training workshops (contract)	€6,751.60
Workshops/ meetings - Advanced technical MSE training workshops	€3,131.81
Workshops/ meetings - Advanced technical MSE training workshops (contract)	€9,164.00
Modelling - Further development of the BYET	€7,995.20
Coordination:	
Salaries	€23,578.01
Bank charges	€166.70
Reserve - 2026 scientific budget	€107,607.90
Total expenses	€645,303.02
Balance at 30 September 2026	€554,380.86
Reserve - 2026 scientific budget	
Revenue	€107,607.90
Expenses	
Tagging – 9 Minipat-430 tags - SWO	€30,819.41
Balance at 30 September 2026	€76,788.49

18. Electronic Bluefin Tuna Catch Document (eBCD) System Fund

Following the approval in 2010 of the *Recommendation by ICCAT on an Electronic Bluefin Tuna Catch Document Programme (eBCD) (Rec. 10-11)*, the Secretariat hired the company TRAGSA, S.A. to carry out a feasibility study for implementation of the eBCD.

At the 2011 meeting and in response to the Recommendation referred to above, the Standing Working Group presented a pilot project for implementation of an electronic bluefin tuna catch document (eBCD) system that covered all bluefin tuna caught, fattened, harvested and traded, including re-export certificates, which was approved.

In 2012, following a Call for tenders, the ICCAT Secretariat, together with the CPCs concerned, selected the consortium formed by TRAGSA, S.A and The Server Labs, S.L., to develop the software and carry out the pilot test phase for implementation of the eBCD system until 2014.

Since 2015, the contract has been extended various times to continue the support, development and management. The following services have been covered: user support, software maintenance, project management and request analysis, infrastructure, certificates, developments of the web application and training, and the expenses had been financed by voluntary contributions and the ICCAT Working Capital Fund.

In 2017, an item was approved in the Commission budget to cover annual expenses related to user support and software maintenance, and in 2018 the eBCD System Fund was established to incorporate into a trust fund all the related revenue and expenses.

For 2019, the Commission approved amendment of Regulation 4 of the Financial Regulations and addition of a new text which stipulates the financing of the electronic bluefin tuna catch document system through additional budgetary allocations from Commission members that catch and/or trade Atlantic bluefin tuna. The balance of the eBCD Working Capital Fund is contained in **Statement 8** of this report.

19. Integrated Online Management System

This fund was established in 2019 to cover the expenses of the first phase of the Integrated Online Management System (IOMS), which commenced in May 2019, after hiring two software developers. In 2020 this item was included in the ICCAT regular budget, therefore, the expenses for developers, equipment and software necessary are charged to the corresponding budgetary item. At the start of 2026, the carryover balance of this fund was €15,195.83 and a voluntary contribution in the amount of €3,000.00 was received from Chinese Taipei. Therefore, at 30 September 2026, the fund has a balance of €18,195.83.

20. European Union Integrated Online Management System Fund – Vessel manager module TT12

In 2024, a new two-year contract was signed with the European Union to develop the IOMS Vessel manager module, with the objective of completing the two ongoing modules (Vessel manager and Form manager) and starting to develop two additional modules (Task 1 Nominal Catches: T1NC Manager; Task 2 Catch and Effort: T2CE Manager - only the initial steps of the latter). The contract has a budget of €187,500.00, 80% of which will be covered by the European Union. A voluntary contribution of €105,000.00 has been received, which will cover the hire of a Software Developer, as well as the necessary equipment and software, in addition to several training workshops. The Developer was hired in June 2025 and 60% of his tasks are to develop this module. At 30 September 2026, an expense in the amount of €35,259.92 has been charged under the heading of salaries, €61.24 for software, €12,021.40 for Online Training Workshops on Use of the ICCAT Integrated Online Management System (IOMS), and €87.93 in indirect costs.

21. European Union Integrated Online Management System Fund – UN/FLUX integration TF2

In 2024, a new two-year contract was signed with the European Union to complete the integration of the UN/FLUX system in the Vessel manager module by its release into production and its full maintenance (error correction, specifications update, source code update, etc.) in the long term. The budget of the contract is for €125,000.00, 80% of which will be covered by the European Union. A voluntary contribution

in the amount of €70,000.00 has been received, which will cover the hire of a Software Developer, as well as the necessary equipment and software, as well as the expenses of several online training workshops on the use of the IOMS. The Developer was hired in June 2025 and 40% of his tasks are to develop this module. At 30 September 2026, an expense in the amount of €23,506.66 has been charged under the heading of salaries, €40.83 for software and €45.80 in indirect costs.

22. United States Fund for Tropicals

In September 2021, the United States Fund for Tropicals was established to support the work to conclude the Atlantic Ocean Tropical Tunas Tagging Programme (AOTTP) and to finance a software upgrade to continue development of a tool to support decision making on tropical tunas. For this purpose, the United States made a voluntary contribution in the amount of €84,700.00. This fund financed the costs relating to the biological studies of the Tropical Tunas Species Group in 2024 (€10,713.70), and in 2025, the costs relating to the recovery of tags and maintenance of the AOTTP database (€7,505.44), biological studies on age and growth (€12,286.50) and the multi-stock tropical tunas MSE (€40,200.00), bringing the current balance to €13,982.96.

23. Remote Electronic Monitoring (REM) Fund

In 2021, the Commission approved the *Resolution by ICCAT establishing a pilot project for the implementation of remote electronic monitoring (REM) on bluefin tuna processing vessels* (Res. 21-17). To implement the project, a voluntary contribution was received from the United States in the amount of €50,100.00, and a contract with the European Union has also been signed to finance 80% of the expenses. This project has been extended to November 2025, to continue the pilot project and to include a new pilot project as a result of the *Resolution by ICCAT establishing a pilot project to test the use of stereoscopic cameras during first transfer and the automation of video footage analysis* (Res. 22-15), and the contract with the European Union was settled in 2026, with receipt of the last payment in the amount of €49,381.44.

24. ABNJ-II Fund

In August 2023, an agreement was signed with FAO “Strengthening compliance in ICCAT members, develop ecosystem indicators, and promoting joint tuna RFMO initiatives on topics of global relevance”, with the objective of achieving responsible, efficient and sustainable tuna production and biodiversity conservation in the ABNJ in a changing environment. The project will have a duration of 4 years and a total budget of €1,416,074.17. The expenses and revenue incurred until 30 September 2026 is summarized below.

ABNJ-II Fund

2023 REVENUE

2023 FAO financing

€212,411.00

2023 EXPENSES

Contract for Simulation testing ecosystem indicators:
Support to ICCAT’S Ecosystem Approach to Fisheries
Management (EAFM)

€74,621.28

2024 REVENUE

2024 FAO financing

€115,056.00

2024 EXPENSES

Contract for Simulation testing ecosystem indicators: Support to ICCAT'S Ecosystem Approach to Fisheries Management (EAFM)	€37,298.00
Contract for consulting services for development and improvement of the Integrated Online Management System (IOMS)	€97,800.00
Compliance missions - São Tomé e Príncipe	€6,641.17
Compliance missions - Nigeria	€6,787.88
Common Oceans Tuna Project Workshop on Bycatch	€16,214.09

2025 REVENUE

2025 FAO financing	€230,112.00
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2025 EXPENSES

Contract for Simulation testing ecosystem indicators: Support to ICCAT'S Ecosystem Approach to Fisheries Management (EAFM)	€37,298.00
Contract for consulting services for development and improvement of the Integrated Online Management System (IOMS)	€97,800.00
Compliance missions - Namibia	€19,007.73
Compliance missions - Senegal	€3,439.28
Assessment of port inspection needs - Senegal	€3,378.82
Common Oceans Tuna Project Workshop on Bycatch	€28,848.61

2026 REVENUE

2026 FAO financing	€115,056.00
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2026 EXPENSES

Contract for consulting services for development and improvement of the Integrated Online Management System (IOMS)	€73,350.00
Compliance missions - Angola	€2,570.49
Assessment of port inspection needs - Senegal	€4,036.70
Port inspection training course - Senegal	€11,651.13
Assessment of port inspection needs - Guinea (Rep.)	€6,203.58
Workshop on Management Strategy Evaluation (MSE)	€20,391.04

Balance at 30 September 2026	€111,463.66
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25. United States Fund for Caribbean “Deepwater Horizon” Restoration

In 2023, the United States Fund for Caribbean Deepwater Horizon Restoration was established to support activities for Atlantic tuna and tuna-like species: review of available catch data, identification of specific gaps in catch data and infrastructure, analysis of the repercussions of data limitations, and support for priority data collection activities through capacity building, where appropriate. In 2026 an expense of up to €90,000.00 will be charged for the ICCAT Regional Caribbean Data Collection Project. When the final cost is known it will be transferred to the research programmes. At 30 September 2026, the Fund has a balance of €151,979.76.

26. European Union Fund - Analysis of reporting requirements

In June 2026, the Secretariat signed a contract with the European Union aimed at carrying out a comprehensive and structured analysis of current ICCAT reporting requirements, with a view to assessing their accuracy, consistency, effectiveness and contribution to the ICCAT objectives in the areas of scientific

advice, control and compliance. The contract has a budget of €125,000.61, of which the European Union will cover 80%, with €70,000.00 having been received to date. To carry out this analysis, a consultant has been engaged to draw up the necessary recommendations to streamline and simplify the organisation's procedures. To date, expenses supported have totalled €67,057.60.

27. Commission intersessional meetings

In 2025, a 24-month contract was signed with the European Union to finance some of the intersessional meetings from March 2025. The contract has a budget of €300,000.00, 80% of the expenses of which will be covered by the European Union. A voluntary contribution in the amount of €168,000 has been received from the European Union. And the remaining 20% will be financed through the Working Capital Fund, as per the Commission's decision in its 2010 meeting that meetings held either at or away from the ICCAT headquarters that require special financing, would be financed through the Working Capital Fund. The meetings in 2026 that have required financing under this contract have been:

Meeting of the Online Reporting Technology Working Group (WG-ORT) (online, 10-11 February 2026). The expenses for simultaneous interpretation amounted to €10,974.04.

Intersessional Meeting of Panel 2 (hybrid/Madrid, Spain, 3-5 March 2026). The associated expenses of the meeting were €24,926.42.

Albacore Data Preparatory Meeting (hybrid/Pasaia, Spain, 13-17 April 2026). The associated expenses of the meeting were €3,703.18.

Second Intersessional Meeting of Panel 1 (hybrid/Bilbao, Spain, 5-7 May 2026). The associated expenses of the meeting were €78,119.29.

North Atlantic Shortfin Mako Stock Assessment Meeting (including BSH MSE) (hybrid / Lisbon, Portugal, 8-12 June 2026). The associated expenses of the meeting were €55,212.25.

Intersessional Meeting of Panel 4 (online, 7-8 July 2026). The expenses for simultaneous interpretation amounted to €10,974.04.

The remaining expenses of intersessional meetings wholly financed through the Working Capital Fund were:

Meeting of the Ad Hoc Working Group on Coordination of Tagging Information (online, 3 February 2026). The expenses for the microphone service amounted to €746.57.

Meeting of the Port Inspection Expert Group for Capacity Building and Assistance (PIEG) (online, 4 February 2026). The expenses for simultaneous interpretation amounted to €5,617.70.

First Meeting of the Standing Catch Document Scheme Working Group (CDS WG) (online, 5 February 2026). The expenses for simultaneous interpretation amounted to €5,617.70.

First Intersessional Meeting of Panel 1 (online, 30 March 2026). The expenses for simultaneous interpretation amounted to €5,617.70.

First Meeting of the Virtual Working Group on Sustainable Financial Position for ICCAT (VWG-SF) (31 March 2026). The expenses for simultaneous interpretation amounted to €5,617.70.

Meeting of the Standing Working Group on Dialogue between Fisheries Scientists and Managers (SWGSM) (online, 27 April 2026). The expenses for simultaneous interpretation amounted to €5,617.70.

Second Meeting of the Virtual Working Group on Sustainable Financial Position for ICCAT (VWG-SF) (online, 15 June 2026). The expenses for simultaneous interpretation amounted to €5,617.70.

Second Meeting of the Standing Catch Document Scheme Working Group (CDS WG) (online, 2-3 September 2026). The expenses for simultaneous interpretation amounted to €9,533.04.

Moreover, the European Union offered to finance a portion of the expenses of the Third Intersessional Meeting of Panel 1 and of the 25th Special Meeting of the Commission. For this purpose, a contract for the amount of €811,184.23 was signed, of which €420,000.00 has been received.

Statement 1. Balance sheet at 31 December 2025 (euros).

<i>A S S E T S</i>	Financial year 2025	Financial year 2024
A) NON-CURRENT ASSETS	108.125,66	95.366,10
I. Intangible assets	1.736,24	0,00
Computer software	93.988,14	92.114,59
Amortization of computer software	-92.251,90	-92.114,59
II. Fixed assets	106.389,42	95.366,10
Furniture	87.976,27	86.588,71
Data processing equipment	526.574,21	477.615,70
Other fixed assets	71.305,81	70.819,45
Depreciation of furniture	-74.177,38	-71.904,64
Depreciation of data processing equipment	-447.178,02	-415.700,03
Depreciation of other fixed assets	-58.111,47	-52.053,09
B) CURRENT ASSETS	14.131.156,89	15.418.871,51
I. Accounts receivable	2.144.278,43	1.818.048,95
1. Receivables from arrears of contributions	2.006.650,41	1.693.540,79
Arrears of budgetary contributions	2.006.650,41	1.686.640,38
Arrears of extrabudgetary contributions	0,00	6.900,41
2. Receivables from arrears of eBCD contributions	17.137,78	17.281,64
Arrears of eBCD budgetary contributions	17.137,78	17.281,64
3. Receivables trust funds	26.050,80	26.050,80
ICCAT Regional Observer Programme for at-sea transhipments	26.050,80	26.050,80
4. Other receivables	94.439,44	81.175,72
Payments pending application	94.439,44	81.175,72
II. Accrual accounts	47.820,51	49.699,26
1. Prepaid budgetary expenses	40.409,30	40.293,55
2. Advances of the trust funds	7.411,21	9.405,71
III. Cash assets	11.939.057,95	13.551.123,30
1. Cash	487,59	506,74
Cash (euros)	359,79	363,79
Cash (US\$)	127,80	142,95
<i>[Financial year 2025: US\$150.00 x €/US\$0.852 = €127.80]</i>		
<i>[Financial year 2024: US\$150.00 x €/US\$0.953 = €142.95]</i>		
2. Bank current accounts (euros)	5.748.158,89	6.999.435,56
BBVA - Acct. xx6725 (euros)	14.905,45	28.944,49
BBVA - Acct. xx3290 (euros)	5.644.696,62	6.880.950,09
BBVA - Acct. xx1055 (euros)	29.768,75	29.768,75
Banco Santander - Acct. xx8934 (euros)	49.689,01	50.611,44
La Caixa - Acct. xx1119 (euros)	9.099,06	9.160,79
3. Bank current accounts (euros)	282.159,93	409.197,59
BBVA - Acct. xx2037 (US\$)	279.317,43	406.066,78
<i>[Financial year 2025: US\$327,837.36 x €/US\$0.852 = €279,317.43]</i>		
<i>[Financial year 2024: US\$426,093.16 x €/US\$0.953 = €406,066.78]</i>		
La Caixa - Acct. xx0668 (US\$)	2.842,50	3.130,81
<i>[Financial year 2025: US\$3,336.27 x €/US\$0.852 = €3,177.22]</i>		
<i>[Financial year 2024: US\$3,285.22 x €/US\$0.953 = €3,130.81]</i>		
4. Bank current accounts trust funds (euros)	5.908.251,54	6.141.983,41
BBVA - Acct. xx3942 (euros) - ROP	506.311,03	536.326,30
BBVA - Acct. xx8869 (euros) - ROP-BFT	4.602.506,87	4.612.618,68
BBVA - Acct. xx8371 (euros) - GBYP	779.323,03	972.927,82
BBVA - Acct. xx7069 (euros) - ROP-TROP	20.110,61	20.110,61
TOTAL ASSETS (A+B)	14.239.282,55	15.514.237,61
C) TRANSITIONAL ACCOUNTS	130.408,97	218.122,09
I. Cash assets	130.408,97	218.122,09
1. Bank current accounts of other funds, projects or programmes (euros)	127.904,45	215.320,67
BBVA - Acct. 0201569058 (euros) - JCAP-3	127.904,45	215.320,67
2. Bank current accounts of other funds, projects or programmes (US\$)	2.504,52	2.801,42
BBVA - Acct. 2012292035 (US\$) - JCAP-3	2.504,52	2.801,42
<i>[Financial year 2025: US\$2,939.58 x €/US\$0.852 = €2,504.52]</i>		
<i>[Financial year 2024: US\$2,939.58 x €/US\$0.953 = €2,801.42]</i>		
TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C)	14.369.691,52	15.732.359,70

Statement 1. Balance sheet at 31 December 2025 (euros).

<i>NET ASSETS AND LIABILITIES</i>	Financial year 2025	Financial year 2024
A) NET ASSETS	3.334.561,73	3.277.192,63
A-1) Working Capital Fund	2.961.071,96	2.900.070,01
I. Working Capital Fund	2.900.070,01	2.582.282,44
1. Working Capital Fund	2.900.070,01	2.582.282,44
II. Result for financial year	61.001,95	317.787,57
1. Result for financial year	61.001,95	317.787,57
A-2) Net acquired assets	108.125,66	95.366,10
I. Net acquired assets	108.125,66	95.366,10
1. Net acquired assets - intangible	1.736,24	0,00
2. Net acquired assets - fixed	106.389,42	95.366,10
A-3) eBCD Working Capital Fund	265.364,11	281.756,52
I. eBCD Working Capital Fund	281.756,52	403.528,65
1. eBCD Working Capital Fund	281.756,52	403.528,65
II. eBCD result for financial year	-16.392,41	-121.772,13
1. eBCD result for financial year	-16.392,41	-121.772,13
B) ACCUMULATED PENDING CONTRIBUTIONS	2.023.788,19	1.710.822,43
I. Budgetary contributions	2.006.650,41	1.686.640,38
1. Budgetary - current financial year	576.780,09	486.308,07
2. Budgetary - previous financial years	1.429.870,32	1.200.332,31
II. Extra-budgetary contributions	0,00	6.900,41
1. Extra-budgetary - current financial year	0,00	6.900,41
2. Extra-budgetary - previous financial years	0,00	0,00
III. eBCD budgetary contributions	17.137,78	17.281,64
1. eBCD budgetary - current financial year	2.940,34	5.065,48
2. eBCD budgetary - previous financial years	14.197,44	12.216,16
C) CURRENT LIABILITIES	8.880.932,63	10.526.222,55
I. Trust funds	6.983.131,16	8.350.821,29
1. Integrated Online Management System (IOMS) Fund	15.195,83	12.195,83
2. Separation from Service Fund	392.700,88	327.232,74
3. ICCAT Regional Observer Programme for at-sea transhipments	494.085,97	524.101,24
4. ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	571.362,76	788.914,08
5. ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna	3.557.184,09	3.411.848,60
6. Special Data Fund - People's Republic of China	182.329,30	179.563,24
7. Special Meeting Participation Fund (MPF)	65.245,61	205.497,81
8. Special Data Fund - United States	538.971,48	550.024,63
9. United States Fund for Capacity Building	382.998,23	437.930,42
10. Morocco Fund to Support National Capacity Building for Participation in Commission Meetings	172.533,33	113.605,57
11. ICCAT Regional Observer Programme for Tropical Tunas	20.121,61	20.121,61
12. Scientific Capacity Building Fund (SCBF)	0,00	0,00
13. Special Monitoring, Control, and Surveillance Fund (MCSF)	45.027,19	52.582,21
14. Tunisia Fund for Participation in Commission Meetings	12.537,09	12.537,09
15. Strategic Research Programme	192.279,19	1.059.931,65
16. United States Fund for Tropical Tunas	13.982,96	84.688,60
17. Remote Electronic Monitoring (REM) Fund	-44.380,77	13.705,20
18. ABNJ-II Fund	114.610,60	88.104,58
19. United States Fund for restoration of the Caribbean "Deepwater Horizon"	151.979,76	244.630,24
20. European Union Integrated Online Management System (IOMS) Fund - UN/FLUX integration	0,00	48.605,95
21. module TT12	70.312,04	105.000,00
22. TF2	34.054,01	70.000,00
II. Provisions for expenses	71.810,32	261.567,86
1. Provisions for budgetary expenses	3.468,80	9.052,16
2. Provisions for trust fund expenses	68.341,52	252.515,70
III. Accounts payable	684.876,32	608.700,30
1. Budgetary expenses payable	126.542,90	115.236,07
2. Extra-budgetary expenses payable	633,60	2.605,69
3. Trust fund expenses payable	545.517,05	479.457,77
4. Collections pending application	12.182,77	11.400,77
IV. Accrual accounts	1.141.114,83	1.305.133,10
1. Advances on future contributions	62.705,25	72.660,12
2. Advances on voluntary contributions	108.000,00	108.000,00
3. Advances of the trust funds	970.409,58	1.124.472,98
TOTAL LIABILITIES (A+B+C)	14.239.282,55	15.514.237,61
D) TRANSITIONAL ACCOUNTS	130.408,97	218.122,09
I. Other funds, projects or programmes	130.408,97	218.122,09
1. ICCAT-Japan Capacity-building Assistance Project (Phase 3) (JCAP-3)	130.408,97	218.122,09
TOTAL LIABILITIES AND TRANSITIONAL ACCOUNTS (A+B+C+D)	14.369.691,52	15.732.359,70

Statement 2. Status of Contracting Party contributions (euros) (at 30 September 2026).

<i>Contracting Party</i>	<i>Balance due at opening of financial year 2026</i>	<i>Contributions Contracting Parties in 2026</i>	<i>Contr. paid in 2026 applied to 2026 budget</i>	<i>Contr. paid in 2026 to previous budgets</i>	<i>Balance due</i>
A) Regular Commission budget:					
Albania	0,00	54.413,95	54.413,95	0,00	0,00
Algeria	0,00	29.358,15	29.358,15	0,00	0,00
Angola	0,00	30.366,52	0,00	0,00	30.366,52
Barbados	0,00	18.562,98	18.562,98	0,00	0,00
Belize	0,00	119.863,72	119.863,72	0,00	0,00
Brazil	0,00	301.013,78	301.013,78	0,00	0,00
Cabo Verde	37.813,18	42.693,24	0,00	0,00	80.506,42
Canada	0,00	125.799,56	125.799,56	0,00	0,00
China, People's Rep. of	0,00	89.949,11	89.949,11	0,00	0,00
Costa Rica	2.651,18	18.223,25	0,00	2.601,39	18.273,04
Côte d'Ivoire	49.770,58	60.446,06	0,00	0,00	110.216,64
Cuba	0,00	23.938,34	23.938,34	0,00	0,00
Curaçao 1/	0,00	128.707,74	128.707,74	0,00	0,00
Egypt	0,00	9.099,77	9.099,77	0,00	0,00
El Salvador	0,00	47.294,51	47.294,51	0,00	0,00
France - St. P. & M.	0,00	106.795,24	106.795,24	0,00	0,00
Gabon	57.253,67	7.783,96	0,00	0,00	65.037,63
Gambia, The	6.583,73	26.769,34	0,00	0,00	33.353,07
Ghana 2/	0,00	251.089,46	41.382,48	0,00	209.706,98
Grenada	0,00	8.632,13	8.632,13	0,00	0,00
Guatemala, Rep. of	38.907,32	38.653,99	0,00	0,00	77.561,31
Equatorial Guinea	118.407,64	7.533,32	0,00	118.407,64	7.533,32
Guinea, Rep. of	281.823,93	30.346,55	0,00	0,00	312.170,48
Guinea-Bissau	6.394,60	6.314,34	0,00	0,00	12.708,94
Honduras	4.515,73	6.314,34	2.375,83	4.515,73	3.938,51
Iceland	0,00	53.150,94	53.150,94	0,00	0,00
Japan	0,00	314.839,25	314.839,25	0,00	0,00
Korea, Rep. of	0,00	152.069,15	152.069,15	0,00	0,00
Liberia	56.481,43	7.613,07	0,00	0,00	64.094,50
Libya	34.751,10	31.306,39	31.306,39	34.751,10	0,00
Morocco	0,00	75.980,26	0,00	0,00	75.980,26
Mauritania	125.735,66	63.385,89	0,00	110.394,97	78.726,58
Mexico	27.586,95	30.487,94	30.487,94	27.586,95	0,00
Montenegro	0,00	26.572,18	0,00	0,00	26.572,18
Namibia	95.583,20	56.366,16	0,00	0,00	151.949,36
Nicaragua Rep. de	0,00	4.209,56	4.209,56	0,00	0,00
Nigeria	44.739,46	8.419,12	0,00	0,00	53.158,58
Norway	0,00	80.591,44	80.591,44	0,00	0,00
Panama 3/	306,46	166.717,01	166.717,01	306,46	0,00
Philippines, Rep. of	0,00	6.314,34	6.314,34	0,00	0,00
Russia	198.367,57	101.233,72	0,00	0,00	299.601,29
Saint Vincent and the Grenadines	23.783,48	30.554,92	0,00	18.966,63	35.371,77
São Tomé e Príncipe	70.974,11	13.463,05	0,00	30.000,00	54.437,16
Senegal 4/	0,00	149.899,10	62.082,64	0,00	87.816,46
Sierra Leone	70.366,90	6.314,34	0,00	0,00	76.681,24
South Africa	0,00	35.418,65	35.418,65	0,00	0,00
Syrian Arab Republic	22.931,84	4.659,56	0,00	0,00	27.591,40
Trinidad & Tobago	0,00	23.222,28	23.222,28	0,00	0,00
Tunisia	0,00	52.548,41	52.548,41	0,00	0,00
Türkiye	0,00	128.353,14	128.353,14	0,00	0,00
Union européenne	0,00	1.911.682,15	1.911.682,15	0,00	0,00
United Kingdom of Great Britain and Northern Ireland 5/	0,00	135.465,86	135.465,86	0,00	0,00
United States	0,00	396.059,85	396.059,85	0,00	0,00
Uruguay	0,00	23.938,34	23.938,34	0,00	0,00
Venezuela	630.920,69	36.142,45	0,00	0,00	667.063,14
Subtotal A)	2.006.650,41	5.716.941,87	4.715.644,63	347.530,87	2.660.416,78
B) Contributions from new Contracting Parties:					
Togo (03/02/2026)	0,00	6.323,97	0,00	0,00	6.323,97
Subtotal B)	0,00	6.323,97	0,00	0,00	6.323,97
TOTAL A)+B)+C)	2.006.650,41	5.723.265,84	4.715.644,63	347.530,87	2.666.740,75

1/ An advance was received from Curaçao (€76.70) which will be applied to payment of future contributions.

2/ The advance received from Ghana (€0.35) was applied as partial payment of its 2026 contribution.

3/ An advance was received from Panama (€17,934.77) which will be applied to payment of future contributions.

4/ The advance received from Senegal (€62,504.04) was applied as partial payment of its 2026 contribution and total of the eBCD.

5/ An advance was received from the United Kingdom (€234.69) which will be applied to payment of future contributions.

Statement 3. Budgetary and extra-budgetary expenses (euros) (at 30 September 2026).

<i>Chapters</i>	<i>2026 budget</i>	<i>Expenses incurred to date</i>	<i>%</i>	<i>Estimated expenses to year-end</i>	<i>Estimated total expenses for financial year 2026</i>
1. Budgetary expenses					
Chapter 1. Salaries	4.478.545,03	3.250.682,82	72,58%	1.099.471,90	4.350.154,72
Chapter 2. Travel					
a) Representation of ICCAT in other fora	40.929,74	18.275,30	44,65%	4.000,00	22.275,30
b) ICCAT meetings (staff)	123.866,01	33.292,61	26,88%	90.573,40	123.866,01
c) ICCAT and SCRS Chairs	56.785,89	5.773,86	10,17%	40.379,96	46.153,82
d) ICCAT Officers (ICCAT developing Contracting Parties)	109.414,32	74.227,89	67,84%	35.186,43	109.414,32
e) Special Meeting Participation Fund	250.000,00	250.000,00	100,00%	0,00	250.000,00
<i>Sub-total Chapter 2</i>	<i>580.995,96</i>	<i>381.569,66</i>	<i>65,68%</i>	<i>170.139,79</i>	<i>551.709,45</i>
Chapter 3. Meetings					
a) Commission annual meeting	210.000,00	210.000,00	100,00%	0,00	210.000,00
b) Commission intersessional meetings	0,00	0,00	0,00%		0,00
c) SCRS annual meeting	71.381,56	8.381,00	11,74%	63.000,56	71.381,56
d) SCRS intersessional meetings	251.762,31	183.238,81	72,78%	68.523,50	251.762,31
<i>Sub-total Chapter 3</i>	<i>533.143,87</i>	<i>401.619,81</i>	<i>75,33%</i>	<i>131.524,06</i>	<i>533.143,87</i>
Chapter 4. Publications	14.500,00	12.103,02	83,47%	2.396,98	14.500,00
Chapter 5. Office equipment	10.000,00	598,13	5,98%	7.000,00	7.598,13
Chapter 6. Operating costs					
a) Overheads	109.754,00	72.029,60	65,63%	37.724,40	109.754,00
b) Software licences and cloud resources	160.000,00	136.529,11	85,33%	23.470,89	160.000,00
c) Computer hardware	33.000,00	13.948,03	42,27%	12.000,00	25.948,03
d) Phone line-Internet domain	7.500,00	2.931,04	39,08%	1.500,00	4.431,04
<i>Sub-total Chapter 6</i>	<i>310.254,00</i>	<i>225.437,78</i>	<i>72,66%</i>	<i>74.695,29</i>	<i>300.133,07</i>
Chapter 7. Science envelope (ICCAT research programmes)	250.000,00	250.000,00	100,00%	0,00	250.000,00
Chapter 8. Consultancies/external services	160.648,90	73.558,91	45,79%	87.089,99	160.648,90
Chapter 9. Separation from Service Fund	65.468,14	65.468,14	100,00%	0,00	65.468,14
Chapter 10. Contingencies	5.000,00	5.203,00	104,06%	0,00	5.203,00
TOTAL BUDGETARY EXPENSES (Chapters 1 to 10)	6.408.555,90	4.666.241,27	72,81%	1.572.318,01	6.238.559,28
2. Extra-budgetary expenses					
Financing of the Working Capital Fund for meeting participation		185.000,00			185.000,00
Financing of the Working Capital Fund budgetary revenue		691.614,00			
First Intersessional Meeting of Panel 1		5.617,70			5.617,70
Meeting of Standing Catch Document Scheme Working Group (CDS WG)		15.150,74		1.441,00	16.591,74
Meeting of Port Inspection Expert Group for Capacity Building and Assistance (PIEG)		5.617,70			5.617,70
Meetings of the Virtual Working Group on a Sustainable Financial Position for ICCAT (VWG-SF)		11.235,40			11.235,40
Meeting of the Standing Working Group on Dialogue between Fisheries Scientists and Managers (SWGSM)		5.617,70			5.617,70
Meeting of the Ad Hoc Working Group on Coordination of Tagging Information		746,57			746,57
Meeting of Online Reporting Technology Working Group (WG-ORT)		10.974,04			10.974,04
Second Intersessional Meeting of Panel 1		78.119,29			78.119,29
Intersessional Meetings of Panel 2		24.926,42			24.926,42
Intersessional Meetings of Panel 4		10.974,04			10.974,04
Albacore Data Preparatory Meeting		3.703,18			3.703,18
North Atlantic Shortfin Mako Stock Assessment Meeting (including BSH MSE)		55.212,25			55.212,25
Second Intersessional Meeting of IMM on High Seas Boarding and Inspection (HSBI)				5.617,70	5.617,70
Second Intersessional Meeting of Panel 2 on North Atlantic Swordfish MSE				5.617,70	5.617,70
Third Intersessional Meeting of Panel 1 and 25th Special Meeting of the Commission 2026		149.773,15		628.481,43	778.254,58
					0,00
TOTAL EXTRA-BUDGETARY EXPENSES		1.254.282,18		641.157,83	1.895.440,01
TOTAL EXPENSES INCURRED	6.408.555,90	5.920.523,45		2.213.475,84	8.133.999,29

Statement 4. Budgetary and extra-budgetary revenue received (euros) (at 30 September 2026)

<i>Revenue</i>	<i>Financial year 2026</i>
1. Budgetary revenue	
Contributions from Contracting Parties:	
Contributions paid or applied to the current budget	4.715.644,63
Financing of Working Capital Fund	691.614,00
TOTAL BUDGETARY REVENUE	5.407.258,63
2. Extra-budgetary revenue	
Voluntary contributions:	
Revenue ICCAT Regional Observer Programme for at-sea transshipments	19.158,93
Revenue ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT)	73.144,53
Revenue ICCAT-Japan Capacity-building Assistance Project (Phase 3) (JCAP-3)	9.036,40
Chinese Taipei contribution to ICCAT	100.000,00
Suriname voluntary contribution	6.266,75
Observers fees	9.787,55
Financial revenue	5.606,73
VAT refund	512,44
Miscellaneous revenue	2,24
Revenue for Commission meetings:	
Third Intersessional Meeting of Panel 1 and 25th Special Meeting of the Commission 2026	420.000,00
TOTAL EXTRA-BUDGETARY REVENUE	643.515,57
3. Revenue from accumulated pending contributions	
Contributions from Contracting Parties:	
Contributions paid to previous budgets	347.530,87
TOTAL REVENUE FROM PENDING CONTRIBUTIONS	347.530,87
TOTAL REVENUE RECEIVED	6.398.305,07

Statement 5. Composition and balance of the Working Capital Fund (euros) (at 30 September 2026).

<i>Working Capital Fund</i>	<i>Financial year 2026</i>
Opening balance for the financial year	2.961.071,96
Result for financial year a) + b) + c)	477.781,62
a) Budgetary result	741.017,36
<i>Budgetary revenue</i>	<i>5.407.258,63</i>
<i>Budgetary expenses (Chapters 1 to 10)</i>	<i>-4.666.241,27</i>
b) Extra-budgetary result	-610.766,61
<i>Extra-budgetary revenue</i>	<i>643.515,57</i>
<i>Extra-budgetary expenses</i>	<i>-1.254.282,18</i>
c) Contributions paid in the financial year to previous budgets	347.530,87
<i>Contributions to regular budgets</i>	<i>347.530,87</i>
Available balance at 30 September 2026	3.438.853,58
Estimated expenses (until 31 December 2026)	2.213.475,84
Estimated balance at 31 December 2026	1.225.377,74

Statement 6. Cash flow (euros) (at 30 September 2026).*Revenue and origin*

Balance in Cash and Banks (at the opening of financial year 2026)	11.939.057,95
Prepaid expenses (at the opening of financial year 2026)	47.820,51
Trust funds debtors (at the opening of financial year 2026)	26.050,80
Payments pending application (at the opening of financial year 2026)	94.439,44
Revenue:	
Contributions paid or applied to the 2026 budget	5.407.258,63
Extra-budgetary revenue received in 2026	643.515,57
Contributions paid in financial year 2026 to previous regular budgets	347.530,87
Revenue eBCD:	
Contributions paid or applied to the 2026 eBCD budget	440.166,58
Contributions paid in financial year 2026 to previous regular budgets	824,88
Advances of the trust funds	6.706.232,40

TOTAL REVENUE AND ORIGIN**25.652.897,63***Expenses and application*

Provision for expenses (at the opening of financial year 2026)	71.810,32
Accounts payable (at the opening of financial year 2026)	672.693,55
Collections pending application (at the opening of financial year 2026)	12.182,77
Advances applied to financial year 2026	1.141.114,83
Working Capital Fund	3.438.853,58
eBCD Working Capital Fund	310.827,21
Expenses:	
Budgetary expenses for financial year 2026 (Chapters 1 to 10)	4.666.241,27
Extra-budgetary expenses for financial year 2026	1.254.282,18
eBCD expenses:	
eBCD budgetary expenses for financial year 2026	332.528,36
Other expenses of the eBCD	63.000,00
Expenses of the trust funds	4.454.407,96
Available balances of the trust funds:	
Integrated Online Management System (IOMS) Fund	18.195,83
Separation from Service Fund	458.169,02
ICCAT Regional Observer Programme for at-sea transshipments	279.793,37
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	932.152,90
ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna	4.893.109,01
Special Data Fund - People's Republic of China	190.204,30
Special Meeting Participation Fund (MPF)	209.249,85
Special Data Fund - United States	579.344,48
United States Fund for Capacity Building	382.998,23
Morocco Fund to Support National Capacity Building for Participation in Commission Meetings	222.993,30
ICCAT Regional Observer Programme for Tropical Tunas	20.121,61
Scientific Capacity Building Fund (SCBF)	0,00
Special Monitoring, Control, and Surveillance Fund (MCSF)	45.027,19
Tunisia Fund for Participation in Commission Meetings	12.537,09
Strategic Research Programme	631.169,35
United States Fund for Tropical Tunas	13.982,96
Remote Electronic Monitoring (REM) Fund	5.000,67
ABNJ-II Fund	111.463,66
United States Fund for restoration of the Caribbean "Deepwater Horizon"	151.979,76
European Union Integrated Online Management System (IOMS) Fund - UN/FLUX integration	0,00
European Union Integrated Online Management System (IOMS) Fund - Vessels manager module TT12	44.059,90
European Union Integrated Online Management System (IOMS) Fund - UN/FLUX integration TF2	30.460,72
European Union Fund - Analysis of reporting requirements	2.942,40

TOTAL EXPENSES AND APPLICATION**25.652.897,63**

Statement 7. Status of cash and banks (euros) (at 30 September 2026).

Summary

Balance in Cash and Banks	14.586.972,05
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TOTAL CASH AND BANKS	14.586.972,05
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Breakdown

Available in the Working Capital Fund	3.438.853,58
Available in the eBCD Working Capital Fund	310.827,21
Available in trust funds:	
Integrated Online Management System (IOMS) Fund	18.195,83
Separation from Service Fund	458.169,02
ICCAT Regional Observer Programme for at-sea transshipments	279.793,37
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	932.152,90
ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna	4.893.109,01
Special Data Fund - People's Republic of China	190.204,30
Special Meeting Participation Fund (MPF)	209.249,85
Special Data Fund - United States	579.344,48
United States Fund for Capacity Building	382.998,23
Morocco Fund to Support National Capacity Building for Participation in Commission Meetings	222.993,30
ICCAT Regional Observer Programme for Tropical Tunas	20.121,61
Scientific Capacity Building Fund (SCBF)	0,00
Special Monitoring, Control, and Surveillance Fund (MCSF)	45.027,19
Tunisia Fund for Participation in Commission Meetings	12.537,09
Strategic Research Programme	631.169,35
United States Fund for Tropical Tunas	13.982,96
Remote Electronic Monitoring (REM) Fund	5.000,67
ABNJ-II Fund	111.463,66
United States Fund for restoration of the Caribbean "Deepwater Horizon"	151.979,76
European Union Integrated Online Management System (IOMS) Fund - UN/FLUX integration	0,00
European Union Integrated Online Management System (IOMS) Fund - Vessels manager module TT12	44.059,90
European Union Integrated Online Management System (IOMS) Fund - UN/FLUX integration TF2	30.460,72
European Union Fund - Analysis of reporting requirements	2.942,40
Debts for purchases or provision of services	570.853,32
Collections pending application	14.375,22
Advances on contributions	18.447,02
Advances of the trust funds	1.199.369,70
Prepaid expenses	-75.341,83
Trust funds debtors	-31.033,86
Payments pending application	-94.333,91

TOTAL AVAILABLE	14.586.972,05
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Statement 8. Composition and balance of the eBCD Working Capital Fund (euros) (at 30 September 2026).

<i>eBCD Working Capital Fund</i>	<i>Financial year 2026</i>
Available balance of eBCD at the opening of the financial year	265.364,11
Result for financial year a) + b) + c)	45.463,10
a) eBCD budgetary result	107.638,22
<i>eBCD budgetary revenue</i>	<i>440.166,58</i>
Albania	1.501,81
Algeria	1.640,04
Canada	7.385,31
China, People's Rep. of	14.277,14
Egypt	802,21
Iceland	644,19
Japan	108.185,47
Korea, Rep. of	15.748,91
Libya	
Morocco	9.369,43
Mexico	4.420,25
Norway	1.442,22
Syrian Arab Republic	
Tunisia	2.517,70
Türkiye	20.341,27
European Union	227.769,47
United Kingdom of Great Britain and Northern Ireland	2.980,42
United States	21.140,74
<i>eBCD budgetary expenses</i>	<i>332.528,36</i>
Maintenance and user support costs	250.270,35
Salaries and remuneration	82.258,01
b) eBCD contributions paid in the financial year to previous budgets	824,88
<i>eBCD contributions to previous budgets</i>	<i>824,88</i>
c) Other expenses	63.000,00
<i>eBCD feasibility study</i>	<i>63.000,00</i>
Available balance at 30 September 2026	310.827,21
Estimated expenses (until 31 December 2026)	246.439,04
Estimated balance at 31 December 2026	64.388,17