

2025 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 2024

The auditing firm, Grant Thornton, S.L.P., prepared the Independent Auditor's Report corresponding to financial year 2024.

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 2025 (ICCAT Circular #AF-348/2025). 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 2024. It should be noted that at year-end 2024, the balance sheet (**Statement 1**) showed a cash balance in cash and banks of €13,551,123.30, corresponding to the available balance of the Working Capital Fund €2,900,070.01 (which represents 49.94% of the budget), the available balance of eBCD Working Capital Fund (€281,756.52), the available balance of the trust funds (€8,350,821.29), provisions for expenses (€261,567.86), debts for purchases or provisions of services (€597,299.53), collections pending application (€11,400.77), prepaid expenses for financial year 2025 (€49,699.26), payments pending application (€81,175.72) and trust funds accounts receivable (€26,050.80) and advances on future contributions (€1,305,133.10).

The balance of accumulated pending contributions at year-end 2024 (corresponding to 2024 and previous years) amounted to a total of €1,693,540.79. The balance of eBCD contributions pending payment amounted to €17,281.64.

2. Financial position of the first part of the biennial budget - financial year 2025

All the Commission's financial operations corresponding to financial year 2025 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 2025 regular budget, amounting to €5,992,471.50, was approved by the Commission at the 24th Special Meeting of the Commission (hybrid/Limassol, Cyprus, 11-18 November 2024).

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 €2,478,254.34, which includes budgetary contributions from: Cabo Verde (€75,626.37), Costa Rica (€19,769.11), Côte d'Ivoire (€49,770.58), Curaçao (€165,995.97), Equatorial Guinea (€118,407.64), Gabon (€57,253.67), The Gambia (€6,583.73), Ghana (€187,868.65), Guatemala (€38,907.32), Guinea (Rep.) (€281,823.93), Guinea-Bissau (€6,394.60), Honduras (€10,176.61), Liberia (€56,481.43), Libya (€34,751.10), Mauritania (€145,375.77), Mexico (€27,586.95), Namibia (€95,583.20), Nigeria (€44,739.46), Panama (€25,437.82), Russia (€198,367.57), St Vincent and the Grenadines (€23,783.48), São Tomé e Príncipe (€70,974.11), Sierra Leone (€70,366.90), Syria (€22,931.84), United Kingdom (€5,475.43), and Venezuela (€630,920.69), as well as the debt of Costa Rica (€6,900.41), as a new ICCAT Contracting Party.

¹ Data at 8 October 2025.

Statement 3 shows the settlement of budgetary expenses broken down by chapters, reflecting actual spending up to 8 October 2025, as well as projected expenditures for the remainder of the year.

Budgetary expenses

As at 8 October 2025, 62.86% of the budget adopted by the Commission has been spent. Below are some general comments, by budget chapter:

Chapter 1 - Salaries: The salaries of twenty-three Secretariat staff members have been charged to this chapter: fourteen staff in the Professional or Higher categories (the Executive Secretary, the Head of Finance and Administration, the Head of the Compliance Department, three Compliance Officers (one of them for one and a half months), the VMS Manager / Compliance Technical Officer, the Compliance Technical Officer, the Publications Editor and six translators in the Department of Translation and Publications), and eight staff included in the Spanish Social Security system (the Compliance Assistant, the Mail/Photocopy Clerk, the Administrative Secretary, three Administrative Assistants, the Accountant and the Accounting Assistant).

In 2025, 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 CIGNA 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, as well as training expenses for Secretariat staff: English, French and Spanish classes for staff members and translation services to assist the Department of Translation and Publications, and the indemnity expenses for termination of appointment and repatriation (Articles 34.3 and 35 of the ICCAT Staff Regulations and Rules) following separation from service for retirement of an ICCAT staff member.

The amount charged to Chapter 1 is €1,838,264.23 which represents 72.89% of the budgeted amount.

Chapter 2 - Travel: The amount incurred in this chapter of the budget amounts to €19,376.10 (43.06% of the budgeted amount) and corresponds to the travel expenses and per diem for participation in meetings of international organizations and regional and/or international bodies and other organisations or coordination meetings.

<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>
Valérie Samedy	Fifth meeting of the PSMA Open-Ended Technical Working Group on Information Exchange (10-14 March 2025)	Paris (France)	€332.68		€385.56	€73.92	€792.16
Alberto Parrilla	Tuna Compliance Network (9-14 June 2025)	Tokyo (Japan)	€4,877.37	€1,455.83	€753.72	€208.03	€7,294.95
Camille Manel	20th EFCA Event (Vigo, 24 April 2025)	Vigo (Spain)	€122.23	€80.00	€133.30	<u>€23.80</u>	<u>€359.33</u>
Alberto Parrilla	20th EFCA Event (Vigo, 24 April 2025)	Vigo (Spain)	€122.23	€80.00	€133.30	€48.96	€384.49
Camille Manel	Balfegó Event (Tarragona, 22 April 2025)	Tarragona (Spain)	€209.68		€133.30	<u>€50.97</u>	<u>€393.95</u>
María Bonacasa	Meeting with European Union delegation	Brussels, Belgium	€180.02		€111.44	€88.40	€379.86
Staff	EMS/CDS/IMM (17-20 June 2025)	Brussels, Belgium	€180.00	€67.84		<u>€486.57</u>	<u>€734.41</u>
Pablo Herranz	ASFA Joint Conference (7 May 2025)	Pisa, Italy				€72.00	€72.00
Camille Manel	Sustainable Ocean Initiative Dialogue (SOI) (7-8 June 2025) and 2025 United Nations Ocean Conference (9-13 June 2025)	Nice (France)	€775.41	<u>€1,640.96</u>	€1,027.20	<u>€177.06</u>	<u>€3,620.63</u>

Camille Manel	Second session of the Agreement on Marine Biological Diversity of Areas beyond National Jurisdiction, BBNJ Agreement, (New York, 18-29 August 2025)	New York (United States)	€2,536.12	€1,560.00	€776.46	€304.53	€5,177.11
Valérie Samedy	<u>Regional Coordination Meeting on port State measures (PSMA) and complementary instruments – European Region (1-5 September 2025)</u>	Bergen (Norway)				€116.46	€116.46
Nathan Taylor	<u>Incorporation of climate change in international fisheries governance. The case of Regional Fisheries Bodies in the Atlantic region (21-22 October 2025)</u>	Cape Town (South Africa)				€50.75	€50.75
TOTALS			€9,335.74	€4,884.63	€3,454.28	€1,701.45	€19,376.10

Chapter 3 - Commission meetings: This chapter includes the expenses incurred in the amount of €118,894.60 (33.97% of the budgeted amount), corresponding to the expenses for preparation of the 2025 Commission meeting and to the initial percentage for the services contacted with Hotel Meliá Seville.

Chapter 4 - Publications: The amount charged to this chapter amounts to €11,549.23 (76.99% of the amount budgeted), which corresponds to expenses for producing and printing of documents (€4,286.31), photocopier rental (€3,210.12), as well as posters of the different species (€3,100.00), and paper for document reproduction (€952.80).

Chapter 5 - Office equipment: The expenses charged to this chapter correspond to two sets of desk drawers, one table and one chair for staff, as well as a trolley and thermometer for the servers room (€1,451.75) (€11.17 of the budgeted amount).

Chapter 6 - Operating costs: The expenses incurred in this chapter amounted to €86,812.57 (78.92% of the budgeted amount), which correspond to: office material (€2,781.56); expenses for communications, i.e. mailing of official correspondence and ICCAT publications (€1,403.12), telephone service (€11,090.54), bank charges (€1,723.52); auditing (€15,246.00); insurance (€2,981.29); office maintenance (€8,929.57); office cleaning (€25,908.05); other expenses such as storage rental, etc. (€11,386.21); and representation expenses (€5,362.71).

Chapter 7 - Miscellaneous expenses: This chapter includes various minor expenses. The expenses charged to this chapter amount to €3,852.99, representing 48.16% of the budgeted amount.

Chapter 8 - Research coordination: The expenses incurred in this chapter amount to €1,503,942.61 (76.36% of the budgeted amount) and correspond to the following sub-chapters:

- a) *Salaries:* The costs corresponding to the salaries of eleven Secretariat staff members have been charged to this sub-chapter: nine staff in the Professional or Higher categories (the Assistant Executive Secretary, the Head of Department of Science and Fisheries Data Analyst, the Population Dynamics Expert, the Bycatch Coordinator, the Head of Department of Statistics and Database Programmer, the Biostatistician, the Database Programmer and GIS Expert, the IT Manager and the Information Technology Specialist) and two included in the Spanish Social Security system (the Database Programmer and Webmaster and the Programming Technician).

The observations made under Chapter 1 concerning the salary scheme in effect in 2025 for staff classified in the United Nations categories also apply to this sub-chapter, as well as the costs for Spanish Social Security for Secretariat staff included in this system, the payment of taxes in accordance with Article 10 of the ICCAT Staff Regulations and Rules, the expenses of the education grant for eligible staff in accordance with Article 16 of the ICCAT Staff Regulations and Rules and home leave expenses for staff in accordance with Article 27 of the ICCAT Staff Regulations and Rules.

The amount charged to this sub-chapter totals €1,045,681.62.

- b) *Travel to improve statistics*: The amount charged to this sub-chapter totals €21,856.76 and corresponds to travel and per diem expenses for Secretariat participation in eleven meetings of other organizations.

Staff	Meeting	Location	Travel	Hotel	Per diem	Transport costs / travel insurance etc.	Total
Nathan Taylor*	Common Oceans Tuna Project Workshop on Bycatch (21-23 January 2025)	Rome (Italy)				€106.69	€106.69
Miguel Neves*	Common Oceans Tuna Project Workshop on Bycatch (21-23 January 2025)	Rome (Italy)				€130.25	€130.25
Nathan Taylor	79th Meeting of the CITES Standing Committee (3-8 February 2025)	Geneva, Switzerland	€458.22	€1,524.69	€998.58	€151.10	€3,132.59
Carlos Mayor	Shortfin Mako Tuna Data Preparatory Meeting (10-14 March 2025)	Malaga, Spain	€86.39	€532.10	€346.58		€965.07
Nathan Taylor	Shortfin Mako Tuna Data Preparatory Meeting (10-14 March 2025)	Malaga, Spain	€105.10	€964.74	€559.86	€51.85	€1,681.55
Miguel Neves	Shortfin Mako Shark Data Preparatory Meeting (10-14 March 2025)	Malaga, Spain	€121.37	€1,388.04	€719.82	€33.15	€2,262.38
Mauricio Ortiz	Bigeye Tuna Data Preparatory Meeting (21-25 April 2025)	San Sebastián (Spain)	€194.45	€676.50	€770.00	€124.20	€1,765.15
Miguel Neves	Bigeye Tuna Data Preparatory Meeting (21-25 April 2025)	San Sebastián (Spain)	€222.45	€270.60	€350.00	€168.00	€1,011.05
Carlos Mayor	Bigeye Tuna Data Preparatory Meeting (21-25 April 2025)	San Sebastián (Spain)	€102.00	€676.50	€770.00		€1,548.50
Miguel Neves	Intersessional Meeting of the Bluefin Tuna Species Group (8-11 April 2025)	Sète (France)	€855.21	€750.00	€674.10	€154.90	€2,434.21
Mauricio Ortiz	Intersessional Meeting of the Bluefin Tuna Species Group (8-11 April 2025)	Sète (France)	€313.54	€750.00	€674.10	€12.25	€1,749.89
Miguel Neves	Intersessional Meeting of the Small Tunas Species Group (26-28 May 2025)	Olhão (Portugal)	€167.65		€354.00	€44.39	€566.04
Mauricio Ortiz	FIRMS 14th Steering Committee Meeting (30 June-2 July 2025) / 28th Meeting of the CWP (2-4 July 2025)	Copenhagen (Denmark)	€411.17	€701.25	€800.16	€90.69	€2,003.27
Carlos Mayor	28th Meeting of the CWP (2-4 July 2025)	Copenhagen (Denmark)	€730.19	€561.00	€618.31	€29.43	€1,938.93
Nathan Taylor	RSN+COFI+ABNJ Tuna (11 days)	Rome (Italy)	€561.19				€561.19
TOTALS			€4,328.93	€8,795.42	€7,635.51	€1,096.90	€21,856.76

* The remainder of the trip was financed by FAO-GEF Project Sustainable Management of Tuna Fisheries and Biodiversity Conservation in the Areas Beyond National Jurisdiction, Phase 2 (ABNJ2).

- c) *Statistics - Biology*: License renewals and cloud services (€21,823.65) have been charged to this sub-chapter.
- d) *Information technology*: The amount incurred under this sub-chapter (€74,212.33) corresponds to acquisition of computers, software, memory expansion, maintenance of servers, and purchase of different computer material. Expenses are also included for updating and extending the programme used by the Department of Publications, to include cloud work service and to improve simultaneous document sharing.

- e) *Maintenance of database*: The amount spent under this heading totals €31,753.11, which corresponds to maintenance of the high-performance storage station, annual licenses, specific statistics software, security copies service and maintenance of the server's air-conditioning unit.
- f) *Telephone line - Internet domain*: The expense under this heading amounts to €20,136.85, which corresponds to the maintenance charges of ICCAT e-mail, cloud services, as well as the ADSL lines and maintenance of the website.
- g) *Scientific meetings (including the SCRS)*: The total spent under this sub-chapter amounts to €79,946.65, corresponding to the annual Zoom licenses for the online meetings and the expenses incurred for coffee breaks and rental of microphones for the SCRS intersessional meetings, the audiovisual material of the Species Groups Meeting and the Meeting of the Standing Committee on Research and Statistics (SCRS) in Madrid: audiovisual material, expenses of Secretariat staff, interpreters' fees and simultaneous interpreting equipment (hybrid).
- h) *Interpretation for SCRS meetings*: The amount incurred in this sub-chapter (€208,531.64) covered 31 days of interpretation for SCRS intersessional meetings.
- i) *Miscellaneous*: No cost has been incurred under this sub-chapter.

Chapter 9 - Services that require external specialist consulting (i.e. legal advice, integral project management, etc.): The amount spent under this chapter amounts to €43,082.78 (61.06% of the budgeted amount), which corresponds to legal advice services, and development of the ICCAT IT security policy (ISO27001 integrated system).

Chapter 10 - 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 4 of this Report).

Chapter 11 - Research programmes: In 2025, there has not been any budgetary financing of the Strategic Research Programme.

Chapter 12 - Compliance: The amount incurred in this chapter of the budget amounts to € 12,216.83 (34.91% of the budgeted amount) and corresponds to the publication and dispatch of port inspection reports, ICCAT inspection pendants, and renewal of a Firewall for maintenance of the VMS system.

Chapter 13 - Travel: The expenses incurred under this chapter amount to €354,174.88 (95.26% of the budgeted amount) and correspond to the following sub-chapters:

- a) *Travel by ICCAT and SCRS Chairs*: This heading includes the expenses for travel by the SCRS Chair to Madrid and Sète and by the SCRS Vice Chair to Malaga, Faro and Madrid, for the 2025 SCRS intersessional and annual meetings (€12,410.02 and €15,282.34, respectively) and travel by the ICCAT Chair to Madrid to attend a coordination meeting with the Spanish Ministry of Foreign Affairs, European Union and Cooperation (MAEUEC), the 2025 Meeting of the Standing Working Group on Dialogue between Fisheries Scientists and Managers (SWGSM) and the 29th Regular Meeting of the Commission (€1,403.27).
- b) *Special Meeting Participation Fund (MPF)*: This sub-chapter includes ICCAT financing of the special Meeting Participation Fund (MPF), which was approved in 2024, and amounts to €250,000.00.
- c) *Travel by ICCAT Officers (ICCAT developing Contracting Parties)*: The travel expenses and per diem of seventeen SCRS Officers to attend ten species groups and/or SCRS or intersessional meetings and of a Panel Chair to attend the 29th Regular Meeting of the Commission have been charged to this sub-chapter (€75,079.25).

Chapter 14 - Integrated Online Management System: The expenses corresponding to the salaries of four Secretariat staff members in the Professional or higher category (Software Developers) have been charged to this chapter. The observations set out in Chapter 1 regarding the salary scheme in effect in 2025 for staff in the United Nations Professional or higher category also apply to this chapter. Several annual software licenses have also been charged to this chapter as well as space on the cloud. The amount charged to this chapter totals €289,373.57 (70.21% of the amount budgeted).

Extrabudgetary expenses

The extra-budgetary expenses incurred until 8 October 2025 amount to €110,918.84 and are explained in detail in section 26 of this report.

In addition to the expenses for intersessional meetings, this heading also includes the expenses of the exchange losses (€4.86), the expenses for simultaneous interpretation into Arabic of the 2025 Commission meeting (€1,355.19) and the expenses of the audit necessary for compliance with the contract entered into with the European Union for the 2024 Commission (€3,630.00).

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	12	9	1	2	3,984,993.55	3,713,526.66	93.19
B	3	1	2	0	539,322.44	<u>486,297.67</u>	<u>90.17</u>
C	20	<u>11</u>	<u>2</u>	<u>7</u>	1,198,494.30	<u>681,934.90</u>	<u>56.90</u>
D	18	<u>6</u>	2	<u>10</u>	269,661.22	<u>92,509.70</u>	<u>34.31</u>
TOTAL	53	<u>27</u>	<u>7</u>	<u>19</u>	5,992,471.51	<u>4,974,268.93</u>	<u>83.01</u>

Of the approved budget, revenue received and applied to 2025 contributions as of 8 October 2025 amounted to €4,974,268.93, which represents 83.11% of the budget. Only twenty-seven of the 53 Contracting Parties included in this budget have paid their contribution in full (Albania, Algeria, Angola, Barbados, Belize, Brazil, Canada, China (P.R.), Egypt, El Salvador, European Union, France (St Pierre and Miquelon), Grenada, Iceland, Japan, Korea (Rep.), Morocco, Nicaragua, Norway, the Philippines, Senegal, South Africa, Trinidad and Tobago, Tunisia, Türkiye, United States and Uruguay). The following Contracting Parties have paid partial payments: The Gambia has paid 2.43% (€163.98); Ghana, 15.74% (€35,101.88, of which €0.88 corresponds to the advance received in 2024); Guatemala, 0.01% (€0.03 corresponds to the advance received in 2024); Guinea-Bissau, 2.15% (€140.73); Mexico, 77.38% (€94,386.83); Panama, 90.58% (€244,470.07, of which €9,954.11 corresponds to the advance received in 2024); United Kingdom, 96.41% (€147,005.35).

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 2025 regular budget as of 8 October amount to €1,018,202.58, which represents 16.99% of this budget.

Extrabudgetary revenue

The extra-budgetary revenue received amounts to €664,203.93. This revenue includes: the voluntary contributions from Chinese Taipei (€100,000.00) and Suriname (€3,235.08), 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) (€73,318.28) and ICCAT/Japan Capacity-building Assistance Project – Phase 3 (JCAP-3) (€9,885.90).

Also included are the observers fees received for the in-person meetings (€9,119.06), the financial revenue received for bank interests (€8,156.61), the VAT refund (€15,998.37), revenue for exchange gains (€1.11) and the insurance claim for damaged office equipment (€1,758.89).

Finally, revenue received from the European Union for ICCAT intersessional meetings and other working groups for the years 2023-2024 (€24,354.59) is included, for the Third Intersessional Meeting of Panel 1, for the 24th Special Meeting of the Commission in 2024 (€231,217.11), and for ICCAT intersessional meetings and other working groups for the years 2025-2026 (€168,000.00).

Revenue from accumulated pending contributions

Revenue from previous past-due contributions amount to €233,488.67 and correspond to contributions to previous budgets paid by Angola (€8,791.94), Cabo Verde (€70,717.27), The Gambia (€6,583.73), Grenada (€7,768.82), Guinea-Bissau (€6,379.27), Liberia (€29,299.12), Mauritania (€22,609.57), Mexico (€27,586.95), St Vincent and the Grenadines (€23,752.00) and São Tomé e Príncipe (€30,000.00).

Statement 5 shows the composition and balance of the Working Capital Fund as of 8 October 2025, which had a credit balance of €4,318,088.83 (72.06% of the budget). This fund comprises the opening balance for the financial year (€2,900,070.01), the settlement of the revenue and expenses to the budget for the financial year (€625,808.65), the settlement of revenue and expenses not included in the budget for the financial year (€553,285.09) and the contributions paid to previous budgets (€233,488.67) and the contributions of new Contracting Parties to the current financial year (€5,436.41). The estimated expenses to year-end 2025 amounts to €1,773,045.95 (see **Statement 3**). Therefore, if no new revenue is received in the Working Capital Fund, the result forecast for year-end 2025 will a positive accounting balance of €2,545,042.88 (42.47% of the budget).

Statement 6 shows cash flow in financial year 2025 as regards realised revenue and expenses.

Statement 7 shows the position of cash and banks with a balance of €13,517,171.83 which corresponds to the total available balance of the Working Capital Fund (€4,318,088.83), the available balance of the eBCD Working Capital Fund (€406,211.01), as well as the available balance of the Integrated Online Management System (€15,195.83), the available balance of the Separation from Service Fund (€392,700.88), the available balance of the ICCAT Regional Observer Programme for at-sea transshipment (€379,227.63), the available balance of the Atlantic-wide Research Programme for Bluefin Tuna (€803,719.07), the available balance of the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (€3,681,344.10), the available balance of the Special Data Fund - People's Republic of China (€187,240.24), the available balance of the special Meeting Participation Fund (€144,815.06), the available balance of the Special Data Fund - United States (€662,396.32), 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 (€210,004.28), 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) (€44,510.17), the available balance of the Tunisia Fund for Participation in Commission Meetings (€12,537.09), the available balance of the Strategic Research Programme (€296,577.62), the available balance of the United States Fund for Tropicals (€73,974.90), the available balance of the Remote Electronic Monitoring (REM) system (-€22,674.88), the available balance of the ABNJ II Fund (-€34,642.02), the available balance of the United States Fund for restoration of the Caribbean Deepwater Horizon (€244,630.24), the available balance of the European Union Integrated Online Management System Fund – TT12 Vessel Management module (€79,523.58), the available balance of the European Union Integrated Online Management System Fund - UN/FLUX integration TF2 (€48,988.48), debts for purchases or provisions of services (€417,449.78), collections pending application (€12,182.77), advances on future contributions (€200.86), advances on eBCD contributions (€9.00), advances of trust funds (€940,989.74), prepaid expenses (€91,158.82), debtors of trust funds (€26,050.80), and payments pending application (€83,938.97).

Statement 8 shows the composition and balance of the eBCD Working Capital Fund, which has a credit balance of €406,211.01. The fund comprises the opening balance for financial year 2025, which amounts to €281,756.52.

It also comprises the settlement of revenue and expenses to the eBCD budget for the financial year (€121,370.29). Of the approved budget, the revenue received and applied for eBCD contributions for 2025 total €443,167.99. Fifteen 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.), Morocco, Norway, Tunisia, Türkiye, the United Kingdom of Great Britain and Northern Ireland, the United States and Mexico has paid 45.58% of its contribution (€690.99).

Moreover, an expense for €321,797.70 was incurred, corresponding to the expenses for maintenance, user support and developments, and to salary of the Full Stack Developer, as well as bank charges.

It should be noted that contributions to the eBCD budgets for 2019-2025 have not been received from Libya and Syria, and part of the 2025 contribution has not been received from Mexico.

3. Separation from Service Fund

<i>Separation from Service Fund</i>	
Opening balance for financial year 2025	€327,232.74
REVENUE	
Financed by ICCAT	€65,468.14
Total revenue	€65,468.14
EXPENSES	
Fund expenses	€0.00
Total expenses	€0.00
Balance at 8 October 2025	€392,700.88

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 2024 and 2023.

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 2024/2025 is as follows:

<i>ICCAT Regional Observers Programme for at-sea transshipment 2024/2025</i>	
Revenue	€547,945.52
1.1 Revenue from contributions	€547,945.52
Expenses	€225,375.31
1. Contract with the observers agency	
1.1 Training	€8,428.80
1.2 Deployment of observers	€116,284.94
1.3 Management and support activities	€67,081.05
1.4 Equipment	€239.11
2. Travel	
2.1 Flight tickets	€14,098.48
3. Secretariat costs	
3.1 Contingencies / staff hours 2024/2025	€19,242.93
2024/2025 balance	€322,570.21

The carryover is €322,570.21. The distribution is as follows:

CPC	Contribution (€)	Distribution of 2024/25 balance (€)
China (P.R.)	98,900.98	58,222.05
Korea (Rep.)	4,348.06	2,559.66
Japan	220,478.10	129,793.32
Namibia*	0.00	0.00
Chinese Taipei	224,218.38	131,995.18
TOTAL	547,945.52	322,570.21

* Namibia has not paid its contributions since 2021/2022 (total amount pending receipt: €26,050.80).

In April 2025, the contract with observers agency was extended for an additional year.

The carryover from previous years have been used to as contributions to 2025/26.

The balance at 8 October is as follows:

<i>ICCAT Regional Observers Programme for at-sea transshipment 2025/2026</i>		
REVENUE		€399,958.19
1.1 Revenue from contributions		<u>€399,958.19</u>
Contribution from China (P.R.)	€58,222.05	
Contribution from Korea (Rep.)	€16,225.78	
Contribution from Japan	€193,515.18	
Contribution from Namibia	€0.00	
Contribution from Chinese Taipei	€131,995.18	
EXPENSES		€20,730.56
1. Contract with the observers agency		
1.1 Training		€0.00
Training	€0.00	
Travel for training	€0.00	
1.2 Deployment of observers		€12,932.22
Days at sea	€12,932.22	
Days of travel	€0.00	
Equipment	€0.00	
1.3 Management and support activities		€7,780.34
Days at sea	€7,780.34	
Days of travel	€0.00	
2. Travel		
2.1 Flight tickets		€0.00
3. Secretariat costs		
3.1 Contingencies		€18.00
Staff hours	€0.00	
Bank charges	€18.00	
Balance at 8 October 2025		€379,227.63

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 8 October 2025 is as follows:

ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna

a) Bluefin tuna farming facilities

REVENUE		<u>€1,516,642.61</u>
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1.1 Revenue from contributions		<u>€1,516,642.61</u>
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EXPENSES		<u>€596,704.29</u>
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1. Contract with the observers agency

1.1 Training and equipment		<u>€50,092.33</u>
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Training	€39,873.10	
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Days of travel - training	<u>€920.40</u>	
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Travel expenses - training	<u>€5,950.50</u>	
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Equipment	€3,348.33	
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1.2 Mobilisation and associated costs		<u>€74,573.66</u>
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Days of travel	<u>€30,415.75</u>	
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Travel costs	<u>€23,356.96</u>	
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Briefing/debriefing	<u>€20,800.95</u>	
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1.3 Deployment of observers		<u>€471,854.30</u>
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Farm days	<u>€471,854.30</u>	
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2. Secretariat costs

2.1 Contingencies		€184.00
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Bank charges	€184.00	
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Balance a)		€919,938.32
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b) Vessels

REVENUE		<u>€4,667,385.81</u>
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1.1 Revenue from contributions		<u>€4,667,385.81</u>
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EXPENSES		<u>€2,244,499.04</u>
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1. Contract with the observers agency

1.1 Training and equipment		<u>€392,561.27</u>
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Training	€341,340.47	
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Days of travel - training	<u>€6,688.24</u>	
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Travel expenses - training	<u>€43,240.30</u>	
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Equipment	€1,292.26	
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1.2 Mobilisation and associated costs		<u>€460,858.97</u>
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Days of travel - deployment	<u>€220,646.50</u>	
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Travel expenses - deployment	<u>€95,839.75</u>	
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Briefing/debriefing	<u>€117,476.00</u>	
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Days of travel - briefing/debriefing	<u>€4,252.50</u>	
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Travel expenses - briefing/debriefing	<u>€22,644.22</u>	
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1.3 Deployment of observers		<u>€1,390,260.00</u>
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	<u>€1,390,260.00</u>	
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2. Secretariat costs

2.1 Contingencies		€818.80
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	€818.80	
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Balance b)		€2,422,886.77
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c) Traps

REVENUE		€139,146.91
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1.1 Revenue from contributions		€139,146.91
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EXPENSES		€28,101.00
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1. Contract with the observers agency

1.1 Training and equipment		€28,101.00
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Training	€23,749.43	
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Days of travel - training	€582.92	
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Travel expenses - training	€3,768.65	
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1.2 Mobilisation and associated costs		€0.00
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Days of travel	€0.00	
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Travel costs	€0.00	
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Briefing/debriefing	€0.00	
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1.3 Deployment of observers		€0.00
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Days in trap	€0.00	
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2. Secretariat costs

2.1 Contingencies		€0.00
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Bank charges	€0.00	
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Balance c)		€111,045.91
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d) Programme fund

Opening balance	€112,723.30	€227,473.10
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Fund revenue – overheads	€115,526.76	
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Bank charges / adjustments of the programme	(€776.96)	
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Balance at 8 October 2025		€3,681,344.10
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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 €4,335.50, from 2018/2019 in the amount of €33,218.34, from 2019/2020 in the amount €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 €89,762.24, from 2024/2025 in the amount of €147,274.31, from 2025/2026 in the amount of €57,903.61 and from the farming facilities and traps in the amount of €60,090.05 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 fourteenth phase of the programme officially started on 1 January 2024 and will end on 31 December 2025. The Parties that made voluntary contributions, as well as the expenses incurred up to 8 October 2025 are detailed below:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phase XIV</i>	<i>Implemented in 2024</i>	<i>Implemented in 2025</i>	<i>Total</i>
Transfer of previous balance		€788,914.08	
Voluntary contribution from Egypt		€26,018.45	
<u>Voluntary contribution from Tunisia</u>		<u>€27,976.82</u>	
MSE contract		(€9,385.00)	
Travel and workshops		(€2,926.04)	
[...]		[...]	
REVENUE PHASE XIV			
Voluntary contribution from Albania	€2,461.96	€2,267.33	€4,729.29
Voluntary contribution from Algeria	€18,865.70	€17,373.50	€36,239.20
Voluntary contribution from Canada	€45,128.75	€19,623.62	€64,752.37
Voluntary contribution from China (P.R.)	€3,050.79	€961.85	€4,012.64
Voluntary contribution from Korea (Rep.)	€2,060.96	€1,897.95	€3,958.91
Voluntary contribution from Egypt		€4,405.64	€4,405.64
Voluntary contribution from Iceland	€2,088.94	€1,923.71	€4,012.65
Voluntary contribution from Japan	€29,039.94	€26,742.99	€55,782.93
Voluntary contribution from Morocco	€34,504.74	€31,775.55	€66,280.29
Voluntary contribution from Norway	€19,000.00	€19,000.00	€38,000.00
<u>Voluntary contribution from Tunisia</u>		<u>€23,695.18</u>	<u>€23,695.18</u>
Voluntary contribution from Türkiye	€24,246.58	€22,328.77	€46,575.35
Voluntary contribution from the European Union	€560,000.00	€160,000.00	€720,000.00
Voluntary contribution from Chinese Taipei	€941.89	€3,000.00	€3,941.89
Total revenue	€741,390.25	€334,996.09	€1,076,386.34
EXPENSES			
GBYP contracted staff	€168,735.25	€116,351.73	€285,086.98
Subcontracts:			
- Members of Steering Committee	€8,000.00	€7,500.00	€15,500.00
- Aerial surveys	€338,393.86	€91,664.70	€430,058.56
- Biological studies	€125,000.00	€69,062.57	€194,062.57
Travel and workshops	€11,108.95	€7,718.58	€18,827.53
Supply of tags and associated costs	€47,719.28	€49,597.71	€97,316.99
Other costs (consumables, equipment, indirect costs, etc.)	€54,541.03	€954.94	€55,495.97
<u>Reserve – 2025 GBYP budget</u>		<u>€81,500.00</u>	<u>€81,500.00</u>
Total expenses	€753,498.37	€424,350.23	€1,177,848.60
Balance at 8 October 2025		€741.244,17	
<u>Reserve – GBYP Budget Phase XIV</u>		<u>2025</u>	
Revenue		€81,500.00	
Expenses			
<u>Supply of tags and associated costs</u>		<u>€19,025.10</u>	
Total expenses		€19,025.10	
Balance at 8 October 2025		€62,474.90	

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 8 October 2025, the balance of the fund is as follows:

<i>Special Data Fund - People's Republic of China</i>	
Opening balance for financial year 2025	€179,563.24
REVENUE	
Voluntary contribution	€7,677.00
Total revenue	€7,677.00
EXPENSES	
Fund expenses	€0.00
Bank charges	€0.00
Total expenses	€0.00
Balance at 8 October 2025	€187,240.24

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 13.b) of the ICCAT budget. Below is a detailed list, at 8 October 2025, which includes the travel expenses charged to this fund and its balance:

<i>Special Meeting Participation Fund (MPF)</i>	
Opening balance for financial year 2025	€205,497.81
REVENUE	
ICCAT budget	€250,000.00
Total revenue	€250,000.00
EXPENSES	
Scientific meetings	€255,762.86
<i>Meeting of the Working Group on Stock Assessment Methods (WGSAM)</i>	
Ghana Emmanuel K. DOVLO	€3,019.13
The Gambia Momodou S. JALLOW	€3,157.47
<i>Shortfin Mako Shark Data Preparatory Meeting</i>	
Brazil Rodrigo SANTANA	€3,308.86
Namibia Charmaine JAGGER	€3,398.98
Venezuela Mariela NARVÁEZ	€2,670.88
<i>Blue Marlin Data Preparatory Meeting</i>	
Côte d'Ivoire Kouadio Justin KONAN	€3,276.39
São Tomé e Príncipe Ilair da CONCEICAO	€3,648.24
Senegal Fambaye N. SOW	€3,270.67
Sierra Leone Mamoud MANSARAY	€3,976.65
Venezuela Mariela NARVÁEZ	€3,455.47
<i>Intersessional Meeting of the Bluefin Tuna Species Group</i>	
Tunisia Rafik ZARRAD	€2,013.93
<i>Expenses of Bigeye Tuna Data Preparatory Meeting</i>	
Brazil Rodrigo SANTANA	€5,196.37
Côte d'Ivoire N. Constance DIAHA	€4,382.25
Guinea (Rep.) Kolie LANSANA	€4,726.69
Namibia Taimi MPINGANA	€6,171.91
Senegal Fambaye N. SOW	€4,327.28
Venezuela Mariela NARVÁEZ	€4,234.61
<i>Meeting of the Subcommittee on Ecosystems and Bycatch</i>	
Brazil (cancelled) Flavia Lucena	€18.00
Egypt Mahmoud A. SABER	€3,353.81
Tunisia Ghailen HAJJEJ	€2,497.90

Intersessional Meeting of the Bluefin Tuna Species Group

Brazil	Thierry FREDOU	€1,944.91
Cabo Verde	Alciany NASCIMENTO	€1,732.94
Gabon	Davy ANGUEKO	€2,361.87
Egypt	Mahmoud FARRAG	€1,447.01
São Tomé e Príncipe	Ilair da CONCEICAO	€2,001.47
Tunisia	Ghailen HAJJEJ	€1,327.25
Venezuela	Mariela NARVÁEZ	€2,423.81

Shortfin Mako Shark Data Preparatory Meeting

Brazil	Eidi KIKUCHI SANTOS	€2,896.28
Namibia	Charmaine JAGGER	€4,289.10
Uruguay	Federico MAS	€3,893.03
Venezuela	Mariela NARVÁEZ	€4,115.86

Blue Marlin Stock Assessment Meeting

Brazil	Bruno L. MORAUTO	€3,623.92
Senegal	Fambaye N. SOW	€3,684.99
Venezuela	Mariela NARVÁEZ	€3,916.50

Meeting of the Standing Working Group on Dialogue between Fisheries Scientists and Managers (SWGSM)

Brazil	Paulo TRAVASSOS	€1,208.35
Costa Rica	Bernal PACHECO	€1,184.03
Egypt	Alaaeldin A. ELHAWREET	€897.56
Egypt	A. Salah OSMAN	€1,692.90
Guatemala	Cristopher CASTILLO	€1,073.08
Mexico	Karina RAMÍREZ	€1,488.03
Tunisia	Rafik ZARRAD	€822.33
Tunisia	Dhekra HAYOUNI	€1,676.03
South Africa	Qayiso K. MIKETSU	€887.57

SCRS Science Strategic Plan Meeting

Brazil	Paulo TRAVASSOS	€2,335.35
Costa Rica	Bernal PACHECO	€2,311.04
Egypt	Alaaeldin A. ELHAWREET	€1,975.55
The Gambia	Momodou S. JALLOW	€2,804.67
Guatemala	Cristopher CASTILLO	€2,227.30
Mexico	Karina RAMÍREZ	€2,664.04
Tunisia	Rafik ZARRAD	€1,851.33
South Africa	Qayiso K. MIKETSU	€2,063.57

Bigeye Tuna Stock Assessment Meeting

Brazil	Rodrigo SANTANA	€3,390.81
Guatemala	Cristopher CASTILLO	€3,381.55
Panama	Yesuri PINO	€3,629.64
Senegal	Fambaye N. SOW	€3,379.59
Venezuela	Mariela NARVÁEZ	€3,831.71

SCRS species groups meetings and/or SCRS plenary meeting

<u>Algeria (Groups)</u>	<u>Moussa MENNAD</u>	<u>€3,021.17</u>
<u>Algeria (SCRS)</u>	<u>Amar OUCHELLI</u>	<u>€2,706.40</u>
<u>Brazil (Groups)</u>	<u>Paulo TRAVASSOS</u>	<u>€4,161.81</u>
<u>Costa Rica</u>	<u>Bernal PACHECO</u>	<u>€6,640.57</u>
<u>Côte d'Ivoire (Groups)</u>	<u>Constance DIAHA</u>	<u>€784.00</u>
<u>Côte d'Ivoire (SCRS)</u>	<u>Kouadio Justin KONAN</u>	<u>€3,603.80</u>
<u>Egypt (Groups)</u>	<u>Mahmoud FARRAG</u>	<u>€3,574.04</u>
<u>Egypt</u>	<u>Alaaeldin A. ELHAWREET</u>	<u>€3,271.12</u>
<u>The Gambia</u>	<u>Momodou S. JALLOW</u>	<u>€3,257.73</u>
<u>Ghana</u>	<u>Emmanuel K. DOVLO</u>	<u>€5,657.73</u>
<u>Guatemala</u>	<u>Karol Rubi RIVAS RIAZ</u>	<u>€4,370.36</u>
<u>Guinea (Rep.)</u>	<u>Mohamed SOUMAH</u>	<u>€6,899.98</u>
<u>Mauritania</u>	<u>Cheikh Baye BRAHAM</u>	<u>€5,584.24</u>
<u>Panama</u>	<u>Yesuri PINO</u>	<u>€6,838.36</u>
<u>São Tomé e Príncipe</u>	<u>Ilair da CONCEICAO</u>	<u>€6,881.30</u>

Senegal	Fambaye N. SOW	€6,032.31	
<u>Sierra Leone</u>	<u>Mamoud MANSARAY</u>	€6,691.75	
Tunisia (Groups)	Ghailen HAJJEJ	€3,169.48	
Tunisia (SCRS)	Rafik ZARRAD	€2,900.21	
Uruguay (SCRS)	Federico MAS	€4,547.41	
Venezuela (Groups)	Mariela NARVÁEZ	€4,526.96	
Venezuela (SCRS)	Eucaris EVARISTO	€4,101.67	
Intersessional Meeting of Panel 2			€12,682.32
Algeria	Amar OUCHELLI	€2,608.51	
Mauritania	Sidi Mohamed NDEILLA	€2,834.38	
Senegal	Fambaye N. SOW	€2,584.67	
Tunisia	A. Cheikh SBOUI	€2,080.71	
Türkiye	Burcu BILGIN TOPCU	€2,574.05	
Meeting of the Electronic Monitoring Systems Working Group (EMS WG) / Second Meeting of the Standing Catch Document Scheme Working Group (CDS WG) / 18th Intersessional Meeting of the Working Group on Integrated Monitoring Measures (IMM)			€25,897.62
Panama	María Esther SIERRA	€3,270.81	
Mauritania	Ahmed Taleb MOUSSA	€3,030.60	
Costa Rica	Bernal PACHECO	€3,400.00	
Türkiye	Hasan Alper ELEKON	€2,535.02	
Tunisia	Dhekra HAYOUNI	€2,556.36	
Venezuela	Jeiris Nathaly GALICIA	€1,237.48	
Senegal	Magatte NIANG	€3,047.15	
Egypt	Doaa Abdo M.HAMMAM	€2,921.26	
Côte d'Ivoire	Kouadio Julien DJOU	€3,898.94	
29th Regular Meeting of the Commission			€16,339.95
Nicaragua	Roberto CHACON	€1,693.34	
<u>El Salvador</u>	<u>Ana Marlene GALDAMEZ</u>	€2,818.17	
<u>Türkiye</u>	<u>Hasan Alper ELEKON</u>	€454.22	
<u>Costa Rica</u>	<u>Bernald PACHECO</u>	€1,163.58	
<u>São Tomé e Príncipe</u>	<u>Ilair DA CONCEICAO</u>	€1,092.24	
<u>Côte d'Ivoire</u>	<u>Kouadio Julien DJOU</u>	€663.37	
<u>Guatemala</u>	<u>Nancy Y. NDOVAL REYES</u>	€1,654.72	
<u>Tunisia</u>	<u>Ali Cheikh SBOUI</u>	€564.86	
<u>Honduras</u>	<u>Marco Herminio OSORTO</u>	€1,344.08	
	<u>NUÑEZ</u>		
<u>South Africa</u>	<u>Qayiso K. MIKETSU</u>	€755.60	
<u>Sierra Leone</u>	<u>Sheku SEI</u>	€1,766.09	
<u>Panama</u>	<u>Eduardo S. CARRASQUILLA</u>	€1,205.64	
<u>Uruguay</u>	<u>Rodrigo FORSELLEDO</u>	€1,164.04	
Total expenses			€310,682.75
Balance at 8 October 2025			€144,815.06

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 8 October 2025, the balance of the fund is as follows:

<u>Special Data Fund – United States</u>	
Opening balance for financial year 2025	€550,024.63
REVENUE	
Voluntary contribution from the United States	€136,960.00
Total revenue	€136,960.00

EXPENSES

Contract for support of an expert during the White Marlin Stock Assessment Meeting and travel to the meeting	€6,381.43
Contract for an external expert to chair the bigeye tuna stock assessment process until the 2025 SCRS plenary sessions and travel to the meetings	€18,048.92
Bank charges	€157.96
Total expenses	€24,588.31
Balance at 8 October 2025	€662,396.32

The United States informed that it intended to finance through the Special Data Fund the following activities for 2025 from the Strategic Research Programme. When these activities have finished and the exact amount of the expense is known, the transfer of funds will be carried out.

- Subcommittee on Ecosystems and Bycatch: Expand the spatial extent of the climate and oceanographic indicators beyond the Mediterranean Sea and the Atlantic Ocean: €14,500.00
- Billfish Species Group: Electronic tagging, rewards and awareness-raising (Northeast Atlantic): €27,500.00
- Billfish Species Group: Biological studies: €47,000.00
- Sharks Species Group: SMA stock assessment expert: €20,000.00
- Working Group on Stock Assessment Methods: Implementation of the recommendations of the 2023 and 2024 BYET workshops and development of the Shiny application as the interface to execute the BYET R code: €26,000.00
- Working Group on Stock Assessment Methods: Workshop on the use of BYET: €20,000.00

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 8 October 2025 is as follows:

<i>United States Fund for Capacity Building</i>	
Opening balance for financial year 2025	€437,930.42
REVENUE	
Voluntary contribution from the United States	€0.00
Total revenue	€0.00
EXPENSES	
ICCAT-WECAFC Technical Workshop	€54,932.19
Total expenses	€54,932.19
Balance at 8 October 2025	€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 forty-six people in the following meetings: one person in the Common Oceans Tuna Project Workshop on Bycatch, two people in the Working Group on Stock Assessment Methods (WGSAM), six people in the Intersessional Meeting of Panel 2, one person in the Shortfin Mako Shark Data Preparatory Meeting, two people in the Intersessional Meeting of the Bluefin Tuna Species Group, two people in the Bigeye Tuna Data Preparatory Meeting, three people in the Intersessional Meeting of the Subcommittee on Ecosystems and Bycatch, three people in the Intersessional Meeting of the Small

Tunas Species Group, two people in the Shortfin Mako Stock Assessment Meeting, four people in the Meeting of the Electronic Monitoring Systems Working Group (EMS WG) / Second Meeting of the Standing Catch Document Scheme Working Group (CDS WG) / 18th Intersessional Meeting of the Working Group on Integrated Monitoring Measures (IMM), four people in the Standing Working Group on Dialogue between Fisheries Scientists and Managers (SWGSM) and the SCRS Science Strategic Plan Meeting, three people in the Bigeye Tuna Stock Assessment Meeting, eleven people in the SCRS and Species Groups Meetings, two people in the Technical capacity-building workshop on small tuna ageing and four people in the 29th Regular Meeting of the Commission. At 8 October 2025, 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 2025	€113,605.57
REVENUE	
Voluntary contribution from Morocco	€216,552.78
<i>Total revenue</i>	€216,552.78
EXPENSES	
Fund expenses	€119,360.07
Bank charges	€794.00
<i>Total expenses</i>	€120,154.07
Balance at <u>8 October</u> 2025	€210,004.28

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 8 October 2025, 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 8 October 2025, the balance of the fund is as follows:

<i>Special Monitoring, Control, and Surveillance Fund (MCSF)</i>	
Opening balance for financial year 2025	€52,582.21
REVENUE	
Voluntary contribution	€0.00
Total revenue	€0.00
EXPENSES	
Travel expenses of two experts on a compliance mission in Namibia (not covered by ABNJ2)	€8,072.04
Total expenses	€8,072.04
Balance at 8 October 2025	€44,510.17

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 2025, 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 2025	€12,537.09
REVENUE	
Financed by Tunisia	€0.00
Total revenue	€0.00
EXPENSES	
Fund expenses	€0.00
Total expenses	€0.00
Balance at 8 October 2025	€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 2025 scientific activities, the Commission approved not to make any contribution to the Programme from the ICCAT budget. Moreover, after it was established the final expenses of the biological studies of the Tropical Tunas Species Group for 2024 (€10,713.70), this amount has been transferred from the United States Fund for Tropicals, as a voluntary contribution from the United States. In addition, a voluntary contribution from the European Union in the amount of €160,000.00 has been received as an intermediate payment under the contract signed with the European Union (€1,000,000.00), which will finance 80% of the 2024 and 2025 activities. Finally, a voluntary contribution has been received from Chinese Taipei to finance the 2025 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, activities for the amount of €1,014,215.97 were carried out. Therefore, the balance at 8 October 2025 amounted to €245,048.48 and €51,529.14 in the reserve of the 2025 scientific budget.

Strategic Research Programme - 2025

Previous balance	€1,059,931.65
Voluntary contribution from the European Union - settlement of contract for 2023 activities	€23,619.10
REVENUE	
Voluntary contribution from the European Union	€160,000.00
Voluntary contribution from the United States - United States Fund for Tropicals	€10,713.70
Voluntary contribution from Chinese Taipei	€5,000.00
Total revenue	€175,713.70
EXPENSES	
Salaries	€151,039.67
Subcommittee on Ecosystems and Bycatch	
Tagging - purchase of different types of spaghetti tags	-
Studies related to other fisheries - Expand the spatial extent of the climate and oceanographic indicators beyond the Mediterranean Sea and the Atlantic Ocean	-
Workshops - Workshop on assessment of impact of ICCAT fisheries on sea turtles in the Mediterranean Sea and funds to support attendance by invited experts and the ICCAT Secretariat	€12,159.05
Subcommittee on Statistics	
Studies related to other fisheries - Regional data collection project on the Caribbean	€43,008.96
Studies related to other fisheries - Rental of cloud servers and required software	€2,919.36
Albacore Species Group	
Tagging - northern albacore tagging, rewards and awareness-raising	€16,475.38
Tagging - southern albacore tagging, rewards and awareness-raising	-
Biological studies - reproductive biology, ageing and sampling of northern albacore	€1,655.14
Biological studies - reproductive biology, ageing and sampling of southern albacore	€18,085.52
MSE - Progress of northern albacore MSE	€24,000.00
Billfish Species Group	
Electronic tagging, rewards and awareness-raising (Northeast Atlantic) - contract	€4,200.00
Electronic tagging, rewards and awareness-raising (Northeast Atlantic)	€19,029.61
Reproduction	
Age and growth	€13,438.00
Sampling and dispatch of samples	€1,584.23
Sharks Species Group	
Tagging - electronic tagging, rewards and awareness-raising	€50,935.14
Tagging - electronic tagging campaign	€106,011.47
Biological studies - Analysis of stock differentiation for porbeagle	€20,000.00
Biological studies - reproductive biology of North Atlantic shortfin mako	-
Biological studies - continue the study on age and growth of sharks (BSH, POR, SPZ, OCS, FAL and BTH)	€7,057.00
Stock assessment - expert in SMA stock assessment	€20,024.23
TDRs and hook-timers	€27,684.03
Small Tunas Species Group	
Biological studies - reproduction	€344.92
Biological studies - age and growth	€344.92
Biological studies - genetics	€1,803.60
Biological studies - Sampling and dispatch of samples	€1,086.78
Workshops - capacity-building on small tuna ageing	€12,690.69

Swordfish Species Group

Tagging - electronic tagging, rewards and awareness-raising	€77,087.40
Tagging - electronic tagging campaign	€47,555.03
Biological studies - reproduction	€3,219.00
Biological studies - age and growth	€5,286.64
Biological studies - genetics	€24,000.00
Biological studies - sampling and dispatch of samples	€1,280.71
MSE - Progress of northern albacore MSE	€35,643.00

Tropical Tunas Species Group

Tagging - tag recovery and maintenance of the AOTTP database	€5,881.70
Biological studies - age and growth	€12,072.66
Studies related to other fisheries - update of fishing mortality and natural mortality for bigeye	€22,843.03
Studies related to other fisheries - development of space/time models	€72,559.44
Studies related to other fisheries - estimation of skipjack exploitation rates	€10,145.00
MSE - tropical tunas multi-stock MSE	€20,100.00
MSE - western skipjack MSE	€12,432.00

Working Group on Stock Assessment Methods

Implementation of the recommendations of the 2023 and 2024 BYET workshops and development of the Shiny application as the interface to execute the R code of BYET:	€28,973.36
Workshops - Workshop on the use of BYET	€28,462.44

Other costs**(€432.28)****Reserve - 2025 scientific budget** **€51,529.14****Total expenses** **€1,014,215.97****Balance at 8 October 2025** **€245,048.48****Reserve - 2025 scientific budget**

<u>Revenue</u>	€51,529.14
<u>Expenses</u>	-

Balance at 8 October 2025 **€51,529.14****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. In early 2025, the carryover balance of this fund was €12,195.83 and a voluntary contribution in the amount of €3,000.00 was received from Chinese Taipei. Therefore, at 8 October 2025, the fund has a balance of €15,195.83.

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 the tasks are to develop this module. At 8 October 2025, an expense in the amount of €19,411.56 has been charged under the heading of salaries, €66.15 for computer equipment, €44.40 for software, €5,902.70 for the Online Training Workshop on Use of the ICCAT Integrated Online Management System (IOMS), and €51.61 for bank charges.

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 the tasks are to develop this module. At 8 October 2025, an expense in the amount of €14,982.65 has been charged under the heading of salaries, €66.15 for computer equipment, €29.60 for software, €5,902.70 for the Online Training Workshop on Use of the ICCAT Integrated Online Management System (IOMS), and €30.42 for bank charges.

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 has financed the expenses related to the biological studies of the Tropical Tunas Species Group in 2024 (€10,713.70). The current balance is therefore €73,974.90.

The United States informed that it intended to finance through the United States Fund for Tropicals the following activities for 2025 from the Strategic Research Programme. When these activities have finished and the exact amount of the expense is known, the transfer of funds will be carried out.

- Tropical Tunas Species Group: Tag recovery and maintenance of the AOTTP database €8,750.00
- Tropical Tunas Species Group: Biological studies - age and growth: €15,000.00
- Tropical Tunas Species Group: Tropical tunas multi-stock MSE: €50,000.00

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. A contract has also been signed with the European Union to finance 80% of the expenses of the budget for €209,506.00, under which €115,223.36 has been received. 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). The expenses incurred in 2025 amounted to €36,380.08.

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 incurred at 8 October 2025 amounted to €98,296.60 and are summarised below.

ABNJ-II Fund

2023 REVENUE

2023 FAO financing	€212,411.00
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2023 EXPENSES

Contract for Simulation testing ecosystem indicators: Support to ICCAT'S Ecosystem Approach to Fisheries Management (EAFM)	€74,621.28
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2024 REVENUE

2024 FAO financing	€115,056.00
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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

€0.00

2025 EXPENSES

Contract for consulting services for development and improvement of the Integrated Online Management System (IOMS)

€73,350.00

Compliance missions - São Tomé e Príncipe

€41.10

Compliance missions - Nigeria

€15,690.59

Compliance missions - Namibia

€2,800.12

Compliance missions - Senegal

€2,016.18

Common Oceans Tuna Project Workshop on Bycatch

€28,848.61

Balance at 8 October 2025**(€34,642.02)**

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. The Fund has a balance of €244,630.24.

The United States informed that it intended to finance through the United States Fund for Caribbean “Deepwater Horizon” Restoration the following activities for 2025 from the Strategic Research Programme. When these activities have finished and the exact amount of the expense it known, the transfer of funds will be carried out.

- Subcommittee on Ecosystems and Bycatch: Regional Data Collection Project on the Caribbean: €110,000.00
- Subcommittee on Ecosystems and Bycatch: Rental of cloud services and software necessary for new software for dissemination of public data in an infrastructure: €110,000.00

26. ICCAT 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 2025 that have required financing under this contract have been:

Shortfin Mako Shark Data Preparatory Meeting (hybrid/Málaga, Spain, 10-14 March 2025). The associated expenses of the meeting were €6,062.84.

Bigeye Tuna Data Preparatory Meeting (hybrid/San Sebastián, Spain, 21-25 April 2025). The associated expenses of the meeting were €26,827.55.

Meeting of the Electronic Monitoring Systems Working Group (EMS WG) / Second Meeting of the Standing Catch Document Scheme Working Group (CDS WG) / 18th Intersessional Meeting of the Working Group on Integrated Monitoring Measures (IMM) (hybrid/ Brussels, Belgium, 17-20 June 2025). The travel expenses of Secretariat staff were €14,596.51.

Intersessional Meeting of Panel 1 on Tropical Tunas MSE (online, 8 October 2025). The expenses for simultaneous interpretation to date have been €704.00.

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

First Meeting of the Virtual Working Group on Sustainable Financial Position for ICCAT (VWG-SF) (16 January 2025). The expenses for simultaneous interpretation amounted to €5,518.70.

Meeting of the Online Reporting Technology Working Group (WG-ORT) (online, 11-12 February 2025). The expenses for online simultaneous interpretation amounted to €11,544.04.

Intersessional Meeting of Panel 2 (hybrid/Madrid, Spain, 4-6 March 2025). The associated expenses of the meeting were €23,139.92.

Second Meeting of the Virtual Working Group on Sustainable Financial Position for ICCAT (VWG-SF) (online, 22 May 2025). The expenses for simultaneous interpretation amounted to €5,518.70.

First Meeting of the Standing Catch Document Scheme Working Group (CDS WG) (online, 5 June 2025). The expenses for simultaneous interpretation amounted to €5,518.70.

Meeting of the Standing Working Group on Dialogue between Fisheries Scientists and Managers (SWGSM) (hybrid/Madrid, Spain, 8 July 2025). The associated expenses of the meeting were €6,497.83.

Statement 1. Balance sheet at 31 December 2024 (euros).

<i>ASSETS</i>	Financial year 2024	Financial year 2023
A) NON-CURRENT ASSETS	95,366.10	71,577.86
I. Intangible assets	0.00	1,157.38
Computer software	92,114.59	92,114.59
Amortization of computer software	-92,114.59	-90,957.21
II. Fixed assets	95,366.10	70,420.48
Furniture	86,588.71	79,366.03
Data processing equipment	477,615.70	509,123.95
Other fixed assets	70,819.45	50,888.44
Depreciation of furniture	-71,904.64	-72,653.01
Depreciation of data processing equipment	-415,700.03	-449,215.46
Depreciation of other fixed assets	-52,053.09	-47,089.47
B) CURRENT ASSETS	15,418,871.51	15,350,164.43
I. Accounts receivable	1,818,048.95	1,819,959.75
1. Receivables from arrears of contributions	1,693,540.79	1,774,614.70
Arrears of budgetary contributions	1,686,640.38	1,774,614.70
Arrears of extra-budgetary contributions	6,900.41	0.00
2. Receivables from arrears of eBCD contributions	17,281.64	13,041.04
Arrears of eBCD budgetary contributions	17,281.64	13,041.04
3. Receivables trust funds	26,050.80	19,743.13
ICCAT Regional Observer Programme for at-sea transshipments	26,050.80	19,743.13
4. Other receivables	81,175.72	12,560.88
Payments pending application	81,175.72	12,560.88
II. Accrual accounts	49,699.26	41,430.26
1. Prepaid budgetary expenses	40,293.55	39,189.56
2. Advances of the trust funds	9,405.71	2,240.70
III. Cash assets	13,551,123.30	13,488,774.42
1. Cash	506.74	826.66
Cash (euros)	363.79	687.61
Cash (US\$)	142.95	139.05
[Financial year 2024: $US\$150.00 \times \text{€}/US\$0.953 = \text{€}142.95$]		
[Financial year 2023: $US\$150.00 \times \text{€}/US\$0.927 = \text{€}139.05$]		
2. Bank current accounts (euros)	6,999,435.56	7,576,205.33
BBVA - Acct. xx6725 (euros)	28,944.49	42,604.51
BBVA - Acct. xx3290 (euros)	6,880,950.09	7,443,592.06
BBVA - Acct. xx1055 (euros)	29,768.75	29,768.75
Banco Santander - Acct. xx8934 (euros)	50,611.44	51,015.07
La Caixa - Acct. xx1119 (euros)	9,160.79	9,224.94
3. Bank current accounts (euros)	409,197.59	121,077.43
BBVA - Acct. xx2037 (US\$)	406,066.78	118,035.66
[Financial year 2024: $US\$426,093.16 \times \text{€}/US\$0.953 = \text{€}406,066.78$]		
[Financial year 2023: $US\$127,330.81 \times \text{€}/US\$0.927 = \text{€}118,035.66$]		
La Caixa - Acct. xx0668 (US\$)	3,130.81	3,041.77
[Financial year 2024: $US\$3,285.22 \times \text{€}/US\$0.953 = \text{€}3,130.81$]		
[Financial year 2023: $US\$3,281.31 \times \text{€}/US\$0.927 = \text{€}3,041.77$]		
4. Bank current accounts trust funds (euros)	6,141,983.41	5,790,665.00
BBVA - Acct. xx3942 (euros) - ROP	536,326.30	213,039.62
BBVA - Acct. xx8869 (euros) - ROP-BFT	4,612,618.68	4,280,592.28
BBVA - Acct. xx8371 (euros) - GBYP	972,927.82	1,276,922.49
BBVA - Acct. xx7069 (euros) - ROP-TROP	20,110.61	20,110.61
TOTAL ASSETS (A+B)	15,514,237.61	15,421,742.29
C) TRANSITIONAL ACCOUNTS	218,122.09	201,075.71
I. Cash assets	218,122.09	201,075.71
1. Bank current accounts of other funds, projects or programmes (euros)	215,320.67	197,440.94
BBVA - Acct. 0201569058 (euros) - JCAP-3	215,320.67	197,440.94
2. Bank current accounts of other funds, projects or programmes (US\$)	2,801.42	3,634.77
BBVA - Acct. 2012292035 (US\$) - JCAP-3	2,801.42	3,634.77
[Financial year 2024: $US\$2,939.58 \times \text{€}/US\$0.953 = \text{€}2,801.42$]		
[Financial year 2023: $US\$3,921.00 \times \text{€}/US\$0.927 = \text{€}3,634.77$]		
TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C)	15,732,359.70	15,622,818.00

Statement 1. Balance sheet at 31 December 2024 (euros).

<i>NET ASSETS AND LIABILITIES</i>	Financial year 2024	Financial year 2023
A) NET ASSETS	3,277,192.63	3,057,388.95
A-1) Working Capital Fund	2,900,070.01	2,582,282.44
I. Working Capital Fund	2,582,282.44	1,906,160.09
1. Working Capital Fund	2,582,282.44	1,906,160.09
II. Result for financial year	317,787.57	676,122.35
1. Result for financial year	317,787.57	676,122.35
A-2) Net acquired assets	95,366.10	71,577.86
I. Net acquired assets	95,366.10	71,577.86
1. Net acquired assets - intangible	0.00	1,157.38
2. Net acquired assets - fixed	95,366.10	70,420.48
A-3) eBCD Working Capital Fund	281,756.52	403,528.65
I. eBCD Working Capital Fund	403,528.65	437,326.10
1. eBCD Working Capital Fund	403,528.65	437,326.10
II. eBCD result for financial year	-121,772.13	-33,797.45
1. eBCD result for financial year	-121,772.13	-33,797.45
B) ACCUMULATED PENDING CONTRIBUTIONS	1,710,822.43	1,787,655.74
I. Budgetary contributions	1,686,640.38	1,774,614.70
1. Budgetary - current financial year	486,308.07	701,455.84
2. Budgetary - previous financial years	1,200,332.31	1,073,158.86
II. Extra-budgetary contributions	6,900.41	0.00
1. Extra-budgetary - current financial year	6,900.41	0.00
2. Extra-budgetary - previous financial years	0.00	0.00
III. eBCD budgetary contributions	17,281.64	13,041.04
1. eBCD budgetary - current financial year	5,065.48	2,967.77
2. eBCD budgetary - previous financial years	12,216.16	10,073.27
C) CURRENT LIABILITIES	10,526,222.55	10,576,697.60
I. Trust funds	8,350,821.29	8,831,865.96
1. Integrated Online Management System (IOMS) Fund	12,195.83	35,097.81
2. Separation from Service Fund	327,232.74	415,402.63
3. ICCAT Regional Observer Programme for at-sea transshipments	524,101.24	194,506.89
4. ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	788,914.08	1,125,113.65
5. ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna	3,411,848.60	3,302,766.53
6. Special Data Fund - People's Republic of China	179,563.24	163,383.14
7. Special Meeting Participation Fund (MPF)	205,497.81	308,692.94
8. Special Data Fund - United States	550,024.63	385,169.52
9. United States Fund for Capacity Building	437,930.42	329,689.88
10. Morocco Fund to Support National Capacity Building for Participation in Commission Meetings	113,605.57	197,594.12
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)	52,582.21	52,582.21
14. Tunisia Fund for Participation in Commission Meetings	12,537.09	12,537.09
15. Strategic Research Programme	1,059,931.65	1,569,354.80
16. United States Fund for Tropical Tunas	84,688.60	84,688.60
17. Remote Electronic Monitoring (REM) Fund	13,705.20	110,580.02
18. ABNJ-II Fund	88,104.58	137,789.72
19. United States Fund for restoration of the Caribbean "Deepwater Horizon"	244,630.24	259,292.00
20. European Union Integrated Online Management System (IOMS) Fund - Vessels manager module	0.00	22,502.80
21. European Union Integrated Online Management System (IOMS) Fund - UN/FLUX integration	48,605.95	105,000.00
22. European Union Integrated Online Management System (IOMS) Fund - Vessels manager module TT12	105,000.00	0.00
23. European Union Integrated Online Management System (IOMS) Fund - UN/FLUX integration TF2	70,000.00	0.00
II. Provisions for expenses	261,567.86	1,362.93
1. Provisions for budgetary expenses	9,052.16	1,362.93
2. Provisions for trust fund expenses	252,515.70	0.00
III. Accounts payable	608,700.30	602,477.65
1. Budgetary expenses payable	115,236.07	147,021.00
2. Extra-budgetary expenses payable	2,605.69	3,859.32
3. Trust fund expenses payable	479,457.77	439,687.44
4. Collections pending application	11,400.77	11,909.89
IV. Accrual accounts	1,305,133.10	1,140,991.06
1. Advances on future contributions	72,660.12	116,836.50
2. Advances on voluntary contributions	108,000.00	111,000.00
3. Advances of the trust funds	1,124,472.98	913,154.56
TOTAL LIABILITIES (A+B+C)	15,514,237.61	15,421,742.29
D) TRANSITIONAL ACCOUNTS	218,122.09	201,075.71
I. Other funds, projects or programmes	218,122.09	201,075.71
1. ICCAT-Japan Capacity-building Assistance Project (Phase 3) (JCAP-3)	218,122.09	201,075.71
TOTAL LIABILITIES AND TRANSITIONAL ACCOUNTS (A+B+C+D)	15,732,359.70	15,622,818.00

Statement 2. Status of Contracting Party contributions (euros) (at 8 October 2025).

<i>Contracting Party</i>	<i>Balance due at opening of financial year 2025</i>	<i>Contributions Contracting Parties in 2025</i>	<i>Contr. paid in 2025 applied to 2025 budget</i>	<i>Contr. paid in 2025 to previous budgets</i>	<i>Balance due</i>
A) Regular Commission budget:					
Albania	0.00	60,951.30	60,951.30	0.00	0.00
Algeria	0.00	17,755.88	17,755.88	0.00	0.00
Angola	8,791.94	9,011.10	<u>9,011.10</u>	<u>8,791.94</u>	<u>0.00</u>
Barbados	0.00	19,747.10	19,747.10	0.00	0.00
Belize	0.00	104,248.37	104,248.37	0.00	0.00
Brazil	0.00	121,621.97	121,621.97	0.00	0.00
Canada	0.00	130,510.90	130,510.90	0.00	0.00
Cabo Verde	70,717.27	75,626.37	0.00	<u>70,717.27</u>	<u>75,626.37</u>
China, People's Rep. of	0.00	40,662.76	40,662.76	0.00	0.00
Costa Rica	0.00	19,769.11	0.00	0.00	19,769.11
Côte d'Ivoire	0.00	49,770.58	0.00	0.00	49,770.58
Curaçao	0.00	165,995.97	0.00	0.00	165,995.97
Egypt	0.00	11,122.66	11,122.66	0.00	0.00
El Salvador	0.00	59,232.49	59,232.49	0.00	0.00
France - St. P. & M.	0.00	120,588.55	120,588.55	0.00	0.00
Gabon	37,761.55	19,492.12	0.00	0.00	57,253.67
Gambia, The	6,583.73	6,747.71	163.98	6,583.73	6,583.73
Ghana 1/	0.00	222,970.53	35,101.88	0.00	187,868.65
Grenada	7,768.82	8,128.15	<u>8,128.15</u>	<u>7,768.82</u>	<u>0.00</u>
Guatemala, Rep. of 2/	0.00	38,907.35	0.03	0.00	38,907.32
Equatorial Guinea	99,067.78	19,339.86	0.00	0.00	118,407.64
Guinea, Rep. of	266,722.76	15,101.17	0.00	0.00	281,823.93
Guinea-Bissau	6,379.27	6,535.33	140.73	6,379.27	6,394.60
Honduras	3,641.28	6,535.33	0.00	0.00	10,176.61
Iceland	0.00	60,298.46	60,298.46	0.00	0.00
Japan	0.00	253,307.09	253,307.09	0.00	0.00
Korea, Rep. of	0.00	161,867.47	161,867.47	0.00	0.00
Liberia	56,620.07	29,160.48	0.00	29,299.12	56,481.43
Libya	0.00	34,751.10	0.00	0.00	34,751.10
Morocco	0.00	59,511.21	59,511.21	0.00	0.00
Mauritania	111,227.55	56,757.79	0.00	22,609.57	145,375.77
Mexico	27,586.95	121,973.78	94,386.83	27,586.95	27,586.95
Namibia	46,555.60	49,027.60	0.00	0.00	95,583.20
Nicaragua Rep. de	0.00	4,356.89	4,356.89	0.00	0.00
Nigeria	38,204.13	6,535.33	0.00	0.00	44,739.46
Norway	0.00	91,002.19	91,002.19	0.00	0.00
Panama 3/	0.00	269,907.89	<u>244,470.07</u>	0.00	<u>25,437.82</u>
Philippines, Rep. of	0.00	6,535.33	6,535.33	0.00	0.00
Russia	98,372.08	99,995.49	0.00	0.00	198,367.57
Saint Vincent and the Grenadines	32,119.65	15,415.83	0.00	<u>23,752.00</u>	<u>23,783.48</u>
São Tomé e Príncipe	86,120.71	14,853.40	0.00	30,000.00	70,974.11
Senegal 4/	0.00	132,967.70	<u>132,967.70</u>	0.00	<u>0.00</u>
Sierra Leone	63,831.57	6,535.33	0.00	0.00	70,366.90
South Africa	0.00	43,423.13	43,423.13	0.00	0.00
Syrian Arab Republic	18,036.93	4,894.91	0.00	0.00	22,931.84
Trinidad & Tobago	0.00	24,199.18	<u>24,199.18</u>	0.00	<u>0.00</u>
Tunisia	0.00	50,840.08	50,840.08	0.00	0.00
Türkiye	0.00	147,440.77	147,440.77	0.00	0.00
Union européenne	0.00	2,381,331.04	2,381,331.04	0.00	0.00
United Kingdom of Great Britain and Northern Ireland	0.00	152,480.78	147,005.35	0.00	5,475.43
United States	0.00	306,664.31	306,664.31	0.00	0.00
Uruguay 5/	0.00	25,673.98	<u>25,673.98</u>	0.00	<u>0.00</u>
Venezuela	600,530.38	30,390.31	0.00	0.00	630,920.69
Subtotal A)	1,686,640.02	5,992,471.51	<u>4,974,268.93</u>	<u>233,488.67</u>	<u>2,471,353.93</u>
B) Contributions from new Contracting Parties:					
Costa Rica (07/06/2024)	6,900.41	0.00	0.00	0.00	6,900.41
Cuba (06/01/2025)	0.00	5,436.41	5,436.41	0.00	0.00
Subtotal B)	6,900.41	5,436.41	5,436.41	0.00	6,900.41
TOTAL A)+B)+C)	1,693,540.43	5,997,907.92	<u>4,979,705.34</u>	<u>233,488.67</u>	<u>2,478,254.34</u>

1/ The advance received from Ghana (€0.88) was applied as partial payment of its 2025 contribution

2/ The advance received from Guatemala (€0.03) was applied as partial payment of its 2025 contribution

3/ The advance received from Panama (€9,954.11) was applied as partial payment of its 2025 contribution

4/ The advance received from Senegal (€62,504.10) was applied as partial payment of its 2025 contribution

5/ The advance received from Uruguay (€0.14) was applied as partial payment of its 2025 contribution

Statement 3. Budgetary and extra-budgetary expenses (euros) (at 8 October 2025).

<i>Chapters</i>	<i>2025 budget</i>	<i>Expenses incurred to date</i>	<i>%</i>	<i>Estimated expenses to year-end</i>	<i>Estimated total expenses for financial year 2025</i>
1. Budgetary expenses					
Chapter 1. Salaries	2,521,896.70	<u>1,838,264.23</u>	<u>72.89%</u>	<u>594,963.96</u>	<u>2,433,228.19</u>
Chapter 2. Travel	45,000.00	<u>19,376.10</u>	<u>43.06%</u>	<u>7,000.00</u>	<u>26,376.10</u>
Chapter 3. Commission meetings (annual)	350,000.00	<u>118,894.60</u>	<u>33.97%</u>	<u>231,105.40</u>	350,000.00
Chapter 4. Publications	15,000.00	<u>11,549.23</u>	<u>76.99%</u>	<u>3,450.77</u>	15,000.00
Chapter 5. Office equipment	13,000.00	1,451.75	11.17%	4,000.00	5,451.75
Chapter 6. Operating expenses	110,000.00	<u>86,812.57</u>	<u>78.92%</u>	<u>23,187.43</u>	110,000.00
Chapter 7. Miscellaneous expenses	8,000.00	<u>3,852.99</u>	<u>48.16%</u>	<u>1,245.09</u>	5,098.08
Chapter 8. Coordination of research:					
a) Salaries	1,477,640.26	<u>1,045,681.62</u>	<u>70.77%</u>	<u>346,644.22</u>	<u>1,392,325.84</u>
b) Travel to improve statistics	30,000.00	21,856.76	72.86%	8,143.24	30,000.00
c) Statistics - Biology	22,000.00	<u>21,823.65</u>	<u>99.20%</u>	<u>176.35</u>	22,000.00
d) Information technology	69,931.40	<u>74,212.33</u>	<u>106.12%</u>	<u>1,850.00</u>	<u>76,062.33</u>
e) Maintenance of database	35,000.00	<u>31,753.11</u>	<u>90.72%</u>	<u>3,246.89</u>	35,000.00
f) Telephone line - Internet domain	35,000.00	<u>20,136.85</u>	<u>57.53%</u>	<u>14,863.15</u>	35,000.00
g) Scientific meetings (including SCRS)	90,000.00	<u>79,946.65</u>	<u>88.83%</u>	<u>79,011.13</u>	<u>158,957.78</u>
h) Simultaneous interpretation for SCRS meetings	210,000.00	<u>208,531.64</u>	<u>99.30%</u>	<u>0.00</u>	<u>208,531.64</u>
i) Miscellaneous	0.00	0.00	-	0.00	0.00
<i>Sub-total Chapter 8</i>	<i>1,969,571.66</i>	<i><u>1,503,942.61</u></i>	<i><u>76.36%</u></i>	<i><u>453,934.98</u></i>	<i><u>1,957,877.59</u></i>
Chapter 9. Services that require specialized external consultancy work (i.e. legal advice, overall quality management project, etc.)	70,555.00	<u>43,082.78</u>	<u>61.06%</u>	<u>27,472.22</u>	70,555.00
Chapter 10. Separation from Service Fund	65,468.14	65,468.14	100.00%	0.00	65,468.14
Chapter 11. Research programmes:					
a) Strategic Research Programme	0.00	0.00	-	0.00	0.00
<i>Sub-total Chapter 11</i>	<i>0.00</i>	<i>0.00</i>	<i>-</i>	<i>0.00</i>	<i>0.00</i>
Chapter 12. Compliance:					
a) Maintenance of compliance database	35,000.00	12,216.83	34.91%	22,783.17	35,000.00
<i>Sub-total Chapter 12</i>	<i>35,000.00</i>	<i>12,216.83</i>	<i>34.91%</i>	<i>22,783.17</i>	<i>35,000.00</i>
Chapter 13. Travel					
a) Travel by ICCAT and SCRS Chairs	60,000.00	<u>29,095.63</u>	<u>48.49%</u>	<u>30,904.37</u>	<u>60,000.00</u>
b) Special Meeting Participation Fund	250,000.00	250,000.00	100.00%	0.00	250,000.00
c) Travel by ICCAT Officers (ICCAT developing Contracting Parties)	61,800.00	<u>75,079.25</u>	<u>121.49%</u>	<u>3,055.50</u>	<u>78,134.75</u>
<i>Sub-total Chapter 13</i>	<i>371,800.00</i>	<i><u>354,174.88</u></i>	<i><u>95.26%</u></i>	<i><u>33,959.87</u></i>	<i><u>388,134.75</u></i>
Chapter 14. Integrated Online Management System:					
a) Integrated Online Management System	412,180.00	<u>289,373.57</u>	<u>70.21%</u>	122,806.43	412,180.00
<i>Sub-total Chapter 14</i>	<i>412,180.00</i>	<i><u>289,373.57</u></i>	<i><u>70.21%</u></i>	<i>122,806.43</i>	<i>412,180.00</i>
Chapter 15. Contingencies	5,000.00	0.00	0.00%	<u>5,000.00</u>	0.00
TOTAL BUDGETARY EXPENSES (Chapters 1 to 15)	5,992,471.50	<u>4,348,460.28</u>	<u>72.57%</u>	<u>1,530,909.32</u>	<u>5,874,369.60</u>
2. Extrabudgetary expenses					
Exchange losses		4.86			4.86
Expenses for simultaneous interpretation into Arabic		1,355.19		24,935.28	26,290.47
2024 science programme audit		3,630.00			3,630.00
Expenses of Intersessional Meeting of Panel 2		23,139.92			23,139.92
Expenses of First Meeting of Standing Catch Document Scheme Working Group (CDS WG)		5,518.70			5,518.70
Expenses of Meeting of the Electronic Monitoring Systems Working Group (EMS WG) / Second Meeting of the Standing Catch Document Scheme Working Group (CDS WG) / 18th Intersessional Meeting of the Working Group on Integrated Monitoring Measures (IMM)		14,596.51			14,596.51
Expenses of Shortfin Mako Tuna Data Preparatory Meeting		6,062.84			6,062.84
Expenses of Bigeye Tuna Data Preparatory Meeting		26,827.55			26,827.55
Expenses of Meeting of Online Reporting Technology Working Group (WG-ORT)		11,544.04			11,544.04
Expenses of Meeting of the Virtual Working Group on a Sustainable Financial Position for ICCAT (VWG-SF)		11,037.40			11,037.40
Meeting of the Standing Working Group on Dialogue between Fisheries Scientists and Managers (SWGSM)		6,497.83			6,497.83
<u>Intersessional Meeting of Panel 1 on Tropical Tunas MSE</u>		<u>704.00</u>		<u>4,651.35</u>	<u>5,355.35</u>
Compliance Committee Meeting and 29th Regular Meeting of the Commission 2025				212,550.00	212,550.00
TOTAL EXTRA-BUDGETARY EXPENSES		<u>110,918.84</u>		<u>242,136.63</u>	<u>353,055.47</u>
TOTAL EXPENSES INCURRED	5,992,471.50	<u>4,459,379.12</u>		<u>1,773,045.95</u>	<u>6,227,425.07</u>

Statement 4. Budgetary and extra-budgetary revenue received (euros) (at 8 October 2025).

<i>Revenue</i>	<i>Financial year 2025</i>
1. Budgetary revenue	
Contributions from Contracting Parties:	
Contributions paid or applied to the current budget	<u>4,974,268.93</u>
TOTAL BUDGETARY REVENUE	<u>4,974,268.93</u>
2. Extrabudgetary 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)	73,318.28
<u>Revenue ICCAT/Japan Capacity-building Assistance Project - Phase 3 (JCAP-3)</u>	<u>9,885.90</u>
Chinese Taipei contribution to ICCAT	100,000.00
Suriname voluntary contribution	3,235.08
Observers fees	<u>9,119.06</u>
Financial revenue	<u>8,156.61</u>
VAT refund	15,998.37
Miscellaneous revenue	<u>1,760.00</u>
Revenue for Commission meetings:	
ICCAT intersessional meetings and other working groups 2023-2024	24,354.59
Third Intersessional Meeting of Panel 1 and 24th Special Meeting of the Commission 2024	231,217.11
ICCAT intersessional meetings and other working groups 2025-2026	168,000.00
TOTAL EXTRA-BUDGETARY REVENUE	<u>664,203.93</u>
3. Revenue from accumulated pending contributions	
Contributions from Contracting Parties:	
Contributions paid to previous budgets	<u>233,488.67</u>
Contributions from new Contracting Parties:	
Contributions paid to current budget	5,436.41
TOTAL REVENUE FROM PENDING CONTRIBUTIONS	<u>238,925.08</u>
TOTAL REVENUE RECEIVED	<u>5,877,397.94</u>

Statement 5. Composition and balance of the Working Capital Fund (euros) (at 8 October 2025).

<i>Working Capital Fund</i>	<i>Financial year 2025</i>
Opening balance for the financial year	2,900,070.01
Result for financial year a) + b) + c)	<u>1,418,018.82</u>
a) Budgetary result	<u>625,808.65</u>
<i>Budgetary revenue</i>	<u>4,974,268.93</u>
<i>Budgetary expenses (Chapters 1 to 15)</i>	<u>4,348,460.28</u>
b) Extra-budgetary result	<u>553,285.09</u>
<i>Extrabudgetary revenue</i>	<u>664,203.93</u>
<i>Extrabudgetary expenses</i>	<u>110,918.84</u>
c) Contributions paid in the financial year to previous budgets	<u>238,925.08</u>
<i>Contributions to regular budgets</i>	<u>233,488.67</u>
<i>Contributions received from new Contracting Parties in the current financial year</i>	5,436.41
Available balance at <u>8 October</u> 2025	<u>4,318,088.83</u>
Estimated expenses (until 31 December 2025)	<u>1,773,045.95</u>
Estimated balance at 31 December 2025	<u>2,545,042.88</u>

Statement 6. Cash flow (euros) (at 8 October 2025).

<i>Revenue and origin</i>	
Balance in Cash and Banks (at the opening of financial year 2025)	13,551,123.30
Prepaid expenses (at the opening of financial year 2025)	49,699.26
Trust funds debtors (at the opening of financial year 2025)	26,050.80
Payments pending application (at the opening of financial year 2025)	81,175.72
Revenue:	
Contributions paid or applied to the 2025 budget	<u>4,974,268.93</u>
Extra-budgetary revenue received in 2025	<u>664,203.93</u>
Contributions paid in financial year 2025 to previous regular budgets	<u>233,488.67</u>
Contributions from new Contracting Parties paid to current budget	5,436.41
Revenue eBCD:	
Contributions paid or applied to the 2025 eBCD budget	<u>443,167.99</u>
Contributions paid in financial year 2025 to previous regular budgets	3,084.20
<u>Revenue from trust funds</u>	<u>4,940,546.20</u>
TOTAL REVENUE AND ORIGIN	<u>24,972,245.41</u>
<i>Expenses and application</i>	
Provision for expenses (at the opening of financial year 2025)	261,567.86
Accounts payable (at the opening of financial year 2025)	597,299.53
Collections pending application (at the opening of financial year 2025)	11,400.77
Advances applied to financial year 2025	1,305,133.10
Working Capital Fund	<u>4,318,088.83</u>
eBCD Working Capital Fund	<u>406,211.01</u>
Expenses:	
Budgetary expenses for financial year 2025 (Chapters 1 to 15)	<u>4,348,460.28</u>
Extra-budgetary expenses for financial year 2025	<u>110,918.84</u>
eBCD expenses:	
eBCD budgetary expenses for financial year 2025	<u>321,797.70</u>
Expenses of the trust funds	<u>5,668,179.06</u>
Available balances of the trust funds:	
Integrated Online Management System (IOMS) Fund	15,195.83
Separation from Service Fund	392,700.88
ICCAT Regional Observer Programme for at-sea transshipments	<u>379,227.63</u>
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	<u>803,719.07</u>
ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna	<u>3,681,344.10</u>
Special Data Fund - People's Republic of China	<u>187,240.24</u>
Special Meeting Participation Fund (MPF)	<u>144,815.06</u>
Special Data Fund - United States	<u>662,396.32</u>
United States Fund for Capacity Building	382,998.23
Morocco Fund to Support National Capacity Building for Participation in Commission Meetings	<u>210,004.28</u>
ICCAT Regional Observer Programme for Tropical Tunas	20,121.61
Scientific Capacity Building Fund (SCBF)	0.00
Special Monitoring, Control, and Surveillance Fund (MCSF)	44,510.17
Tunisia Fund for Participation in Commission Meetings	12,537.09
Strategic Research Programme	<u>296,577.62</u>
United States Fund for Tropical Tunas	73,974.90
Remote Electronic Monitoring (REM) Fund	<u>-22,674.88</u>
ABNJ-II Fund	<u>-34,642.02</u>
United States Fund for restoration of the Caribbean "Deepwater Horizon"	244,630.24
European Union Integrated Online Management System (IOMS) Fund - Vessels manager module TT12	<u>79,523.58</u>
European Union Integrated Online Management System (IOMS) Fund - UN/FLUX integration TF2	<u>48,988.48</u>
TOTAL EXPENSES AND APPLICATION	<u>24,972,245.41</u>

Statement 7. Status of cash and banks (euros) (at 8 October 2025).

Summary

Balance in Cash and Banks 13,517,171.83

TOTAL CASH AND BANKS **13,517,171.83**

Breakdown

Available in the Working Capital Fund	<u>4,318,088.83</u>
Available in the eBCD Working Capital Fund	<u>406,211.01</u>
Available in trust funds:	
Integrated Online Management System (IOMS) Fund	15,195.83
Separation from Service Fund	392,700.88
ICCAT Regional Observer Programme for at-sea transshipments	<u>379,227.63</u>
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	<u>803,719.07</u>
ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna	<u>3,681,344.10</u>
Special Data Fund - People's Republic of China	<u>187,240.24</u>
Special Meeting Participation Fund (MPF)	<u>144,815.06</u>
Special Data Fund - United States	<u>662,396.32</u>
United States Fund for Capacity Building	382,998.23
Morocco Fund to Support National Capacity Building for Participation in Commission Meetings	<u>210,004.28</u>
ICCAT Regional Observer Programme for Tropical Tunas	20,121.61
Scientific Capacity Building Fund (SCBF)	0.00
Special Monitoring, Control, and Surveillance Fund (MCSF)	44,510.17
Tunisia Fund for Participation in Commission Meetings	12,537.09
Strategic Research Programme	<u>296,577.62</u>
United States Fund for Tropical Tunas	73,974.90
Remote Electronic Monitoring (REM) Fund	<u>-22,674.88</u>
ABNJ-II Fund	<u>-34,642.02</u>
United States Fund for restoration of the Caribbean "Deepwater Horizon"	244,630.24
European Union Integrated Online Management System (IOMS) Fund - Vessels manager module TT12	79,523.58
European Union Integrated Online Management System (IOMS) Fund - UN/FLUX integration TF2	48,988.48
Debts for purchases or provision of services	<u>417,449.78</u>
Collections pending application	12,182.77
Advances on contributions	200.86
<u>Advances of eBCD contributions</u>	<u>9.00</u>
Advances of the trust funds	<u>940,989.74</u>
Prepaid expenses	<u>-91,158.82</u>
Trust funds debtors	-26,050.80
Payments pending application	<u>-83,938.97</u>

TOTAL AVAILABLE **13,517,171.83**

Statement 8. Composition and balance of the eBCD Working Capital Fund (euros) (at 8 October 2025).

<i>eBCD Working Capital Fund</i>	<i>Financial year 2025</i>
Available balance of eBCD at the opening of the financial year	281,756.52
Result for financial year a) + b) + c)	<u>124,454.49</u>
a) eBCD budgetary result	<u>121,370.29</u>
<i>eBCD budgetary revenue</i>	443,167.99
Albania	1,444.93
Algeria	1,170.03
Canada	8,975.11
China, People's Rep. of	4,310.38
Egypt	1,175.60
Iceland	696.81
Japan	121,130.40
Korea, Rep. of	15,167.92
Libya	<u>0.00</u>
Morocco	6,671.67
Mexico	690.99
Norway	1,586.99
Syrian Arab Republic	<u>0.00</u>
Tunisia	<u>2,401.20</u>
Türkiye	25,250.63
European Union	229,482.33
United Kingdom of Great Britain and Northern Ireland	1,320.43
United States	21,692.57
<i>eBCD budgetary expenses</i>	<u>321,797.70</u>
Maintenance and user support costs	<u>245,194.10</u>
Salaries and remuneration	<u>76,525.08</u>
Bank charges	78.52
b) eBCD contributions paid in the financial year to previous budgets	3,084.20
<i>eBCD contributions to previous budgets</i>	<u>3,084.20</u>
Available balance at 31 August 2025	<u>406,211.01</u>
Estimated expenses (until 31 December 2025)	<u>120,033.57</u>
Estimated balance at 31 December 2025	<u>286,177.44</u>