

## 2017 FINANCIAL REPORT<sup>1</sup>

### Introduction

Financial year 2017 has seen the continuation of a positive trend as regards the regularization of the Commission's financial situation, although some Contracting Parties still continue to have difficulties meeting their budgetary commitments. Unfortunately, as a result of the impact on this fund, and despite the reduction of expenses in recent years, the level of the Working Capital Fund has decreased substantially.

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

### 1 Auditor's Report – Financial year 2016

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

In accordance with Article 12 of the Commission's Financial Regulations, the Executive Secretary sent a copy of the Auditor's Report to the Governments of all the Contracting Parties in June 2017 (ICCAT Circular #366 AF/17). The Auditor's Report includes the Budgetary Statements of ICCAT: balance sheet, composition and balance of the Working Capital Fund, budgetary and extra-budgetary expenses, budgetary and extra-budgetary revenue received, status of the Contracting Party contributions, and the explanatory notes, for the financial year that ended on 31 December 2016. It should be noted that at year-end 2016, the balance sheet showed a cash balance in cash and banks amounting to €5,086,751.10 corresponding to the available balance of the Working Capital Fund, €843,923.95 (which represents 24.88% of the budget), the available balance of the Trust Funds (€3,048,017.25), provisions for expenses (244,353.56€), debts for purchases or provisions of services (€202,261.63), collections pending application (8,073.59) prepaid expenses for financial year 2017 (€34,937.94), payments pending application (€1,463.37) and advances on future contributions (€776,522.43).

The balance of accumulated pending contributions at year-end 2016 (corresponding to 2016 and previous years) amounted to a total of €1,679,621.69

### 2 Financial position of the second part of the biennial budget – financial year 2017

All the Commission's financial operations corresponding to financial year 2017 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 2017 regular budget, amounting to €3,635,672.15, was approved by the Commission at its 20th Special Meeting (Vilamoura, Portugal, from 14 to 21 November 2016).

**Statement 2** shows the status of the contributions of each of the Contracting Parties at 20 October 2017.

The total accumulated debt from budgetary and extra-budgetary contributions, amounts to €2,156,565.41, which includes budgetary contributions from: Angola (€22,485.13), Brazil (€205,777.01), Cabo Verde (€420,287.13), Curaçao (€109,329.41), Equatorial Guinea (€37,827.41), Ghana (€250,777.61), Guinea (Rep.) (€163,863.33), Honduras (€91,812.96), Liberia (€3,074.84), Mauritania (€16,099.20), Namibia (€26,632.30), Nigeria (€11,264.89), Panama (€192,277.42), St. Vincent and the Grenadines (€40,209.26), Sao Tomé and Príncipe (€140,203.53), Senegal (€90,523.48), Sierra Leone (€27,163.31), Syria (€8,446.70), United Kingdom (Overseas Territories) (€14.55) and Venezuela (€166,732.63); the extra-budgetary contribution from Honduras (€14,937.00); as well as Benin's debt (€50,508.83) and Cuba (€66,317.48), which are no longer ICCAT Contracting Parties.

<sup>1</sup> Data at 20 October 2017.

**Statement 3** shows the settlement of budgetary expenses at 20 October 2017, broken down by chapters.

***Budgetary expenses***

62.78% of the budget adopted by the Commission has been spent. Below are some general comments, by budget chapter:

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

In 2017, the United Nations Civil Service Commission published a new salary and pensions scale for staff in the Professional or Higher categories. All these increases are charged to this chapter, complying with the date of entry into force of this scale.

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

The amount charged to Chapter 1 to date amounts to €1,087,406.54 and represents 62.84% of the budgeted amount.

**Chapter 2 – Travel:** The amount incurred in this chapter of the budget amounts to €25,234.00 (97.02% of the budgeted amount) and corresponds to the travel expenses and per diem for Secretariat participation in ten meetings of international organizations and of regional and/or international bodies.

**Chapter 3 – Commission meetings:** This chapter includes the expenses incurred in the amount of €16,164.31 (10.16% of the budgeted amount), corresponding to the preparatory trip for the Commission meeting in Marrakesh, Morocco, as well as the travel expenses of the Secretariat staff and some interpreters who will participate in the 2017 meeting.

**Chapter 4 – Publications:** The amount charged to this chapter totalled €23,270.04 (87.75% of the budgeted amount), which corresponds to the expenses incurred for reproduction of documents (€10,127.15), rental charges of photocopiers (€8,508.19), the costs charged by the printer's for binding the 2016-2017 Biennial Report Part I, Volumes 1 and 2 in the three official languages of the Commission (€1,899.70), as well as the DVD publications of ICCAT's 50th anniversary and printing of posters (€2,045.00).

**Chapter 5 – Office equipment:** At 20 October 2017, the expenses charged to this chapter correspond to an air-conditioning unit (€363.99) (2.43% of the budgeted amount).

**Chapter 6 – Operating expenses:** The expenses incurred in this chapter amounted to €115,391.90 (85.48% of the budgeted amount), which correspond to: office material (€13,054.71); expenses for communications, i.e. mailing of official correspondence and ICCAT publications (€17,071.20), telephone service (€24,082.33), fax service (€754.55); bank charges (€1,400.80); auditing (€11,429.66); office maintenance (€992.20), insurance (€1,779.27), office cleaning (€19,504.08), other expenses such as garage rental, etc. (€12,149.85); and representation expenses (€13,173.25).

**Chapter 7 – Miscellaneous expenses:** This chapter includes various minor expenses. The expenses charged to this chapter amount to €4,254.29, representing 56.36% of the budgeted amount.

**Chapter 8 – Coordination of research:** The expenses incurred in this chapter, at 20 October 2017, amount to €888,491.37 (71.07% of the budgeted amount), and are divided into the following sub-chapters:

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

The observations made under Chapter 1 concerning the salary scheme in effect in 2017 for staff classified in the United Nations categories also apply to this sub-chapter, as well as the costs for Spanish Social Security for Secretariat staff included in this system, the payment of taxes in accordance with Article 10 of the ICCAT Staff Regulations and Rules, the expenses of the education grant for eligible staff in accordance with Article 16 of the ICCAT Staff Regulations and Rules, home leave expenses for staff recruited internationally, in accordance with Article 27 of the Staff Regulations, and travel and removal expenses of the Populations Dynamics Expert, in accordance with Articles 11 and 13 of the Regulations and Rules.

The amount charged to this sub-chapter totals €744,104.62.

- b) *Travel to improve statistics:* The amount charged to this sub-chapter totals €861.74 and corresponds to travel and per diem expenses for Secretariat participation in one ICCAT meeting held outside of the headquarters and participation in two meetings of other organizations.
- c) *Statistics - Biology:* Licence renewals (€4,953.33) have been charged to this subchapter.
- d) *Information technology:* The amount incurred under this sub-chapter (€34,979.56) corresponds to the purchase of computers, software, memory expansion, server maintenance, and purchasing different computer material.
- e) *Maintenance of database:* The amount spent under this heading totals €19,802.23, which corresponds to the purchase of a high performance storage system, 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 €19,292.10, which corresponds to the maintenance charges of ICCAT e-mail, as well as the ADSL lines and maintenance of the website.
- g) *Scientific meetings (including SCRS):* The amount spent in this sub-chapter totals €64,497.79, which corresponds to the costs incurred for the annual meeting of the Standing Committee on Research and Statistics (SCRS), held in Madrid: Interpreters' fees and expenses of Secretariat staff, simultaneous interpreting equipment, rental of photocopiers, material and transport.
- h) *Miscellaneous:* No cost has been incurred under this sub-chapter.

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

**Chapter 10 – Separation from Service Fund:** 100.00% of the budgeted amount (€60,500.00) has been charged to this chapter and included in the Separation from Service Fund (see Section 4 of this Report).

**Chapter 11 – Research programmes:** The expenses incurred in this chapter amounted to the total budgeted amount (100.00%), €20,400.00, and correspond to the following sub-chapter:

- a) *The ICCAT Enhanced Research Programme for Billfish:* The Contracting Parties made a budgetary contribution from ICCAT of €20,400.00 to finance this programme. The breakdown of revenue and expenses is shown in the table referring to this programme (section 3 of this report).

**Chapter 12 – Compliance:** The amount incurred in this chapter of the budget amounts to €41,163.55 (20.58% of the budgeted amount) and corresponds to a portion of the expenses related to the implementation of the eBCD.

### *Extra-budgetary expenses*

The extra-budgetary expenses incurred up to 20 October 2017 amount to €1,292,106.91 and are explained in detail in section 25 of this report.

Besides the expenses for the inter-sessional meetings, and in accordance with the decision adopted by the Commission at its 2010 meeting to continue financing this programme through the Working Capital Fund, this heading also includes the travel expenses of the SCRS Chair to attend ICCAT meetings (€40,989.99) and of the ICCAT Chairman (€16,987.18).

Also included are the ICCAT financing of the special Meeting Participation Fund, which was approved in 2016, and which amounts to €200,000.00, the expenses incurred in 2017 for implementation of the eBCD pending charge (-€7,981.82), the expenses for simultaneous interpretation into Arabic (€496.13), exchange losses (€38.12), and financing of the Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (€345,578.99).

Finally, this item also includes SCRS recommendations with financial implications approved by the Commission for 2017: the expenses to complete migration for software that interacts with several databases of the ICCAT-DB system (€16,695.99), the expenses of the ICCAT Small Tunas Year Research Programme (SMTYP) (€34,546.00), the expenses of the Program of the Shark Research and Data Collection Programme (SRDCP) (€16,949.57) and the travel expenses of the expert who participated in the Atlantic swordfish stock assessment meeting (€3,014.26).

**Statement 4** indicates the budgetary and extra-budgetary revenue received by the Commission at 20 October 2017.

### *Budgetary revenue*

The contributions received and distributed by Groups were as follows:

Groups	Contracting Parties				Contributions		
	No.	Full payment	Partial payment	Pending	Budget	Paid	%
A	9	7	1	1	2,254,116.73	2,144,772.77	95.15
B	4	1	0	3	436,280.66	84,132.00	19.28
C	22	14	1	7	799,847.87	349,146.19	43.65
D	16	9	1	6	145,426.89	92,326.22	63.49
Total	51	31	3	17	3,635,672.15	2,670,377.18	73.45

From the approved budget, revenue received and applied to 2017 contributions amounted to €2,670,377.18, which represents 73.45% of the budget. Thirty-one of the 51 Contracting Parties included in this budget have paid their contribution in full (Albania, Algeria, Barbados, Belize, Canada, China (People's Rep.), Côte d'Ivoire, Egypt, El Salvador, European Union, France (St. Pierre & Miquelon), Gabon, Guatemala, Guinea-Bissau, Iceland, Japan, Korea, Libya, Mexico, Morocco, Nicaragua, Norway, Philippines, Russia, South Africa, Trinidad and Tobago, Tunisia, Turkey, United States, Uruguay and Vanuatu. Ghana has paid 7.43% (€20,128.02), Liberia 41.12% (€2,147.18) and the United Kingdom (Overseas Territories) 99.94% (€26,439.88).

The contributions to the 2017 regular budget pending payment by the Contracting Parties at 20 October 2017 amount to €965,294.97, which represents 26.55% of the budget.

Advances were received in 2016 from Ghana (€20,128.02), Guatemala (€0.01) and the United Kingdom (Overseas Territories) (€0.01) and have been applied as partial payments of their 2017 contributions. The advance received from Gabon (€81,057.63) has been applied in full payment of its 2017 contribution, and there is a credit in its favour (€67,952.17) which will be applied to payment of future contributions. In addition, new advances were received from Guatemala (€0.01) and Uruguay (€0.38), which will be applied as payments of future contributions.

### ***Extra-budgetary revenue***

Extra-budgetary revenue received amounts to €1,269,337.19. This revenue includes: observer fees (International Seafood Sustainability Foundation, University of North Carolina, Federation of Maltese Aquaculture Producers, The Royal Society for the Protection of Birds, Pew Charitable Trusts, World Wildlife Fund, The Ocean Foundation, Greenpeace, Blue Water Fishermen's Association, Ecology Action Centre, Defenders of Wildlife, Marine Stewardship Council, Project Aware Foundation, The Shark Trust, Federcoopesca, The International Pole & Line Foundation, Humane Society International) (€20,130.64) and the voluntary contribution from Chinese Taipei (€100,000.00).

It also includes the voluntary contributions to ICCAT from the programmes managed by the Secretariat by way of overheads: from the ICCAT Regional Observer Programme for transshipment (€10,000.00), from the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (€39,176.03), ICCAT Atlantic-wide Bluefin Tuna Research Programme (GBYP) (€10,000.00), the ICCAT-Japan Capacity-building Assistance Project (JCAP) (€15,989.00) and the Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (€193,016.94).

It also includes financial revenue from bank interest (€72.27), return of Value Added Tax (VAT) (€22,410.69), revenue from the European Union for the 2016 Commission meeting (€161,649.13), the revenue received from Morocco for the 2017 annual meeting (€680,000.00), revenue from the United Nations Food and Agriculture Organization (FAO) for the Meeting of the Port Inspection Expert Group for Capacity and Assistance (€16,194.00), reimbursement of travel by the Secretariat (€698.01) and exchange gains (€0.48).

### ***Revenue from accumulated pending contributions***

Revenue from accumulated pending contributions amounts to €487,597.45 and corresponds to contributions to previous budgets paid by Brazil (€191,427.82), Côte d'Ivoire (€19,638.88), Egypt (€10,875.49), Liberia (€12.25), Libya (€44,740.70), Namibia (€24,737.13), Nigeria (€4,763.71), Panama (€69,340.07), St. Vincent and the Grenadines (€51,265.09), Senegal (€53,357.16), Uruguay (€17,439.15), and Guinea-Bissau (€753.79) as a new Contracting Party.

**Statement 5** shows the composition and balance of the Working Capital Fund, which had a credit balance of €1,697,242.66 (46.68% of the budget). This fund comprises the opening balance for the financial year (€843,923.95), the settlement of the revenue and expenses to the budget for the financial year (€387,737.19), the settlement of revenue and expenses not included in the budget for the financial year (-€22,769.72) and the contributions paid to previous budgets (€488,351.24). Estimated expenses at year-end amount to €1,446,756.92 (see Statement 3). Consequently, if the Working Capital Fund does not receive any new revenue, the result forecast for year-end 2017 will be a positive accounting balance of €250,485.74 (6.89% of the budget).

**Statement 6** shows cash flow in financial year 2017 as regards actual revenue and expenses.

**Statement 7** shows the position of cash and banks with a balance of €6,367,689.30 which corresponds to the total available balance of the Working Capital Fund (€1,697,242.66), as well as the available balance of the ICCAT Enhanced Research Programme for Billfish (€99,071.16), the available balance of the Separation from Service Fund (€205,927.21), the available balance of the ICCAT Regional Observer Programme for at sea transshipment 2016-2017 (€234,414.99) and 2017-2018 (€525,581.74), the available balance of the Atlantic-wide Research Programme for Bluefin Tuna (Phases I-VI) (€163,004.11) and Phase VII (€427,267.50), the available balance of the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (€1,662,532.64), the available balance of the Special Data Fund - People's Republic of China (€78,529.10), the available balance of the special Meeting Participation

Fund (€175,612.98), the available balance of the Special Data Fund - United States (€149,416.26), the available balance of the United States Fund for Capacity Building (€259,452.22), the available balance of the Fund for Assessment of the Impact of ICCAT Fisheries on Sea Turtles (€2,400.63), the available balance of the United States Fund for Logistics (€56,567.58), the available balance of the Morocco Fund to Support National Capacity for Participation at Commission Meetings (€16,610.57), the available balance of the ICCAT Regional Observers Programme for tropical tunas (€20,282.02), the available balance of the special Scientific Capacity Building Fund (SCBF) (€65,898.33), the available balance of the CITES Fund (-€29,674.99), the European Union Fund for Capacity Building (€59,500.00), the special Monitoring, Control, and Surveillance Fund (MCSF) (€43,014.44), the European Union Fund to Finance the Joint Tuna RFMO FAD Working Group (€7,140.00), European Union Fund to develop T3+ software necessary for processing Ghana statistics (€24,710.00), the Tunisia Fund for participation in Commission meetings (€17,468.87, debts for purchase or provisions of services (€88,375.26), collections pending application (€8,549.36) and advances on future contributions (€67,952.56), advances from trust funds (€279,811.58), prepaid expenses (€36,124.39) and payments pending application (€2,845.14).

### 3 ICCAT Enhanced Research Programme for Billfish

<i>ICCAT Enhanced Research Programme for Billfish</i>	
<b>Opening balance for financial year 2017</b>	<b>€75,671.16</b>
<b>REVENUE</b>	
Financed by ICCAT	€20,400.00
Voluntary contribution from Chinese Taipei	€3,000.00
<b>Total revenue</b>	<b>€23,400.00</b>
<b>Expenses</b>	
Programme expenses	€0.00
Bank charges	€0.00
<b>Total expenses</b>	<b>€0.00</b>
<b>Balance at 20 October 2017</b>	<b>€99,071.16</b>

### 4 Separation from Service Fund

<i>Separation from Service Fund</i>	
<b>Opening balance for financial year 2017</b>	<b>€145,427.21</b>
<b>REVENUE</b>	
Financed by ICCAT	€60,500.00
<b>Total revenue</b>	<b>€60,500.00</b>
<b>EXPENSES</b>	
Fund expenses	€0.00
<b>Total expenses</b>	<b>€0.00</b>
<b>Balance at 20 October 2017</b>	<b>€205,927.21</b>

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

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

Although the accounting and auditing of this project is carried out independently, transitional accounts have been included in the balance sheet, by recommendation of the auditors, showing the bank balance of the project at 31 December 2016.

## 6 ICCAT Regional Observer Programme for at-sea transshipment

Since April 2007, a contract is entered into annually with the Consortium MRAG/CapFish for implementation of the ICCAT Regional Observer Programme, pursuant to the *Recommendation by ICCAT Establishing a Programme for Transshipment* (Rec. 06-11). This Programme was financed through voluntary contributions from Belize, China (People's Republic), Côte d'Ivoire, Japan, St. Vincent and the Grenadines, Senegal and Chinese Taipei. The settlement of the programme for 2016/2017 is as follows:

<i>ICCAT Regional Observer Programme for at-sea transshipment 2016/2017</i>	
<b>Revenue</b>	<b>€576,040.59</b>
1.1 Revenue from contributions	€576,040.59
<b>Expenses</b>	<b>€341,625.60</b>
<b>1. Contract with the observers agency</b>	
1.1 Training	€4,175.37
1.2 Deployment of observers	€194,835.60
1.3 Management and support activities	€116,419.60
<b>2. Travel</b>	
2.1 Plane tickets	€15,760.97
<b>3. Secretariat costs</b>	
3.1 Staff hours	10,000.00
3.2 Contingencies	€434.06
<b>Balance 2016/2017</b>	<b>€234,414.99</b>

The carryover is €234,414.99. The distribution is as follows:

<i>CPC</i>	<i>Contribution (€)</i>	<i>Distribution of 2016/17 balance (€)</i>
Belize	2,977.74	1,211.77
China (People's Rep.)	64,097.47	26,083.94
Korea	15,754.96	6,411.35
Cote d'Ivoire	2,995.41	1,218.96
Japan	234,449.94	95,407.48
St. Vincent and the Grenadines	9,526.78	3,876.84
Senegal	1,382.50	562.60
Chinese Taipei	244,855.79	99,642.05
<b>TOTAL</b>	<b>576,040.59</b>	<b>234,414.99</b>

In April 2017, the contract with the observers agency was extended for an additional year.

The balance at 20 October 2017 is as follows:

<i>ICCAT Regional Observer Programme for at-sea transshipment 2017/2018</i>	
<b>REVENUE</b>	<b>€546,127.14</b>
1.1 Revenue from contributions	€546,127.14
Contribution from Belize	€6,826.59
Contribution from China (People's Rep.)	€89,401.01
Contribution from Korea	€10,048.74
Contribution from Côte d'Ivoire	€4,969.76
Contribution from Japan	€196,278.09
Contribution from St. Vincent and the Grenadines	€7,864.23
Contribution from Senegal	€928.42
Contribution from Chinese Taipei	€229,810.30

<b>EXPENSES</b>		<b>€20,545.40</b>
<b>1. Contract with the observers agency</b>		
1.1 Training		€0.00
1.2 Deployment of observers		€10,979.02
Days at sea	€10,886.10	
Equipment	€92.92	
1.3 Management and support activities		€6,980.99
Days at sea	€6,980.99	
<b>2. Travel</b>		
2.1 Plane tickets		€0.00
<b>3. Secretariat costs</b>		
3.1 Contingencies		€2,585.39
SBT management days - pending refund	€2,532.00	
Bank charges	€53.39	
<b>Balance at 20 October 2017</b>		<b>€525,581.74</b>

## 7 ICCAT Regional Observer Programme for Eastern Atlantic and Mediterranean Bluefin Tuna

To implement the provisions of the *Recommendation by ICCAT Amending the Recommendation by ICCAT to Establish a Multi-Annual Recovery Plan for Bluefin Tuna in the Eastern Atlantic and Mediterranean* (Rec. 08-05), in 2009, the ICCAT Regional Observer Programme concerned with bluefin tuna farms began to become established. Since 2010, it has been implemented for vessels and from 2013 it has also been implemented for traps. Accordingly, the Secretariat has extended the contract with the Consortium MRAG/COFREPECHE to carry out the recruiting and deployment of the observers. This programme is financed by the operators of the vessels, farms and traps. The balance of the programme at 20 October 2017 is as follows:

### *ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna*

#### **a) Bluefin tuna farming facilities**

<b>REVENUE</b>		<b>€955,724.51</b>
1.1 Revenue from contributions		€955,724.51
<b>EXPENSES</b>		<b>€380,770.40</b>
<b>1. Contract with the observers agency</b>		
1.1 Training and equipment		€38,356.88
Training	€34,239.88	
Days of travel - training	€618.00	
Travel expenses - training	€3,499.00	
1.2 Mobilisation and associated costs		€42,320.02
Days of travel	€19,712.35	
Travel costs	€12,668.67	
Briefing/debriefing	€9,939.00	
1.3 Deployment of observers		€299,739.80
Farm days	€299,739.80	
<b>2. Secretariat costs</b>		
2.1 Contingencies		€353.70
Bank charges	€353.70	
<b>Balance a)</b>		<b>€574,954.11</b>

#### **b) Vessels**

<b>REVENUE</b>		<b>€2,138,276.05</b>
1.1 Revenue from contributions		€2,138,276.05
<b>EXPENSES</b>		<b>€1,078,412.15</b>



<b>1. Contract with the observers agency</b>		
1.1 Training and equipment		€227,737.79
Training	€189,800.94	
Days of travel - training	€3,287.76	
Travel expenses - training	€18,614.68	
Equipment	€16,034.41	
1.2 Mobilisation and associated costs		€278,121.18
Days of travel - deployment	€86,800.60	
Travel expenses - deployment	€56,851.42	
Briefing/debriefing	€72,933.40	
Days of travel - briefing/debriefing	€41,909.45	
Travel expenses - briefing/debriefing	€19,626.31	
1.3 Deployment of observers		€572,253.89
Days at sea	€572,253.89	
<b>2. Secretariat costs</b>		
2.1 Contingencies		€299.29
Bank charges	€299.29	
<b>Balance b)</b>		<b>€1,059,863.90</b>
<b>c) Traps</b>		
<b>REVENUE</b>		<b>€61,694.26</b>
1.1 Revenue from contributions		€61,694.26
<b>EXPENSES</b>		<b>€37,581.23</b>
<b>1. Contract with the observers agency</b>		
1.1 Training and equipment		€16,291.42
Training	€15,138.66	
Days of travel - training	€173.04	
Travel expenses - training	€979.72	
1.2 Mobilisation and associated costs		€4,393.51
Days of travel	€2,153.45	
Travel costs	€1,577.46	
Briefing/debriefing	€662.60	
1.3 Deployment of observers		€16,896.30
Days in trap	€16,896.30	
<b>2. Secretariat costs</b>		
2.1 Contingencies		0.00
<b>Balance c)</b>		<b>€24,113.03</b>
<b>d) Programme fund</b>		<b>€3,601.60</b>
Opening balance	€3,732.99	
Adjustments for deferred expenses	(€3.39)	
Bank charges of the programme	(€128.00)	
<b>Balance at 20 October 2017</b>		<b>€1,662,532.64</b>

Besides this balance, the Commission accounts have a carryover from the vessels from 2010/2011 in the amount of €12,172.44, from 2011/2012 in the amount of €6,432.75, from 2012/2013 in the amount of €14,937.97, 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 €55,031.83, from 2016/2017 in the amount of €95,165.35, and from the farming facilities in the amount of €20,090.35 (advances on the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna), corresponding to the available amounts of the farming facilities and vessels that participated in the previous financial years and have not requested a refund of these amounts.

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

At its 16th Special Meeting, the Commission supported a coordinated research programme on bluefin tuna in the entire Atlantic for an initial period of five years. The settlement and balance of the sixth phase of the programme whose activities officially started on 21 February 2016 and ended on 20 February 2017, are as follows:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phases I-VI</i>	
<b>Balance Phase I</b>	<b>€46,094.81</b>
<b>Balance Phase II</b>	<b>(€5,823.03)</b>
<b>Balance Phase III</b>	<b>(€78,893.00)</b>
<b>Balance Phase IV</b>	<b>€62,909.49</b>
<b>Balance Phase V</b>	<b>€67,037.12</b>
<b>Balance Phase VI</b>	<b>€71,678.72</b>
<b>Revenue</b>	<b>€2,016,816.12</b>
Voluntary contribution from Albania	€5,143.59
Voluntary contribution from Canada	€18,994.52
Voluntary contribution from China (People's Rep.)	€2,106.80
Voluntary contribution from Korea	€4,442.65
Voluntary contribution from the United States	€119,582.24
Voluntary contribution from Iceland	€1,708.54
Voluntary contribution from Japan	€62,860.40
Voluntary contribution from Libya	€54,068.52
Voluntary contribution from Morocco	€53,324.00
Voluntary contribution from Norway	€20,000.00
Voluntary contribution from Tunisia	€58,336.51
Voluntary contribution from Turkey	€57,138.43
Voluntary contribution from the European Union	€1,556,109.92
Voluntary contribution from Chinese Taipei	€3,000.00
<b>Expenses</b>	<b>€1,945,137.40</b>
Coordination	€356,084.46
Data mining and data recovery	€130,078.17
Aerial surveys	€0.00
Tagging	€751,839.77
Biological sampling	€533,210.46
Modelling	€173,924.54
<b>Balance Phases I-VI</b>	<b>€163,004.11</b>

The seventh phase of the programme started on 21 February 2017. The Parties that have made voluntary contributions, as well as the expenses incurred up to 20 October 2017 are as follows:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phase VII</i>	
<b>Revenue</b>	<b>€1,414,955.55</b>
Voluntary contribution from Canada	€20,448.50
Voluntary contribution from China (People's Rep.)	€1,931.09
Voluntary contribution from the United States	€82,220.77
Voluntary contribution from Iceland	€1,566.12
Voluntary contribution from Japan	€57,024.88
Voluntary contribution from Libya	€59,312.38
Voluntary contribution from Morocco	€50,000.00
Voluntary contribution from Norway	€20,000.00
Voluntary contribution from Tunisia	€53,447.60
Voluntary contribution from Turkey	€52,972.61
Voluntary contribution from the European Union	€1,013,031.60

Voluntary contribution from Chinese Taipei	€3,000.00
<b>Expenses</b>	<b>€987,688.05</b>
Coordination	€170,829.82
Data mining and data recovery	€24,032.92
Aerial surveys	€389,565.05
Tagging	€94,947.40
Biological studies	€258,623.52
Modelling	€49,689.34
<b>Balance at 20 October 2017</b>	<b>€427,267.50</b>

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

Following the U.S. initiative of making special contributions to the special Data Fund since the approval of the *Resolution by ICCAT on Improvements in Data Collection and Quality Assurance* (Res. 03-21), the People's Republic of China has sent voluntary contributions since 2011 for the same purpose. At 20 October 2017, this fund has the following balance:

<i>Special Data Fund - People's Republic of China</i>	
<b>Opening balance for financial year 2017</b>	<b>€62,047.56</b>
<b>REVENUE</b>	
Voluntary contribution	€18,412.63
<b>Total revenue</b>	<b>€18,412.63</b>
<b>EXPENSES</b>	
Contribution from GBYP Phase VII	€1,931.09
<b>Total expenses</b>	<b>€1,931.09</b>
<b>Balance at 20 October 2017</b>	<b>€78,529.10</b>

## 10 Special Meeting Participation Fund (MPF)

The Commission approved at its 2014 meeting the *Recommendation by ICCAT Amending Recommendation 11-26 on the Establishment of a Meeting Participation Fund for Developing ICCAT Contracting Parties* [Rec. 14-14]. For this purpose, the Commission approved the allocation of €200,000.00, charged to the ICCAT Working Capital Fund. Besides, the Secretariat has received a voluntary contributions from United States (€12,630.00), and from Norway (€22,153.11) and cofinancing in this regard from the European Union, through the European Union Fund for Capacity Building for 2017 (€52,500.00) and the 2016 carryover of the same Fund (€16,206.35). The following is a detailed list, at 20 October 2017, which includes the travel expenses charged to this fund and its balance:

<i>Special Meeting Participation Fund (MPF)</i>	
<b>Opening balance for financial year 2017</b>	<b>€67,853.42</b>
<b>REVENUE</b>	
Financing of Working Capital Fund	€200,000.00
Voluntary contribution from the United States	€12,630.00
Voluntary contribution from Norway	€22,153.11
Financing from the EU Fund for Capacity Building for 2017	€52,500.00
Financing from the EU Fund for Capacity Building for 2016	€16,206.35
<b>Total revenue</b>	<b>€303,489.46</b>

**EXPENSES**

**Scientific meetings** **€118,690.77**

***Bluefin Tuna Data Preparatory Meeting***

Algeria	€1,972.31
Tunisia	€1,956.22

***Shortfin Mako Data Preparatory Meeting***

Brazil	€2,570.83
Cote d'Ivoire	€2,154.48
Mauritania	€2,122.86
Uruguay	€2,603.14

***Atlantic Swordfish Data Preparatory Meeting***

Brazil	€2,920.58
Cote d'Ivoire	€2,358.27
Uruguay	€2,750.25

***Intersessional Meeting of the Small Tunas Species Group***

Cote d'Ivoire	€4,437.67
Morocco	€3,281.27
Mauritania	€3,929.12
Sao Tomé and Príncipe	€3,999.59
Senegal	€2,886.80
Tunisia	€3,320.83

***Meeting of the ICCAT Working Group on Stock Assessment Methods***

Namibia	€2,835.80
Tunisia	€1,535.14
Uruguay	€2,638.89

***Albacore Species Group Intersessional Meeting (Including Assessment of Mediterranean Albacore)***

Brazil	€3,241.67
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***Shortfin Mako Stock Assessment Meeting***

Cote d'Ivoire	€2,285.88
Namibia	€2,715.19
Uruguay	€3,926.54

***Mediterranean Swordfish Stock Assessment Meeting***

Brazil	€3,347.67
Cote d'Ivoire	€2,312.62
Namibia	€3,366.70
Uruguay	€4,055.47
Venezuela	€3,527.06

***Intersessional Meeting of the Sub-committee on Ecosystems***

Mauritania	€2,491.54
Namibia	€3,330.75
Uruguay	€4,403.16

***Bluefin Tuna Stock Assessment Meeting***

Algeria	€2,665.98
Mauritania	€3,799.19
Tunisia	€2,487.71

***Sharks Species Group Intersessional Meeting***

South Africa	€2,455.44
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***Species groups meeting and Meeting of the Standing Committee on Research and Statistics***

Algeria - species groups	€1,728.80
Algeria - SCRS	€1,728.80
Mexico	€4,607.71
Namibia - SCRS	€3,432.77
Nigeria - SCRS	€1,933.14
South Africa	€4,572.93

***Mediterranean Swordfish Stock Assessment Meeting***

**€6,450.01**

Albania	€1,457.35
Algeria	€1,240.39
Panama	€2,248.62

Tunisia	€1,503.65	
<b>Meeting of the Working Group on Convention Amendment - CONV</b>		
<b>Meeting of the Ad Hoc Working Group On Follow Up of the Second ICCAT Performance Review PER_REV</b>		
<b>Meeting of the Standing Working Group To Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)</b>		<b>€50,711.98</b>
Angola - PER_REV/SWGSM	€3,852.85	
Algeria - CONV/PER_REV/SWGSM	€1,709.13	
Belize - CONV/PER_REV/SWGSM	€3,185.92	
Côte d'Ivoire - CONV	€1,493.54	
Côte d'Ivoire - PER_REV/SWGSM	€2,225.54	
Côte d'Ivoire - SWGSM	€1,826.74	
Egypt - CONV	€1,234.67	
Gabon - CONV	€2,038.48	
Gabon - SWGSM	€1,976.16	
Gabon - SWGSM	€1,976.16	
Honduras - CONV/PER_REV/SWGSM	€3,208.27	
Liberia - CONV	€2,175.70	
Namibia CONV/PER_REV	€2,288.52	
Namibia - SWGSM (cancelled)	€1,216.00	
Nicaragua - CONV/PER_REV/SWGSM	€2,710.10	
Nigeria - SWGSM	€1,899.66	
Nigeria - SWGSM	€1,829.31	
Sao Tomé and Príncipe - CONV/PER_REV	€2,372.70	
Sao Tomé and Príncipe - SWGSM	€2,408.46	
Senegal - CONV/PER_REV/SWGSM	€2,380.13	
Senegal - SWGSM	€814.02	
Tunisia - CONV/PER_REV/SWGSM	€2,116.03	
Uruguay - CONV/PER_REV/SWGSM	€3,773.89	
<b>3rd Meeting of the Ad Hoc Working Group on FADs</b>		<b>€10,502.42</b>
Cote d'Ivoire	€1,918.74	
Gabon	€2,061.97	
Nicaragua	€1,905.26	
Nigeria	€2,103.26	
Sao Tomé and Principe	€2,513.19	
<b>25th Special Meeting of the Commission</b>		<b>€9,374.72</b>
Albania	€447.18	
Algeria	€333.08	
Brazil	€736.72	
Cote d'Ivoire	€535.80	
Gabon	€1,054.70	
Guinea (Rep.)	€834.39	
Mauritania	€451.48	
Nigeria	€996.03	
Panama	€950.02	
Sao Tomé and Principe	€1,198.77	
Tunisia	€291.80	
Uruguay	€1,544.75	
<b>Total expenses</b>		<b>€195,729.90</b>
<b>Balance at 20 October 2017</b>		<b>€175,612.98</b>

## 11 Special Data Fund

At its 2003 Meeting, the Commission approved the *Resolution by ICCAT on Improvements in Data Collection and Quality Assurance* (Res. 03-21). For this purpose, since 2005, the Secretariat has received contributions from United States for continuing the Special Data Fund. At 20 October 2017, the balance of the fund is as follows:

<i>Special Data Fund</i>	
<b>Opening balance for financial year 2017</b>	<b>€98,646.26</b>
<b>REVENUE</b>	
Voluntary contribution from the United States	€42,350.00
Voluntary contribution from the United States	€8,420.00
<b>Total revenue</b>	<b>€50,770.00</b>
<b>EXPENSES</b>	
Fund expenses	€0.00
<b>Total expenses</b>	<b>€0.00</b>
<b>Balance at 20 October 2017</b>	<b>€149,416.26</b>

## 12 United States Fund for Capacity Building

In 2008, the United States informed the Secretariat of its intention to make various voluntary contributions for the purpose of creating a specific fund to finance activities aimed at increasing the capacity of data collection and management of Contracting Parties with lesser capacity. The balance at 20 October 2017 is as follows:

<i>United States Fund for Capacity Building</i>	
<b>Opening balance for financial year 2017</b>	<b>€238,277.22</b>
<b>REVENUE</b>	
Voluntary contribution from the United States	€21,175.00
<b>Total revenue</b>	<b>€21,175.00</b>
<b>EXPENSES</b>	
Fund expenses	€0.00
<b>Total expenses</b>	<b>€0.00</b>
<b>Balance at 20 October 2017</b>	<b>€259,452.22</b>

## 13 Other United States trust funds

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

In 2016, the United States decided to destine the carryover of the Fund to Prohibit Driftnets, to support the assessment of the impact of ICCAT fisheries on sea turtles in accordance with the *Recommendation by ICCAT Amending Recommendation 10-09 on the By-Catch of Sea Turtles in ICCAT Fisheries* (Rec. 13-11), creating a Fund for the Assessment of the Impact of ICCAT Fisheries on Sea Turtles. The balance at 20 October 2017 is as follows:

<i>Fund for Assessment of the Impact of ICCAT Fisheries on Sea Turtles</i>	
<b>Opening balance for financial year 2017</b>	<b>€2,400.63</b>
<b>REVENUE</b>	
Voluntary contribution	€0.00
<b>Total revenue</b>	<b>€0.00</b>
<b>EXPENSES</b>	
Fund expenses	€0.00
<b>Total expenses</b>	<b>€0.00</b>
<b>Balance at 20 October 2017</b>	<b>€2,400.63</b>

### 13.2 United States Fund for Logistics

This fund was created in 2012 for the purpose of grouping the balances of the funds financed by the United States whose objectives have been completed as well as the voluntary contributions made by the United States under other headings. In 2017, revenue was received in the amount of €37,890.00. Therefore the balance at 20 October 2017 is €56,567.58.

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

Since 2013, Morocco has contributed to this fund to facilitate participation in SCRS and Commission meetings and other specific ones by members of its delegation. In 2017, the Secretariat has managed, at Morocco's request, the participation of thirty-five people: six in the Mediterranean Swordfish Species Group meeting, two in the eBCD Technical Working Group, one in the Bluefin Tuna Data Preparatory Meeting, two in the Atlantic Swordfish Preparatory Meeting, one in the Small Tunas Species Group Intersessional Meeting, two in the Meeting of the ICCAT Working Group on Stock Assessment Methods, four in the Meeting of the Working Group on Convention Amendment, the Meeting of the Ad Hoc Working Group On Follow Up of the Second ICCAT Performance Review and the Meeting of The Standing Working Group To Enhance Dialogue Between Fisheries Scientists and Managers, two in the Atlantic Swordfish Stock Assessment Meeting, five in the Bluefin Tuna Stock Assessment Meeting, six in the species groups meetings and/or Standing Committee on Research and Statistics and four to prepare the 2017 Commission meeting. In addition, travel by the Secretariat to Morocco to prepare the 25th Regular Meeting of the Commission has been charged to this fund. At 20 October 2017, the balance of the fund is as follows:

<i>Morocco Fund to Support National Capacity for Participation at Commission Meetings</i>	
<b>Opening balance for financial year 2017</b>	<b>€59,938.31</b>
<b>REVENUE</b>	
Voluntary contribution from Morocco	€17,382.00
<b>Total revenue</b>	<b>€17,382.00</b>
<b>EXPENSES</b>	
Travel and expenses - Moroccan delegates	€59,936.23
Bank charges	€773.51
<b>Total expenses</b>	<b>€60,709.74</b>
<b>Balance at 20 October 2017</b>	<b>€16,610.57</b>

### 15 ICCAT Regional Observer Programme for tropical tunas

In order to implement the provisions of the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Programme for Bigeye and Yellowfin Tunas* (Rec. 11-01), the Secretariat signed a contract with COFREPECHE to implement the Regional Observer Programme for tropical tuna species. In 2013, funds were received for this purpose from Belize (€20,000.00), Cabo Verde (€10,000.00), Côte d'Ivoire (€4,980.00), Curaçao (€15,000.00), European Union (€110,000.00) Ghana (€69,927.50), Guatemala (€21,564.00) and Panama (€10,000.00). In 2014 the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Programme for Tropical Tunas* (Rec. 14-01) was approved under which regional observers are not required. Therefore, in 2015 the balance of the programme has been allocated to its participants. At 20 October 2017, there still remains a carryover balance of €20,282.02 which the Secretariat is looking to reimburse. The pending amounts are: €3,718.02 to Côte d'Ivoire and €16,564.00 to Guatemala.

## 16 Special Scientific Capacity Building Fund (SCBF)

At its 2013 meeting, the Commission approved the *Recommendation by ICCAT on the Establishment of a Scientific Capacity Building Fund for Developing States which are ICCAT Contracting Parties* (Rec. 13-19). For this purpose, the Commission approved the allocation of €80,000.00, charged to the ICCAT Working Capital Fund. During 2017 there have been no requests for assistance for scientists to attend ad hoc training workshops on ICCAT related issues, therefore the balance of this fund, at 20 October 2017 is as follows:

<i>Special Scientific Capacity Building Fund (SCBF)</i>	
<b>Opening balance for financial year 2017</b>	<b>€65,898.33</b>
<b>REVENUE</b>	
Working Capital Fund	€0.00
<b>Total revenue</b>	<b>€0.00</b>
<b>EXPENSES</b>	
Fund expenses	€0.00
<b>Total expenses</b>	<b>€0.00</b>
<b>Balance at 20 October 2017</b>	<b>€65,898.33</b>

## 17 CITES Fund

In May 2015, a contract was signed with the CITES Secretariat (Convention on International Trade in Endangered Species of Wild Fauna and Flora) for the purpose of cooperating on data collection for management of pelagic sharks, including CITES Appendix II species. To carry out the activities of this project, the CITES Secretariat will finance up to US\$100,000.00. To date, 80% of the budget has been received, i.e. €70,760.79. The activities were scheduled to begin in 2015, but due to delays in approval of the CITES budget it was postponed until 2016. In September 2016, ICES/CITES training workshops on data identification, collection and reporting for shark species were held in Madrid (Spain). Three participants attended the workshops from each of the following countries: Cabo Verde, Côte d'Ivoire, Equatorial Guinea, Gabon, Ghana, Liberia, Mauritania, Namibia, Nigeria, Sao Tomé and Príncipe, Senegal and Sierra Leone. Expenses amounted to €100,435.78. At 20 October 2017 the fund has not been settled with the CITES Secretariat, and 20% of the contract is still pending receipt. The current balance is negative and totals €29,674.99.

## 18 Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)

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

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

In the second year of the programme, voluntary contributions were received from the United States (€31,360.00), from Canada (€94,388.21 - one for €47,049.33 and another for €47,338.88), from Chinese Taipei (€5,000.00 and a contribution from ICCAT through the Working Capital Fund (€345,578.99), as well as a contribution from the European Union (€4,267,255.04).



In the third year of the programme, a voluntary contribution was received from the United States (€32,981.68), in addition to the contribution from the European Union (€4,504,734.00).

<i>Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)</i>			
<b>Voluntary contributions</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
European Union	€2,715,900.00	€4,267,255.04	€4,504,734.00
United States	€77,400.00	€31,360.00	€32,981.68
Canada		€94,388.21	
Chinese Taipei	€30,000.00	€5,000.00	
ICCAT Working Capital Fund	€194,397.00	€345,578.99	
<b>Total</b>	<b>€3,017,697.00</b>	<b>€4,743,582.24</b>	<b>€4,537,715.68</b>

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

Although the accounting and auditing of this Programme is carried out independently, transitional accounts have been included in the balance sheet, upon recommendation of the auditors, showing the bank balance of the programme at 31 December 2016.

## 19 European Union Fund for Capacity Building

In August 2017, a contract was signed with the European Union for a one-year term, to continue improving the capacity of developing countries, and which includes the activities of the *Recommendation by ICCAT to Support Effective Implementation of Recommendation 12-07 by ICCAT for an ICCAT Scheme for Minimum Standards for Inspection in Port* (Rec.14-08), *Recommendation by ICCAT Amending Recommendation 11-26 on the Establishment of a Meeting Participation Fund for Developing ICCAT Contracting Parties* (Rec. 14-14) and several capacity-building courses for scientists and managers on management strategy evaluation (MSE), and for which a voluntary contribution of €112,000.00 has been received. This fund is cofinanced with the special Meeting Participation Fund (MPF), therefore in order to group together all the travel financed, the amount destined under this heading (€52,500.00) has been transferred to the MPF (see section 10).

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

In August 2017, a contribution was received from the United States (€16,940.00) to contribute to the activities of the *Recommendation by ICCAT to Support Effective Implementation of Recommendation 12-07 by ICCAT for an ICCAT Scheme for Minimum Standards for Inspection in Port* (Rec. 14-08). At 20 October 2017 no cost has been incurred to this fund, therefore, the balance of the fund amounts to €43,014.44.

## 21 Second Performance Review of ICCAT Fund

In June 2017, a contribution was received from the European Union (€1,547.94), corresponding to the settlement of the contract with the European Union to finance the second performance review of ICCAT.

## 22 European Union Fund to Finance the Joint t-RFMO FAD Working Group

In December 2016, the Secretariat signed a contract with the European Union to finance a portion of the costs of the First Joint t-RFMO FAD Working Group Meeting, which was held in April 2017. At 20 October 2017, the balance of the fund is as follows:

<i>European Union Fund to Finance the Joint t-RFMO FAD Working Group</i>	
<b>REVENUE</b>	
Financed by the European Union	€56,000.00
<b>Total revenue</b>	<b>€56,000.00</b>
<b>EXPENSES</b>	
Expenses of the meeting	€48,859.95
<b>Total expenses</b>	<b>€48,859.95</b>
<b>Balance at 20 October 2017</b>	<b>€7,140.05</b>

### 23 European Union Fund to develop T3+ software necessary to process Ghana statistics

In April 2017, a contract was entered into with the European Union to develop a project between scientists from Ghana and from the IRD to finalise development of T3+ software necessary for comprehensive processing of Ghanaian statistics. The voluntary contribution received amounted to €24,710.00.

### 24 Tunisia Fund for Participation at Commission Meetings

In March 2017, the Tunisia Fund for participation in Commission meetings was established, with the objective of strengthening the Tunisian delegation at Commission meetings. Several contributions have been received from Tunisia totalling €30,000.15. The Secretariat has managed participation of one person in the First Joint t-RFMO FAD Working Group Meeting, of one person in the ICCAT Working Group on Stock Assessment Methods, of one person in the Bluefin Tuna Stock Assessment Meeting, of three in the species groups and the SCRS and three in the 25th Regular Meeting of the Commission. At 20 October 2017, the balance of the fund is as follows:

<i>Tunisia Fund for Participation in Commission Meetings</i>	
<b>REVENUE</b>	
Financed by Tunisia	€30,000.15
<b>Total revenue</b>	<b>€30,000.15</b>
<b>EXPENSES</b>	
Fund expenses	€12,409.28
Bank charges	€122.00
<b>Total expenses</b>	<b>€12,531.28</b>
<b>Balance at 20 October 2017</b>	<b>€17,468.87</b>

### 25 ICCAT intersessional meetings

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

**The Mediterranean Swordfish Species Group Meeting:** the expenses for its holding in Madrid, Spain have amounted to €14,621.54.

**Meeting of the Working Group on Convention Amendment / Meeting of the Ad Hoc Working Group on Follow Up of the Second ICCAT Performance Review / Meeting of the Standing Working Group To Enhance Dialogue between Fisheries Scientists and Managers:** The expenses for holding these three meetings in Madrid, Spain, amounted to €31,106.44.

**3rd Meeting of the Ad Hoc Working Group on FADs:** The expenses for holding this meeting in Madrid, Spain, amounted to €11,919.21.

**Meeting of the Port Inspection Expert Group for Capacity and Assistance:** The expenses for holding the meetings in Madrid, Spain, amounted to €34,902.32. In July, a contract was entered into with the United Nations Food and Agriculture Organization (FAO) to finance a portion of the meeting costs. The first amount received totalled €16,194.00.

**2017 Commission meeting:**

Morocco volunteered to finance the 25th Regular Meeting of the Commission, which will be held in Marrakech, Morocco. For this purpose, an amount of €680,000.00 has been received.

Regarding the organisation of the meeting, the Secretariat signed a contract with the agency FANTOURS, which will take care of all the logistical aspects of the meeting. At 20 October 2017, the balance of the fund is as follows:

<i>2017 Commission meeting:</i>	
<b>REVENUE</b>	
Financed by Morocco	€680,000.00
<b>Total revenue</b>	<b>€680,000.00</b>
<b>EXPENSES</b>	
Expenses of the meeting	€532,242.99
<b>Total expenses</b>	<b>€532,242.99</b>
<b>Balance at 20 October 2017</b>	<b>147,757.01</b>

**Statement 1. Balance sheet at 31 December 2016 and 2015 (Euros).**

<i>ASSETS</i>	YEAR 2016	YEAR 2015
<b>A) NON-CURRENT ASSETS</b>	<b>104,176.11</b>	<b>94,438.62</b>
<b>I. Intangible assets (Note 4.a)</b>	<b>12,684.84</b>	<b>10,013.68</b>
Computer software	121,371.33	113,612.87
Depreciation of computer software	-108,686.49	-103,599.19
<b>II. Fixed assets (Note 4.b)</b>	<b>91,491.27</b>	<b>84,424.94</b>
Furniture	75,693.45	73,005.43
Data processing equipment	360,295.96	322,847.25
Other fixed assets	41,850.84	40,152.88
Depreciation of furniture	-58,920.14	-55,905.55
Depreciation of data processing equipment	-305,519.92	-277,713.39
Depreciation of other fixed assets	-21,908.92	-17,961.68
<b>B) CURRENT ASSETS</b>	<b>6,802,774.10</b>	<b>7,371,359.19</b>
<b>I. Accounts receivable</b>	<b>1,681,085.06</b>	<b>1,473,987.44</b>
1. Receivables from arrears contributions (Note 4.c)	1,679,621.69	1,466,861.66
Arrears of budgetary contributions	1,663,930.90	1,451,924.66
Arrears of extra-budgetary contributions	15,690.79	14,937.00
2. Receivables trust funds	0.00	502.55
Receivables ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	0.00	502.55
3. Other receivables	1,463.37	6,623.23
Payments pending application	1,463.37	6,623.23
<b>II. Accrual accounts</b>	<b>34,937.94</b>	<b>30,284.55</b>
1. Prepaid budgetary expenses	25,936.71	25,241.52
2. Prepaid extra-budgetary expenses	6,000.00	4,736.28
3. Trust Funds prepaid expenses	3,001.23	306.75
<b>III. Cash assets</b>	<b>5,086,751.10</b>	<b>5,867,087.20</b>
1. Cash	835.00	2,613.98
Cash (Euros)	354.58	468.20
Cash (US\$)	480.42	2,145.78
<i>[Financial year 2016: US\$ 510.00 x €/US\$ 0.942 = €480.42]</i>		
<i>[Financial year 2015: US\$ 2,358.00 x €/US\$ 0.910 = €2,145.78]</i>		
2. Bank current accounts (Euros)	2,214,131.00	3,013,932.30
BBVA - Acct. 0200176725 (Euros)	38,355.76	65,163.41
BBVA - Acct. 0200173290 (Euros)	578,223.22	372,231.73
BBVA - Deposit (Euros)	0.00	0.00
Banco Santander - Acct. 2616408934 (Euros)	52,084.63	2,122.06
La Caixa - Acct. 0200071119 (Euros)	1,545,467.39	74,415.10
La Caixa - Deposit (Euros)	0.00	2,500,000.00
3. Bank current accounts (US\$)	100,916.83	37,079.52
BBVA - Acct. 2018012037 (US\$)	97,855.33	34,122.02
<i>[Financial year 2016: US\$ 103,880.39 x €/US\$ 0.942 = €97,855.33]</i>		
<i>[Financial year 2015: US\$ 37,496.73 x €/US\$ 0.910 = €34,122.02]</i>		
La Caixa - Acct. 7200300668 (US\$)	3,061.50	2,957.50
<i>[Financial year 2016: US\$ 3,250.00 x €/US\$ 0.942 = €3,061.50]</i>		
<i>[Financial year 2015: US\$ 3,250.00 x €/US\$ 0.910 = €2,957.50]</i>		
4. Bank current accounts Trust Funds (Euros)	2,770,868.27	2,813,461.40
BBVA - Acct. 0208513942 (Euros) - ROP	804,741.66	855,517.69
BBVA - Acct. 0201518869 (Euros) - ROP-BFT	1,715,080.46	1,682,147.74
BBVA - Acct. 0201518371 (Euros) - GBYP	152,276.71	177,026.53
BBVA - Acct. 0201567069 (Euros) - ROP-TROP	98,769.44	98,769.44
<b>TOTAL ASSESTS (A+B)</b>	<b>6,906,950.21</b>	<b>7,465,797.81</b>
<b>C) TRANSITIONAL ACCOUNTS</b>	<b>3,619,403.33</b>	<b>3,008,270.25</b>
<b>I. Cash assets (Note 4.d)</b>	<b>3,619,403.33</b>	<b>3,008,270.25</b>
1. Current accounts of other funds, projects or programmes (Euros)	3,619,327.69	3,000,260.68
BBVA - Acct. 0201569058 (Euros) - JCAP	188,149.56	203,215.56
BBVA - Acct. 0201571055 (Euros) - AOTTP	3,431,178.13	2,797,045.12
2. Current accounts of other funds, projects or programmes (US\$)	75.64	8,009.57
BBVA - Acct. 2012292035 (US\$) - JCAP	75.64	8,009.57
<i>[Financial year 2016: US\$ 80.30 x €/US\$ 0.942 = €75.64]</i>		
<i>[Financial year 2015: US\$ 8,801.72 x €/US\$ 0.910 = €8,009.57]</i>		
<b>TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C)</b>	<b>10,526,353.54</b>	<b>10,474,068.06</b>

**Statement 1. Balance sheet at 31 December 2016 and 2015 (Euros).**

<i>NET ASSETS AND LIABILITIES</i>	YEAR 2016	YEAR 2015
<b>A) NET ASSETS</b>	<b>948,100.06</b>	<b>1,917,821.17</b>
<b>A-1) Working Capital Fund (Note 4.e)</b>	<b>843,923.95</b>	<b>1,823,382.55</b>
<b>I. Working Capital Fund</b>	<b>1,823,382.55</b>	<b>2,700,041.34</b>
1. Working Capital Fund	1,823,382.55	2,700,041.34
<b>II. Result for the financial year</b>	<b>-979,458.60</b>	<b>-876,658.79</b>
1. Result for the financial year	-979,458.60	-876,658.79
<b>A-2) Net acquired assets</b>	<b>104,176.11</b>	<b>94,438.62</b>
<b>I. Net acquired assets</b>	<b>104,176.11</b>	<b>94,438.62</b>
1. Net acquired assets - Intangible	12,684.84	10,013.68
2. Net acquired assets - Fixed	91,491.27	84,424.94
<b>B) ACCUMULATED PENDING CONTRIBUTIONS</b>	<b>1,679,621.69</b>	<b>1,466,861.66</b>
<b>I. Budgetary contributions</b>	<b>1,662,219.50</b>	<b>1,450,213.26</b>
1. Budgetary - current financial year	575,757.60	490,331.38
2. Budgetary - previous financial years	1,086,461.90	959,881.88
<b>II. Extra-budgetary contributions</b>	<b>17,402.19</b>	<b>16,648.40</b>
1. Extra-budgetary - current financial year	753.79	0.00
2. Extra-budgetary - previous financial years	16,648.40	16,648.40
<b>C) CURRENT LIABILITIES</b>	<b>4,279,228.46</b>	<b>4,081,114.98</b>
<b>I. Trust Funds (Note 4.f)</b>	<b>3,048,017.25</b>	<b>2,862,842.65</b>
1. ICCAT Enhanced Research Programme for Billfish	75,671.16	61,184.16
2. Separation from Service Fund	145,427.21	115,427.21
3. ICCAT Regional Observers Programme for At-Sea Transshipments	471,683.16	467,246.88
4. ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	107,015.20	116,044.94
5. ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	1,479,529.26	1,505,946.80
6. Special Data Fund - People's Republic of China	62,047.56	44,314.66
7. Special Meeting Participation Fund (MPF)	67,853.42	7,151.18
8. Special Data Fund - United States	98,646.26	9,306.80
9. United States Fund for Capacity Building	238,277.22	238,277.22
10. Other United States Trust Funds:	21,078.21	22,927.36
United States Fund for Logistics	18,677.58	18,677.58
ICCAT Sea Turtles Fund	2,400.63	4,249.78
11. Morocco Fund to Support National Capacity for Participation at Commission Meetings	59,938.31	39,575.88
12. ICCAT Regional Observers Programme for topical tunas	98,780.44	98,780.44
13. Expenses of the Special Scientific Capacity Building Fund (SCBF)	65,898.33	65,898.33
14. CITES Fund	-29,674.99	70,760.79
15. Special Monitoring, Control, and Surveillance Fund (MCSF)	26,074.44	0.00
16. Second Performance Review of ICCAT Fund	-1,547.94	0.00
17. European Union Fund for Capacity Building	5,320.00	0.00
18. European Union Fund to Finance the Joint t-RFMO FAD Working Group	56,000.00	0.00
<b>II. Provisions for expenses</b>	<b>244,353.56</b>	<b>153,326.28</b>
1. Provisions for budgetary expenses	72,779.78	2,794.66
2. Provisions for extra-budgetary expenses	171,573.78	150,531.62
<b>III. Accounts payable (Note 4.g)</b>	<b>210,335.22</b>	<b>405,996.20</b>
1. Budgetary expenses payable	82,168.38	72,185.03
2. Extra-budgetary expenses payable	48,954.34	216,501.39
3. Trust Funds expenses payable	71,138.91	114,030.88
4. Collections pending application	8,073.59	3,278.90
<b>IV. Accrual accounts</b>	<b>776,522.43</b>	<b>658,949.85</b>
1. Advances on future contributions	101,185.67	144,437.45
2. Advances on voluntary contributions	100,000.00	0.00
3. Advances Trust Funds	575,336.76	514,512.40
<b>TOTAL LIABILITIES (A+B+C)</b>	<b>6,906,950.21</b>	<b>7,465,797.81</b>
<b>C) TRANSITIONAL ACCOUNTS</b>	<b>3,619,403.33</b>	<b>3,008,270.25</b>
<b>I. Other funds, projects or programmes (Note 4.h)</b>	<b>3,619,403.33</b>	<b>3,008,270.25</b>
1. ICCAT-Japan Capacity-building Assistance Project (JCAP)	188,225.20	211,225.13
2. Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)	3,431,178.13	2,797,045.12
<b>TOTAL LIABILITIES AND TRANSITIONAL ACCOUNTS (A+B+C+D)</b>	<b>10,526,353.54</b>	<b>10,474,068.06</b>

**Statement 2. Status of Contracting Party contributions (at 20 October 2017) (Euros).**

<i>Contracting Party</i>	<i>Balance due at opening of year 2017</i>	<i>2017 contributions from Contracting Parties</i>	<i>Contr. paid in 2017 applied to 2017 budget</i>	<i>Contr. paid in 2017 to previous budgets</i>	<i>Balance due</i>
<b>A) Regular Commission Budget:</b>					
Albania	0.00	3,509.24	3,509.24	0.00	0.00
Algeria	0.00	22,151.80	22,151.80	0.00	0.00
Angola	0.00	22,485.13	0.00	0.00	22,485.13
Barbados	0.00	4,909.49	4,909.49	0.00	0.00
Belize	0.00	52,489.70	52,489.70	0.00	0.00
Brazil	191,602.82	205,602.01	0.00	191,427.82	205,777.01
Canada	0.00	105,613.96	105,613.96	0.00	0.00
Cabo Verde	371,412.47	48,874.66	0.00	0.00	420,287.13
China, People's Rep. of	0.00	28,515.20	28,515.20	0.00	0.00
Côte d'Ivoire	19,638.88	32,419.84	32,419.84	19,638.88	0.00
Curaçao	0.00	109,329.41	0.00	0.00	109,329.41
Egypt	10,875.49	12,394.63	12,394.63	10,875.49	0.00
El Salvador	0.00	3,481.35	3,481.35	0.00	0.00
France - St. P. & M.	0.00	99,426.04	99,426.04	0.00	0.00
Gabon 1/	0.00	13,105.46	13,105.46	0.00	0.00
Ghana 2/	0.00	270,905.63	20,128.02	0.00	250,777.61
Guatemala, Rep. of 3/	0.00	25,934.88	25,934.88	0.00	0.00
Equatorial Guinea	22,496.47	15,330.94	0.00	0.00	37,827.41
Guinea, Rep. of	136,477.59	27,385.74	0.00	0.00	163,863.33
Guinea-Bissau	0.00	1,740.67	1,740.67	0.00	0.00
Honduras	86,590.94	5,222.02	0.00	0.00	91,812.96
Iceland	0.00	49,713.02	49,713.02	0.00	0.00
Japan	0.00	204,827.41	204,827.41	0.00	0.00
Korea, Rep. of	0.00	27,983.13	27,983.13	0.00	0.00
Liberia	12.25	5,222.02	2,147.18	12.25	3,074.84
Libya	44,740.70	16,052.86	16,052.86	44,740.70	0.00
Morocco	0.00	32,713.27	32,713.27	0.00	0.00
Mauritania	9,136.51	6,962.69	0.00	0.00	16,099.20
Mexico	0.00	24,693.22	24,693.22	0.00	0.00
Namibia	24,737.13	26,632.30	0.00	24,737.13	26,632.30
Nicaragua, Rep. of	0.00	1,740.67	1,740.67	0.00	0.00
Nigeria	10,620.64	5,407.96	0.00	4,763.71	11,264.89
Norway	0.00	74,553.44	74,553.44	0.00	0.00
Panama	173,688.31	87,929.18	0.00	69,340.07	192,277.42
Philippines, Rep. of	0.00	11,832.16	11,832.16	0.00	0.00
Russia	0.00	12,444.93	12,444.93	0.00	0.00
St. Vincent and the Grenadines	78,519.76	12,954.59	0.00	51,265.09	40,209.26
São Tomé and Príncipe	124,313.24	15,890.29	0.00	0.00	140,203.53
Senegal	111,827.90	32,052.74	0.00	53,357.16	90,523.48
Sierra Leone	0.74	27,162.57	0.00	0.00	27,163.31
South Africa	0.00	23,667.34	23,667.34	0.00	0.00
Syrian Arab Republic	4,858.44	3,588.26	0.00	0.00	8,446.70
Trinidad and Tobago	0.00	17,860.29	17,860.29	0.00	0.00
Tunisia	0.00	26,047.29	26,047.29	0.00	0.00
Turkey	0.00	84,132.00	84,132.00	0.00	0.00
Union européenne	0.00	1,372,934.35	1,372,934.35	0.00	0.00
United Kingdom (O.T.) 4/	0.00	26,454.43	26,439.88	0.00	14.55
United States	0.00	211,264.67	211,264.67	0.00	0.00
Uruguay 5/	17,439.15	18,696.47	18,696.47	17,439.15	0.00
Vanuatu	0.00	4,813.32	4,813.32	0.00	0.00
Venezuela	108,115.16	58,617.47	0.00	0.00	166,732.63
<b>Subtotal A)</b>	<b>1,547,104.59</b>	<b>3,635,672.14</b>	<b>2,670,377.18</b>	<b>487,597.45</b>	<b>2,024,802.10</b>
<b>B) New Contracting Parties:</b>					
Honduras (30-01-01)	14,937.00	0.00	0.00	0.00	14,937.00
Guinea-Bissau (13-05-16)	753.79	0.00	0.00	753.79	0.00
<b>Subtotal B)</b>	<b>15,690.79</b>	<b>0.00</b>	<b>0.00</b>	<b>753.79</b>	<b>14,937.00</b>
<b>C) Withdrawals of Contracting Parties:</b>					
Cuba (Effective: 31-12-91)	66,317.48	0.00	0.00	0.00	66,317.48
Benin (Effective: 31-12-94)	50,508.83	0.00	0.00	0.00	50,508.83
<b>Subtotal C)</b>	<b>116,826.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>116,826.31</b>
<b>TOTAL A)+B)+C)</b>	<b>1,679,621.69</b>	<b>3,635,672.14</b>	<b>2,670,377.18</b>	<b>488,351.24</b>	<b>2,156,565.41</b>

1/ The advance received from Gabon (€81,057.63) was applied in full payment of its 2017 contribution, leaving a credit balance of (€67,952.17), which will be applied to future contributions.

2/ The advance received from Ghana (€20,128.02) was applied as partial payment of its 2017 contribution.

3/ The advance received from Guatemala (€0.01) was applied as partial payment of its 2017 contribution.

In 2017, a new advance was received from Guatemala (€0.00) which will be applied to future contributions.

4/ The advance received from the United Kingdom (Overseas Territories) (€0.01) was applied as partial payment of its 2017 contribution.

5/ An advance was received from Uruguay (€0.38), which will be applied to future contributions.

**Statement 3. Budgetary and extra-budgetary expenses (at 20 October 2017) (€).**

<i>Chapters</i>	<i>2017 Budget</i>	<i>Expenses to date</i>	<i>%</i>	<i>Estimated expenses to year-end</i>	<i>Total estimated expenses for year 2017</i>
<b>1. Budgetary expenses</b>					
Chapter 1. Salaries	1,730,417.47	1,087,406.54	62.84%	575,211.12	1,662,617.66
Chapter 2. Travel	26,010.00	25,234.00	97.02%	1,000.00	26,234.00
Chapter 3. Commission meetings (annual & intersessional)	159,120.00	16,164.31	10.16%	142,955.69	159,120.00
Chapter 4. Publications	26,520.00	23,270.04	87.75%	3,249.96	26,520.00
Chapter 5. Office equipment	15,000.00	363.99	2.43%	14,636.01	15,000.00
Chapter 6. Operating expenses	135,000.00	115,391.90	85.48%	19,608.10	135,000.00
Chapter 7. Miscellaneous expenses	7,548.00	4,254.29	56.36%	3,293.71	7,548.00
Chapter 8. Coordination of research:					
a) Salaries	1,041,056.68	744,104.62	71.48%	296,952.06	1,041,056.68
b) Travel to improve statistics	25,500.00	861.74	3.38%	5,000.00	5,861.74
c) Statistics - Biology	17,340.00	4,953.33	28.57%	12,386.67	17,340.00
d) Information technology	38,760.00	34,979.56	90.25%	3,780.44	38,760.00
e) Maintenance of database	25,500.00	19,802.23	77.66%	5,697.77	25,500.00
f) Telephone line - Internet domain	25,500.00	19,292.10	75.66%	6,207.90	25,500.00
g) Scientific meetings (including SCRS)	76,500.00	64,497.79	84.31%	12,002.21	76,500.00
h) Miscellaneous	0.00	0.00	0.00%	0.00	0.00
<i>Sub-total Chapter 8</i>	<i>1,250,156.68</i>	<i>888,491.37</i>	<i>71.07%</i>	<i>342,027.05</i>	<i>1,230,518.42</i>
Chapter 9. Contingencies	5,000.00	0.00	0.00%	0.00	0.00
Chapter 10. Separation from Service Fund	60,500.00	60,500.00	100.00%	0.00	60,500.00
Chapter 11. Research programmes:					0.00
a) ICCAT Enhanced Research Programme for Billfish	20,400.00	20,400.00	100.00%	0.00	20,400.00
<i>Sub-total Chapter 11</i>	<i>20,400.00</i>	<i>20,400.00</i>	<i>100.00%</i>	<i>0.00</i>	<i>20,400.00</i>
Chapter 12. Compliance					
a) Maintenance of compliance database	200,000.00	41,163.55	20.58%	158,836.45	200,000.00
<i>Sub-total Chapter 12</i>	<i>200,000.00</i>	<i>41,163.55</i>	<i>20.58%</i>	<i>158,836.45</i>	<i>200,000.00</i>
<b>TOTAL BUDGETARY EXPENSES (Chapters 1 to 12)</b>	<b>3,635,672.15</b>	<b>2,282,639.99</b>	<b>62.78%</b>	<b>1,260,818.09</b>	<b>3,543,458.08</b>
<b>2. Extra-budgetary expenses</b>					
Exchange losses		38.12		0.00	38.12
Expenses Chairs' travel		57,977.17		0.00	57,977.17
Expenses simultaneous interpretation into Arabic		496.13		0.00	496.13
Expenses eBCD - TRAGSA implementation		-7,981.82		7,981.82	0.00
Approved recommendations of SCRS		71,205.82		0.00	71,205.82
ICCAT financing of special Meeting Participation Fund (MPF)		200,000.00		-50,000.00	150,000.00
ICCAT financing of Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)		345,578.99		0.00	345,578.99
Mediterranean Swordfish Stock Assessment Meeting - Madrid, Spain		14,621.54			
Meeting of the Working Group on Convention Amendment / Meeting of the Ad Hoc Working Group on Follow Up of the Second ICCAT Performance Review / Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers - Madrid, Spain		31,106.44		0.00	31,106.44
3rd Meeting of the Ad Hoc Working Group on FADs - Madrid, Spain		11,919.21		0.00	11,919.21
Meeting of the Port Inspection Expert Group for Capacity and Assistance - Madrid, Spain		34,902.32		0.00	34,902.32
2017 Commission meeting - Marrakech, Morocco		532,242.99		227,957.01	760,200.00
<b>TOTAL EXTRA-BUDGETARY EXPENSES</b>		<b>1,292,106.91</b>		<b>185,938.83</b>	<b>1,463,424.20</b>
<b>TOTAL EXPENSES INCURRED</b>		<b>3,574,746.90</b>		<b>1,446,756.92</b>	<b>5,006,882.28</b>

**Statement 4.** Budgetary and extra-budgetary revenue received (at 20 October 2017) (€).

<i>Revenue</i>	<i>Year 2017</i>
<b>1. Budgetary revenue</b>	
Contributions from Contracting Parties:	
Contributions paid or applied to the current budget	2,670,377.18
<b>TOTAL BUDGETARY REVENUE</b>	<b>2,670,377.18</b>
<b>2. Extra-budgetary revenue</b>	
Contributions from new Contracting Parties:	
Contributions received from new Contracting Parties for the financial year	0.00
Voluntary contributions:	
Observer fees for ICCAT meetings	20,130.64
From ICCAT Regional Observers Programme for At-Sea Transshipment	10,000.00
From ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT)	39,176.03
From ICCAT Atlantic-wide Research Program for Bluefin Tuna (GBYP)	10,000.00
From ICCAT-Japan Capacity-building Assistance Project (JCAP)	15,989.00
From Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)	193,016.94
Chinese Taipei contribution to ICCAT	100,000.00
Financial gains	72.27
VAT refund	22,410.69
Miscellaneous revenue:	
Exchange gains	0.48
Other revenue received	698.01
Revenue from Commission meetings	
Revenue from 20th Special Meeting of the Commission - Vilamoura, Portugal	161,649.13
Revenue 25th Regular meeting of the Commission (2017) - Marrakesh, Morocco	680,000.00
Revenue from MEETING OF THE PORT INSPECTION EXPERT GROUP FOR CAPACITY AND ASSISTANCE - Madrid, Spain	16,194.00
<b>TOTAL EXTRA-BUDGETARY INCOME</b>	<b>1,269,337.19</b>
<b>3. Revenue from accumulated pending contributions</b>	
Contributions from Contracting Parties:	
Contributions paid to previous budgets	487,597.45
Contributions from new Contracting Parties:	
Contributions from new Contracting Parties to previous budgets	753.79
<b>TOTAL REVENUE FROM PENDING CONTRIBUTIONS</b>	<b>488,351.24</b>
<b>TOTAL REVENUE RECEIVED</b>	<b>4,428,065.61</b>



**Statement 5.** Composition and balance of the Working Capital Fund (€) (at 20 October 2017).

<i>Working Capital Fund</i>	<i>Year 2017</i>
<b>Opening balance for the financial year</b>	<b>843,923.95</b>
<b>Result for financial year a) + b) + c)</b>	<b>853,318.71</b>
a) Budgetary result	387,737.19
<i>Budgetary revenue</i>	<i>2,670,377.18</i>
<i>Budgetary expenses (Chapters 1 to 12)</i>	<i>2,282,639.99</i>
b) Extra-budgetary result	-22,769.72
<i>Extra-budgetary revenue</i>	<i>1,269,337.19</i>
<i>Extra-budgetary expenses</i>	<i>1,292,106.91</i>
c) Contributions paid in the financial year to previous budgets	488,351.24
<i>Contributions to regular budgets</i>	<i>487,597.45</i>
<i>Contributions from new Contracting Parties to previous budgets</i>	<i>753.79</i>
<b>Available balance at 20 October 2017</b>	<b>1,697,242.66</b>
Estimated expenses (to year-end 2017)	1,446,756.92
<b>Estimated balance at year-end 2017:</b>	<b>250,485.74</b>

**Statement 6. Cash flow (at 20 October 2017) (Euros).***Revenue and origin*

Balance in cash and banks (at the opening of financial year 2017)	5,086,751.10
Prepaid expenses (at the opening of financial year 2017)	34,937.94
Receivables Trust Funds (at the opening of financial year 2017)	0.00
Payments pending application (at the opening of financial year 2017)	1,463.37
Revenue:	
Contributions paid or applied to the 2017 budget	2,670,377.18
Extra-budgetary revenue received in 2017	1,269,337.19
Contributions paid in financial year 2017 to previous regular budgets	487,597.45
Contributions from new Contracting Parties to previous budgets	753.79
Revenue from the Trust Funds	4,726,978.88

<b>TOTAL REVENUE AND ORIGIN</b>	<b>14,278,196.90</b>
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*Expenses and application*

Provision for expenses (at the opening of financial year 2017)	244,353.56
Accounts payable (at the opening of financial year 2017)	202,261.63
Collections pending application (at the opening of financial year 2017)	8,073.59
Advances (at the opening of financial year 2017)	776,522.43
Working Capital Fund	1,697,242.66
Expenses:	
Budgetary expenses for financial year 2017 (Chapters 1 to 12)	2,282,639.99
Extra-budgetary expenses for financial year 2017	1,292,106.91
Trust fund expenses	3,510,268.72
Available in the Trust Funds:	
ICCAT Enhanced Research Programme for Billfish	99,071.16
Separation from Service Fund	205,927.21
ICCAT Regional Observers Programme for At-sea Transshipments 2016/2017	234,414.99
ICCAT Regional Observers Programme for At-sea Transshipments 2017/2018	525,581.74
ICCAT Atlantic Wide Research Programme for Bluefin Tuna (GBYP) - Phases I-VI	163,004.11
ICCAT Atlantic Wide Research Programme for Bluefin Tuna (GBYP) - Phase VII	427,267.50
ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	1,662,532.64
Special Data Fund - People's Republic of China	78,529.10
Special Meeting Participation Fund (MPF)	175,612.98
Special Data Fund – United States	149,416.26
United States Fund for Capacity Building	259,452.22
Other United States Trust Funds:	
United States Fund for Logistics	56,567.58
ICCAT Sea Turtles Fund	2,400.63
Morocco Fund to Support National Capacity for Participation at Commission Meetings	16,610.57
ICCAT Regional Observers Programme for Tropical Tunas	20,282.02
Scientific Capacity Building Fund (SCBF)	65,898.33
CITES Fund	-29,674.99
Special Monitoring, Control, and Surveillance Fund (MCSF)	43,014.44
European Union Fund for Capacity Building	59,500.00
European Union Fund to Finance the Joint t-RFMO FAD Working Group	7,140.05
European Union Fund to develop T3+ software necessary to process Ghana statistics	24,710.00
Tunisia Fund for Participation in Commission Meetings	17,468.87

<b>TOTAL EXPENSES AND APPLICATION</b>	<b>14,278,196.90</b>
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**Statement 7. Position of cash and banks (at 20 October 2017) (Euros).**

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*Summary*

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Balance in cash and banks	6,367,689.30
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**TOTAL CASH AND BANKS**

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**6,367,689.30**

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*Breakdown*

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Available in the Working Capital Fund	1,697,242.66
Available in the Trust Funds:	
ICCAT Enhanced Research Programme for Billfish	99,071.16
Separation from Service Fund	205,927.21
ICCAT Regional Observers Programme for At-sea Transshipments 2016/2017	234,414.99
ICCAT Regional Observers Programme for At-sea Transshipments 2017/2018	525,581.74
ICCAT Atlantic Wide Research Programme for Bluefin Tuna (GBYP) - Phases I-VI	163,004.11
ICCAT Atlantic Wide Research Programme for Bluefin Tuna (GBYP) - Phase VII	427,267.50
 ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	1,662,532.64
Special Data Fund - People's Republic of China	78,529.10
Special Meeting Participation Fund (MPF)	175,612.98
Special Data Fund – United States	149,416.26
United States Fund for Capacity Building	259,452.22
Other United States Trust Funds:	
United States Fund for Logistics	56,567.58
ICCAT Sea Turtles Fund	2,400.63
Morocco Fund to Support National Capacity for Participation at Commission Meetings	16,610.57
ICCAT Regional Observers Programme for Tropical Tunas	20,282.02
Scientific Capacity Building Fund (SCBF)	65,898.33
CITES Fund	-29,674.99
Special Monitoring, Control, and Surveillance Fund (MCSF)	43,014.44
European Union Fund for Capacity Building	59,500.00
European Union Fund to Finance the Joint t-RFMO FAD Working Group	7,140.05
European Union Fund to develop T3+ software necessary to process Ghana statistics	24,710.00
Tunisia Fund for Participation in Commission Meetings	17,468.87
Debts for purchases or provisions of services	88,375.26
Collections pending application	8,549.36
Advances on future contributions	67,952.56
Advances Trust Funds	279,811.58
Prepaid expenses	-36,124.39
Payments pending application	-2,845.14

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**TOTAL AVAILABLE AMOUNT**

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**6,367,689.30**

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