

Original: Spanish

2018 FINANCIAL REPORT¹

Introduction

The report for this financial year has seen the continuation of the positive trend in recent years as regards the regularization of the Commission's financial position, although, as the Secretariat has been warning, the situation of the Working Capital Fund remains a cause for concern.

1 Auditor's Report – Financial year 2017

The auditing firm, Grant Thornton, S.L.P., prepared the Independent Auditor's Report corresponding to financial year 2017.

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 2018 (ICCAT Circular #375 AF/18). 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, and the explanatory notes, for the financial year that ended on 31 December 2017. It should be noted that at year-end 2017, the balance sheet showed a cash balance in cash and banks of €5,499,635.16, corresponding to the available balance of the Working Capital Fund, € 701,586.18 (which represents 19.30% of the budget), the available balance of the trust funds (€3,616,131.67), provisions for expenses (€201,076.30), debts for purchases or provisions of services (€307,169.06), collections pending application (€23,260.16) prepaid expenses for financial year 2018 (€37,534.75), payments pending application (€8,422.98) and debts of the trust funds (€562.00) and advances on future contributions (€696,931.52).

The balance of accumulated pending contributions at year-end 2017 (corresponding to 2017 and previous years) amounted to a total of €1,613,548.98.

2 Financial position of the first part of the biennial budget – financial year 2018

All the Commission's financial operations corresponding to financial year 2018 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 2018 regular budget, amounting to €3,817,573.49, was approved by the Commission at its 25th Regular Meeting (Marrakesh, Morocco, from 14 to 21 November 2017).

Statement 2 shows the status of the contributions of each of the Contracting Parties at 15 October 2018.

The total accumulated debt from budgetary and extra-budgetary contributions, amounts to €2,205,216.12, which includes budgetary contributions from: Angola (€18,176.68), Brazil (€202,601.11), Cabo Verde (€362,624.91), Curaçao (€122,148.65), Egypt (€9,545.63), Equatorial Guinea (€51,498.16), Ghana (€208,854.83), Grenada (€4,503.86), Guinea (Rep.) (€195,533.06), Honduras (€97,040.89), Liberia (€8,302.77), Libya (€12,003.58), Mauritania (€17,722.80), Namibia (€49,714.50), Nigeria (€6,145.41), Panama (€193,690.50), Saint Vincent and the Grenadines (€53,225.47), Sao Tomé and Príncipe (€97,423.61), Senegal (€77,808.29), Sierra Leone (€30,648.60), Syria (€3,418.40), United Kingdom (Overseas Territories) (€3,868.82), Uruguay (€19,033.85) and Venezuela (€225,651.10); the extra-budgetary contributions from Honduras (€14,937.00) and Grenada (€2,242.33); as well as the debts of Benin (€50,508.83) and Cuba (€66,317.48), which are no longer ICCAT Contracting Parties.

Statement 3 shows the settlement of budgetary expenses at 15 October 2018, broken down by chapters.

¹ Information at 15 October 2018.

Budgetary expenses

65.97% of the budget adopted by the Commission has been spent. Below are some general comments, by budget chapter:

Chapter 1 – Salaries: The salaries and remuneration of twenty Secretariat staff members were charged to this chapter: nine staff in the Professional or Higher categories (the outgoing Executive Secretary (6 months), the incoming Executive Secretary (3 months), the Head of Finance and Administration, the Head of the Compliance Department, two Compliance Coordinators and four 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 (two Translators in the Publications Department, a Compliance Assistant, a Mail/Photocopy Clerk, an Administrative Secretary, two Administrative Assistants, and two Assistant Accountants).

In 2018, 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 these scales.

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, the education grant of eligible staff in accordance with Article 16 of the ICCAT Staff Regulations and Rules, trip expenses and shipment of household goods for the outgoing Executive Secretary in accordance with Articles 11 and 13 of the ICCAT Staff Regulations and Rules, as well as the expenses associated with the incorporation of the new Executive Secretary in accordance with the ICCAT Staff Regulations and Rules: trip expenses from the place of origin (Article 11), settling-in expenses (Article 12) and non-resident allowance (Article 14).

The amount charged to Chapter 1 to date amounts to €1,161,239.88 and represents 68.54% of the budgeted amount.

Chapter 2 – Travel: The amount incurred in this chapter of the budget totals €25,258.54 (97.15% of the budgeted amount) and corresponds to the travel expenses and per diem for Secretariat participation in seven meetings of international organizations and of regional and/or international bodies, two to prepare Commission meetings and two of the new Executive Secretary to participate in ICCAT meetings held prior to his incorporation.

Chapter 3 - Commission meetings: This chapter includes the expenses incurred in the amount of €27,396.68 (17.12% of the budgeted amount), corresponding to the preparatory trips for the Commission meeting in Dubrovnik, Croatia, as well as the travel and insurance expenses of the Secretariat staff that will participate in the 2018 meeting.

Chapter 4 – Publications: The amount charged to this chapter totalled €13,385.61 (48.67% of the budgeted amount), which corresponds to the expenses incurred for reproduction of documents (€5,128.12), rental charges of photocopiers (€6,882.93), the costs charged by the printer's for binding the 2016-2017 Biennial Report Part II, Volumes 1 and 2 in the three official languages of the Commission (€1,093.84), as well as the publication of the ICCAT Staff Regulations and Rules (€280.72).

Chapter 5 – Office equipment: At 15 October 2018, the expenses charged to this chapter correspond to an air-conditioning unit, two chairs and a coffee machine (€664.19) (4.43% of the budgeted amount).

Chapter 6 - Operating expenses: The expenses incurred in this chapter amounted to €94,377.23 (67.41% of the budgeted amount), which correspond to: office material (€9,310.71); expenses for communications, i.e. mailing of official correspondence and ICCAT publications (€7,936.39), telephone service (€21,917.35), fax service (€701.64); bank charges (€1,269.16); auditing (€11,623.26); insurance (€2,018.68), office cleaning (€19,689.66), other expenses such as garage rental, etc. (€6,544.72); and representation expenses (€13,365.66).

Chapter 7 – Miscellaneous expenses: This chapter includes various minor expenses. The expenses charged to this chapter amount to €4,091.03, representing 53.83% of the budgeted amount.

Chapter 8 – Coordination of research: The expenses incurred in this chapter, at 15 October 2018, amount to €875,455.31 (66.66% of the budgeted amount), and are divided into the following sub-chapters:

- a) *Salaries:* The costs corresponding to the salaries of eleven Secretariat staff members have been charged to this sub-chapter: eight staff in the Professional or Higher categories (the Assistant Executive Secretary, the Coordinator of the Department of Research and Statistics as well as By-catch (5 months), the Head of Department of Research and Statistics as well as Fisheries Data Analyst, the Population Dynamics Expert (5 months), the By-catch Coordinator (3 months), the Biostatistician, the VMS Programme Manager and the Database Programmer, one staff member in the General Services category (the Information Technology Expert) and two included in the Spanish Social Security system (the Database Programmer and the Programming Technician). The observations made under Chapter 1 concerning the salary scheme in effect in 2018 for staff classified in the United Nations categories also apply to this sub-chapter, as well as the Spanish Social Security costs 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, the incorporation expenses of the Populations Dynamics Expert and the By-catch Coordinator in accordance with the ICCAT Staff Regulations and Rules: trip expenses from the place of origin (Article 11), settling-in compensation (Article 12) and shipment of household goods (Article 13), home leave expenses for staff recruited internationally, in accordance with Article 27 of the Staff Regulations and Rules.

The amount charged to this sub-chapter totals €725,526.28.

- b) *Travel to improve statistics:* The amount charged to this sub-chapter totals €5,878.88 and corresponds to travel and per diem expenses for Secretariat participation in four meetings of other organizations.
- c) *Statistics - Biology:* Inspection flags, license renewals and purchase of tags (€12,201.16) have been charged to this subchapter.
- d) *Information technology:* The amount incurred under this sub-chapter (€37,740.56) corresponds to acquisition of computers, software, memory expansion, maintenance of servers, and purchase of different computer material.
- e) *Maintenance of database:* The amount spent under this heading totals €17,441.00, which corresponds to maintenance of the 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 €18,090.87 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 €58,576.56, which corresponds to the costs incurred for the annual meeting of the Standing Committee on Research and Statistics (SCRS), held in Madrid: hire of rooms at Hotel Weare Chamartín, catering for coffee breaks, cocktail reception, interpreters' fees, and expenses of the Secretariat staff, simultaneous interpreting equipment, 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%), €50,000.00, and correspond to the following sub-chapter:

- a) *The Strategic Research Programme:* The Contracting Parties made a budgetary contribution from ICCAT of €50,000.00 to finance this programme. The breakdown of revenue and expenses is shown in the table referring to this programme (section 24 of this report).

Chapter 12 – Compliance: The amount incurred in this chapter of the budget amounts to €117,096.25 (46.84% of the budgeted amount) and corresponds to a portion of the expenses related to implementation of the eBCD and the upgrade of the version of THEMIS and the new firewall for the ICCAT VMS system.

Chapter 13 – Travel: The expenses incurred in this chapter amount to €89,028.43 (129.97% of the budgeted amount) and correspond to the following subchapters:

- a) *Travel by ICCAT Chairs:* This heading includes the travel expenses of the SCRS Chair to attend ICCAT meetings (€34,034.98) and of the ICCAT Chairman (€4,993.45).
- b) *Special Meeting Participation Fund:* This subchapter includes ICCAT financing of the special Meeting Participation Fund (MPF), which was approved in 2017, and amounts to €50,000.00.

Extra-budgetary expenses

The extra-budgetary expenses incurred up to 15 October 2018 amount to €1,070,943.48 and are explained in detail in section 25 of this report.

In addition to the intersessional meetings expenses, this heading includes the travel expense of the ICCAT First Vice-Chair (€338.17) for the 2018 Commission meeting.

It also includes the expenses incurred in 2018 for implementation of the eBCD pending charge (- €20,591.41), exchange losses (€2,105.63) and financing of the Atlantic Ocean Tropical tuna Tagging Programme (AOTTP) (€462,544.32).

Statement 4 indicates the budgetary and extra-budgetary revenue received by the Commission at 15 October 2018.

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	9	7	1	1	2,385,983.44	2,259,965.97	94.72
B	4	1	0	3	458,108.82	86,986.08	18.99
C	21	14	2	5	801,690.44	389,851.11	48.63
D	18	6	2	10	171,790.79	49,188.35	28.63
TOTAL	52	28	5	19	3,817,573.49	2,785,991.51	72.98

From the approved budget, revenue received and applied to 2018 contributions amounted to €2,785,991.51, which represents 72.98% of the budget. Twenty-eight of the 52 Contracting Parties included in this budget have paid their contribution in full (Albania, Algeria, Barbados, Belize, Canada, China (People's Rep.), Côte d'Ivoire, El Salvador, European Union, France (St. Pierre & Miquelon), Gabon, Guatemala, Guinea-Bissau, Iceland, Japan, Korea, Mexico, Morocco, Nicaragua, Norway, Philippines, Russia, South Africa, Trinidad and Tobago, Tunisia, Turkey, United States, and Vanuatu. Angola has paid 0.01% (€0.02), Ghana 3.98% (€8,652.39), Syria 5.88% (€213.40), United Kingdom (Overseas Territories) 92.47% (€47,483.23) and Uruguay 0.01% (€0.38).

The contributions to the 2018 regular budget pending payment by the Contracting Parties at 15 October 2018 amount to €1,031,582.00, which represents 27.02% of the budget.

Advances were received in 2017 from Ghana (€8,652.39), Guatemala (€0.01) and Uruguay (€0.38) and have been applied as partial payments of their 2018 contributions. The advance received from Gabon (€67,952.17) has been applied in full payment of its 2018 contribution, and there is a credit in its favour (€54,440.60) which will be applied to payment of future contributions. In addition, new advances were received from Albania (€5.00), Guatemala (€0.01) and Korea (€18.00), which will be applied as payments of future contributions.

Extra-budgetary revenue

Extra-budgetary revenue received amounts to €929,437.59. This revenue includes: observer fees (International Seafood Sustainability Foundation, Federation of Maltese Aquaculture Producers, The Royal Society for the Protection of Birds, Pew Charitable Trusts, World Wildlife Fund, The Ocean Foundation, Blue Water Fishermen's Association, Marine Stewardship Council, The International Pole & Line Foundation, Asociación de Pesca, Comercio y Consumo Responsable del Atún Rojo, Associação de Ciencias Marinhas e Cooperação - SCIAENA) (€11,131.73) 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 (€43,212.96), ICCAT Atlantic-wide Bluefin Tuna Research Programme (GBYP) (€20,000.00), the ICCAT-Japan Capacity-building Assistance Project (JCAP) (€13,170.10) and the Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (€181,640.30).

In addition, it includes financial revenue received from bank interest (€1,645.63), refund of Value Added Tax (IVA) (€18,118.09), revenue received from the United States for the Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM) and the Meeting of the Working Group on Convention Amendment (€82,579.17), revenue received from the European Union for the Intersessional Meeting of Panel 1 (€51,170.50) and the 2018 annual meeting of the Commission (€375,842.92), revenue received from the Food and Agriculture Organization of the United Nations - FAO for the 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance (€15,812.32), refund of expenses from previous financial years (€951.70), refund for participation in the VMS expert in a seminary (€750.00) and exchange gains (€3,412.17).

Revenue from accumulated pending contributions

Revenue from accumulated pending contributions amount to €439,939.84 and correspond to contributions to previous budgets paid by Angola (€22,485.13), Cabo Verde (€136,035.91), Curaçao (€109,329.41), Nigeria (€10,347.41), Panama (€108,190.08), Sao Tomé and Príncipe (€30,000.00), Senegal (€15,090.65), Syria (€8,446.70), and United Kingdom (Overseas Territories) (€14.55).

Statement 5 shows the composition and balance of the Working Capital Fund, which had a credit balance of €1,267,518.49 (33.20% of the budget). This fund comprises the opening balance for the financial year (€701,586.18), the settlement of the revenue and expenses to the budget for the financial year (267,498.36), the settlement of revenue and expenses not included in the budget for the financial year (-€141,505.89) and the contributions paid to previous budgets (€439,939.84). Estimated expenses until year-end 2018 amount to €1,451,259.02 (see Statement 3). Consequently, if the Working Capital Fund does not receive any new revenue, the forecast result for year-end 2018 will be a **negative** accounting balance of €183,740.53 (- 4.81% of the budget).

Statement 6 shows cash flow in financial year 2018 as regards actual revenue and expenses.

Statement 7 shows the position of cash and banks with a balance of €6,291,282.56 which corresponds to the total available balance of the Working Capital Fund (€1,267,518.49), as well as the available balance of the Separation from Service Fund (€149,638.01), the available balance of the ICCAT Regional Observer Programme for at sea transshipment 2017-2018 (€245,130.92) and 2018-2019 (€532,595.74), the

available balance of the Atlantic-wide Research Programme for Bluefin Tuna Phases I-VII (€237,389.67) and Phase VIII (€415,064.95), the available balance of the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (€1,697,767.34), the available balance of the Special Data Fund - People's Republic of China (€93,752.16), the available balance of the special Meeting Participation Fund (€17,882.07), the available balance of the Special Data Fund - United States (€142,221.36), the available balance of the United States Fund for Capacity Building (€249,251.57), 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 Morocco Fund to Support National Capacity for Participation at Commission Meetings (€63,471.00), the available balance of the ICCAT Regional Observers Programme for tropical tunas (€20,282.02), the available balance of the European Union Fund for Capacity Building (€10,109.31), the available balance of the special Monitoring, Control, and Surveillance Fund (MCSF) (€60,054.61), the available balance of the European Union Fund to develop T3+ software necessary for processing Ghana statistics (€24,710.00), the available balance of the Tunisia Fund for participation in Commission meetings (€35,216.66), the available balance of the European Union Fund – eBCD Development (€22,979.10), the available balance of Strategic Research Programme (€402,984.63) and debts for purchase or provisions of services (€222,795.79), collections pending application (€61,069.91), advances on future contributions (€54,463.61), advances from trust funds (€332,951.92), prepaid expenses (€53,399.34) and payments pending application (€17,019.57).

3 ICCAT Enhanced Research Programme for Billfish

In 2018 the Strategic Research Programme was established with the objective of encompassing in a single programme all the scientific activities, research programmes and SCRS requirements, except for the ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) and the ICCAT Atlantic Ocean Tropical tuna Tagging Programme (AOTTP).

For this reason, the activities of the ICCAT Enhanced Research Program for Billfish are now included in the new programme and its available balance has been transferred to the Strategic Research Programme (see section 24 of this report).

<i>ICCAT Enhanced Research Programme for Billfish</i>	
Opening balance for financial year 2018	€94,040.16
REVENUE	
<i>Total revenue</i>	€0.00
EXPENSES	
Transfer of funds to the Strategic Research Programme	€94,040.16
<i>Total expenses</i>	€94,040.16
Balance at 15 October 2018	€0.00

4 Separation from Service Fund

<i>Separation from Service Fund</i>	
Opening balance for financial year 2018	€169,392.75
REVENUE	
Financed by ICCAT	€60,500.00
<i>Total revenue</i>	€60,500.00
EXPENSES	
Fund expenses	€80,254.74
<i>Total expenses</i>	€80,254.74
Balance at 15 October 2018	€149,638.01

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 2017.

6 ICCAT Regional Observer Programme for at-sea transshipment

Since April 2007, a contract is entered into annually with the Consortium MRAG/CapFish for implementation of the ICCAT Regional Observer Programme, pursuant to the *Recommendation by ICCAT Establishing a Programme for Transshipment* (Rec. 06-11). This Programme has been financed through 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 2017/2018 is as follows:

<i>ICCAT Regional Observer Programme for at-sea transshipment 2017/2018</i>	
Revenue	€546,127.14
1.1 Revenue from contributions	€546,127.14
Expenses	€300,996.22
1. Contract with the observers agency	
1.1 Training	€0.00
1.2 Deployment of observers	€173,996.53
1.3 Management and support activities	€104,028.78
2. Travel	
2.1 Flight tickets	€12,846.52
3. Secretariat costs	
3.1 Staff hours	€10,000.00
3.2 Contingencies	€124.39
Balance 2017/2018	€245,130.92

The carryover is €245,130.92. The distribution is as follows:

<i>CPC</i>	<i>Contribution (€)</i>	<i>Distribution of 2017/18 balance (€)</i>
Belize	6,826.59	3,064.14
China (People's Rep.)	89,401.01	40,127.93
Korea	10,048.74	4,510.41
Côte d'Ivoire	4,969.76	2,230.69
Japan	196,278.09	88,100.05
St. Vincent and the Grenadines	7,864.23	3,529.88
Senegal	928.42	416.72
Chinese Taipei	229,810.30	103,151.09
TOTAL	546,127.14	245,130.92

In April 2018, the contract with the observers agency was extended for an additional year.

The balance at 15 October 2018 is as follows:

ICCAT Regional Observer Programme for at-sea transshipment 2018/2019

REVENUE		€560,284.62
1.1 Revenue from contributions		€560,284.62
Contribution from Belize	€7,787.96	
Contribution from China (People's Rep.)	€123,486.73	
Contribution from Korea	€12,774.49	
Contribution from Côte d'Ivoire	€5,546.82	
Contribution from Japan	€221,424.47	
Contribution from St. Vincent and the Grenadines	€5,322.70	
Contribution from Senegal	€3,809.94	
Contribution from Chinese Taipei	€180,131.50	
EXPENSES		€27,688.88
1. Contract with the observers agency		
1.1 Training		€0.00
1.2 Deployment of observers		€16,435.87
Days at sea	€15,539.70	
Days of travel	€883.89	
Equipment	€12.28	
1.3 Management and support activities		€9,995.84
Days at sea	€9,965.23	
Days of travel	€30.61	
2. Travel		
2.1 Flight tickets		€1,194.17
3. Secretariat costs		
3.1 Contingencies		€63.00
Bank charges	€63.00	
Balance at 15 October 2018		€532,595.74

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 15 October 2018 is as follows:

ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna

a) Bluefin tuna farming facilities

REVENUE €994,428.17

1.1 Revenue from contributions €994,428.17

EXPENSES €483,793.34

1. Contract with the observers agency

1.1 Training and equipment €24,302.82

Training €20,313.93

Days of travel - training €434.07

Travel expenses - training €3,554.82

1.2 Mobilisation and associated costs €58,094.52

Days of travel €26,007.05

Travel costs €21,320.22

Briefing/debriefing €10,767.25

1.3 Deployment of observers €401,396.00

Farm days €401,396.00

2. Secretariat costs

2.1 Contingencies €0.00

Balance a) €510,634.83

b) Vessels

REVENUE €2,569,086.49

1.1 Revenue from contributions €2,569,086.49

EXPENSES €1,409,661.29

1. Contract with the observers agency

1.1 Training and equipment €280,831.33

Training €225,017.75

Days of travel - training €3,203.85

Travel expenses - training €22,316.90

Equipment €30,292.83

1.2 Mobilisation and associated costs €315,355.25

Days of travel - deployment €118,605.40

Travel expenses - deployment €57,181.09

Briefing/debriefing €84,095.50

Days of travel - briefing/debriefing €43,731.60

Travel expenses - briefing/debriefing €11,741.66

1.3 Deployment of observers €813,184.99

Days at sea €813,184.99

2. Secretariat costs

2.1 Contingencies €289.72

Bank charges €289.72

Balance b) €1,159,425.20

c) Traps

REVENUE €93,486.69

1.1 Revenue from contributions €93,486.69

EXPENSES €67,969.11

1. Contract with the observers agency

1.1 Training and equipment €24,428.52

Training €22,983.96

Days of travel - training €248.04

Travel expenses - training €1,196.52

1.2 Mobilisation and associated costs €10,736.39

Days of travel	€4,969.50	
Travel costs	€3,447.79	
Briefing/debriefing	€2,319.10	
1.3 Deployment of observers		€32,804.20
Days in trap	€32,804.20	
2. Secretariat costs		
2.1 Contingencies		€0.00
Balance c)		€25,517.58
d) Programme fund		€2,189.73
Opening balance	€2,243.71	
Adjustments for deferred expenses	€0.02	
Bank charges of the programme	(€54.00)	
Balance at 15 October 2018		€1,697,767.34

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 €55,131.83, from 2016/2017 in the amount of €51,276.86, from 2017/2018 in the amount 92,293.96 and from the farming facilities in the amount of €35,644.11 (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 2017 and ended on 20 February 2018, are as follows:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phases I-VII</i>	
Balance Phase I	€46,094.81
Balance Phase II	(€5,823.03)
Balance Phase III	(€78,893.00)
Balance Phase IV	€62,909.49
Balance Phase V	€67,037.12
Balance Phase VI	€76,160.85
Balance Phase VII	€69,903.43
Revenue Phase VII	€1,679,795.86
Voluntary contribution from Canada	€20,448.50
Voluntary contribution from China (People's Rep.)	€1,931.09
Voluntary contribution from Egypt	€3,690.59
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	€1,274,181.32
Voluntary contribution from Chinese Taipei	€3,000.00

Phase VII expenses	€1,609,892.43
Coordination	€369,959.61
Data mining and data recovery	€24,032.92
Aerial surveys	€389,565.05
Tagging	€199,817.22
Biological sampling	€533,056.14
Modelling	€93,461.49
Balance Phases I-VII	€237,389.67

The seventh phase of the programme started on 21 February 2018. The Parties that have made voluntary contributions, as well as the expenses incurred up to 15 October 2018 are as follows:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phase VIII</i>	
Revenue	€1,398,736.56
Voluntary contribution from Canada	€18,976.53
Voluntary contribution from China (People's Rep.)	€2,050.03
Voluntary contribution from Korea	€9,585.13
Voluntary contribution from the United States	€165,330.24
Voluntary contribution from Iceland	€2,179.78
Voluntary contribution from Japan	€59,139.54
Voluntary contribution from Morocco	€66,898.53
Voluntary contribution from Tunisia	€54,883.79
Voluntary contribution from Turkey	€36,692.99
Voluntary contribution from the European Union	€980,000.00
Voluntary contribution from Chinese Taipei	€3,000.00
Expenses	€983,671.61
Coordination	€161,535.07
Data mining and data recovery	€3,920.00
Aerial surveys	€423,134.13
Tagging	€92,689.36
Biological studies	€229,227.32
Modelling	€73,165.73
Balance at 15 October 2018	€415,064.95

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 15 October 2018, this fund has the following balance:

<i>Special Data Fund - People's Republic of China</i>	
Opening balance for financial year 2018	€78,529.10
REVENUE	
Voluntary contribution	€17,280.00
Total revenue	€17,280.00
EXPENSES	
Contribution from GBYP Phase VIII	€2,050.03
Bank charges	€6.91
Total expenses	€2,056.94
Balance at 15 October 2018	€93,752.16

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 €50,000.00, charged to Chapter 13. B) of the ICCAT budget. The Secretariat has also received a voluntary contribution from the United States in the amount of €16,533.03 and another from Canada for €50,000.00. The following is a detailed list, at 15 October 2018, which includes the travel expenses charged to this fund and its balance:

<i>Special Meeting Participation Fund (MPF)</i>	
Opening balance for financial year 2018	€143,657.90
REVENUE	
Financed by ICCAT	€50,000.00
Voluntary contribution from Canada	€50,000.00
Voluntary contribution from the United States	€16,533.03
Total revenue	€116,533.03
EXPENSES	
Scientific meetings	€164,571.14
<i>Blue Marlin Data Preparatory Meeting</i>	
Côte d'Ivoire	€2,505.04
Liberia	€2,934.93
Senegal	€2,382.09
São Tomé and Príncipe	€2,900.68
<i>Intersessional Meeting of the Small Tunas Species Group</i>	
Algeria	€1,760.12
Brazil	€2,681.56
Côte d'Ivoire	€2,970.53
Gabon	€2,447.47
Liberia	€2,999.39
Mauritania	€2,448.81
Sao Tomé and Príncipe	€3,254.34
Senegal	€2,246.19
Tunisia	€2,041.65
<i>MSE (bluefin tuna and North Atlantic swordfish)</i>	
Morocco	€1,703.64
Mauritania	€2,108.95
Tunisia	€1,583.75
<i>Bigeye Data Preparatory Meeting</i>	
Brazil	€2,820.79
Cabo Verde	€2,831.22
Côte d'Ivoire	€2,349.62
Liberia	€2,611.92
Mauritania	€2,085.95
Sao Tomé and Príncipe (cancelled)	€334.00
Uruguay	€2,514.67
<i>Meeting of the ICCAT Working Group on Stock Assessment Methods</i>	
Algeria (cancelled)	€183.71
Côte d'Ivoire	€1,792.00
Namibia	€2,542.80
Senegal	€2,075.46
Tunisia	€1,536.00
<i>Intersessional Meeting of the Sub-committee on Ecosystems</i>	
Brazil	€2,714.45
Tunisia	€1,777.69
Uruguay	€3,027.74

Blue Marlin Stock Assessment meeting		
Brazil	€2,421.87	
Mexico	€1,996.55	
Senegal	€3,632.60	
Sao Tomé and Principe	€4,458.74	
Sharks species group intersessional meeting		
Algeria	€1,782.74	
Brazil	€2,952.81	
Côte d'Ivoire	€2,127.24	
Liberia	€3,057.24	
Mauritania	€2,095.45	
Namibia	€3,193.40	
Bigeye Stock Assessment Meeting		
Brazil	€3,379.51	
Cabo Verde	€2,814.74	
Côte d'Ivoire	€2,324.32	
Gabon	€2,091.08	
Mauritania	€2,434.94	
Senegal	€1,619.25	
Species Groups meeting and meeting of the Standing Committee on Research and Statistics		
Algeria	€3,689.98	
Côte d'Ivoire	€4,932.42	
Ghana	€3,558.40	
Algeria - Species Groups	€3,126.36	
Liberia - SCRS	€3,125.00	
Mexico	€4,578.04	
Namibia	€5,064.88	
Nigeria - SCRS	€2,651.52	
Sao Tomé and Principe	€5,942.47	
Senegal	€3,830.40	
South Africa	€4,916.28	
Algeria - Species Groups	€3,580.73	
Uruguay - SCRS	€3,025.02	
Intersessional Meeting of Panel 2		€10,295.15
Albania	€1,377.00	
Algeria	€1,303.05	
Egypt	€1,596.36	
Panama	€2,513.76	
Senegal	€2,378.03	
Tunisia	€1,126.95	
Meeting of the Online Reporting Technology Working Group		€4,751.71
Côte d'Ivoire	€1,454.48	
Gabon	€1,803.23	
Sao Tomé and Principe	€1,494.00	
Meeting of the Working Group on Integrated Monitoring Measures (IMM)		€20,391.72
Algeria	€1,544.55	
Belize	€2,860.66	
Côte d'Ivoire	€2,046.48	
Gabon	€2,127.47	
Honduras	€2,488.16	
Mauritania	€1,789.02	
Namibia	€2,849.25	
Nicaragua	€2,442.88	
Senegal	€2,243.25	

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

Meeting of the Working Group on Convention Amendment	€22,957.75
Albania - <i>SWGSM/Conv</i> (Cancelled)	€803.91
Algeria - <i>SWGSM</i>	€874.50
Belize - <i>SWGSM/Conv</i>	€907.25
Côte d'Ivoire - <i>SWGSM</i>	€1,416.82
Côte d'Ivoire - <i>SWGSM/Conv</i>	€605.50
Gabon - <i>SWGSM</i>	€514.25
Gabon - <i>Conv</i>	€2,484.97
Honduras - <i>SWGSM/Conv</i>	€874.50
Mauritania - <i>SWGSM/Conv</i>	€743.50
Mexico - <i>SWGSM</i>	€2,556.83
Namibia - <i>SWGSM</i>	€679.25
Nicaragua - <i>SWGSM/Conv</i>	€874.50
Guinea (Rep.) - <i>SWGSM/Conv</i>	€2,783.38
Sao Tomé and Príncipe - <i>SWGSM</i>	€1,284.90
Sao Tomé and Príncipe - <i>SWGSM/Conv</i>	€767.25
Senegal - <i>SWGSM</i>	€1,601.91
Senegal - <i>Conv</i>	€1,566.53
Tunisia - <i>SWGSM/Conv</i>	€710.75
Uruguay - <i>SWGSM/Conv</i>	€907.25
Intersessional Meeting of Panel 1	€14,731.22
Belize	€2,628.93
Côte d'Ivoire	€2,143.36
Gabon	€1,498.07
Guatemala (Cancelled)	€785.86
Mauritania	€1,837.72
Namibia	€2,011.53
Panama	€2,609.50
Senegal	€1,216.25
21st Special Meeting of the Commission	€4,610.00
Guatemala	€1,646.54
Senegal	€1,206.65
Tunisia	€593.61
Uruguay	€1,163.20
25th Regular Meeting of the Commission	€0.17
Mauritania	€0.17
Total expenses	€242,308.86
Balance at 15 October 2018	€17,882.07

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 15 October 2018, the balance of the fund is as follows:

<i>Special Data Fund</i>	
Opening balance for financial year 2018	€149,416.26
REVENUE	
Voluntary contribution from the United States	€41,332.56
Voluntary contribution from the United States	€17,260.00
Total revenue	€58,592.56

EXPENSES

Contract for recovery of data from the artisanal fisheries in the Caribbean area and Central America	€39,745.00
Financing SWGSM/Convention meeting	€26,011.59
Bank charges	€30.87
Total expenses	€65,787.46
Balance at 15 October 2018	€142,221.36

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 15 October 2018 is as follows:

<i>United States Fund for Capacity Building</i>	
Opening balance for financial year 2018	€259,452.22
REVENUE	
<i>Total revenue</i>	€0.00
EXPENSES	
Fund expenses	€10,200.65
Total expenses	€10,200.65
Balance at 15 October 2018	€249,251.57

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 15 October 2018 is as follows:

<i>Fund for Assessment of the Impact of ICCAT Fisheries on Sea Turtles</i>	
Opening balance for financial year 2018	€2,400.63
REVENUE	
Voluntary contribution	€0.00
<i>Total revenue</i>	€0.00
EXPENSES	
Fund expenses	€0.00
Total expenses	€0.00
Balance at 15 October 2018	€2,400.63

13.2 United States Fund for Logistics

This fund was created in 2012 for the purpose of grouping the balances of the funds financed by the United States whose objectives have been completed as well as the voluntary contributions made by the United States under other headings. The opening balance of this fund for financial year 2018 was €56,567.58, the totality of which has been used to finance a portion of the Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM) and the Meeting of the Working Group on Convention Amendment, held in Funchal, Portugal (see section 25 of this report).

14 Morocco Fund to Support National Capacity 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 2018, the Secretariat has managed, at Morocco's request, the participation of fifty-five people in the following meetings: two in the eBCD Technical Working Group, eight in the Intersessional Meeting of Panel 2, one in the Online Reporting Technology Working Group, two in the Working Group on Integrated Monitoring Measures (IMM), three in the Meeting for Use of National Capacity Building Funds, four in the MSE meeting (bluefin tuna and North Atlantic swordfish), one in the Bigeye Data Preparatory Meeting, three in the ICCAT Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM) and Meeting of the Working Group on Convention Amendment, four in the Intersessional Meeting of the Sharks Species Group, two in the Bigeye Stock Assessment Meeting, nine in the Species Groups Meeting and the Meeting of the Standing Committee on Research and Statistics, and fifteen in the 21st Special Meeting of the Commission. At 15 October 2018, the balance of the fund is as follows:

<u>Morocco Fund to Support National Capacity for Participation in Commission meetings</u>	
Opening balance for financial year 2018	(€67,550.86)
REVENUE	
Voluntary contribution from Morocco	€203,101.47
Total revenue	€203,101.47
EXPENSES	
Travel and expenses - Moroccan delegates	€71,185.62
Bank charges	€893.99
Total expenses	€72,079.61
Balance at 15 October 2018	€63,471.00

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), Panama (€10,000.00) and the European Union (€110,000.00). 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 15 October 2018, 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. In 2018 two scientists (from Tunisia and Mauritania) travelled to Miami, United States, to participate in a training course on stock assessment models for bluefin tuna and swordfish: SS3 and BSP. In light of the limited activity of this fund, in 2017, the Commission decided to transfer the carryover of this fund to the new Strategic Research Programme. It also decided that this fund should be maintained for future activities, but with no balance.

<i>Special Scientific Capacity Building Fund (SCBF)</i>	
Opening balance for financial year 2018	€65,898.33
REVENUE	
<i>Total revenue</i>	€0.00
EXPENSES	
SS3 and BSP training – Tunisian scientist	€4,333.34
SS3 and BSP training – Mauritanian scientist	€5,462.50
Bank charges	€47.00
Transfer of funds to the Strategic Research Programme	€56,055.49
<i>Total expenses</i>	€65,898.33
Balance at 15 October 2018	€0.00

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. With the signature of this contract, 80% of the budget was 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. In October 2018, the pending payment of €29,674.99 was received from the CITES Secretariat, settling the fund.

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, voluntary contributions were received from the United States (€32,981.68), from Chinese Taipei (€5,000.00) and a contribution from ICCAT through the Working Capital Fund (€462,544.32), as well as a contribution from the European Union (€4,504,734.00).

For the fourth year of the programme, a voluntary contribution has been received from the United States (€51,780.00).

<i>Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)</i>				
Voluntary contributions	Year 1	Year 2	Year 3	Year 4
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	€51,780.00
Canada		€94,388.21		
Chinese Taipei	€30,000.00	€5,000.00	€5,000.00	
ICCAT Working Capital Fund	€194,397.00	€345,578.99	€462,544.32	
Total	€3,017,697.00	€4,743,582.24	€5,005,260.00	57,780.00

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 2017.

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. This contract 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 was received. This fund is cofinanced with the Meeting Participation Fund (MPF), therefore in order to group together all the travel financed, the amount destined under this heading (€52,500.00) was transferred to the MPF in 2017. At 15 October 2018, settlement of the fund is still pending.

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

In 2018, a contribution was received from Norway (€15,115.48), and another from the United States (€17,260.00) 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). In May, a contract was entered into with the Food and Agriculture Organization (FAO) of the United Nations to finance a portion of the costs of the Meeting of the Port Inspection Export Group for Capacity Building and Assistance. The initial payment received amounted to €12,726.99. At 15 October 2018, the balance of the fund is as follows:

Special Monitoring, Control, and Surveillance Fund (MCSF)

Opening balance for financial year 2018	€43,014.44
REVENUE	
Voluntary contribution from Norway	€15,115.48
Voluntary contribution from the United States	€17,260.00
Voluntary contribution from the FAO	€12,726.99
Total revenue	€45,102.47
EXPENSES	
Meeting of the Port Inspection Expert Group for Capacity	
Building and Assistance	€27,828.30
Bank charges	€234.00
Total expenses	€28,062.30
Balance at 15 October 2018	€60,054.61

21 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.

22 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 participation of the Tunisian delegation in Commission meetings. In 2018, several contributions have been received from Tunisia totalling €40,277.09. The Secretariat has managed, at Tunisia's request, the participation of twelve people in the following meetings: one in the eBCD technical Working Group, two in the Intersessional Meeting of Panel 2, one in the Online Reporting Technology Working Group, one in the Intersessional Meeting of the Small Tunas Species Group, one in the Meeting of the Working Group on Integrated Monitoring Measures (IMM), one in the ICCAT Working Group on Stock Assessment Methods (WGSAM), three in the Species Groups meeting and Meeting of the Standing Committee on Research and Statistics, and two in the 21st Special Meeting of the Commission. At 15 October 2018, the balance of the fund is as follows:

Tunisia Fund for Participation in Commission Meetings

Opening balance for financial year 2018	€12,727.94
REVENUE	
Financed by Tunisia	€40,277.09
Total revenue	€40,277.09
EXPENSES	
Fund expenses	€17,530.37
Bank charges	€258.00
Total expenses	€17,788.37
Balance at 15 October 2018	€35,216.66

23 European Union Fund – eBCD Development

In April 2018, a 9-month contract was entered into with the European Union to finance the maintenance costs of the system and user support over this period, as well as the additional user support costs during the 2018 bluefin tuna campaign of the electronic Bluefin Tuna Catch documentation system (eBCD). The voluntary contribution received amounted to €70,000.00. At 15 October 2018, the balance of the fund is as follows:

<i>European Union Fund – eBCD Development</i>	
REVENUE	
Voluntary contribution from the European Union	€70,000.00
Total revenue	€70,000.00
EXPENSES	
Maintenance and user support costs - TRAGSA	€47,020.90
Total expenses	€47,020.90
Balance at 15 October 2018	22,979.10

24 Strategic Research Fund

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

A contract was entered into with the European Union in March 2018 to finance 80% of the scientific activities of the Commission in 2018, within the framework of the new Strategic Research Programme, which were not covered by the budget. The voluntary contribution received from the European Union was €449,400.00.

The following activities have been carried out:

- Short-term contract for a northern Atlantic albacore tuna reproductive biology study with Dr Freddy Arocha (€14,375.00).
- Short-term contract for ICCAT collection of biological samples for the study of growth of billfish in the eastern Atlantic with Institut Fondamental d’Afrique noire Cheikh Anta DIOP (Cheikh Anta Diop University, Dakar) (€25,000.00).
- Short-term contract for ICCAT SMTYP for the biological samples collection for growth, maturity and genetics studies with a consortium represented by the University of Girona (€50,000.00).
- Short-term contract for ICCAT swordfish biological samples collection for growth, reproduction and genetics studies with a consortium represented by Nova Scotia Swordfishermen’s Association (NSSA) and the Department of Fisheries and Oceans (DFO), Canada (€70,000.00)
- Short-term contract for a peer review of the code and algorithms used within the northern Atlantic albacore management strategy evaluation framework with Research Realities LLC (US\$12,852.00).
- Short-term contract for modelling approaches: support to ICCAT North Atlantic swordfish MSE process with Sea Plus Plus Limited (€45,000.00).
- Short-term contract for ICCAT modelling approaches: support to ICCAT tropical tunas MSE process with a consortium represented by AZTI (€90,499.00).
- Collaborative analysis using longline operational data to standardized Atlantic bigeye CPUE indices carried out by Dr Simon Hoyle (€20,000.00).
- Study on genetic stock structure of shortfin mako shark based on mitochondrial analysis carried out by the University of Tokai (€15,000.00).
- Electronic PSAT tagging of Atlantic swordfish, northern albacore and Atlantic pelagic sharks.
- Experts workshop to evaluate the impact of fishing on seabirds.
- Attendance of intersessional SCRS meetings (e.g. Sea birds expert).

At 15 October 2018 the balance of this programme is as follows:

<i>Strategic Research Fund</i>	
REVENUE	
ICCAT financing	€50,000.00
Transfer of funds from the ICCAT Enhanced Research Programme for Billfish (ERPBB)	€94,040.16
Transfer of funds from the special Scientific Capacity Building Fund (SCBF)	€56,055.49
Voluntary contribution from the European Union	€449,400.00
Voluntary contribution from Chinese Taipei	€3,000.00
Exchange gains	€15.43
Total revenue	€652,511.08
EXPENSES	
External experts and Secretariat staff in SCRS meetings and courses	
Experts workshops to evaluate the impact of fishing on seabirds.	€5,990.17
Invited expert - Bigeye Stock Assessment Meeting	€2,763.03
Travel by three Secretariat scientists - Bigeye Stock Assessment Meeting	€4,473.61
Management Strategy Evaluation (MSE)	
Peer review of the code and algorithms used within the northern Atlantic albacore MSE	€5,577.33
Modelling approaches: support to N-SWO MSE process	€9,006.00
Modelling approaches: support to tropical tunas MSE process	€25,879.60
MSE course – Introduction MSE concepts	€3,630.18
MSE course – Introduction MSE programme	€4,435.10
MSE course – Advanced aspects MSE programming	€4,299.75
Biological, ecological and tagging studies	
Albacore	
Electronic tags – ALB	€16,297.55
Reproductive biology – ALB	€5,750.00
Consumables-ALB	€361.92
Contingencies- ALB	€306.36
Billfishes	
Genetics - BIL	€2,000.00
Age and Growth - BIL	€4,000.00
Sample collection – BIL	€4,000.00
Contingencies – ALB	€69.00
Swordfish:	
Electronic tags – SWO	€45,633.15
Contingencies- SWO	€23.00
Sharks	
Electronic tags – SHK	€68,449.73
Genetics – SHK	€15,000.00
Consumables - SHK	€242.00
Contingencies- SHK	€1,292.97
Tropicals	
Other studies on fisheries data – TROP	€20,000.00
Contingencies- TROP	€46.00
Total expenses	€249,526.45
Balance at 15 October 2018	€402,984.63

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:

Intersessional Meeting of Panel 2: The expenses for holding this meeting in Madrid, Spain have amounted to €21,841.74.

Meeting of the Online Reporting Technology Working Group: The expenses necessary for holding the meeting in Madrid, Spain, have amounted to €11,296.86.

Meeting of the Working Group on Integrated Monitoring Measures (IMM): At 15 October 2018, the expenses of this meeting held in Madrid, Spain, have amounted to €21,285.29.

Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM) / Meeting of the Working Group on Convention Amendment: At 15 October, the expenses for holding the meeting in Funchal, Portugal, have amounted to €78,103.38. These meetings have been financed by the United States, through the United States Fund for Logistics (see section 13.2 of this report) and the Special Data Fund - United States (see section 11 of this report).

Intersessional Meeting of Panel 1: The Secretariat signed in May 2018 a contract with the European Union to finance 80% of the expenses of this meeting which was held in Bilbao, Spain. At 15 October 2018, the expenses for the meeting have amounted to €77,121.33.

Meeting of the Compliance Committee (COC) / 21st Special Meeting of the Commission

The European Union volunteered to finance 80% of the expenses of the 21st Special Meeting of the Commission, which will be held in Dubrovnik, Croatia. For this purpose, a contract was signed, which is pending settlement, under which an amount of €375,842.92 has been received.

Regarding the organisation of the meeting, the Secretariat signed a contract with the agency A.T.I.d.o.o., which will take care of all the logistical aspects of the meeting. At 15 October 2018, the summary is as follows:

<hr/> <i>2018 Commission meeting:</i> <hr/>	
REVENUE	
Financed by the European Union	€375,842.92
Total revenue	€375,842.92
EXPENSES	
Expenses of the meeting	€416,898.17
Total expenses	€416,898.17
Balance at 15 October 2018	(€41,055.25)

Statement 1. Balance sheet at 31 December 2017 and 2016 (Euros).

<i>ASSETS</i>	YEAR 2017	YEAR 2016
A) NON-CURRENT ASSETS	100,545.94	104,176.11
I. Intangible assets	9,399.91	12,684.84
Computer software	88,830.90	121,371.33
Depreciation of computer software	-79,430.99	-108,686.49
II. Fixed assets	91,146.03	91,491.27
Furniture	74,423.82	75,693.45
Data processing equipment	362,083.14	360,295.96
Other fixed assets	43,007.47	41,850.84
Depreciation of furniture	-60,625.58	-58,920.14
Depreciation of data processing equipment	-301,648.60	-305,519.92
Depreciation of other fixed assets	-26,094.22	-21,908.92
B) CURRENT ASSETS	7,159,703.87	6,802,774.10
I. Accounts receivable	1,622,533.96	1,681,085.06
1. Receivables from arrears of contributions	1,613,548.98	1,679,621.69
Arrears of budgetary contributions	1,596,369.65	1,663,930.90
Arrears of extra-budgetary contributions	17,179.33	15,690.79
2. Receivables trust funds	562.00	0.00
Receivables ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	562.00	0.00
3. Other receivables	8,422.98	1,463.37
Payments pending application	8,422.98	1,463.37
II. Accrual accounts	37,534.75	34,937.94
1. Prepaid budgetary expenses	31,531.52	25,936.71
2. Prepaid extra-budgetary expenses	6,000.00	6,000.00
3. Advances of the trust funds	3.23	3,001.23
III. Cash assets	5,499,635.16	5,086,751.10
1. Cash	1,137.81	835.00
Cash (Euros)	293.81	354.58
Cash (US\$)	844.00	480.42
<i>[Financial year 2017: US\$ 1,000.00 x €/US\$ 0.844 = €844.00]</i>		
<i>[Financial year 2016: US\$ 510.00 x €/US\$ 0.942= €480.42]</i>		
2. Bank current accounts (Euros)	2,229,570.53	2,214,131.00
BBVA - Acct. 0200176725 (Euros)	7,791.30	38,355.76
BBVA - Acct. 0200173290 (Euros)	655,501.83	578,223.22
Banco Santander - Acct. 2616408934 (Euros)	52,050.63	52,084.63
La Caixa - Acct. 0200071119 (Euros)	1,514,226.77	1,545,467.39
La Caixa - Deposit (Euros)	0.00	0.00
3. Bank current accounts (US\$)	137,855.37	100,916.83
BBVA - Acct. 2018012037 (US\$)	135,112.37	97,855.33
<i>[Financial year 2016: US\$ 160,085.75 x €/US\$ 0.844 = €135,112.37]</i>		
<i>[Financial year 2016: US\$ 103,880.39 x €/US\$ 0.942= €97,855.33]</i>		
La Caixa - Acct. 7200300668 (US\$)	2,743.00	3,061.50
<i>[Financial year 2017: US\$ 3,250.00 x €/US\$ 0.844 = €2,743.00]</i>		
<i>[Financial year 2016: US\$ 3,250.00 x €/US\$ 0.942= €3,061.50]</i>		
4. Bank current accounts trust funds (Euros)	3,131,071.45	2,770,868.27
BBVA - Acct. 0208513942 (Euros) - ROP	758,462.08	804,741.66
BBVA - Acct. 0201518869 (Euros) - ROP-BFT	1,926,216.56	1,715,080.46
BBVA - Acct. 0201518371 (Euros) - GBYP	426,121.79	152,276.71
BBVA - Acct. 0201567069 (Euros) - ROP-TROP	20,271.02	98,769.44
TOTAL ASSETS (A+B)	7,260,249.81	6,906,950.21
C) TRANSITIONAL ACCOUNTS	4,673,363.73	3,619,403.33
I. Cash assets	4,673,363.73	3,619,403.33
1. Bank current accounts of other funds, projects or programmes (Euros)	4,671,670.84	3,619,327.69
BBVA - Acct. 0201569058 (Euros) - JCAP	160,755.69	188,149.56
BBVA - Acct. 0201571055 (Euros) - AOTTP	4,510,915.15	3,431,178.13
2. Bank current accounts of other funds, projects or programmes (US\$)	1,692.89	75.64
BBVA - Acct. 2012292035 (Euros) - JCAP	1,692.89	75.64
<i>[Financial year 2017: US\$ 2,005.79 x €/US\$ 0.844 = €1,692.89]</i>		
<i>[Financial year 2016: US\$ 80.30 x €/US\$ 0.942= €75.64]</i>		
TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C)	11,933,613.54	10,526,353.54

Statement 1. Balance sheet at 31 December 2017 and 2016 (Euros).

<i>NET ASSETS AND LIABILITIES</i>	YEAR 2017	YEAR 2016
A) NET ASSETS	802,132.12	948,100.06
A-1) Working Capital Fund	701,586.18	843,923.95
I. Working Capital Fund	843,923.95	1,823,382.55
1. Working Capital Fund	843,923.95	1,823,382.55
II. Result for financial year	-142,337.77	-979,458.60
1. Result for financial year	-142,337.77	-979,458.60
A-2) Net acquired assets	100,545.94	104,176.11
I. Net acquired assets	100,545.94	104,176.11
1. Net acquired assets - intangible	9,399.91	12,684.84
2. Net acquired assets - fixed	91,146.03	91,491.27
B) ACCUMULATED PENDING CONTRIBUTIONS	1,613,548.98	1,679,621.69
I. Budgetary contributions	1,593,904.46	1,662,219.50
1. Budgetary - current financial year	508,915.34	575,757.60
2. Budgetary - previous financial years	1,084,989.12	1,086,461.90
II. Extra-budgetary contributions	19,644.52	17,402.19
1. Extra-budgetary - current financial year	2,242.33	753.79
2. Extra-budgetary - previous financial years	17,402.19	16,648.40
C) CURRENT LIABILITIES	4,844,568.71	4,279,228.46
I. Trust funds	3,616,131.67	3,048,017.25
1. ICCAT Enhanced Programme for Billfish Research (EPBR)	94,040.16	75,671.16
2. Separation from Service Fund	169,392.75	145,427.21
3. ICCAT Regional Observer Programme for At-Sea Transhipments	484,550.57	471,683.16
4. ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	385,152.03	107,015.20
5. ICCAT Regional Observers Program for Eastern Atlantic and Mediterranean Bluefin Tuna	1,664,065.59	1,479,529.26
6. Special Data Fund - People's Republic of China	78,529.10	62,047.56
7. Special Meeting Participation Fund (MPF)	143,657.90	67,853.42
8. Special Data Fund - United States	149,416.26	98,646.26
9. United States Fund for Capacity Building	259,452.22	238,277.22
10. Other United States trust funds:	58,968.21	21,078.21
United States Fund for Logistics	56,567.58	18,677.58
ICCAT Sea Turtles Fund	2,400.63	2,400.63
11. Morocco Fund to Support National Capacity for Participation in Commission Meetings	-67,550.86	59,938.31
12. ICCAT Regional Observer Programme for Tropical Tunas	20,282.02	98,780.44
13. Scientific Capacity Building Fund (SCBF)	65,898.33	65,898.33
14. CITES Fund	-29,674.99	-29,674.99
15. Special Monitoring, Control, and Surveillance Fund (MCSF)	43,014.44	26,074.44
16. Second Performance Review of ICCAT Fund	0.00	-1,547.94
17. European Union Fund for Capacity Building	59,500.00	5,320.00
18. European Union Fund to Finance the Joint t-RFMO FAD WG	0.00	56,000.00
19. European Union Fund to develop T3+ software necessary to process Ghana statistics	24,710.00	0.00
20. Tunisia Fund for Participation in Commission Meetings	12,727.94	0.00
II. Provisions for expenses	201,076.30	244,353.56
1. Provisions for budgetary expenses	72,001.95	72,779.78
2. Provisions for extra-budgetary expenses	128,677.35	171,573.78
3. Provisions for trust funds	397.00	0.00
III. Accounts payable	330,429.22	210,335.22
1. Budgetary expenses payable	227,135.45	82,168.38
2. Extra-budgetary expenses payable	14,561.50	48,954.34
3. Trust fund expenses payable	65,472.11	71,138.91
4. Collections pending application	23,260.16	8,073.59
IV. Accrual accounts	696,931.52	776,522.43
1. Advances on future contributions	76,604.95	101,185.67
2. Advances on voluntary contributions	100,000.00	100,000.00
3. Advances of the trust funds	520,326.57	575,336.76
TOTAL LIABILITIES (A+B+C)	7,260,249.81	6,906,950.21
D) TRANSITIONAL ACCOUNTS	4,673,363.73	3,619,403.33
I. Other funds, projects or programmes	4,673,363.73	3,619,403.33
1. ICCAT-Japan Capacity-building Assistance Project (JCAP)	162,448.58	188,225.20
2. Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)	4,510,915.15	3,431,178.13
TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C+D)	11,933,613.54	10,526,353.54

Statement 2. Status of Contracting Party contributions (Euros) (at 15 October 2018).

<i>Contracting Party</i>	<i>Balance due at opening of year 2018</i>	<i>Contracting Party 2018 contributions</i>	<i>Contr. paid in 2018 applied to 2018 budget</i>	<i>Contr. paid in 2018 to previous budgets</i>	<i>Balance due</i>
A) Regular Commission budget:					
Albania 1/	0.00	3,605.94	3,605.94	0.00	0.00
Algeria	0.00	25,204.79	25,204.79	0.00	0.00
Angola	22,485.13	18,176.70	0.02	22,485.13	18,176.68
Barbados	0.00	5,325.27	5,325.27	0.00	0.00
Belize	0.00	40,671.08	40,671.08	0.00	0.00
Brazil	0.00	202,601.11	0.00	0.00	202,601.11
Canada	0.00	108,237.74	108,237.74	0.00	0.00
Cabo Verde	420,287.13	78,373.69	0.00	136,035.91	362,624.91
China, People's Rep. of	0.00	31,119.73	31,119.73	0.00	0.00
Côte d'Ivoire	0.00	28,392.56	28,392.56	0.00	0.00
Curaçao	109,329.41	122,148.65	0.00	109,329.41	122,148.65
Egypt	0.00	9,545.63	0.00	0.00	9,545.63
El Salvador	0.00	44,757.34	44,757.34	0.00	0.00
France - St. P. & M.	0.00	101,743.81	101,743.81	0.00	0.00
Gabon 2/	0.00	13,511.57	13,511.57	0.00	0.00
Ghana 3/	0.00	217,507.22	8,652.39	0.00	208,854.83
Grenada	0.00	4,503.86	0.00	0.00	4,503.86
Guatemala, Rep. of 4/	0.00	36,088.82	36,088.82	0.00	0.00
Equatorial Guinea	37,827.41	13,670.75	0.00	0.00	51,498.16
Guinea, Rep. of	163,863.33	31,669.73	0.00	0.00	195,533.06
Guinée-Bissau	0.00	1,742.64	1,742.64	0.00	0.00
Honduras	91,812.96	5,227.93	0.00	0.00	97,040.89
Iceland	0.00	50,919.65	50,919.65	0.00	0.00
Japan	0.00	206,725.13	206,725.13	0.00	0.00
Korea, Rep. of 5/	0.00	26,089.36	26,089.36	0.00	0.00
Liberia	3,074.84	5,227.93	0.00	0.00	8,302.77
Libya	0.00	12,003.58	0.00	0.00	12,003.58
Morocco	0.00	35,742.72	35,742.72	0.00	0.00
Mauritania	10,752.22	6,970.58	0.00	0.00	17,722.80
Mexico	0.00	25,707.30	25,707.30	0.00	0.00
Namibia	26,632.30	23,082.20	0.00	0.00	49,714.50
Nicaragua, Rep. of	0.00	1,742.64	1,742.64	0.00	0.00
Nigeria	11,264.89	5,227.93	0.00	10,347.41	6,145.41
Norway	0.00	76,291.94	76,291.94	0.00	0.00
Panama	192,277.42	109,603.16	0.00	108,190.08	193,690.50
Philippines, Rep. of	0.00	14,139.10	14,139.10	0.00	0.00
Russia	0.00	11,590.82	11,590.82	0.00	0.00
St. Vincent and the Grenadines	40,209.26	13,016.21	0.00	0.00	53,225.47
São Tomé & Príncipe	110,203.53	17,220.08	0.00	30,000.00	97,423.61
Senegal	37,166.32	55,732.62	0.00	15,090.65	77,808.29
Sierra Leone	27,163.31	3,485.29	0.00	0.00	30,648.60
South Africa	0.00	30,882.14	30,882.14	0.00	0.00
Syrian Arab Republic	8,446.70	3,631.80	213.40	8,446.70	3,418.40
Trinidad & Tobago	0.00	19,119.27	19,119.27	0.00	0.00
Tunisia	0.00	32,200.36	32,200.36	0.00	0.00
Turkey	0.00	86,986.08	86,986.08	0.00	0.00
European Union	0.00	1,462,176.24	1,462,176.24	0.00	0.00
United Kingdom (O.T.)	14.55	51,352.05	47,483.23	14.55	3,868.82
United States	0.00	206,388.23	206,388.23	0.00	0.00
Uruguay 6/	0.00	19,034.23	0.38	0.00	19,033.85
Vanuatu	0.00	2,539.82	2,539.82	0.00	0.00
Venezuela	166,732.63	58,918.47	0.00	0.00	225,651.10
Subtotal A)	1,479,543.34	3,817,573.49	2,785,991.51	439,939.84	2,071,185.48
B) New Contracting Parties:					
Honduras (30-01-01)	14,937.00	0.00	0.00	0.00	14,937.00
Grenada (05-10-17)	2,242.33	0.00	0.00	0.00	2,242.33
Subtotal B)	17,179.33	0.00	0.00	0.00	17,179.33
C) Withdrawals of Contracting Parties:					
Cuba (Effective: 31-12-91)	66,317.48	0.00	0.00	0.00	66,317.48
Benin (Effective: 31-12-94)	50,508.83	0.00	0.00	0.00	50,508.83
Subtotal C)	116,826.31	0.00	0.00	0.00	116,826.31
TOTAL A)+B)+C)	1,613,548.98	3,817,573.49	2,785,991.51	439,939.84	2,205,191.12

1/ Advance received from Albania (€5.00), which will be applied to the payment of future contributions.

2/ Advance received from Gabon (€67,952.17), was applied as full payment of its 2018 contribution, leaving a credit in the amount of €54,440.60 which will be applied to the payment of future contributions.

3/ Advance received from Ghana (€8,652.39), was applied as partial payment of its 2018 contribution.

4/ Advance received from Guatemala (€0.01) was applied as a partial payment of its 2018 contribution. In 2018 a new advance was received (€0.01), which will be applied to the payment of future contributions.

5/ Advance received from Korea (€18.00), which will be applied to the payment of future contributions.

6/ The advance received from Uruguay (€0.38), was applied as a partial payment of its 2018 contribution.

Statement 3. Budgetary and extra-budgetary expenses (Euros) (at 15 October 2018).

<i>Chapters</i>	<i>2018 budget</i>	<i>Expenses incurred to date</i>	<i>%</i>	<i>Estimated expenses to year-end</i>	<i>Total estimated expenses for year 2018</i>
1. Budgetary expenses					
Chapter 1. Salaries	1,694,148.36	1,161,239.88	68.54%	532,908.48	1,694,148.36
Chapter 2. Travel	26,000.00	25,258.54	97.15%	741.46	26,000.00
Chapter 3. Commission meetings (annual & inter-sessionals)	160,000.00	27,396.68	17.12%	132,603.32	160,000.00
Chapter 4. Publications	27,500.00	13,385.61	48.67%	14,114.39	27,500.00
Chapter 5. Office equipment	15,000.00	664.19	4.43%	835.81	1,500.00
Chapter 6. Operating expenses	140,000.00	94,377.23	67.41%	45,622.77	140,000.00
Chapter 7. Miscellaneous expenses	7,600.00	4,091.03	53.83%	3,508.97	7,600.00
Chapter 8. Coordination of research:					
a) Salaries	1,102,825.15	725,526.28	65.79%	377,298.87	1,102,825.15
b) Travel to improve statistics	26,000.00	5,878.88	22.61%	4,121.12	10,000.00
c) Statistics - Biology	17,500.00	12,201.16	69.72%	5,298.84	17,500.00
d) Information technology	39,000.00	37,740.56	96.77%	1,259.44	39,000.00
e) Maintenance of databases	25,500.00	17,441.00	68.40%	8,059.00	25,500.00
f) Telephone line - Internet domain	26,000.00	18,090.87	69.58%	7,909.13	26,000.00
g) Scientific meetings (including SCRS)	76,500.00	58,576.56	76.57%	17,923.44	76,500.00
h) Miscellaneous	0.00	0.00	0.00%	0.00	0.00
<i>Sub-total Chapter 8</i>	<i>1,313,325.15</i>	<i>875,455.31</i>	<i>66.66%</i>	<i>421,869.84</i>	<i>1,297,325.15</i>
Chapter 9. Contingencies	5,000.00	0.00	0.00%	5,000.00	5,000.00
Chapter 10. Separation from Service Fund	60,500.00	60,500.00	100.00%	0.00	60,500.00
Chapter 11. Research programmes:					
a) Strategic Research Programme	50,000.00	50,000.00	100.00%	0.00	50,000.00
<i>Sub-total Chapter 11</i>	<i>50,000.00</i>	<i>50,000.00</i>	<i>100.00%</i>	<i>0.00</i>	<i>50,000.00</i>
Chapter 12. Compliance:					
e) Maintenance of compliance database	250,000.00	117,096.25	46.84%	132,903.75	250,000.00
<i>Sub-total Chapter 12</i>	<i>250,000.00</i>	<i>117,096.25</i>	<i>46.84%</i>	<i>132,903.75</i>	<i>250,000.00</i>
Chapter 13. Travel					
a) Travel by ICCAT chairs	18,500.00	39,028.43	210.96%	4,288.00	43,316.43
b) Special Meeting Participation Fund	50,000.00	50,000.00	100.00%	0.00	50,000.00
<i>Sub-total Chapter 13</i>	<i>68,500.00</i>	<i>89,028.43</i>	<i>129.97%</i>	<i>4,288.00</i>	<i>93,316.43</i>
TOTAL BUDGETARY EXPENSES (Chapters 1 to 13)	3,817,573.51	2,518,493.15	65.97%	1,294,396.79	3,812,889.94
2. Extra-budgetary expenses					
Exchange losses		2,105.63		0.00	2,105.63
Travel expenses - ICCAT Vice Chair		338.17		2,948.00	3,286.17
Expenses simultaneous interpretation into Arabic		0.00		22,847.22	22,847.22
Implementation expenses of the eBCD - TRAGSA		-20,591.41		20,591.41	0.00
ICCAT financing of Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)		462,544.32		0.00	462,544.32
Panel 2 Inter-sessional meeting		21,841.74		0.00	21,841.74
Meeting of the Online Reporting Technology Working Group, Madrid, Spain		11,296.86		0.00	11,296.86
Meeting of the Working Group on Integrated Monitoring Measures (IMM), Madrid, Spain		21,285.29		2,734.60	24,019.89
Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers -(SWGSM)/Meeting of the Working Group on Convention Amendment, Funchal, Portugal		78,103.38		4,475.79	82,579.17
Panel 1 Inter-sessional meeting - Bilbao, Spain		77,121.33		0.00	77,121.33
21st Special meeting of the Commission - Dubrovnik, Croatia		416,898.17		103,265.21	520,163.38
TOTAL EXTRA-BUDGETARY EXPENSES		1,070,943.48		156,862.23	1,227,805.71
TOTAL EXPENSES INCURRED		3,589,436.63		1,451,259.02	5,040,695.65

Statement 4. Budgetary and extra-budgetary revenue received (€) (at 15 October 2018).

<i>Revenue</i>	<i>Year 2018</i>
1. Budgetary revenue	
Contributions from Contracting Parties:	
Contributions paid or applied to the current budget	2,785,991.51
TOTAL BUDGETARY REVENUE	2,785,991.51
2. Extra-budgetary revenue	
Contributions from new Contracting Parties:	
Contributions paid by new Contracting Parties to the current financial year	0.00
Voluntary contributions:	
Observer fees for ICCAT meetings	11,131.73
Revenue ICCAT Regional Observer Programme for At-Sea Transhipments	10,000.00
Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT)	43,212.96
Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	20,000.00
Revenue ICCAT-Japan Capacity-building Assistance Project (JCAP)	13,170.10
Revenue Atlantic Ocean Tropical tuna Tagging Programme (AOTTP)	181,640.30
Chinese Taipei contribution to ICCAT	100,000.00
Financial revenue	1,645.63
VAT refund	18,118.09
Miscellaneous revenue:	
Exchange gains	3,412.17
Miscellaneous revenue	1,701.70
Revenue from Commission meetings	
Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance, Madrid, Spain	15,812.32
Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment, Funchal, Portugal	82,579.17
Panel 1 Inter-sessional meeting, Bilbao, Spain	51,170.50
21st Special meeting of the Commission, Dubrovnik, Croatia	375,842.92
TOTAL EXTRA-BUDGETARY REVENUE	929,437.59
3. Revenue from accumulated pending contributions	
Contributions from Contracting Parties:	
Contributions paid to previous budgets	439,939.84
Contributions from new Contracting Parties:	
Contributions from new Contracting Parties to previous budgets	0.00
TOTAL REVENUE FROM PENDING CONTRIBUTIONS	439,939.84
TOTAL REVENUE RECEIVED	4,155,368.94

Statement 5. Composition and balance of the Working Capital Fund (Euros) (at 15 October 2018).

<i>Working Capital Fund</i>	<i>Year 2018</i>
Opening balance for the financial year	701,586.18
Result for financial year a) + b) + c)	565,932.31
a) Budgetary result	267,498.36
<i>Budgetary revenue</i>	<i>2,785,991.51</i>
<i>Budgetary expenses (Chapters 1 to 13)</i>	<i>2,518,493.15</i>
b) Extra-budgetary result	-141,505.89
<i>Extra-budgetary revenue</i>	<i>929,437.59</i>
<i>Extra-budgetary expenses</i>	<i>1,070,943.48</i>
c) Contributions paid in the financial year to previous budgets	439,939.84
<i>Contributions to regular budgets</i>	<i>439,939.84</i>
<i>Contributions from new Contracting Parties to previous budgets</i>	<i>0.00</i>
Available balance at 15 October 2018	1,267,518.49
Estimated expenses (to 31 December 2018)	1,451,259.02
Estimated balance at 31 December 2018	-183,740.53

Statement 6. Cash flow (Euros) (at 15 October 2018).

<i>Revenue and origin</i>	
Balance in cash and banks (at the opening of financial year 2018)	5,499,635.16
Prepaid expenses (at the opening of financial year 2018)	37,534.75
Receivables trust funds (at the opening of financial year 2018)	562.00
Payments pending application (at the opening of financial year 2018)	8,422.98
Revenue:	
Contributions paid or applied to the 2018 budget	2,785,991.51
Extra-budgetary revenue received in 2018	929,437.59
Contributions paid in financial year 2018 to previous regular budgets	439,939.84
Revenue trust funds	5,517,095.78
TOTAL REVENUE AND ORIGIN	15,218,619.61

<i>Expenses and application</i>	
Provision for expenses (at the opening of financial year 2018)	201,076.30
Accounts payable (at the opening of financial year 2018)	307,169.06
Collections pending application (at the opening of the financial year 2018)	23,260.16
Advances (at the opening of financial year 2018)	696,931.52
Working Capital Fund	1,267,518.49
Expenses:	
Budgetary expenses for financial year 2018 (Chapters 1 to 13)	2,518,493.15
Extra-budgetary expenses for financial year 2018	1,070,943.48
Expenses of the trust funds	4,710,325.70
Available in trust funds:	
ICCAT Enhanced Programme for Billfish Research (EPBR)	0.00
Separation from Service Fund	149,638.01
ICCAT Regional Observer Programme for At-Sea Transshipments 2017-2018	245,130.92
ICCAT Regional Observer Programme for At-Sea Transshipments 2018-2019	532,595.74
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) - Phase I-VII	237,389.67
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) - Phase VIII	415,064.95
ICCAT Regional Observers Program for Eastern Atlantic and Mediterranean Bluefin Tuna	1,697,767.34
Special Data Fund - People's Republic of China	93,752.16
Special Meeting Participation Fund (MPF)	17,882.07
Special Data Fund - United States	142,221.36
United States Fund for Capacity Building	249,251.57
Other United States trust funds:	
United States Fund for Logistics	0.00
ICCAT Sea Turtles Fund	2,400.63
Morocco Fund to Support National Capacity for Participation in Commission Meetings	63,471.00
ICCAT Regional Observer Programme for Tropical Tunas	20,282.02
Scientific Capacity Building Fund (SCBF)	0.00
CITES Fund	0.00
Special Monitoring, Control, and Surveillance Fund (MCSF)	60,054.61
European Union Fund for Capacity Building	10,109.31
European Union Fund to develop T3+ software necessary to process Ghana statistics	24,710.00
Tunisia Fund for Participation in Commission Meetings	35,216.66
European Union Fund - eBCD Development	22,979.10
Strategic Research Programme	402,984.63
TOTAL EXPENSES AND APPLICATION	15,218,619.61

Statement 7. Position of cash and banks (Euros) (at 15 October 2018).

Summary

Balance in cash and banks	6,291,282.56
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TOTAL CASH AND BANKS	6,291,282.56
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Breakdown

Available in the Working Capital Fund	1,267,518.49
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Available in the trust funds:

ICCAT Enhanced Programme for Billfish Research (EPBR)	0.00
Separation from Service Fund	149,638.01
ICCAT Regional Observer Programme for At-Sea Transshipments 2017-2018	245,130.92
ICCAT Regional Observer Programme for At-Sea Transshipments 2018-2019	532,595.74
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) - Phase I-VII	237,389.67
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) - Phase VIII	415,064.95
ICCAT Regional Observers Program for Eastern Atlantic and Mediterranean Bluefin Tuna	1,697,767.34
Special Data Fund - People's Republic of China	93,752.16
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CITES Fund	0.00
Special Monitoring, Control, and Surveillance Fund (MCSF)	60,054.61
European Union Fund for Capacity Building	10,109.31
European Union Fund to develop T3+ software necessary to process Ghana statistics	24,710.00
Tunisia Fund for Participation in Commission Meetings	35,216.66
European Union Fund - eBCD Development	22,979.10
Strategic Research Programme	402,984.63
Debts for purchases or provision of services	222,795.79
Collections pending application	61,069.91
Advances on future contributions	54,463.61
Advances of the trust funds	332,951.92
Prepaid expenses	-53,399.34
Payments pending application	-17,019.57

TOTAL AVAILABLE	6,291,282.56
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