

## 2019 FINANCIAL REPORT<sup>1</sup>

### 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 2018

The auditing firm BDO Auditores, S.L.P., which was selected as the new auditors, has prepared the Independent Auditor's Report corresponding to financial year 2018.

In accordance with Regulation 12 of the Commission's Financial Regulations, the Executive Secretary sent a copy of the Auditor's Report to the Governments of all the Contracting Parties in June 2019 (ICCAT Circular #419 AF/19). 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 2018. It should be noted that at year-end 2018, the balance sheet showed a cash balance in cash and banks of €5,873,003.18, corresponding to the available balance of the Working Capital Fund, €697,504.77 (which represents 18.27% of the budget), the available balance of the trust funds (€3,825,306.13), provisions for expenses (€97,755.18), debts for purchases or provisions of services (€489,394.13), collections pending application (€6,948.12), prepaid expenses for financial year 2019 (€40,335.31), payments pending application (€16,582.78) and debtors of the trust funds (€482.62) and advances on future contributions (€813,495.56).

The balance of accumulated pending contributions at year-end 2018 (corresponding to 2018 and previous years) amounted to a total of €1,584,761.91.

### 2 Financial position of the second part of the biennial budget – financial year 2019

All the Commission's financial operations corresponding to financial year 2019 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 2019 regular budget, amounting to €4,008,554.99, was approved by the Commission at its 21st Special Meeting (Dubrovnik, Croatia, from 12 to 19 November 2018).

**Statement 2** shows the status of the contributions of each of the Contracting Parties at 25 October 2019.

The total accumulated debt from budgetary and extra-budgetary contributions, amounts to €2,253,639.33, which includes budgetary contributions from: Angola (€18,679.58), Brazil (€212,821.57), Cabo Verde (€293,167.43), Curaçao (€128,250.56), Egypt (€19,259.61), Equatorial Guinea (€65,805.02), Ghana (€157,956.44), Grenada (€4,713.12), Guinea (Rep.) (€228,778.99), Guinea Bissau (€5,228.94), Honduras (€102,269.83), Liberia (€8,057.02), Libya (€24,203.57), Mauritania (€24,694.72), Namibia (€73,422.50), Nigeria (€11,374.35), Panama (€191,715.85), Saint Vincent and the Grenadines (€24,136.13), Sao Tomé and Príncipe (€115,109.50), Senegal (€52,804.93), Sierra Leone (€34,134.56), South Africa (€32,391.23), Syria (€3,638.15), and Venezuela (€287,478.23); the extra-budgetary contributions from Honduras (€14,937.00) and The Gambia (€1,784.19); 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 25 October 2019, broken down by chapters.

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<sup>1</sup> Data at 25 October 2019.

***Budgetary expenses***

68.58% 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: ten staff in the Professional or Higher categories (the Executive Secretary, the Head of Finance and Administration, the Head of the Compliance Department, and two Compliance Officers, the VMS Manager (one month) and four Translators in the Publications Department), one staff in the General Services category (the Mail/Photocopy Clerk), and nine staff included in the Spanish Social Security system (two Translators in the Publications Department, the Compliance Assistant, the Mail/Photocopy Clerk, the Administrative Secretary, two Administrative Assistants, the Accountant and the Accounting Assistant).

In 2019, 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 effective date of this scale.

Therefore, the total amount charged to Chapter 1 includes the adjustment of the remuneration schemes to those in effect for the staff belonging to the United Nations categories, including years of service and contributions to the 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, the education travel and grant of eligible staff in accordance with Article 16 of the ICCAT Staff Regulations and Rules, and non-resident allowance (Article 14), as well as the expenses associated with the incorporation of the new VMS manager in accordance with the ICCAT Regulations and Rules: trip expenses from the place of origin (Article 11), and settling-in expenses (Article 12).

The amount charged to Chapter 1 is €1,314,120.20 and represents 76.05% of the budgeted amount.

**Chapter 2 – Travel:** The amount incurred in this chapter of the budget amounts to €22,167.82 (83.59% of the budgeted amount) and corresponds to the travel expenses and per diem for Secretariat participation in nine 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 €25,188.10 (15.43% of the budgeted amount), corresponding to the preparatory trips for the Commission meeting in Curaçao, Valencia and Palma de Mallorca, as well as travel by Secretariat staff that will participate in the 2019 meeting.

**Chapter 4 – Publications:** the amount charged to this chapter amounts to €12,382.65 (44.14% of the amount budgeted), which corresponds to the expenses incurred for reproducing documents (€5,531.32) and the rental costs of the photocopiers (€6,851.33).

**Chapter 5 – Office equipment:** At 25 October 2019, the expenses charged to this chapter correspond to two chairs, a table with four chairs and a microwave oven (€3,394.29) (22.18% of the budgeted amount).

**Chapter 6 - Operating expenses:** The expenses incurred in this chapter amounted to €81,890.37 (57.35% of the budgeted amount), which correspond to: office material (€11,487.68); expenses for communications, i.e. mailing of official correspondence and ICCAT publications (€6,406.53), telephone service (€14,362.94), fax service (€739.01); bank charges (€1,230.89); auditing (€15,635.47); insurance (€1,836.18), cleaning (€20,253.51), office maintenance (€2,385.16), other expenses such as garage rental, etc. (€4,703.90); and representation expenses (€2,849.10).

**Chapter 7 – Miscellaneous expenses:** This chapter includes various minor expenses. The expenses charged to this chapter amount to €1,789.19, representing 23.08% of the budgeted amount.

**Chapter 8 – Research coordination:** The expenses incurred in this chapter, at 25 October 2019, amount to €968,767.02 (72.32% of the budgeted amount) and correspond to the following subchapters:

- a) *Salaries*: The costs corresponding to the salaries of ten Secretariat staff members have been charged to this sub-chapter: eight staff in the Professional or Higher categories (the Assistant Executive Secretary, the Head of Department of Research and Statistics as well as the Fisheries Data Analyst, the Population Dynamics Expert, the By-catch Coordinator, the Biostatistician, the VMS Programme Manager (7 months) and the Database Programmer, the Information Technology Expert and two included in the Spanish Social Security system (the Database Programmer/Webmaster and the Programming Technician).

The observations made under Chapter 1 concerning the salary scheme in effect in 2019 for staff classified in the United Nations categories also apply to this sub-chapter, as well as the costs for Spanish Social Security for Secretariat staff included in this system, the payment of taxes in accordance with Article 10 of the ICCAT Staff Regulations and Rules, the expenses of the education grant for eligible staff in accordance with Article 16 of the ICCAT Staff Regulations and Rules, home leave expenses for staff recruited internationally, in accordance with Article 27 of the Staff Regulations.

The amount charged to this sub-chapter totals €816,513.13.

- b) *Travel to improve statistics*: The amount charged to this sub-chapter totals €22,299.93 and corresponds to travel and per diem expenses for Secretariat participation in five ICCAT meetings and three meetings of other organizations.
- c) *Statistics - Biology*: Inspection flags, license renewals and purchase of tags (€17,056.66) have been charged to this subchapter.
- d) *Information technology*: The amount incurred under this sub-chapter (€42,325.29) 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 €20,899.77, 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 €23,822.61 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 €25,849.63, which corresponds to the costs incurred for meetings held in the Secretariat and the annual meeting of the species groups of the Standing Committee on Research and Statistics (SCRS), held in Madrid: catering, staff expenses and overtime of the Secretariat, ADSL, 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 expenses (€61,710.00) have 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%), €150,000.00, and correspond to the following sub-chapter:

- a) *Strategic Research Programme*: The Contracting Parties made a budgetary contribution from ICCAT of €150,000.00 to finance this programme. The breakdown of deposits 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 €1,864.30 (0.75% of the budgeted amount) and corresponds to a part of the upgrade of the version of THEMIS for the ICCAT VMS system.

**Chapter 13 – Travel:** The expenses incurred in this chapter amount to €105,676.28 (116.77% 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 (€23,737.06), the SCRS Vice-Chair (€3,890.07), and the ICCAT Chair (€6,049.15).
- b) *Special Meeting Participation Fund (MPF):* This subchapter includes ICCAT financing of the special Meeting Participation Fund (MPF), which was approved in 2018, and amounts to €72,000.00.

#### ***Extra-budgetary expenses***

The extra-budgetary expenses incurred up to 25 October 2019 amount to €699,421.14 and are explained in detail in section 24 of this report.

In addition to the intersessional meetings expenses, this heading includes a portion of the travel expenses of the ICCAT First Vice-Chair (€306.79) for the 2019 Commission meeting.

It also includes the expenses incurred in 2019 due to exchange losses (€1.15) and financing of the Atlantic Ocean Tropical tuna Tagging Programme (AOTTP) (€73,100.90).

**Statement 4** indicates the budgetary and extra-budgetary revenue received by the Commission at 25 October 2019.

#### ***Budgetary revenue***

The contributions received and distributed by Groups were as follows:

<i>Groups</i>	<i>Contracting Parties</i>				<i>Contributions</i>		
	<i>Total</i>	<i>Full payment</i>	<i>Partial payment</i>	<i>Pending</i>	<i>Budget</i>	<i>Paid</i>	<i>%</i>
A	9	8	0	1	2,505,346.86	2,377,096.31	94.88
B	4	1	0	3	481,026.60	91,302.97	18.98
C	21	14	2	5	841,796.55	463,988.82	55.12
D	18	5	0	13	180,384.97	50,133.87	27.79
TOTAL	52	28	2	22	4,008,554.98	2,982,521.97	74.40

From the approved budget, revenue received and applied to 2019 contributions amounted to €2,982,521.97, which represents 74.40% 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, Iceland, Japan, Korea, Mexico, Morocco, Nicaragua, Norway, Philippines, Russia, Trinidad and Tobago, Tunisia, Turkey, United Kingdom (Overseas Territories), United States, Uruguay and Vanuatu). Ghana has paid 30.97% (€70,859.17) and Senegal 9.80% (€5,734.71).

The contributions to the 2019 regular budget pending payment by the Contracting Parties at 25 October 2019 amount to €1,026,033.01, which represents 25.60% of the budget.

Advances were received in 2018 from Albania (€5.00), Ghana (€70,859.17), Guatemala (€0.01) and Korea (€18.00) and have been applied as partial payments of their 2019 contributions. The advance received from Gabon (€54,440.60) has been applied in full payment of its 2019 contribution, and there is a credit in its favour (€40,301.24) which will be applied to payment of future contributions. In addition, a new advance was received from Guatemala (€0.01) which will be applied as payment of future contributions.

***Extra-budgetary revenue***

Extra-budgetary revenue received amounts to €1,169,743.07. This revenue includes: observer fees (International Seafood Sustainability Foundation, Federation of Maltese Aquaculture Producers, Anatum, University of North Carolina, Defenders of Wildlife, Europêche, Blue Resources Trust, Togo, Stockholm Resilience Centre, Pew Charitable Trusts, World Wildlife Fund, The Ocean Foundation, Marine Stewardship Council, The International Pole & Line Foundation, Asociación de Pesca, Comercio y Consumo Responsable del Atún Rojo and Suriname) (€16,580.66) and the voluntary contribution from Chinese Taipei (€100,000.00).

It also includes the voluntary contributions to ICCAT from the extra-budgetary 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 (€42,288.46), ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) (€20,000.00), the ICCAT-Japan Capacity-building Assistance Project (JCAP) (€11,853.10) and the Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (€165,382.77).

Further, the financial revenue received for bank interest (€1,142.34), Value Added Tax (VAT) refund (€16,055.99), revenue received from the European Union for the 2018 Intersessional Meeting of Panel 1 (€16,364.22), for the 2018 annual meeting of the Commission (€161,075.53), for the 2019 Joint t-RFMO Bycatch Working Group Meeting (€140,000.00), and for the 2019 Meeting of Panel 1 and the 2019 Commission Meeting (€469,000.00).

***Revenue from accumulated pending contributions***

Revenue from accumulated pending contributions amount to €358,939.79 and correspond to contributions to previous budgets paid by Angola (€18,176.68), Cabo Verde (€61,177.72), Curaçao (€122,148.65), Panama (€117,049.58), Senegal (€40,000.00), and United Kingdom (Overseas Territories) (€387.16).

**Statement 5** shows the composition and balance of the Working Capital Fund, which had a credit balance of €1,760,338.24 (43.91% of the budget). This fund comprises the opening balance for the financial year (€697,504.77), the settlement of the revenue and expenses to the budget for the financial year (€233,571.75), the settlement of revenue and expenses not included in the budget for the financial year (€470,321.93) and the contributions paid to previous budgets (€358,939.79). Estimated expenses at year-end amount to €1,302,011.53 (see Statement 3). Consequently, if the Working Capital Fund does not receive any new revenue, the result forecast for year-end 2019 will be a positive accounting balance of €458,326.71 (11.43 % of the budget).

**Statement 6** shows cash flow in financial year 2019 as regards actual revenue and expenses.

**Statement 7** shows the position of cash and banks with a balance of €7,213,800.63 which corresponds to the total available balance of the Working Capital Fund (€1,760,338.24), the available balance of the Separation from Service Fund (€185,125.35), the available balance of the ICCAT Regional Observer Programme for at sea transshipment 2018-2019 (€294,463.58) and 2019-2020 (€443,863.97), the available balance of the ICCAT Atlantic-wide Research Programme for Bluefin Tuna Phases I-VIII (€78,557.90) and Phase IX (-€6,892.77), the available balance of the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (€2,359,912.21), the available balance of the Special Data Fund - People's Republic of China (€111,345.12), the available balance of the special Meeting Participation Fund (€64,052.95), the available balance of the Special Data Fund - United States (€296,099.02), the available balance of the United States Fund for Capacity Building (€172,049.75), the available balance of the Morocco Fund to Support National Capacity for Participation at Commission Meetings (€40,890.49), the available balance of the ICCAT Regional Observers Programme for tropical tunas (€20,282.02), the available balance of the special Monitoring, Control, and Surveillance Fund (MCSF) (€110,520.78), 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 (€2,752.86), the available balance of the Strategic Research Programme (€417,340.784), the available balance of the eBCD System Fund (€181,300.26) and the available balance of the Integrated Online Management System (IOMS) Fund (€47,197.12) and debts for purchases or provisions of services (€154,975.75), collections pending application (€13,176.86), advances on future contributions (€40,301.25), advances from trust funds (€518,481.74), debtors of trust funds (€64,326.00), prepaid expenses (€36,432.60) and payments pending application (€16,286.00).

### 3 Separation from Service Fund

<i>Separation from Service Fund</i>	
<b>Opening balance for financial year 2019</b>	<b>€149,638.01</b>
<b>REVENUE</b>	
Financed by ICCAT	€61,710.00
<b>Total revenue</b>	<b>€61,710.00</b>
<b>EXPENSES</b>	
Fund expenses	€26,222.66
<b>Total expenses</b>	<b>€26,222.66</b>
<b>Balance at 25 October 2019</b>	<b>€185,125.35</b>

### 4 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. Notwithstanding, the management of certain expenses and revenue of the project is carried out by ICCAT as the administrative entity, and accordingly, these items are included in the ICCAT accounts and settled when repaid to ICCAT.

Although the accounting and auditing of this project is carried out independently, transitional accounts have been included in the balance sheet, by recommendation of the auditors, showing the bank balance of the project at 31 December 2018.

At the SCRS meeting, Japan informed that it will continue the JCAP activities for a further five years, through a new project JCAP-2, which will start in December 2019 and will continue to provide support to developing CPCs. The project will be managed on the same basis as the previous project.

### 5 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, Korea, Namibia, St Vincent and the Grenadines, Senegal and Chinese Taipei. The settlement of the Programme for 2018/2019 is as follows:

<i>ICCAT Regional Observer Programme for at-sea transshipment 2018/2019</i>	
<b>Revenue</b>	<b>€566,447.75</b>
1.1 Revenue from contributions	€566,447.75
<b>Expenses</b>	<b>€271,984.17</b>
<b>1. Contract with the observers agency</b>	
1.1 Training	€0.00
1.2 Deployment of observers	€157,106.35
1.3 Management and support activities	€90,310.58
<b>2. Travel</b>	
2.1 Flight tickets	€14,474.24
<b>3. Secretariat costs</b>	
3.1 Staff hours	€10,000.00
3.2 Contingencies	€93.00
<b>Balance 2018/2019</b>	<b>€294,463.58</b>

The carryover is €294,463.58. The distribution is as follows:

<i>CPC</i>	<i>Contribution (€)</i>	<i>Distribution of 2018/19 balance (€)</i>
Belize	7,787.96	4,048.51
China (People's Rep.)	123,486.73	64,193.64
Korea	12,774.49	6,640.72
Côte d'Ivoire	5,546.82	2,883.47
Japan	221,424.47	115,105.84
Namibia	6,163.13	3,203.86
St Vincent and the Grenadines	5,322.70	2,766.97
Senegal	3,809.94	1,980.57
Chinese Taipei	180,131.50	93,640.00
<b>TOTAL</b>	<b>566,447.75</b>	<b>294,463.58</b>

In April 2019, the contract with the observers agency was extended for an additional year.

The balance at 25 October 2019 is as follows:

<i>ICCAT Regional Observer Programme for at-sea transshipment 2019/2020</i>		
<b>REVENUE</b>		<b>€499,543.19</b>
<i>1.1 Revenue from contributions</i>		<i>€499,543.19</i>
Contribution from Belize	€4,377.75	
Contribution from China (People's Rep.)	€89,065.72	
Contribution from Korea	€23,609.43	
Contribution from Côte d'Ivoire	€7,034.46	
Contribution from Japan	€189,552.59	
Contribution from St Vincent and the Grenadines	€5,557.84	
Contribution from Senegal	€5,205.95	
Contribution from Chinese Taipei	€175,139.45	
<b>EXPENSES</b>		<b>€55,679.22</b>
<b>1. Contract with the observers agency</b>		
<i>1.1 Training</i>		<i>€6,865.00</i>
<i>1.2 Deployment of observers</i>		<i>€30,878.43</i>
Days at sea	€30,733.05	
Days of travel	€0.00	
Equipment	€145.38	
<i>1.3 Management and support activities</i>		<i>€17,893.19</i>
Days at sea	€17,893.19	
Days of travel	€0.00	
<b>2. Travel</b>		
<i>2.1 Flight tickets</i>		<i>€0.00</i>
<b>3. Secretariat costs</b>		
<i>3.1 Contingencies</i>		<i>€42.60</i>
Bank charges	€42.60	
<b>Balance at 25 October 2019</b>		<b>€443,863.97</b>

## 6 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 was 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 recruitment and deployment of observers. This programme is financed by the operators of the vessels, farms and traps. The balance of the programme at 25 October 2019 is as follows:

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

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

<b>REVENUE</b>		<b>€1,215,020.74</b>
1.1 Revenue from contributions		€1,215,020.74
<b>EXPENSES</b>		<b>€706,124.06</b>
<b>1. Contract with the observers agency</b>		
1.1 Training and equipment		€22,156.20
Training	€19,981.94	
Travel expenses - training	€2,174.26	
1.2 Mobilisation and associated costs		€85,984.06
Days of travel	€41,072.50	
Travel costs	€25,386.76	
Briefing/debriefing	€19,524.80	
1.3 Deployment of observers		€597,903.80
Farm days	€597,903.80	
<b>2. Secretariat costs</b>		
2.1 Contingencies		€80.00
<b>Balance a)</b>		<b>€508,896.68</b>

#### **b) Vessels**

<b>REVENUE</b>		<b>€3,471,966.95</b>
1.1 Revenue from contributions		€3,471,966.95
<b>EXPENSES</b>		<b>€1,707,188.46</b>
<b>1. Contract with the observers agency</b>		
1.1 Training and equipment		€317,666.34
Training	€269,505.68	
Travel expenses - training	€18,184.72	
Equipment	€29,975.94	
1.2 Mobilisation and associated costs		€371,241.96
Days of travel - deployment	€139,441.50	
Travel expenses - deployment	€87,188.01	
Briefing/debriefing	€93,592.25	
Days of travel - briefing/debriefing	€51,020.20	
1.3 Deployment of observers		€1,017,753.80
Days at sea	€1,017,753.80	
<b>2. Secretariat costs</b>		
2.1 Contingencies		€526.36
Bank charges	€526.36	
<b>Balance b)</b>		<b>€1,764,778.49</b>

#### **c) Traps**

<b>REVENUE</b>		<b>€121,180.04</b>
1.1 Revenue from contributions		€121,180.04
<b>EXPENSES</b>		<b>€47,493.40</b>
<b>1. Contract with the observers agency</b>		



1.1 Training and equipment		€31,779.00
Training	€30,000.06	
Travel expenses - training	€1,778.94	
1.2 Mobilisation and associated costs		€4,781.50
Days of travel	€1,822.15	
Travel costs	€2,131.10	
Briefing/debriefing	€828.25	
1.3 Deployment of observers		€10,932.90
Days in trap	€10,932.90	
<b>2. Secretariat costs</b>		
2.1 Contingencies		€0.00
<b>Balance c)</b>		<b>€73,686.64</b>
<b>d) Programme fund</b>		<b>€12,550.40</b>
Opening balance	€2,070.69	
Revenue from fund	€10,572.12	
Adjustments for deferred expenses	(€0.91)	
Bank charges of the programme	(€91.50)	
<b>Balance at 25 October 2019</b>		<b>€2,359,912.21</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 €55,131.83, from 2016/2017 in the amount of €47,475.34, from 2017/2018 in the amount €65,573.01, from 2018/2019 in the amount of €132,371.78, from 2019/2020 in the amount of €81,921.48 and from the farming facilities in the amount of €39,734.05 (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.

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

At its 16th Special Meeting, the Commission supported a coordinated research programme on bluefin tuna in the entire Atlantic for an initial period of five years. The eighth phase of the programme officially started on 21 February 2018 and not all the expenses have yet been settled. The breakdown is as follows:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phases I-VIII</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>€85,932.65</b>
<b>Balance Phase VII</b>	<b>€101,049.74</b>
<b>Balance Phase VIII</b>	<b>(€199,749.88)</b>
<b>Revenue Phase VIII</b>	<b>€1,462,861.14</b>
Voluntary contribution from Albania	€7,730.95
Voluntary contribution from Algeria	€32,696.72
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 Egypt	€4,696.91
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 Norway	€19,000.00
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
<b>Phase VIII expenses</b>	<b>€1,662,611.02</b>
Coordination	€362,399.60
Data mining and data recovery	€47,855.00
Aerial surveys	€422,490.08
Tagging	€150,709.76
Biological sampling	€504,098.08
Modelling	€175,058.50
<b>Balance Phases I-VIII</b>	<b>€78,557.90</b>

The ninth phase of the programme started on 1 January 2019. The Parties that have made voluntary contributions, as well as the expenses incurred up to 25 October 2019 are as follows:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phase IX</i>	
<b>Revenue</b>	<b>€1,275,602.81</b>
Voluntary contribution from Algeria	€31,864.39
Voluntary contribution from Canada	€19,398.64
Voluntary contribution from Korea	€4,054.67
Voluntary contribution from the United States	€64,326.00
Voluntary contribution from Iceland	€3,239.33
Voluntary contribution from Japan	€56,060.18
Voluntary contribution from Morocco	€64,962.82
Voluntary contribution from Turkey	€41,428.12
Voluntary contribution from the European Union	€980,000.00
Voluntary contribution from Chinese Taipei	€3,000.00
Interest	€375.89
<b>Expenses</b>	<b>€1,275,602.81</b>
ICCAT staff/GBYP contracted staff	€126,410.08
Equipment	€515.51
External experts (coordination)	€15,000.00
Implementation of other contracts (data recovery, aerial surveys, tagging, biological studies, etc.)	€1,038,865.04
Other costs (travel, consumables, training courses, etc.)	€94,812.18
<b>Balance at 25 October 2019</b>	<b>(€6,892.77)</b>

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

Following the U.S. initiative of making special contributions to the special Data Fund since the approval of the *Resolution by ICCAT on Improvements in Data Collection and Quality Assurance* (Res. 03-21), the People's Republic of China has sent voluntary contributions since 2011 for the same purpose. At 25 October 2019, this fund has the following balance:

<i>Special Data Fund - People's Republic of China</i>	
<b>Opening balance for financial year 2019</b>	<b>€93,752.16</b>
<b>REVENUE</b>	
Voluntary contribution	€17,600.00
<b>Total revenue</b>	<b>€17,600.00</b>
<b>EXPENSES</b>	
Bank charges	€7.04
<b>Total expenses</b>	<b>€7.04</b>
<b>Balance at 25 October 2019</b>	<b>€111,345.12</b>

## 9 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 €72,000.00, charged to Chapter 13.b) of the ICCAT budget. In addition, the Secretariat has received voluntary contributions from the United States (€57,087.65), from Canada (€75,000.00) and from the European Union, through the European Union Fund for Capacity Building (€28,000.00). The following is a detailed list, at 25 October 2019, which includes the travel expenses charged to this fund and its balance:

<i>Special Meeting Participation Fund (MPF)</i>		
<b>Opening balance</b>		<b>€51,381.75</b>
<b>Revenue</b>		<b>€232,087.65</b>
ICCAT budget		€72,000.00
Voluntary contribution from Canada		€75,000.00
Voluntary contribution from the United States		€57,087.65
Voluntary contribution from the European Union		€28,000.00
<b>Available balance 2019</b>		<b>€283,469.40</b>
<b>Available balance for the first semester 2019</b>		<b>€141,734.70</b>
<b>Expenses</b>		<b>€121,767.32</b>
<i>Meeting of the Technical and Legal Editing Group of Contracting Parties</i>		<b>€13,305.73</b>
Angola	Venancio Soares GOMES	€1,915.71
Algeria	Omar KADDOUR	€751.75
Côte d'Ivoire	Chelom Niho GAGO	€1,017.75
Ghana	Paul BANNERMAN	€2,092.91
	Byron Omar ACEVEDO	
Guatemala	CORDON	€1,150.25
	Bernal Alberto CHAVARRIA	
Honduras	VALVERDE	€1,215.50
Liberia	William BOEH	€2,514.11
	Julio Cesar GUEVARA	
Nicaragua	QUINTANA	€809.00
	Marieme DIAGNE EPSE	
Senegal	TALLA	€884.25
Tunisia	Hamadi MEJRI	€954.50
<i>Intersessional Meeting of Panel 2</i>		<b>€4,683.69</b>
Albania	Arian PALLUQI	€1,663.60
Algeria	Omar KADDOUR	€1,546.98
Tunisia	Donia SOHLOBI	€1,473.11

<b>13th Meeting of the IMM Working Group</b>			<b>€15,388.01</b>
Brazil	Fabio HAZIN	€1,991.71	
Côte d'Ivoire	Bina FOFANA	€1,662.17	
Namibia	Desmond BESTER	€2,455.24	
Nigeria	Hyacinth OKPE	€2,338.83	
Gabon	Davy ANGUEKO	€2,174.67	
Ghana	Paul BANNERMAN	€1,839.28	
Senegal	Adama FAYE	€1,525.52	
Tunisia	Donia SOHLOBJI	€1,400.59	
<b>Scientific meetings</b>			<b>€88,389.89</b>
<i>Intersessional Meeting of the Bluefin Tuna MSE Technical Group</i>			
<i>Intersessional Meeting of the Bluefin Tuna Species Group</i>			
Tunisia	Rafik ZARRAD	€2,906.05	
<i>Intersessional Meeting of the Swordfish Species Group</i>			
Algeria	Assia KRIM	€1,520.00	
Côte d'Ivoire	Laurent BAHOU	€2,262.17	
<i>White Marlin Data Preparatory Meeting</i>			
Brazil	Bruno LEITE MOURATO	€2,234.68	
Côte d'Ivoire	Kousadio Justin KONAN	€1,939.69	
Mauritania	Cheikh Baye BRAHAM	€2,495.74	
Mexico	Karina RAMIREZ	€2,808.86	
Sao Tomé & Príncipe	Ilair Da CONCEICAO	€3,406.71	
Senegal	Kamarel BA	€1,821.62	
<i>Intersessional Meeting of the Sub-committee on Ecosystems</i>			
Algeria	Kamel BENOUNNAS	€1,905.10	
Brazil	Bruno GIFFONI	€255.76	
Liberia	Roosevelt DANIELS	€3,191.72	
Tunisia	Hajjej GHAIEN	€1,663.50	
<i>Meeting of the Working Group on Stock Assessment Methods</i>			
Brazil	Thierry FREDOU	€3,025.21	
Senegal	Fambaye N. SOW	€2,250.77	
<i>Yellowfin Data Preparatory Meeting</i>			
Brazil	Rodrigo SANTANA	€3,434.63	
Côte d'Ivoire	Monin AMANDE	€2,624.67	
Ghana	Sylvia AYIVI	€3,034.42	
Mauritania	Braham BAYE	€2,570.73	
Mexico	Karina RAMIREZ	€3,232.89	
Senegal	Fambaye N. SOW	€2,572.55	
Uruguay	Rodrigo FORSELLEDO	€2,862.40	
<i>Shortfin Mako Shark Stock Assessment Update Meeting</i>			
Côte d'Ivoire	Justin KONAN	€2,428.93	
Mauritania	Braham BAYE	€2,459.27	
Namibia	Charmine JAGGER	€2,847.32	
Uruguay	Federico MAS	€2,889.54	
<i>White Marlin Stock Assessment Meeting</i>			
Brazil	Bruno LEITE MOURATO	€2,337.90	
Côte d'Ivoire	Kouadio Justin Konan	€3,194.63	
Mexico	Karina RAMIREZ	€2,002.88	
Senegal	Kamarel BA	€1,927.98	
<i>Intersessional Meeting of the Small Tunas Species Group</i>			
Algeria	Naciba LABIDI	€682.78	
Brazil	Thierry FREDOU	€1,867.69	
Côte d'Ivoire	N'G. Constance DIAHA	€1,242.79	

Gabon	David ANGUEKO	€2,074.90	
Mauritania	Beyahe HABIBE	€1,804.10	
Sao Tomé & Príncipe	Ilair Da CONCEICAO	€1,086.14	Cancelled
Senegal	Fambaye NGOM	€1,326.90	
Tunisia	Ghailen HAJJEJ	€1,511.06	
Uruguay	Rodrigo FORSELLEDO	€2,685.21	
<b>Balance of first semester 2019</b>			<b>€19,967.38</b>
<b>Transfer of balance from first quarter 2019</b>			<b>€19,967.38</b>
<b>Available balance for second semester 2019</b>			<b>€141,734.70</b>
<b>Expenses</b>			<b>€97,649.13</b>
<b>Scientific meetings</b>			<b>€82,498.47</b>
<i>Yellowfin Stock Assessment Meeting</i>			
Brazil	Rodrigo SANTANA	€3,332.38	
Gabon	David ANGUEKO	€1,826.87	
Liberia	Nasi BROH	€1,950.82	
Mauritania	Beyahe HABIBE	€2,710.42	
Nigeria	Hyacinth OKPE	€2,571.78	
Senegal	Fambaye NGOM	€1,646.86	
Sierra Leone	Mamoud MANSARAY	€2,294.19	
Venezuela	Mariela NARVÁEZ	€5,497.52	
<i>MSE, Species Groups, SCRS meetings (19-21 Sep, 23-27 Sep, 30 Sep-4 Oct)</i>			
Algeria	Assia KRIM	€2,862.18	
Algeria	S. CHENITI	€1,766.22	
Brazil	Bruno LEITE	€4,815.46	
Egypt	A. E. A. El-Haweet	€2,497.16	
Gabon	Davy ANGUEKO	€4,364.87	
Ghana	Silvia AYIVI	€4,345.82	
Liberia	Robert W. WILSON	€3,518.04	
Liberia	Austin SAYE WEHYE	€2,353.05	
Mauritania	Cheik Baye BRAHAM	€5,450.01	
Mexico	Karina LÓPEZ	€4,697.29	
Namibia	Beau Mbeurora TJIZOO	€3,662.28	
Namibia	Taimi Mpingana N.		
Namibia	SHIKOMGO	€3,582.94	
Nigeria	Hyacinth OKPE	€1,811.75	
Senegal	Kamarel BA	€2,065.92	
South Africa	Denham PARKER	€4,812.89	
Tunisia	Rafik ZARRAD	€4,588.49	
Uruguay	Andrés DOMINGO	€3,473.26	
<b>2019 Panel 1 and Commission Meeting</b>			<b>€15,150.66</b>
Albania	Arian PALLUQI	€363.50	
Algeria	Omar KADDOUR	€185.07	
Belize	Robert ROBINSON	€931.28	
Brazil	Fabio HAZIN	€1,297.84	
Cabo Verde	Carlos MONTEIRO	€963.49	
El Salvador	Juan José OSORIO	€1,039.18	Cancelled
Gabon	David ANGUEKO	€969.57	
Gambia	Bamba Am BANJA	€1,506.61	
	Cesar Augusto LEON		
Guatemala	BARRIOS	€1,093.64	
Mauritania	A. TALEB MOUSSA	€764.39	
Mexico	Isabel Reyes ROBLES	€995.81	

Nicaragua	Roberto Danilo CHACON	€1,261.45
Nigeria	Hyacinth OKPE	€796.51
Senegal	Fambaye NGOM	€357.96
Trinidad and Tobago	Louanna MARTIN	€1,084.36
Tunisia	Donia SOHLOBJI	€217.70
Turkey	Turgay TURKYILMAZ	€529.59
Uruguay	Andres DOMINGO	€792.71
<b>Available balance at 25 October 2019</b>		<b>€64,052.95</b>

## 10 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 the United States for continuing the Special Data Fund. At 25 October 2019, the balance of the fund is as follows:

<i>Special Data Fund</i>	
<b>Opening balance for financial year 2019</b>	<b>€142,401.49</b>
<b>REVENUE</b>	
Voluntary contribution from the United States	€153,697.53
<b>Total revenue</b>	<b>€153,697.53</b>
<b>EXPENSES</b>	
Fund expenses	€0.00
<b>Total expenses</b>	<b>€0.00</b>
<b>Balance at 25 October 2019</b>	<b>€296,099.02</b>

## 11 United States Fund for Capacity Building

In 2008, the United States informed the Secretariat of its intention to make various voluntary contributions for the purpose of creating a specific fund to finance activities aimed at increasing the capacity of data collection and management of Contracting Parties with lesser capacity. The balance at 25 October 2019 is as follows:

<i>United States Fund for Capacity Building</i>	
<b>Opening balance for financial year 2019</b>	<b>€249,251.57</b>
<b>REVENUE</b>	
<b>Total revenue</b>	<b>€0.00</b>
<b>EXPENSES</b>	
Transfer of funds to the Integrated Online Management System (IOMS)	€65,925.00
Travel by Secretariat staff for the White Marlin Stock Assessment Meeting - Miami	€8,760.00
Travel by Tunisian scientist for the MSE meeting - Canada	€2,500.82
Bank charges	€16.00
<b>Total expenses</b>	<b>€77,201.82</b>
<b>Balance at 25 October 2019</b>	<b>€172,049.75</b>

## 12 Other United States trust funds

### 12.1 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. Following several years with the same balance, the United States has instructed that this balance be used to part finance the travel expenses of a Brazilian scientist to attend the Intersessional Meeting of the Sub-committee on Ecosystems and that the fund be cancelled. The balance at 25 October 2019 is as follows:

<i>Fund for Assessment of the Impact of ICCAT Fisheries on Sea Turtles</i>	
<b>Opening balance for financial year 2019</b>	<b>€2,400.63</b>
<b>REVENUE</b>	
Voluntary contribution	€0.00
<b>Total revenue</b>	<b>€0.00</b>
<b>EXPENSES</b>	
Travel by a Brazilian scientist to attend the Intersessional Meeting of the Sub-committee on Ecosystems	€2,400.63
<b>Total expenses</b>	<b>€2,400.63</b>
<b>Balance at 25 October 2019</b>	<b>€0.00</b>

## 13 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 2019, the Secretariat has managed, at Morocco's request, the participation of fifty-five people at the following meetings: eight people in the Intersessional Meeting of the Bluefin Tuna MSE Technical Group, two in the Intersessional Meeting of the Bluefin Tuna Species Group, two in the Intersessional Meeting of the Swordfish Species Group, seven in the Intersessional Meeting of Panel 2, three in the 13th Meeting of the IMM Working Group, two in the Meeting of the Working Group on Stock Assessment Methods, two in the Shortfin Mako Shark Stock Assessment Update Meeting, one in the Intersessional Meeting of the Small Tunas Species Group, nine in the Species Groups and SCRS Meeting, and 19 in the 2019 Commission Meeting. At 25 October 2019, the balance of the fund is as follows:

<i>Morocco Fund to Support National Capacity for Participation in Commission meetings</i>	
<b>Opening balance for financial year 2019</b>	<b>€23,773.52</b>
<b>REVENUE</b>	
Voluntary contribution from Morocco	€90,299.74
<b>Total revenue</b>	<b>€90,299.74</b>
<b>EXPENSES</b>	
Travel and expenses - Moroccan delegates	€72,291.77
Bank charges	€891.00
<b>Total expenses</b>	<b>€73,182.77</b>
<b>Balance at 25 October 2019</b>	<b>€40,890.49</b>

#### 14 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 was allocated to its participants. At 25 October 2019, 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.

#### 15 Special Scientific Capacity Building Fund (SCBF)

At its 2013 meeting, the Commission approved the *Recommendation by ICCAT on the Establishment of a Scientific Capacity Building Fund for Developing States which are ICCAT Contracting Parties* (Rec. 13-19). For this purpose, the Commission approved the allocation of €80,000.00, charged to the ICCAT Working Capital Fund. In light of the limited activity of this fund, in 2017, the Commission decided to maintain this fund active for future activities, but without a balance.

#### 16 ICCAT 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 transfer of the balance of the 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).

In the fourth year of the programme, voluntary contributions were received from the United States (€51,780.00), from Chinese Taipei (€5,000.00) and a contribution from ICCAT through the Working Capital Fund (€73,100.90), as well as a contribution from the European Union (€644,110.96).

For the fifth year of the programme, a voluntary contribution has been received from the United States (€64,326.00).

According to the contract entered into with the European Union, for the fifth and final year of the Programme, the final contribution will be received from the European Union when the activities have finished and when the supporting documents have been submitted. Therefore, ICCAT and the CPCs or others will need to provide the amount necessary to cover the activities during this final year until the contribution from the European Union is received, and the amount will be reimbursed.



<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>	<b>Year 4</b>	<b>Year 5</b>
European Union	€2,715,900.00	€4,267,255.04	€4,504,734.00	€644,110.96	
United States	€77,400.00	€31,360.00	€32,981.68	€51,780.00	€64,326.00
Canada		€94,388.21			
Chinese Taipei	€30,000.00	€5,000.00	€5,000.00	€5,000.00	
ICCAT Working Capital Fund	€194,397.00	€345,578.99	€462,544.32	€73,100.90	
<b>Total</b>	<b>€3,017,697.00</b>	<b>€4,743,582.24</b>	<b>€5,005,260.00</b>	<b>€773,991.86</b>	<b>€64,326.00</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. Notwithstanding, 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.

### 17 European Union Fund for Capacity Building

In September 2008, a contract was entered into with the European Union for a fifteen-month period, to continue the capacity building of the developing countries. This contract covers the activities contained in the *Recommendation by ICCAT Amending the Recommendation 11-26 on the Establishment of a Meeting Participation Fund for Developing ICCAT Contracting Parties* (Rec. 14-14) and is for a total amount of €200,000.00, of which the European Union will finance 80.00%. Therefore, this fund is cofinanced through the Meeting Participation Fund (MPF). Accordingly, in order to group together all the travel financed, the amount received has been transferred to the MPF. At 25 October 2019, settlement of the fund is still pending.

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

In 2019, a contribution was received 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). At 25 October 2019, the balance of the fund is as follows:

<i>Special Monitoring, Control, and Surveillance Fund (MCSF)</i>	
<b>Opening balance for financial year 2019</b>	<b>€89,389.92</b>
<b>REVENUE</b>	
Voluntary contribution from the United States	€35,130.86
<b>Total revenue</b>	<b>€35,130.86</b>
<b>EXPENSES</b>	
Transfer of 2018 funds from the European Union through its Fund for Capacity Building to the MPF	€14,000.00
<b>Total expenses</b>	<b>€14,000.00</b>
<b>Balance at 25 October 2019</b>	<b>€110,520.78</b>

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

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

## 20 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. The Secretariat has managed, at Tunisia's request, the participation of fourteen people at the following meetings: two people in the Intersessional Meeting of the Bluefin Tuna MSE Technical Group, two in the Intersessional Meeting of the Swordfish Species Group, two in the Intersessional Meeting of Panel 2, one in the Meeting of the Sub-committee on Ecosystems, one in the Intersessional Meeting of the Small Tunas Species Group, three in the Species Groups and SCRS Meeting, and three in the 2019 Commission meeting. At 25 October 2019, the balance of the fund is as follows:

<i>Tunisia Fund for Participation in Commission meetings</i>	
<b>Opening balance for financial year 2019</b>	<b>€23,212.95</b>
<b>REVENUE</b>	
Financed by Tunisia	€0.00
<b>Total revenue</b>	<b>€0.00</b>
<b>EXPENSES</b>	
Fund expenses	€20,316.09
Bank charges	€144.00
<b>Total expenses</b>	<b>€20,460.09</b>
<b>Balance at 25 October 2019</b>	<b>€2,752.86</b>

## 21 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 (€638,050.00) to finance 80% of the scientific activities of the Commission in 2018, within the framework of the new Strategic Research Programme, that were not covered by the budget. This contract was amended to extend the activities until May 2019. The voluntary contribution received from the European Union was €449,400.00.

The following activities have been carried out:

- Short-term contract with Dr Freddy Arocha for a northern Atlantic albacore tuna reproductive biology study (€14,375.00).
- Short-term contract with the Institut Fondamental d'Afrique noire Cheikh Anta DIOP (Cheikh Anta Diop University, Dakar) for collection of biological samples for study of the growth of billfish in the eastern Atlantic (€25,000.00).
- Short-term contract with a consortium represented by the University of Girona within the ICCAT SMTYP for collection of biological samples for genetics, growth and maturity studies (€50,000.00).
- Short-term contract with a consortium represented by the Nova Scotia Swordfishermen's Association (NSSA) and the Department of Fisheries and Oceans (DFO), Canada, for collection of swordfish biological samples collection for genetics, growth and reproduction studies (€70,000.00).

- Short-term contract with Research Realities LLC for a peer review of the code and algorithms used within the framework of the northern Atlantic albacore management strategy evaluation (US\$12,852.00).
- Short-term contract with Sea Plus Plus Limited for modelling approaches: support for the ICCAT North Atlantic swordfish MSE process (€45,000.00).
- Short-term contract with a consortium represented by AZTI for ICCAT modelling approaches: support for the ICCAT tropical tunas MSE process (€90,499.00).
- Collaborative analysis using longline operational data for standardized Atlantic bigeye CPUE indices carried out by Dr Simon Hoyle (€20,000.00).
- Study on the genetic structure of the shortfin mako shark stock based on mitochondrial analysis carried out by Tokai University (€15,000.00).
- Electronic PSAT tagging of Atlantic swordfish, Atlantic albacore and Atlantic pelagic sharks.
- Experts workshop to evaluate the impact of fishing on seabirds.
- Attendance of intersessional SCRS meetings (e.g. sea bird expert).

At 25 October 2019 the balance of this programme is as follows:

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***Strategic Research Fund - 2018***

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**REVENUE**

ICCAT financing	€50,000.00
Transfer of funds from the ICCAT Enhanced Research Programme for Billfish	€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
<b>Total revenue</b>	<b>€652,511.08</b>

**EXPENSES**

**External experts and Secretariat staff in SCRS meetings and courses**

Experts workshop 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 N-ALB MSE process	€11,159.91
Modelling approaches: support for N-SWO MSE process	€45,018.00
Modelling approaches: support for tropical tunas MSE process	€77,923.57
MSE course – Introduction MSE concepts	€3,630.18
MSE course – Introduction MSE programme	€4,435.10
MSE course – Advanced aspects MSE programming	€4,108.65

**Biological, ecological and tagging studies**

***Albacore***

Electronic tags – ALB	€16,297.55
Reproductive biology – ALB	€14,375.00
Contingencies – ALB	€2,404.37

***Billfishes***

Genetics – BIL	€2,000.00
Age and growth – BIL	€9,000.00
Sample collection – BIL	€8,865.00
Consumables – BIL	€671.00
Contingencies – BIL	€530.50

<b><i>Swordfish</i></b>	
Electronic tags – SWO	€59,751.76
Reproductive biology – SWO	€1,839.04
Genetics – SWO	€34,686.46
Other fisheries studies – SWO	€2,000.00
Sample collection – SWO	€6,599.99
Contingencies – SWO	€5,446.77
<b><i>Small tunas</i></b>	
Reproductive biology – SMT	€5,833.20
Genetics – SMT	€22,600.00
Age and growth – SMT	€5,833.20
Sample collection – SMT	€2,916.60
<b><i>Sharks</i></b>	
Electronic tags – SHK	€82,568.35
Genetics – SHK	€15,000.00
Consumables – SHK	€411.40
Contingencies – SHK	€6,162.47
<b><i>Tropical tunas</i></b>	
Other studies on fisheries data – TROP	€32,623.60
Contingencies – TROP	€46.00
Other studies on fisheries data – YFT	€12,714.91
<b><i>Total expenses</i></b>	<b>€510,679.39</b>
<b>Balance - 2018</b>	<b>€141,831.69</b>

For the scientific activities in 2019, a contract has also been entered into with the European Union, under which 80% of these activities will be financed. The voluntary contribution received from the European Union under this contract was €446,635.00.

In 2019, the following activities have been carried out:

- Short-term contract for collection of biological samples for growth study on billfish in the eastern Atlantic;
- Short-term contract for a study on the reproductive biology of Atlantic blue marlin in the Gulf of Mexico (to be signed);
- Short-term contract for collection of biological samples for studies on genetics, growth and maturity - SMTYP;
- Short-term contract for collection of biological studies of swordfish for studies on genetics, growth and reproduction;
- Short-term contract for modelling approaches: support for the ICCAT North Atlantic swordfish MSE process;
- Short-term contract for recovery of Mediterranean swordfish data;
- Workshop on swordfish; sampling and processing protocols for growth and reproduction studies;
- Short-term contract to add the swordfish distribution model to the longline simulation study (soon to be signed);
- Short-term contract to improve the working framework for assessment of the North Atlantic albacore management strategy;
- Collaborative analysis with longline operational data to standardise the CPUE indices of Atlantic yellowfin tuna;
- Electronic PSAT tagging of Atlantic swordfish, Atlantic albacore and Atlantic pelagic sharks;
- Study on the genetic structure of the shortfin mako shark stock based on mitochondrial analysis;
- Study on reproduction of northeastern Atlantic porbeagle;
- Experts workshop to evaluate the impact of fishing on seabirds
- Attendance of intersessional SCRS meetings (e.g. sea bird expert).

At 25 October 2019 the balance of this programme is as follows:

<b>Strategic Research Fund - 2019</b>	
<b>Transfer of 2018 balance</b>	<b>€141,831.69</b>
<b>REVENUE</b>	
ICCAT financing	€150,000.00
Voluntary contribution from the European Union	€446,635.00
Voluntary contribution from Chinese Taipei	€3,000.00
Interest	€214.14
<b>Total revenue</b>	<b>€599,849.14</b>
<b>EXPENSES</b>	
<b>External experts and Secretariat staff in SCRS meetings and courses</b>	
Experts workshop to evaluate the impact of fishing on seabirds	€13,017.35
SRDCP invited expert	€2,459.47
Swordfish training course	€6,584.26
External services for meetings	€62,862.06
<b>Management Strategy Evaluation (MSE)</b>	
Peer review of the code and algorithms used within the N-ALB MSE process	€3,840.00
Modelling approaches: support for N-SWO MSE process	€21,895.00
<b>Biological, ecological and tagging studies</b>	
<b>Albacore</b>	
Electronic tags – ALB	€33,187.55
Contingencies – ALB	€2,025.15
<b>Billfishes</b>	
Contingencies – BIL	€23.00
<b>Swordfish</b>	
Electronic tags – SWO	€33,187.55
Reproductive biology – SWO	€6,000.00
Genetics – SWO	€23,460.00
Age and growth - SWO	€10,500.00
Other fisheries studies – SWO	€9,000.00
Sample collection – SWO	€22,650.00
Contingencies – SWO	€559.76
<b>Sharks</b>	
Electronic tags – SHK	€56,388.50
Genetics – SHK	€15,000.00
Consumables – SHK	€147.10
Contingencies – SHK	€1,553.30
<b>Total expenses</b>	<b>€324,340.05</b>
<b>Balance at 25 October 2019</b>	<b>€417,340.78</b>

## 22 Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund

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

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

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

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

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

For 2019, the Commission approved amendment of Regulation 4 of the Financial Regulations and addition of a new text stipulating the financing of the electronic bluefin tuna catch documentation system, through additional budgetary allocations from Commission members that catch and/or trade Atlantic bluefin tuna.

At 25 October 2019, this fund has the following balance:

<i>eBCD System Fund</i>	
<b>Opening balance for financial year 2019</b>	<b>€64,564.91</b>
<b>REVENUE</b>	
Financing of the European Union Fund - Evolution of the eBCD	€27,284.29
Contribution from Albania	€639.30
Contribution from Algeria	€779.93
Contribution from Canada	€8,931.72
Contribution from Iceland	€798.54
Contribution from Japan	€98,304.02
Contribution from Korea	€5,033.36
Contribution from Morocco	€6,237.44
Contribution from Mexico	€783.90
Contribution from Norway	€927.05
Contribution from Turkey	€9,000.00
Contribution from the European Union	€136,817.58
Contribution from the United Kingdom	€618.46
Contribution from the United States	€25,368.00
<b>Total revenue</b>	<b>€321,523.59</b>
<b>EXPENSES</b>	
Maintenance and user support costs - TRAGSA	€204,788.24
<b>Total expenses</b>	<b>€204,788.24</b>
<b>Balance at 25 October 2019</b>	<b>€181,300.26</b>

For the 2019 budget, contributions have not yet been received from China, Egypt, France (St Pierre & Miquelon), Libya, Syria and Tunisia.

To the indicated balance, an estimated amount of €234,135.70 will be added, charged to Chapter 12 of the Commission budget, in addition to deduction of the expenses pending receipt from TRAGSA for 2019. Therefore, the balance at year-end is estimated to be €200,000.00.

### 23 Integrated Online Management System (IOMS)

In 2019, this fund has been created to cover the expenses of the first phase of the Integrated Online Management System (IOMS) which was introduced in May 2019, after hiring two software developers. Voluntary contributions have been made to this fund by the United States (€65,925.00), Canada (€25,000.00) and under a contract entered into with the FAO for €75,000.00, in respect of which, €22,000.00 have been received to date.

The balance of the programme at 25 October 2019 is as follows:

<i>Integrated Online Management System (IOMS)</i>	
<b>REVENUE</b>	
Financed by the United States	€65,925.00
Financed by Canada	€25,000.00
Financed by the FAO	€22,000.00
<b>Total revenue</b>	<b>€112,925.00</b>
<b>EXPENSES</b>	
Staff hired	€61,344.03
Computer hardware	€4,097.14
Software	€267.68
Bank charges	€19.03
<b>Total expenses</b>	<b>€65,727.88</b>
<b>Balance at 25 October 2019</b>	<b>€47,197.12</b>

### 24 ICCAT intersessional meetings

The Commission, at 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:

**Meeting of the Technical and Legal Editing Group of Contracting Parties:** the expenses required for holding the meeting in Madrid, Spain, have amounted to €12,100.29.

**Intersessional Meeting of Panel 2:** the expenses necessary for holding the meeting in Madrid, Spain, have amounted to €25,795.81.

**Meeting of the Working Group on Integrated Monitoring Measures (IMM):** at 25 October 2019, the expenses for this meeting held in Madrid, Spain, were €20,001.52.

**Joint t-RFMO Bycatch Working Group Meeting:** at 25 October 2019, the expenses for holding the meeting in Porto, Portugal, have amounted to €68,577.62. This meeting is being financed by the European Union (€200,000.00), and the FAO (€40,000.00).

#### **Intersessional Meeting of Panel 1 / 26th Regular Meeting of the Commission**

The European Union volunteered to finance 80% of the expenses of the Panel 1 Meeting and of the 26th Regular Meeting of the Commission, which will be held in Palma de Mallorca, Spain. For this purpose, a contract for €670,000.00 was entered into, which is pending settlement, under which an amount of €469,000.00 has been received.

Regarding the organisation of the meeting, the Secretariat signed a contract with the agency Viajes El Corte Inglés, which will take care of all the logistical aspects of the meeting. At 25 October 2019, the summary is as follows:

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*2019 Commission meeting:*

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**REVENUE**

Financed by the European Union

€469,000.00

***Total revenue***

**€469,000.00**

**EXPENSES**

Meeting expenses

€480,676.90

*Total expenses*

€480,676.90

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**Balance at 25 October 2019**

**(€11,676.90)**

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**Statement 1.** Balance sheet at 31 December 2018 and 2017 (Euros).

<i>ASSETS</i>	YEAR 2018	YEAR 2017
<b>A) NON-CURRENT ASSETS</b>	<b>88,054.42</b>	<b>100,545.94</b>
<b>I. Intangible assets</b>	<b>6,010.20</b>	<b>9,399.91</b>
Computer software	90,028.51	88,830.90
Depreciation of computer software	-84,018.31	-79,430.99
<b>II. Fixed assets</b>	<b>82,044.22</b>	<b>91,146.03</b>
Furniture	74,911.21	74,423.82
Data processing equipment	376,689.73	362,083.14
Other fixed assets	42,757.68	43,007.47
Depreciation of furniture	-63,657.86	-60,625.58
Depreciation of data processing equipment	-319,374.60	-301,648.60
Depreciation of other fixed assets	-29,281.94	-26,094.22
<b>B) CURRENT ASSETS</b>	<b>7,515,165.80</b>	<b>7,159,703.87</b>
<b>I. Accounts receivable</b>	<b>1,601,827.31</b>	<b>1,622,533.96</b>
1. Receivables from arrears of contributions	1,584,761.91	1,613,548.98
Arrears of budgetary contributions	1,569,824.91	1,596,369.65
Arrears of extra-budgetary contributions	14,937.00	17,179.33
2. Receivables trust funds	482.62	562.00
Receivables ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	482.62	562.00
3. Other receivables	16,582.78	8,422.98
Payments pending application	16,582.78	8,422.98
<b>II. Accrual accounts</b>	<b>40,335.31</b>	<b>37,534.75</b>
1. Prepaid budgetary expenses	20,339.90	31,531.52
2. Prepaid extra-budgetary expenses	6,000.00	6,000.00
3. Prepaid expenses trust funds	13,995.41	3.23
<b>III. Cash assets</b>	<b>5,873,003.18</b>	<b>5,499,635.16</b>
1. Cash	1,234.55	1,137.81
Cash (Euros)	355.55	293.81
Cash (US\$)	879.00	844.00
[Financial year 2018: US\$ 1,000.00 x €/US\$ 0.879 = €879.00]		
[Financial year 2017: US\$ 1,000.00 x €/US\$ 0.844 = €844.00]		
2. Bank current accounts (Euros)	2,180,218.94	2,229,570.53
BBVA - Acct. 0200176725 (Euros)	7,000.34	7,791.30
BBVA - Acct. 0200173290 (Euros)	626,647.34	655,501.83
Banco Santander - Acct. 2616408934 (Euros)	52,016.63	52,050.63
La Caixa - Acct. 0200071119 (Euros)	1,494,554.63	1,514,226.77
3. Bank current accounts (US\$)	192,425.72	137,855.37
BBVA - Acct. 2018012037 (US\$)	189,568.97	135,112.37
[Financial year 2018: US\$ 215,664.36 x €/US\$ 0.879 = €189,568.97]		
[Financial year 2017: US\$ 160,085.75 x €/US\$ 0.844 = €135,112.37]		
La Caixa - Acct. 7200300668 (US\$)	2,856.75	2,743.00
[Financial year 2018: US\$ 3,250.00 x €/US\$ 0.879 = €2,856.75]		
[Financial year 2017: US\$ 3,250.00 x €/US\$ 0.844 = €2,743.00]		
4. Bank current accounts trust funds (Euros)	3,499,123.97	3,131,071.45
BBVA - Acct. 0208513942 (Euros) - ROP	776,816.04	758,462.08
BBVA - Acct. 0201518869 (Euros) - ROP-BFT	2,180,103.43	1,926,216.56
BBVA - Acct. 0201518371 (Euros) - GBYP	521,933.48	426,121.79
BBVA - Acct. 0201567069 (Euros) - ROP-TROP	20,271.02	20,271.02
<b>TOTAL ASSETS (A+B)</b>	<b>7,603,220.22</b>	<b>7,260,249.81</b>
<b>C) TRANSITIONAL ACCOUNTS</b>	<b>2,473,389.20</b>	<b>4,673,363.73</b>
<b>I. Cash assets</b>	<b>2,473,389.20</b>	<b>4,673,363.73</b>
1. Bank current accounts of other funds, projects or programmes (Euros)	2,471,052.20	4,671,670.84
BBVA - Acct. 0201569058 (Euros) - JCAP	149,543.25	160,755.69
BBVA - Acct. 0201571055 (Euros) - AOTTP	2,321,508.95	4,510,915.15
2. Bank current accounts of other funds, projects or programmes (US\$)	2,337.00	1,692.89
BBVA - Acct. 2012292035 (Euros) - JCAP	2,337.00	1,692.89
[Financial year 2018: US\$ 2,658.70 x €/US\$ 0.879 = €2,337.00]		
[Financial year 2017: US\$ 2,005.79 x €/US\$ 0.844 = €1,692.89]		
<b>TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C)</b>	<b>10,076,609.42</b>	<b>11,933,613.54</b>

**Statement 1.** Balance sheet at 31 December 2018 and 2017 (Euros).

<i>NET ASSETS AND LIABILITIES</i>	YEAR 2018	YEAR 2017
<b>A) NET ASSETS</b>	<b>785,559.19</b>	<b>802,132.12</b>
<b>A-1) Working Capital Fund</b>	<b>697,504.77</b>	<b>701,586.18</b>
<b>I. Working Capital Fund</b>	<b>701,586.18</b>	<b>843,923.95</b>
1. Working Capital Fund	701,586.18	843,923.95
<b>II. Result for financial year</b>	<b>-4,081.41</b>	<b>-142,337.77</b>
1. Result for financial year	-4,081.41	-142,337.77
<b>A-2) Net acquired assets</b>	<b>88,054.42</b>	<b>100,545.94</b>
<b>I. Net acquired assets</b>	<b>88,054.42</b>	<b>100,545.94</b>
1. Net acquired assets - intangible	6,010.20	9,399.91
2. Net acquired assets - fixed	82,044.22	91,146.03
<b>B) ACCUMULATED PENDING CONTRIBUTIONS</b>	<b>1,584,761.91</b>	<b>1,613,548.98</b>
<b>I. Budgetary contributions</b>	<b>1,568,113.51</b>	<b>1,593,904.46</b>
1. Budgetary - current financial year	569,423.85	508,915.34
2. Budgetary - previous financial years	998,689.66	1,084,989.12
<b>II. Extra-budgetary contributions</b>	<b>16,648.40</b>	<b>19,644.52</b>
1. Extra-budgetary - current financial year	0.00	2,242.33
2. Extra-budgetary - previous financial years	16,648.40	17,402.19
<b>C) CURRENT LIABILITIES</b>	<b>5,232,899.12</b>	<b>4,844,568.71</b>
<b>I. Trust funds</b>	<b>3,825,306.13</b>	<b>3,616,131.67</b>
1. ICCAT Enhanced Programme for Billfish Research (EPBR)	0.00	94,040.16
2. Separation from Service Fund	149,638.01	169,392.75
3. ICCAT Regional Observer Programme for At-Sea Transshipments	482,058.10	484,550.57
4. ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	462,106.48	385,152.03
5. ICCAT Regional Observers Program for Eastern Atlantic and Mediterranean Bluefin Tuna	1,648,394.59	1,664,065.59
6. Special Data Fund - People's Republic of China	93,752.16	78,529.10
7. Special Meeting Participation Fund (MPF)	51,381.75	143,657.90
8. Special Data Fund - United States	142,401.49	149,416.26
9. United States Fund for Capacity Building	249,251.57	259,452.22
10. Other United States trust funds:	2,400.63	58,968.21
United States Fund for Logistics	0.00	56,567.58
ICCAT Sea Turtles Fund	2,400.63	2,400.63
11. Morocco Fund to Support National Capacity for Participation in Commission Meetings	23,773.52	-67,550.86
12. ICCAT Regional Observer Programme for Tropical Tunas	20,282.02	20,282.02
13. Scientific Capacity Building Fund (SCBF)	0.00	65,898.33
14. CITES Fund	0.00	-29,674.99
15. Special Monitoring, Control, and Surveillance Fund (MCSF)	89,389.92	43,014.44
16. European Union Fund for Capacity Building	14,000.00	59,500.00
17. European Union Fund to develop T3+ software necessary to process Ghana statistics	24,710.00	24,710.00
18. Tunisia Fund for Participation in Commission Meetings	23,212.95	12,727.94
19. eBCD System Fund	64,564.91	0.00
20. Strategic Research Programme	283,988.03	0.00
<b>II. Provisions for expenses</b>	<b>97,755.18</b>	<b>201,076.30</b>
1. Provisions for budgetary expenses	74,646.51	72,001.95
2. Provisions for extra-budgetary expenses	20.00	128,677.35
3. Provisions for trust funds	23,088.67	397.00
<b>III. Accounts payable</b>	<b>496,342.25</b>	<b>330,429.22</b>
1. Budgetary expenses payable	94,050.46	227,135.45
2. Extra-budgetary expenses payable	24,750.48	14,561.50
3. Trust fund expenses payable	370,593.19	65,472.11
4. Collections pending application	6,948.12	23,260.16
<b>IV. Accrual accounts</b>	<b>813,495.56</b>	<b>696,931.52</b>
1. Advances on future contributions	125,322.78	76,604.95
2. Advances on voluntary contributions	100,000.00	100,000.00
3. Advances of the trust funds	588,172.78	520,326.57
<b>TOTAL LIABILITIES (A+B+C)</b>	<b>7,603,220.22</b>	<b>7,260,249.81</b>
<b>D) TRANSITIONAL ACCOUNTS</b>	<b>2,473,389.20</b>	<b>4,673,363.73</b>
<b>I. Other funds, projects or programmes</b>	<b>2,473,389.20</b>	<b>4,673,363.73</b>
1. ICCAT-Japan Capacity-building Assistance Project (JCAP)	151,880.25	162,448.58
2. Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)	2,321,508.95	4,510,915.15
<b>TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C+D)</b>	<b>10,076,609.42</b>	<b>11,933,613.54</b>

**Statement 2. Status of Contracting Party contributions (Euros) (at 25 October 2019).**

<i>Contracting Party</i>	<i>Balance due at opening of year 2019</i>	<i>2019 Contracting Party contributions</i>	<i>Contr. paid in 2019 applied to 2019 budget</i>	<i>Contr. paid in 2019 to previous budgets</i>	<i>Balance due</i>
<b>A) Regular Commission budget:</b>					
Albania 1/	0.00	3,611.29	3,611.29	0.00	0.00
Algeria	0.00	25,980.07	25,980.07	0.00	0.00
Angola	18,176.68	18,679.58	0.00	18,176.68	18,679.58
Barbados	0.00	5,577.44	5,577.44	0.00	0.00
Belize	0.00	42,665.47	42,665.47	0.00	0.00
Brazil	0.00	212,821.57	0.00	0.00	212,821.57
Canada	0.00	113,590.48	113,590.48	0.00	0.00
Cabo Verde	271,955.93	82,389.22	0.00	61,177.72	293,167.43
China, People's Rep. of	0.00	32,615.26	32,615.26	0.00	0.00
Côte d'Ivoire	0.00	29,797.59	29,797.59	0.00	0.00
Curaçao	122,148.65	128,250.56	0.00	122,148.65	128,250.56
Egypt	9,545.63	9,713.98	0.00	0.00	19,259.61
El Salvador	0.00	47,043.06	47,043.06	0.00	0.00
France - St. P. & M.	0.00	106,769.56	106,769.56	0.00	0.00
Gabon 2/	0.00	14,139.36	14,139.36	0.00	0.00
Ghana 3/	0.00	228,815.61	70,859.17	0.00	157,956.44
Grenada	0.00	4,713.12	0.00	0.00	4,713.12
Guatemala, Rep. of 4/	0.00	37,895.82	37,895.82	0.00	0.00
Equatorial Guinea	51,498.16	14,306.86	0.00	0.00	65,805.02
Guinea, Rep. of	195,533.06	33,245.93	0.00	0.00	228,778.99
Guinea-Bissau	0.00	5,228.94	0.00	0.00	5,228.94
Honduras	97,040.89	5,228.94	0.00	0.00	102,269.83
Iceland	0.00	53,434.93	53,434.93	0.00	0.00
Japan	0.00	217,012.70	217,012.70	0.00	0.00
Korea, Rep. of 5/	0.00	27,322.15	27,322.15	0.00	0.00
Liberia	2,828.08	5,228.94	0.00	0.00	8,057.02
Libya	12,003.58	12,199.99	0.00	0.00	24,203.57
Morocco	0.00	37,505.67	37,505.67	0.00	0.00
Mauritania	17,722.80	6,971.92	0.00	0.00	24,694.72
Mexico	0.00	26,920.14	26,920.14	0.00	0.00
Namibia	49,714.50	23,708.00	0.00	0.00	73,422.50
Nicaragua, Rep. of	0.00	3,485.96	3,485.96	0.00	0.00
Nigeria	6,145.41	5,228.94	0.00	0.00	11,374.35
Norway	0.00	80,060.45	80,060.45	0.00	0.00
Panama	193,690.50	115,074.93	0.00	117,049.58	191,715.85
Philippines, Rep. of	0.00	14,485.49	14,485.49	0.00	0.00
Russia	0.00	12,144.26	12,144.26	0.00	0.00
St. Vincent and the Grenadines	10,884.26	13,251.87	0.00	0.00	24,136.13
São Tomé & Príncipe	97,423.61	17,685.89	0.00	0.00	115,109.50
Senegal	40,000.00	58,539.64	5,734.71	40,000.00	52,804.93
Sierra Leone	30,648.60	3,485.96	0.00	0.00	34,134.56
South Africa	0.00	32,391.23	0.00	0.00	32,391.23
Syrian Arab Republic	0.00	3,638.15	0.00	0.00	3,638.15
Trinidad & Tobago	0.00	20,039.95	20,039.95	0.00	0.00
Tunisia	0.00	33,804.27	33,804.27	0.00	0.00
Turkey	0.00	91,302.97	91,302.97	0.00	0.00
European Union	0.00	1,535,680.25	1,535,680.25	0.00	0.00
United Kingdom (O.T.)	387.16	53,889.10	53,889.10	387.16	0.00
United States	0.00	216,658.84	216,658.84	0.00	0.00
Uruguay	0.00	19,924.50	19,924.50	0.00	0.00
Vanuatu	0.00	2,571.06	2,571.06	0.00	0.00
Venezuela	225,651.10	61,827.13	0.00	0.00	287,478.23
<b>Subtotal A)</b>	<b>1,452,998.60</b>	<b>4,008,554.99</b>	<b>2,982,521.97</b>	<b>358,939.79</b>	<b>2,120,091.83</b>
<b>B) New Contracting Parties:</b>					
Honduras (30-01-01)	14,937.00	0.00	0.00	0.00	14,937.00
The Gambia (11-02-19)	0.00	1,784.19	0.00	0.00	1,784.19
<b>Subtotal B)</b>	<b>14,937.00</b>	<b>1,784.19</b>	<b>0.00</b>	<b>0.00</b>	<b>16,721.19</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>1,584,761.91</b>	<b>4,010,339.18</b>	<b>2,982,521.97</b>	<b>358,939.79</b>	<b>2,253,639.33</b>

1/ Advance received from Albania (€5.00) was applied as a partial payment of its 2019 contribution.

2/ Advance received from Gabon (€54,440.60), was applied as full payment of its 2019 contribution, leaving a credit (€40,301.24) which will be applied to the payment of future contributions.

3/ Advance received from Ghana (€70,859.17), was applied as partial payment of its 2019 contribution.

4/ Advance received from Guatemala (€0.01), was applied as a partial payment of its 2019 contribution. In 2019 a new advance was received from Guatemala (€0.01), which will be applied to the payment of future contributions.

5/ Advance received from Korea (€18.00), was applied as a partial payment of its 2019 contribution.

**Statement 3. Budgetary and extra-budgetary expenses (Euros) (at 25 October 2019).**

<i>Chapters</i>	<i>2019 budget</i>	<i>Expenses incurred to date</i>	<i>%</i>	<i>Estimated expenses to year-end</i>	<i>Total estimated expenses for year 2019</i>
<b>1. Budgetary expenses</b>					
Chapter 1. Salaries	1,728,031.33	1,314,120.20	76.05%	327,509.56	1,641,629.76
Chapter 2. Travel	26,520.00	22,167.82	83.59%	4,352.18	26,520.00
Chapter 3. Commission meetings (annual & inter-sessionals)	163,200.00	25,188.10	15.43%	138,011.90	163,200.00
Chapter 4. Publications	28,050.00	12,382.65	44.14%	15,667.35	28,050.00
Chapter 5. Office equipment	15,300.00	3,394.29	22.18%	3,000.00	6,394.29
Chapter 6. Operating expenses	142,800.00	81,890.37	57.35%	60,909.63	142,800.00
Chapter 7. Miscellaneous expenses	7,752.00	1,789.19	23.08%	5,962.81	7,752.00
Chapter 8. Coordination of research:					
a) Salaries	1,124,881.65	816,513.13	72.59%	252,124.44	1,068,637.57
b) Travel to improve statistics	26,520.00	22,299.93	84.09%	0.00	22,299.93
c) Statistics - Biology	17,850.00	17,056.66	95.56%	793.34	17,850.00
d) Information technology	39,780.00	42,325.29	106.40%	0.00	42,325.29
e) Maintenance of databases	26,010.00	20,899.77	80.35%	5,110.23	26,010.00
f) Telephone line - Internet domain	26,520.00	23,822.61	89.83%	2,697.39	26,520.00
g) Scientific meetings (including SCRS)	78,030.00	25,849.63	33.13%	30,000.00	55,849.63
h) Miscellaneous	0.00	0.00	0.00%	0.00	0.00
<i>Sub-total Chapter 8</i>	<i>1,339,591.65</i>	<i>968,767.02</i>	<i>72.32%</i>	<i>290,725.40</i>	<i>1,259,492.42</i>
Chapter 9. Contingencies	5,100.00	0.00	0.00%	0.00	0.00
Chapter 10. Separation from Service Fund	61,710.00	61,710.00	100.00%	0.00	61,710.00
Chapter 11. Research programmes:					
a) Strategic Research Programme	150,000.00	150,000.00	100.00%	0.00	150,000.00
<i>Sub-total Chapter 11</i>	<i>150,000.00</i>	<i>150,000.00</i>	<i>100.00%</i>	<i>0.00</i>	<i>150,000.00</i>
Chapter 12. Compliance:					
e) Maintenance of compliance database	250,000.00	1,864.30	0.75%	248,135.70	250,000.00
<i>Sub-total Chapter 12</i>	<i>250,000.00</i>	<i>1,864.30</i>	<i>0.75%</i>	<i>248,135.70</i>	<i>250,000.00</i>
Chapter 13. Travel					
a) Travel by ICCAT Chairs	18,500.00	33,676.28	182.03%	6,000.00	39,676.28
b) Special Meeting Participation Fund	72,000.00	72,000.00	100.00%	0.00	72,000.00
<i>Sub-total Chapter 13</i>	<i>90,500.00</i>	<i>105,676.28</i>	<i>116.77%</i>	<i>6,000.00</i>	<i>111,676.28</i>
<b>TOTAL BUDGETARY EXPENSES (Chapters 1 to 13)</b>	<b>4,008,554.98</b>	<b>2,748,950.22</b>	<b>68.58%</b>	<b>1,100,274.53</b>	<b>3,849,224.75</b>
<b>2. Extra-budgetary expenses</b>					
Exchange losses		1.15		0.00	1.15
Travel expenses - ICCAT First Vice Chair		306.79		0.00	306.79
Travel expenses - SCRS Rapporteurs		18,860.16		1,737.00	20,597.16
ICCAT financing of Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)		73,100.90		0.00	73,100.90
Meeting of the Technical and Legal Editing Group of Contracting Parties - Madrid, Spain		12,100.29		0.00	12,100.29
Panel 2 Intersessional meeting, Madrid, Spain		25,795.81		0.00	25,795.81
Meeting of the Working Group on Integrated Monitoring Measures (IMM) - Madrid, Spain		20,001.52		0.00	20,001.52
Panel 1 Intersessional meeting and 26th Regular meeting of the Commission - Palma de Mallorca, Spain		480,676.90		200,000.00	680,676.90
Joint t-RFMO By-catch Working Group meeting - Porto, Portugal		68,577.62		0.00	68,577.62
<b>TOTAL EXTRA-BUDGETARY EXPENSES</b>		<b>699,421.14</b>		<b>201,737.00</b>	<b>901,158.14</b>
<b>TOTAL EXPENSES INCURRED</b>		<b>3,448,371.36</b>		<b>1,302,011.53</b>	<b>4,750,382.89</b>

**Statement 4.** Budgetary and extra-budgetary revenue received (€) (at 25 October 2019).

<i>Revenue</i>	<i>Year 2019</i>
<b>1. Budgetary revenue</b>	
Contributions from Contracting Parties:	
Contributions paid or applied to the current budget	2,982,521.97
<b>TOTAL BUDGETARY REVENUE</b>	<b>2,982,521.97</b>
<b>2. Extra-budgetary revenue</b>	
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	16,580.66
Revenue ICCAT Regional Observer Programme for At-Sea Transshipments	10,000.00
Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT)	42,288.46
Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	20,000.00
Revenue ICCAT-Japan Capacity-building Assistance Project (JCAP)	11,853.10
Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)	165,382.77
Chinese Taipei contribution to ICCAT	100,000.00
Financial revenue	1,142.34
VAT refund	16,055.99
Miscellaneous revenue:	
Exchange gains	0.00
Miscellaneous revenue	0.00
Revenue from Commission meetings	
Panel 1 Intersessional meeting, Bilbao, Spain	16,364.22
21st Special meeting of the Commission, Dubrovnik, Croatia	161,075.53
Joint t-RFMO By-catch Working Group meeting, Porto, Portugal	140,000.00
Panel 1 Intersessional meeting and 26th Regular meeting of the Commission, Palma de Mallorca, Spain	469,000.00
<b>TOTAL EXTRA-BUDGETARY REVENUE</b>	<b>1,169,743.07</b>
<b>3. Revenue from accumulated pending contributions</b>	
Contributions from Contracting Parties:	
Contributions paid to previous budgets	358,939.79
Contributions from new Contracting Parties:	
Contributions from new Contracting Parties to previous budgets	0.00
<b>TOTAL REVENUE FROM PENDING CONTRIBUTIONS</b>	<b>358,939.79</b>
<b>TOTAL REVENUE RECEIVED</b>	<b>4,511,204.83</b>

**Statement 5.** Composition and balance of the Working Capital Fund (Euros) (at 25 October 2019).

<i>Working Capital Fund</i>	<i>Year 2019</i>
<b>Opening balance for the financial year</b>	<b>697,504.77</b>
<b>Result for financial year a) + b) + c)</b>	<b>1,062,833.47</b>
a) Budgetary result	233,571.75
<i>Budgetary revenue</i>	2,982,521.97
<i>Budgetary expenses (Chapters 1 to 13)</i>	2,748,950.22
b) Extra-budgetary result	470,321.93
<i>Extra-budgetary revenue</i>	1,169,743.07
<i>Extra-budgetary expenses</i>	699,421.14
c) Contributions paid in the financial year to previous budgets	358,939.79
<i>Contributions to regular budgets</i>	358,939.79
<i>Contributions from new Contracting Parties to previous budgets</i>	0.00
<b>Available balance at 25 October 2019</b>	<b>1,760,338.24</b>
Estimated expenses (to 31 December 2019)	1,302,011.53
<b>Estimated balance at 31 December 2019</b>	<b>458,326.71</b>

**Statement 6. Cash flow (Euros) (at 25 October 2019).***Revenue and origin*

Balance in Cash and Banks (at the opening of financial year 2019)	5,873,003.18
Prepaid expenses (at the opening of financial year 2019)	40,335.31
Receivables trust funds (at the opening of financial year 2019)	482.62
Payments pending application (at the opening of financial year 2019)	16,582.78
Revenue:	
Contributions paid or applied to the 2019 budget	2,982,521.97
Extra-budgetary revenue received in 2019	1,169,743.07
Contributions paid in financial year 2019 to previous regular budgets	358,939.79
Revenue trust funds	6,672,542.44

<b>TOTAL REVENUE AND ORIGIN</b>	<b>17,114,151.16</b>
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*Expenses and application*

Provision for expenses (at the opening of financial year 2019)	97,755.18
Accounts payable (at the opening of financial year 2019)	489,394.13
Contributions pending application (at the opening of the financial year 2019)	6,948.12
Accounts payable (at the opening of financial year 2019)	813,495.56
Working Capital Fund	1,760,338.24
Expenses:	
Budgetary expenses for financial year 2019 (Chapters 1 to 13)	2,748,950.22
Extra-budgetary expenses for financial year 2019	699,421.14
Expenses of the trust funds	5,654,277.18
Available in trust funds:	
Separation from Service Fund	185,125.35
ICCAT Regional Observer Programme for At-Sea Transshipments 2018-2019	294,463.58
ICCAT Regional Observer Programme for At-Sea Transshipments 2019-2020	443,863.97
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) - Phases I-VIII	78,557.90
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) - Phase IX	-6,892.77
ICCAT Regional Observers Program for Eastern Atlantic and Mediterranean Bluefin Tuna	2,359,912.21
Special Data Fund - People's Republic of China	111,345.12
Special Meeting Participation Fund (MPF)	64,052.95
Special Data Fund - United States	296,099.02
United States Fund for Capacity Building	172,049.75
Morocco Fund to Support National Capacity for Participation in Commission Meetings	40,890.49
ICCAT Regional Observer Programme for Tropical Tunas	20,282.02
Special Monitoring, Control, and Surveillance Fund (MCSF)	110,520.78
European Union Fund for Capacity Building	0.00
European Union Fund to develop T3+ software necessary to process Ghana statistics	24,710.00
Tunisia Fund for Participation in Commission Meetings	2,752.86
eBCD System Fund	181,300.26
Strategic Research Programme	417,340.78
IOMS Integrated Online Management System Fund	47,197.12

<b>TOTAL EXPENSES AND APPLICATION</b>	<b>17,114,151.16</b>
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**Statement 7. Position of cash and banks (Euros) (at 25 October 2019).**

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*Summary*

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Balance in Cash and Banks	7,213,800.63
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<b>TOTAL CASH AND BANKS</b>	<b>7,213,800.63</b>
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*Breakdown*

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Available in the Working Capital Fund	1,760,338.24
Available in the trust funds:	
Separation from Service Fund	185,125.35
ICCAT Regional Observer Programme for At-Sea Transshipments 2018-2019	294,463.58
ICCAT Regional Observer Programme for At-Sea Transshipments 2019-2020	443,863.97
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) - Phases I-VIII	78,557.90
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) - Phase IX	-6,892.77
ICCAT Regional Observers Program for Eastern Atlantic and Mediterranean Bluefin Tuna	2,359,912.21
Special Data Fund - People's Republic of China	111,345.12
Special Meeting Participation Fund (MPF)	64,052.95
Special Data Fund - United States	296,099.02
United States Fund for Capacity Building	172,049.75
Morocco Fund to Support National Capacity for Participation in Commission Meetings	40,890.49
ICCAT Regional Observer Programme for Tropical Tunas	20,282.02
Special Monitoring, Control, and Surveillance Fund (MCSF)	110,520.78
European Union Fund for Capacity Building	0.00
European Union Fund to develop T3+ software necessary to process Ghana statistics	24,710.00
Tunisia Fund for Participation in Commission Meetings	2,752.86
eBCD System Fund	181,300.26
Strategic Research Programme	417,340.78
IOMS Integrated Online Management System Fund	47,197.12
Debts from purchasing or provision of services	154,975.75
Collections pending application	13,176.86
Advances on future contributions	40,301.25
Advances of the trust funds	518,481.74
Debtors of the trust funds	-64,326.00
Prepaid expenses	-36,432.60
Payments pending application	-16,286.00

<b>TOTAL AVAILABLE</b>	<b>7,213,800.63</b>
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