

2021 FINANCIAL REPORT¹

Introduction

The funds made available by the Commission through the regular budget, as well as the voluntary contributions from CPCs, have made it possible to work towards the achievement of Commission objectives. The report for this financial year consolidates the trend in recent years regarding the need to regularise the activities financed through the Working Capital Fund within the Commission's budget, due to the situation of this fund, which highlights how important it is for Contracting Parties to meet their financial obligations.

Financial year 2021 has also been affected by the consequences of the COVID-19 pandemic. All those chapters related to travel and in-person meetings have been affected and the expenses contained therein are considerably lower as a result of these meetings being cancelled. Other chapters that have also been affected are those related to the research programmes, since the research centres have suspended many of their activities. Consequently, fewer expenses have been incurred during this financial year, and the Working Capital Fund has therefore recovered to a certain extent the recommended levels.

1 Auditor's Report – Financial year 2020

The auditing firm, BDO Auditores, S,L.P., prepared the Independent Auditor's Report corresponding to financial year 2020.

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 2021 (ICCAT Circular #321 AF/21). The Auditor's Report includes the ICCAT budgetary statements: balance sheet, composition and balance of the Working Capital Fund, budgetary and extra-budgetary expenses, budgetary and extra-budgetary revenue received, status of the Contracting Party contributions, composition and balance of the eBCD Working Capital Fund, the explanatory notes to these, for the financial year that ended on 31 December 2020. It should be noted that at year-end 2020, the balance sheet showed a cash balance in cash and banks of €9,901,784.25, corresponding to the available balance of the Working Capital Fund 891,080.91 (which represents 21.10% of the budget), the available balance of eBCD Working Capital Fund (€279,305.21), the available balance of the trust funds (€7,019,500.26), provisions for expenses (€88,830.13), debts for purchases or provisions of services (€154,914.34), collections pending application (€112,951.53), prepaid expenses for financial year 2021 (€35,870.27), payments pending application (€18,237.78) and trust funds accounts receivable (€963,682.00) and advances on future contributions (€2,372,991.92).

The balance of accumulated pending contributions at year-end 2020 (corresponding to 2020 and previous years) amounted to a total of €2,428,203.48. The balance of eBCD contributions pending payment amounted to €13,287.48.

2 Financial position of the second part of the biennial budget – financial year 2021

All the Commission's financial operations corresponding to financial year 2021 were recorded in euros. The accounting entries that arose in United States dollars are also recorded in euros, applying the official exchange rates provided monthly by the United Nations.

The regular budget for 2021, in the amount of €4,489,286.68, was approved by the Commission during the Discussions on Essential Commission Business in 2020 *in lieu* of the 22nd Special Meeting of the Commission.

¹ Data at 22 October 2021.

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

The total accumulated debt from budgetary and extra-budgetary contributions, amounts to €2,698,341.57, which includes budgetary contributions from: Angola (€5,867.32), Brazil (€364,252.30), Cabo Verde (€190,929.44), Ghana (€258,750.98), Equatorial Guinea (€45,001.99), Guinea (Rep.) (€239,842.52), Honduras (€113,333.36), Liberia (€10,393.97), Libya (€74,957.76), Mauritania (€147,026.97), Namibia (€43,742.44), Nigeria (€19,534.78), Panama (€298,397.16), Saint Vincent and the Grenadines (€72,646.54), Sao Tomé and Príncipe (€100,599.63), Senegal (€152,149.35), Sierra Leone (€45,198.09), Syria (€3,930.99), United Kingdom (€4,489.64) and Venezuela (€426,041.86), the extra-budgetary contribution from Honduras (€14,937.00), as well as Cuba's debt (€66,317.48), which is no longer an ICCAT Contracting Party.

Statement 3 shows the settlement of budgetary expenses broken down by chapters.

Budgetary expenses

69.48% of the budget adopted by the Commission has been spent. Below are some general comments, by budget chapter:

Chapter 1 - Salaries: The salaries of twenty Secretariat staff members have been 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, two Compliance Officers, the VMS Manager / Technical Manager and four Translators in the Publications Department), one staff member 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 2021, 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 training expenses for Secretariat staff: English classes for 6 staff members, Spanish classes for 6 staff members, French classes for 15 staff members, and a Master's in Strategic Management and Direction in Procurement for one staff member.

The amount charged to Chapter 1 is €1,361,067.38, which represents 73.58% of the budgeted amount.

Chapter 2 – Travel: The amount incurred in this chapter of the budget amounts to €987.55 (6.39% of the budgeted amount) and corresponds to the travel expenses of the Executive Secretary to renew his passport.

Chapter 3 – Commission meetings: This chapter includes the expenses incurred in the amount of €46,941.05 (17.10 % of the budgeted amount), corresponding to the online interpretation costs of the Head Delegates Meeting, held in June 2021, the costs for preparation of the 2021 Commission meeting, booking of the hotel where the ICCAT staff will travel to, interpreters, and Zoom platform management agency for the 2021 Commission meeting and staff overtime during the Discussions on Essential Commission Business in 2020 *in lieu* of the 22nd Special Meeting of the Commission.

Chapter 4 – Publications: The amount charged to this chapter amounts to €8,577.31 (29.69 % of the budgeted amount), which corresponds to the expenses incurred for reproducing documents (€1,734.61) and the rental costs of the photocopiers (€6,842.70).

Chapter 5 – Office equipment: The expenses charged to this chapter correspond to two ergonomic office chairs and a coffee machine (€763.32) (4.84% of the budgeted amount).

Chapter 6 - Operating expenses: The expenses incurred in this chapter amounted to €83,421.60 (56.72% of the budgeted amount), which correspond to expenses for office material (€2,471.53), communications, i.e. mailing of official correspondence and ICCAT publications (€2,626.71), telephone service (€12,141.28), fax service (€473.70); bank charges (€8,023.44); auditing (€16,133.10); insurance (€1,877.28), office cleaning (€23,279.39), office maintenance (€2,229.42), other expenses such as garage rental, etc. (€12,786.87); and representation expenses (€1,378.88).

Chapter 7 – Miscellaneous expenses: This chapter includes various minor expenses. The expenses charged to this chapter amount to €1,111.81, representing 13.92% of the budgeted amount.

Chapter 8 – Research coordination: The expenses incurred in this chapter amount to €903,197.81 (69.19% of the budgeted amount) and correspond to the following subchapters:

- a) *Salaries:* The costs corresponding to the salaries of nine Secretariat staff members have been charged to this sub-chapter: seven 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 Bycatch Coordinator, the Biostatistcian, the Database Programmer and the Information Technology Specialist) and two included in the Spanish Social Security system (the Database Programmer and Webmaster and the Programming Technician).

The observations made under Chapter 1 concerning the salary scheme in effect in 2021 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, and the expenses of the education grant for eligible staff in accordance with Article 16 of the ICCAT Staff Regulations and Rules.

The amount charged to this sub-chapter totals €776,509.18.

- b) *Travel to improve statistics:* No cost has been incurred in this sub-chapter.
- c) *Statistics - Biology:* Purchase of a computer, license renewals and two Fortigate firewalls (€15,122.46) have been charged to this subchapter.
- d) *Information technology:* The amount incurred under this sub-chapter (€37,692.91) 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 €19,471.86, which corresponds to maintenance of the high performance storage station, annual licenses, specific statistics software, security copies service and maintenance of the server's air-conditioning unit.
- f) *Telephone line - Internet domain:* The expense under this heading amounts to €20,364.47 which corresponds to the maintenance charges of ICCAT e-mail, cloud services, as well as the ADSL lines and maintenance of the website.
- g) *Scientific meetings (including SCRS):* the amount spent under this sub-chapter is €34,036.93, which corresponds to the online simultaneous interpreting service for the annual meeting of the Standing Committee on Research and Statistics (SCRS) and yearly Zoom licenses for online meetings.
- h) *Miscellaneous:* No cost has been incurred under this sub-chapter.

Chapter 9 – Services that require external specialist consulting (i.e. legal advice, comprehensive quality management project, etc.): The total amount spent under this chapter is €42,787.06 (€80.77% of the budgeted amount), and corresponds to legal advice services, development of the ICCAT IT security policy and the report for the assessment of staff profile and workload of the Secretariat.

Chapter 10 – Separation from Service Fund: 100.00% of the budgeted expenses (€63,561.30) have been charged to this chapter, which have been included in the Separation from Service Fund (see Section 4 of this Report).

Chapter 11 – Research programmes: The expenses incurred in this chapter amounted to the total budgeted amount (100.00%), €404,500.00, and correspond to the following sub-chapter:

- a) *Strategic Research Programme:* The Contracting Parties made a budgetary contribution from ICCAT of €404,500.00 to finance this programme. The breakdown of deposits and expenses is shown in the table related to this programme (section 20 of this report).

Chapter 12 – Compliance: The expenses incurred under this chapter of the budget amount to €27,800.34 (89.97% of the budgeted amount) and corresponds to dispatch and purchase of inspection flags and port inspection reports, translation of the Port Inspection Manual and maintenance of the VMS system.

Chapter 13 – Travel: The expenses incurred under this chapter amount to € 43,623.28 (53.72% of the budgeted amount) and correspond to the following sub-chapters:

- a) *Travel by ICCAT and SCRS Chairs:* This heading includes the travel expenses of the Commission Chair to Toledo to attend the 2021 Commission meeting (€3,623.28).
- b) *Special Meeting Participation Fund (MPF):* This subchapter includes ICCAT financing of the special Meeting Participation Fund (MPF), which was approved in 2020, and amounts to €40,000.00.
- c) *Travel by ICCAT officers (developing ICCAT Contracting Parties):* No expenses have been incurred under this sub-chapter.

Chapter 14 – Integrated Online Management System: The expenses corresponding to the salaries of two Secretariat staff members in the Professional or higher category (Software Developers) have been charged to this chapter. The observations set out in Chapter 1 regarding the salary scheme in effect in 2021 for staff classified in the United Nations category also apply to this chapter. The cloud servers service and other software have also been charged to this chapter. The amount charged to this sub-chapter totals €113,332.66 (55.02% of the amount budgeted).

Extra-budgetary expenses

The extra-budgetary expenses incurred until 22 October 2021 amount to € 115,650.48 and are explained in detail in section 24 of this report.

In addition to the expenses for intersessional meetings, this heading also includes refund of a flight ticket due to the pandemic (€1,108.72) and the travel expenses of two Arabic interpreters to Toledo for the 2021 Commission meeting (€1,215.34).

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

Budgetary revenue

The contributions received and distributed by Groups were as follows:

Groups	No. of Contracting Parties				Contributions		
	Total	Full payment	Partial payment	Pending	Budget	Paid	%
A	9	8	1	0	2,648,679.14	2,644,189.50	99.83
B	5	2	0	3	673,392.99	185,033.64	27.48
C	22	15	0	7	987,643.10	459,205.76	46.50
D	16	7	0	9	179,571.47	69,516.94	38.71
TOTAL	52	32	1	19	4,489,286.70	3,357,945.84	74.80

Of the approved budget, revenue received and applied to 2021 contributions amounted to €3,357,945.84, which represents 74.80% of the budget. Only thirty-two 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, Curaçao, Egypt, El Salvador, European Union, France (St. Pierre & Miquelon), Gabon, The Gambia, Grenada, Guatemala, Guinea-Bissau, Iceland, Japan, Korea, Mexico, Morocco, Nicaragua, Norway, Philippines, Russia, South Africa, Trinidad and Tobago, Tunisia, Turkey, United States, and Uruguay. The United Kingdom of Great Britain and Northern Ireland has paid 96.57% (€126,559.31).

Contributions to the 2021 regular budget pending payment by the Contracting Parties, at 22 October 2021, amount to €1,131,340.86, which represents 25.20% of this budget.

The advance received from Gabon (€25,336.46) has been applied in full payment of its 2021 contribution, leaving a credit balance in its favour (€9,829.17) which will be applied to payment of future contributions. A new advance has also been received from Guatemala (€0.01), which will be applied to payment of future contributions, in addition to Benin's advance (€200.86) following settlement of its debt, which is pending reimbursement. The reimbursement will be made when we are informed of the data necessary to perform the operation.

Extra-budgetary revenue

Extra-budgetary revenue received amounts to €595,279.29. This revenue includes: the voluntary contribution from Chinese Taipei (€100,000.00), voluntary contributions to ICCAT from the extra-budgetary programmes managed by the Secretariat by way of overheads: from the ICCAT Regional Observers Programme for transshipment (€17,528.92), the ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna (€61,721.84), the ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) (€20,000.00), the ICCAT/Japan Capacity-building Assistance Project (Phase 2) (JCAP-2) (€14,768.20) and the Atlantic Ocean Tropical Tunas Tagging Programme (AOTTP) (€150,448.97).

It also includes the financial revenue from bank interest (€51.81), the VAT refund (€20,756.30), revenue received from the European Union for the Meeting of Panel 4, the Meeting of the IMM Working Group, and the online Meetings of Panel 1, Panel 2 and the IMM Working Group (€210,000.00), and an adjustment of revenue from previous financial years (€3.25).

Revenue from accumulated pending contributions

Revenue from accumulated pending contributions amounts to €861,202.77 and corresponds to contributions to previous budgets paid by Barbados (€6,017.61), Brazil (€422,895.50), Egypt (€6,430.31), The Gambia (€3,692.57), Ghana (€127,008.00), Grenada (€4,961.48), Guatemala (€0.01), Guinea-Bissau (€10,767.80), Liberia (€7,392.70), Mexico (€22,718.45), Namibia (€42,745.85), Nigeria (€2,903.10), Panama (€127,950.00), Sao Tomé and Príncipe (€30,000.00), Trinidad and Tobago (€20,445.31), United Kingdom of Great Britain and Northern Ireland (€3,643.96), Uruguay (€19,845.93) and the extra-budgetary contribution from The Gambia (€1,784.19).

Statement 5 shows the composition and balance of the Working Capital Fund, which had a credit balance of €2,488,185.86 (55.42% of the budget). This fund comprises the opening balance for the financial year (€891,080.91), the settlement of revenue and expenses to the budget for the financial year (€256,273.37), the settlement of revenue and expenses not included in the budget for the financial year (€479,628.81) and the contributions paid to previous budgets (€861,202.77). Estimated expenses until year-end 2021 amount to €1,147,712.71 (see **Statement 3**). Consequently, if the Working Capital Fund does not receive any new revenue, the result forecast for year-end 2021 will be a positive accounting balance of €1,340,473.15 (29.86% of the budget).

Statement 6 shows cash flow in financial year 2021 as regards realised revenue and expenses.

Statement 7 shows the position of cash and banks with a balance of €11,588,485.70 which corresponds to the total available balance of the Working Capital Fund (€2,488,185.86), the available balance of the eBCD Working Capital Fund (€585,839.63), as well as the available balance of the Integrated Online Management System (€58,782.67), the available balance of the Separation from Service Fund (€310,396.65), the available balance of the ICCAT Regional Observer Programme for at sea transshipment (€365,596.80), the available balance of the Atlantic-wide Research Programme for Bluefin Tuna I-X (€253,606.21), the available balance of the Atlantic-wide Research Programme for Bluefin Tuna XI (€939,572.06), the available balance of the ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna (€3,099,235.89), the available balance of the Special Data Fund - People's Republic of China (€133,501.75), the available balance of the special Meeting Participation Fund (€455,811.72), the available balance of the Special Data Fund - United States (€469,597.84), the available balance of the United States Fund for Capacity Building (€312,134.75), the available balance of the Morocco Fund to Support National Capacity for Participation at Commission Meetings (€125,675.65), the available balance of the ICCAT Regional Observers Programme for tropical tunas (€20,206.26), the available balance of the special Monitoring, Control, and Surveillance Fund (MCSF) (€80,995.15), the available balance of the European Union Fund for Capacity Building (€140,000.00), the available balance of the Tunisia Fund for participation in Commission meetings (€34,549.82), the available balance of the Strategic Research Programme (€849,989.51), the available balance of the United States Fund for Tropicals (€84,688.60), the available balance of the European Union Integrated Online Management System Fund (€23,246.84), debts for purchases or provisions of services (€30,399.70), collections pending application (€7,626.81), advances on future contributions (€10,030.04), advances of trust funds (€761,319.67), prepaid expenses (€26,950.22) and payments pending application (€25,553.96).

Statement 8 shows the composition and balance of the eBCD Working Capital Fund, which has a credit balance of €585,839.63. The fund comprises the opening balance for financial year 2021, which amounts to €279,305.21.

It also comprises the settlement of revenue and expenses to the eBCD budget for the financial year (€297,426.14). Of the approved budget, the revenue received and applied for eBCD contributions for 2021 total €459,742.55. Fifteen of the 19 Contracting Parties included in this budget have paid their contribution to the eBCD (Albania, Algeria, Canada, China (P.R.), Egypt, the European Union, France (Saint Pierre and Miquelon), Iceland, Japan, Korea, Mexico, Morocco, Norway, Turkey, the United Kingdom of Great Britain and Northern Ireland).

Moreover, an expense of €162,316.41 has been incurred, corresponding to maintenance and user support, the salary of the Full Stack Developer, as well as bank charges and the online simultaneous interpreting costs of the Meeting of the eBCD Technical Working Group.

Finally, the fund also includes the eBCD contributions to previous budgets, which amount to €9,108.28, from China (P.R.) (€6,805.03), Egypt (€1,458.25) and Mexico (€845.00).

It should be noted that contributions to the 2019 eBCD budget have not been received from Libya and Syria, contributions to the 2020 eBCD budget have not been received from Libya and Syria, and contributions to the 2021 eBCD budget have not been received from Libya, Syria, Tunisia and the United States.

3 Separation from Service Fund

<i>Separation from Service Fund</i>	
Opening balance for financial year 2021	€246,835.35
REVENUE	
Financed by ICCAT	€ 63,561.30
Total revenue	€ 63,561.30
EXPENSES	
Fund expenses	€ 0.00
Total expenses	€ 0.00
Balance at 22 October 2021	€ 310,396.65

4 ICCAT/Japan Capacity-building Assistance Project - Phase 2 (JCAP-2)

The ICCAT/Japan Capacity-building Assistance Project Phase 2 (JCAP-2), which started in December 2019 and is scheduled to last five years, continues to have independent accounting. Notwithstanding, the management of certain expenses and revenue of the project is carried out by ICCAT as the administrative entity, and accordingly, these items are included in the ICCAT accounts and settled when repaid to ICCAT.

Although the accounting and auditing of this project is carried out independently, transitional accounts have been included in the balance sheet, on recommendation of the auditors, showing the bank balance of the project at 31 December 2020 and 2019.

5 ICCAT Regional Observers Programme for at-sea transshipment

Since April 2007, a contract has been entered into annually with the consortium MRAG/CapFish for implementation of the ICCAT Regional Observers Programme, pursuant to the *Recommendation by ICCAT Establishing a Programme for Transshipment* (Rec. 06-11). This Programme has been financed through voluntary contributions from Belize, China (P.R.), Côte d'Ivoire, Japan, Korea, Namibia, St. Vincent and the Grenadines, Senegal and Chinese Taipei. The settlement of the Programme for 2019/2020 is as follows:

<i>ICCAT Regional Observers Programme for at-sea transshipment 2020/2021</i>	
Revenue	€ 501,327.08
1.1 Revenue from contributions	€ 501,327.08
Expenses	€177,205.92
1. Contract with the observers agency	
1.1 Training	€ 0.00
1.2 Deployment of observers	€ 98,431.95
1.3 Management and support activities	€ 52,625.90
2. Travel	
2.1 Flight tickets	€ 7,161.44
3. Secretariat costs	
3.1 Staff hours	€ 17,528.92
3.2 Contingencies	€ 1,457.71
2020/2021 balance	€ 324,121.16

The carryover is €324,121.16. The distribution is as follows:

<i>CPC</i>	<i>Contribution (€)</i>	<i>Distribution of 2020/21 balance (€)</i>
China (P.R.)	108,279.62	70,005.62
Korea	9,748.83	6,302.87
Côte d'Ivoire	6,321.41	4,086.96
Japan	168,385.05	108,865.37
Namibia*	3,706.90	2,396.61
St. Vincent and the Grenadines	7,227.02	4,672.46
Senegal	4,470.32	2,890.18
Chinese Taipei	193,187.93	124,901.09
TOTAL	501,327.08	324,121.16

* The 2020/2021 contribution from Namibia, which had not been paid during the financial year, has been deducted from this amount. Therefore, the balance for Namibia is €993.60.

In April 2021, the contract with the observers agency was extended for an additional year. And Senegal has notified that it is withdrawing from the programme.

The carryover from 2020/21 as well as from previous financial years, have been used as contributions for 2021/22.

The balance at 22 October 2021 is as follows:

ICCAT Regional Observers Programme for at-sea transshipment 2021/2022

REVENUE		€ 369,581.90
<i>1.1 Revenue from contributions</i>		<i>€ 369,581.90</i>
Contribution from China (P. R.)	€ 70,051.75	
Contribution from Korea	€ 14,920.24	
Contribution from Côte d'Ivoire	€ 4,134.60	
Contribution from Japan	€ 149,509.55	
Contribution from Namibia	€ 993.60	
Contribution from St. Vincent and the Grenadines	€ 5,071.07	
Contribution from Chinese Taipei	€ 124,901.09	
EXPENSES		€ 3,985.10
1. Contract with the observers agency		
<i>1.1 Training</i>		€ 0.00
<i>1.2 Deployment of observers</i>		€ 0.00
Days at sea	€ 0.00	
Days of travel	€ 0.00	
Equipment	€ 0.00	
<i>1.3 Management and support activities</i>		€ 0.00
Days at sea	€ 0.00	
Days of travel	€ 0.00	
2. Travel		
<i>2.1 Flight tickets</i>		€ 0.00
3. Secretariat costs		
<i>3.1 Contingencies</i>		€ 3,985.10
Management days-SBT	€ 3,798.00	
Bank charges	€ 187.10	
Balance at 22 October 2021		€ 365,596.80

6 ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna

To implement the provisions of the *Recommendation by ICCAT Amending the Recommendation by ICCAT to Establish a Multi-Annual Recovery Plan for Bluefin Tuna in the Eastern Atlantic and Mediterranean* (Rec. 08-05), in 2009, the ICCAT Regional Observers Programme was established for bluefin tuna farms. Since 2010, it has been implemented for vessels and from 2013 it has also been implemented for traps. Accordingly, the Secretariat has extended the contract with the Consortium MRAG/COFREPECHE to 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 22 October 2021 is as follows:

ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna

a) Bluefin tuna farming facilities

REVENUE		€ 1,185,065.45
1.1 Revenue from contributions		€ 1,185,065.45
EXPENSES		€ 538,236.02
1. Contract with the observers agency		
1.1 Training and equipment		€ 26,332.66
Training	€ 26,332.66	
1.2 Mobilisation and associated costs		€ 58,842.76
Days of travel	€ 24,069.60	
Travel costs	€ 18,095.66	
Briefing/debriefing	€ 16,677.50	
1.3 Deployment of observers		€ 452,594.10
Farm days	€ 452,594.10	
2. Secretariat costs		
2.1 Contingencies		€ 466.50
Bank charges	€ 466.50	
Balance a)		€ 646,829.43

b) Vessels

REVENUE		€ 4,028,541.45
1.1 Revenue from contributions		€ 4,028,541.45
EXPENSES		€ 1,837,533.72
1. Contract with the observers agency		
1.1 Training and equipment		€ 244,833.43
Training	€ 212,833.30	
Equipment	€ 32,000.13	
1.2 Mobilisation and associated costs		€ 369,293.91
Days of travel - deployment	€ 125,857.60	
Travel expenses - deployment	€ 104,310.11	
Briefing/debriefing	€ 95,332.90	
Days of travel - briefing/debriefing	€ 43,793.30	
1.3 Deployment of observers		€ 1,222,681.25
Days at sea	€ 1,222,681.25	
2. Secretariat costs		
2.1 Contingencies		€ 725.13
Overhead - staff hours	€ 0.00	
Bank charges	€ 725.13	
Balance b)		€ 2,191,007.73

c) Traps

REVENUE		€ 272,780.20
1.1 Revenue from contributions		€ 272,780.20
EXPENSES		€ 34,756.44

1. Contract with the observers agency		
1.1 Training and equipment		€ 22,018.26
Training	€ 22,018.26	
1.2 Mobilisation and associated costs		€ 2,709.18
Days of travel	€ 1,002.90	
Travel costs	€ 1,371.98	
Briefing/debriefing	€ 334.30	
1.3 Deployment of observers		€ 10,029.00
Days in trap	€ 10,029.00	
2. Secretariat costs		
2.1 Contingencies		€ 0.00
Balance c)		€ 238,023.76
d) Programme fund		€ 23,374.97
Opening balance	€ 22,487.93	
Revenue from fund	€ 15,430.46	
Adjustments for deferred expenses	(€ 2.38)	
Bank charges of the programme	(€ 14,541.04)	
Balance at 22 October 2021		€ 3,099,235.89

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 €31,062,81, from 2018/2019 in the amount of €72,023.38, from 2019/2020 in the amount €151,255.73, from 2020/2021 in the amount of €211,048.62, and from 2021/2022 in the amount of €44,353.00 and from the farming facilities and traps in the amount of €33,269.63 and €12,359.16, respectively (advances on the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna), corresponding to the available balances of the farming facilities and vessels that participated in previous financial years and have not requested a refund of these amounts.

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

At its 16th Special Meeting, the Commission supported a coordinated research programme on bluefin tuna in the entire Atlantic for an initial period of five years. The settlement and balance of the tenth phase of the programme whose activities officially started on 1 January 2020 and ended on 31 July 2021, are as follows:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phases I-IX</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	€ 85,932.65
Balance Phase VII	€ 101,049.74
Balance Phase VIII	€ 191,892.84
Balance Phase IX	€ 81,848.12
Balance Phase X	(€298,442.53)
Revenue Phase X	€ 1,538,228.14
Voluntary contribution from Albania	€ 4,190.95
Voluntary contribution from Algeria	€ 38,846.87
Voluntary contribution from Canada	€ 18,843.04

Voluntary contribution from China (P.R.)	€ 2,417.85
Voluntary contribution from Korea	€ 4,943.17
Voluntary contribution from Egypt	€ 7,146.10
Voluntary contribution from the United States	€ 8,420.00
Voluntary contribution from Japan	€ 68,344.70
Voluntary contribution from Libya	€ 55,342.01
Voluntary contribution from Morocco	€ 79,198.18
Voluntary contribution from Norway	€ 19,000.00
Voluntary contribution from Tunisia	€ 59,028.97
Voluntary contribution from Turkey	€ 50,506.30
Voluntary contribution from the European Union	€ 1,120,000.00
Voluntary contribution from Chinese Taipei	€ 2,000.00
Expenses Phase X	€ 1,675,775.74
ICCAT staff/GBYP contracted staff	€ 399,932.35
Team	€ 17,910.81
External experts (coordination)	€ 15,046.00
Implementation of other contracts (data recovery, aerial surveys, tagging, biological studies, etc.)	€ 1,313,511.03
Other costs (travel, consumables, training courses, etc.)	€ 90,270.48
Balance Phases I-X	€ 253,606.21

The eleventh phase of the programme started on 1 January 2021. The Parties that have made voluntary contributions, as well as expenses incurred up to 22 October 2021 are detailed below:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phase XI</i>	
Revenue	€ 1,133,826.65
Voluntary contribution from Albania	€ 3,208.52
Voluntary contribution from Algeria	€ 31,235.92
Voluntary contribution from Canada	€ 19,917.67
Voluntary contribution from Korea	€ 3,774.73
Voluntary contribution from Japan	€ 53,204.87
Voluntary contribution from Morocco	€ 61,981.13
Voluntary contribution from Norway	€ 19,000.00
Voluntary contribution from Turkey	€ 43,503.81
Voluntary contribution from the European Union	€ 896,000.00
Voluntary contribution from Chinese Taipei	€ 2,000.00
Expenses	€ 194,254.59
ICCAT staff/GBYP contracted staff	€ 23,643.44
Team	€ 89.35
External experts (coordination)	€ 0.00
Implementation of other contracts (data recovery, aerial surveys, tagging, biological studies, etc.)	€ 164,151.59
Other costs (travel, consumables, training courses, etc.)	€ 6,370.21
Balance at 22 October 2021	€ 939,572.06

8 Special Data Fund - People's Republic of China

Following the U.S. initiative of making special contributions to the special Data Fund since the approval of the *Resolution by ICCAT on Improvements in Data Collection and Quality Assurance* (Res. 03-21), China (P. R.) has sent voluntary contributions since 2011 for the same purpose. At 22 October 2021, this fund has the following balance:

<i>Special Data Fund - People's Republic of China</i>	
Opening balance for financial year 2021	€ 118,424.45
REVENUE	
Voluntary contribution	€ 15,084.00
Total revenue	€ 15,084.00
EXPENSES	
Bank charges	€ 6.70
Total expenses	€ 6.70
Balance at 22 October 2021	€ 133,501.75

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 €40,000.00, charged to Chapter 13.b) of the ICCAT budget. In 2021, no travel has taken place charged to this fund, since meetings were held online due to the consequences of the COVID-19 pandemic. At 22 October 2021, this fund has the following balance:

<i>Special Meeting Participation Fund (MPF)</i>	
Opening balance for financial year 2021	€ 415,811.72
REVENUE	
ICCAT budget	€ 40,000.00
Total revenue	€ 40,000.00
EXPENSES	
Fund expenses	€ 0.00
Total expenses	€ 0.00
Balance at 22 October 2021	455,811.72

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. This fund has financed the costs related to the Short-term contract for collection of biological samples for growth study on billfish in the eastern Atlantic. As the expenses are charged within the Strategic Research Programme, the amount for the contract has been transferred to this Programme as revenue. At 22 October 2021, the balance of the fund is as follows:

<i>Special Data Fund</i>	
Opening balance for financial year 2021	€ 395,274.80
REVENUE	
Voluntary contribution from the United States	€ 99,356.00
Total revenue	€ 99,356.00
EXPENSES	
Fund expenses	€ 25,032.96
Total expenses	€ 25,032.96
Balance at 22 October 2021	€ 469,597.84

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 22 October 2021 is as follows:

<u>United States Fund for Capacity Building</u>	
Opening balance for financial year 2021	€ 312,134.75
REVENUE	
Voluntary contribution from the United States	€ 0.00
Total revenue	€ 0.00
EXPENSES	
Fund expenses	€ 0.00
Total expenses	€ 0.00
Balance at 22 October 2021	€ 312,134.75

12 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 2021, due to the COVID-19 pandemic, the Secretariat has not arranged any travel. At 22 October 2021, the balance of the fund is as follows:

<u>Morocco Fund to Support National Capacity for Participation at Commission Meetings</u>	
Opening balance for financial year 2021	€ 68,836.84
REVENUE	
Voluntary contribution from Morocco	€ 56,838.81
Total revenue	€ 56,838.81
EXPENSES	
Fund expenses	€ 0.00
Total expenses	€ 0.00
Balance at 22 October 2021	€ 125,675.65

13 ICCAT Regional Observers Programme for tropical tunas

In order to implement the provisions of the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Programme for Bigeye and Yellowfin Tunas* (Rec. 11-01), the Secretariat signed a contract with COFREPECHE to implement the Regional Observers Programme for tropical tunas. In 2013, funds were received for this purpose from Belize (€20,000.00), Cabo Verde (€10,000.00), Côte d'Ivoire (€4,980.00), Curaçao (€15,000.00), European Union (€110,000.00), Ghana (€69,927.50), Guatemala (€21,564.00), and Panama (€10,000.00). In 2014 the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Programme for Tropical Tunas* (Rec. 14-01) was approved under which regional observers are not required. Therefore, in 2015 the balance of the programme was allocated to its participants. At 22 October 2021, there still remains a carryover balance of €20,206.26 which the Secretariat is looking to reimburse. The pending amounts are: €3,704.13 to Côte d'Ivoire and €16,502.13 to Guatemala.

14 Special Scientific Capacity Building Fund (SCBF)

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

15 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 had 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 has financed a maximum of €13,480,000.00 (90 %). The remaining 10% had to 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 (€30,000.00 - two €5,000.00 deposits and a €20,000.00 transfer of 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).

In the fifth year of the programme, voluntary contributions were received from the United States (€64,326.00), Japan (€12,355.47), Senegal (Gaipes) (€5,370.93), and Chinese Taipei (€8,000.00), bank interest (€247.06) and the reimbursement of €30,093.24 to the ICCAT Working Capital Fund, following full settlement of the Programme, in addition to the contribution from the European Union (€1,086,635.79).

According to the contract entered into with the European Union, for the fifth and final year of the Programme, the final contribution was received from the European Union, following conclusion of the activities and submission of the supporting documents. Therefore, it was necessary for ICCAT and the CPCs or others to advance the amount needed to cover the activities during this final year.

For this purpose, funds advanced by the United States were received, through a voluntary contribution of €64,326.00 which was then transferred to GBYP and a contribution of €99,356.00 which was then transferred to the United States Special Data Fund, in addition to €920,000.00 from the ICCAT Working Capital Fund. All these amounts were reimbursed following receipt of the final contribution from the European Union in June 2021.

<i>Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)</i>					
Voluntary contributions	Year 1	Year 2	Year 3	Year 4	Year 5
European Union	€ 2,715,900.00	€ 4,267,255.04	€ 4,504,734.00	€ 644,110.96	€ 1,086,635.79
United States	€ 77,400.00	€ 31,360.00	€ 32,981.68	€ 51,780.00	€ 64,326.00
Canada		€ 94,388.21			
Japan					€ 12,355.47
Senegal (GAIPES)					€ 5,370.93
Chinese Taipei	€ 30,000.00	€ 5,000.00	€ 5,000.00	€ 5,000.00	€ 8,000.00
Interest					€ 247.06
ICCAT Working Capital Fund	€ 194,397.00	€ 345,578.99	€ 462,544.32	€ 73,100.90	(€ 30,093.24)
Total	€ 3,017,697.00	€ 4,743,582.24	€ 5,005,260.00	€ 773,991.86	€ 1,146,842.01

The management of the programme was carried out using a separate set of accounts, in accordance with the criteria set by the terms of the contract. Nonetheless, the management of certain expenses and revenue of the programme was carried out by ICCAT as the administrative entity, and accordingly, these items were included in the ICCAT accounts and settled when repaid to ICCAT, until conclusion of the Programme on 28 February 2021.

Although the accounting and auditing of this programme was carried out independently, upon recommendation of the auditors, transitional accounts have been included in the balance sheet and show the bank balance of the programme at 31 December 2020 and 2019.

16 European Union Fund for Capacity Building

In December 2019, a contract was entered into with the European Union for a twelve-month period, and extended a further twelve months, 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 the total amount was for €250,000.00, of which the European Union financed 80.00%. This fund was cofinanced with the special Meeting Participation Fund (MPF), therefore, in order to group together all the travel financed, the amount received (€140,000.00) will be transferred to the MPF.

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

In 2015, the special Monitoring, Control, and Surveillance Fund (MCSF) was established to support and strengthen development and implementation of efficient in port inspection systems by developing CPCs for the purpose of achieving or surpassing the minimum standards established in the *Recommendation by ICCAT to support effective implementation of Recommendation 12-07 by ICCAT for an ICCAT Scheme for minimum standards for inspection in port* (Rec. 14-08). At 22 October 2021, the balance of the fund is as follows:

<i>Special Monitoring, Control, and Surveillance Fund (MCSF)</i>	
Opening balance for financial year 2021	€ 82,831.35
REVENUE	
Voluntary contribution	€ 0.00
Total revenue	€ 0.00
EXPENSES	
Translation of the Port Inspection Manual	€ 1,836.20
Total expenses	€ 1,836.20
Balance at 22 October 2021	€ 80,995.15

18 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 2021, due to the COVID-19 pandemic, the Secretariat has not arranged any travel. At 22 October 2021, the balance of the fund is as follows:

<i>Tunisia Fund for Participation in Commission Meetings</i>	
Opening balance for financial year 2021	€ 34,549.82
REVENUE	
Financed by Tunisia	€ 0.00
Total revenue	€ 0.00
EXPENSES	
Fund expenses	€ 0.00
Total expenses	€ 0.00
Balance at 22 October 2021	€ 34,549.82

19 Strategic Research Fund

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

A contract was entered into with the European Union in March 2019 (€850,000.00) to finance 80% of the scientific activities of the Commission in 2020, within the framework of the new Strategic Research Programme, that were not covered by the budget. This contract has been amended to extend the activities until June 2021. The voluntary contribution received from the European Union amounted to €595,000.00 and the balance corresponding to the settlement of the contract is pending receipt.

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 collection of biological samples for studies on genetics, growth and maturity - SMTYP;
- Short-term contract for collection of biological samples of swordfish for studies on genetics, growth and reproduction;
- Contract to add the swordfish distribution model to the longline simulation study (CPUE standardisation/incorporation of oceanographic and environmental changes in the assessment process);
- Short-term contract for modelling approaches: support for the ICCAT northern Atlantic swordfish MSE process;
- Short-term contract to improve the working framework for assessment of the North Atlantic albacore management strategy;
- Electronic PSAT tagging of Atlantic and Mediterranean swordfish, Atlantic albacore and Atlantic pelagic sharks;
- Study on the genetic structure of the shortfin mako shark stock based on mitochondrial analyses;
- Short-term contract for continuation of the tropical tunas MSE work;
- ICCAT Small Tunas Sampling and Biology Workshop (financing for 12 participants).

The balance of this programme is as follows:

Strategic Research Fund - 2020

Transfer of 2019 balance	€ 179,905.36
REVENUE	
ICCAT financing	€ 150,000.00
Voluntary contribution from the European Union	€ 595,000.00
Voluntary contribution from the United States – Special Data Fund	€ 25,032.96
Voluntary contribution from Chinese Taipei	€ 2,000.00
Total revenue	€ 772,032.96
EXPENSES	
External experts and Secretariat staff in SCRS meetings and courses	
ICCAT Small Tunas Sampling and Biology Workshop	€ 19,056.62
Management Strategy Evaluation (MSE)	
Improvement of the working framework for assessment of the North Atlantic albacore MSE management strategy	€ 19,200.00
Modelling approaches: support for N-SWO MSE process	€ 107,219.16
Continuation of tropical tunas MSE work	€ 9,000.00
Biological, ecological and tagging studies	
Albacore	
Electronic tags - ALB	€ 138,905.79
Reproductive biology - ALB	€ 2,000.00
Billfish:	
Reproductive biology - SMT	€ 6,600.00
Age and growth - BIL	€ 12,007.67
Sample collection - BIL	€ 6,375.98
Swordfish	
Electronic tags - SWO	€ 58,682.33
Genetics - SWO	€ 121,200.00
Age and growth - SWO	€ 3,300.00
Other fisheries studies - SWO	€ 20,613.60
Sample collection - SWO	€ 13,227.99
Small tunas	
Reproductive biology - SMT	€ 28,360.85
Genetics - SMT	€ 11,702.13
Age and growth - SMT	€ 32,122.79
Other fisheries studies - SWO	€ 12,693.90
Sample collection - SMT	€ 6,287.08
Sharks	
Tagging - SHK	€ 90,051.96
Genetics - SHK	€ 25,000.00
Age and growth - SHK	€ 7,814.30
Other fisheries studies - SHK	€ 13,900.00
Tropicals	
Electronic tags - TROP	€ 38,234.35
Consumables (ALB, BIL, SWO, SMT, SHK)	
Consumables	€ 3,092.26
Contingencies	€ 4,717.16
Total expenses	€ 811,365.92
Balance - 2020	€ 140,572.40

For the scientific activities in 2021, a contract has also been entered into with the European Union (€860,230.00), under which 71.93% of these activities will be financed. The voluntary contribution received from the European Union under this contract was €433,139.00.

In 2021, the following activities have been carried out:

- Extension of the short-term contract for AOTTP tag recovery and awareness raising activities in Senegal;
- Extension of the short-term contract for tag recovery and awareness raising activities in Côte d'Ivoire;
- Short-term contract for continuation of the ICCAT work on MSE for tropical tunas;
- Short-term contract for collection of biological samples for growth study on billfish in the eastern Atlantic;
- Short-term contract for collection of biological samples for studies on genetics, growth and maturity - SMTYP;
- Two short-term contracts for update of Chapter 2 of the ICCAT Manual (small tunas section);
- Short-term contract for collection of biological samples 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 to add the swordfish distribution model to the longline simulation study;
- Short-term contract for an ICCAT study on the reproductive biology of North Atlantic albacore;
- Short-term contract for an ICCAT study on the reproductive biology of South Atlantic albacore;
- Short-term contract to improve the working framework for assessment of the North Atlantic albacore management strategy;
- Short-term contract for peer assessment of the code and algorithms of the management strategy evaluation (MSE) for North Atlantic swordfish;
- 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 analyses;
- Short-term contract for update of Chapter 2 of the ICCAT Manual (sharks section).

The balance of this Programme is as follows:

Strategic Research Fund - 2021

Transfer of 2020 balance	€ 140,572.40
REVENUE	
ICCAT financing	€ 404,500.00
Voluntary contribution from the European Union	€ 433,139.00
Voluntary contribution from Chinese Taipei	€ 2,000.00
Total revenue	€ 839,639.00
EXPENSES	
Management Strategy Evaluation (MSE)	
Improvement of the working framework for assessment of the North Atlantic albacore MSE management strategy	€ 13,200.00
Modelling approaches: support for N-SWO MSE process	€ 43,954.58
Biological, ecological and tagging studies	
Albacore	
Electronic tags - ALB	€ 2,126.24
Reproductive biology - ALB	€ 11,004.00
Sample collection - ALB	€ 4,971.31
Swordfish	
Electronic tags - SWO	€ 3,689.24
Small tunas	
Reproductive biology - SMT	€ 4,374.24
Genetics - SMT	€ 6,714.46
Age and growth - SMT	€ 2,187.12
Other fisheries studies - SWO	€ 1,631.20
Sample collection - SMT	€ 4,724.18

Sharks	
Tagging - SHK	€ 439.12
Genetics - SHK	€ 25,000.00
Tropicals	
Electronic tags - TROP	€ 5,972.40
Consumables (ALB, BIL, SWO, SMT, SHK)	
Consumables	€ 96.80
Contingencies	€ 137.00
Total expenses	€ 130,221.89
<hr/>	
Balance at 22 October 2021	€ 849,989.51

20 Electronic Bluefin Tuna Catch Document (eBCD) System Fund

Following the approval in 2010 of the *Recommendation by ICCAT on an Electronic Bluefin Tuna Catch Document Programme (eBCD)* (Rec. 10-11), the Secretariat 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 (eBCD) system that covered all bluefin tuna caught, fattened, harvested and traded, including re-export certificates, which was approved.

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

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

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

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

21 Integrated Online Management System

This fund was established in 2019 to cover the expenses of the first phase of the Integrated Online Management System (IOMS), which commenced in May 2019, after the hiring of two software developers. In 2020, this item was included in the ICCAT regular budget, therefore, the expenses for developers, equipment and software necessary are charged to the corresponding budgetary item. At the start of 2021, the carryover balance of this fund was €77,627.31. As regards expenses, the expenses incurred for online simultaneous interpretation at the Meeting of the Online Reporting Technology Working Group amounted to €18,844.64 and have been charged to this fund. 20% of the expenses for development of the IOMS functionality, user assistance system, will also be charged to this fund. At 22 October 2021, the fund has a balance of €58,782.67.

22 European Union Integrated Online Management System Fund

In December 2020, a contract was signed with the European Union to develop the functionality of the IOMS, user assistance system. This module will comprise the components that will manage the help elements created to assist and facilitate dynamically the interaction and user learning process in relation to the IOMS. The contract will cover the hire for 12 months of a software developer and equipment and software necessary for this development. The contract has a budget of €125,000.00, of which the European Union will cover 80%; a voluntary contribution of €73,000.00 has been received. At 22 October 2021, 6 months of the software developer's salary, the equipment and software necessary (€49,753.16) have been charged to this fund, leaving an available balance of €23,246.84.

23 United States Fund for Tropicals

In September 2021, the United States Fund for Tropicals was established to support the work to conclude the Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) and to finance a software upgrade to continue development of a tool to support decision making on tropical tunas. For this purpose, the United States has made a voluntary contribution in the amount of €84,700.00.

24 Online ICCAT intersessional meetings

The Commission, at its 2010 meeting, decided that meetings held either at or away from the ICCAT headquarters that require special financing, would be financed through the Working Capital Fund. The following meetings have required this financing:

Intersessional Meeting of Panel 2 - 2-5 March 2021: The expenses required for online simultaneous interpretation and translation of documents have amounted to €26,374.66.

14th Meeting of the Working Group on Integrated Monitoring Measures (IMM): The expenses necessary for online simultaneous interpretation have amounted to €23,962.24.

Intersessional Meeting of Panel 1 - 1-2 July 2021: The expenses for online simultaneous interpretation have been €12,086.25.

Intersessional Meeting of Panel 4 - 6-8 July 2021: The expenses for online simultaneous interpretation and translation of documents have been €17,855.73.

2nd Intersessional Meeting of Panel 2 - 1-3 September 2021: The expenses for online simultaneous interpretation have amounted to €17,506.97.

2nd Intersessional Meeting of Panel 2 - 13-15 September 2021: The expenses required for online simultaneous interpretation and translation of documents have amounted to €17,758.01.

Statement 1. Balance sheet at 31 December 2020 and 2019 (Euros).

<i>ASSETS</i>	YEAR 2020	YEAR 2019
A) NON-CURRENT ASSETS	74776,04	84.788,19
I. Intangible assets	857,65	2.845,41
Computer software	90.028,51	90.028,51
Amortization of computer software	-89.170,86	-87.183,10
II. Fixed assets	73.918,39	81.942,78
Furniture	82.916,57	78.588,57
Data processing equipment	430.623,20	407.003,08
Other fixed assets	45.405,54	45.060,00
Depreciation of furniture	-70.645,24	-67.092,16
Depreciation of data processing equipment	-376.737,08	-348.031,13
Depreciation of other fixed assets	-37.644,60	-33.585,58
B) CURRENT ASSETS	13.361.065,26	10.692.006,28
I. Accounts receivable	3.423.410,74	2.037.324,82
1. Receivables from arrears of contributions	2.428.203,48	1.928.672,64
Arrears of budgetary contributions	2.411.482,29	1.911.951,45
Arrears of extra-budgetary contributions	16.721,19	16.721,19
2. Receivables from arrears of eBCD contributions	13.287,48	5.919,31
Arrears of eBCD budgetary contributions	13.287,48	5.919,31
3. Receivables trust funds	64.326,00	64.326,00
Receivables ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	64.326,00	64.326,00
4. Other receivables	917.593,78	38.406,87
Other ICCAT receivables	899.356,00	0,00
Payments pending application	18.237,78	38.406,87
II. Accrual accounts	35.870,27	40.969,89
1. Prepaid budgetary expenses	35.786,18	32.139,73
2. Prepaid extra-budgetary expenses	0,00	6.000,00
3. Advances of the trust funds	84,09	2.830,16
III. Cash assets	9.901.784,25	8.613.711,57
1. Cash	1.985,04	1.690,72
Cash (Euros)	1.148,04	781,72
Cash (US\$)	837,00	909,00
[Financial year 2020: US\$ 1,000.00 x €/US\$ 0.837 = € 837.00]		
[Financial year 2019: US\$ 1,000.00 x €/US\$ 0.909 = € 909.00]		
2. Bank current accounts (Euros)	2.898.115,40	4.514.158,40
BBVA - Acct. 0200176725 (Euros)	36.438,80	12.762,15
BBVA - Acct. 0200173290 (Euros)	1.315.234,68	2.954.880,12
Banco Santander - Acct. 2616408934 (Euros)	51.927,26	51.982,63
La Caixa - Acct. 0200071119 (Euros)	1.494.514,66	1.494.533,50
3. Bank current accounts (Euros)	889.716,85	150.900,65
BBVA - Acct. 2018012037 (US\$)	886.996,60	147.946,40
[Financial year 2020: US\$ 1,059,733.09 x €/US\$ 0.837 = € 886,996.60]		
[Financial year 2019: US\$ 162,757.32 x €/US\$ 0.837 = € 147,946.40]		
La Caixa - Acct. 7200300668 (US\$)	2.720,25	2.954,25
[Financial year 2020: US\$ 3,250.00 x €/US\$ 0.837 = € 2,720.25]		
[Financial year 2019: US\$ 3,250.00 x €/US\$ 0.909 = € 2,954.25]		
4. Bank current accounts trust funds (Euros)	6.111.966,96	3.946.961,80
BBVA - Acct. 0208513942 (Euros) - ROP	579.747,51	754.815,89
BBVA - Acct. 0201518869 (Euros) - ROP-BFT	3.364.032,23	2.996.983,29
BBVA - Acct. 0201518371 (Euros) - GBYP	2.147.932,75	174.891,60
BBVA - Acct. 0201567069 (Euros) - ROP-TROP	20.254,47	20.271,02
TOTAL ASSETS (A+B)	13.435.841,30	10.776.794,47
C) TRANSITIONAL ACCOUNTS	478.724,03	686.532,44
I. Cash assets	478.724,03	686.532,44
1. Bank current accounts of other funds, projects or programmes (Euros)	475.442,15	686.226,19
BBVA - Acct. 0201569058 (Euros) - JCAP-2	103.229,21	152.720,63
BBVA - Acct. 0201571055 (Euros) - AOTTP	372.212,94	533.505,56
2. Bank current accounts of other funds, projects or programmes (US\$)	3.281,88	306,25
BBVA - Acct. 2012292035 (US\$) - JCAP-2	3.281,88	306,25
[Financial year 2020: US\$ 3,921.00 x €/US\$ 0.837 = € 3,281.88]		
[Financial year 2019: US\$ 336.91 x €/US\$ 0.909 = € 306.25]		
TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C)	13.914.565,33	11.463.326,91

Statement 1. Balance sheet at 31 December 2020 and 2019 (Euros).

<i>NET ASSETS AND LIABILITIES</i>	YEAR 2020	YEAR 2019
A) NET ASSETS	1.245.162,16	1.004.496,73
A-1) Working Capital Fund	891.080,91	578.133,92
I. Working Capital Fund	578.133,92	697.504,77
1. Working Capital Fund	578.133,92	697.504,77
II. Result for financial year	312.946,99	-119.370,85
1. Result for financial year	312.946,99	-119.370,85
A-2) Net acquired assets	74.776,04	84.788,19
I. Net acquired assets	74.776,04	84.788,19
1. Net acquired assets - intangible -	857,65	2.845,41
2. Net acquired assets - fixed -	73.918,39	81.942,78
A-3) Working Capital Fund - eBCD	279.305,21	341.574,62
I. Working Capital Fund- eBCD	341.574,62	64.564,91
1. Working Capital Fund- eBCD	341.574,62	64.564,91
II. Result - eBCD for financial year	-62.269,41	277.009,71
1. Result - eBCD for financial year	-62.269,41	277.009,71
B) ACCUMULATED PENDING CONTRIBUTIONS	2.441.490,96	1.934.591,95
I. Budgetary contributions	2.411.482,29	1.910.240,05
1. Budgetary - current financial year	1.057.032,13	803.440,04
2. Budgetary - previous financial years	1.354.450,16	1.106.800,01
II. Extra-budgetary contributions	16.721,19	18.432,59
1. Extra-budgetary - current financial year	0,00	1.784,19
2. Extra-budgetary - previous financial years	16.721,19	16.648,40
III. eBCD budgetary contributions	13.287,48	5.919,31
1. eBCD budgetary for current financial year	11.000,43	5.919,31
2. eBCD budgetary for previous financial years	2.287,05	0,00
C) CURRENT LIABILITIES	9.749.188,18	7.837.705,79
I. Trust funds	7.019.500,26	4.318.508,88
1. Integrated Online Management System (IOMS) Fund	77.627,31	22.127,28
2. Separation from Service Fund	246.835,35	185.125,35
3. ICCAT Regional Observer Programme for At-Sea Transhipments	499.571,22	437.363,71
4. ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	1.214.765,65	96.526,85
5. ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	2.729.177,21	2.330.119,03
6. Special Data Fund - People's Republic of China	118.424,45	107.550,35
7. Special Meeting Participation Fund (MPF)	415.811,72	35.602,12
8. Special Data Fund - United States	395.274,80	296.099,02
9. United States Fund for Capacity Building	312.134,75	172.049,75
10. Morocco Fund to Support National Capacity for Participation in Commission Meetings	68.836,84	2.724,17
11. ICCAT Regional Observer Programme for Tropical Tunas	20.265,47	20.282,02
12. Scientific Capacity Building Fund (SCBF)	0,00	0,00
13. Special Monitoring, Control, and Surveillance Fund (MCSF)	82.831,35	110.520,78
14. European Union Fund for Capacity Building	140.000,00	140.000,00
15. European Union Fund to develop T3+ software necessary to process Ghana statistics	0,00	24.710,00
16. Tunisia Fund for Participation in Commission Meetings	34.549,82	40.716,41
17. Strategic Research Programme	663.394,32	296.992,04
II. Provisions for expenses	88.830,13	402.766,02
1. Provisions for budgetary expenses	60,01	84.448,87
2. Provisions for extra-budgetary expenses	9.822,20	318.317,15
2. Creditors of trust fund expenses	78.947,92	0,00
III. Accounts payable	267.865,87	426.431,74
1. Budgetary expenses payable	72.358,83	81.154,76
2. Extra-budgetary expenses payable	0,00	22.451,95
3. Trust fund expenses payable	82.555,51	310.708,56
4. Collections pending application	112.951,53	12.116,47
IV. Accrual accounts	2.372.991,92	2.689.999,15
1. Advances on future contributions	25.537,32	111.160,81
2. Advances on voluntary contributions	210.000,00	0,00
3. Advances of the trust funds	2.137.454,60	2.578.679,73
4. Advances on future eBCD contributions	0,00	158,61
TOTAL LIABILITIES (A+B+C)	13.435.841,30	10.776.794,47
D) TRANSITIONAL ACCOUNTS	478.724,03	686.532,44
I. Other funds, projects or programmes	478.724,03	686.532,44
1. ICCAT/Japan Capacity-building Assistance Project (Phase 2) (JCAP-2)	106.511,09	153.026,88
2. Atlantic Ocean Tropical Tunas Tagging Programme (AOTTP)	372.212,94	533.505,56
TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C+D)	13.914.565,33	11.463.326,91

Statement 2. Status of Contracting Party contributions (Euros) (at 22 October 2021).

<i>Contracting Party</i>	<i>Balance due at opening of financial year 2021</i>	<i>Contributions from Contracting Parties in 2021</i>	<i>Contr. paid in 2021 applied to 2021 budget</i>	<i>Contr. paid in 2021 to previous budgets</i>	<i>Balance due</i>
A) Regular Commission budget:					
Albania	0,00	4.033,05	4.033,05	0,00	0,00
Algeria	0,00	27.610,96	27.610,96	0,00	0,00
Angola	0,00	5.867,32	0,00	0,00	5.867,32
Barbados	6.017,61	6.271,27	6.271,27	6.017,61	0,00
Belize	0,00	67.134,47	67.134,47	0,00	0,00
Brazil	490.953,37	296.194,43	0,00	422.895,50	364.252,30
Canada	0,00	109.862,79	109.862,79	0,00	0,00
Cabo Verde	114.154,60	76.774,84	0,00	0,00	190.929,44
China, People's Rep. of	0,00	79.098,27	79.098,27	0,00	0,00
Côte d'Ivoire	0,00	26.916,50	26.916,50	0,00	0,00
Curaçao	0,00	138.721,16	138.721,16	0,00	0,00
Egypt	6.430,31	6.443,26	6.443,26	6.430,31	0,00
El Salvador	0,00	65.413,50	65.413,50	0,00	0,00
France - St. P. & M.	0,00	103.199,07	103.199,07	0,00	0,00
Gabon 1/	0,00	15.507,29	15.507,29	0,00	0,00
Gambia, The	3.692,57	3.683,11	3.683,11	3.692,57	0,00
Ghana:	149.815,68	235.943,30	0,00	127.008,00	258.750,98
Grenada	4.961,48	5.140,42	5.140,42	4.961,48	0,00
Guatemala, Rep. of 2/	0,01	42.956,12	42.956,12	0,01	0,00
Guinea Eq	29.379,31	15.622,68	0,00	0,00	45.001,99
Guinea, Rep. of	234.317,85	5.524,67	0,00	0,00	239.842,52
Guinea-Bissau	10.767,80	5.524,67	5.524,67	10.767,80	0,00
Honduras	107.808,69	5.524,67	0,00	0,00	113.333,36
Iceland	0,00	51.625,94	51.625,94	0,00	0,00
Japan	0,00	202.774,27	202.774,27	0,00	0,00
Korea, Rep. of	0,00	30.034,59	30.034,59	0,00	0,00
Liberia	8.857,38	8.929,29	0,00	7.392,70	10.393,97
Libya	49.046,04	25.911,72	0,00	0,00	74.957,76
Morocco	0,00	41.376,48	41.376,48	0,00	0,00
Mauritania	84.103,48	62.923,49	0,00	0,00	147.026,97
Mexico	22.718,45	23.637,43	23.637,43	22.718,45	0,00
Namibia	42.745,85	43.742,44	0,00	42.745,85	43.742,44
Nicaragua, Rep. of	0,00	3.683,11	3.683,11	0,00	0,00
Nigeria	16.913,21	5.524,67	0,00	2.903,10	19.534,78
Norway	0,00	77.475,03	77.475,03	0,00	0,00
Panama	305.496,73	120.850,43	0,00	127.950,00	298.397,16
Philippines, Rep. of	0,00	5.524,67	5.524,67	0,00	0,00
Russia	0,00	18.901,94	18.901,94	0,00	0,00
St. Vincent and the Grenadines	47.895,04	24.751,50	0,00	0,00	72.646,54
São Tomé e Príncipe	105.113,82	25.485,81	0,00	30.000,00	100.599,63
Senegal	65.639,54	86.509,81	0,00	0,00	152.149,35
Sierra Leone	39.673,42	5.524,67	0,00	0,00	45.198,09
South Africa	0,00	40.625,07	40.625,07	0,00	0,00
Syrian Arab Republic	0,00	3.930,99	0,00	0,00	3.930,99
Trinidad & Tobago	20.445,31	21.375,54	21.375,54	20.445,31	0,00
Tunisia	0,00	46.367,56	46.367,56	0,00	0,00
Turkey	0,00	105.935,37	105.935,37	0,00	0,00
European Union	0,00	1.650.010,59	1.650.010,59	0,00	0,00
United Kingdom of Great Britain and Northern Ireland	3.643,96	131.048,95	126.559,31	3.643,96	4.489,64
United States	0,00	183.961,34	183.961,34	0,00	0,00
Uruguay	19.845,93	20.561,69	20.561,69	19.845,93	0,00
Venezuela	354.727,37	71.314,49	0,00	0,00	426.041,86
Subtotal A)	2.345.164,81	4.489.286,70	3.357.945,84	859.418,58	2.617.087,09
B) New Contracting Parties:					
Honduras (30-01-01)	14.937,00	0,00	0,00	0,00	14.937,00
The Gambia (11-02-19)	1.784,19	0,00	0,00	1.784,19	0,00
Subtotal B)	16.721,19	0,00	0,00	1.784,19	14.937,00
C) Withdrawals of Contracting Parties:					
Cuba (Effective: 31-12-91)	66.317,48	0,00	0,00	0,00	66.317,48
Subtotal C)	66.317,48	0,00	0,00	0,00	66.317,48
TOTAL A)+B)+C)	2.428.203,48	4.489.286,70	3.357.945,84	861.202,77	2.698.341,57

1/ Advance received from Gabon (€ 25,336.46) was applied as full payment of its 2021 contribution, leaving a credit of €9,829.17 which will be applied to the payment of future contributions.

2/ Advance received from Guatemala (€0.01), which will be applied to the payment of future contributions.

Statement 3. Budgetary and extra-budgetary expenses (Euros) (at 22 October 2021).

<i>Chapters</i>	<i>2021 budget</i>	<i>Expenses to date</i>	<i>%</i>	<i>Estimated expenses until year end</i>	<i>Estimated total expenses for financial year 2021</i>
1. Budgetary expenses					
Chapter 1. Salaries	1.849.836,61	1.361.067,38	73,58%	479.985,15	1.841.052,53
Chapter 2. Travel	15.450,00	987,55	6,39%	0,00	987,55
Chapter 3. Commission meetings (annual)	274.495,00	46.941,05	17,10%	192.001,55	238.942,60
Chapter 4. Publications	28.891,50	8.577,31	29,69%	3.000,00	11.577,31
Chapter 5. Office equipment	15.759,00	763,32	4,84%	1.000,00	1.763,32
Chapter 6. Operating expenses	147.084,00	83.421,60	56,72%	30.000,00	113.421,60
Chapter 7. Miscellaneous expenses	7.984,56	1.111,81	13,92%	700,00	1.811,81
Chapter 8. Coordination of research:					
a) Salaries	1.092.680,81	776.509,18	71,06%	278.059,27	1.054.568,45
b) Travel to improve statistics	11.845,00	0,00	0,00%	0,00	0,00
c) Statistics - Biology	19.000,00	15.122,46	79,59%	3.877,54	19.000,00
d) Information technology	41.000,00	37.692,91	91,93%	3.307,09	41.000,00
e) Maintenance of database	27.000,00	19.471,86	72,12%	7.528,14	27.000,00
f) Telephone line - Internet domain	33.500,00	20.364,47	60,79%	13.135,53	33.500,00
g) Scientific meetings (including SCRS)	80.370,90	34.036,93	42,35%	0,00	34.036,93
h) Miscellaneous	0,00	0,00	0,00%	0,00	0,00
<i>Sub-total Chapter 8</i>	<i>1.305.396,71</i>	<i>903.197,81</i>	<i>69,19%</i>	<i>305.907,57</i>	<i>1.209.105,38</i>
Chapter 9. Services that require specialized external consultancy work (i.e. legal advice, comprehensive quality management project, etc.)	52.975,00	42.787,06	80,77%	10.187,94	52.975,00
Chapter 10. Separation from Service Fund	63.561,30	63.561,30	100,00%	0,00	63.561,30
Chapter 11. Research programmes:					
b) Strategic Research Programme	404.500,00	404.500,00	100,00%	0,00	404.500,00
<i>Sub-total Chapter 11</i>	<i>404.500,00</i>	<i>404.500,00</i>	<i>100,00%</i>	<i>0,00</i>	<i>404.500,00</i>
Chapter 12. Compliance:					
a) Maintenance of compliance database	30.900,00	27.800,34	89,97%	3.099,66	30.900,00
<i>Sub-total Chapter 12</i>	<i>30.900,00</i>	<i>27.800,34</i>	<i>89,97%</i>	<i>3.099,66</i>	<i>30.900,00</i>
Chapter 13. Travel					
a) Travel by ICCAT and SCRS Chairs	25.750,00	3.623,28	14,07%	1.584,00	5.207,28
b) Special Meeting Participation Fund	40.000,00	40.000,00	100,00%	0,00	40.000,00
c) Travel by ICCAT Officers (ICCAT Developing Contracting Parties)	15.450,00	0,00	0,00%	0,00	0,00
<i>Sub-total Chapter 13</i>	<i>81.200,00</i>	<i>43.623,28</i>	<i>53,72%</i>	<i>1.584,00</i>	<i>45.207,28</i>
Chapter 14. Integrated Online Management System (IOMS)					
a) Integrated Online Management System (IOMS)	206.000,00	113.332,66	55,02%	92.667,34	206.000,00
<i>Sub-total Chapter 14</i>	<i>206.000,00</i>	<i>113.332,66</i>	<i>55,02%</i>	<i>92.667,34</i>	<i>206.000,00</i>
Chapter 15. Contingencies	5.253,00	0,00	0,00%	0,00	0,00
TOTAL BUDGETARY EXPENSES (Chapters 1 to 15)	4.489.286,68	3.101.672,47	69,09%	1.120.133,21	4.221.805,68
2. Extra-budgetary expenses					
Expenses for simultaneous interpretation into Arabic		1.215,34		27.579,50	28.794,84
Joint t-RFMO Bycatch Working Group Meeting - Porto, Portugal		-1.108,72			-1.108,72
Online Panel 1, 2, 4 and IMM meetings		115.543,86			115.543,86
TOTAL EXTRA-BUDGETARY EXPENSES		115.650,48		27.579,50	143.229,98
TOTAL EXPENSES INCURRED		3.217.322,95		1.147.712,71	4.365.035,66

Statement 4. Budgetary and extra-budgetary revenue received (Euros) (at 22 October 2021).

<i>Revenue</i>	<i>Financial year 2021</i>
1. Budgetary revenue	
Contributions from Contracting Parties: Contributions paid or applied to the current budget	3.357.945,84
TOTAL BUDGETARY REVENUE	3.357.945,84
2. Extra-budgetary revenue	
Voluntary contributions:	
Revenue ICCAT Regional Observer Programme for At-Sea Transhipments	17.528,92
Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT)	61.721,84
Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	20.000,00
Revenue ICCAT/Japan Capacity-building Assistance Project (Phase 2) (JCAP-2)	14.768,20
Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)	150.448,97
Chinese Taipei contribution to ICCAT	100.000,00
Financial revenue	51,81
VAT refund	20.756,30
Miscellaneous revenue	3,25
Revenue from Commission meetings: Panel 4 and IMM meetings and Online Panel 1, 2, 4 and IMM meetings	210.000,00
TOTAL EXTRA-BUDGETARY REVENUE	595.279,29
3. Revenue from accumulated pending contributions	
Contributions from Contracting Parties: Contributions paid to previous budgets	859.418,58
Contributions from new Contracting Parties: Contributions received from new Contracting Parties to previous budgets	1.784,19
TOTAL REVENUE FROM PENDING CONTRIBUTIONS	861.202,77
TOTAL REVENUE RECEIVED	4.814.427,90

Statement 5. Composition and balance of the Working Capital Fund (Euros) (at 30 October 2021).

<i>Working Capital Fund</i>	<i>Financial year 2021</i>
Opening balance for the financial year	891.080,91
Result for financial year a) + b) + c)	1.597.104,95
a) Budgetary result	256.273,37
<i>Budgetary revenue</i>	3.357.945,84
<i>Budgetary expenses (Chapters 1 to 13)</i>	3.101.672,47
b) Extra-budgetary result	479.628,81
<i>Extra-budgetary revenue</i>	595.279,29
<i>Extra-budgetary expenses</i>	115.650,48
c) Contributions paid in the financial year to previous budgets	861.202,77
<i>Contributions to regular budgets</i>	859.418,58
<i>Contributions received from new Contracting Parties to previous budgets</i>	1.784,19
Available balance at 22 October 2021	2.488.185,86
Estimated expenses (at 31 December 2021)	1.147.712,71
Estimated balance at 31 December 2021	1.340.473,15

Statement 6. Cash flow (Euros) (at 22 October 2021).*Revenue and origin*

Balance in Cash and Banks (at the opening of financial year 2021)	9.901.784,25
Prepaid expenses (at the opening of financial year 2021)	35.870,27
Receivables trust funds (at the opening of financial year 2021)	963.682,00
Payments pending application (at the opening of financial year 2021)	18.237,78
Revenue:	
Contributions paid or applied to the 2021 budget	3.357.945,84
Extra-budgetary revenue received in 2021	595.279,29
Contributions paid in financial year 2021 to previous regular budgets	859.418,58
Contributions received from new Contracting Parties to previous budgets	1.784,19
eBCD revenue:	
Contributions paid or applied to the 2021 eBCD budget	459.742,55
eBCD contributions paid to previous budgets	9.108,28
Revenue trust funds	5.318.454,51
TOTAL REVENUE AND ORIGIN	21.521.307,54

Expenses and applications

Provision for expenses (at the opening of financial year 2021)	88.830,13
Accounts payable (at the opening of financial year 2021)	154.914,34
Contributions pending application (at the opening of the financial year 2021)	112.951,53
Advances applied to financial year 2021	2.362.961,88
Advances on future contributions pending application (Gabon, Guatemala and Benin)	10.030,04
Working Capital Fund	2.488.185,86
eBCD Working Capital Fund	585.839,63
Expenses:	
Budgetary expenses for financial year 2021 (Chapters 1 to 15)	3.101.672,47
Extra-budgetary expenses for financial year 2021	115.650,48
eBCD expenses:	
eBCD budgetary expenses for financial year 2021	162.316,41
Expenses of the trust funds	4.580.366,60
Available in trust funds:	
Integrated Online Management System (IOMS) Fund	58.782,67
Separation from Service Fund	310.396,65
ICCAT Regional Observer Programme for At-Sea Transhipments	365.596,80
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Phases I-X	253.606,21
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Phase XI	939.572,06
ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	3.099.235,89
Special Data Fund - People's Republic of China	133.501,75
Special Meeting Participation Fund (MPF)	455.811,72
Special Data Fund - United States	469.597,84
United States Fund for Capacity Building	312.134,75
Morocco Fund to Support National Capacity for Participation in Commission Meetings	125.675,65
ICCAT Regional Observer Programme for Tropical Tunas	20.206,26
Scientific Capacity Building Fund (SCBF)	0,00
Special Monitoring, Control, and Surveillance Fund (MCSF)	80.995,15
European Union Fund for Capacity Building	140.000,00
Tunisia Fund for Participation in Commission Meetings	34.549,82
Strategic Research Programme	849.989,51
European Union Integrated Online Management System (IOMS) Fund	23.246,84
United States Fund for Tropicals	84.688,60
TOTAL EXPENSES AND APPLICATION	21.521.307,54

Statement 7. Status of cash and banks (Euros) (at 22 October 2021).

Summary

Balance in Cash and Banks	11.588.485,70
TOTAL CASH AND BANKS	11.588.485,70

Breakdown

Available in the Working Capital Fund	2.488.185,86
Available in the eBCD Working Capital Fund	585.839,63
Available in trust funds:	
Integrated Online Management System (IOMS) Fund	58.782,67
Separation from Service Fund	310.396,65
ICCAT Regional Observer Programme for At-Sea Transhipments	365.596,80
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Phases I-X	253.606,21
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Phase XI	939.572,06
ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	3.099.235,89
Special Data Fund - People's Republic of China	133.501,75
Special Meeting Participation Fund (MPF)	455.811,72
Special Data Fund - United States	469.597,84
United States Fund for Capacity Building	312.134,75
Morocco Fund to Support National Capacity for Participation in Commission Meetings	125.675,65
ICCAT Regional Observer Programme for Tropical Tunas	20.206,26
Scientific Capacity Building Fund (SCBF)	0,00
Special Monitoring, Control, and Surveillance Fund (MCSF)	80.995,15
European Union Fund for Capacity Building	140.000,00
Tunisia Fund for Participation in Commission Meetings	34.549,82
Strategic Research Programme	849.989,51
European Union Integrated Online Management System (IOMS) Fund	23.246,84
United States Fund for Tropicals	84.688,60
Debts for purchases or provision of services	30.399,70
Collections pending application	7.626,81
Advances on future contributions	10.030,04
Advances of the trust funds	761.319,67
Prepaid expenses	-26.950,22
Payments pending application	-25.553,96
TOTAL AVAILABLE	11.588.485,70

Statement 8. Composition and balance of the eBCD Working Capital Fund (Euros) (at 22 October 2021).

<i>eBCD Working Capital Fund</i>	<i>Financial year 2021</i>
Available balance of eBCD at the opening of the financial year	279.305,21
Result for financial year a) + b)	306.534,42
a) eBCD budgetary result	297.426,14
<i>eBCD budgetary revenue</i>	459.742,55
Albania	1.228,89
Algeria	1.653,72
Canada	13.485,99
China, People's Rep. of	9.938,84
Egypt	1.461,16
France - St. P. & M.	628,61
Iceland	661,11
Japan	162.236,52
Korea, Rep. of	10.801,22
Morocco	11.180,06
Mexico	1.018,23
Norway	1.423,97
Turkey	20.361,16
European Union	223.036,05
United Kingdom of Great Britain and Northern Ireland	627,02
<i>eBCD budgetary expenses</i>	162.316,41
Maintenance expenses and user support - TRAGSA	91.981,65
Salaries and remuneration	57.364,84
Bank charges	58,82
Meeting of the eBCD Technical Working Group	12.911,10
b) eBCD contributions paid in the financial year to previous budgets	9.108,28
<i>eBCD contributions to previous budgets</i>	9.108,28
China, People's Rep. of	6.805,03
Egypt	1.458,25
Mexico	845,00
Available balance of eBCD at 22 October 2021	585.839,63
Estimated expenses (at 31 December 2021)	237.165,30
Estimated balance at 31 December 2021	348.674,33