



**INTERNATIONAL COMMISSION FOR THE
CONSERVATION OF ATLANTIC TUNAS (ICCAT).**
BUDGETARY STATEMENTS AND INDEPENDENT AUDITORS'
REPORT FOR FINANCIAL YEAR 2021

(Free translation from the original in Spanish. In the case of a discrepancy, the Spanish version prevails)

**INTERNATIONAL COMMISSION FOR THE CONSERVATION OF
ATLANTIC TUNAS (ICCAT)**

**Budgetary Statements and Independent Auditors' REPORT for
financial year 2021**

INDEPENDENT AUDITORS' REPORT FOR FINANCIAL YEAR 2021

BUDGETARY STATEMENTS FOR FINANCIAL YEAR 2021

**INTERNATIONAL COMMISSION FOR THE CONSERVATION OF
ATLANTIC TUNAS (ICCAT)**

Independent Auditors' Report for financial year 2021

Independent Auditors' Report

(Free translation from the original in Spanish. In the case of a discrepancy, the Spanish version prevails)

To the contracting parties of the **International Commission for the Conservation of Atlantic Tunas (ICCAT)**, requested by the Executive Secretary:

Opinión

We have audited the budgetary statements of the **International Commission for the Conservation of Atlantic Tunas (ICCAT)** (hereinafter the "Entity" or ICCAT), which comprise the balance sheet at 31 December 2021, the composition and balance of the operating fund, budgetary and extra-budgetary expenses, the budgetary and extra-budgetary income received, the situation of the contributions of contracting parties, and the explanatory notes in relation to for the year ended on that date including a summary of significant accounting policies(hereinafter budgetary statements).

In our opinion, the accompanying budgetary statements of ICCAT for the year ending December 31, 2021, are prepared, in all material respects, according with the criteria for preparing the financial information described in note 2 of the attached explanatory notes.

Basis for opinion

We have performed our audit in accordance with the International Standards on Auditing (ISAs). Our responsibilities in accordance with these regulations are described later in the section The auditor's responsibilities for the audit of the budgetary statements of our report.

We are independent of ICCAT in accordance with the ethical requirements which are applicable to our audit of the budgetary statements in Spain as required by the regulations governing the activity of auditing accounts. We have fulfilled our other ethical responsibilities in accordance with these requirements.

In our view, the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution and Use

We draw attention to note 2 of the attached explanatory notes, which described the base of the accounting principles and criteria used. The budgetary statements are not prepared in accordance with legal requirements and are prepared for the surrender the liquidation of the income and expenses budget for the financial year ended 31 December 2021 and the situation of the operating fund and the contributions of the contracting parties. As a result, the budgetary statements may not be suitable for another purpose. Our report is addressed only to the Contracting Parties of the Entity, and should not be distributed or used by parties other than those recipients. Our opinion is not modified in respect of this matter.

Other matters

The attached budgetary statements are being audited in accordance with the International Standards on Auditing (ISAs). This report can not be understood as an audit report under the terms set forth in the regulations governing the current account auditing activity in Spain.

The responsibility of the Executive Secretary in relation to the budgetary statements

The Executive Secretary is responsible for the preparation of the budgetary statements in accordance with the criteria for preparing the financial information described in note 2, and for such internal control as Executive Secretary determines is necessary to enable the preparation of budgetary statements that are free from material misstatements, whether due fraud or error.

In the preparation of budgetary statements, the Executive Secretary is responsible for the assessing of the ICCAT' ability to continue as a going concern, disclosing, as applicable, matters relating with going concern and using the going concern basis of accounting, unless Executive Secretary either intends to liquidate ICCAT o to cease operations, o has no realistic alternatives but to do so.

The Executive Secretary is responsible for overssing the process of preparing and presenting the budgetary statements.

The auditor's responsibility for the audit of the budgetary statements

Our objectives are to obtain reasonable assurance that the budgetary statements as a whole are free from material misstatement, due to fraud or error, and to issue an audit report that contains our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these budgetary statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain an attitude of professional skepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement in the budgetary statements, due to fraud or error, design and perform audit procedures to respond to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or circumvention of internal control.
- We obtain knowledge of the internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and disclosures made by the management.
- We conclude whether the use, by the Executive Secretary, of the accounting principle of a going concern is adequate and, based on the audit evidence obtained, we conclude on whether or not there is a material uncertainty related to events or conditions that can generate significant doubts about the ability of ICCAT to continue as a going concern. If we conclude that there is material uncertainty, we are required to draw attention in our audit report to the corresponding information disclosed in the budgetary statements or, if such disclosures are not adequate, we express a modified opinion. Our conclusions are based on the audit evidence obtained at the date of our audit report. However, future events or conditions may cause the entity to cease to be a going concern.

We communicate to the entity's management, amongst other matters, the planned scope and timing of the audit and significant findings, including any significant deficiencies in internal control that we identify during the course of the audit.

BDO Auditores, S.L.P. (ROAC 51273)



Rafael Ruiz Salvador (ROAC 21.529)
Partner - Auditor

23 June 2022



BDO AUDITORES, S.L.P

2022 Núm. 01/22/14059

Informe de auditoría de cuentas sujeto
a la normativa de auditoría de cuentas
española o internacional

**INTERNATIONAL COMMISSION FOR THE CONSERVATION OF ATLANTIC
TUNAS (ICCAT)**

BUDGETARY STATEMENTS FOR THE FINANCIAL YEAR 2021

(Free translation from the original in Spanish. In the case of a discrepancy, the Spanish version prevails)

Statement 1. Balance sheet at 31 December 2021 and 2020 (Euros).

<i>ASSETS</i>	YEAR 2021	YEAR 2020
A) NON-CURRENT ASSETS	94.515,12	74.776,04
I. Intangible assets (Note 4.a)	164,58	857,65
Computer software	90.028,51	90.028,51
Depreciation of computer software	-89.863,93	-89.170,86
II. Fixed assets (Note 4.b)	94.350,54	73.918,39
Furniture	83.538,02	82.916,57
Data processing equipment	488.583,14	430.623,20
Other fixed assets	49.213,28	45.405,54
Depreciation of furniture	-73.646,98	-70.645,24
Depreciation of data processing equipment	-411.400,15	-376.737,08
Depreciation of other fixed assets	-41.936,77	-37.644,60
B) CURRENT ASSETS	13.490.428,12	13.361.065,26
I. Accounts receivable	2.141.728,81	3.423.410,74
1. Receivables from arrears of contributions (Note 4.c)	2.108.901,27	2.428.203,48
Arrears of budgetary contributions	2.093.964,27	2.411.482,29
Arrears of extra-budgetary contributions	14.937,00	16.721,19
2- Receivables from arrears of eBCD contributions	7.994,78	13.287,48
Arrears of eBCD budgetary contributions	7.994,78	13.287,48
3. Receivables trust funds	3.263,58	64.326,00
Receivables ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	3.263,58	64.326,00
4. Other receivables	21.569,18	917.593,78
Other ICCAT receivables	0,00	899.356,00
Payments pending application	21.569,18	18.237,78
II. Accrual accounts	31.948,04	35.870,27
1. Prepaid budgetary expenses	31.478,51	35.786,18
2- Prepaid extra-budgetary expenses	0,00	0,00
3. Advances of the trust funds	469,53	84,09
iii. Cash assets	11.316.751,27	9.901.784,25
1. Cash	1.468,50	1.985,04
Cash (Euros)	580,50	1.148,04
Cash (US\$)	888,00	837,00
<i>[Financial year 2020: US\$ 1,000.00 x €/US\$ € 0.888 = € 888.00]</i>		
<i>[Financial year 2020: US\$ 1,000.00 x €/US\$ € 0.837 = € 837.00]</i>		
2. Bank current accounts (Euros)	5.229.801,43	2.898.115,40
BBVA-Acct. xx6725 (Euros)	21.713,97	36.438,80
BBVA-Acct. xx3290 (Euros)	5.117.059,20	1.315.234,68
BBVA-Acct. xx1055 (Euros)	29.868,95	0,00
Santander-Acct. xx8934 (Euros)	51.764,85	51.927,26
BBVA-Acct. xx1119 (Euros)	9.394,46	1.494.514,66
3. Bank current accounts (Euros)	314.490,54	889.716,85
BBVA-Acct. xx2037 (US\$)	311.604,54	886.996,60
<i>[Financial year 2021: US\$ 350,906.01 x €/US\$ € 0.888 = € 311,604.54]</i>		
<i>[Financial year 2020: US\$ 1,059,733.09 x €/US\$ € 0.837 = € 886,996.60]</i>		
BBVA-Acct. xx0668 (US\$)	2.886,00	2.720,25
<i>[Financial year 2021: US\$ 3,250.00 x €/US\$ € 0.888 = € 2,886.00]</i>		
<i>[Financial year 2020: US\$ 3,250.00 x €/US\$ € 0.837 = € 2,720.25]</i>		
4. Bank current accounts trust funds (Euros)	5.770.990,80	6.111.966,96
BBVA-Acct. xx3942 (Euros)- ROP	465.205,13	579.747,51
BBVA-Acct. xx8869 (Euros)- ROP- BFT	3.959.294,99	3.364.032,23
BBVA-Acct. xx8371 (Euros)- GBYP	1.326.312,38	2.147.932,75
BBVA-Acct. xx7069 (Euros)- ROP- TROP	20.178,30	20.254,47
TOTAL ASSETS (A+B)	13.584.943,24	13.435.841,30
C) TRANSITIONAL ACCOUNTS	186.532,73	478.724,03
I. Cash assets (Note 4.d)	186.532,73	478.724,03
1. Bank current accounts of other funds, projects or programmes (Euros)	183.050,88	475.442,15
BBVA - Acct. 0201569058 (Euros) - JCAP-2	183.050,88	103.229,21
BBVA - Acct. 0201571055 (Euros) - AOTTP	0,00	372.212,94
2. Bank current accounts of other funds, projects or programmes (US\$)	3.481,85	3.281,88
BBVA - Acct. 2012292035 (US\$) - JCAP-2	3.481,85	3.281,88
<i>[Financial year 2021: US\$ 3,921.00 x €/US\$ € 0.888 = € 3,481.85]</i>		
<i>[Financial year 2020: US\$ 3,921.00 x €/US\$ € 0.837 = € 3,281.88]</i>		
TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C)	13.771.475,97	13.914.565,33

Statement 1. Balance sheet at 31 December 2021 and 2020 (Euros).

<i>NET ASSETS AND LIABILITIES</i>	YEAR 2021	YEAR 2020
A) NET ASSETS	2.553.839,28	1.245.162,16
A-1) Working Capital Fund (note 4.e)	2.039.057,97	891.080,91
I. Working Capital Fund	891.080,91	578.133,92
1. Working Capital Fund	891.080,91	578.133,92
II. Result for financial year (Noe 3.a)	1.147.977,06	312.946,99
1. Result for financial year	1.147.977,06	312.946,99
A-2) Net acquired assets	94.515,12	74.776,04
I. Net acquired assets	94.515,12	74.776,04
1. Net acquired assets - intangible -	164,58	857,65
2. Net acquired assets - fixed -	94.350,54	73.918,39
A-3) Working Capital Fund - eBCD	420.266,19	279.305,21
I. Working Capital Fund- eBCD	279.305,21	341.574,62
1. Working Capital Fund- eBCD	279.305,21	341.574,62
II. Result - eBCD for financial year (Note 3.b)	140.960,98	-62.269,41
1. Result - eBCD for financial year	140.960,98	-62.269,41
B) ACCUMULATED PENDING CONTRIBUTIONS	2.116.896,05	2.441.490,96
I. Budgetary contributions	2.093.964,27	2.411.482,29
1. Budgetary - current financial year	821.034,97	1.057.032,13
2. Budgetary - previous financial years	1.272.929,30	1.354.450,16
II. Extra-budgetary contributions	14.937,00	16.721,19
1. Extra-budgetary - current financial year	0,00	0,00
2. Extra-budgetary - previous financial years	14.937,00	16.721,19
iii. Budgetary eBCD contributions	7.994,78	13.287,48
1. Budgetary eBCD for current financial year	3.815,58	11.000,43
1. Budgetary - eBCD- previous financial years	4.179,20	2.287,05
C) CURRENT LIABILITIES	8.914.207,91	9.749.188,18
I. Trust funds (Note 4.f)	7.972.773,98	7.019.500,26
1. Integrated Online Management System (IOMS) Fund	61.782,67	77.627,31
2. Separation from Service Fund	310.396,65	246.835,35
3. ICCAT Regional Observer Programme for At-Sea Transhipments	435.690,59	499.571,22
4. ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	1.257.853,22	1.214.765,65
5. ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	3.212.468,51	2.729.177,21
6. Special Data Fund - People's Republic of China	133.501,75	118.424,45
7. Special Meeting Participation Fund (MPF)	455.811,72	415.811,72
8. Special Data Fund - United States	469.597,84	395.274,80
9. United States Fund for Capacity Building	312.134,75	312.134,75
10. Morocco Fund to Support National Capacity for Participation in Commission Meetings	125.675,65	68.836,84
11. ICCAT Regional Observer Programme for Tropical Tunas	20.189,30	20.265,47
12. Scientific Capacity Building Fund (SCBF)	0,00	0,00
13. Special Monitoring, Control, and Surveillance Fund (MCSF)	42.989,03	82.831,35
14. European Union Fund for Capacity Building	140.000,00	140.000,00
15. Tunisia Fund for Participation in Commission Meetings	33.361,29	34.549,82
16. Strategic Research Programme	878.948,21	663.394,32
17. United States Fund for tropicals	84.688,60	0,00
18. European Union Integrated Online Management System (IOMS) Fund	-2.315,80	0,00
II. Provisions for expenses	1.271,45	88.830,13
1. Provisions for budgetary expenses	1.271,45	60,01
2. Provisions for extra-budgetary expenses	0,00	9.822,20
2. Creditors of trust fund expenses	0,00	78.947,92
iii. Accounts payable (Note 4.g)	196.017,69	267.865,87
1. Creditors of budgetary expenses	97.664,84	72.358,83
2. Creditors of extra-budgetary expenses	0,00	0,00
3. Creditors of trust fund expenses	89.541,63	82.555,51
4. Collections pending application	8.811,22	112.951,53
iv. Accrual accounts	744.144,79	2.372.991,92
1. Advances on future contributions	10.030,06	25.537,32
2. Advances on voluntary contributions	0,00	210.000,00
3. Advances of the trust funds	734.114,73	2.137.454,60
4. Advances on future eBCD contributions	0,00	0,00
TOTAL LIABILITIES (A+B+C)	13.584.943,24	13.435.841,30
D) TRANSITIONAL ACCOUNTS	186.532,73	478.724,03
I. Other funds, projects or programmes (Note 4.h)	186.532,73	478.724,03

Statement 2. Composition and balance of the Working Capital Fund (Euros) (at 31 December 2021).

<i>Working Capital Fund</i>	<i>Financial year 2021</i>	<i>Financial year 2020</i>
Opening balance for the financial year	891.080,91	578.133,92
Result for financial year a) + b) + c)	1.147.977,06	312.946,99
a) Budgetary result	-469.806,24	-571.225,83
<i>Budgetary revenue</i>	<i>3.668.251,73</i>	<i>3.165.676,01</i>
<i>Budgetary expenses (Chapters 1 to 13)</i>	<i>4.138.057,97</i>	<i>3.736.901,84</i>
b) Extra-budgetary result	477.446,12	326.671,53
<i>Extra-budgetary revenue</i>	<i>621.714,97</i>	<i>458.242,83</i>
<i>Extra-budgetary expenses</i>	<i>144.268,85</i>	<i>131.571,30</i>
c) Contributions paid in the financial year to previous budgets	1.140.337,18	557.501,29
<i>Contributions to regular budgets</i>	<i>1.138.552,99</i>	<i>557.501,29</i>
<i>Contributions received from new Contracting Parties to previous budgets</i>	<i>1.784,19</i>	<i>0,00</i>
Estimated balance 31 December 2021	2.039.057,97	891.080,91

Statement 3. Budgetary and extra-budgetary expenses (Euros) (at 31 December 2021).

Chapters	Financial year		Financial year	
	2021 budget	2021	2020 budget	2020
1. Budgetary expenses				
Chapter 1. Salaries (Note 6.a)	1.849.836,61	1.836.202,44	1.735.160,67	1.854.559,10
Chapter 2. Travel	15.450,00	987,55	30.000,00	8.683,27
Chapter 3. Commission meetings (annual)	274.495,00	231.338,16	200.000,00	12.462,45
Chapter 4. Publications	28.891,50	9.983,86	28.050,00	13.978,77
Chapter 5. Office equipment	15.759,00	887,31	15.300,00	4.619,78
Chapter 6. Operating expenses (Note 6.b)	147.084,00	114.725,18	142.800,00	110.119,11
Chapter 7. Miscellaneous expenses	7.984,56	1.455,43	7.752,00	1.540,34
Chapter 8. Coordination of research:				
a) Salaries	1.092.680,81	1.051.613,98	1.094.165,50	956.795,42
b) Travel to improve statistics	11.845,00	0,00	23.000,00	380,18
c) Statistics - Biology	19.000,00	15.295,94	17.850,00	17.102,82
d) Information technology	41.000,00	40.673,52	39.780,00	37.273,16
e) Maintenance of database	27.000,00	23.576,15	26.010,00	26.683,99
f) Telephone line - Internet domain	33.500,00	24.318,61	33.000,00	26.954,91
g) Scientific meetings (including SCRS)	80.370,90	45.098,16	78.030,00	5.598,78
h) Miscellaneous	0,00	0,00	0,00	0,00
<i>Sub-total Chapter 8</i>	<i>1.305.396,71</i>	<i>1.200.576,36</i>	<i>1.311.835,50</i>	<i>1.070.789,26</i>
Chapter 9. Services that require specialized external consultancy work (i.e. legal advice, total quality management project, etc.)	52.975,00	53.046,12	25.000,00	56.829,16
Chapter 10. Separation from Service Fund (Note 4.f)	63.561,30	63.561,30	61.710,00	61.710,00
Chapter 11. Research programmes:				
a) Strategic Research Programme	404.500,00	404.500,00	150.000,00	150.000,00
<i>Sub-total Chapter 11</i>	<i>404.500,00</i>	<i>404.500,00</i>	<i>150.000,00</i>	<i>150.000,00</i>
Chapter 12. Compliance:				
a) Maintenance of compliance database	30.900,00	27.805,98	30.000,00	28.227,24
<i>Sub-total Chapter 12</i>	<i>30.900,00</i>	<i>27.805,98</i>	<i>30.000,00</i>	<i>28.227,24</i>
Chapter 13. Travel				
a) Travel by ICCAT and SCRS Chairs (Note 6.d)	25.750,00	4.496,24	50.000,00	1.060,00
b) Special Meeting Participation Fund	40.000,00	40.000,00	200.000,00	200.000,00
c) Travel of ICCAT Officers (ICCAT Developing Contracting Parties)	15.450,00	0,00	30.000,00	1.685,35
<i>Sub-total Chapter 13</i>	<i>81.200,00</i>	<i>44.496,24</i>	<i>280.000,00</i>	<i>202.745,35</i>
Chapter 14. Integrated Online Management System (IOMS)				
a) Integrated Online Management System (IOMS)	206.000,00	148.492,04	200.000,00	160.638,01
<i>Sub-total Chapter 14</i>	<i>206.000,00</i>	<i>148.492,04</i>	<i>200.000,00</i>	<i>160.638,01</i>
Chapter 15. Contingencies (Note 6.c)	5.253,00	0,00	5.100,00	0,00
TOTAL BUDGETARY EXPENSES (Chapters 1 to 15)	4.489.286,68	4.138.057,97	4.222.708,17	3.736.901,84
2. Extra-budgetary expenses				
Exchange losses		2.824,98		86.463,40
Expenditures from previous financial years		401,72		1.938,43
Expenses simultaneous interpretation into Arabic		26.607,01		0,00
SCRS Process and Protocols Meetings		0,00		16.242,33
Intersessional Meeting of the Working Group on BFT control and traceability measures/Panel 2 intersessional meeting		0,00		26.927,14
Joint t-RFMO By-catch Working Group meeting - Porto, Portugal		-1.108,72		0,00
Panel 4, IMM WG meetings and Panel 1, 2, 4 and IMM WG online meetings		115.543,86		0,00
TOTAL EXTRA-BUDGETARY EXPENSES		144.268,85		131.571,30
TOTAL EXPENSES INCURRED	4.489.286,68	4.282.326,82	4.222.708,17	3.868.473,14

Statement 4. Budgetary and extra-budgetary revenue received (Euros) (at 31 December 2021).

<i>Revenue</i>	<i>Financial year 2021</i>	<i>Financial year 2020</i>
1. Budgetary revenue (Note 5.a)		
Contributions from Contracting Parties: Contributions paid or applied to the current budget	3.668.251,73	3.165.676,01
TOTAL BUDGETARY REVENUE	3.668.251,73	3.165.676,01
2. Extra-budgetary revenue		
Voluntary contributions:		
Observer fees for ICCAT meetings	0,00	3.842,97
Revenue ICCAT Regional Observer Programme for At-Sea Transshipments	17.528,92	17.528,92
Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT)	61.721,84	63.583,93
Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	20.000,00	20.000,00
4.f)	14.768,20	11.663,20
Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (Note 4.f)	150.448,97	0,00
Chinese Taipei contribution to ICCAT	100.000,00	100.000,00
Financial revenue (Note 5.b)	55,20	231,88
VAT refund (Note 7)	24.451,23	5.313,60
Miscellaneous revenue	22.740,61	0,00
Revenue from Commission meetings (Note 5.b):		
Panel 4 and IMM meetings and Online Panel 1, 2, 4 and IMM meetings	210.000,00	0,00
Joint t-RFMO By-catch Working Group meeting - Porto, Portugal	0,00	35.078,33
Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain	0,00	201.000,00
TOTAL EXTRA-BUDGETARY REVENUE	621.714,97	458.242,83
3. Revenue from accumulated pending contributions		
Contributions from Contracting Parties: Contributions paid to previous budgets	1.138.552,99	557.501,29
Contributions from new Contracting Parties: Contributions received from new Contracting Parties to previous budgets	1.784,19	0,00
TOTAL REVENUE FROM PENDING CONTRIBUTIONS	1.140.337,18	557.501,29
TOTAL REVENUE RECEIVED	5.430.303,88	4.181.420,13

Statement 5. Status of Contracting Party contributions (Euros) (at 31 December 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	5.867,32	0,00	0,00
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	32.608,41	114.154,60	44.166,43
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	184.289,32	149.815,68	51.653,98
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
Maroc	0,00	41.376,48	41.376,48	0,00	0,00
Mauritania	84.103,48	62.923,49	0,00	76.532,59	70.494,38
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	83.051,20	65.639,54	3.458,61
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	131.048,95	3.643,96	0,00
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	3.668.251,73	1.138.552,99	2.027.646,79
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 (Cash: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	3.668.251,73	1.140.337,18	2.108.901,27

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.

2/ Advance received from the United Kingdom (€0.02), which will be applied to the payment of future contributions.

Statement 6. Composition and balance of the eBCD Working Capital Fund (Euros) (at 31 December 2021).

<i>Working Capital Fund- eBCD</i>	<i>Financial year 2021</i>	<i>Financial year 2020</i>
Available balance for the eBCD at the opening of the financial year	279.305,21	341.574,62
Result for financial year a) + b)	140.960,98	-62.269,41
a) Budgetary result - eBCD	131.852,70	-65.146,16
<i>Budgetary revenue - eBCD</i>	<i>501.184,42</i>	<i>294.755,07</i>
Albania	1.228,89	755,51
Algeria	1.653,72	1.192,56
Canada	13.485,99	8.337,84
China, People's Rep. of	9.938,84	0,00
Egypt	1.461,16	0,00
France - St. P. & M.	628,61	632,10
Iceland	661,11	651,58
Japan	162.236,52	97.487,59
Korea, Rep. of	10.801,22	6.195,37
Morocco	11.180,06	6.402,56
Mexico	1.018,23	0,00
Norway	1.423,97	1.108,78
Tunisia	2.928,64	1.889,82
Turkey	20.361,16	12.206,76
European Union	223.036,05	133.926,19
United Kingdom of Great Britain and Northern Ireland	627,02	631,15
United States	38.513,23	23.337,26
<i>Budgetary Expenditures - eBCD</i>	<i>369.331,72</i>	<i>359.901,23</i>
Maintenance expenses and user support - TRAGSA	278.626,79	321.664,97
Salaries and remuneration	77.733,69	38.171,26
Bank charges	60,14	65,00
Meeting of the Technical eBCD Working Group	12.911,10	0,00
b) Contributions - E-BCD paid in the financial year to previous budgets	9.108,28	2.876,75
<i>Contributions - eBCD to previous budgets</i>	<i>9.108,28</i>	<i>2.876,75</i>
China, People's Rep. of	6.805,03	0,00
France - St. P. & M.	0,00	643,25
Egypt	1.458,25	0,00
Mexico	845,00	0,00
Tunisia	0,00	2.233,50
Estimated balance 31 December 2021	420.266,19	279.305,21



Translation of financial statements originally issued in Spanish and prepared in accordance with the internal regulations laid down in the Financial Regulations of the Commission, which take into account, in part, the accounting regulations generally applicable to non-profit entities. In the event of a discrepancy, the Spanish-language version prevails.

NOTES TO THE BUDGETARY STATEMENTS OF THE INTERNATIONAL COMMISSION FOR THE CONSERVATION OF ATLANTIC TUNAS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Nature and aims of the Commission

Formation

The Conference of the Food and Agriculture Organization of the United Nations, at its 13th Session held in Rome in November and December 1965, authorized the Director-General of that Organization to call a Conference of Plenipotentiaries to prepare and adopt a Convention for the purpose of establishing a Commission for the conservation of tuna and tuna-like fishes in the Atlantic Ocean.

The Conference met in Rio de Janeiro in May 1966, where it was attended by 17 countries, and at which the International Convention for the Conservation of Atlantic Tunas was signed for the purpose of maintaining the populations of tuna and tuna-like fishes found in the Atlantic Ocean at levels which will permit the maximum sustainable catch for food and other purposes.

The countries signing the Convention (*hereinafter the "Contracting Parties"*) agreed to establish and maintain a Commission to be known as the International Commission for the Conservation of Atlantic Tunas (*hereinafter referred to as "ICCAT" or "the Commission"*).

The Convention was to remain in force for 10 years and thereafter until a majority of the Contracting Parties agree to terminate it. At 31 December 2021, 52 Contracting Parties had signed the Convention.

Aims of the Commission

In order to carry out the objectives of the Convention, the Commission was made responsible for the study of the populations of tuna and tuna-like fishes in the Convention area, comprising the following activities:

- collecting and analyzing statistical information relating to the tuna fishery resources in the Convention area;
- studying and evaluating information concerning measures and methods to ensure maintenance of the populations of tuna and tuna-like fishes in the Convention area at levels which will permit a maximum sustainable catch;
- recommending studies and research to the Contracting Parties;
- publishing reports of its findings, as well as statistical, biological, scientific and other information relative to the tuna resources of the Convention area.

For better performance of its activities, the Commission has signed an agreement for cooperation with the FAO to enable consultation, coordination of efforts, mutual assistance and joint action in fields of common interest.

Funding of activities

The Commission was established as a non-profit entity. In this respect, in order for it to pursue its aims, each Contracting Party shall make an annual contribution to the budget in accordance with the scheme established in the Financial Regulations.

Governing bodies

The Convention provided for a Council to be set up, consisting of the Chair and the Vice-Chairs together with the Delegates of the Contracting Parties (*between four and eight*), which is responsible for adopting the necessary measures in order to carry out the functions assigned to the Convention or by the Commission.

The Commission may establish Panels on the basis of species, groups of species, or geographical areas, as well as the Committees it may deem necessary. Each Panel and Committee shall choose its own chair. The Commission shall also appoint an Executive Secretary who shall serve at the pleasure of the Commission.

Seat Agreement

On 29 March 1971 a Seat Agreement was signed between the Spanish State and the Commission to regulate the rights, the immunities of the Seat of the Commission and its employees, in accordance with the resolution adopted during the First Meeting of the Commission held in Rome in December 1969, whereby it was decided to establish its permanent Seat in Madrid, and thus to ensure the protection of the Commission in Spain.

The current Seat of the Commission is located at Calle Corazón de María, number 8, in Madrid, where it occupies the sixth floor and the seventh floor, made available to it free of charge in a building owned by the Spanish Ministry of Agriculture, Fisheries and Food (formerly the Ministry of Agriculture, Food and Environment).

2. Basis of presentation

a) Budget statements

Under Regulation 9 of the Financial Regulations governing the financial management of the Commission, the financial statements shall be presented in euros and shall contain the following information:

- The revenue and expenditure of all funds;
- The status of appropriations, including:
 - i) the initial budgetary appropriations;
 - ii) the appropriations of credit as modified by any transfer;
 - iii) credit, if any, other than that approved by the Commission;
 - iv) the amounts charged against those appropriations and other credit and,
- the assets and liabilities of the Commission.

Separate accounts shall be maintained for all trust funds.

In accordance with the foregoing, the Commission has prepared the following statements:

- Statement 1. Balance sheet at 31 December 2021 and 2020.
- Statement 2. Composition and balance of the Working Capital Fund (at 31 December 2021 and 2020).
- Statement 3. Budgetary and extra-budgetary expenses (at 31 December 2021 and 2020).
- Statement 4. Budgetary and extra-budgetary revenue received (at 31 December 2021 and 2020).



- Statement 5. Position of Contracting Party contributions (at 31 December 2021).
- Statement 6. Composition and balance of the eBCD Working Capital Fund (at 31 December 2021 and 2020).

b) Accounting principles applied

In preparing the attached budgetary statements for the year ended on 31 December 2021, the Commission applied the following accounting principles and criteria in accordance with the internal regulations defined in its Financial Regulations, which take into account, in part, the accounting regulations generally applicable to non-profit entities.

1. Contributions received

Under Article X of the Commission Convention, each Contracting Party shall contribute annually to the budget of the Commission by means of contributions, which must be paid on 1 January of the year for which they are levied. For this reason, at the start of the financial year assets and liabilities are recorded to reflect the amount of the fees to be satisfied by the ICCAT Contracting Parties. These assets and liabilities are cancelled and recorded as revenue upon collection of the contributions.

Therefore, collections of pending contributions from previous financial years are recorded as revenue in the financial year in which they are paid, and are shown as "Revenue from accumulated pending contributions" in the statement of budgetary and extra-budgetary revenue received (**Statement 4**).

2. Other revenue

This includes all the extra-budgetary revenue received, such as, among others, the financial revenue obtained in financial year 2021 from the current accounts held by the Commission.

3. Commitments to staff

- Contribution to a pension plan

Staff in the Professional or Higher categories and in the General Services category will be entitled to participate in the Vanbreda/CIGNA Pension Plan (established in U.S. dollars) whose management has been entrusted to an independent entity. The Commission will contribute up to 23.70% of the amount assigned to the staff member's grade and professional category, in accordance with the ICCAT Staff Regulations and Rules, i.e. 23.70% for staff hired until 1999, and staff hired as from January 2000 will be subject to the changes made at the Commission Meeting in Rio de Janeiro (November 1999), so that the Commission's contribution to the Pension Plan will be two-thirds of the maximum amount and the staff member will contribute one-third. The annual contributions to the aforementioned pension plan are recorded in Chapters 1 and 8.a, of the Statement of budgetary and extra-budgetary expenses for the financial year (**Statement 3**).

As an exception, staff in the General Services category who are nationals or residents of the country of assignment may choose when they are hired to join the public Social Security system of the country of assignment if that country allows them to do so at that time.

- Repatriation and compensation for termination of appointment

A repatriation allowance will be payable to staff members whom the Commission has the obligation to repatriate and who acquire residence in a country other than the country of assignment. Compensation for termination of appointment may also be payable to staff members. The amount of the repatriation allowance varies according to the seniority and family situation of the beneficiaries.

Chapter 10, Separation from Service Fund (**Statement 3**), of the budget reflects the Commission's budgetary funding to meet this obligation, and these amounts are allocated to the Separation from Service trust fund.

4. Accrual of expenses

In general, expenses are recorded on their date of accrual, regardless of when payment is made. Therefore, the "Accrual accounts" item on the asset side of the balance sheet includes the expenses that have already been paid but have not yet accrued and the "Accounts payable" and "Provisions for expenses" items on the liabilities side of the balance sheet include the expenses that have already accrued but have not yet been paid.

5. Balances in foreign currency

Cash balances in U.S. dollars are recorded at the official UN exchange rate, which does not differ significantly from the market exchange rate. At 31 December 2021, the balances were adjusted using the prevailing exchange rate and the exchange gains or losses were recorded as extra-budgetary revenue or expense, respectively.

6. Balance sheet

The balance sheet includes, among others, the following items:

- Fixed assets: Fixed assets purchased during the year are recorded as an expense in the relevant budget chapters (**Statement 3**).

These assets are recorded on the assets side of the balance sheet together with their accumulated depreciation or amortization, using as the balancing entry the "Net acquired assets" item on the liabilities side. Depreciation or amortization is calculated according to the following years of useful life:

	<i>Years of useful life</i>
Furniture	10
Computer hardware	4
Other fixed tangible assets	10
Computer software	4

The expenses incurred in purchasing or updating the computer software used are recorded as a budgetary expense for the financial year, and depending on the amount, are recorded as intangible fixed assets.

- Trust funds: The trust funds reflect the amounts received for a specific purpose, either relating to the funding of a programme approved by the Commission or to meeting future commitments to the staff.

These funds are increased by contributions from the Commission itself out of its expense budget, or by other special contributions, and they are applied to pay the expenses incurred by the programs to which they are assigned.

Therefore, **Statement 4** "Budgetary and extra-budgetary revenue" does not reflect the contributions allocated to these funds, and **Statement 3** "Budgetary and extra-budgetary expenses" does not reflect the expenses incurred in their application.

- Transitional accounts: these include the amounts of the ICCAT/Japan Capacity-building Assistance Project (JCAP) and the Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) bank accounts.

c) Presentation of the information

The attached budgetary statements have been prepared on the basis of the respective accounting records of the Commission.

d) Comparison of information

The presentation of the budgetary statements of the year 2021 is carried out in accordance with the same accounting criteria as the previous financial year, in accordance with the regulation established for the Commission in its Financial Regulations.

e) Going concern basis

The ability of the Commission has been assessed to continue as a going concern taking into account all the information available on the future, which covers at least the twelve months following conclusion of the financial year constituting the reporting period, but is not limited to this period. We confirm that we do not have knowledge of any tangible uncertainties related to events or conditions which may give rise to significant doubts regarding the Commission's ability to continue as a going concern.

3. Result for the financial year

a) Result for the financial year

The result for financial year 2021 has been positive, i.e. €1,148,173.82 (€312,946.99 in the previous financial year), which will be applied to increase the Working Capital Fund.

<i>Distribution basis</i>	<i>2021 Euros</i>
Result for the financial year	1,147,977.06
Total	1,147,977.06

<i>Distribution</i>	<i>2021 Euros</i>
To Working Capital Fund - Result for the financial year	1,147,977.06
Total	1,147,977.06

<i>Distribution basis</i>	<i>2020 Euros</i>
Result for the financial year	312,946.99
Total	312,946.99

<i>Distribution</i>	<i>2020 Euros</i>
To Working Capital Fund - Result for the financial year	312,946.99
Total	312,946.99

b) eBCD result for the financial year

The result of financial year 2021 for eBCD has been positive, i.e. €140,960.98 (-€62,269.41 in the previous financial year), which will be applied to decrease the eBCD Working Capital Fund.

<i>Distribution basis</i>	<i>2021 Euros</i>
Result for the financial year	140,960.98
Total	140,960.98

<i>Distribution</i>	<i>2021 Euros</i>
To Working Capital Fund - Result for the financial year	140,960.98
Total	140,960.98

<i>Distribution basis</i>	<i>2020 Euros</i>
Result for the financial year	(62,269.41)
Total	(62,269.41)

<i>Distribution</i>	<i>2020 Euros</i>
To Working Capital Fund - Result for the financial year	(62,269.41)
Total	(62,269.41)

4. Balance sheet

a) Intangible fixed assets

The transactions involving intangible fixed assets in financial year 2021 are summarized as follows:

	31/12/20	Additions	Withdrawals	Adjustments	31/12/21
Cost:					
Computer software	83,161.46	-	-	-	83,161.46
Computer software GBYP	6,867.05	-	-	-	6,867.05
	90,028.51	-	-	-	90,028.51
Accumulated amortization:					
Computer software	(82,528.29)	(468.59)	-	-	(82,996.88)
Computer software GBYP	(6,642.57)	(224.48)	-	-	(6,867.05)
	(89,170.86)	(693.07)	-	-	(89,863.93)
Net cost	857.65	(693.07)	-	-	164.58

The transactions of intangible fixed assets during the 2020 financial year are summarized as follows:

	31/12/19	Additions	Withdrawals	Adjustments	31/12/20
Cost:					
Computer software	83,161.46	-	-	-	83,161.46
Computer software GBYP	6,867.05	-	-	-	6,867.05
	90,028.51	-	-	-	90,028.51
Accumulated amortization:					
Computer software	(80,905.49)	(1,622.80)	-	-	(82,528.29)
Computer software GBYP	(6,277.61)	(364.96)	-	-	(6,642.57)
	(87,183.10)	(1,987.76)	-	-	(89,170.86)
Net cost	2,845.41	(1,987.76)	-	-	857.65

At 31 December 2021 there were fully amortized intangible fixed assets amounting to €89,207.57 (at 31 December 2020 the amount was €86,383.11).

b) Tangible fixed assets

The transactions in financial year 2021 recorded in the tangible fixed assets accounts and their accumulated depreciation were as follows:

	31/12/20	Additions	Withdrawals	Adjustments	31/12/21
Cost:					
Furniture	81,016.74	621.45	-	-	81,638.19
Furniture GBYP	1,899.83	-	-	-	1,899.83
Data processing equipment	392,185.30	40,511.25	-	-	432,696.55
Data processing equipment GBYP	38,437.90	12,072.90	-	5,375.79	55,886.59
Other fixed assets	44,717.34	3,677.17	-	-	48,394.51
Other fixed assets GBYP	688.20	130.57	-	-	818.77
	558,945.31	57,013.34	-	5,375.79	621,334.44
Accumulated depreciation:					
Furniture	(69,071.73)	(2,927.83)	-	251.60	(71,747.15)
Furniture GBYP	(1,573.51)	(326.32)	-	-	(1,899.83)
Data processing equipment	(339,079.48)	(29,915.02)	-	-	(368,994.50)
Data processing equipment GBYP	(37,657.60)	(3,580.84)	-	(1,167.21)	(42,405.65)
Other fixed assets	(36,997.59)	(4,183.63)	-	(41.41)	(41,222.63)
Other fixed assets GBYP	(647.01)	(67.13)	-	-	(714.14)
	(485,026.92)	(41,000.77)	-	(957.02)	(526,983.90)
Net cost	73,918.39	16,012.57	-	4,418.77	94,350.54



The transactions in financial year 2020 recorded in the accounts of tangible fixed assets and their accumulated depreciation were as follows:

	31/12/19	Additions	Withdrawals	Adjustments	31/12/20
Cost:					
Furniture	77,198.74	3,818.00	-	-	81,016.74
Furniture GBYP	1,389.83	510.00	-	-	1,899.83
Data processing equipment	368,565.18	23,620.12	-	-	392,185.30
Data processing equipment GBYP	38,437.90	-	-	-	38,437.90
Other fixed assets	44,371.80	345.54	-	-	44,717.34
Other fixed assets GBYP	688.20	-	-	-	688.20
	530,651.65	28,293.66	-	-	558,945.31
Accumulated depreciation:					
Furniture	(65,810.00)	(3,261.73)	-	-	(69,071.73)
Furniture GBYP	(1,282.16)	(291.35)	-	-	(1,573.51)
Data processing equipment	(311,372.75)	(27,706.73)	-	-	(339,079.48)
Data processing equipment GBYP	(36,658.38)	(1,096.32)	-	97,10	(37,657.60)
Other fixed assets	(32,979.87)	(4,017.72)	-	-	(36,997.59)
Other fixed assets GBYP	(605.71)	(41.30)	-	-	(647.01)
	(448,708.87)	(36,415.15)	-	97,10	(485,026.92)
Net cost	81,942.78	(8,121.49)	-	97,10	73,918.39

It is the Commission's policy to take out insurance policies to cover potential risks to which the various items of its fixed assets are exposed. The insurance coverage arranged mainly covers civil liability, electronic equipment and machinery.

At 31 December 2021 there were fully depreciated tangible fixed assets amounting to €431,744.09 (at 31 December 2020 the amount was €386,396.35).

c) Rights relating to arrears of contributions

The variation in this item in financial year 2021 was as follows:

	Euros				
	Balance at 31/12/2020	2021 contributions	2021 contributions paid	Contributions paid for previous years	Balance at 31/12/2021
Arrears of contributions:					
- Budgetary	2,411,482.29	4,489,286.70	(3,668,251.73)	(1,138,552.99)	2,093,964.27
- Extra-budgetary	16,721.19	-	-	(1,784.19)	14,937.00
	2,428,203.48	4,489,286.70	(3,668,251.73)	(1,140,337.18)	2,108,901.27

The variation in this item in financial year 2020 was as follows:

	Euros				
	Balance at 31/12/2019	2020 contributions	2020 contributions paid	Contributions paid for previous years	Balance at 31/12/2020
Arrears of contributions:					
- Budgetary	1,911,951.45	4,222,708.14	(3,165,676.01)	(557,501.29)	2,411,482.29
- Extra-budgetary	16,721.19	-	-	-	16,721.19
	1,928,672.64	4,222,708.14	(3,165,676.01)	(557,501.29)	2,428,203.48

The variation in rights relating to arrears of contributions to the eBCD during financial year 2021 is as follows:

	Euros				
	Balance at 31/12/2020	2021 contributions	2021 contributions paid	Contributions paid for previous years	Balance at 31/12/2021
Arrears of contributions: - Budgetary	13,287.48	505,000.00	(501,184.42)	(9,108.28)	7,994.78
	13,287.48	505,000.00	(501,184.42)	(9,108.28)	7,994.78

The variation in this item in financial year 2020 was as follows:

	Euros				
	Balance at 31/12/2019	2020 contributions	2020 contributions paid	Contributions paid for previous years	Balance at 31/12/2020
Arrears of contributions: - Budgetary	5,919.31	305,000.00	(294,755.07)	(2,876.75)	13,287.49
	5,919.31	305,000.00	(294,755.07)	(2,876.75)	13,287.49

At 31 December 2021, the advances on future contributions were comprised of:

	Euros
Credit balance in favour of Gabon	9,829.17
Credit balance in favour of Guatemala	0.01
Credit balance in favour of the United Kingdom	0.02
Credit balance in favour of Benin	200.86
	10,030.06

At 31 December 2020, the advances on future contributions were comprised of:

	Euros
Credit balance in favour of Gabon	25,336.46
Credit balance in favour of Benin	200.86
	25,537.32

At 31 December 2021 and 2020, there are no advances on future contributions to the eBCD.

d) Cash assets

In addition to the accounts detailed in the balance sheet, the Commission holds three other accounts opened in its name with the bank Banco Bilbao Vizcaya Argentaria (BBVA), whose balances at 31 December 2021 were as follows:

	Euros
ICCAT/Japan Capacity-building Assistance Project (Phase 2):	
- U.S. Dollar account (US\$3,921.00)	3,481.85
- Euro account	183,050.88
Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)	
- Euro account	0.00
	186,532.73

The balances at 31 December 2020 were as follows:

	Euros
ICCAT/Japan Capacity-building Assistance Project (Phase 2):	
- U.S. Dollar account (US\$3,921.00)	3,281.88
- Euro account	103,229.21
Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)	
- Euro account	372,212.94
	478,724.03

These accounts are used to channel the funds allocated by Japan for implementation of the ICCAT/Japan Capacity-building Assistance Project (JCAP) (Phase 2) which, in accordance with instructions from this country, is managed separately from the projects developed by the Commission. Consequently, the contributions and the expenses incurred by this project are not recorded in **Statements 3** and **4**, nor have been incorporated into the balance of the trust funds which appears on the liabilities side of the balance sheet.

On 30 June 2015 the Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) was established with an independent set of accounts and management, as is also the case of the ICCAT/Japan Capacity-building Assistance Project (JCAP) (Phase 2).

e) Working Capital Fund

The Working Capital Fund is used to finance the operations of the Commission prior to receipt of the annual contributions, and for such other purposes as may be determined by the Commission.

In accordance with the recommendation of the Working Group on Finance and Administration at its meeting held on 29, 30 November and 1 December 1971, in Madrid, "It was considered that the Working Capital Fund... should be maintained at an approximate level of 15% of the total annual budget". This recommendation was adopted by the Commission. At 31 December 2021, the balance was €2,039,254.73, which represents 45.42% of the 2021 budget, a higher percentage than that adopted by the Commission (€891,080.91 in the previous financial year, which represented 21.10% of the 2020 budget).

There was a considerable increase in the Working Capital Fund prior to 2012, which enabled some recommendations with financial implications adopted by the Commission to be covered. However, this trend changed in 2012. Since then increasing use has been made of the fund, which has led to a significant reduction. In 2020 and 2021, as a result of the COVID-19 pandemic, there has been a change in trend, since the expenses of the chapters related to travel and in-person meetings are very low, due to cancellation and being held online, as well as the reduction in arrears of contributions, as shown in the table below.

<i>Year</i>	<i>Budget</i>	<i>Working Capital Fund</i>	<i>%</i>
2012	2,966,356.73	3,798,432.00	128.05%
2013	3,025,599.85	3,570,895.20	118.02%
2014	3,122,635.17	2,700,041.34	86.47%
2015	3,199,887.87	1,823,382.55	56.98%
2016	3,392,031.52	843,923.95	24.88%
2017	3,635,672.14	701,586.18	19.30%
2018	3,817,573.51	697,504.77	18.27%
2019	4,008,554.98	578,133.92	14.42%
2020	4,222,708.17	891,080.91	21.10%
2021	4,489,286.68	2,039,254.73	45.42%

f) Trust funds

The variations in these funds in financial year 2021 were as follows:

Euros						
	Balance at 31/12/2020	Contribution from the Commission's Expenses Budget	Expenses incurred	Special contributions	a) To advances b) Reimbursement c) Transfer to other funds d) To ICCAT	Balance at 31/12/2021
• Separation from Service Fund	246,835.35	63,561.30	-	-	-	310,396.65
• ICCAT Regional Observers Programme 2020/2021	499,571.22	-	(176,853.07)	1,403.01	c) (324,121,16)	-
• ICCAT Regional Observers Programme 2021/2022	-	-	(57,376.97)	493,067.56	-	435,690.59
• ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	2,729,177.21	-	(3,059,902.20)	3,878,673.51	a) (162,146.52) b) (173,333.49)	3,212,468.51
• Atlantic-wide Research Programme for Bluefin Tuna:						
• Phase I	46,094.81	-	-	-	-	46,094.81
• Phase II	(5,823.03)	-	-	-	-	(5,823.03)
• Phase III	(78,893.00)	-	-	-	-	(78,893.00)
• Phase IV	62,909.49	-	-	-	-	62,909.49
• Phase V	67,037.12	-	-	-	-	67,037.12
• Phase VI	85,932.65	-	-	-	-	85,932.65
• Phase VII	101,049.74	-	-	-	-	101,049.74
• Phase VIII	191,900.57	-	(7.73)	-	-	191,892.84
• Phase IX	86,057.76	-	(4,209.64)	-	-	81,848.12
• Phase X	658,499.54	-	(980,177.77)	385,286.48	-	63,608.25
• Phase XI	-	-	(529,120.53)	1,171,316.76	-	642,196.23
• Special Meeting Participation Fund	415,811.72	40,000.00	-	-	-	455,811.72
• Special Data Fund – United States	395,274.80	-	(25,032.96)	99,356.00	-	469,597.84
• United States Fund for Capacity Building	312,134.75	-	-	-	-	312,134.75
• Special Data Fund – People's Republic of China	118,424.45	-	(6.70)	15,084.00	-	133,501.75
• Morocco Fund to Support National Capacity for Participation at Commission Meetings	68,836.84	-	-	56,838.81	-	125,675.65
• ICCAT Regional Observers Programme for Tropical Tunas	20,265.47	-	(76.17)	-	-	20,189.30
• Special Scientific Capacity Building Fund (SCBF)	-	-	-	-	-	-
• Special Monitoring, Control, and Surveillance Fund (MCSF)	82,831.35	-	(39,842.32)	-	-	42,989.03
• European Union Fund for Capacity Building 2020	140,000.00	-	-	-	-	140,000.00
• Tunisia Fund for Participation in Commission Meetings	34,549.82	-	(1,188.53)	-	-	33,361.29
• Strategic Research Fund - 2020	663,394.32	-	(547,673.46)	150,665.98	c) (266,386,84)	-
• Strategic Research Fund - 2021	-	404,500.00	(227,077.63)	701,525.84	-	878,948.21
• Integrated Online Management System Fund	77,627.31	-	(18,844.64)	3,000.00	-	61,782.67
• European Union Integrated Online Management System Fund	-	-	(72,315.80)	70,000.00	-	(2,315.80)
• United States Fund for Tropicals	-	-	(11.40)	84,700.00	-	84,688.60
	7,019,500.26	508,061.30	(5,739,717.52)	7,110,917.95	(925,988.01)	7,972,773.98

The variations in these funds in financial year 2020 were as follows:

Euros						
	Balance at 31/12/2019	Contribution from the Commission's Expenses Budget	Expenses incurred	Special contributions	a) To advances b) Reimbursement c) Transfer to other funds d) To ICCAT	Balance at 31/12/2020
• Separation from Service Fund	185,125.35	61,710.00	-	-	-	246,835.35
• ICCAT Regional Observers Programme 2019/2020	437,363.71	-	(190,739.80)	1,783.88	a) (248,407.79)	-
• ICCAT Regional Observers Programme 2020/2021	-	-	(352.85)	499,924.07	-	499,571.22
• ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	2,330,119.03	-	(2,735,505.73)	3,322,046.21	a) (109,643.97) b) (77,838.33)	2,729,177.21
• Atlantic-wide Research Programme for Bluefin Tuna:						
• Phase I	46,094.81	-	-	-	-	46,094.81
• Phase II	(5,823.03)	-	-	-	-	(5,823.03)
• Phase III	(78,893.00)	-	-	-	-	(78,893.00)
• Phase IV	62,909.49	-	-	-	-	62,909.49
• Phase V	67,037.12	-	-	-	-	67,037.12
• Phase VI	85,932.65	-	-	-	-	85,932.65
• Phase VII	101,049.74	-	-	-	-	101,049.74
• Phase VIII	(149,225.31)	-	(78,874.12)	420,000.00	-	191,900.57
• Phase IX	(32,555.62)	-	(251,635.54)	370,248.92	-	86,057.76
• Phase X	-	-	(832,901.83)	1,491,401.37	-	658,499.54
• Special Meeting Participation Fund	35,602.12	200,000.00	(24,770.40)	204,980.00	-	415,811.72
• Special Data Fund – United States	296,099.02	-	(12,598.22)	111,774.00	-	395,274.80
• United States Fund for Capacity Building	172,049.75	-	-	140,085.00	-	312,134.75
• Special Data Fund – People's Republic of China	107,550.35	-	(4,407.90)	15,282.00	-	118,424.45
• Morocco Fund to Support National Capacity for Participation at Commission Meetings	2,724.17	-	(18,286.59)	84,399.26	-	68,836.84
• ICCAT Regional Observers Programme for Tropical Tunas	20,282.02	-	(16.55)	-	-	20,265.47
• Special Scientific Capacity Building Fund (SCBF)	-	-	-	-	-	-
• Special Monitoring, Control, and Surveillance Fund (MCSF)	110,520.78	-	(48,914.43)	21,225.00	-	82,831.35
• European Union Fund for Capacity Building 2020	140,000.00	-	-	-	-	140,000.00
• European Union Fund to develop T3+ software necessary to process Ghana statistics	24,710.00	-	(24,710.00)	-	-	-
• Tunisia Fund for Participation in Commission Meetings	40,716.41	-	(6,166.59)	-	-	34,549.82
• Strategic Research Fund - 2019	296,992.04	-	(157,933.35)	56,123.79	b) (15,277.12) c) (179,905.36)	-
• Strategic Research Fund - 2020	-	150,000.00	(263,511.04)	776,905.36	-	663,394.32
• Integrated Online Management System Fund	22,127.28	-	0.03	55,500.00	-	77,627.31
	4,318,50888	411,710.00	(4,651,324.91)	7,571,678.86	(631,072.57)	7,019,500.26

Below is a brief summary of the funds, and some significant events in 2021.

Funds were allocated to the Separation from Service Fund from the expenses budget for the financial year (*Chapter 10 of **Statement 3, Budgetary and extra-budgetary expenses.***)

The ICCAT/Japan Capacity Building Assistance Project (JCAP) (Phase 2) is one of the projects mentioned in Note 4.d and 4.h, which has been managed separately from the Commission's programmes. Therefore, in 2005, it ceased to be recorded as a trust fund, and the accounting of the funds received was only recorded in the Commission's accounting records until separate accounts were set up for the project. In connection with this project, at the Commission's 2004 meeting, the Japanese Delegation presented a data improvement project, for a five-year period - with a budget of \$1,500,000 to be contributed by Japan - which ended on 30 November 2009. As a continuation of this project, a new project was established on 1 December 2009 called the ICCAT/Japan Data and Management Improvement Project, which was also financed by the Japanese Delegation and was managed in the same way as the previous project. Following this, on 1 December 2014, a new project started for a further five years, called the ICCAT/Japan Capacity-building Assistance Project (JCAP), and since December 2019, it has been called the ICCAT/Japan Capacity-building Assistance Project (Phase 2) (JCAP-2).

In April 2007 an agreement was signed with the MRAG/CapFish consortium for implementation of the ICCAT Regional Observers Program, in compliance with the *Recommendation by ICCAT Establishing a Program for Transshipment*. This Programme was 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 carryover from the programme for the 2020/2021 period (€324,121.16) has been distributed proportionally among the nine participants, which has been shown in the advances accounts and a portion has been applied as partial payments towards the next contributions to the programme. In April 2021, the contract was extended for one year. At year-end 2021, the balance was as follows:

	<i>Euros</i>
Revenue from voluntary contributions	493,067.56
Revenue	493,067.56
Contract with the observers agency:	
- Training	-
- Deployment of observers	35,875.93
- Management and support activities	20,055.41
Travel	891.84
Secretariat costs	553.79
Expenses	57,376.97
Balance	435,690.59

With the aim of implementing the provisions of the *Recommendation Amending the Recommendation by ICCAT to Establish a Multi-annual Recovery Plan for Bluefin Tuna in the Eastern Atlantic and Mediterranean* (Rec. 08-05), implementation of the ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna, concerning bluefin tuna farming facilities, began in 2009, was implemented for vessels in 2010, and was also implemented for traps in 2013. The Secretariat has signed a new contract with the MRAG/COFREPECHE consortium running from April 2021 to April 2022, to hire and deploy observers. This program is financed by the operators of the farming facilities, vessels and traps. The balance of the programme, for the period starting in April 2021, at year-end 2021 was as follows:

<i>a) Bluefin tuna farming facilities</i>	<i>Euros</i>
Revenue from voluntary contributions	1,462,879.67
Revenue	1,462,879.67

Contract with the observers agency:	
1. Training and equipment	25,545.14
2. Mobilization and related costs	75,366.41
3. Deployment of observers	584,834.00
Secretariat costs:	525.00
Expenses	686,270.55

Balance	776,609.12
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<i>b) Vessels</i>	<i>Euros</i>
Revenue from voluntary contributions	4,070,886.27
Revenue	4,070,886.27

Contract with the observers agency:	
1. Training and equipment	245,742.26
2. Mobilization and related costs	371,094.50
3. Deployment of observers	1,224,134.38
Secretariat costs	46,783.92
Expenses	1,887,755.06

Balance	2,183,131.21
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<i>c) Traps</i>	<i>Euros</i>
Revenue from voluntary contributions	266,628.60
Revenue	266,628.60

Contract with the observers agency:	
1. Training and equipment	21,215.04
2. Mobilization and related costs	2,709.18
3. Deployment of observers	10,029.00
Expenses	33,953.22

Balance	232,675.38
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<i>d) Programme fund</i>	<i>Euros</i>
Balance	22,487.93
Revenue	15,430.46

Financial expenses	17,859.61
Adjustment for distribution of expense	5.98
Expenses	17,865.59

Balance	20,052.80
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Balance a) + b) + c) + d)	3,212,468.51
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In 2009, the Atlantic-wide Research Programme for Bluefin Tuna was created with a scheduled duration of five years, which was extended. Several Contracting Parties made voluntary contributions for Phase XI of the program, whose activities started in January 2021. The balance was as follows:

	<i>Euros</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	63,608.25
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Revenue from voluntary contributions	1,171,316.76
Revenue Phase XI	1,171,316.76
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ICCAT staff/GBYP contracted staff	117,003.54
Team	174.63
External experts (coordination)	-
Implementation of other contracts (data recovery, aerial surveys, tagging, biological studies, etc.)	400,591.57
Other costs (travel, consumables, training courses, etc.)	11,350.79
Phase XI expenses	529,120.53
<hr/>	
Balance Phases I, II, III, IV, V, VI, VII, VIII, IX, X and XI	1,257,853.22

In July 2021, the Secretariat received a new contribution of €15,084.00 from the People's Republic of China for the Special Data Fund – China.

At its annual meeting in 2014, the Commission adopted 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). The Commission approved for 2021 the allocation of €40,000.00, charged to the Commission's expenses budget (Chapter 13.b of **Statement 3**, Budgetary and extra-budgetary expenses).

The Commission, at its meeting in 2003, adopted a resolution on improving data collection and quality assurance, which led to the program "Special Data Fund - United States", which has been financed by voluntary contributions from the United States. In 2021, a voluntary contribution for €99,356.00 has been entered into the accounts.

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.

In 2013, the Morocco Fund to Support National Capacity for Participation at Commission Meetings was established. The voluntary contribution to this fund in 2021 from Morocco was €56,838.81.

In order to implement the provisions of the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Program for Bigeye and Yellowfin Tuna* (Rec. 11-01), in 2013 the Secretariat entered into a contract with COFREPECHE for implementation of the Regional Observer Programme for tropical species. In 2014, the Commission approved the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Program for Tropical Tunas* (Rec. 14-01), which replaces Rec. 11-01, and under which regional observers are not required. Consequently, after distributing the expenses related to the programme, in 2015 the balance was shared out among its participants. At 31 December 2021, a carryover still remains of €20,189.30 which the Secretariat is looking to reimburse.

In 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). 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.

In June 2015, the ICCAT Secretariat signed a contract with the European Union for implementation of the Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP). The contract, which initially was for a term of five years, has been extended to February 2021, with 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. 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 and is mentioned in Note 4.d and 4.h. 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.

The special Monitoring, Control and Surveillance Fund (MCSF) was established in 2015 to contribute to the activities of the *Recommendation by ICCAT to Support Effective Implementation of Recommendation 12-07 by ICCAT for an ICCAT Scheme for Minimum Standards for Inspection in Port* (Rec. 14-08).

In October 2019, a contract was signed with the European Union for a twelve-month term, which has been extended another year, to continue to improve the capacity of developing countries, which includes the activities of the *Recommendation by ICCAT Amending Recommendation 11-26 on the Establishment of a Meeting Participation Fund for Developing ICCAT Contracting Parties* (Rec. 14-14), and for which a voluntary contribution of €140,000.00 has been received. This fund is cofinanced with the Meeting Participation Fund (MPF), therefore, in order to group together all the travel financed, this amount will be transferred to the MPF.

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, contributions from Tunisia were not received.

The Strategic Research Programme was established with the objective of grouping all ICCAT scientific activities and gradually incorporating these under a new budgetary heading in the regular Commission budget. A contribution of €404,500.00 has been charged to the Commission's expenses budget (Chapter 11.a of **Statement 3**, Budgetary and extra-budgetary expenses). To complete the financing of the scientific activities of the new Strategic Research Programme, not accommodated in the budget, a contract was entered into with the European Union for contribution of the amount of €618,770.00, of which €433,139.00 has been received. A voluntary contribution of €2,000.00 has also been received from Chinese Taipei.

The Electronic Bluefin Tuna Catch Document (eBCD) System Fund was established to incorporate all the related revenue and expenses into a single trust fund. In 2019, the Commission approved amendment of Regulation 4 of the Financial Regulations and addition of a new text which stipulates the financing of the electronic bluefin tuna catch document system through additional budgetary allocations from Commission members that catch and/or trade Atlantic bluefin tuna. The balance of the eBCD Working Capital Fund is contained in **Statement 6**.

The Integrated Online Management System (IOMS) Fund was established in 2019. It became operative in May 2019, after two software developers were hired. The expenses for the next phase have been included in the Commission budget, Chapter 14. a) of **Statement 3**. The available balance in 2021 has increased as a result of receipt of a voluntary contribution from Chinese Taipei (€3,000.00).

In December 2020, a contract was entered into with the European Union to develop the functionality of the IOMS, a user help system (European Union Integrated Online Management System Fund), for contribution of an amount of €100,000.00, of which €70,000.00 has been received.

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



g) Accounts payable

The accounts payable correspond to suppliers and creditors for purchases or provisions of services, as well as the amounts pending payment to the public administration, which have been brought together in the group of creditors on the balance sheet, and are shown by the amount pending payment at year-end. They are distributed as budgetary, extra-budgetary, and trust fund expenses.

	<i>31/12/2021</i> <i>Euros</i>	<i>31/12/2020</i> <i>Euros</i>
Creditors of budgetary expenses:		
Chapter 1	64,641.03	48,229.44
Chapter 2	-	-
Chapter 3	9,673.07	-
Chapter 4	696.94	715.85
Chapter 6	840.74	5,455.46
Chapter 7	17.75	192.28
Chapter 8	21,747.45	12,142.31
Chapter 9	0.00	1,260.00
Chapter 13	-	-
Chapter 14	47.86	4,363.49
Creditors of budgetary expenses	97,664.84	72,358.83
Creditors of trust fund expenses:		
Integrated Online Management System (IOMS)	4,779.36	-
Atlantic-wide Research Programme for Bluefin Tuna	517.93	29,131.32
ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	46,024.29	48,920.58
Special Monitoring, Control, and Surveillance Fund (MCSF)	-	165.00
Tunisia Fund for Participation in Commission Meetings	-	58.85
Strategic Research Programme	32,282.81	340.88
Electronic Bluefin Tuna Catch Documentation (eBCD) System Fund	5,937.24	3,938.88
Creditors of trust fund expenses	89,541.63	82,555.51
Total creditors	187,206.47	154,914.34

h) Other funds, projects or programmes

This item only includes at 31 December 2021 the bank balances of the ICCAT/Japan Capacity Building Assistance Project (Phase 2) (€186,532.73) (€106,511.09 at 31 December 2020) and the Atlantic Ocean Tropical Tunas Tagging Programme which has no balance (€372,212.94 at 31 December 2020). Both have a separate set of accounts and are audited separately.

5. Revenue

a) Budgetary revenue

This item includes the contributions received from the Contracting Parties and applied, corresponding to the budget for financial year 2021 (see Note 4c).

The contribution of each Contracting Party is determined in accordance with Article X of the Commission Convention and Regulation 4 of the Financial Regulations.

b) Other revenue

The contributions by the European Union to finance the expenses of the Meeting of Panel 4, the Meeting of the Working Group on Integrated Management Measures (IMM) and the online meetings of Panels 1, 2, 4 and the online Meeting of the Working Group on Integrated Management Measures (IMM) have been recorded under the heading "Commission meetings revenue".

In financial year 2021, the Commission received a voluntary contribution from Chinese Taipei amounting to €100,000.00 for the purpose of assisting and contributing to the work of the Secretariat. This extra-budgetary revenue is shown in **Statement 4**.

The financial revenue received in 2021 amounted to €55.20 (the revenue received in 2020 amounted to €231.88).

6. Expenses

a) Staff expenses

The criteria for the remuneration of staff are based on the ICCAT Staff Regulations and Rules adopted at the Second Regular Meeting of the Commission (Madrid, December 1971), having been updated at subsequent meetings, and are based on the UN Staff Regulations.

Staff expenses are recorded in Chapters 1, 8.a and 14 of **Statement 3**, Budgetary and extra-budgetary expenses, and in the eBCD budgetary expenses of **Statement 6**. The breakdown is as follows:

	<i>31/12/2021 Euros</i>	<i>31/12/2020 Euros</i>
Salaries and remuneration	2,041,798.45	1,999,673.02
Overtime	4,786.77	324.83
Contribution to Vanbreda/CIGNA Pension Plan	615,581.21	591,336.53
Spanish Social Security	217,264.70	203,383.37
Income tax	199,095.14	170,203.83
Other	33,388.40	28,070.30
	3,111,914.67	2,992,991.88

The number of staff employed by the Commission in each of the departments set up for its operation at 31 December 2021 and 2020 is as follows:

	<i>31/12/2021 No. of persons</i>	<i>31/12/2020 No. of persons</i>
Executive Secretary	1	1
Assistant Executive Secretary	1	1
Department of Translation and Publications	6	6
Compliance Department	6	6
Department of Research and Statistics	10	10
Information Technology	1	-
Department of Finance and Administration	8	8
	33	32

The distribution of staff, by category, at 31 December 2021 is as follows:

<i>Staff category</i>	<i>Administrative staff</i>	<i>Research coordination</i>	<i>Total</i>
Professional or higher	10	10	20
General Services	1	0	1
General Services included in the general system of the Spanish Social Security	10	2	12
	21	12	33

Of these staff, twenty-one participate in the Vanbreda/CIGNA Pension Plan, and twelve are affiliated to the General Scheme of the Spanish Social Security.

The distribution of staff, by category, at 31 December 2020 is as follows:

<i>Staff category</i>	<i>Administrative staff</i>	<i>Research coordination</i>	<i>Total</i>
Professional or higher	10	9	19
General Services	1	0	1
General Services included in the general system of the Spanish Social Security	10	2	12
	21	11	32

b) Operating expenses

The breakdown of the operating expenses included in Chapter 6 of **Statement 3** is as follows:

	31/12/2021 Euros	31/12/2020 Euros
Office equipment	14,030.34	17,640.65
Mailing	2,738.95	3,670.19
Telephone	13,194.58	15,195.41
Fax	560.02	883.32
Insurance	1,877.28	1,858.74
Office maintenance	3,225.26	5,143.26
Office cleaning	30,742.94	30,457.56
Bank charges	10,519.03	1,063.25
Audit	16,133.10	15,931.67
Representation expenses	2,524.10	1,309.50
Other expenses (garage rental, fire extinguishers, etc.)	19,179.58	16,965.56
	114,725.18	110,119.11

c) Contingencies

No expenses for contingencies have been incurred in 2021 (there were no expenses for contingencies in 2020).

d) Travel by ICCAT and SCRS Chairs

The expenses for travel by the Chairs that are included in Chapter 13.a of **Statement 3** amount to €4,496.24 (these were €1,060.00 in 2020).

7. Tax matters

In accordance with Article 13 of the Seat Agreement signed between the Spanish State and the Commission, on 29 March 1971 (see Note 1), the assets and revenue obtained and directly related to carrying out the Commission's mandate are exempt from all direct taxes imposed by the State or local entities.

Also, in accordance with Article 10, Section 3 of Crown Decree 3485/2000 of 29 December 2000 regarding the refund of Value Added Tax (VAT) in Spain, within the framework of diplomatic relations and recognized International Organizations, the Commission requests the refund of VAT expenses incurred in the performance of its activities, through the Spanish Ministries of Foreign Affairs and Finance. The amount refunded in 2021 totalled €25,796.49 (€5,313.60 in 2020), which has been recorded as extra-budgetary revenue (see **Statement 4**) - and this year no expense reduction for the financial year has been recorded - included in the different chapters of the budget (**Statement 3**) (as in 2019), €1,060.89 was settled to the Atlantic-wide Research Programme for Bluefin Tuna (€190.01 in 2020) and €132.93 to the Atlantic Ocean Tropical Tuna Tagging Programme (€1,543.08 in 2020).

8. Other information

The members of the Council, as well as the Chairs of the Panels and Committees, have not received any remuneration in terms of salaries and, no pension or life insurance obligations have been entered into with these officers. Only the Commission Chair and the Chair of the Standing Committee on Research and Statistics (SCRS) receive financing to cover their travel expenses to some meetings to represent ICCAT (see Note 6.d).

The fees due for the audit of the 2021 budgetary statements have amounted to €13,320.00 (€13,110.00 in 2019).
