



**INTERNATIONAL COMMISSION FOR THE
CONSERVATION OF ATLANTIC TUNAS (ICCAT).**
BUDGETARY STATEMENTS AND INDEPENDENT AUDITORS '
REPORT FOR FINANCIAL YEAR 2022

(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 2022**

INDEPENDENT AUDITORS' REPORT FOR FINANCIAL YEAR 2022

BUDGETARY STATEMENTS FOR FINANCIAL YEAR 2022

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

Independent Auditors' Report for financial year 2022

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 2022, 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, 2022, 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 2022 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 S1273)



Rafael Ruiz Salvador (ROAC 21.529)
Partner - Auditor

21 June 2023



BDO AUDITORES, S.L.P

2023 Núm. 01/23/15144

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Informe de auditoría de cuentas sujeto
a la normativa de auditoría de cuentas
española o internacional
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**INTERNATIONAL COMMISSION FOR THE CONSERVATION OF ATLANTIC
TUNAS (ICCAT)**

BUDGETARY STATEMENTS FOR THE FINANCIAL YEAR 2022

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

Statement 1. Balance sheet at 31 December 2022 and 2021 (Euros).

ASSETS	YEAR 2022	YEAR 2021
A) NON-CURRENT ASSETS	82,361.73	94,515.12
I. Intangible assets (Note 4.a)	1,678.90	164.58
Computer software	92,114.59	90,028.51
Amortization of computer software	-90,435.69	-89,863.93
II. Fixed assets (Note 4.b)	80,682.83	94,350.54
Furniture	79,366.03	83,538.02
Data processing equipment	482,554.02	488,583.14
Other fixed assets	50,253.28	49,213.28
Depreciation of furniture	-70,756.37	-73,646.98
Depreciation of data processing equipment	-415,642.98	-411,400.15
Depreciation of other fixed assets	-45,091.15	-41,936.77
B) CURRENT ASSETS	13,930,577.31	13,490,428.12
I. Accounts receivable	1,947,460.79	2,141,728.81
1. Receivables from arrears of contributions (Note 4.c)	1,921,407.90	2,108,901.27
Arrears of budgetary contributions	1,906,470.90	2,093,964.27
Arrears of extra-budgetary contributions	14,937.00	14,937.00
2. Receivables from arrears of eBCD contributions	10,073.27	7,994.78
Arrears of eBCD budgetary contributions	10,073.27	7,994.78
3. Receivables trust funds	5,349.16	3,263.58
Receivables ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	2,535.31	3,263.58
ICCAT Regional Observers Programme for at-sea transshipment	2,813.85	0.00
4. Other receivables	10,630.46	21,569.18
Other ICCAT receivables	0.00	0.00
Payments pending application	10,630.46	21,569.18
II. Accrual accounts	40,465.95	31,948.04
1. Prepaid budgetary expenses	38,730.65	31,478.51
2. Advances of the trust funds	1,735.30	469.53
III. Cash assets	11,942,650.57	11,316,751.27
1. Cash	1,518.50	1,468.50
Cash (Euros)	580.50	580.50
Cash (US\$)	938.00	888.00
<i>[Financial year 2022: US\$ 1,000.00 x €/US\$ 0.938 = € 938.00]</i>		
<i>[Financial year 2021: US\$ 1,000.00 x €/US\$ 0.888 = € 888.00]</i>		
2. Bank current accounts (Euros)	5,773,448.33	5,229,801.43
BBVA - Acct. xx6725 (Euros)	6,669.42	21,713.97
BBVA - Acct. xx3290 (Euros)	5,676,332.79	5,117,059.20
BBVA - Acct. xx1055 (Euros)	29,768.75	29,868.95
Banco Santander - Acct. xx8934 (Euros)	51,388.70	51,764.85
La Caixa - Acct. xx1119 (Euros)	9,288.67	9,394.46
3. Bank current accounts (US\$)	205,497.45	314,490.54
BBVA - Acct. xx2037 (US\$)	202,448.95	311,604.54
<i>[Financial year 2022: US\$ 215,830.44 x €/US\$ 0.938 = € 202,448.95]</i>		
<i>[Financial year 2021: US\$ 350,906.01 x €/US\$ 0.888 = € 311,604.54]</i>		
La Caixa - Acct. xx0668 (US\$)	3,048.50	2,886.00
<i>[Financial year 2022: US\$ 3,250.00 x €/US\$ 0.938 = € 3,048.50]</i>		
<i>[Financial year 2021: US\$ 3,250.00 x €/US\$ 0.888 = € 2,886.00]</i>		
4. Bank current accounts trust funds (Euros)	5,962,186.29	5,770,990.80
BBVA - Acct. xx3942 (Euros) - ROP	289,716.63	465,205.13
BBVA - Acct. xx8869 (Euros) - ROP-BFT	4,179,084.42	3,959,294.99
BBVA - Acct. xx8371 (Euros) - GBYP	1,473,274.63	1,326,312.38
BBVA - Acct. xx7069 (Euros) - ROP-TR0P	20,110.61	20,178.30
TOTAL ASSETS (A+B)	14,012,939.04	13,584,943.24
C) TRANSITIONAL ACCOUNTS	175,701.90	186,532.73
I. Cash assets (Note 4.d)	175,701.90	186,532.73
1. Bank current accounts of other funds, projects or programmes (Euros)	171,824.03	183,050.88
BBVA - Acct. 0201569058 (Euros) - JCAP-2	171,824.03	183,050.88
2. Bank current accounts of other funds, projects or programmes (US\$)	3,877.87	3,481.85
BBVA - Acct. 2012292035 (US\$) - JCAP-2	3,877.87	3,481.85
<i>[Financial year 2022: US\$ 3,921.00 x €/US\$ 0.938 = € 3,877.87]</i>		
<i>[Financial year 2021: US\$ 3,921.00 x €/US\$ 0.888 = € 3,481.85]</i>		
TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C)	14,188,640.94	13,771,475.97

Statement 1. Balance sheet at 31 December 2022 and 2021 (Euros).

<i>NET ASSETS AND LIABILITIES</i>	YEAR 2022	YEAR 2021
A) NET ASSETS	2,425,847.92	2,553,839.28
A-1) Working Capital Fund (Note 4.d)	1,906,160.09	2,039,057.97
I. Working Capital Fund	2,039,057.97	891,080.91
1. Working Capital Fund	2,039,057.97	891,080.91
II. Result for financial year (Note 3.a)	-132,897.88	1,147,977.06
1. Result for financial year	-132,897.88	1,147,977.06
A-2) Net acquired assets	82,361.73	94,515.12
I. Net acquired assets	82,361.73	94,515.12
1. Net acquired assets - intangible -	1,678.90	164.58
2. Net acquired assets - fixed -	80,682.83	94,350.54
A-3) Working Capital Fund - eBCD	437,326.10	420,266.19
I. Working Capital Fund - eBCD	420,266.19	279,305.21
1. Working Capital Fund - eBCD	420,266.19	279,305.21
II. Result - eBCD for financial year (Not 3.b)	17,059.91	140,960.98
1. Result - eBCD for financial year	17,059.91	140,960.98
B) ACCUMULATED PENDING CONTRIBUTIONS	1,931,481.17	2,116,896.05
I. Budgetary contributions	1,906,470.90	2,093,964.27
1. Budgetary - current financial year	757,500.60	821,034.97
2. Budgetary - previous financial years	1,148,970.30	1,272,929.30
II. Extra-budgetary contributions	14,937.00	14,937.00
1. Extra-budgetary - current financial year	0.00	0.00
2. Extra-budgetary - previous financial years	14,937.00	14,937.00
III. eBCD budgetary contributions	10,073.27	7,994.78
1. eBCD budgetary for current financial year	2,078.49	3,815.58
1. eBCD budgetary for previous financial years	7,994.78	4,179.20
C) CURRENT LIABILITIES	9,655,609.95	8,914,207.91
I. Trust funds (Note 4.f)	8,353,674.90	7,972,773.98
1. Integrated Online Management System (IOMS) Fund	47,077.74	61,782.67
2. Separation from Service Fund	349,934.49	310,396.65
3. ICCAT Regional Observers Programme for at-sea transshipment	248,506.19	435,690.59
4. ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	1,356,499.29	1,257,853.22
5. ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	3,277,382.77	3,212,468.51
6. Special Data Fund - People's Republic of China	147,274.72	133,501.75
7. Special Meeting Participation Fund (MPF)	472,165.98	455,811.72
8. Special Data Fund - United States	543,646.24	469,597.84
9. United States Fund for Capacity Building	378,640.62	312,134.75
10. Morocco Fund to Support National Capacity Building for Participation in Commission Meetings	183,863.55	125,675.65
11. ICCAT Regional Observer Programme for Tropical Tunas	20,121.61	20,189.30
12. Scientific Capacity Building Fund (SCBF)	0.00	0.00
13. Special Monitoring, Control, and Surveillance Fund (MCSF)	54,476.13	42,989.03
14. European Union Fund for Capacity Building	0.00	140,000.00
15. Tunisia Fund for Participation in Commission Meetings	14,448.38	33,361.29
16. Strategic Research Programme	1,118,498.52	878,948.21
17. United States Fund for Tropicals	84,688.60	84,688.60
18. European Union Integrated Online Management System Fund	6,350.07	-2,315.80
19. Remote Electronic Monitoring (REM) Fund	50,100.00	0.00
II. Provisions for expenses	6,900.16	1,271.45
1. Provisions for budgetary expenses	1,522.02	1,271.45
2. Provisions for extra-budgetary expenses	0.00	0.00
3. Provisions for trust fund expenses	5,378.14	0.00
III. Accounts payable (Note 4.g)	365,083.51	196,017.69
1. Budgetary expenses payable	123,653.41	97,664.84
2. Extra-budgetary expenses payable	9,385.20	0.00
3. Trust fund expenses payable	219,299.28	89,541.63
4. Collections pending application	12,745.62	8,811.22
IV. Accrual accounts	929,951.38	744,144.79
1. Advances on future contributions	72,146.87	10,030.06
2. Advances on voluntary contributions	0.00	0.00
3. Advances of the trust funds	857,804.51	734,114.73
4. Advances on future eBCD contributions	0.00	0.00
TOTAL LIABILITIES (A+B+C)	14,012,939.04	13,584,943.24
D) TRANSITIONAL ACCOUNTS	175,701.90	186,532.73

I. Other funds, projects or programmes (Note 4.h)	175,701.90	186,532.73
1. ICCAT/Japan Capacity-building Assistance Project (Phase 2) (JCAP-2)	175,701.90	186,532.73
<u>TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C+D)</u>	<u>14,188,640.94</u>	<u>13,771,475.97</u>

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Statement 2. Composition and balance of the Working Capital Fund (Euros) (at 31 December 2022).

<i>Working Capital Fund</i>	<i>Financial year 2022</i>	<i>Financial year 2021</i>
Opening balance for the financial year	2,039,057.97	891,080.91
Result for financial year a) + b) + c)	-132,897.88	1,147,977.06
a) Budgetary result	-733,416.33	-469,806.24
<i>Budgetary revenue</i>	4,031,176.20	3,668,251.73
<i>Budgetary expenses (Chapters 1 to 15)</i>	4,764,592.53	4,138,057.97
b) Extra-budgetary result	-344,475.52	477,446.12
<i>Extra-budgetary revenue</i>	743,423.43	621,714.97
<i>Extra-budgetary expenses</i>	1,087,898.95	144,268.85
c) Contributions paid in the financial year to previous budgets	944,993.97	1,140,337.18
<i>Contributions to regular budgets</i>	944,993.97	1,138,552.99
<i>Contributions received from new Contracting Parties to previous budgets</i>	0.00	1,784.19
Available balance at year-end	1,906,160.09	2,039,057.97

Statement 3. Budgetary and extra-budgetary expenses (Euros) (at 31 December 2022).

Chapters	2022 budget	Financial year 2022	2021 budget	Financial year 2021
1. Budgetary expenses				
Chapter 1. Salaries	2,112,780.03	2,140,875.41	1,849,836.61	1,836,202.44
Chapter 2. Travel	15,450.00	22,932.77	15,450.00	987.55
Chapter 3. Commission meetings (annual)	274,495.00	233,010.66	274,495.00	231,338.16
Chapter 4. Publications	20,000.00	17,160.20	28,891.50	9,983.86
Chapter 5. Office equipment	15,759.00	1,325.05	15,759.00	887.31
Chapter 6. Operating expenses	147,084.00	124,464.19	147,084.00	114,725.18
Chapter 7. Miscellaneous expenses	7,984.56	2,884.84	7,984.56	1,455.43
Chapter 8. Coordination of research:				
a) Salaries	1,122,494.06	1,184,217.79	1,092,680.81	1,051,613.98
b) Travel to improve statistics	11,845.00	3,726.40	11,845.00	0.00
c) Statistics - Biology	19,000.00	20,439.11	19,000.00	15,295.94
d) Information technology	41,000.00	40,796.59	41,000.00	40,673.52
e) Maintenance of database	27,000.00	28,174.36	27,000.00	23,576.15
f) Telephone line - Internet domain	33,500.00	26,398.61	33,500.00	24,318.61
g) Scientific meetings (including SCRS)	80,370.90	103,998.38	80,370.90	45,098.16
h) Miscellaneous	0.00	0.00	0.00	0.00
<i>Sub-total Chapter 8</i>	<i>1,335,209.96</i>	<i>1,407,751.24</i>	<i>1,305,396.71</i>	<i>1,200,576.36</i>
Chapter 9. Services that require specialized external consultancy work (i.e. legal advice, comprehensive quality management project, etc.)	68,500.00	45,676.57	52,975.00	53,046.12
Chapter 10. Separation from Service Fund	63,561.30	63,561.30	63,561.30	63,561.30
Chapter 11. Research programmes:				
b) Strategic Research Programme	404,500.00	404,500.00	404,500.00	404,500.00
<i>Sub-total Chapter 11</i>	<i>404,500.00</i>	<i>404,500.00</i>	<i>404,500.00</i>	<i>404,500.00</i>
Chapter 12. Compliance:				
a) Maintenance of compliance database	30,900.00	30,051.60	30,900.00	27,805.98
<i>Sub-total Chapter 12</i>	<i>30,900.00</i>	<i>30,051.60</i>	<i>30,900.00</i>	<i>27,805.98</i>
Chapter 13. Travel				
a) Travel by ICCAT and SCRS Chairs	25,750.00	32,874.72	25,750.00	4,496.24
b) Special Meeting Participation Fund	40,000.00	40,000.00	40,000.00	40,000.00
c) Travel by ICCAT Officers (ICCAT Developing Contracting Parties)	15,450.00	30,306.19	15,450.00	0.00
<i>Sub-total Chapter 13</i>	<i>81,200.00</i>	<i>103,180.91</i>	<i>81,200.00</i>	<i>44,496.24</i>
Chapter 14. Integrated Online Management System (IOMS)				
a) Integrated Online Management System (IOMS)	206,000.00	167,217.79	206,000.00	148,492.04
<i>Sub-total Chapter 14</i>	<i>206,000.00</i>	<i>167,217.79</i>	<i>206,000.00</i>	<i>148,492.04</i>
Chapter 15. Contingencies	5,253.00	0.00	5,253.00	0.00
TOTAL BUDGETARY EXPENSES (Chapters 1 to 15)	4,788,676.85	4,764,592.53	4,489,286.68	4,138,057.97
2. Extra-budgetary expenses				
Exchange losses		4,751.46		2,824.98
Expenses for simultaneous interpretation into Arabic		28,128.96		26,607.01
Contracts for external translations		37,432.26		
Call for tenders for implementation of remote electronic monitoring (REM)		2,500.00		
2019 Intersessional Meeting of Panel 1 (refund)		59,500.00		
Meeting of Panel 1 and online meetings of Panel 2, IMM, CDS, EMS, eBCD, IOMS and labour standards		262,728.03		115,543.86
SCRS species groups meeting		55,686.83		
Panel 1, 2 (MSE) and EMS online meetings		37,171.41		
2022 Commission meetings		600,000.00		
Expenses from previous financial years		0.00		401.72
Joint t-RFMO Bycatch Working Group Meeting - Porto, Portugal		0.00		-1,108.72
TOTAL EXTRA-BUDGETARY EXPENSES		1,087,898.95		144,268.85
TOTAL EXPENSES INCURRED	4,788,676.85	5,852,491.48	4,489,286.68	4,282,326.82

Statement 4. Budgetary and extra-budgetary revenue received (Euros) (at 31 December 2022)

<i>Revenue</i>	<i>Financial year 2022</i>	<i>Financial year 2021</i>
1. Budgetary revenue		
Contributions from Contracting Parties:		
Contributions paid or applied to the current budget	4,031,176.20	3,668,251.73
TOTAL BUDGETARY REVENUE	4,031,176.20	3,668,251.73
2. Extra-budgetary revenue		
Voluntary contributions:		
Revenue ICCAT Regional Observer Programme for At-Sea Transhipments	18,648.92	17,528.92
Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT)	59,061.86	61,721.84
Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	20,000.00	20,000.00
Revenue ICCAT/Japan Capacity-building Assistance Project (Phase 2) (JCAP-2)	14,768.20	14,768.20
Chinese Taipei contribution to ICCAT	100,000.00	100,000.00
Observers fees	17,588.63	0.00
Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)	0.00	150,448.97
Financial revenue	1,934.35	55.20
VAT refund	18,921.37	24,451.23
Miscellaneous revenue	2,500.10	22,740.61
From Commission meetings		
2022 Commission meeting:	490,000.00	0.00
Panel 4 and IMM meetings and Online Panel 1, 2, 4 and IMM meetings	0.00	210,000.00
TOTAL EXTRA-BUDGETARY REVENUE	743,423.43	621,714.97
3. Revenue from accumulated pending contributions		
Contributions from Contracting Parties:		
Contributions paid to previous budgets	944,993.97	1,138,552.99
Contributions from new Contracting Parties:		
Contributions received from new Contracting Parties to previous budgets	0.00	1,784.19
TOTAL REVENUE FROM PENDING CONTRIBUTIONS	944,993.97	1,140,337.18
TOTAL REVENUE RECEIVED	5,719,593.60	5,430,303.88

Statement 5. Status of Contracting Party contributions (Euros) (at 31 December 2022).

<i>Contracting Party</i>	<i>Balance due at opening of financial year 2022</i>	<i>2022 contributions from Contracting Parties</i>	<i>Contr. paid in 2022 applied to 2022 budget</i>	<i>Contr. paid in 2022 to previous budgets</i>	<i>Balance due</i>
A) Regular Commission budget:					
Albania	0.00	4,679.26	4,679.26	0.00	0.00
Algeria	0.00	26,101.21	26,101.21	0.00	0.00
Angola	0.00	16,083.29	16,083.29	0.00	0.00
Barbados	0.00	6,441.82	6,441.82	0.00	0.00
Belize	0.00	80,052.32	80,052.32	0.00	0.00
Brazil	364,252.30	323,280.22	0.00	364,252.30	323,280.22
Canada	0.00	117,235.83	117,235.83	0.00	0.00
Cabo Verde	44,166.43	74,689.99	0.00	0.00	118,856.42
China, People's Rep. of	0.00	85,203.91	85,203.91	0.00	0.00
Côte d'Ivoire	0.00	46,207.50	46,207.50	0.00	0.00
Curaçao	0.00	149,618.34	149,618.34	0.00	0.00
Egypt	0.00	11,234.12	11,234.12	0.00	0.00
El Salvador	0.00	63,307.85	63,307.85	0.00	0.00
France - St. P. & M.	0.00	111,324.74	111,324.74	0.00	0.00
Gabon 1/	0.00	16,715.49	9,829.17	0.00	6,886.32
Gambia, The	0.00	3,823.04	0.00	0.00	3,823.04
Ghana 2/	51,653.98	226,862.34	226,862.34	51,653.98	0.00
Grenada	0.00	8,604.41	8,604.41	0.00	0.00
Guatemala, Rep. of 3/	0.00	41,293.68	41,293.67	0.00	0.01
Guinea Ecuatorial	45,001.99	16,590.52	0.00	0.00	61,592.51
Guinea, Rep. of	239,842.52	5,734.56	0.00	0.00	245,577.08
Guinea-Bissau	0.00	5,734.56	5,734.56	0.00	0.00
Honduras	113,333.36	5,734.56	0.00	0.00	119,067.92
Iceland	0.00	55,662.37	55,662.37	0.00	0.00
Japan	0.00	224,300.70	224,300.70	0.00	0.00
Korea, Rep. of	0.00	32,806.79	32,806.79	0.00	0.00
Liberia	10,393.97	8,402.02	0.00	0.00	18,795.99
Libya	74,957.76	34,946.29	11,601.00	74,957.76	23,345.29
Maroc	0.00	48,619.37	48,619.37	0.00	0.00
Mauritania	70,494.38	50,084.64	28,087.23	70,494.38	21,997.41
Mexico	0.00	24,265.77	24,265.77	0.00	0.00
Namibia	43,742.44	23,092.45	23,092.45	43,742.44	0.00
Nicaragua, Rep. of	0.00	3,823.04	3,823.04	0.00	0.00
Nigeria	19,534.78	5,751.03	0.00	0.00	25,285.81
Norway	0.00	83,613.18	83,613.18	0.00	0.00
Panama	298,397.16	140,952.39	693.82	298,397.16	140,258.57
Philippines, Rep. of	0.00	5,734.56	5,734.56	0.00	0.00
Russia	0.00	19,649.66	19,195.83	0.00	453.83
St Vincent and the Grenadines	72,646.54	25,144.21	0.00	19,389.74	78,401.01
São Tomé e Príncipe	100,599.63	18,372.02	0.00	18,647.60	100,324.05
Senegal 4/	3,458.61	106,775.66	106,775.66	3,458.61	0.00
Sierra Leone	45,198.09	5,734.56	0.00	0.00	50,932.65
South Africa	0.00	40,281.20	40,281.20	0.00	0.00
Syrian Arab Republic	3,930.99	4,358.18	0.00	0.00	8,289.17
Trinidad & Tobago	0.00	22,022.35	22,022.35	0.00	0.00
Tunisia	0.00	47,343.13	47,343.13	0.00	0.00
Türkiye	0.00	101,920.75	101,920.75	0.00	0.00
Union européenne	0.00	1,761,163.47	1,761,163.47	0.00	0.00
United Kingdom of Great Britain and Northern Ireland 5/	0.00	140,480.52	140,480.52	0.00	0.00
United States	0.00	217,835.26	217,835.26	0.00	0.00
Uruguay	0.00	22,043.41	22,043.41	0.00	0.00
Venezuela	426,041.86	66,944.26	0.00	0.00	492,986.12
Subtotal A)	2,027,646.79	4,788,676.80	4,031,176.20	944,993.97	1,840,153.42
B) New Contracting Parties:					
Honduras (30-01-01)	14,937.00	0.00	0.00	0.00	14,937.00
Subtotal B)	14,937.00	0.00	0.00	0.00	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)	2,108,901.27	4,788,676.80	4,031,176.20	944,993.97	1,921,407.90

1/ The advance received from Gabon (€9,829.17) was applied as partial payment of its 2022 contribution.

2/ The advance received from Ghana (€2,260.68) will be applied for payment of future contributions.

3/ The advance received from Guatemala (€0.01) was applied as partial payment of its 2022 contribution.

4/ The advance received from Senegal (€69,645.31), which will be applied for payment of future contributions.

5/ The advance received from the United Kingdom of Great Britain and Northern Ireland (€0.02) was applied as partial payment of its 2022 contribution. A new advance was also received in 2022 from the Kingdom of Great Britain (€40.02), which will be applied for payment of future contributions.



Statement 6. Composition and balance of the eBCD Working Capital Fund (Euros) (at 31 December 2022).

<i>eBCD Working Capital Fund</i>	<i>Financial year 2022</i>	<i>Financial year 2021</i>
Available balance of eBCD at the opening of the financial year	420,266.19	279,305.21
Result for financial year a) + b)	17,059.91	140,960.98
a) eBCD budgetary result	17,059.91	131,852.70
<i>eBCD budgetary revenue</i>	<i>371,137.43</i>	<i>501,184.42</i>
Albania	647.07	1,228.89
Algeria	1,574.02	1,653.72
Canada	8,265.67	13,485.99
China, People's Rep. of	8,552.62	9,938.84
Egypt	1,006.60	1,461.16
France - St P. & M.	0.00	628.61
Iceland	600.67	661.11
Japan	115,749.78	162,236.52
Korea, Rep. of	7,249.33	10,801.22
Maroc	6,833.04	11,180.06
Mexico	726.94	1,018.23
Norway	996.29	1,423.97
Tunisia	2,277.47	2,928.64
Türkiye	13,840.34	20,361.16
European Union	176,704.88	223,036.05
United Kingdom of Great Britain and Northern Ireland	588.61	627.02
United States	25,524.10	38,513.23
<i>eBCD budgetary expenses</i>	<i>354,077.52</i>	<i>369,331.72</i>
Maintenance and user support costs - TRAGSA	269,088.13	278,626.79
Salaries and remuneration	84,953.19	77,733.69
Bank charges	36.20	60.14
Meeting of the eBCD Technical Working Group		12,911.10
b) eBCD contributions paid in the financial year to previous budgets	0.00	9,108.28
<i>eBCD contributions to previous budgets</i>	<i>0.00</i>	<i>9,108.28</i>
China, People's Rep. of	0.00	6,805.03
Egypt	0.00	1,458.25
Mexico	0.00	845.00
Available balance of eBCD at year-end	437,326.10	420,266.19



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 2022

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 2022 there are 52 Contracting Parties.

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 2022 and 2021.
- Statement 2. Composition and balance of the Working Capital Fund (at 31 December 2022 and 2021).
- Statement 3. Budgetary and extra-budgetary expenses (at 31 December 2022 and 2021).
- Statement 4. Budgetary and extra-budgetary revenue received (at 31 December 2022 and 2021).

- Statement 5. Position of Contracting Party contributions (at 31 December 2022).
- Statement 6. Composition and balance of the eBCD Working Capital Fund (at 31 December 2022 and 2021).

b) Accounting principles applied

In preparing the attached budgetary statements for the year ended on 31 December 2022, 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 2022 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 2022, 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 2022 has been negative, i.e., €132,897.88 (€1,148,173.82 in the previous financial year has been positive), which will be applied to reduce the Working Capital Fund.

<i>Distribution basis</i>	<i>2022 Euros</i>
Result for the financial year	(132,897.88)
Total	(132,897.88)

<i>Distribution</i>	<i>2022 Euros</i>
To Working Capital Fund - Result for the financial year	(132,897.88)
Total	(132,897.88)

<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

b) eBCD result for the financial year

The result of financial year 2022 for eBCD has been positive, i.e., €17,059.91 (€140,960.98 in the previous financial year), which will be applied to decrease the eBCD Working Capital Fund.

<i>Distribution basis</i>	<i>2022 Euros</i>
Result for the financial year	17,059.91
Total	17,059.91

<i>Distribution</i>	<i>2022 Euros</i>
To Working Capital Fund - Result for the financial year	17,059.91
Total	17,059.91

<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



4. Balance sheet

a) Intangible fixed assets

The transactions involving intangible fixed assets in financial year 2022 are summarized as follows:

	31/12/21	Additions	Withdrawals	Adjustments	31/12/22
Cost:					
Computer software	83,161.46	2,086.08	-	-	85,247.54
Computer software GBYP	6,867.05	2,086.08	-	-	6,867.05
	90,028.51	-	-	-	92,114.59
Accumulated amortization:					
Computer software	(82,996.88)	(571.76)	-	-	(83,568.64)
Computer software GBYP	(6,867.05)	-	-	-	(6,867.05)
	(89,863.93)	(571.76)	-	-	(90,435.69)
Net cost	164.58	1,514.32	-	-	1,678.90

The transactions of intangible fixed assets during the 2021 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	(80,528.29)	(468.59)	-	-	(82,996.88)
Computer software GBYP	(6,642.57)	(224.48)	-	-	(6,867.05)
	(87,170.86)	(693.07)	-	-	(89,863.93)
Net cost	857.65	(693.07)	-	-	164.58

At 31 December 2022 there were fully amortized intangible fixed assets amounting to €90,028.51 (at 31 December 2021 the amount was €89,207.57).

b) Tangible fixed assets

The transactions in financial year 2022 recorded in the tangible fixed assets accounts and their accumulated depreciation were as follows:

	31/12/21	Additions	Withdrawals	Adjustments	31/12/22
Cost:					
Furniture	81,638.19	797.30	-	-	82,435.49
Furniture GBYP	1,899.83	-	-	-	1,899.83
Data processing equipment	432,696.55	18,505.39	(31,670.29)	-	419,531.65
Data processing equipment GBYP	55,886.59	6,837.98	-	-	62,724.57
Other fixed assets	48,394.51	1,337.80	-	-	49,732.31
Other fixed assets GBYP	818.77	-	-	-	818.77
	621,334.44	27,478.47	(31,670.29)	-	617,142.62
Accumulated depreciation:					
Furniture	(71,747.15)	(2,046.08)	-	-	(73,793.23)
Furniture GBYP	(1,899.83)	-	-	-	(1,899.83)
Data processing equipment	(368,994.50)	(30,066.07)	31,655.88	-	(367,404.69)
Data processing equipment GBYP	(42,405.65)	(5,832.64)	-	-	(48,238.29)
Other fixed assets	(41,222.63)	(3,154.38)	-	-	(44,377.02)
Other fixed assets GBYP	(714.14)	(32.60)	-	-	(746.74)
	(526,983.90)	(41,131.77)	31,655.88	-	(536,459.79)
Net cost	94,350.54	(13,653.30)	(14.41)		80,682.83

The transactions in financial year 2021 recorded in the accounts of tangible fixed assets 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

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 2022 there were fully depreciated tangible fixed assets amounting to €394,617.679 (at 31 December 2021 the amount was €431,744.09).

c) Rights relating to arrears of contributions

The variation in this item in financial year 2022 was as follows:

	Euros				
	Balance at 31/12/2021	2022 contributions	2022 contributions paid	Contributions paid for previous years	Balance at 31/12/2022
Arrears of contributions:					
- Budgetary	2,093,964.27	4,788,676.80	(4,031,176.20)	(944,993.97)	1,906,470.90
- Extra-budgetary	14,937.00	-	-	-	14,937.00
	2,108,901.27	4,788,676.80	(4,031,176.20)	(1,140,337.18)	1,921,407.90

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 rights relating to arrears of contributions to the eBCD during financial year 2022. is as follows:

	Euros				
	Balance at 31/12/2021	2022 contributions	2022 contributions paid	Contributions paid for previous years	Balance at 31/12/2022
Arrears of contributions: - Budgetary	7,994.78	373,215.92	(371.137,43)	-	10,073.27
	7,994.78	373,215.92	(371,137.43)	-	10,073.27

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	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

At 31 December 2022, the advances on future contributions were comprised of:

	Euros
Credit balance in favour of Ghana	2,260.68
Credit balance in favour of Senegal	69,645.31
Credit balance in favour of the United Kingdom	40.02
Credit balance in favour of Benin	200.86
	72,146.87

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 2022 and 2021, 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 2022 were as follows:

	<i>Euros</i>
ICCAT/Japan Capacity-building Assistance Project (Phase 2):	
- U.S. Dollar account (US\$3,921.00)	3,877.87
- Euro account	171,824.03
	175,701.90

The balances at 31 December 2021 were as follows:

	<i>Euros</i>
ICCAT/Japan Capacity-building Assistance Project (Phase 2):	
- U.S. Dollar account (US\$3,921.00)	3,481.85
- Euro account	183,050.88
	186,532.73

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.

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 2022, the balance was €1,906,160.09, which represents 39.81% of the 2022 budget, a higher percentage than that adopted by the Commission (€2,039,254.73 in the previous financial year, which represented 45.42% of the 2021 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 their 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%
2022	4,788,676.85	1,906,160.09	39.81%

f) Trust funds

The variations in these funds in financial year 2022 were as follows:

Euros						
	Balance at 31/12/2021	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 31/12/2022
• Separation from Service Fund	310,396.65	63,561.30	(24,023.46)	-	-	349,934.49
• ICCAT Regional Observers Programme 2021/2022	435,690.59	-	(175,537.03)	40,291.50	c)(300,445.06)	-
• ICCAT Regional Observers Programme 2022/2023	-	-	(78,783.83)	327,290.02	-	248,506.19
• ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	3,212,468.51	-	(2,630,854.69)	3,096,874.76	a)(93,684.49) b)(307,421.32)	3,277,382.77
• 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	-	-	-	-	191,892.84
• Phase IX	81,848.12	-	-	-	-	81,848.12
• Phase X	63,608.25	-	-	3,949.16	-	67,557.41
• Phase XI	642,196.23	-	(973,721.53)	373,832.40	-	42,307.10
• Phase XII			(382,496.94)	1,077,082.98	-	694,586.04
• Special Meeting Participation Fund	455,811.72	40,000.00	(233,645.74)	210,000.00	-	472,165.98
• Special Data Fund – United States	469,597.84	-	(96,041.60)	170,090.00	-	543,646.24
• United States Fund for Capacity Building	312,134.75	-	(3,574.13)	70,080.00	-	378,640.62
• Special Data Fund – People's Republic of China	133,501.75	-	(3,723.03)	17,496.00	-	147,274.72
• Morocco Fund to Support National Capacity for Participation at Commission Meetings	125,675.65	-	(47,096.80)	105,284.70	-	183,863.55
• ICCAT Regional Observers Programme for Tropical Tunas	20,189.30	-	(67.69)	-	-	20,121.61
• Special Scientific Capacity Building Fund (SCBF)	-	-	-	-	-	-
• Special Monitoring, Control, and Surveillance Fund (MCSEF)	42,989.03	-	(6,032.90)	17,520.00	-	54,476.13
• European Union Fund for Capacity Building	140,000.00	-	(210,000.00)	210,000.00	c)(140,000.00)	-
• Tunisia Fund for Participation in Commission Meetings	33,361.29	-	(18,912.91)	-	-	14,448.38
• Strategic Research Fund - 2021	878,948.21	-	(481,637.83)	-	c)(397,310.38)	-
• Strategic Research Fund - 2022	397,310.38	404,500.00	(78,721.86)	395,410.00	-	1,118,498.52
• Integrated Online Management System Fund	(2,315.80)	-	(19,704.93)	5,000.00	-	47,077.74
• European Union Integrated Online Management System Fund	-	-	(63,649.93)	-	-	6,350.07
• United States Fund for Tropicals	84,688.60	-	-	-	-	84,688.60
• Remote Electronic Monitoring (REM) System Fund	-	-	-	50,100.00	-	50,100.00
	8,370,084.36	508,061.30	(5,528,226.83)	6,240,301.52	(1,238,861.25)	8,353,674.90

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	200,000.00	-	-	-	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 (IOMS) 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

Below is a brief summary of the funds, and some significant events in 2022.

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 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 2021/2022 period (€300,445.06) has been distributed proportionally among the eight 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 2022, the contract was extended for one year. At year-end 2022, the balance was as follows:

	<i>Euros</i>
Revenue from voluntary contributions	32,290.02
Revenue	327,290.02
Contract with the observers agency:	
- Training	-
- Deployment of observers	45,966.36
- Management and support activities	26,890.61
Travel	5,224.49
Secretariat costs	702.37
Expenses	78,783.83
Balance	248,506.19

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 2022 to April 2023, 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 2022, at year-end 2022 was as follows:

<i>a) Bluefin tuna farming facilities</i>	<i>Euros</i>
Revenue from voluntary contributions	1,517,448.80
Revenue	1,517,448.80
Contract with the observers agency:	
1. Training and equipment	35,058.28
2. Mobilization and related costs	123,941.58
3. Deployment of observers	600,523.00
Secretariat costs:	60.00
Expenses	759,582.86
Balance	757,865.94



b) Vessels	Euros
Revenue from voluntary contributions	4,048,781.08
Revenue	4,048,781.08
Contract with the observers agency:	
1. Training and equipment	326,972.85
2. Mobilization and related costs	427,296.20
3. Deployment of observers	1,002,512.85
Secretariat costs	44,060.39
Expenses	1,800,842.29
Balance	2,247,938.79
c) Traps	Euros
Revenue from voluntary contributions	307,189.32
Revenue	307,189.32
Contract with the observers agency:	
1. Training and equipment	28,089.56
2. Mobilization and related costs	6,251.23
3. Deployment of observers	17,049.30
Expenses	51,390.09
Balance	255,799.23
d) Programme fund	Euros
Balance	20,052.80
Revenue	14,765.46
Financial expenses	19,029.85
Adjustment for distribution of expense	9.60
Expenses	19,039.45
Balance	15,778.81
Balance a) + b) + c) + d)	3,277,382.77

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 XII of the program, whose activities started on 24 March 2022. 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	67,557.41
Balance Phase XI	42,307.10

Revenue from voluntary contributions	1,077,082.98
Revenue Phase XII	1,077,082.98

Coordination	114,736.59
Consumables	3,347.02
Biological studies	153,558.92
Data recovery	15,027.00
Indices	23,527.22
Modelling	59,667.06
Tagging	12,633.13
Phase XII expenses	382,496.94

Balance Phases I, II, III, IV, V, VI, VII, VIII, IX, X, XI and XII	1,356,676.08
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In November 2022, the Secretariat received a new contribution of €17,496.00 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 2022 the allocation of €40,000.00, charged to the Commission's expenses budget (Chapter 13.b of **Statement 3**, Budgetary and extra-budgetary expenses). In addition, a voluntary contribution of €210,000.00 has been received from the European Union through its capacity building fund.

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 2022, two voluntary contributions for €49,850.00 and €120,240.00 have 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. A contribution from the United States in the amount of €70,080.00 has been received in January 2022.

In 2013, the Morocco Fund to Support National Capacity for Participation at Commission Meetings was established. The voluntary contribution to this fund in 2022 from Morocco was €105,284.70.

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 2022, a carryover still remains of €20,121.61 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.

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 2022, the United States made a voluntary contribution of €17,520.00.

In July 2022, 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 €210,000.00 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 has been 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 2022, 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 €701,385.00, of which €315,000.00 has been received. A voluntary contribution of €76,410.00 has been received from the United States and €4,000.00 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 2022 has increased as a result of receipt of a voluntary contribution from Chinese Taipei (€5,000.00).

In 2022, 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.



Following the adoption of Resolution by ICCAT establishing a pilot project for the implementation of remote Electronic Monitoring (REM) on bluefin tuna processing vessels [Res. 21-17] and to carry out the project, a voluntary contribution of €50,100.00 has been received from the United States.

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.

	31/12/2022 Euros	31/12/2021 Euros
Creditors of budgetary expenses:		
Chapter 1	85,726.76	64,641.03
Chapter 2	4,780.13	-
Chapter 3	6,877.55	9,673.07
Chapter 4	787.01	696.94
Chapter 6	1,383.74	840.74
Chapter 7	19.90	17.75
Chapter 8	24,078.32	21,747.45
Chapter 9	0.00	0.00
Chapter 14	-	47.86
Creditors of budgetary expenses	123,653.41	97,664.84
Creditors of extrabudgetary expenses:		
Creditors of meeting	9,385.20	-
Creditors of extrabudgetary expenses	9,385.20	-
Creditors of trust fund expenses:		
Integrated Online Management System (IOMS)		4,779.36
Meeting Participation Fund (MPF)	2,944.98	-
Atlantic-wide Research Programme for Bluefin Tuna	49,369.04	517.93
ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	87,921.43	46,024.29
Tunisia Fund for Participation in Commission Meetings	183.82	-
Strategic Research Programme	71,618.04	32,282.81
Electronic Bluefin Tuna Catch Documentation (eBCD) System Fund	7,261.97	5,937.24
Creditors of trust fund expenses	219,299.28	89,541.63
Total creditors	352,337.89	187,206.47

h) Other funds, projects or programmes

This item only includes at 31 December 2022 the bank balances of the ICCAT/Japan Capacity Building Assistance Project (Phase 2) (€175,701.90) (€186,532.73 at 31 December 2021). The accounts and audit are carried out 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 2022 (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 contribution by the European Union to finance the expenses of the 2022 Commission Meeting and 2023 Intersessional Meetings has been recorded under the heading "Commission meetings revenue".

In financial year 2022, 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 2022 amounted to €1,934.35 (the revenue received in 2021 amounted to €55.20).

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:

	31/12/2022 Euros	31/12/2021 Euros
Salaries and remuneration	2,280,720.76	2,041,798.45
Overtime	2,561.91	4,786.77
Contribution to Vanbreda/CIGNA Pension Plan	770,712.15	615,581.21
Spanish Social Security	258,886.78	217,264.70
Income tax	231,696.86	199,095.14
Other	30,682.96	33,388.40
	3,575,261.42	3,111,914.67

The number of staff employed by the Commission in each of the departments set up for its operation at 31 December 2022 and 2021 is as follows:

	31/12/2022 No. of persons	31/12/2021 No. of persons
Executive Secretary	1	1
Assistant Executive Secretary	1	1
Department of Translation and Publications	8	6
Compliance Department	7	6
Science Department	3	-
Statistics Department	6	10
Information Technology (IT)	1	1
Department of Administration and Finance	8	8
	35	33

The distribution of staff, by category, at 31 December 2022 is as follows:

<i>Staff category</i>	<i>Administrative staff</i>	<i>Research coordination</i>	<i>Total</i>
Professional or higher	12	10	22
General Services	1	0	1
General Services included in the general system of the Spanish Social Security	11	1	12
	24	11	35

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 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

b) Operating expenses

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

	<i>31/12/2022 Euros</i>	<i>31/12/2021 Euros</i>
Office equipment	13,547.65	14,030.34
Mailing	2,541.09	2,738.95
Telephone	13,778.31	13,194.58
Fax	465.56	560.02
Insurance	2,788.30	1,877.28
Office maintenance	-	3,225.26
Office cleaning	33,453.70	30,742.94
Bank charges	14,380.34	10,519.03
Audit	16,388.74	16,133.10
Representation expenses	6,796.06	2,524.10
Other expenses (garage rental, fire extinguishers, etc.)	20,324.44	19,179.58
	124,464.19	114,725.18

c) Contingencies

No expenses for contingencies have been incurred in 2022 (there were no expenses for contingencies in 2021).

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 €32,874.72 (these were €4,496.24 in 2021).

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 €23,618.61 (€25,796.49 in 2021), 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 2021), €2,563.33 was settled to the Atlantic-wide Research Programme for Bluefin Tuna (€1,060.89 in 2021), €2,133.91 to the European Union Online Monitoring System (IOMS) Fund (nothing in 2021) and nothing to the Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (€€132.93 in 2021).

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 2022 budgetary statements have amounted to €13,760.00 (€13,320.00 in 2021).



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