

## 2023 Financial Report<sup>1</sup>

### Introduction

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

### 1. Auditor's Report - Financial year 2022

The auditing firm, Grant Thornton, S.L.P., prepared the Independent Auditor's Report corresponding to financial year 2022.

In accordance with Regulation 12 of the Commission's Financial Regulations, the Executive Secretary sent a copy of the Auditor's Report to the Governments of all the Contracting Parties in June 2023 (ICCAT Circular #457 AF/23). The Auditor's Report includes the ICCAT budgetary statements: balance sheet, composition and balance of the Working Capital Fund, budgetary and extra-budgetary expenses, budgetary and extra-budgetary revenue received, status of the Contracting Party contributions, composition and balance of the eBCD Working Capital Fund, the explanatory notes to these, for the financial year that ended on 31 December 2022. It should be noted that at year-end 2022, the balance sheet (**Statement 1**) showed a cash balance in cash and banks of €11,942,650.57, corresponding to the available balance of the Working Capital Fund €1,906,160.09 (which represents 39.81% of the budget), the available balance of eBCD Working Capital Fund (€437,326.10), the available balance of the trust funds (€8,353,674.90), provisions for expenses (€6,900.16), debts for purchases or provisions of services (€352,337.89), collections pending application (€12,745.62), prepaid expenses for financial year 2023 (€40,465.95), payments pending application (€10,630.46) and trust funds accounts receivable (€5,349.16) and advances on future contributions (€929,951.38).

The balance of accumulated pending contributions at year-end 2022 (corresponding to 2022 and previous years) amounted to a total of €1,921,407.90. The balance of eBCD contributions pending payment amounted to €10,073.27.

### 2. Financial position of the second part of the biennial budget - financial year 2023

All the Commission's financial operations corresponding to financial year 2023 were recorded in euros. The accounting entries that arose in United States dollars are also recorded in euros, applying the official exchange rates provided monthly by the United Nations.

The 2023 regular budget, amounting to €5,598,443.51, was approved by the Commission at its 23rd Special Meeting of the Commission (hybrid / Vale do Lobo, Portugal, 13 to 21 November 2022).

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

The total accumulated debt from budgetary and extra-budgetary contributions, amounts to €2,463,645.69, which includes budgetary contributions from: Barbados (€7,336.10), Brazil (€378,185.98), Cabo Verde (€205,462.70), Côte d'Ivoire (€59,718.99), Curaçao (€174,910.71), Equatorial Guinea (€80,399.68), Gabon (€18,953.45), Ghana (€31,371.18), Grenada (€9,867.31), Guinea (Rep.) (€252,096.73), Honduras (€3,602.23), Liberia (€28,458.45), Morocco (€56,091.76), Mauritania (€79,804.20), Mexico (€27,586.95), Nigeria (€31,824.86), Russia (€22,841.59), Saint Vincent and the Grenadines (€113,262.58), Sao Tomé and Príncipe (€71,733.23), Sierra Leone (€57,452.30), South Africa (€47,143.75), Syria (€13,266.11), Tunisia (€54,801.75) and Venezuela (€571,155.62), as well as Cuba's debt (€66,317.48), which is no longer an ICCAT Contracting Party.

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<sup>1</sup> Data at 13 October 2023.

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

### ***Budgetary expenses***

69.84% of the budget adopted by the Commission has been spent. Below are some general comments, by budget chapter:

**Chapter 1 - Salaries:** The salaries of twenty-two Secretariat staff members have been charged to this chapter: twelve staff in the Professional or Higher categories (the Executive Secretary, the outgoing Head of Finance and Administration (7 months) and the incoming Head of Finance and Administration (2 months), the Head of the Compliance Department, two Compliance Officers, the VMS Manager / Technical Officer, the Technical Officer, the Publications Editor and four Translators in the Publications Department), and ten staff included in the Spanish Social Security system (two Translators in the Publications Department, the Compliance Assistant, the Mail/Photocopy Clerk, the Administrative Secretary, three Administrative Assistants, the Accountant and the Accounting Assistant).

In 2023, the United Nations Civil Service Commission published a new salary and pensions scale for staff in the Professional or Higher categories. All these increases are charged to this chapter, complying with the effective date of this scale.

Therefore, the total amount charged to Chapter 1 includes the adjustment of the remuneration schemes to those in effect for the staff belonging to the United Nations categories, including years of service and contributions to the Van Breda /CIGNA Pension Plan. It also includes the cost of Spanish Social Security for Secretariat staff included in this system, the payment of taxes in accordance with the stipulations contained in Article 10 of the ICCAT Staff Regulations and Rules, as well as training expenses for Secretariat staff: English, French and Spanish classes for staff members and translation services to assist the Department of Translation and Publications.

The amount charged to Chapter 1 is €1,688,453.94, which represents 73.96% of the budgeted amount.

**Chapter 2 - Travel:** The amount incurred in this chapter of the budget amounts to €22,122.99 (55.31% of the budgeted amount) and corresponds to the travel expenses and per diem for participation in seven meetings of international organizations and regional and/or international bodies.

**Chapter 3 - Commission meetings:** This chapter includes the expenses incurred in the amount of €34,918.51 (12.35% of the budgeted amount), corresponding to the expenses for preparation of the 2023 Commission meeting, and travel by staff and interpreters who will participate in the 2023 Commission meeting.

**Chapter 4 - Publications:** the amount charged to this chapter amounts to €5,512.32 (26.76% of the amount budgeted), which corresponds to the expenses incurred for reproducing documents and the rental costs of the photocopiers (€5,512.32).

**Chapter 5 - Office equipment:** The expenses charged to this chapter correspond to a shredder and a portable air conditioning unit (€571.41) (3.52% of the budgeted amount).

**Chapter 6 - Operating expenses:** The expenses incurred in this chapter amounted to €85,185.02 (56.23% of the budgeted amount), which correspond to: office material (€1,583.32); expenses for communications, i.e. mailing of official correspondence and ICCAT publications (€1,168.46), telephone service (€11,491.07), fax service (-€14.86); bank charges (€1,044.75); auditing (€16,921.14); insurance (€2,882.01), office maintenance (€6,977.88), office cleaning (€23,742.84), other expenses such as garage rental, etc. (€15,223.56); and representation expenses (€4,164.85).

**Chapter 7 - Miscellaneous expenses:** This chapter includes various minor expenses. The expenses charged to this chapter amount to €5,933.30, representing 72.15% of the budgeted amount.

**Chapter 8 - Research coordination:** The expenses incurred in this chapter amount to €1,180,073.85 (67.75% of the budgeted amount) and correspond to the following sub-chapters:

- a) *Salaries*: The costs corresponding to the salaries of ten Secretariat staff members have been charged to this sub-chapter: eight staff in the Professional or Higher categories (the Assistant Executive Secretary, the Head of Department of Science, the Fisheries Data Analyst, the Population Dynamics Expert, the Bycatch Coordinator, the Head of Statistics and Biostatistcian, the Database Programmer and GIS Expert and the Database Programmer and the Information Technology Specialist) and two included in the Spanish Social Security system (the Database Programmer and Webmaster and the Programming Technician).

The observations made under Chapter 1 concerning the salary scheme in effect in 2023 for staff classified in the United Nations categories also apply to this sub-chapter, as well as the costs for Spanish Social Security for Secretariat staff included in this system, the payment of taxes in accordance with Article 10 of the ICCAT Staff Regulations and Rules, the expenses of the education grant for eligible staff in accordance with Article 16 of the ICCAT Staff Regulations and Rules, home leave expenses for staff in accordance with Article 27 of the ICCAT Staff Regulations and Rules.

The amount charged to this sub-chapter totals €913,025.97.

- b) *Travel to improve statistics*: The amount charged to this sub-chapter totals €11,242.39 and corresponds to travel and per diem expenses for Secretariat participation in six meetings of other organizations.
- c) *Statistics - Biology*: License renewals and cloud services (€9,932.16) have been charged to this sub-chapter.
- d) *Information technology*: The amount incurred under this sub-chapter (€40,079.29) corresponds to acquisition of computers, software, memory expansion, maintenance of servers, and purchase of different computer material.
- e) *Maintenance of database*: The amount spent under this heading totals €22,260.02, which corresponds to maintenance of the high performance storage station, annual licenses, specific statistics software, security copies service and maintenance of the server's air-conditioning unit.
- f) *Telephone line - Internet domain*: The expense under this heading amounts to €15,886.15 which corresponds to the maintenance charges of ICCAT e-mail, cloud services, as well as the ADSL lines and maintenance of the website.
- g) *Scientific meetings (including the SCRS)*: the total spent under this sub-chapter amounts to €62,923.03, corresponding to the annual Zoom licenses for the online meetings and the expenses incurred as a result of holding the annual meeting of the Standing Committee on Research and Statistics (SCRS) in Madrid: room hire in Hotel Chamartín The One, coffee breaks, cocktail reception, audio-visual material, expenses of the Secretariat staff, interpreting fees and simultaneous interpreting equipment (hybrid meetings).
- h) *Interpretation for SCRS meetings*: The amount incurred in this sub-chapter (€104,724.84) covered 15 days of interpretation for SCRS meetings and the rental of microphones for four hybrid meetings.
- i) *Miscellaneous*: No cost has been incurred under this sub-chapter.

**Chapter 9 - Services that require external specialist consulting (i.e. legal advice, integral project management, etc.):** The amount spent under this chapter amounts to €40,155.82 (€56.91% of the budgeted amount), which corresponds to legal advice services, and development of the ICCAT IT security policy.

**Chapter 10 - Separation from Service Fund:** 100.00% of the budgeted expenses (€65,468.14) have been charged to this chapter, which have been included in the Separation from Service Fund (see Section 4 of this Report).

**Chapter 11 - Research programmes:** The expenses incurred in this chapter amounted to the total budgeted amount (100.00%), €416,635.00, and correspond to the following sub-chapter:

- a) *Strategic Research Programme:* The Contracting Parties made a budgetary contribution from ICCAT of €416,635.00 to finance this programme. The breakdown of deposits and expenses is shown in the table related to this programme (section 18 of this report).

**Chapter 12 - Compliance:** The amount incurred in this chapter of the budget amounts to €9,698.91 (30.47% of the budgeted amount) and corresponds to the publication and dispatch of port inspection reports.

**Chapter 13 - Travel:** The expenses incurred under this chapter amount to €220,936.34 (87.78% of the budgeted amount) and correspond to the following sub-chapters:

- a) *Travel by ICCAT and SCRS Chairs:* This heading includes the expenses for travel by the SCRS Chair to Madrid, San Sebastián, hybrid format, St Andrews, Lisbon, Olhao and Dakar on account of the SCRS meetings in the first quarter of 2023 (€20,644.14).
- b) *Special Meeting Participation Fund (MPF):* This sub-chapter includes ICCAT financing of the special Meeting Participation Fund (MPF), which was approved in 2022, and amounts to €170,000.00.
- c) *Travel by ICCAT Officers (ICCAT developing Contracting Parties):* The travel expenses and per diem of seven SCRS Officers and one Commission Officer to attend a species groups and/or SCRS or intersessional meeting have been charged to this sub-chapter (€30,916.20).

**Chapter 14 - Integrated Online Management System:** The expenses corresponding to the salaries of two Secretariat staff members in the Professional or higher category (Software Developers) have been charged to this chapter. The observations set out in Chapter 1 regarding the salary scheme in effect in 2023 for staff classified in the United Nations category also apply to this chapter. Several annual software licenses also been charged to this chapter. The amount charged to this sub-chapter totals €133,895.20 (63.10% of the amount budgeted).

### **Extrabudgetary expenses**

The extra-budgetary expenses incurred until 13 October 2023 amount to €422,351.34 and are explained in detail in section 27 of this report.

In addition to the expenses for intersessional meetings, this heading also includes the expenses of the exchange losses (€10,229.88) and the expenses for interpretation into Arabic of the 2023 Commission meeting (€1,260.00).

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

### **Budgetary revenue**

The contributions received and distributed by Groups were as follows:

Groups	No. of Contracting Parties				Contributions		
	Total	Full payment	Partial payment	Pending	Budget	Paid	%
A	9	8	0	1	3,345,070.00	3,170,159.29	94.77
B	5	3	0	2	839,766.53	383,411.05	45.66
C	21	8	1	12	1,175,673.14	689,476.08	58.65
D	17	9	1	7	237,933.84	131,560.93	55.29
TOTAL	52	28	2	22	5,598,443.51	4,374,607.35	78.14

Of the approved budget, revenue received and applied to 2023 contributions amounted to €4,374,607.35, which represents 78.14% of the budget. Only twenty-eight of the 52 Contracting Parties included in this budget have paid their contribution in full (Albania, Algeria, Belize, Canada, China (People's Rep.), Egypt, El Salvador, European Union, France (St. Pierre & Miquelon), The Gambia, Guatemala, Guinea-Bissau, Iceland, Japan, Korea, Libya, Namibia, Nicaragua, Norway, Panama, Philippines, Senegal, Trinidad and Tobago, Türkiye, United Kingdom of Great Britain and Northern Ireland, United States, and Uruguay). Ghana has paid 88.17% (€233,753.68), and Honduras 44.75% (€2,917.42).

Contributions to the 2023 regular budget pending payment by the Contracting Parties, at 13 October 2023, amount to €1,223,836.16, which represents 21.86% of this budget.

Advances were received from Ghana (€2,260.68), Senegal (€69,645.31), the United Kingdom of Great Britain and Northern Ireland (€40.02), and have been applied as partial payments of their 2023 contributions. New advances have also been received from Panama (€54,281.75) and the United Kingdom of Great Britain and Northern Ireland (€53,061.16), which will be applied to payment of future contributions, in addition to Benin's advance (€200.86) following settlement of its debt, which is pending reimbursement. The reimbursement will be made when we are informed of the data necessary to perform the operation.

### ***Extrabudgetary revenue***

The extra-budgetary revenue received amounts to €505,511.57. This revenue includes: the voluntary contribution of Chinese Taipei (€100,000.00), the voluntary contributions to ICCAT from the extra-budgetary programmes managed by the Secretariat by way of overheads: from the ICCAT Regional Observers Programme for transshipment (€18,648.92), from the ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna (€57,157.30), and from the ICCAT/Japan Capacity-building Assistance Project (Phase 2) (JCAP-2) (€13,429.20).

Also included are the observers fees received for the in-person meetings (€8,230.49), the financial revenue received for bank interests (€10,213.87), the VAT refund (€32,831.79), and the revenue received from the European Union for intersessional meetings of the Commission (€90,000.00 and €175,000.00).

### ***Revenue from accumulated pending contributions***

Revenue from accumulated pending contributions amount to €681,598.37 and correspond to contributions to previous budgets paid by Brazil (€323,280.22), Gabon (€6,886.32), The Gambia (€3,823.04), Honduras (€119,067.92), Libya (€23,345.29), Panama (€140,258.57), Sao Tomé and Príncipe (€50,000.00), and the contribution from Honduras as a new Contracting Party (€14,937.00).

**Statement 5** shows the composition and balance of the Working Capital Fund, which had a credit balance of €3,135,341.29 (56.00% of the budget). This fund comprises the opening balance for the financial year (€1,906,160.09), the settlement of the revenue and expenses to the budget for the financial year (€464,422.60), the settlement of revenue and expenses not included in the budget for the financial year (€83,160.23) and the contributions paid to previous budgets (€681,598.37). Estimated expenses at year-end 2023 amount to €1,637,256.33 (see **Statement 3**). Consequently, if the Working Capital Fund does not receive any new revenue, the result forecast for year-end 2023 will be a positive accounting balance of €1,498,084.96 (26.76% of the budget).

**Statement 6** shows cash flow in financial year 2023 as regards actual revenue and expenses.

**Statement 7** shows the position of cash and banks with a balance of € 14,138,685.48 which corresponds to the total available balance of the Working Capital Fund (€3,135,341.29), the available balance of the eBCD Working Capital Fund (€562,353.59), as well as the available balance of the Integrated Online Management System (€49,490.79), the available balance of the European Union Integrated Online Management System Fund – Vessels manager module (€70,000.00) and the available balance of the UN/FLUX integration (€75,772.26), the available balance of the Separation from Service Fund (€415,402.63), the available balance of the ICCAT Regional Observer Programme for at sea transshipment (€257,486.05), the available

balance of the Atlantic-wide Research Programme for Bluefin Tuna (€1,024,287.72), the available balance of the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (€3,514,187.06), the available balance of the Special Data Fund - People's Republic of China (€163,383.14), the available balance of the special Meeting Participation Fund (€345,501.60), the available balance of the Special Data Fund - United States (€450,633.43), the available balance of the United States Fund for Capacity Building (€332,257.36), the available balance of the Morocco Fund to Support National Capacity for Participation at Commission Meetings (€225,856.36), the available balance of the ICCAT Regional Observers Programme for tropical tunas (€20,121.61), the available balance of the special Monitoring, Control, and Surveillance Fund (MCSF) (€52,582.21), the available balance of the Tunisia Fund for participation in Commission meetings (€12,537.09), the available balance of the Strategic Research Programme (€1,713,223.01), the available balance of the United States Fund for Tropicals (€84,688.60), the available balance of the European Union Integrated Online Management System Fund (-€29,777.48), the available balance of the Remote Electronic Monitoring (REM) system (€116,255.02), the available balance of the ABNJ-II Fund (€212,411.00), the available balance of the United States Fund for restoration of the Caribbean Deepwater Horizon (€259,292.00), debts for purchases or provisions of services (€200,009.25), collections pending application (€10,234.61), advances on future contributions (€107,543.77), advances of trust funds (€913,154.56), prepaid expenses (€56,708.93), debtors of trust funds (€19,743.13) and payments pending application (€79,090.99).

**Statement 8** shows the composition and balance of the eBCD Working Capital Fund, which has a credit balance of €562,353.59. The fund comprises the opening balance for financial year 2023, which amounts to €437,326.10.

It also comprises the settlement of revenue and expenses to the eBCD budget for the financial year (€125,027.49). Of the approved budget, the revenue received and applied for eBCD contributions for 2023 total €386,487.78. Fourteen of the 18 Contracting Parties included in this budget have paid their contribution to the eBCD (Albania, Algeria, Canada, China (P.R.), Egypt, the European Union, Iceland, Japan, Korea (Rep.), Morocco, Norway, Türkiye, the United States, and the United Kingdom of Great Britain and Northern Ireland).

Moreover, an expense for €261,460.29 was incurred, corresponding to the salary of the Full Stack Developer, as well as bank charges.

It should be noted that contributions to the eBCD budgets for 2019-2023 have not been received from Libya and Syria, nor have the 2023 contributions been received from Mexico and Tunisia.

### 3. Separation from Service Fund

<i>Separation from Service Fund</i>	
<b>Opening balance for financial year 2023</b>	<b>€349,934.49</b>
<b>REVENUE</b>	
Financed by ICCAT	€ 65,468.14
<b>Total revenue</b>	<b>€ 65,468.14</b>
<b>EXPENSES</b>	
Fund expenses	€ 0.00
<b>Total expenses</b>	<b>€ 0.00</b>
<b>Balance at 13 October 2023</b>	<b>€ 415,402.63</b>

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

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

Although the accounting and auditing of this project is carried out independently, transitional accounts have been included in the balance sheet, on recommendation of the auditors, showing the bank balance of the project at 31 December 2022 and 2021.

## 5. ICCAT Regional Observers Programme for at-sea transshipment

Since April 2007, a contract has been entered into annually with the consortium MRAG/CapFish for implementation of the ICCAT Regional Observers Programme, pursuant to *Recommendation by ICCAT Establishing a Programme for Transshipment* (Rec. 06-11). This Programme has been financed through voluntary contributions from China (P.R.), Japan, Korea (Rep.), Namibia, and Chinese Taipei. The settlement of the Programme for 2022/2023 is as follows:

<i>ICCAT Regional Observers Programme for at-sea transshipment 2022/2023</i>	
<b>Revenue</b>	<b>€ 327,290.02</b>
1.1 Revenue from contributions	€ 327,290.02
<b>Expenses</b>	<b>€ 194,122.62</b>
<b>1. Contract with the observers agency</b>	
1.1 Training	€ 8,428.80
1.2 Deployment of observers	€ 111,933.25
1.3 Management and support activities	€ 57,064.37
<b>2. Travel</b>	
2.1 Flight tickets	€ 15,946.63
<b>3. Secretariat costs</b>	
3.1 Staff hours	€ 0.00
3.2 Contingencies	€ 750.37
<b>2022/2023 balance</b>	<b>€ 133,167.40</b>

The carryover is €133,167.40. The distribution is as follows:

<i>CPC</i>	<i>Contribution (€)</i>	<i>Distribution of 2022/23 balance (€)</i>
China (P.R.)	49,415.36	31,430.03
Korea	4,399.60	2,798.31
Japan	100,444.62	5,814.47
Namibia*	0.00	(16,929.29)
Chinese Taipei	173,030.44	110,053.87
<b>TOTAL</b>	<b>327,290.02</b>	<b>133,167.40</b>

\* Namibia has not paid its 2022/2023 contribution.

In April 2023, the contract was extended for an additional year.

The carryover from previous years have been used to as contributions to 2023/24.

The balance at 13 October 2023 is as follows:

<i>ICCAT Regional Observers Programme for at-sea transshipment 2023/2024</i>	
<b>REVENUE</b>	<b>€ 356,637.06</b>
<i>1.1 Revenue from contributions</i>	<i>€ 356,637.06</i>
Contribution from China (P. R.)	€ 49,583.30
Contribution from Korea (Rep.)	€ 8,778.22
Contribution from Japan	€ 5,814.47
Contribution from Namibia	€ 0.00
Contribution from Chinese Taipei	€ 292,461.07

<b>EXPENSES</b>		<b>€ 99,151.01</b>
<b>1. Contract with the observers agency</b>		
1.1 Training		€9,854.53
Training	€ 8,429.60	
Travel for training	€ 1,424.93	
1.2 Deployment of observers		€ 40,266.77
Days at sea	€ 37,960.70	
Days of travel	€ 2,306.07	
Equipment	€ 0.00	
1.3 Management and support activities		€ 23,900.24
Days at sea	€ 23,820.63	
Days of travel	€ 79.61	
<b>2. Travel</b>		
2.1 Flight tickets		€ 4,521.55
<b>3. Secretariat costs</b>		
3.1 Contingencies		€ 20,607.92
Staff hours	€ 18,648.92	
Management days SBT - CCSBT (pending refund)	€ 1,899.00	
Bank charges	€ 60.00	
<b>Balance at 13 October 2023</b>		<b>€ 257,486.05</b>

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

To implement the provisions of the *Recommendation by ICCAT Amending the Recommendation by ICCAT to Establish a Multi-Annual Recovery Plan for Bluefin Tuna in the Eastern Atlantic and Mediterranean* (Rec. 08-05), in 2009, the ICCAT Regional Observers Programme was established for bluefin tuna farms. Since 2010, it has been implemented for vessels and from 2013 it has also been implemented for traps. Accordingly, the Secretariat has extended the contract with the Consortium MRAG/COFREPECHE to April 2024, to carry out the recruitment and deployment of observers. This programme is financed by the operators of the vessels, farms and traps. The balance of the programme at 13 October 2023 is as follows:

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

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

<b>REVENUE</b>		<b>€ 1,426,876.36</b>
1.1 Revenue from contributions		€ 1,426,876.36
<b>EXPENSES</b>		<b>€ 501,893.26</b>
<b>1. Contract with the observers agency</b>		
1.1 Training and equipment		€ 43,621.17
Training	€ 38,321.13	
Days of travel - training	€ 365.40	
Travel expenses - training	€ 4,934.64	
1.2 Mobilisation and associated costs		€ 67,209.09
Days of travel	€ 25,555.90	
Travel costs	€ 23,210.49	
Briefing/debriefing	€ 18,442.70	
1.3 Deployment of observers		€ 391,003.00
Farm days	€ 391,003.00	
<b>2. Secretariat costs</b>		
2.1 Contingencies		€ 60.00

Bank charges	€ 60.00	
<b>Balance a)</b>		<b>€ 924,983.10</b>
<b>b) Vessels</b>		
<b>REVENUE</b>		<b>€ 4,402,879.11</b>
1.1 Revenue from contributions		€ 4,402,879.11
<b>EXPENSES</b>		<b>€ 1,996,114.98</b>
<b>1. Contract with the observers agency</b>		
1.1 Training and equipment		€ 348,213.38
Training	€ 288,685.71	
Days of travel - training	€ 2,658.60	
Travel expenses - training	€ 35,903.76	
Equipment	€ 20,965.31	
1.2 Mobilisation and associated costs		€ 399,883.90
Days of travel - deployment	€ 150,241.30	
Travel expenses - deployment	€ 95,652.84	
Briefing/debriefing	€ 107,577.05	
Days of travel - briefing/debriefing	€ 35,131.80	
Travel expenses - briefing/debriefing	€ 11,280.91	
1.3 Deployment of observers		€ 1,247,910.70
Days at sea	€ 1,247,910.70	
<b>2. Secretariat costs</b>		
2.1 Contingencies		€ 107.00
Bank charges	€ 107.00	
<b>Balance b)</b>		<b>€ 2,406,764.13</b>
<b>c) Traps</b>		
<b>REVENUE</b>		<b>€ 218,380.83</b>
1.1 Revenue from contributions		€ 218,380.83
<b>EXPENSES</b>		<b>€ 62,670.35</b>
<b>1. Contract with the observers agency</b>		
1.1 Training and equipment		€ 29,726.62
Training	€ 25,705.90	
Days of travel - training	€ 277.20	
Travel expenses - training	€ 3,743.52	
1.2 Mobilisation and associated costs		€ 7,225.83
Days of travel	€ 2,818.40	
Travel costs	€ 2,998.23	
Briefing/debriefing	€ 1,409.20	
1.3 Deployment of observers		€ 25,717.90
Days in trap	€ 25,717.90	
<b>2. Secretariat costs</b>		
2.1 Contingencies		€ 0.00
Bank charges	€ 0.00	
<b>Balance c)</b>		<b>€ 155,710.48</b>
<b>d) Programme fund</b>		
Opening balance	€ 15,778.81	<b>€ 26,729.35</b>
Revenue from fund	€ 14,289.32	
Bank charges of the programme	(€ 3,338.78)	
<b>Balance at 13 October 2023</b>		<b>€ 3,514,187.06</b>

Other than this balance, the Commission accounts have a carryover from the vessels from 2010/2011 in the amount of €12,172.44, from 2011/2012 in the amount of €6,432.75, from 2012/2013 in the amount of €14,937.97, from 2013/2014 in the amount of €23,258.27, from 2014/2015 in the amount of €13,226.20, from 2015/2016 in the amount of €55,131.83, from 2016/2017 in the amount of €38,749.75, from 2017/2018 in the amount €4,335.50, from 2018/2019 in the amount of €33,218.34, from 2019/2020 in the amount €93,887.96, from 2020/2021 in the amount of € 120,717.67, from 2021/2022 in the amount of € 78,641.21, from 2022/2023 in the amount of €120,974.16, from 2023/2024 in the amount of 209,136.74 and from the farming facilities and traps in the amount of €42,257.91 and €7,800.00, respectively (advances on the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna), corresponding to the available balances of the farming facilities, vessels and traps that participated in previous financial years and have not requested a refund of these amounts.

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

At its 16th Special Meeting, the Commission supported a coordinated research programme on bluefin tuna throughout the Atlantic for an initial period of five years, which has been extended on an annual basis. The settlement and balance of the twelfth phase of the programme whose activities officially started on 24 March 2022 and ended on 23 July 2023, are as follows:

ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phases I-XII	
<b>Balance Phase I</b>	<b>€ 46,094.81</b>
<b>Balance Phase II</b>	<b>(€ 5,823.03)</b>
<b>Balance Phase III</b>	<b>(€ 78,893.00)</b>
<b>Balance Phase IV</b>	<b>€ 62,909.49</b>
<b>Balance Phase V</b>	<b>€ 67,037.12</b>
<b>Balance Phase VI</b>	<b>€ 85,932.65</b>
<b>Balance Phase VII</b>	<b>€ 101,049.74</b>
<b>Balance Phase VIII</b>	<b>€ 191,892.84</b>
<b>Balance Phase IX</b>	<b>€ 81,848.12</b>
<b>Balance Phase X</b>	<b>€ 67,557.41</b>
<b>Balance Phase XI</b>	<b>€ 43,184.05</b>
<b>Balance Phase XII</b>	<b>(€ 226,577.11)</b>
<b>Revenue Phase XII</b>	<b>€ 1,163,392.45</b>
Voluntary contribution from Albania	€ 2,996.34
Voluntary contribution from Algeria	€ 29,170.26
Voluntary contribution from Canada	€ 21,337.13
Voluntary contribution from China (P.R.)	€ 1,897.80
Voluntary contribution from Korea (Rep.)	€ 3,525.11
Voluntary contribution from Iceland	€3,172.60
Voluntary contribution from Japan	€ 49,686.39
Voluntary contribution from Libya	€ 39,745.58
Voluntary contribution from Morocco	€ 57,882.26
Voluntary contribution from Norway	€ 24,287.66
Voluntary contribution from Tunisia	€ 46,563.89
Voluntary contribution from the United Kingdom	€ 500.57
Voluntary contribution from Türkiye	€ 40,626.86
Voluntary contribution from the European Union	€ 840,000.00
Voluntary contribution from Chinese Taipei	€ 2,000.00
<b>Phase XII expenses</b>	<b>€ 1,389,969.56</b>
Staff hired by GBYP	€ 329,472.89
Sub-contracts:	
External experts (coordination)	€ 11,250.00
Development of ICCAT ETAGs database	€ 30,000.00

Aerial survey data analysis and implementation of model-based approach	€ 67,656.97
Biological sampling in farms	€ 69,040.73
Biological sampling in fisheries	€ 343,678.88
Implementation of CKMR in the BFT-E stock	€ 8,400.00
Implementation of MSE approach in management of BFT stocks	€ 100,000.00
Travel and workshops:	€ 85,354.17
Supply of tags and associated costs	€ 239,549.57
Other costs (consumables, equipment, indirect costs, etc.)	€ 105,566.35
<b>Balance Phases I-XII</b>	<b>€ 436,213.09</b>

The thirteenth phase of the programme started on 1 May 2023. The Parties that have made voluntary contributions, as well as expenses incurred up to 13 October 2023 are detailed below:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phase XIII</i>	
<b>Revenue</b>	<b>€ 981,044.13</b>
Voluntary contribution from Albania	€ 4,729.17
Voluntary contribution from Algeria	€ 36,239.20
Voluntary contribution from Canada	€ 20,529.68
Voluntary contribution from Korea (Rep.)	€ 3,958.90
Voluntary contribution from Japan	€ 55,782.93
Voluntary contribution from Iceland	€ 4,012.64
Voluntary contribution from Libya	€ 45,643.84
Voluntary contribution from Morocco	€ 66,280.30
Voluntary contribution from Norway	€ 19,000.00
Voluntary contribution from Tunisia	€ 45,292.13
Voluntary contribution from Türkiye	€ 46,575.34
Voluntary contribution from the European Union	€ 630,000.00
Voluntary contribution from Chinese Taipei	€ 3,000.00
<b>Expenses</b>	<b>€ 392,969.50</b>
Staff hired by GBYP	€ 63,229.58
Sub-contracts:	
Aerial surveys	€ 281,011.27
Biological studies	€ 40,313.70
Travel and workshops	€ 5,744.31
Supply of tags and associated costs	€ 2,257.36
Other costs (consumables, equipment, indirect costs, etc.)	€ 413.28
<b>Balance at 13 October 2023</b>	<b>€ 588,074.63</b>

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

Following the U.S. initiative of making special contributions to the special Data Fund since the approval of the *Resolution by ICCAT on Improvements in Data Collection and Quality Assurance* (Res. 03-21), China (P. R.) has sent voluntary contributions since 2011 for the same purpose. At 13 October 2023, this fund has the following balance:

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*Special Data Fund - People's Republic of China*


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<b>Opening balance for financial year 2023</b>	<b>€ 147,274.72</b>
<b>REVENUE</b>	
Voluntary contribution	€ 16,116.00
<b>Total revenue</b>	<b>€ 16,116.00</b>
<b>EXPENSES</b>	
Fund expenses	€ 0.00
Bank charges	€7.58
<b>Total expenses</b>	<b>€ 7.58</b>
<b>Balance at 13 October 2023</b>	<b>€ 163,383.14</b>

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### 9. Special Meeting Participation Fund (MPF)

The Commission approved at its 2020 meeting the *Recommendation by ICCAT Amending Recommendation 14-14 on the Establishment of a Meeting Participation Fund for Developing ICCAT Contracting Parties* (Rec. 20-09). For this purpose, the Commission approved the allocation of €170,000.00, charged to Chapter 13.b) of the ICCAT budget. Below is a detailed list, at 13 October 2023, which includes the travel expenses charged to this fund and its balance:

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<i>Special Meeting Participation Fund (MPF)</i>	
<b>Opening balance for financial year 2023</b>	<b>€ 472,165.98</b>
<b>REVENUE</b>	
ICCAT budget	€ 170,000.00
<b>Total revenue</b>	<b>€ 170,000.00</b>
<b>EXPENSES</b>	
<i>Scientific meetings</i>	<b>€ 129,906.59</b>

*Intersessional Meeting of the Tropical Tunas Species Group (including MSE)*

Brazil	Paulo TRAVASSOS	€ 3,592.98
Côte d'Ivoire	N. Constance DIAHA	€ 2,663.53
Gabon	Davy ANGUEKO	€ 4,053.60
Mauritania	Cheikh Baye BRAHAM	€ 2,614.53
Panama	Yesuri PINO	€ 2,979.05
Senegal	Fambaye N. SOW	€ 3,249.99

*Meeting of the Working Group on Stock Assessment Methods (WGSAM)*

Senegal	Fambaye N. SOW	€ 2,280.55
Tunisia	Rafik ZARRAD	€ 2,171.24

*Intersessional Meeting of the Small Tunas Species Group*

Côte d'Ivoire	G.J.Thierry NENEBY	€ 2,558.40
Gabon	Davy ANGUEKO	€ 2,711.77
Ghana	Ebenezer A. ADDI	€ 1,656.50
Tunisia	Cheikh Baye BRAHAM	€ 1,656.50

*Blue Shark Data Preparatory Meeting*

Brazil	Gustavo CARDOSO	€ 3,189.02
Côte d'Ivoire	Koaudio J. KONAN	€ 2,303.59

*Meeting of the Subcommittee on Ecosystems and Bycatch*

Tunisia	Rafik ZARRAD	€ 1,733.00
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*Sailfish data preparatory and stock assessment meetings (CANCELLED)*

Brazil	Bruno L. MORAUTO	€ 1,995.41
Mauritania	Cheikh Baye BRAHAM	€ 240.63
Liberia	Roberth WILSON	€ 1,834.25

*Blue Shark Stock Assessment Meeting*

Algeria	Amar OUCHELLI	€ 2,491.17
Brazil	Gustavo CARDOSO	€ 4,274.48
Egypt	Mahmoud FARRAG	€ 3,022.19
Uruguay	Andrés DOMINGO	€ 3,885.72

*Atlantic albacore stock assessment meeting (including MSE)*

Algeria (cancelled)	Amar OUCHELLI	€ 1,600.00
Egypt	Mahmoud A. SABER	€ 2,458.07

*SCRS species groups meeting and/or SCRS plenary*

Algeria (species groups)	Amar OUCHELLI	€ 3,036.67
Algeria (SCRS)	Moussa MENNAD	€ 2,657.71
Brazil	Gustavo CARDOSO	€ 4,421.76
Côte d'Ivoire	Koaudio J. KONAN	€ 4,934.42
El Salvador	Ana M. GALDAMEZ	€ 6,073.74
Ghana	Emmanuel K. DOVLO	€ 3,424.02
Guatemala	Carlos E. MARTÍNEZ	€ 5,947.96
Guinea (Rep.)	Lansana KOLIE	€ 6,442.27
Mexico	Karina RAMÍREZ	€ 6,054.34
Mauritania	Cheikh Baye BRAHAM	€ 5,096.95
Panama	Yesuri PINO	€ 5,753.59
São Tomé and Príncipe	Ilair da CONCEICAO	€ 5,826.75
Tunisia (species groups)	Dhekra AYOUNI	€ 2,626.16
Tunisia (SCRS)	Rafik ZARRAD	€ 2,484.52
Venezuela (species groups)	Mariela NARVÁEZ	€ 3,909.56

***First Intersessional Meeting of Panel 1***

Belize	Robert A. ROBINSON	€ 3,708.14
Côte d'Ivoire	Kouadio J. DJOU	€ 2,877.55
El Salvador	Ana M. GALDAMEZ	€ 3,789.15
Gabon	Davy ANGUEKO	€ 2,915.40
Ghana	Fred ANTWI-BOADU	€ 3,254.61
Nicaragua	Roberto D.CHACON	€ 3,959.45
Nigeria	Ibrahim ABUBAKAR	€ 3,746.70
Panama	Flor TORRIJOS	€ 4,192.86
São Tomé and Príncipe	Ilair da CONCEICAO	€ 2,869.79

**€ 41,145.40**

Senegal	Fambaye N. SOW	€ 2,349.55	
South Africa	Alice F. MCDONALD	€ 3,214.62	
Uruguay	Andrés DOMINGO	€ 4,267.58	
<b>Third Intersessional Meeting of Panel 1</b>			<b>€ 40,499.91</b>
Belize	Robert A. ROBINSON	€ 3,844.11	
Côte d'Ivoire	Kouadio J. DJOU	€ 2,727.09	
Egypt	F.M. ABRAHEM	€ 2,100.05	
El Salvador	Ana M. GALDAMEZ	€ 3,289.67	
Gabon	Davy ANGUEKO	€ 2,704.80	
Ghana	Fred ANTWI-BOADU	€ 2,852.73	
Guatemala	Julio C. LEMUS GODOY	€ 3,540.20	
Equatorial Guinea	Ruben DARIO	€ 2,548.84	
Honduras (cancelled)	Gustavo BETANCOURT	€ 1,818.46	
Mauritania	Lamine CAMARA	€ 2,468.81	
Nicaragua	Roberto D.CHACON	€ 4,034.63	
Panama	Flor TORRIJOS	€ 2,790.24	
São Tomé and Príncipe	Ilair da CONCEICAO	€ 3,336.77	
Senegal	Fambaye N. SOW	€ 2,443.51	
<b>Intersessional Meeting of Panel 2</b>			<b>€ 6,547.97</b>
Albania	Arian PALLUQI	€ 1,817.45	
Algeria	Amar OUCHELLI	€ 2,343.66	
Tunisia	Hamadi MEJRI	€ 1,866.36	
Türkiye (cancelled)	Burcu BILGIN TOPÇU	€ 520.50	
<b>Second Meeting of the eBCD Technical Working Group (eBCD TWG) / Meeting of the Ad Hoc Working Group on Catch Document Scheme (CDS WG) / 16th Intersessional Meeting of the Working Group on Integrated Monitoring Measures (IMM)</b>			<b>€ 29,685.52</b>
Côte d'Ivoire	Serge D. DELEUSE	€ 1,728.28	
Egypt	Doaa HAMMAM	€ 2,881.05	
Gabon	Bernice C.BOUPANA	€ 3,599.18	
Guatemala	Carlos E. MARTÍNEZ	€ 5,025.15	
Mauritania	Taleb MOUSSA	€ 5,153.41	
São Tomé and Príncipe	Ilair da CONCEICAO	€ 3,576.83	
Senegal	Assane GUEYE	€ 4,148.38	
Tunisia	Dhekra HAYOUNI	€ 3,573.24	
<b>Seminar on High Seas Boarding Schemes in the ICCAT Context</b>			<b>€ 33,753.76</b>
Albania	Arian PALLUQI	€ 1,468.78	
Algeria	Abderrahmane HENTOUR	€ 1,651.27	
Belize	Robert A. ROBINSON	€ 3,101.75	
Brazil	Ana C. DE PAULA	€ 3,179.26	
Côte d'Ivoire	Serge D. DELEUSE	€ 2,748.84	
Egypt	Abdelsaman ZAYED	€ 1,725.02	
Gabon	Bernice C.BOUPANA	€ 2,395.60	
The Gambia	Abdoulina E. NJIE	€ 3,426.86	
Guatemala	Ruben LÓPEZ	€ 2,417.56	
Mauritania	Amadou B. DIA	€ 2,356.74	
Nicaragua	Allan GUTIERREZ	€ 3,079.66	
St Vincent and the Grenadines	Shamal CONNELL	€ 4,515.30	
Senegal	Assane GUEYE	€ 1,687.12	
<b>28th Regular Meeting of the Commission</b>			<b>€ 15,125.23</b>
Algeria	Amar OUCHELLI	€ 399.95	
Belize	Robert A. ROBINSON	€ 2,278.95	
Côte d'Ivoire	Kouadio J. DJOU	€ 1,466.04	

El Salvador	Ana M. GALDAMEZ	€ 1,447.24
Gabon	Davy ANGUEKO	€ 1,176.08
Ghana	Fred ANTWI-BOADU	€ 623.37
Guatemala	Julio C. LEMUS GODOY	€ 1,348.31
Guinea (Rep.)	Amara C. KABA	€ 991.46
Nicaragua	Roberto D. CHACÓN RIVAS	€ 1,818.02
Panama	Yarkelie VERGARA	€ 1,321.15
Türkiye	Burcu BILGIN TOPÇU	€ 694.53
Uruguay	Andrés DOMINGO	€ 1,560.13
<b>Total expenses</b>		<b>€ 296,664.38</b>
<b>Balance at 13 October 2023</b>		<b>€ 345,501.60</b>

## 10. Special Data Fund

At its 2003 Meeting, the Commission approved the *Resolution by ICCAT on Improvements in Data Collection and Quality Assurance* (Res. 03-21). For this purpose, since 2005, the Secretariat has received contributions from the United States for continuing the Special Data Fund. This fund has financed the expenses of the short-term contract for tagging activities in the north-western Atlantic following the close of the Atlantic Ocean Tropical Tunas Tagging Programme (AOTTP). At 13 October 2023, the balance of the fund is as follows:

<i>Special Data Fund</i>	
<b>Opening balance for financial year 2023</b>	<b>€ 543,646.24</b>
<b>REVENUE</b>	
Voluntary contribution from the United States	€ 93,100.00
<b>Total revenue</b>	<b>€ 93,100.00</b>
<b>EXPENSES</b>	
Fund expenses	€ 62,535.06
Workshop on Billfishes Age Reading	€ 10,220.77
Workshop of Western Africa Statistical Correspondents on Billfish Data Collection and Reporting - Dakar (cancelled)	€ 7,294.12
Workshop of Western Africa Statistical Correspondents on Billfish Data Collection and Reporting - Abidjan	€ 49,902.65
Interpretation for the Meeting of the Subcommittee on Ecosystems and Bycatch	€ 28,498.28
Travel by ICCAT officers (developing ICCAT Contracting Parties)	€ 27,575.76
Bank charges	€ 86.17
<b>Total expenses</b>	<b>€ 186,112.81</b>
<b>Balance at 13 October 2023</b>	<b>€ 450,633.43</b>

## 11. United States Fund for Capacity Building

In 2008, the United States informed the Secretariat of its intention to make various voluntary contributions for the purpose of creating a specific fund to finance activities aimed at increasing the capacity of data collection and management of Contracting Parties with lesser capacity. The balance at 13 October 2023 is as follows:

United States Fund for Capacity Building

<b>Opening balance for financial year 2023</b>	<b>€ 378,640.62</b>
<b>REVENUE</b>	
Voluntary contribution from the United States	€ 0.00
<b>Total revenue</b>	<b>€ 0.00</b>
<b>EXPENSES</b>	
Fund expenses	€ 2,748.67
In-port inspection activities for capacity building and assistance in Côte d'Ivoire	€ 3,231.00
In-port inspection activities for capacity building and assistance in Nigeria	€ 12,511.27
In-port inspection training manual	€ 2,200.00
Seminar on High Seas Boarding Schemes in the ICCAT Context	€ 25,692.32
<b>Total expenses</b>	<b>€ 46,383.26</b>
<b>Balance at 13 October 2023</b>	<b>€ 332,257.36</b>

**12. Morocco Fund to Support National Capacity Building for Participation in Commission Meetings**

Since 2013, Morocco has contributed to this fund to facilitate participation in SCRS and Commission meetings and other specific ones by members of its delegation. In 2023, the Secretariat has managed, at Morocco's request, the participation by thirty-eight people in the following meetings: two people in the Intersessional Meeting of the Tropical Tunas Species Group (including MSE), eight people in the Intersessional Meeting of Panel 2, three people in the First Intersessional Meeting of Panel 1, one person in the Blue Shark Data Preparatory Meeting, two people in the Meeting of the Working Group on Stock Assessment Methods, two people in the Intersessional Meeting of the Swordfish Species Group, one person in the Intersessional Meeting of the Small Tunas Species Group, three people in the Second Meeting of the eBCD Technical Working Group, Meeting of the Ad Hoc Working Group on Catch Document Scheme and 16th Intersessional Meeting of the Working Group on Integrated Monitoring Measures, four people in the Third Intersessional Meeting of Panel 1, two in the Blue Shark Stock Assessment Meeting, eight people in the species groups and SCRS meetings and two people in the Seminar on High Seas Boarding Schemes in the ICCAT Context. At 13 October 2023, the balance of the fund is as follows:

Morocco Fund to Support National Capacity Building for Participation in Commission Meetings

<b>Opening balance for financial year 2023</b>	<b>€ 183,863.55</b>
<b>REVENUE</b>	
Voluntary contribution from Morocco	€ 130,608.56
<b>Total revenue</b>	<b>€ 130,608.56</b>
<b>EXPENSES</b>	
Fund expenses	€ 87,835.75
Bank charges	€ 780.00
<b>Total expenses</b>	<b>€ 88,615.75</b>
<b>Balance at 13 October 2023</b>	<b>€ 225,856.36</b>

**13. ICCAT Regional Observers Programme for tropical tunas**

In order to implement the provisions of the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Programme for Bigeye and Yellowfin Tunas* (Rec. 11-01), the Secretariat signed a contract with COFREPECHE to implement the Regional Observers Programme for tropical tunas. In 2013, funds were

received for this purpose from Belize (€20,000.00), Cabo Verde (€10,000.00), Côte d'Ivoire (€4,980.00), Curaçao (€15,000.00), European Union (€110,000.00), Ghana (€69,927.50), Guatemala (€21,564.00), and Panama (€10,000.00). In 2014 the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Programme for Tropical Tunas* (Rec. 14-01) was approved under which regional observers are not required. Therefore, in 2015 the balance of the programme was allocated to its participants. At 31 December 2022, there still remains a carryover balance of €20,121.61 which the Secretariat is looking to reimburse. The pending amounts are: €3,688.61 to Côte d'Ivoire and €16,433.00 to Guatemala.

#### 14. Special Scientific Capacity Building Fund (SCBF)

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

#### 15. European Union Fund for Capacity Building

In 2022, a contract was entered into with the European Union for a twenty-four month period, to continue to improve the capacity building of developing countries. This contract covers the activities contained in the *Recommendation by ICCAT Amending the Recommendation 14-14 on the Establishment of a Meeting Participation Fund for Developing ICCAT Contracting Parties* (Rec. 20-09), and the total amount was for €375,000.00, of which the European Union is financing 80.00%. This fund is cofinanced with the special Meeting Participation Fund (MPF), therefore, in order to group together all the travel financed, the amount received (€210,000.00) was transferred to the MPF.

#### 16. Special Monitoring, Control, and Surveillance Fund (MCSF)

In 2015, the special Monitoring, Control, and Surveillance Fund (MCSF) was established to support and strengthen development and implementation of efficient in port inspection systems by developing CPCs for the purpose of achieving or surpassing the minimum standards established in the *Recommendation by ICCAT to support effective implementation of Recommendation 12-07 by ICCAT for an ICCAT scheme for minimum standards for inspection in port* (Rec. 14-08). At 13 October 2023, the balance of the fund is as follows:

<i>Special Monitoring, Control, and Surveillance Fund (MCSF)</i>	
<b>Opening balance for financial year 2023</b>	<b>€ 54,476.13</b>
<b>REVENUE</b>	
Voluntary contribution	€ 0.00
<b>Total revenue</b>	<b>€ 0.00</b>
<b>EXPENSES</b>	
Travel by expert to assess PIEG training needs in Côte d'Ivoire	€ 1,869.92
Bank charges	€ 24.00
<b>Total expenses</b>	<b>€ 1,893.92</b>
<b>Balance at 13 October 2023</b>	<b>€ 52,582.21</b>

### 17. Tunisia Fund for Participation in Commission Meetings

In March 2017, the Tunisia Fund for Participation in Commission Meetings was established, with the objective of strengthening the participation of the Tunisian delegation in Commission meetings. In 2023, the Secretariat managed, at Tunisia's request, the participation of one person in the Intersessional Meeting of Panel 2. At 13 October 2023, the balance of the fund is as follows:

<i>Tunisia Fund for Participation in Commission Meetings</i>	
<b>Opening balance for financial year 2023</b>	<b>€ 14,448.38</b>
<b>REVENUE</b>	
Financed by Tunisia	€ 0.00
<b>Total revenue</b>	<b>€ 0.00</b>
<b>EXPENSES</b>	
Fund expenses	€ 1,857.29
Bank charges	€ 54.00
<b>Total expenses</b>	<b>€ 1,911.29</b>
<b>Balance at 13 October 2023</b>	<b>€ 12,537.09</b>

### 18. Strategic Research Fund

In 2017, the Commission decided to establish for 2018, the Strategic Research Programme, with the objective of grouping and gradually incorporating all ICCAT scientific activities in the regular Commission budget, under this new budgetary heading. For 2022, the Commission approved an allocation of €404,500.00 and voluntary contributions have been received from the United States in the amount of €76,410.00 and Chinese Taipei in the amount of €4,000.00. A contract has also been entered into with the European Union (€701,385.00), under which 64% of these activities will be financed. The voluntary contribution received from the European Union, within the framework of this contract, was for €315,000.00.

The 2022 Financial Report presented a partial accounting of the 2022 activities funded through this programme and its resulting balance. These activities were extended until December 2023. The 2022 balance is as follows:

<i>Strategic Research Fund - 2022</i>	
<b>Transfer of 2021 balance</b>	<b>€ 522,614.33</b>
<b>REVENUE</b>	
ICCAT financing	€ 404,500.00
Voluntary contribution from the European Union	€ 315,000.00
Voluntary contribution from the United States	€ 76,410.00
Voluntary contribution from Chinese Taipei	€ 4,000.00
<b>Total revenue</b>	<b>€ 799,910.00</b>
<b>EXPENSES</b>	
<b>SCRS external experts and workshops</b>	
Workshop on collaborative work to assess sea turtle bycatch in longline and purse seine fleets in the Atlantic and Indian Oceans and Mediterranean Sea	€ 21,774.86
Workshop on Swordfish Age Reading	€ 22,642.89
Workshop on Data Limited Assessment Methods for Small Tunas	€ 26,202.18
<b>Tagging</b>	
Tagging – Albacore (tags, satellite service, fish, etc.)	€ 39,704.88
Tagging – Shark (tags, satellite service, fish, etc.)	€ 2,455.90

Tagging – Swordfish (tags, satellite service, fish, etc.)	€ 2,671.56
<b>Biological, ecological and tagging studies</b>	
<b>Northern albacore</b>	
Study on reproductive biology	€ 9,514.95
<b>Southern albacore</b>	
Study on reproductive biology	€ 23,341.49
<b>Billfish</b>	
Contract for collection of biological samples for growth studies on marlins in the eastern Atlantic	€ 10,000.00
<b>Swordfish</b>	
Contract for swordfish growth, reproduction and genetics: collection and analysis of biological samples	€ 56,462.43
<b>Small tunas</b>	
Contract for collection and analysis of biological samples for growth, maturity and genetics studies	€ 14,520.00
<b>Sharks</b>	
Genetics - SHK	€ 25,000.00
<b>Tropicals</b>	
Tag recovery, continuation of AOTTP - TROP	€ 42,642.00
<b>Other fisheries studies</b>	
Research on bycatch estimation methodologies	€ 6,345.95
<b>Bycatch</b>	
Work to support a quasi-quantitative approach to risk assessment	€ 6,000.00
<b>Development of MSE process</b>	
<b>Tropicals</b>	
Contract for eastern Atlantic skipjack MSE process	€ 8,375.00
Contract for multistock MSE process	€ 6,000.00
<b>Other costs</b>	
Indirect costs	€ 5,346.42
<b>Total expenses</b>	<b>€ 329,000.51</b>
<b>2022 balance at 13 October 2023</b>	<b>€ 993,523.82</b>

For the 2023 scientific activities, the Commission approved a contribution to the programme of €416,635.00 and a voluntary contribution has been received from Chinese Taipei in the amount of €5,000.00. A contract has also been entered into with the European Union (€810,525.00), under which 80% of these activities will be financed. The voluntary contribution received from the European Union under this contract was €453,894.00.

The balance of this programme is as follows:

<b>Strategic Research Fund - 2023</b>	
<b>Transfer of 2022 balance</b>	<b>€ 993,523.82</b>
<b>REVENUE</b>	
ICCAT financing	€ 416,635.00
Voluntary contribution from the European Union	€ 453,894.00
Voluntary contribution from Chinese Taipei	€ 5,000.00
<b>Total revenue</b>	<b>€ 875,529.00</b>
<b>EXPENSES</b>	
<b>Tagging</b>	
Tagging - Albacore (tags, satellite service, fish, etc.)	€ 6,131.00
Tagging – Shark (tags, satellite service, fish, etc.)	€ 560.00
Tagging – Swordfish (tags, satellite service, fish, etc.)	€ 193.00

Tagging - Billfishes (tags, satellite service, fish, etc.)	€ 25,553.51
<b>SCRS external experts and workshops</b>	
Workshop on Small Tunas Age Reading	€ 16,034.62
Workshop on the Shark Research and Data Collection Programme	€ 16,846.41
Workshop on the use of the bycatch estimation tool	€ 2,669.07
Workshop to continue the evaluation of ICCAT fisheries impact on marine turtles in Mediterranean Sea	€ 11,123.40
Tropical Tunas Workshops on MSE (for scientists and managers)	€ 20,879.36
<b>Biological, ecological and tagging studies</b>	
<i>Albacore</i>	
<i>Swordfish</i>	
<i>Small tunas</i>	
<i>Sharks</i>	
Contract – Genetic structure of the Atlantic porbeagle ( <i>Lamna nasus</i> ) population through the use of nuclear-genome-wide single-nucleotide polymorphism genotyping	€ 25,045.00
<b>Tropicals</b>	
Tag recovery, continuation of AOTTP - TROP	€ 1,683.00
<b>Development of MSE process</b>	
<i>Albacore</i>	
Contract for northern Atlantic albacore MSE process	€ 19,800.00
Contract for northern Atlantic albacore MSE process	€ 9,000.00
<b>Other costs</b>	
Indirect costs	€ 311.44
<b>Total expenses</b>	<b>€ 155,829.81</b>
<b>Balance at 13 October 2023</b>	<b>€ 1,713,223.01</b>

## 19. Electronic Bluefin Tuna Catch Document (eBCD) System Fund

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

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

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

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

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

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

## **20. Integrated Online Management System**

This fund was established in 2019 to cover the expenses of the first phase of the Integrated Online Management System (IOMS), which commenced in May 2019, after hiring two software developers. In 2020 this item was included in the ICCAT regular budget, therefore, the expenses for developers, equipment and software necessary are charged to the corresponding budgetary item. At the beginning of 2023, the carryover balance of this fund was €47,077.74 and a voluntary contribution has been received from Chinese Taipei in the amount of €3,000.00. As to the expenses, some banking costs for a total amount of €243.79 have been charged to this fund. 20% of the expenses incurred to integrate the UN/FLUX system for vessels data exchange as well as 20% of the expenses incurred to develop the IOMS Vessels manager module will also be charged to this fund. At 13 October 2023, the fund has a balance of €38,390.54.

## **21. European Union Integrated Online Management System Fund – Vessels manager module**

In 2023, a contract was entered into with the European Union to develop the IOMS Vessels manager module with the objective of incorporating all the ICCAT notification obligations concerned with vessels and/or fishing authorisations. The budget of the 12-month contract is for €125,022.36, of which €70,000.00 has been received, and will cover the hire of a software developer, as well as the necessary equipment and software.

## **22. European Union Integrated Online Management System Fund – UN/FLUX integration**

In 2023, a new contract was signed with the European Union to integrate the UN/FLUX system for vessels data exchange, maintain and improve the functionality of the IOMS, user assistance system, and to collaborate in the IOMS continuous development process. The contract will cover hire for 12 months of a software developer and the equipment and software necessary for this development. The contract has a budget of €187,501.80, of which the European Union will cover 80%, and under which a voluntary contribution of €105,000.00 has been received. At 13 October 2023, 4 months of the software developer's salary, the equipment and software necessary (€29,227.74) have been charged to this fund, leaving an available balance of €75,772.26.

## **23. United States Fund for Tropicals**

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

## **24. Remote Electronic Monitoring (REM) Fund**

In 2021, the Commission approved the *Resolution by ICCAT establishing a pilot project for the implementation of remote electronic monitoring (REM) on bluefin tuna processing vessels* (Res. 21-17). To implement the project, a voluntary contribution was received from the United States in the amount of €50,100.00. A contract has also been signed with the European Union to finance 80% of the expenses of the

budget for €209,506.00, under which €115,223.36 has been received. This project has been extended to December 2024, to continue the pilot project and to include a new pilot project as a result of the *Resolution by ICCAT establishing a pilot project to test the use of stereoscopic cameras during first transfer and the automation of video footage analysis* (Res. 22-15).

## 25. ABNJ-II Fund

In August 2023, an agreement was signed with FAO “Strengthening compliance in ICCAT members, develop ecosystem indicators, and promoting joint tuna RFMO initiatives on topics of global relevance”, with the objective of achieving responsible, efficient and sustainable tuna production and biodiversity conservation in the ABNJ in a changing environment. The project will have a duration of 4 years and a total budget of €1,416,074.17, €212,411.00 of which has been received.

## 26. United States Fund for Caribbean “Deepwater Horizon” Restoration

In 2023, the United States Fund for Caribbean Deepwater Horizon Restoration was established to support activities for Atlantic tuna and tuna-like species: review of available catch data, identification of specific gaps in catch data and infrastructure, analysis of the repercussions of data limitations, and support for priority data collection activities through capacity building, where appropriate. The Fund is supported by a voluntary contribution from the United States in the amount of €259,292.00.

## 27. ICCAT intersessional meetings

In July 2023, an 18-month contract was signed with the European Union to finance some of the intersessional meetings of the second semester of 2023 and 2024. The contract has a budget of €312,500.99, 80% of the expenses of which will be covered by the European Union. A voluntary contribution in the amount of €175,000 has been received from the European Union. And the remaining 20% has been received from the Working Capital Fund, as per the Commission’s decision in its 2010 meeting that meetings held either at or away from the ICCAT headquarters that require special financing, would be financed through the Working Capital Fund. The meetings in 2023 that have required financing under this contract have been:

***Second Meeting of the Electronic Monitoring Systems Working Group (EMS WG)*** (online, 7 September 2023). The expenses for online simultaneous interpretation were €5,858.60.

***Third Intersessional Meeting of Panel 4 on Third Intersessional Meeting of Panel 4 on North Atlantic Swordfish Management Strategy Evaluation (MSE)*** (online, 10-11 October 2023). The expenses charged for 13 October 2023 were €1,364.00.

The remaining expenses of intersessional meetings wholly financed through the Working Capital Fund were:

***Second Intersessional Meeting of Panel 1 on Western Skipjack MSE*** (online, 5 May 2023). The expenses for simultaneous interpretation amounted to €5,858.60.

***Third Intersessional Meeting of Panel 1*** (hybrid/Madrid, Spain, 20-22 June 2023). The total expenses for holding the meeting were €46,240.12.

***Intersessional Meeting of Panel 2*** (hybrid/Madrid, Spain, 7-10 March 2023). The expenses for the meeting were €34,916.60.

***First Intersessional Meeting of Panel 4 on North Atlantic Swordfish Management Strategy Evaluation (MSE)*** (online, 6 March 2023). The expenses for online simultaneous interpretation amounted to €5,677.10.

***Second Intersessional Meeting of Panel 4 on North Atlantic Swordfish Management Strategy Evaluation (MSE)*** (online, 30 June 2023). The expenses for online simultaneous interpretation amounted to €5,858.60.

**First Meeting of the Electronic Monitoring Systems Working Group (EMS WG)** (online, 15 February 2023). The expenses for online simultaneous interpretation amounted to €5,858,60.

**Meeting of the Ad Hoc Working Group on Labour Standards (LSWG)** (online, 31 May 2023). The expenses for online simultaneous interpretation amounted to €5,677.10.

**Meeting of the Ad Hoc Working Group on Catch Document Scheme (CDS WG)** (hybrid/Osaka, Japan, 6 June 2023). The expenses for the meeting amounted to €6,684.18.

**16th Intersessional Meeting of the Working Group on Integrated Monitoring Measures (IMM)** (hybrid/Osaka, Japan, 7-9 June 2023). The total expenses for the meeting amounted to €84,510.82.

**Climate Change Experts Meeting** (online, 11-12 July 2023). The expenses for online simultaneous interpretation amounted to €11,420.93.

**Meeting of the Port Inspection Expert Group for Capacity Building and Assistance (PIEG)** (online, 30 May 2023). The expenses for online simultaneous interpretation amounted to €5,858.60.

**Meeting of the Online Reporting Technology Working Group (WG-ORT)** (online, 7-8 February 2023). The expenses for online simultaneous interpretation amounted to €11,100.25.

**First and Second Ambassadors Webinars on Northern Atlantic Swordfish MSE (N-SWO MSE)** (online, 12 June and 5 October 2023). The expenses for online simultaneous interpretation amounted to €3,635.50.

Moreover, the European Union offered to finance a portion of the expenses of the Intersessional Meeting of Panel 4 and of the 23rd Special Meeting of the Commission, as well as other 2023 intersessional meetings. For this purpose, a contract for €1,039,960.82 was signed.

The 2023 meeting that was financed was the First Intersessional Meeting of Panel 1. The expenses for this meeting amounted to €170,341.86. The contract with the European Union is pending settlement.

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

<i>A S S E T S</i>	YEAR 2022	YEAR 2021
<b>A) NON-CURRENT ASSETS</b>	<b>82,361.73</b>	<b>94,515.12</b>
<b>I. Intangible assets</b>	<b>1,678.90</b>	<b>164.58</b>
Computer software	92,114.59	90,028.51
Amortization of computer software	-90,435.69	-89,863.93
<b>II. Fixed assets</b>	<b>80,682.83</b>	<b>94,350.54</b>
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>B) CURRENT ASSETS</b>	<b>13,930,577.31</b>	<b>13,490,428.12</b>
<b>I. Accounts receivable</b>	<b>1,947,460.79</b>	<b>2,141,728.81</b>
1. Receivables from arrears of contributions	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
<b>II. Accrual accounts</b>	<b>40,465.95</b>	<b>31,948.04</b>
1. Prepaid budgetary expenses	38,730.65	31,478.51
2. Advances of the trust funds	1,735.30	469.53
<b>III. Cash assets</b>	<b>11,942,650.57</b>	<b>11,316,751.27</b>
1. Cash	1,518.50	1,468.50
Cash (Euros)	580.50	580.50
Cash (US\$)	938.00	888.00
[Financial year 2022: US\$ 1,000.00 x €/US\$ 0.938 = € 938.00]		
[Financial year 2021: US\$ 1,000.00 x €/US\$ 0.888 = € 888.00]		
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
[Financial year 2022: US\$ 215,830.44 x €/US\$ 0.938 = € 202,448.95]		
[Financial year 2021: US\$ 350,906.01 x €/US\$ 0.888 = € 311,604.54]		
La Caixa - Acct. xx0668 (US\$)	3,048.50	2,886.00
[Financial year 2022: US\$ 3,250.00 x €/US\$ 0.938 = € 3,048.50]		
[Financial year 2021: US\$ 3,250.00 x €/US\$ 0.888 = € 2,886.00]		
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-TROP	20,110.61	20,178.30
<b>TOTAL ASSETS (A+B)</b>	<b>14,012,939.04</b>	<b>13,584,943.24</b>
<b>C) TRANSITIONAL ACCOUNTS</b>	<b>175,701.90</b>	<b>186,532.73</b>
<b>I. Cash assets</b>	<b>175,701.90</b>	<b>186,532.73</b>
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
[Financial year 2022: US\$ 3,921.00 x €/US\$ 0.938 = € 3,877.87]		
[Financial year 2021: US\$ 3,921.00 x €/US\$ 0.888 = € 3,481.85]		
<b>TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C)</b>	<b>14,188,640.94</b>	<b>13,771,475.97</b>

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

<i>NET ASSETS AND LIABILITIES</i>	YEAR 2022	YEAR 2021
<b>A) NET ASSETS</b>	<b>2,425,847.92</b>	<b>2,553,839.28</b>
<b>A-1) Working Capital Fund</b>	<b>1,906,160.09</b>	<b>2,039,057.97</b>
<b>I. Working Capital Fund</b>	<b>2,039,057.97</b>	<b>891,080.91</b>
1. Working Capital Fund	2,039,057.97	891,080.91
<b>II. Result for financial year</b>	<b>-132,897.88</b>	<b>1,147,977.06</b>
1. Result for financial year	-132,897.88	1,147,977.06
<b>A-2) Net acquired assets</b>	<b>82,361.73</b>	<b>94,515.12</b>
<b>I. Net acquired assets</b>	<b>82,361.73</b>	<b>94,515.12</b>
1. Net acquired assets - intangible -	1,678.90	164.58
2. Net acquired assets - fixed -	80,682.83	94,350.54
<b>A-3) Working Capital Fund - eBCD</b>	<b>437,326.10</b>	<b>420,266.19</b>
<b>I. eBCD Working Capital Fund</b>	<b>420,266.19</b>	<b>279,305.21</b>
1. eBCD Working Capital Fund	420,266.19	279,305.21
<b>II. Result - eBCD for financial year</b>	<b>17,059.91</b>	<b>140,960.98</b>
1. Result - eBCD for financial year	17,059.91	140,960.98
<b>B) ACCUMULATED PENDING CONTRIBUTIONS</b>	<b>1,931,481.17</b>	<b>2,116,896.05</b>
<b>I. Budgetary contributions</b>	<b>1,906,470.90</b>	<b>2,093,964.27</b>
1. Budgetary - current financial year	757,500.60	821,034.97
2. Budgetary - previous financial years	1,148,970.30	1,272,929.30
<b>II. Extra-budgetary contributions</b>	<b>14,937.00</b>	<b>14,937.00</b>
1. Extra-budgetary - current financial year	0.00	0.00
2. Extra-budgetary - previous financial years	14,937.00	14,937.00
<b>III. eBCD budgetary contributions</b>	<b>10,073.27</b>	<b>7,994.78</b>
1. eBCD budgetary for current financial year	2,078.49	3,815.58
2. eBCD budgetary for previous financial years	7,994.78	4,179.20
<b>C) CURRENT LIABILITIES</b>	<b>9,655,609.95</b>	<b>8,914,207.91</b>
<b>I. Trust funds</b>	<b>8,353,674.90</b>	<b>7,972,773.98</b>
1. Integrated Online Management System	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 Observers 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 Tropical Tunas	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
<b>II. Provisions for expenses</b>	<b>6,900.16</b>	<b>1,271.45</b>
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
<b>III. Accounts payable</b>	<b>365,083.51</b>	<b>196,017.69</b>
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
<b>IV. Accrual accounts</b>	<b>929,951.38</b>	<b>744,144.79</b>
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
<b>TOTAL LIABILITIES (A+B+C)</b>	<b>14,012,939.04</b>	<b>13,584,943.24</b>
<b>D) TRANSITIONAL ACCOUNTS</b>	<b>175,701.90</b>	<b>186,532.73</b>
<b>I. Other funds, projects or programmes</b>	<b>175,701.90</b>	<b>186,532.73</b>
1. ICCAT/Japan Capacity-building Assistance Project (Phase 2) (JCAP-2)	175,701.90	186,532.73
<b>TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C+D)</b>	<b>14,188,640.94</b>	<b>13,771,475.97</b>

**Statement 2. Status of Contracting Party contributions (Euros) (at 13 October 2023).**

<i>Contracting Party</i>	<i>Balance due at opening of financial year 2023</i>	<i>Contributions from Contracting Parties in 2023</i>	<i>Contr. paid in 2023 applied to 2023 budget</i>	<i>Contr. paid in 2023 to previous budgets</i>	<i>Balance due</i>
<b>A) Regular Commission budget:</b>					
Albania	0.00	5,355.24	5,355.24	0.00	0.00
Algeria	0.00	29,939.01	29,939.01	0.00	0.00
Angola	0.00	20,885.79	20,885.79	0.00	0.00
Barbados	0.00	7,336.10	0.00	0.00	7,336.10
Belize	0.00	92,678.88	92,678.88	0.00	0.00
Brazil	323,280.22	378,185.98	0.00	323,280.22	378,185.98
Canada	0.00	136,937.36	136,937.36	0.00	0.00
Cabo Verde	118,856.42	86,606.28	0.00	0.00	205,462.70
China, People's Rep. of	0.00	99,495.36	99,495.36	0.00	0.00
Côte d'Ivoire	0.00	59,718.99	0.00	0.00	59,718.99
Curaçao	0.00	174,910.71	0.00	0.00	174,910.71
Egypt	0.00	12,999.26	12,999.26	0.00	0.00
El Salvador	0.00	73,691.52	73,691.52	0.00	0.00
France - St P. & M.	0.00	130,023.24	130,023.24	0.00	0.00
Gabon	6,886.32	18,953.45	0.00	6,886.32	18,953.45
Gambia, The	3,823.04	4,346.43	4,346.43	3,823.04	0.00
Ghana 1/	0.00	265,124.86	233,753.68	0.00	31,371.18
Grenada	0.00	9,867.31	0.00	0.00	9,867.31
Guatemala, Rep. of 3/	0.01	47,721.13	47,721.13	0.01	0.00
Equatorial Guinea	61,592.51	18,807.17	0.00	0.00	80,399.68
Guinea, Rep. of	245,577.08	6,519.65	0.00	0.00	252,096.73
Guinea-Bissau	0.00	6,519.65	6,519.65	0.00	0.00
Honduras	119,067.92	6,519.65	2,917.42	119,067.92	3,602.23
Iceland	0.00	65,011.62	65,011.62	0.00	0.00
Japan	0.00	262,121.79	262,121.79	0.00	0.00
Korea, Rep. of	0.00	37,380.06	37,380.06	0.00	0.00
Liberia	18,795.99	9,662.46	0.00	0.00	28,458.45
Libya	23,345.29	40,858.14	40,858.14	23,345.29	0.00
Maroc	0.00	56,091.76	0.00	0.00	56,091.76
Mauritania	21,997.41	57,806.79	0.00	0.00	79,804.20
Mexico	0.00	27,586.95	0.00	0.00	27,586.95
Namibia	0.00	26,812.92	26,812.92	0.00	0.00
Nicaragua, Rep. of	0.00	4,346.43	4,346.43	0.00	0.00
Nigeria	25,285.81	6,539.05	0.00	0.00	31,824.86
Norway	0.00	97,657.35	97,657.35	0.00	0.00
Panama 2/	140,258.57	164,754.18	164,754.18	140,258.57	0.00
Philippines, Rep. of	0.00	6,519.65	6,519.65	0.00	0.00
Russia	453.83	22,387.76	0.00	0.00	22,841.59
St Vincent and the Grenadines	78,401.01	34,861.57	0.00	0.00	113,262.58
São Tomé e Príncipe	100,324.05	21,409.18	0.00	50,000.00	71,733.23
Senegal 3/	0.00	124,161.14	124,161.14	0.00	0.00
Sierra Leone	50,932.65	6,519.65	0.00	0.00	57,452.30
South Africa	0.00	47,143.75	0.00	0.00	47,143.75
Syrian Arab Republic	8,289.17	4,976.94	0.00	0.00	13,266.11
Trinidad & Tobago	0.00	25,164.89	25,164.89	0.00	0.00
Tunisia	0.00	54,801.75	0.00	0.00	54,801.75
Türkiye	0.00	119,161.51	119,161.51	0.00	0.00
Union européenne	0.00	2,059,770.27	2,059,770.27	0.00	0.00
United Kingdom of Great Britain and Northern Ireland	0.00	164,078.41	164,078.41	0.00	0.00
United States	0.00	254,559.25	254,559.25	0.00	0.00
Uruguay	0.00	24,985.77	24,985.77	0.00	0.00
Venezuela	492,986.12	78,169.50	0.00	0.00	571,155.62
<b>Subtotal A)</b>	<b>1,840,153.42</b>	<b>5,598,443.51</b>	<b>4,374,607.35</b>	<b>666,661.37</b>	<b>2,397,328.21</b>
<b>B) New Contracting Parties:</b>					
Honduras (30-01-01)	14,937.00	0.00	0.00	14,937.00	0.00
<b>Subtotal B)</b>	<b>14,937.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,937.00</b>	<b>0.00</b>
<b>C) Withdrawals of Contracting Parties:</b>					
Cuba (Effective: 31-12-91)	66,317.48	0.00	0.00	0.00	66,317.48
<b>Subtotal C)</b>	<b>66,317.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>66,317.48</b>
<b>TOTAL A)+B)+C)</b>	<b>1,921,407.90</b>	<b>5,598,443.51</b>	<b>4,374,607.35</b>	<b>681,598.37</b>	<b>2,463,645.69</b>

1/ The advance received from Ghana (€2,260.68) was applied as partial payment of its 2023 contribution.

2/ An advance was received from Panama (€54,281.75), which will be applied for payment of future contributions.

3/ The advance received from Senegal (€69,645.31) was applied as partial payment of its 2023 contribution.

4/ The advance received from the United Kingdom of Great Britain and Northern Ireland (€40.02) was applied as partial payment of its 2023 contribution. A new advance was also received in 2023 from the Kingdom of Great Britain and Northern Ireland (€53,061.16), which will be applied for payment of future contributions.

**Statement 3. Budgetary and extra-budgetary expenses (euros) (at 13 October 2023).**

<i>Chapters</i>	<i>2023 budget</i>	<i>Expenses to date</i>	<i>%</i>	<i>Estimated expenses until year end</i>	<i>Estimated total expenses for financial year 2023</i>
<b>1. Budgetary expenses</b>					
Chapter 1. Salaries	2,282,985.65	1,688,453.94	73.96%	594,531.71	2,282,985.65
Chapter 2. Travel	40,000.00	22,122.99	55.31%	17,877.01	40,000.00
Chapter 3. Commission meetings (annual)	282,729.85	34,918.51	12.35%	247,811.34	282,729.85
Chapter 4. Publications	20,600.00	5,512.32	26.76%	12,000.00	17,512.32
Chapter 5. Office equipment	16,231.77	571.41	3.52%	15,660.36	16,231.77
Chapter 6. Operating expenses	151,496.52	85,185.02	56.23%	50,000.00	135,185.02
Chapter 7. Miscellaneous expenses	8,224.10	5,933.30	72.15%	2,290.80	8,224.10
Chapter 8. Coordination of research:					
a) Salaries	1,255,152.87	913,025.97	72.74%	342,126.90	1,255,152.87
b) Travel to improve statistics	30,000.00	11,242.39	37.47%	15,000.00	26,242.39
c) Statistics - Biology	19,570.00	9,932.16	50.75%	9,637.84	19,570.00
d) Information technology	42,230.00	40,079.29	94.91%	2,150.71	42,230.00
e) Maintenance of database	27,810.00	22,260.02	80.04%	5,549.98	27,810.00
f) Telephone line - Internet domain	34,505.00	15,886.15	46.04%	18,618.85	34,505.00
g) Scientific meetings (including SCRS)	82,782.03	62,923.03	76.01%	65,500.00	128,423.03
h) Interpretation for SCRS meetings	249,650.00	104,724.84	41.95%	50,000.00	154,724.84
i) Miscellaneous	0.00	0.00	0.00%	0.00	0.00
<i>Sub-total Chapter 8</i>	<i>1,741,699.90</i>	<i>1,180,073.85</i>	<i>67.75%</i>	<i>508,584.28</i>	<i>1,688,658.13</i>
Chapter 9. Services that require specialized external consultancy work (i.e. legal advice, comprehensive quality management project, etc.)	70,555.00	40,155.82	56.91%	24,951.00	65,106.82
Chapter 10. Separation from Service Fund	65,468.14	65,468.14	100.00%	0.00	65,468.14
Chapter 11. Research programmes:					
b) Strategic Research Programme	416,635.00	416,635.00	100.00%	0.00	416,635.00
<i>Sub-total Chapter 11</i>	<i>416,635.00</i>	<i>416,635.00</i>	<i>100.00%</i>	<i>0.00</i>	<i>416,635.00</i>
Chapter 12. Compliance:					
a) Maintenance of compliance database	31,827.00	9,698.91	30.47%	22,128.09	31,827.00
<i>Sub-total Chapter 12</i>	<i>31,827.00</i>	<i>9,698.91</i>	<i>30.47%</i>	<i>22,128.09</i>	<i>31,827.00</i>
Chapter 13. Travel					
a) Travel by ICCAT and SCRS Chairs	51,500.00	20,644.14	40.09%	30,855.86	51,500.00
b) Special Meeting Participation Fund	170,000.00	170,000.00	100.00%	0.00	170,000.00
c) Travel by ICCAT Officers (developing ICCAT Contracting Parties)	30,900.00	30,916.20	100.05%	-16.20	30,900.00
<i>Sub-total Chapter 13</i>	<i>252,400.00</i>	<i>221,560.34</i>	<i>87.78%</i>	<i>30,839.66</i>	<i>252,400.00</i>
Chapter 14. Integrated Online Management System (IOMS)					
a) Integrated Online Management System (IOMS)	212,180.00	133,895.20	63.10%	78,284.80	212,180.00
<i>Sub-total Chapter 14</i>	<i>212,180.00</i>	<i>133,895.20</i>	<i>63.10%</i>	<i>78,284.80</i>	<i>212,180.00</i>
Chapter 15. Contingencies	5,410.59	0.00	0.00%	5,410.59	5,410.59
<b>TOTAL BUDGETARY EXPENSES (Chapters 1 to 15)</b>	<b>5,598,443.51</b>	<b>3,910,184.75</b>	<b>69.84%</b>	<b>1,610,369.64</b>	<b>5,520,554.39</b>
<b>2. Extra-budgetary expenses</b>					
Exchange losses		10,229.88		0.00	10,229.88
Expenses for simultaneous interpretation into Arabic		1,260.00		7,800.00	9,060.00
Expenses of the Intersessional Meetings of Panel 1		222,440.58		6,267.80	228,708.38
Expenses of the Intersessional Meeting of Panel 2		34,916.60		0.00	34,916.60
Expenses of the Intersessional Meetings of Panel 4		12,899.70		12,818.89	25,718.59
Expenses of the Meetings of the Meeting of the Electronic Monitoring Systems Working Group (EMS WG)		11,717.20		0.00	11,717.20
Expenses of the Meeting of the Ad Hoc Working Group on Labour Standards (LSWG)		5,677.10		0.00	5,677.10
Expenses of the Meeting of the Ad Hoc Working Group on Catch Document Scheme (CDS WG)		6,684.18			
Expenses of the 16th Meeting of the Working Group on Integrated Monitoring Measures (IMM)		84,510.82		0.00 €	84,510.82
Expenses of the Climate Change Experts Meeting		11,420.93		0.00 €	11,420.93
Expenses of the Ambassadors Webinars on Northern Atlantic Swordfish MSE (N-SWO MSE)		3,635.50		0.00 €	3,635.50
Expenses of the Meeting of the Port Inspection Expert Group for Capacity-building and Assistance (PIEG)		5,858.60			5,858.60
Expenses of the Meeting of the Online Reporting Technology Working Group (WG-ORT)		11,100.25			11,100.25
<b>TOTAL EXTRA-BUDGETARY EXPENSES</b>		<b>422,351.34</b>		<b>26,886.69</b>	<b>442,553.85</b>
<b>TOTAL EXPENSES INCURRED</b>	<b>5,598,443.51</b>	<b>4,332,536.09</b>		<b>1,637,256.33</b>	<b>5,963,108.24</b>

**Statement 4.** Budgetary and extra-budgetary revenue received (euros) (at 13 October 2023).

<i>Revenue</i>	<i>financial year 2023</i>
<b>1. Budgetary revenue</b>	
Contributions from Contracting Parties:	
Contributions paid or applied to the current budget	4,374,607.35
<b>TOTAL BUDGETARY REVENUE</b>	<b>4,374,607.35</b>
<b>2. Extra-budgetary revenue</b>	
Voluntary contributions:	
Revenue ICCAT Regional Observer Programme for At-Sea Transhipments	18,648.92
Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT)	57,157.30
Revenue ICCAT/Japan Capacity-building Assistance Project (Phase 2) (JCAP-2)	13,429.20
Chinese Taipei contribution to ICCAT	100,000.00
Observers fees	8,230.49
Financial revenue	10,213.87
VAT refund	32,831.79
From Commission meetings	
Panel 4 and IMM meetings and Online Panel 1, 2, 4 and IMM meetings	90,000.00
ICCAT intersessional and other working group meetings	175,000.00
<b>TOTAL EXTRA-BUDGETARY REVENUE</b>	<b>505,511.57</b>
<b>3. Revenue from accumulated pending contributions</b>	
Contributions from Contracting Parties:	
Contributions paid to previous budgets	666,661.37
Contributions from new Contracting Parties:	
Contributions received from new Contracting Parties to previous budgets	14,937.00
<b>TOTAL REVENUE FROM PENDING CONTRIBUTIONS</b>	<b>681,598.37</b>
<b>TOTAL REVENUE RECEIVED</b>	<b>5,561,717.29</b>

**Statement 5.** Composition and balance of the Working Capital Fund (euros) (at 13 October 2023).

<i>Working Capital Fund</i>	<i>Financial year 2023</i>
<b>Opening balance for the financial year</b>	<b>1,906,160.09</b>
<b>Result for financial year a) + b) + c)</b>	<b>1,229,181.20</b>
a) Budgetary result	464,422.60
<i>Budgetary revenue</i>	<i>4,374,607.35</i>
<i>Budgetary expenses (Chapters 1 to 15)</i>	<i>3,910,184.75</i>
b) Extra-budgetary result	83,160.23
<i>Extra-budgetary revenue</i>	<i>505,511.57</i>
<i>Extra-budgetary expenses</i>	<i>422,351.34</i>
c) Contributions paid in the financial year to previous budgets	681,598.37
<i>Contributions to regular budgets</i>	<i>666,661.37</i>
<i>Contributions received from new Contracting Parties to previous budgets</i>	<i>14,937.00</i>
<b>Available balance at 13 October 2023</b>	<b>3,135,341.29</b>
Estimated expenses (at 31 December 2023)	1,637,256.33
<b>Estimated balance at 31 December 2023</b>	<b>1,498,084.96</b>

**Statement 6. Cash flow (euros) (at 13 October 2023).**

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*Revenue and origin*

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Balance in Cash and Banks (at the opening of financial year 2023)	11,942,650.57
Prepaid expenses (at the opening of financial year 2023)	40,465.95
Trust fund debtors (at the opening of financial year 2023)	5,349.16
Payments pending application (at the opening of financial year 2023)	10,630.46
Revenue:	
Contributions paid or applied to the 2023 budget	4,374,607.35
Extra-budgetary revenue received in 2023	505,511.57
Contributions paid in financial year 2023 to previous regular budgets	666,661.37
Contributions received from new Contracting Parties to previous budgets	14,937.00
eBCD revenue	
Contributions paid or applied to the 2023 eBCD budget	386,487.78
Revenue from trust funds	9,750,333.89
<b>TOTAL REVENUE AND ORIGIN</b>	<b>27,697,635.10</b>

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*Expenses and application*

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Provision for expenses (at the opening of financial year 2023)	6,900.16
Accounts payable (at the opening of financial year 2023)	352,337.89
Collections pending application (at the opening of financial year 2023)	12,745.62
Advances applied in financial year 2023	929,951.38
Working Capital Fund	3,135,341.29
eBCD Working Capital Fund	562,353.59
Expenses:	
Budgetary expenses for financial year 2023 (Chapters 1 to 15)	3,910,184.75
Extra-budgetary expenses for financial year 2023	422,351.34
eBCD expenses:	
eBCD budgetary expenses for financial year 2023	261,460.29
Expenses of the trust funds	8,738,417.33
Available in trust funds:	
Integrated Online Management System	49,490.79
EU Integrated Online Management System Vessels manager module	70,000.00
EU Integrated Online Management System UN/FLUX integration	75,772.26
Separation from Service Fund	415,402.63
Separation from Service Fund	
ICCAT Regional Observers Programme for at-sea transshipment	257,486.05
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	1,024,287.72
ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	3,514,187.06
Special Data Fund - People's Republic of China	163,383.14
Special Meeting Participation Fund (MPF)	345,501.60
Special Data Fund - United States	450,633.43
United States Fund for Capacity Building	332,257.36
Morocco Fund to Support National Capacity Building for Participation in Commission Meetings	225,856.36
ICCAT Regional Observers Programme for tropical tunas	20,121.61
Scientific Capacity Building Fund (SCBF)	0.00
Special Monitoring, Control, and Surveillance Fund (MCSF)	52,582.21
European Union Fund for Capacity Building	0.00
Tunisia Fund for Participation in Commission Meetings	12,537.09
Strategic Research Programme	1,713,223.01
United States Fund for Tropical Tunas	84,688.60
European Union Integrated Online Management System Fund	-29,777.48
Remote Electronic Monitoring (REM) Fund	116,255.02
ABNJ-II Fund	212,411.00
United States Fund for Caribbean Deepwater Horizon Restoration	259,292.00
<b>TOTAL EXPENSES AND APPLICATION</b>	<b>27,697,635.10</b>

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**Statement 7. Status of cash and banks (euros) (at 13 October 2023).**

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<i>Summary</i>	
Balance in Cash and Banks	14,138,685.48
<b>TOTAL CASH AND BANKS</b>	<b>14,138,685.48</b>

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<i>Breakdown</i>	
Available in the Working Capital Fund	3,135,341.29
Available in the eBCD Working Capital Fund	562,353.59
Available in trust funds:	
Integrated Online Management System	49,490.79
EU Integrated Online Management System Vessels manager module	70,000.00
EU Integrated Online Management System UN/FLUX integration	75,772.26
Separation from Service Fund	415,402.63
ICCAT Regional Observers Programme for at-sea transhipment	257,486.05
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	1,024,287.72
ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	3,514,187.06
Special Data Fund - People's Republic of China	163,383.14
Special Meeting Participation Fund (MPF)	345,501.60
Special Data Fund - United States	450,633.43
United States Fund for Capacity Building	332,257.36
Morocco Fund to Support National Capacity Building for Participation in Commission Meetings	225,856.36
ICCAT Regional Observers Programme for tropical tunas	20,121.61
Scientific Capacity Building Fund (SCBF)	0.00
Special Monitoring, Control, and Surveillance Fund (MCSF)	52,582.21
European Union Fund for Capacity Building	0.00
Tunisia Fund for Participation in Commission Meetings	12,537.09
Strategic Research Programme	1,713,223.01
United States Fund for Tropical Tunas	84,688.60
European Union Integrated Online Management System Fund	-29,777.48
Remote Electronic Monitoring (REM) Fund	116,255.02
ABNJ-II Fund	212,411.00
United States Fund for Caribbean Deepwater Horizon Restoration	259,292.00
Debts for purchases or provision of services	200,009.25
Collections pending application	10,234.61
Advances on future contributions	107,543.77
Advances of the trust funds	913,154.56
Prepaid expenses	-56,708.93
Trust funds debtors	-19,743.13
Payments pending application	-79,090.99
<b>TOTAL AVAILABLE</b>	<b>14,138,685.48</b>

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**Statement 8.** Composition and balance of the eBCD Working Capital Fund (euros) (at 13 October 2023).

<i>eBCD Working Capital Fund</i>	<i>financial year 2023</i>
<b>Available balance of eBCD at the opening of the financial year</b>	<b>437,326.10</b>
<b>Result for financial year a) + b)</b>	<b>125,027.49</b>
a) eBCD budgetary result	125,027.49
<i>eBCD budgetary revenue</i>	<i>386,487.78</i>
Albania	732.64
Algeria	1,696.95
Canada	8,732.73
China, People's Rep. of	8,996.31
Egypt	1,043.24
Iceland	695.16
Japan	121,441.49
Korea, Rep. of	7,539.71
Libya	0.00
Maroc	7,111.14
Mexico	0.00
Norway	1,110.00
Syrian Arab Republic	0.00
Tunisia	0.00
Türkiye	14,516.29
European Union	185,359.53
United Kingdom of Great Britain and Northern Ireland	682.51
United States	26,830.08
<i>eBCD budgetary expenses</i>	<i>261,460.29</i>
Maintenance and user support costs - TRAGSA	175,010.61
Salaries and remuneration	68,618.25
Bank charges	35.00
Meeting of the eBCD Technical Working Group	17,796.43
b) eBCD contributions paid in the financial year to previous budgets	0.00
<i>eBCD contributions to previous budgets</i>	<i>0.00</i>
<b>Available balance at 13 October 2023</b>	<b>562,353.59</b>
Estimated expenses (at 31 December 2023)	347,556.93
<b>Estimated balance at 31 December 2023</b>	<b>214,796.66</b>