

# INTERNATIONAL COMMISSION FOR THE CONSERVATION OF ATLANTIC TUNAS (ICCAT).

BUDGETARY STATEMENTS AND AUDIT REPORT FOR FINANCIAL YEAR 2019

(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 Audit Report for financial year 2019

INDEPENDENT AUDITORS' REPORT FOR FINANCIAL YEAR 2019
BUDGETARY STATEMENTS FOR FINANCIAL YEAR 2019

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

Independent Auditors' Report for financial year 2019



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#### 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 2019, 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, 2019, 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 2019 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 eithers 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)

Rafaet Ruiz Salvador (ROAC 21.529)

Partner - Auditor

17 June 2020

INSTITUTO DE CENSORES JURADOS
DE CUENTAS DE ESPAÑA

BDO AUDITORES, S.L.P

2020 Núm. Ol 2014409

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

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

### **BUDGETARY STATEMENTS FOR THE FINANCIAL YEAR 2019**

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

ASSETS	YEAR 2019	YEAR 201
A) NON-CURRENT ASSETS	84.788,19	88.054,4
J. Intangible assets (Note 4.a)	2.845,41	6.010,2
Computer software	90.028,51	90.028,5
Depreciation of computer software	-87.183,10	-84.018,3
II. Fixed assets (Note 4.b)	81.942,78	82.044,23
Furniture	78.588,57	74.911,2
Data processing equipment	407.003,08	376.689,7
Other fixed assets	45.060,00	42.757,6
Depreciation of furniture	-67.092,16	-63.657,8
Depreciation of data processing equipment	-348.031,13	-319.374,6
Depreciation of other fixed assets	-33.585,58	-29.281,9
B) CURRENT ASSETS	10.692.006,28	7.515.165,80
I. Accounts receivable	2.037.324,82	1.601.827,3
1. Receivables from arrears of contributions (Note 4.c)	1.928.672,64	1.584.761,9
Arrears of budgetary contributions	1.911.951,45	1.569.824,9
Arrears of extra-budgetary contributions	16.721,19	14.937,0
2. Receivables trust funds	64.326,00	482,63
Receivables ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	64.326,00	482,63
3. Other receivables	38.406,87	16.582,78
Payments pending application	38.406,87	16.582,7
4. Receivables from arrears of eBCD contributions	5.919,31	0,0
Arrears of eBCD budgetary contributions	5.919,31	0,0
II. Accrual accounts	40.969,89	40.335,33
	32.139,73	20.339,9
1. Prepaid budgetary expenses	6.000,00	6.000,0
2. Prepaid extra-budgetary expenses	2.830,16	13.995,4
3. Advances of the trust funds	8.613.711,57	5.873.003,1
III. Cash assets	1.690,72	1.234,5
1. Cash	781,72	355,5
Cash (Euros)	909,00	879,00
Cash (US\$)	303,00	673,00
[Financial year 2019: US\$ 1,000.00 x $\notin$ /US\$ $\notin$ 0.909 = $\notin$ 909.00]		
[Financial year 2018: US\$ 1,000.00 x €/US\$ € 0.879 = € 879.00]	4.514.158,40	2.180.218,9
2. Bank current accounts (Euros)	12.762,15	7.000,3
BBVA - Acct. 0200176725 (Euros)	2.954.880,12	626.647,3
BBVA - Acct. 0200173290 (Euros)		52.016,6
Banco Santander - Acct. 2616408934 (Euros)	51.982,63	1.494.554,6
La Caixa - Acct. 0200071119 (Euros)	1.494.533,50	192.425,7
3. Bank current accounts (Euros)	150.900,65	189.568,9
BBVA - Acct. 2018012037 (US\$)	147.946,40	102,500,7
[Financial year 2019: US\$ 162,757.32 x $\notin$ /US\$ 0,909 = $\notin$ 147,946.40]		
[Financial year 2018: US\$ 215,664.36 x $\epsilon$ /US\$ 0.879 = $\epsilon$ 189,568.97]	2 054 25	2.056.7
La Caixa - Acct. 7200300668 (US\$)	2.954,25	2.856,7
[Financial year 2019: US\$ 3,250.00 x €/US\$ € 0.909 = € 2,954.25]		
[Financial year 2018: US\$ 3,250.00 x €/US\$ € 0.879 = € 2,856.75]	204606400	2 400 122 0
4. Bank current accounts trust funds (Euros)	3.946.961,80	3,499,123,9
BBVA - Acct. 0208513942 (Euros) - ROP	754.815,89	776.816,0
BBVA - Acct. 0201518869 (Euros) - ROP-BFT	2.996.983,29	2.180.103,4
BBVA - Acct. 0201518371 (Euros) - GBYP	174.891,60	521.933,4
BBVA - Acct. 0201567069 (Euros) - ROP-TROP	20.271,02	20.271,0
TOTAL ASSETS (A+B)	10.776.794,47	7.603.220,22
C) TRANSITIONAL ACCOUNTS	686.532,44	2.473.389,2
I. Cash assets (Note 4.d)	686.532,44	2.473.389,2
1. Bank current accounts of other funds, projects or programmes (Euros)	686.226,19	2.471.052,2
BBVA - Acct. 0201569058 (Euros) - JCAP-2	152.720,63	149.543,2
BBVA - Acct, 0201571055 (Euros) - AOTTP	533.505,56	2.321.508,9
2. Bank current accounts of other funds, projects or programmes (US\$)	306,25	2.337,0
BBVA - Acct. 2012292035 (US\$) - JCAP	306,25	2.337,0
[Financial year 2019: US\$ 336.91 x €/US\$ € 0.909 = € 306.25]		
[Financial year 2018: US\$ 2,658.70 x $\in$ /US\$ $\in$ 0.879 = $\in$ 2,337.00]		
	11,463,326,91	10.076.609,42



IET ASSETS AND LIABILITIES	Financial year 2019	Financial year 2018
) NET ASSETS	1.004.496,73	785.559,19
A-1) Working Capital Fund (Note 4.e)	578.133,92	697.504,77
I. Working Capital Fund	697.504,77	701.586,1
1. Working Capital Fund	697.504,77	701.586,1
II. Result for financial year (Note 3.a)	-119.370,85	-4.081,4
1. Result for financial year	-119.370,85	-4.081,4
A-2) Net acquired assets	84.788,19	88.054,4
I. Net acquired assets	84.788,19	88.054,4
1. Net acquired assets - intangible -	2.845,41	6.010,2
2. Net acquired assets - fixed -	81.942,78	82.044,2
A-3) Working Capital Fund - eBCD	341.574,62	0,0
I. Working Capital Fund- eBCD	64.564,91	0,0
1. Working Capital Fund	64.564,91	0,0
II. Result - eBCD for financial year (note 3.b)	277.009,71	0,0
1. Result - eBCD for financial year	277.009,71	0,0
ACCUMULATED PENDING CONTRIBUTIONS	1.934.591,95	1.584.761,9
I. Budgetary contributions	1.910.240,05	1.568.113,5
1. Budgetary - current financial year	803.440,04	569.423,8
2. Budgetary - previous financial years	1.106.800,01	998.689,6
II. Extra-budgetary contributions	18.432,59	16.648,4
1. Extra-budgetary - current financial year	1.784,19	0,0
2. Extra-budgetary - previous financial years	16.648,40	16.648,4
III. Budgetary eBCD contributions	5.919,31	1.568.113,5
Budgetary eBCD for current financial year	5.919,31	569,423,8
CURRENT LIABILITIES	7.837.705,79	5.232.899,1
I. Trust funds (Note 4.f)	4.318.508,88	3.825.306,1
1. Integrated Online Management System (IOMS) Fund	22.127,28	
Separation from Service Fund	185,125,35	149.638,0
3. ICCAT Regional Observer Programme for At-Sea Transhipments	437,363,71	482.058,1
4. ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	96,526,85	462.106,4
5. ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean	The Management of the Asset of	
Bluefin Tuna	2.330.119,03	1.648.394,5
	107,550,35	93.752,1
6. Special Data Fund - People's Republic of China	35.602,12	
7. Special Meeting Participation Fund (MPF)	296.099,02	
8. Special Data Fund - United States	172,049,75	249.251,5
9. United States Fund for Capacity Building	1/2.047,/3	2.400,6
10. Other United States Trust Funds:	0,00	2,400,6
ICCAT Sea Turtles Fund	0,00	2,100,0
11. Morocco Fund to Support National Capacity for Participation in Commission	272417	23.773,5
Meetings	2.724,17 20.282,02	20.282,0
12. ICCAT Regional Observer Programme for Tropical Tunas	20.202,02	0,0
13. Scientific Capacity Building Fund (SCBF)	110 520 70	
14. Special Monitoring, Control, and Surveillance Fund (MCSF)	110.520,78	
15. European Union Fund for Capacity Building	140.000,00	14.000,0
16. European Union Fund to develop T3+ software necessary to process Ghana	24.740.00	24.710.0
statistics	24.710,00	
17. Tunisia Fund for Participation in Commission Meetings	40.716,41	
18. eBCD System Fund	0,00	
19. Strategic Research Programme	296.992,04	
II. Provisions for expenses	402.766,02	
1. Provisions for budgetary expenses	84.448,87	
2. Provisions for extra-budgetary expenses	318.317,15	
3. Provisions for trust funds	0,00	
III. Accounts payable (note 4.g)	426.431,74	
1. Creditors of budgetary expenses	81.154,76	
2. Creditors of extra-budgetary expenses	22.451,95	
3. Creditors of trust fund expenses	310,708,56	
4. Collections pending application	12.116,47	6.948,
IV. Accrual accounts	2.689,999,15	
1. Advances on future contributions	111.160,81	125.322,7
2. Advances on voluntary contributions	0,00	100.000,0
3. Advances of the trust funds	2.578.679,73	
4. Advances on future eBCD contributions	158,61	
** *** * *** * *** * * * * * * * * * *	70.00	
OTAL LIABILITIES (A+B+C)	10.776.794,47	7.603.220,2



 I. Other funds, projects or programmes (Note 4.h)
 686.532,44
 2.473.389,20

 1. ICCAT-Japan Capacity-building Assistance Project (Phase 2) (JCAP-2)
 153.026,88
 151.880,25

 2. Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)
 533.505,56
 2.321.508,95

 TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C+D)
 11.463.326,91
 10.076.609,42

Statement 2. Composition and balance of the Working Capital Fund (Euros) (at 31 December 2019 and 2018).

Working Capital Fund	Financial year 2019	Financial year 2018
Opening balance for the financial year	697.504,77	701.586,18
Result for financial year a) + b) + c)	-119.370,85	-4.081,41
a) Budgetary result	-516.846,24	-313.170,27
Budgetary revenue	3.205.114,95	3.248.149,64
Budgetary expenses (Chapters 1 to 13)	3.721.961,19	3,561.319,91
b) Extra-budgetary result	-63.838,11	-289.122,06
Extra-budgetary revenue	1.277.108,10	965,494,26
Extra-budgetary expenses	1.340.946,21	1.254.616,32
c) Contributions paid in the financial year to previous budgets	461.313,50	598.210,92
Contributions to regular budgets	461.313,50	595.968,59
Contributions received from new Contracting Parties to previous budgets	0,00	2.242,33
Estimated balance at 31 December 2019	578.133,92	697.504,77

Chapters	2019 budget	Financial year 2019	2018 budget	Financial year 2018
1. Budgetary expenses				
Chapter 1. Salaries (Not 6.a)	1.728.031,33	1.665.115,61	1.694.148,36	1.616.823,66
Chapter 2. Travel	26.520,00	22.925,80	26.000,00	24.105,13
Chapter 3. Commission meetings (annual & inter-sessionals)	163,200,00	173.701,30	160.000,00	138.189,10
Chapter 4. Publications	28.050,00	14.166,57	27.500,00	16.360,19
Chapter 5. Office equipment	15.300,00	3.636,88	15.000,00	1.242,97
Chapter 6. Operating expenses (Not 6.b)	142.800,00	122.004,17	140.000,00	140.320,42
Chapter 7. Miscellaneous expenses	7.752,00	4.001,57	7.600,00	5.707,25
Chapter 8. Coordination of research:				
a) Salaries (Note 6.a)	1.124.881,65	977.354,59	1.102,825,15	974.593,54
b) Travel to improve statistics	26.520,00	22.299,93	26.000,00	12,279,62
c) Statistics - Biology	17.850,00	17.134,91	17.500,00	16.387,22
d) Information technology	39.780,00	40.114,66	39.000,00	38.671,74
e) Maintenance of database	26.010,00	27.432,61	25.500,00	20.172,09
f) Telephone line - Internet domain	26.520,00	29.096,89	26.000,00	22.222,66
g) Scientific meetings (including SCRS)	78.030,00	26.296,24	76.500,00	74.640,62
h) Miscellaneous	0,00	0,00	0,00	0,00
Sub-total Chapter 8	1.339.591,65	1.139,729,83	1.313.325,15	1.158.967,49
Chapter 9. Contingencies (Not 6.c)	5.100,00	0,00	5.000,00	0,00
Chapter 10. Separation from Service Fund (Note 4.f)	61.710,00	61,710,00	60.500,00	60.500,00
Chapter 11. Research programmes:	220 777	FRALE STATE	(ADS(I)=30.4.551)	***
b) Strategic Research Programme	150.000,00	150.000,00	50.000,00	50.000,00
Sub-total Chapter 11	150,000,00	150.000,00	50.000,00	50.000,00
Chapter 12. Compliance:	100,000,00	200,000,00		
a) Maintenance of compliance database	250.000,00	250.000,00	250.000,00	250.000,00
	250.000,00	250.000,00	250.000,00	250.000,00
Sub-total Chapter 12	230,000,00	200,000,00	100,000,00	200,000,00
Chapter 13. Travel	18.500,00	42.969,46	18.500,00	49.103,70
a) Travel by ICCAT Chairs (Note 6.d)	72.000,00	72.000,00	50.000,00	50.000,00
b) Special Meeting Participation Fund Sub-total Chapter 13	90.500,00	114.969,46	68.500,00	99.103,70
TOTAL BUDGETARY EXPENSES (Chapters 1 to 13)	4.008.554,98	3.721.961,19	3.817.573,51	3.561.319,91
2. Extra-budgetary expenses				
Exchange losses and expenses from previous financial years		15.150,26		3.464,63
Travel expenses - ICCAT First Vice Chair (Note 6.d)		2.043,79		
Travel expenses - SCRS Rapporteurs		18.860,16		
Travel expenses - ICCAT Chairs (2017) and Vice-Chairs (2018).				3,193,33
Travel expenses - Candidates Executive Secretary (2017) and forme	r Executive Secret	ary (2018)		3,175,89
Expenses simultaneous interpretation into Arabic		25.121,21		19,358,00
ICCAT financing of Atlantic Ocean Tropical Tuna Tagging				
Programme (AOTTP)		73.100,90		462.544,32
Meeting of the Technical and Legal Editing Group of Contracting				
Parties - Madrid, Spain		12.100,29		
Panel 2 intersessional meeting		25.795,81		21.841,74
Meeting of the Online Reporting Technology Working Group		0,00		11.296,86
Meeting of the Working Group on Integrated Monitoring				
Measures (IMM)		20.001,52		24.019,89
Meeting of the Standing Working Group to Enhance Dialogue		- 1990 -		*
between Fisheries Scientists and Managers (SWGSM)/Meeting of				
the Working Group on Convention Amendment		0,00		82.879,17
Panel 1 intersessional meeting		148.414,01		85.602,40
Meeting of the Commission		796.469,54		537.240,09
Joint t-RFMO By-catch Working Group meeting - Porto, Portugal		203.888,72		0,00
TOTAL EXTRA-BUDGETARY EXPENSES		1.340.946,21		1.254.616,32
DISCUSTANT DANDERS AND ADDRESS OF THE PROPERTY		5.062.907,40		4.815.936,23
TOTAL EXPENSES INCURRED		5.004.707,40		T.013.730,42



Statement 4. Budgetary and extra-budgetary revenue received (Euros) (at 31 December 2019 and 2018).

1. Budgetary revenue (note 5.a)  Contributions from Contracting Parties: Contributions paid or applied to the current budget  TOTAL BUDGETARY REVENUE  2. Extra-budgetary revenue  Voluntary contributions: Observer fees for ICCAT meetings Revenue ICCAT Regional Observer Programme for At-Sea Transhipments Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT) Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Revenue ICCAT-Japan Capacity-building Assistance Project (ICAP) (Note 4.f) Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (Note 4.f) Chinese Taipei contribution to ICCAT  Financial revenue (Note 5.b)  VAT refund (Note 7)  Miscellaneous revenue Exchange gains Miscellaneous revenue Revenue From Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mailorca, Spain Intersessional meeting of Panel 1 - 2020  TOTAL EXTRA-BUDGETARY REVENUE  3. Revenue from accumulated pending contributions	3.205.114,95 3.205.114,95 34.076,08 10.000,00 42.288,46 20.000,00 11.853,10 165.382,77 100.000,00 1.384,45 16.055,99 127,50 0,00	3.248.149,64 24.786,98 10.000,00 43.212,96 20.000,00 13.170,10 181.640,30 100.000,00 2.367,65 18.118,09
Contributions paid or applied to the current budget  TOTAL BUDGETARY REVENUE  2. Extra-budgetary revenue  Voluntary contributions: Observer fees for ICCAT meetings Revenue ICCAT Regional Observer Programme for At-Sea Transhipments Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT) Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Revenue ICCAT-Japan Capacity-building Assistance Project (JCAP) (Note 4.f) Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (Note 4.f) Chinese Taipei contribution to ICCAT  Financial revenue (Note 5.b)  WAT refund (Note 7)  Miscellaneous revenue Exchange gains Miscellaneous revenue Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020  TOTAL EXTRA-BUDGETARY REVENUE	34.076,08 10.000,00 42.288,46 20.000,00 11.853,10 165.382,77 100.000,00 1.384,45 16.055,99	3.248.149,64 24.786,98 10.000,00 43.212,96 20.000,00 13.170,10 181.640,30 100.000,00 2.367,65 18.118,09
Contributions paid or applied to the current budget  TOTAL BUDGETARY REVENUE  2. Extra-budgetary revenue  Voluntary contributions: Observer fees for ICCAT meetings Revenue ICCAT Regional Observer Programme for At-Sea Transhipments Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT) Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Revenue ICCAT-Japan Capacity-building Assistance Project (JCAP) (Note 4.f) Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (Note 4.f) Chinese Taipei contribution to ICCAT  Financial revenue (Note 5.b)  VAT refund (Note 7)  Miscellaneous revenue Exchange gains Miscellaneous revenue Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovník, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020  TOTAL EXTRA-BUDGETARY REVENUE	34.076,08 10.000,00 42.288,46 20.000,00 11.853,10 165.382,77 100.000,00 1.384,45 16.055,99	10.000,00 43.212,96 20.000,00 13.170,10 181.640,30 100.000,00 2.367,65 18.118,09
Voluntary contributions: Observer fees for ICCAT meetings Revenue ICCAT Regional Observer Programme for At-Sea Transhipments Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT) Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Revenue ICCAT-Japan Capacity-building Assistance Project (JCAP) (Note 4.f) Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (Note 4.f) Chinese Taipei contribution to ICCAT  Financial revenue (Note 5.b)  VAT refund (Note 7)  Miscellaneous revenue Exchange gains Miscellaneous revenue  Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020	34.076,08 10.000,00 42.288,46 20.000,00 11.853,10 165.382,77 100.000,00 1.384,45 16.055,99	24.786,98 10.000,00 43.212,96 20.000,00 13.170,10 181.640,30 100.000,00 2.367,65 18.118,09
Voluntary contributions: Observer fees for ICCAT meetings Revenue ICCAT Regional Observer Programme for At-Sea Transhipments Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT) Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Revenue ICCAT-Japan Capacity-building Assistance Project (JCAP) (Note 4.f) Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (Note 4.f) Chinese Taipei contribution to ICCAT  Financial revenue (Note 5.b)  VAT refund (Note 7)  Miscellaneous revenue Exchange gains Miscellaneous revenue Revenue From Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovník, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020  TOTAL EXTRA-BUDGETARY REVENUE	10.000,00 42.288,46 20.000,00 11.853,10 165.382,77 100.000,00 1.384,45 16.055,99	18.118,09 25.091,57
Observer fees for ICCAT meetings Revenue ICCAT Regional Observer Programme for At-Sea Transhipments Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT) Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Revenue ICCAT-Japan Capacity-building Assistance Project (JCAP) (Note 4.f) Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (Note 4.f) Chinese Taipei contribution to ICCAT  Financial revenue (Note 5.b)  WAT refund (Note 7)  Miscellaneous revenue Exchange gains Miscellaneous revenue Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovník, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020	10.000,00 42.288,46 20.000,00 11.853,10 165.382,77 100.000,00 1.384,45 16.055,99	10.000,00 43.212,96 20.000,00 13.170,10 181.640,30 100.000,00 2.367,65 18.118,09
Revenue ICCAT Regional Observer Programme for At-Sea Transhipments Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT) Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Revenue ICCAT-Japan Capacity-building Assistance Project (JCAP) (Note 4.f) Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (Note 4.f) Chinese Taipei contribution to ICCAT  Financial revenue (Note 5.b)  WAT refund (Note 7)  Miscellaneous revenue Exchange gains Miscellaneous revenue Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020	10.000,00 42.288,46 20.000,00 11.853,10 165.382,77 100.000,00 1.384,45 16.055,99	10.000,00 43.212,96 20.000,00 13.170,10 181.640,30 100.000,00 2.367,65 18.118,09
Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT) Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Revenue ICCAT-Japan Capacity-building Assistance Project (JCAP) (Note 4.f) Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (Note 4.f) Chinese Taipei contribution to ICCAT  Financial revenue (Note 5.b)  WAT refund (Note 7)  Miscellaneous revenue Exchange gains Miscellaneous revenue  Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovník, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020	42.288,46 20.000,00 11.853,10 165.382,77 100.000,00 1.384,45 16.055,99	43.212,96 20.000,00 13.170,10 181.640,30 100.000,00 2.367,65 18.118,09
Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT) Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Revenue ICCAT-Japan Capacity-building Assistance Project (JCAP) (Note 4.f) Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (Note 4.f) Chinese Taipei contribution to ICCAT  Financial revenue (Note 5.b)  WAT refund (Note 7)  Miscellaneous revenue Exchange gains Miscellaneous revenue  Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovník, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020	20.000,00 11.853,10 165.382,77 100.000,00 1.384,45 16.055,99	20.000,00 13.170,10 181.640,30 100.000,00 2.367,65 18.118,09
Mediterranean bluefin tuna (ROP-BFT) Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Revenue ICCAT-Japan Capacity-building Assistance Project (JCAP) (Note 4.f) Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (Note 4.f) Chinese Taipei contribution to ICCAT  Financial revenue (Note 5.b)  WAT refund (Note 7)  Miscellaneous revenue Exchange gains Miscellaneous revenue Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020	20.000,00 11.853,10 165.382,77 100.000,00 1.384,45 16.055,99	20.000,00 13.170,10 181.640,30 100.000,00 2.367,65 18.118,09
Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) Revenue ICCAT-Japan Capacity-building Assistance Project (JCAP) (Note 4.f) Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (Note 4.f) Chinese Taipei contribution to ICCAT  Financial revenue (Note 5.b)  WAT refund (Note 7)  Miscellaneous revenue Exchange gains Miscellaneous revenue Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020	20.000,00 11.853,10 165.382,77 100.000,00 1.384,45 16.055,99	13.170,10 181.640,30 100.000,00 2.367,65 18.118,09 25.091,57
Revenue ICCAT-Japan Capacity-building Assistance Project (JCAP) (Note 4.f) Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (Note 4.f) Chinese Taipei contribution to ICCAT  Financial revenue (Note 5.b)  WAT refund (Note 7)  Miscellaneous revenue Exchange gains Miscellaneous revenue  Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020	11.853,10 165.382,77 100.000,00 1.384,45 16.055,99	13.170,10 181.640,30 100.000,00 2.367,65 18.118,09 25.091,57
Revenue Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP) (Note 4.f) Chinese Taipei contribution to ICCAT  Financial revenue (Note 5.b)  WAT refund (Note 7)  Miscellaneous revenue Exchange gains Miscellaneous revenue  Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020	165.382,77 100.000,00 1.384,45 16.055,99	181.640,30 100.000,00 2.367,65 18.118,09 25.091,57
Chinese Taipei contribution to ICCAT  Financial revenue (Note 5.b)  VAT refund (Note 7)  Miscellaneous revenue Exchange gains Miscellaneous revenue  Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020  FOTAL EXTRA-BUDGETARY REVENUE	100.000,00 1.384,45 16.055,99	100.000,00 2.367,65 18.118,09 25.091,57
Financial revenue (Note 5.b)  WAT refund (Note 7)  Miscellaneous revenue Exchange gains Miscellaneous revenue  Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020	1.384,45 16.055,99 127,50	2.367,65 18.118,09 25.091,57
Miscellaneous revenue Exchange gains Miscellaneous revenue  Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovník, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020	16.055,99 127,50	2.367,65 18.118,09 25.091,57 1.701,70
Miscellaneous revenue  Exchange gains Miscellaneous revenue  Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovník, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020	127,50	25.091,57
Exchange gains Miscellaneous revenue  Revenue from Commission meetings (Note 5.b): Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020		
Revenue from Commission meetings (Note 5.b):  Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance  Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment  Intersessional meeting of Panel 1, Bilbao, Spain  21st Special Meeting of the Commission - Dubrovnik, Croatia  Joint t-RFMO By-catch Working Group meeting - Porto, Portugal  Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain  Intersessional meeting of Panel 1 - 2020		
Revenue from Commission meetings (Note 5.b):  Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance  Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment  Intersessional meeting of Panel 1, Bilbao, Spain  21st Special Meeting of the Commission - Dubrovnik, Croatia  Joint t-RFMO By-catch Working Group meeting - Porto, Portugal  Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain  Intersessional meeting of Panel 1 - 2020	0,00	1.701,70
Revenue 2017 Meeting of the Port Inspection Expert Group for Capacity Building and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020 TOTAL EXTRA-BUDGETARY REVENUE		
and Assistance Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020 TOTAL EXTRA-BUDGETARY REVENUE		
Meeting of the Standing Working Group to Enhance Dialogue between Fisheries Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020		
Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020 TOTAL EXTRA-BUDGETARY REVENUE	0,00	15.812,32
Scientists and Managers (SWGSM)/Meeting of the Working Group on Convention Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020 TOTAL EXTRA-BUDGETARY REVENUE		
Amendment Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020 TOTAL EXTRA-BUDGETARY REVENUE		
Intersessional meeting of Panel 1, Bilbao, Spain 21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020  TOTAL EXTRA-BUDGETARY REVENUE	0,00	82.579,17
21st Special Meeting of the Commission - Dubrovnik, Croatia Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020 TOTAL EXTRA-BUDGETARY REVENUE	16.364,22	51.170,50
Joint t-RFMO By-catch Working Group meeting - Porto, Portugal Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020  TOTAL EXTRA-BUDGETARY REVENUE	161.075,53	375.842,92
Intersessional meeting of Panel 1 and 26th Regular meeting of the Commission - Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020  TOTAL EXTRA-BUDGETARY REVENUE	170.000,00	0,00
Palma de Mallorca, Spain Intersessional meeting of Panel 1 - 2020 TOTAL EXTRA-BUDGETARY REVENUE	170.000,00	0,00
Intersessional meeting of Panel 1 - 2020 TOTAL EXTRA-BUDGETARY REVENUE	469.000,00	0,00
TOTAL EXTRA-BUDGETARY REVENUE	59.500,00	0,00
	1.277.108,10	965.494,26
Contributions from Contracting Parties:	ESECUTION ASSESSMENT	(2 process excess)
Contributions paid to previous budgets	461.313,50	595,968,59
Contributions from new Contracting Parties:		
Contributions received from new Contracting Parties to previous budgets	0,00	2.242,33
TOTAL REVENUE FROM PENDING CONTRIBUTIONS		598.210,92
TOTAL REVENUE RECEIVED	461.313,50	5701410 <sub>1</sub> 74



Statement 5. Status of Contracting Party contributions (Euros) (at 31 December 2019).

	Balance due	Contracting	Contr. paid in	Contr. paid 2019 to	
Contracting Dayty	at opening of Financial year 2019 2	Party	2019 applied to 2019 budget	previous budgets	Balance due
		019 CONTINUE TONS	2019 Budget	providus sungere	
A) Regular Commission budget	0,00	3.611,29	3.611,29	0,00	0,00
Albania 1/	0,00	25.980,07	25.980,07	0,00	0,00
Algeria	18.176,68	18.679,58	18.679,58	18.176,68	0,00
Angola	0,00	5,577,44	5.577,44	0,00	0,00
Barbados	0,00	42.665,47	42.665,47	0,00	0,00
Belize	0,00	212.821,57	0,00	0,00	212.821,57
Brazil	0,00	113.590,48	113.590,48	0,00	0,00
Canada Cabo Verde	271.955,93	82.389,22	0,00	151.177,72	203.167,43
	0,00	32.615,26	32.615,26	0,00	0,00
China, People's Rep. of Côte d'Ivoire	0,00	29.797,59	29.797,59	0,00	0,00
	122.148,65	128.250,56	0,00	122.148,65	128.250,56
Curação	9.545,63	9.713,98	0,00	9.545,63	9.713,98
Egypt El Salvador	0,00	47.043,06	47.043,06	0,00	0,00
France - St. P. & M.	0,00	106.769,56	106.769,56	0,00	0,00
Gabon 2/	0,00	14.139,36	14.139,36	0,00	0,00
Ghana 3/	0,00	228.815,61	228.815,61	0,00	0,00
Grenada	0,00	4.713,12	4.713,12	0,00	0,00
Guatemala, Rep. of 4/	0,00	37.895,82	37.895,82	0,00	0,00
Guinea Eq	51.498,16	14.306,86	0,00	0,00	65.805,02
Guinea, Rep. of	195.533,06	33.245,93	0,00	0,00	228.778,99
Guinea-Bissau	0,00	5.228,94	0,00	0,00	5.228,94
Honduras	97.040,89	5.228,94	0,00	0,00	102,269,83
Iceland	0,00	53.434,93	53,434,93	0,00	0,00
Japan	0,00	217.012,70	217.012,70	0,00	0,00
Korea, Rep. of 5/	0,00	27.322,15	27,322,15	0,00	0,00
Liberia	2.828,08	5,228,94	5,214,46	2,828,08	14,48
Libya	12.003,58	12.199,99	0,00	0,00	24.203,57
Morocco	0,00	37.505,67	37.505,67	0,00	0,00
Mauritania	17.722,80	6.971,92	0,00	0,00	24.694,72
Mexico	0,00	26.920,14	26.920,14	0,00	0,00
Namibia	49.714,50	23,708,00	0,00	0,00	73,422,50
Nicaragua, Rep. of	0,00	3.485,96	3,485,96	0,00	0,00
Nigeria	6.145,41	5.228,94	0,00	0,00	11,374,35
Norway	0,00	80.060,45	80.060,45	0,00	0,00
Panama	193.690,50	115.074,93	0,00	117.049,58	191.715,85
Philippines, Rep. of	0,00	14.485,49	14,485,49	0,00	0,00
Russia	0,00	12.144,26	12.144,26	0,00	0,00
St, Vincent and the Grenadines	10.884,26	13,251,87	0,00	0,00	24.136,13
São Tomé e Príncipe	97.423,61	17.685,89	0,00	0,00	115.109,50
Senegal	40.000,00	58.539,64	5.734,71	40.000,00	52.804,93
Sierra Leone	30.648,60	3.485,96	0,00	0,00	34.134,56
South Africa	0,00	32,391,23	32,391,23	0,00	0,00
Syrian Arab Republic	0,00	3.638,15	3,638,15	0,00	0,00
Trinidad & Tobago	0,00	20.039,95	20.039,95	0,00	0,00
Tunisia	0,00	33.804,27	33.804,27	0,00	0,00
Turkey	0,00	91.302,97	91.302,97	0,00	0,00
European Union	0,00	1.535.680,25	1.535.680,25	0,00	0,00
United Kingdom (O.T.)	387,16	53.889,10	53.889,10	387,16	0,00
United States	0,00	216.658,84	216.658,84	0,00	0,00
Uruguay	0,00	19.924,50	19.924,50	0,00	0,00
Vanuatu	0,00	2.571,06	2.571,06	0,00	0,00
Venezuela	225.651,10	61.827,13	0,00	0,00	287.478,23
Subtotal A)	1.452.998,60	4.008.554,99	3.205.114,95	461.313,50	1.795.125,14
B) New Contracting Parties:			120 200	A A A	410000
Honduras (30-01-01)	14.937,00	0,00	0,00	0,00	14.937,00
The Gambia (11-02-19)	0,00	1.784,19	0,00	0,00	1.784,19
Subtotal B)	14.937,00	1.784,19	0,00	0,00	16.721,19
C) Withdrawals of Contracting	Parties:	200 2000	Vag. 1888		ecoan u
Cuba (Effective: 31-12-91)	66.317,48	0,00	0,00	0,00	66.317,48
Benin (Effective: 31-12-94)	50.508,83	0,00	0,00	0,00	50.508,83
Subtotal C)	116.826,31	0,00	0,00	0,00	116.826,31
TOTAL A)+B)+C)	1.584.761,91	4.010.339,18	3.205.114,95	461.313,50	1.928.672,64



<sup>1/</sup> Advance received from Ghana (€5.00), was applied as partial payment of its 2019 contribution.
2/ Advance received from Gabon (€54,440.60), was applied as full payment of its 2019 contribution, leaving a credit of €40,301.24 which will be applied to the payment of future contributions.
3/ Advance received from Ghana (€70,859.17), was applied as partial payment of its 2019 contribution. A new advance was received in 2019 from Ghana (€70,859.56), which will be applied to payment of future contributions.
4/ Advance received from Guatemala (€0.01), was applied as partial payment of its 2019 contribution. A new advance was received in 2019 from Guatemala (€0.01), which will be applied to the payment of future contributions.
5/ Advance received from Korea (€18.00), was applied as partial payment of its 2019 contribution.

Statement 6. Composition and balance of the eBCD Working Capital Fund (Euros) (at 31 December 2019).

Working Capital Fund- eBCD	inancial year 2019
Available balance for the eBCD at the opening of the financial year	64.564,91
Result for financial year a) + b) + c)	277.009,71
a) Budgetary result - eBCD	15.589,72
Budgetary revenue - eBCD	294.080,69
Albania	639,30
Algeria	779,93
Canada	8.931,72
Iceland	798,54
Japan	98.304,02
Korea, Rep. of	5.033,36
Morocco	6,237,44
Mexico	783,90
Norway	927,05
Turkey	9,000,00
European Union	136.817,58
United Kingdom (O.T.)	618,46
United States	25.209,39
Budgetary Expenditures - eBCD	278.490,97
Maintenance expenses and user support - TRAGSA	278.463,47
Bank charges	27,50
b) Extra-budgetary result - eBCD	261.419,99
Extra-budgetary revenue - eBCD	261.419,99
Funding European Union Fund - eBCD development	27.284,29
Financed by ICCAT (Chapter 12 of the budget)	234.135,70
Available balance - eBCD - at 31 December 2019	341.574,62



INTERNATIONAL COMMISSION FOR THE CONSERVATION OF ATLANTIC TUNAS



### COMMISSION INTERNATIONALE POUR LA CONSERVATION DES THONIDES DE L'ATLANTIQUE

#### Comisión Internacional, para la Conservación del Atún Atlántico

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 2019

#### 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 2019, 53 Contracting Parties had signed the Convention.

#### Aims of the Commission

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

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



#### Financing 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 Chairman and the Vice-Chairmen 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 might deem necessary. Each Panel and Committee shall choose its own chairman. 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:
  - 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 2019 and 2018.
- Statement 2. Composition and balance of the Working Capital Fund (at 31 December 2019 and 2018).
- Statement 3. Budgetary and extra-budgetary expenses (at 31 December 2019 and 2018).
- Statement 4. Budgetary and extra-budgetary revenue (at 31 December 2019 and 2018).



Statement 5. Position of Contracting Party contributions (at 31 December 2019).

- Statement 6. Composition and balance of the Working Capital Fund - eBCD (at 31 December 2019).

#### b) Accounting principles applied

In preparing the attached budgetary statements for the year ended on 31 December 2019 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 2019 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

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have already been paid but have not yet accrued and the "Accounts payable" and "Provisions for expenses" items on the liability 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 2019, 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 asset side of the balance sheet together with their accumulated depreciation or amortization, using as the balancing entry the "Net acquired assets" item on the liability side. Depreciation or amortization is calculated according to the following years of useful life:

	Years of useful life
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 program 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: they 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

A new statement (Statement 6) is incorporated in the presentation of the budgetary statements of the year 2019, which includes the composition and balance of the eBCD Working Capital Fund, following approval



in the 2018 meeting to finance the electronic Bluefin Catch Documentation Program (e-BCD) through additional annual contributions from members of the Commission that catch and/or trade Atlantic bluefin tuna. Statement 6 shows the budgetary appropriations for 2019, alongside costs associate with support, maintenance and development of the functionality of the eBCD. The calculation of these additional contributions is stipulated in Regulation 4, 1 bis of ICCAT's Financial Regulations.

#### e) Principle of a going concern

The Commission's ability to continue as a going concern has been assessed taking into account all the information available regarding the future, which covers at least the twelve months following year-end of the financial year under review, but is not limited to that period. We confirm that we are not aware of any material 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 2019 has been negative, i.e. -€4,081.41 (€4,081.41 in the previous financial year), which will be applied to decrease the Working Capital Fund.

Distribution basis	2019 Euros
Result for the financial year	(119,370.85)
Total	(119,370.85)

Distribution	2019 Euros
To Working Capital Fund - Result for financial year	(119,370.85)
Total	(119,370.85)

Distribution basis	2018 Euros
Result for the financial year	(4,081.41)
Total	(4,081.41)

Distribution	2018 Euros
To Working Capital Fund - Result for financial year	(4,081.41)
Total	(4,081.41)

#### b) eBCD result for the financial year

The result of eBCD for financial year 2019 has been positive, i.e. €341,574.62 which will be applied to increase the eBCD Working Capital Fund.

Distribution basis	2019 Euros
Result for the financial year	341,574.62
Total	341,574.62

Distribution	2019 Euros
To Working Capital Fund - Result for financial year	341,574.62
Total	341,574.62

#### 4. Balance sheet

#### a) Intangible fixed assets

The transactions involving intangible fixed assets in financial year 2019 are summarized as follows:

Production of	31/12/18	Additions	Withdrawals	Adjustments	12/31/2019



Cost:					
Computer software	83,161.46	4	¥	*	83,161.46
Computer software GBYP	6,867.05		-	-	6,867.05
	90,028.51	-	-		90,028.51
Accumulated amortization: Computer software	(78,388.06)	(2,517.43)	-		(80,905.49)
Computer software GBYP	(5,630.25)	(647.36)	*	-	(6,277.61)
	(84,018.31)	(3,164.79)	2		(87,183.10)
Net cost	6,010.20	(3,164.79)		2.5	2,845.41

The transactions involving intangible fixed assets in financial year 2018 are summarized as follows:

	31/12/17	Additions	Withdrawals	Adjustments	31/12/18
Cost:					
Computer software	82,340.52	820.94		-	83,161.46
Computer software GBYP	6,490.38	376.67	-	-	6,867.05
ACTION A SCHOOL OF CHILDREN SHEET BY TAKEN SO	88,830.90	1,197.61	3	•	90,028.51
Accumulated amortization: Computer software Computer software GBYP	(74,557.49) (4,873.50)	(3,830.57) (756.75)			(78,388.06) (5,630.25)
computer software dorr	(79,430.99)	(4,587.32)		9.50	(84,018.31)
Net cost	9,399.91	(3,389.71)	1		6,010.20

At 31 December 2019 there were fully depreciated tangible fixed assets amounting to  $\[ < \]$ 78,784.65 (at 31 December 2018 the amount was  $\[ < \]$ 73,128.34).

#### b) Tangible fixed assets

The transactions in financial year 2019 recorded in the tangible fixed assets accounts and their accumulated depreciation were as follows:

	31/12/18	Additions	Withdrawals	Adjustments	12/31/2019
Cost:					
Furniture	73,521.38	3,677.36	-	-	77,198.74
Furniture GBYP	1,389.83	***		-	1,389.83
Data processing equipment	338,251.83	31,887.30	(1,573.95)	-	368,565.18
Data processing equipment GBYP	38,437.90			_	38,437.90
Other fixed assets	42,181.87	2,189.93			44,371.80
Other fixed assets Other fixed assets GBYP	575.81	112.39	-	1	688.20
Other lived assets do it	494,358.62	37,866.98	(1,573.95)	-	530,651.65
Accumulated amortization:					
Furniture	(62,429.45)	(3,380.55)	-		(65,810.00)
Furniture GBYP	(1,228.41)	(53.75)	-		(1,282.16)
Data processing equipment	(284,592.84)	(28,228.03)	1,448.12	4	(311,372.75)
Data processing equipment GBYP					
	(34,781.76)	(1,876.62)		-	(36,658.38)
Other fixed assets	(28,706.13)	(4,273.74)			(32,979.87)
Other fixed assets GBYP	(575.81)	(29.90)	*	(*	(605.71)
	(412,314.40)	(37,842.59)	1,448.12		(448,708.87)
Net cost	82,044.22	24.39	(125.83)		81,942.78

The transactions in financial year 2018 recorded in the tangible fixed assets accounts and their accumulated depreciation were as follows:



	31/12/17	Additions	Withdrawals	Adjustme nts	31/12/18
Cost:					ne bie nicht er ande
Furniture	73,033.99	487.39	121	YE	73,521.38
Furniture GBYP	1,389.83	-	147	1,5	1,389.83
Data processing equipment Data processing equipment GBYP	325,514.37	22,339.05	(9,601.59)	5	338,251.83
6-1-P	36,568.77	1,869.13	Va.	-	38,437.90
Other fixed assets	42,431.66	1,969.04	(2,218.83)	0-	42,181.87
Other fixed assets GBYP	575.81	-	(*		575.81
*****	479,514.43	26,664.61	(11,820.42)	-	494,358.62
Accumulated amortization:					
Furniture	(59,450.92)	(2,978.53)	-	•	(62,429.45)
Furniture GBYP	(1,174.66)	(53.75)	12	14	(1,228.41)
Data processing equipment	(268,904.42)	(24,049.43)	8,361.01	-	(284,592.84)
Data processing equipment GBYP		40 AOH HOS			(0.4.704.76)
	(32,744.18)	(2,037.58)		-	(34,781.76)
Other fixed assets	(25,518.41)	(4,126.74)	939.02	He.	(28,706.13)
Other fixed assets GBYP	(575.81)	*	(4)		(575.81)
	(388,368.40)	(33,246.03)	9,300.03	11.5	(412,314.40)
Net cost	91,146.03	(6,581.42)	(2,520.39)	0.4	82,044.22

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 2019 there were fully depreciated tangible fixed assets amounting to €340,725.86 (at 31 December 2018 the amount was €319,826.12).

#### c) Rights relating to arrears of contributions

The variation in this item in financial year 2019 was as follows:

		Euros					
	Balance at 31/12/18	2019 contributions	2019 contributions paid	Contributions paid for previous years	Balance at 31/12/19		
Pending contributions: - Budgetary - Extra-budgetary	1,569,824.91 14,937.00	4,008,554.99 1,784.19	(3,205,114.95) -	(461,313.50) -	1,911,951.45 16,721.19		
to the contract of the contrac	1,584,761.91	4,010,339.18	(3,205,114.95)	(461,313.50)	1,928,672.64		

The variation in this item in financial year 2018 was as follows:

		Euros					
	Balance at 31/12/17	2018 contributions	2018 contributions paid	Contributions paid for previous years	Balance at 31/12/18		
Pending contributions: - Budgetary - Extra-budgetary	1,596,369.65 17,179.33	3,817,573.49 -	(3,248,149.64)	(595,968.59) (2,242.33)	1,569,824.91 14,937.00		
Touthetening Cherryslavis → N FA N →	1,613,548.98	3,817,573.49	(3,248,149.64)	(598,210.92)	1,584,761.91		

The variation of rights relating to arrears of eBCD contributions in financial year 2019 was as follows:



Marie Carlotte		Euros					
	Balance at 31/12/18	2019 contributions	2019 contributions paid	Contributions paid for previous years	Balance at 31/12/19		
Pending contributions: - Budgetary		300,000.00	(294,080.69)		5,919.31		
	114	300,000.00	(294,080.69)		5,919.31		

#### At 31 December 2019, the advances on future contributions were comprised of:

	Euros
Credit balance in favour of Albania	5.00
Credit balance in favour of Gabon	54,440.60
Credit balance in favour of Ghana	70,859.17
Credit balance in favour of Guatemala	0.01
Credit balance in favour of Korea	18.00
	125,322.78

#### At 31 December 2018, the advances on future contributions were comprised of:

	Euros
Credit balance in fayour of Gabon	40,301.24
Credit balance in favour of Ghana	70,859.56
Credit balance in favour of Guatemala	0.01
	111,160.81

#### At 31 December 2019, the advances on future eBCD contributions were comprised of:

	Euros
Credit balance in favour of the United States	158.61
	158.61

#### 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 Banco Bilbao Vizcaya Argentaria (BBVA), whose balances at 31 December 2019 were as follows:

	Euros
ICCAT-Japan Capacity-building Assistance Project (Phase 2)	1000000
- U.S. Dollar account (\$336.91)	306.25
- Euro account	152,720.63
Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)	
- Euro account	533,505.56
	686,532.44

The balances at 31 December 2018 were as follows:



	Euros
ICCAT-Japan Capacity-building Assistance Project (JCAP)	
- U.S. Dollar account (\$2,005.79)	2,337.00
- Euro account	149,543.25
Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)	
- Euro account	2,321,508.95
	2,473,389.20

These accounts are used to channel the funds allocated by Japan for implementation of the ICCAT-Japan Capacity-building Assistance Project (JCAP) 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 they been incorporated into the balance of the trust funds which appears on the liabilities side of the balance sheet.

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

#### 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 2019, the balance was \$578,133.92, which represents 14.42% of the 2018 budget, a lower percentage than that adopted by the Commission \$697,504.77 in the previous financial year, which represented 18.27% of the 2018 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, as shown in the table below.

Year	Budget	Working Capital Fund	%
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		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		18.27%
2019	4,008,554.98	28 G G P 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	14.42%

#### Trust funds

The variations in these funds in financial year 2019 were as follows:



	Euros					
	Balance at 31/12/18	Contributio n from the Commission' s Expenses Budget	Expenses incurred	Special contributions	a) To advances b) Reimburseme nt c) Transfer to other funds	Balance at 31/12/19
					d) To ICCAT	
Separation from Service Fund	149,638.01	61,710.00	(26,222.66)			185,125.35
• ICCAT Regional Observers		01)/10/00		2 4 20 40	~) (204 4C2 E0)	
Programme 2018/2019	482,058.10	+	(193,757.65)	6,163.13	a) (294,463.58)	•
<ul> <li>ICCAT Regional Observers</li> <li>Programme 2019/2020</li> <li>ICCAT Regional Observer</li> </ul>	:€	-	(62,179.48)	499,543.19	E	437,363.71
Programme for Eastern Atlantic and Mediterranean Bluefin Tuna					a) (111,201.78)	
and Mediterranean bluefin Tuna	1,648,394.59		(2,778,843.05)	3,608,175.24		2,330,119.03
Atlantic-wide Research	A-8X-					
Programme for Bluefin Tuna:  • Phase I	46,094.81	_	_			46,094.81
• Phase II	(5,823.03)	Ţ.		( <del>-</del>	-	(5,823.03)
• Phase III	(78,893.00)			1.	-	(78,893.00)
Phase IV	62,909.49	4	2	( <del>)</del>	-	62,909.49
• Phase V	67,037.12	_	8	9 <del>-</del>	-	67,037.12
• Phase VI	76,160.85	-	-	9,771.80		85,932.65
Phase VII	69,903.43	-		31,146.31	4	101,049.74
Phase VIII	224,716.81	-	(461,413.41)	87,471.29	-	(149,225.31)
• Phase IX	-	_	(1,424,140.20)	1,391,584.58	-	(32,555.62)
Special Meeting Participation			Control of the Parity of St.	CANAL SUIT REVE		
Fund (MPF)	51,381.75	72,000.00	(247,867.28)	160,087.65	Ģ.	35,602.12
• Special Data Fund – United States	02,0020			1000000		444
Special Data Fund - Difficultures	142,401.49	-	-	153,697.53		296,099.02
• United States Fund for Capacity	ACTIVITIES OF THE AREA PARK	i i		Mark State State Co.		
Building	249,251.57	_	(77,201.82)	-	-	172,049.75
Special Data Fund – People's						
Republic of China	93,752.16	2	(3,801.81)	17,600.00		107,550.35
Other United States trust funds:	2-7		V. 1. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.	N VSHI I-HANCKA		
<ul> <li>Fund for the Assessment of the</li> </ul>						
Impact of ICCAT Fisheries on Sea	san protectionness					
Turtles	2,400.63	-	(2,400.63)	) <del>-</del>	-	-
<ul> <li>Morocco Fund to Support</li> </ul>						
National Capacity for Participation						
at Commission Meetings	AND THE PARTY OF T		12/1/19/19 12/19/19/19/19			0 00440
70	23,773.52	-	(111,349.09)	90,299.74	-	2,724.17
<ul> <li>ICCAT Regional Observer</li> </ul>	Secretary of the Control of the Cont					20 202 22
Program for Tropical Tunas	20,282.02	-	-	·#		20,282.02
<ul> <li>Special Scientific Capacity</li> </ul>					100	
Building Fund (SCBF)	-	-	if.	T.	12	7
<ul> <li>Special Monitoring, Control, and</li> </ul>						
Surveillance Fund (MCSF)	92.373.23.24.259.110				364400055	110 500 50
200	89,389.92	-	-	35,130.86	c) (14.000,00)	110,520.78
<ul> <li>European Union Fund for</li> </ul>	of the lander was a series				2 (14 000 00)	
Capacity Building 2018/2019	14,000.00	-	-	*	c) (14.000,00)	-
<ul> <li>European Union Fund for</li> </ul>				110 000 00		140,000,00
Capacity Building 2020	#	-	-	140,000.00		140,000.00
• European Union Fund to develop						
T3+ software necessary to process						0454000
Ghana statistics	24,710.00	15				24,710.00



	3,825,306.13	283,710.00	(6,092,874.54)	6,978,749.22	(676,381.93)	4,318,508,88
<ul> <li>Integrated Online Management System (IOMS)</li> </ul>		4	(90,797.72)	112,925.00		22,127.28
• eBCD System Fund	64,564.91	150,000.00	(444,602.79) -		d) (64,564.91)	
•Strategic Research Fund – 2019			8 20 15		-	296,992,04
•Strategic Research Fund – 2018	283,988.03		(142,242.34)		c) (141.745,6	
<ul> <li>Tunisia Fund for Participation in Commission Meetings</li> </ul>	23,212.95	-	(26,054.61)	43,558.07		40,716.41

The variations in these funds in financial year 2018 were as follows:

			Eu	ros		
	Balance at 31/12/17	Contributio n from the Commission' s Expenses Budget	Expenses incurred	Special contributions	To advances b) Reimbursem ent c) Transfer to other funds d) To ICCAT	Balance at 31/12/18
• ICCAT Enhanced Research						
Program for Billfish	94,040.16	-		*	c) (94.040,16)	
<ul> <li>Separation from Service Fund</li> </ul>	169,392.75	60,500.00	(80,254.74)	( <del>1</del>	-	149,638.01
<ul> <li>ICCAT Regional Observers</li> </ul>					3 (245 420 02)	
Programme 2017/2018	484,550.57	19	(239,419.65)		a) (245,130.92)	
<ul> <li>ICCAT Regional Observers</li> </ul>			word the second and the second			
Programme 2018/2019		*	(78,226.52)	560,284.62		482,058.10
<ul> <li>ICCAT Regional Observer</li> </ul>						
Programme for Eastern Atlantic					2444000	
and Mediterranean Bluefin Tuna					a) (111,937.66)	4 540 004 50
	1,664,065.59	4	(2,318,040.97)	2,483,455.64	b) (69,148.01)	1,648,394.59
<ul> <li>Atlantic-wide Research</li> </ul>						
Programme for Bluefin Tuna:	2.4					46 004 04
• Phase I	46,094.81		7		(A.	46,094.81
• Phase II	(5,823.03)		7		-	(5,823.03)
Phase III	(78,893.00)	ž.	-	A.F.	-	(78,893.00)
<ul> <li>Phase IV</li> </ul>	62,909.49	-	-	•	-	62,909.49
<ul> <li>Phase V</li> </ul>	67,037.12	-	-	4.400.40		67,037.12
<ul> <li>Phase VI</li> </ul>	71,678.72			4,482.13	-	76,160.85
<ul> <li>Phase VII</li> </ul>	222,147.92	+	(417,084.80)	264,840.31	( -	69,903.43
<ul> <li>Phase VIII</li> </ul>	-	-	(1,205,447.61)	1,430,164.42	1	224,716.81
<ul> <li>Special Meeting Participation</li> </ul>			404 4 800 803	450 004 05		F4 204 75
Fund (MPF)	143,657.90	50,000.00	(314,580.50)	172,304.35	1	51,381.75
<ul> <li>Special Data Fund – United States</li> </ul>	of the seasons and the		244 200 000	E0 E00 E 6		140 401 40
	149,416.26	-	(65,607.33)	58,592.56	1	142,401.49
<ul> <li>United States Fund for Capacity</li> </ul>			(10,000,07)	32		240 251 57
Building	259,452.22	-	(10,200.65)	8	-	249,251.57
<ul> <li>Special Data Fund – People's</li> </ul>	4 4 3 4 5 2 4 5 7 4 6			4 11 200 00	-) (2 0E( 04)	93,752.16
Republic of China	78,529.10	-	-	17,280.00	c) (2,056.94)	93,/32.10
<ul> <li>Other United States trust funds:</li> </ul>						
<ul> <li>United States Fund for Logistics</li> </ul>	F C F C 7 F O		(56,567.58)			
Line in the second second	56,567.58	-	(56,567,56)		) We	177
• Fund for the Assessment of the						
Impact of ICCAT Fisheries on Sea	2 400 62				ne	2,400.63
Turtles	2,400.63	_				2,100.03
Morocco Fund to Support				1		
National Capacity for Participation					1	
at Commission Meetings	(67 550 96)	12	(111,777.09)	203,101.47		23,773.52
	(67,550.86)		[ [111,///.09]	203,101,47		20,770,0



	3,616,131.67	359,588.00	(5,610,480.10)	6,206,435.75	(746,369.18)	3,825,306.13
eBCD System Fund	1/4	199,088.00	(204,523.09)	70,000.00		64,564.91
Director November 2 and	2.5	50,000.00	(368,523.05)			283,988.03
Strategic Research Fund				9. S4000/F	SVAN DE-	
European Union Fund - Evolution of the eBCD				70,000.00	c)(70,000.00)	
Commission Meetings	12,727.94		(29,792.08)	40,277.09	-	23,212.95
T3+ software necessary to process Ghana statistics • Tunisia Fund for Participation in	24,710.00	i.		-	-	24,710.00
<ul> <li>European Union Fund for Capacity Building 2018/2019</li> <li>European Union Fund to develop</li> </ul>	·-	-	i e	112,000.00	c)(84,000.00) c)(14,000.00)	14,000.00
<ul> <li>European Union Fund for Capacity Building 2017/2018</li> </ul>	59,500.00	-	(71,162.01)	11,662.01		-
<ul> <li>Special Monitoring, Control, and Surveillance Fund (MCSF)</li> </ul>	43,014.44		(29,429.60)	75,805.08	5	89,389.92
<ul> <li>Special Scientific Capacity</li> <li>Building Fund (SCBF)</li> <li>CITES Fund</li> </ul>	65,898.33 (29,674.99)	-	(9,842.84)	- 29,674.99	c) (56.055,49)	-
ICCAT Regional Observer Program for Tropical Tunas	20,282.02	92	-	_		20,282.02

Below is a brief summary of the funds, and some significant events in 2019.

The Strategic Research Programme was established with the objective of encompassing in a single programme all the scientific activities, research programmes and SCRS requirements, except for the ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) and the ICCAT Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP). For this reason, the activities of the ICCAT Enhanced Research Program for Billfish are now included in the new programme and its available balance has been transferred to the Strategic Research Programme.

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) 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 project, on 1 December 2014, a new project started for a further five years, called the ICCAT/Japan Capacity-Building Assistance Project (JCAP). Since 2019, it has been called ICCAT/Japan Capacity-Building Assistance Project (Phase 2) (JCAP-2).

In April 2007 an agreement was signed with the MRAG/CapFish consortium for implementation of the ICCAT Regional Observers Program, in compliance with the *Recommendation by ICCAT Establishing a Program for Transshipment*. This Programme was financed through voluntary contributions from Belize, China (People's Republic), Côte d'Ivoire, Japan, Korea, St. Vincent and the Grenadines, Senegal and Chinese Taipei. The carryover from the program for the 2017/2018 period (€245,130.92) has been distributed proportionally among the eight participants, shown in the advances accounts and will be applied as partial payments towards the next contributions to the program. In April 2019, the contract was extended for one year. At year-end 2019, the balance was as follows:



	Euros	
Revenue from voluntary contributions	499,543.19	
Revenue	499,543.19	
Contract with the observers agency:	6.065.00	
- Training - Deployment of observers	6,865.00 32,991.03	
- Management and support activities	20,848.64	
Travel	1,426.06	
Secretariat costs	48.75	
Expenses	62,179.48	
Balance	437,363.71	

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 Program 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 2018 to April 2019, to hire and deploy observers. This program is financed by the operators of the farming facilities, vessels and traps. The balance of the program at year-end 2019 was as follows:

a) Bluefin tuna farming facilities	Euros
Revenue from voluntary contributions	1,510,972.28
Revenue	1,510,972.28
Control of the three beauties a granger	
Contract with the observers agency:  1. Training and equipment	22,156.20
2. Mobilization and related costs	117,087.51
3. Deployment of observers	792,341.90
Secretariat costs:	241.00
Expenses	931,826.61
Balance	579,145.67
b) Vessels	Euros
Revenue from voluntary contributions	3,471,966.95
Revenue	3,471,966.95
Continue with the charge agency	
Contract with the observers agency: 1. Training and equipment	317,666.25
2. Mobilization and related costs	380,108.82
3. Deployment of observers	1,057,226.65
Secretariat costs	44,401.65
Expenses	1,799,403.37
With the Control of t	



c) Traps	Euros
Revenue from voluntary contributions	113,380.04
Revenue	113,380.04
Contract with the observers agency:	31,779.00
1. Training and equipment 2. Mobilization and related costs	4,781.50
3. Deployment of observers	10,932.90
Expenses	47,493.40
2 - 0	0.00.00.00.00
Balance	65,886.64
d) Program fund	Euros
Balance (April 2019)	2,070.69
Revenue	10,572.12
	1
Financial expenses	116.10
Adjustment for distribution of expense	3.57
Expenses	119.67
Balance	12,523.14
Balance a) + b) + c) + d)	2,330,119.03

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 IX of the programme, whose activities started 1 January 2019. The balance was as follows:

	Euros
Ralance 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	(149,225.31)
Revenue from voluntary contributions	1,391,584.58
Revenue Phase IX	1,391,584.58
ICCAT staff/GBYP contracted staff	168,495.46
Equipment	560.75
External experts (regarding coordination) Implementation of other contracts (data recovery,	15,006.00
aerial surveys, tagging, biological studies, etc.) Other costs (trips, consumable materials, training	1,131,987.07
courses, etc.)	108,090.92
Phase IX expenses	(1,424,140.20
Balance Phases I, II, III, IV, V, VI, VII, VIII and IX	96,526.85



In July 2019, the Secretariat received a new contribution of €17,600.00 from China (People's Republic) 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 (MPF) for Developing ICCAT Contracting Parties (Rec. 14-14). The contribution from the Commission's expenses budget (Chapter 13.b of Statement 3, budgetary and extra-budgetary expenses) for 2019 was  $\[ \in \]$ 72,000.00. In addition, the Secretariat has received a voluntary contribution from Canada ( $\[ \in \]$ 75,000.00), and from the United States ( $\[ \in \]$ 57,087.65) and the cofinancing in this regard from the European Union, through the European Union Fund for Capacity Building ( $\[ \in \]$ 28,000.00).

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 2019, a voluntary contribution of €153,697.53 was received.

In 2008, the United States informed the Secretariat that it was going to make various voluntary contributions for the purpose of creating a specific fund to finance activities aimed at increasing the data collection and data management capacity of Contracting Parties with less capacity.

In 2006, the Fund to Prohibit Driftnets was created to help ensure compliance with the *Recommendation* by *ICCAT Relating to Mediterranean Swordfish* (Rec. 03-04). Since all CPCs have implemented the recommendation referred to above, the United States, the sole contributor to the fund, decided to destine the carryover to support the assessment of the impact of ICCAT fisheries on sea turtles in accordance with the *Recommendation by ICCAT on the by-catch of sea turtles in ICCAT fisheries* (Rec. 10-09). In 2018, a balance of €2,400.63 was used to finance part of a Brazilian scientist's travel costs to attend the intersessional meeting of the Sub-committee on Ecosystems.

In 2013, the Morocco Fund to Support National Capacity for Participation at Commission Meetings was established. The voluntary contribution to this fund in 2019 from Morocco was €90,299.74.

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 Program 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 program, in 2015 the balance was shared out among its participants. At 31 December 2019, a carryover still remains of €20,282.02 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). Due to the low level activity in the framework of this fund, the Commission decided to maintain this fund for future activities, but with no balance.

In June 2015, the ICCAT Secretariat signed a contract with the European Union for implementation of the Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP). The contract has a five-year term, with the possibility of an 18-month extension for data analysis, and a budget of €15,000,000.00, of which the European Union will finance a maximum of €13,480,000.00 (90%). The remaining 10% must be financed by ICCAT or ICCAT CPCs. The management of the programme is carried out using a separate set of accounts, in accordance with the criteria set by the terms of the contract and is mentioned in Note 4.d and 4.h. Notwithstanding, the management of certain expenses and revenue of the project is carried out by ICCAT as the administrative entity, and accordingly, these items are included in the ICCAT accounts and settled when repaid to ICCAT.

In 2019, a voluntary contribution was received from the United States (€35,130.86) 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]. Furthermore, in 2019 the funds contributed by the European Union in 2018 (€14,000.00) to its capacity building fund were transferred to the Meeting Participation Fund (MPF).



In October 2018, a contract was signed with the European Union for a one-year term, to continue improving the capacity of developing countries, and which includes the activities of the *Recommendation by ICCAT amending Recommendation 11-26 on the establishment of a Meeting Participation Fund (MPF) for developing ICCAT Contracting Parties* [Rec. 14-14], and for which a voluntary contribution of €112,000.00 was received. Since this fund is cofinanced through the Meeting Participation Fund (MPF), to group together all the travel financed, the amount allocated has been transferred to the MPF. In 2019 a new contract was signed with the European Union for the same heading, for which a voluntary contribution of €140,000.00 was received.

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

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 2019, several contributions were received from Tunisia totalling €43,558.07.

The Strategic Research Programme was established with the objective of grouping and gradually incorporating over a four-year period all ICCAT scientific activities into the regular Commission budget under a new budgetary heading. The contribution from the Commission's expenses budget (Chapter 11.a of Statement 3, budgetary and extra-budgetary expenses) was €150,000.00. To complete the financing of the scientific activities included in the new Strategic Research Programme and not accommodated in the budget, a contract was entered into with the European Union for the amount of €638,050.000, of which €446,635.00 has been received.

The Electronic Bluefin Tuna Catch Document (eBCD) System Fund was established to incorporate all the related revenue and expenses into a single trust fund. For 2019, the Commission approved a modification to Regulation 4 of the ICCAT Financial Regulations, to add a new text that 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. For this reason, the 2018 balance was transferred and incorporated into the balance of the eBCD Working Capital Fund at the start of the financial year (Statement 6).

This fund was created in 2019 to cover management costs for the first phase of the Integrated Online Management System (IOMS), which was launched in May 2019 after two software developers were hired. This fund has been financed by voluntary contributions from the United States (€65,925.00 and Canada (€25,000.00), in addition to a contract signed with the FAO (€75,000.00), of which €22,000.00 have been received to date.

#### 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 balance sheet in the group of creditors, shown as the amount pending payment at year-end. They are distributed as budgetary, extra-budgetary, and trust fund expenses.



Creditors of extra-budgetary expenses:     Approved SCRS recommendations     ICCAT meeting expenses     Other expenses     Creditors of extra-budgetary expenses  Creditors of trust fund expenses:     Integrated Online Management System (IOMS)     Atlantic-wide Research Programme for Bluefin     Tuna     ICCAT Regional Observer Program for Eastern     Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance     Fund (MCSF)     Morocco Fund to Support National Capacity for     Participation at Commission Meetings  Tunisia Fund for Participation in Commission     Meetings     Strategic Research Fund     ICCAT Regional Observer Programme for at-sea     transhipment     Electronic Bluefin Tuna Catch Document     Programme (eBCD) System Fund	19	31/12/18
Chapter 1 Chapter 2 Chapter 3 Chapter 3 Chapter 4 Chapter 5 Chapter 6 Chapter 7 Chapter 8 Chapter 12 Chapter 13 Creditors of budgetary expenses Approved SCRS recommendations ICCAT meeting expenses Other expenses Creditors of extra-budgetary expenses Other expenses Creditors of extra-budgetary expenses Other expenses Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna Special Meeting Participation Fund (MPF) Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund		Euros
Chapter 2 Chapter 3 Chapter 4 Chapter 5 Chapter 6 Chapter 7 Chapter 8 Chapter 12 Chapter 13 Creditors of budgetary expenses  Creditors of extra-budgetary expenses: Approved SCRS recommendations ICCAT meeting expenses Other expenses Creditors of extra-budgetary expenses Creditors of extra-budgetary expenses Creditors of extra-budgetary expenses Creditors of trust fund expenses Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF) Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund		
Chapter 3 Chapter 4 Chapter 5 Chapter 6 Chapter 7 Chapter 8 Chapter 12 Chapter 13 Creditors of budgetary expenses  Creditors of extra-budgetary expenses: Approved SCRS recommendations ICCAT meeting expenses Other expenses  Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	99	45,925.35
Chapter 3 Chapter 4 Chapter 5 Chapter 6 Chapter 7 Chapter 8 Chapter 12 Chapter 13 Creditors of budgetary expenses  Creditors of extra-budgetary expenses: Approved SCRS recommendations ICCAT meeting expenses Other expenses  Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	00	1,468.42
Chapter 4 Chapter 5 Chapter 6 Chapter 7 Chapter 8 Chapter 12 Chapter 13 Creditors of budgetary expenses  Creditors of extra-budgetary expenses: Approved SCRS recommendations ICCAT meeting expenses Other expenses Creditors of extra-budgetary expenses  Creditors of extra-budgetary expenses  Creditors of extra-budgetary expenses  Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	24	5,458.81
Chapter 5 Chapter 6 Chapter 7 Chapter 8 Chapter 12 Chapter 13 Creditors of budgetary expenses Approved SCRS recommendations ICCAT meeting expenses Creditors of extra-budgetary expenses Creditors of trust fund expenses Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna Special Meeting Participation Fund (MPF) Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	03	804.48
Chapter 7 Chapter 8 Chapter 12 Chapter 13 Creditors of budgetary expenses  Creditors of extra-budgetary expenses: Approved SCRS recommendations ICCAT meeting expenses Other expenses Creditors of extra-budgetary expenses  Creditors of trust fund expenses  Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	-	247.87
Chapter 8 Chapter 13 Creditors of budgetary expenses  Creditors of extra-budgetary expenses: Approved SCRS recommendations ICCAT meeting expenses Other expenses  Creditors of trust fund expenses  Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	12	15,960.63
Chapter 8 Chapter 12 Chapter 13  Creditors of budgetary expenses  Creditors of extra-budgetary expenses: Approved SCRS recommendations ICCAT meeting expenses Other expenses  Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	00	795.80
Creditors of budgetary expenses  Creditors of budgetary expenses: Approved SCRS recommendations ICCAT meeting expenses Other expenses  Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	25	23,389.10
Creditors of budgetary expenses  Creditors of extra-budgetary expenses: Approved SCRS recommendations ICCAT meeting expenses Other expenses Creditors of extra-budgetary expenses  Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	*	-
Creditors of budgetary expenses  Creditors of extra-budgetary expenses: Approved SCRS recommendations ICCAT meeting expenses Other expenses  Creditors of extra-budgetary expenses  Creditors of extra-budgetary expenses  Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	13	
ICCAT meeting expenses Other expenses Creditors of extra-budgetary expenses  Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	76	94,050.46
Approved SCRS recommendations ICCAT meeting expenses Other expenses Creditors of extra-budgetary expenses  Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund		
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Other expenses  Creditors of extra-budgetary expenses  Creditors of trust fund expenses:  Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna  ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	H <del>a</del>	
Creditors of extra-budgetary expenses  Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	95	17,882.48
Creditors of trust fund expenses: Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  190,573 Special Meeting Participation Fund (MPF) Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund		6,868.00
Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	95	24,750.48
Integrated Online Management System (IOMS) Atlantic-wide Research Programme for Bluefin Tuna ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund		
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ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna  190,573  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	00	57,245.32
Atlantic and Mediterranean Bluefin Tuna  Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	00	57,245,52
Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund		
Special Meeting Participation Fund (MPF)  Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings  Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund		223,244.51
Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	/9	223,244.31
Special Monitoring, Control, and Surveillance Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund		4 = 600 00
Fund (MCSF) Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	19	17,928.39
Morocco Fund to Support National Capacity for Participation at Commission Meetings  Tunisia Fund for Participation in Commission Meetings  Strategic Research Fund ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund		No legal legal
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Meetings 686 Strategic Research Fund 39,260 ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund		
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ICCAT Regional Observer Programme for at-sea transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund	29	22,877.42
transhipment Electronic Bluefin Tuna Catch Document Programme (eBCD) System Fund		
Programme (eBCD) System Fund		21,049.49
Section 201		
Section 201		29,608.23
	56	370,593.19
Total creditors 414,315.		489,394.13

#### h) Other funds, projects or programmes

This item only includes at 31 December 2019 the bank balances of the ICCAT/Japan Capacity Building Assistance Project(Phase 2) (€153,026.88, €151,880.25 at 31 December 2018) and the Atlantic Ocean Tropical Tuna Tagging Programme (€533,505.56, (€2,321,508.95 at 31 December 2018). Both have a separate set of accounts and are audited separately.

#### 5. Revenue

#### a) Budgetary revenue

This includes the contributions received from the Contracting Parties and applied, and correspond to the budget for financial year 2019 (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 item "Revenue from Commission meetings" includes the contributions from the European Union to finance the costs of the 2018 and 2019 Commission meeting; the 2018, 2019 and 2020 intersessional meeting of Panel 1; and the Joint t-RFMO Bycatch Working Group Meeting; and from the FAO to finance the Joint t-RFMO Bycatch Working Group Meeting.

In financial year 2019, 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 2019 amounted to €1,384.45 (the revenue received in 2018 amounted to €2,367.65).

#### 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 and 8a of **Statement 3**, Budgetary and extra-budgetary expenses. The breakdown is as follows:

	12/31/2019 Euros	31/12/18 Euros
Salaries and remuneration	1,721,260.18	1,740,893.39
Overtime	2,123.66	86.14
Contribution to Vanbreda/CIGNA Pension Plan	532,752.67	429,278.18
Spanish Social Security	184,397.13	175,520.35
Income tax	169,630.97	170,825.82
Other	32,304.96	74,813.32
	2,642,470.20	2,591,417.20

The number of staff employed by the Commission in each of the departments set up for its operation at 31 December 2019 and 2018 is as follows:

	12/31/2019 No. of persons	31/12/18 No. of persons
Executive Secretary	1	1
Assistant Executive Secretary	1	1
Department of Translation and Publications	6	6
Compliance Department Department of Research, Statistics and Information	5	4
Technology	8	9
Department of Administration and Finance	8	8
	29	29

The distribution of staff, by category, at 31 December 2019 is as follows:



Staff category	Administrative staff	Research coordination	Total
Professional or higher	10	7	17
General Services Included in the general system of the Spanish Social Security	9	2	1
	20	9	29

Of these staff, 18 participate in the Vanbreda/CIGNA Pension Plan, and 11 are affiliated to the General Scheme of the Social Security.

The distribution of staff, by category, at 31 December 2018 is as follows:

Staff category	Administrative staff	Research coordination	Total
Professional or higher General Services	9	7	16 2
Included in the general system of the Spanish Social Security	9	2	11
	19	10	29

#### b) Operating expenses

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

	31/12/19 Euros	31/12/18 Euros
	021020-00	
Office equipment	24,559.61	33,031.60
Mailing	8,310.58	10,631.99
Telephone	15,946.85	24,085.46
Fax	894.93	894.93
Insurance	1,836.18	2,018.68
Office maintenance	11,104.13	4,915.02
Office cleaning	26,806.53	26,132.15
Bank charges	1,696.19	1,986.67
Audit	15,635.47	11,623.26
Representation expenses	4,849.67	14,335.37
Other expenses (garage rental, fire extinguishers,	1 MANAGE T-22 - COMM	nuvalities to Average X
etc.)	10,364.03	10,665.29
	122,004.17	140,320.42

#### c) Contingencies

No expenses for contingencies have been incurred in 2019 (there were no expenses for contingencies in 2018).

#### d) Travel by ICCAT Chairs

The travel costs of the Chairs included in Chapter 13.a of Statement 3 totalled €42,969.46 (€49,103.70 in 2018).

#### 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

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carrying out the Commission's mandate are exempt from all direct taxes imposed by the State or local entities.

#### 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) have received financing to cover their travel expenses to some meetings to represent ICCAT (see Note 6.d).

The fees due for the audit of the 2019 budgetary statements have amounted to  $\leq$ 12,903.00 ( $\leq$ 12.700.00 in 2018). The auditors did not provide any type of service other than the audit of the accounts.

#### 9. Subsequent events

The appearance of coronavirus COVID-19 in China in December 2019 and the subsequent global spread of this virus to a large number of countries lead the World Health Organization to declare this outbreak a pandemic on 11 March 2020.

Considering the complexity of markets due to globalization and the current lack of an effective medical treatment against the virus, the consequences for the Commission are uncertain. However, we believe they are limited and will depend to a great extent on the evolution and spread of the pandemic over the coming months, as well as the ability of all the affected economic agents to react and adapt.

ICCAT does not consider that these events justify an adjustment of the financial statements for the financial year ending on 31 December 2019, although it could have a significant impact on the Commission's future cash flows and results.

As a result, at the time these Financial Statements are prepared, it is too early to assess or quantify in detail the possible impacts of COVID-19 on ICCAT due to the uncertainty surrounding the consequences in the short, medium and long term.

Nonetheless, the ICCAT Secretariat has carried out a preliminary analysis of the current situation, using the best information available. Due to the reasons mentioned above, this information may be incomplete. The following aspects should be noted from the results of the analysis:

- Liquidity risk: the general situation of the markets could foreseeably cause a general increase of liquidity strain in the economy and a contraction of the credit market. In this sense, the Commission has sufficient cash assets to withstand this strain. Moreover, we do not expect it will be necessary to resort to a funding mechanism.
- Operational risk: one of the actions taken as a result of the pandemic is that the Secretariat staff has been working remotely since 16 March 2020. The Commission's meetings have also been rescheduled or are being held online, and the possibility of extending the term of scientific contracts is being considered due to the stoppage of activity in our laboratories and sample collections.



- Risk of variation of certain key financial figures: no significant decreases are expected in the next financial statements in important items for the Commission, such as revenue from Contracting Party budgetary contributions. However, it is not currently possible to quantify the exact impact as we do not yet know what effect the COVID-19 crisis will have. If we analyse the contributions received in 2020 to date, the percentage received (over 60%) is similar to other financial years.
- Continuity risk: considering the aforementioned factors, the Executive Secretary believes that the
  detailed conclusion of Note 2.e on the application of the principle of going concern continues to be
  valid.

Lastly, it should be noted that the Secretariat is constantly monitoring the situation in order to successfully deal with any potential financial or non-financial impacts.

In May 2020, the Secretariat received a judgment regarding the lawsuit brought by a former staff member against the Commission, which recognised the jurisdiction of Spanish courts and tribunals over ICCAT. After informing the Commission, it has been decided to continue with the appeal in higher courts in order to maintain ICCAT's jurisdictional immunity.

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