

Comisión Internacional para la Conservación del Atún Atlántico

Annual Accounts and Management Report for financial year ended on 31 December
2023

Including the Audit Report on the Annual Accounts

INDEPENDENT AUDITOR REPORT IN ACCORDANCE WITH INTERNATIONAL AUDIT STANDARDS ON SPECIAL PURPOSE BUDGET STATEMENTS

To Contracting Parties to the International Commission for the Conservation of Atlantic Tunas, at the request of the Executive Secretary:

Opinion

We have audited the special purpose budget statements of the International Commission for the Conservation of Atlantic Tunas (ICCAT), hereinafter the budget statements, which include the balance sheet as at 31 December 2023, the composition and balance of the working capital, budgetary and extra-budgetary expenditures, budgetary and extra-budgetary income received and the status of contributions of contracting parties for the year then ended and the explanatory notes to the budget statements, which include a summary of significant accounting policies. The budget statements have been prepared by the Executive Secretary of ICCAT based on the criteria for the preparation of the financial information described in note 2, since these are considered by the entity to better achieve the purpose for which they have been developed.

In our opinion, the special purpose budget statements of the Commission for the Conservation of Atlantic Tunas (ICCAT) for the financial year ended 31 December 2023 have been prepared, in all material respects, in accordance with the elaboration criteria for financial information described in note 2.

Basis for Opinion

We have conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are described later in our report, in the section *Responsibilities of the auditor*.

We confirm our independence as required by the Accounting Professionals Code of Ethics of the International Ethics Standards Board for Accountants and have fulfilled all other ethical responsibilities in accordance with the IESBA Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Paragraphs of emphasis. Basis of accounting and restriction on distribution and use

We draw attention to note 2 in the budget statements, which describes the basis of accounting principles and criteria used. As indicated in the afore mentioned note, the budget statements have not been prepared by virtue of legal requirements and have been prepared for the budget to be delivered to the Contracting Parties and the presentation of the working capital and the status of the contributions of the Contracting Parties. Consequently, budget statements may not be appropriate for any other purpose. Our report is addressed only to the Contracting Parties of the International Commission for the Conservation of Atlantic Tunas and should not be distributed or used by parties other than those concerned. Our opinion is not modified in respect of this matter.

Other issues

The special purpose budget statements have been audited in accordance with the International Auditing Standards, this report can not, in any case be understood as an audit report in the terms set forth in the regulations governing the activity of auditing of accounts in force in Spain.

The Entity's special purpose budget statements for the year ended 31 December 2022 were audited by another auditor who expressed a favourable opinion on those budget statements on 21 June 2023.

Responsibility of the Executive Secretary in relation to budget statements

The Executive Secretary is responsible for the preparation of the accompanying budget statements in accordance with the criteria for the preparation of the financial information described in note 2 and for the internal control that management considers necessary to enable the preparation of budgetary statements free of material misstatement, due to fraud or error.

In preparing the budget statements, the Executive Secretary is responsible for assessing the Entity's capacity to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Executive Secretary intends to liquidate the Entity or cease its operations, or have no realistic alternative but to do so.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the budget report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

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

As part of an audit in accordance with ISA, we exercise professional judgment and maintain professional scepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the budget report, whether due to fraud or error, design and perform audit procedures responsive 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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of 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 Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the budget report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

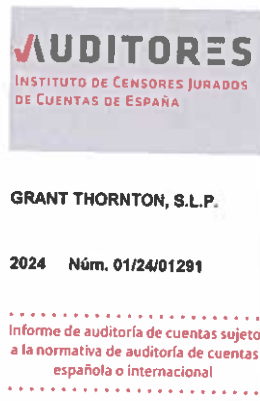
We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Grant Thornton, S.L.P., Sociedad Unipersonal



Marta Alarcón Alejandre

5 June, 2024



Statement 1. Balance sheet at 31 December 2023 (Euros).

ASSETS	Financial year 2023	Financial year 2022
A) NON-CURRENT ASSETS	71.577,86	82.361,73
I. Intangible assets (Note 4.a)	1.157,38	1.678,90
Computer software	92.114,59	92.114,59
Amortization of computer software	-90.957,21	-90.435,69
II. Fixed assets (Note 4.b)	70.420,48	80.682,83
Furniture	79.366,03	79.366,03
Data processing equipment	509.123,95	482.554,02
Other fixed assets	50.888,44	50.253,28
Depreciation of furniture	-72.653,01	-70.756,37
Depreciation of data processing equipment	-449.215,46	-415.642,98
Depreciation of other fixed assets	-47.089,47	-45.091,15
B) CURRENT ASSETS	15.350.164,43	13.930.577,31
I. Accounts receivable	1.819.959,75	1.947.460,79
1- Receivables from arrears of contributions (Note 4.c)	1.774.614,70	1.921.407,90
Arrears of budgetary contributions	1.774.614,70	1.906.470,90
Arrears of extra-budgetary contributions	0,00	14.937,00
2- Receivables from arrears of eBCD contributions (Note 4.c)	13.041,04	10.073,27
Arrears of eBCD budgetary contributions	13.041,04	10.073,27
3- Receivables trust funds	19.743,13	5.349,16
Receivables ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	0,00	2.535,31
ICCAT Regional Observer Programme for at-sea transhipments	19.743,13	2.813,85
4- Other receivables	12.560,88	10.630,46
Payments pending application	12.537,45	10.630,46
II. Accrual accounts	41.430,26	40.465,95
1- Prepaid budgetary expenses	39.189,56	38.730,65
2- Advances of the trust funds	2.240,70	1.735,30
iii. Cash assets	13.488.774,42	11.942.650,57
1- Cash	826,66	1.518,50
Cash (Euros)	687,61	580,50
Cash (US\$)	139,05	938,00
<i>[Financial year 2023: US\$ 150.00 x €/US\$ € 0.927 = €139.05]</i>		
<i>[Financial year 2022: US\$ 1,000.00 x €/US\$ € 0.938 = € 938.00]</i>		
2- Bank current accounts (euros)	7.576.205,33	5.773.448,33
BBVA-Acc. Xx6725 (euros)	42.604,51	6.669,42
BBVA-Acc. xx3290 (euros)	7.443.592,06	5.676.332,79
BBVA-Acc. xx1055 (euros)	29.768,75	29.768,75
Santander-Acc. xx8934 (euros)	51.015,07	51.388,70
BBVA-Acc. xx1119 (euros)	9.224,94	9.288,67
3- Bank current accounts (euros)	121.077,43	205.497,45
BBVA-Acc. xx2037 (US\$)	118.035,66	202.448,95
<i>[Financial year 2023: US\$ 127,330.81 x €/US\$ € 0.927 = €118,035.66]</i>		
<i>[Financial year 2022: US\$ 215,830.44 x €/US\$ € 0.938 = € 202,448.95]</i>		
BBVA-Acc. xx0668 (US\$)	3.041,77	3.048,50
<i>[Financial year 2023: US\$ 3,281.31 x €/US\$ € 0.927 = €3,041.77]</i>		
<i>[Financial year 2022: US\$ 3,250.00 x €/US\$ € 0.938 = €3,048.50]</i>		
4- Bank current accounts trust funds (euros)	5.790.665,00	5.962.186,29
BBVA-Acc. xx3942 (euros)- ROP	213.039,62	289.716,63
BBVA-Acc. xx8869 (euros)- ROP-BFT	4.280.592,28	4.179.084,42
BBVA-Acc. xx8371 (euros)- GBYP	1.276.922,49	1.473.274,63
BBVA-Acc. xx7069 (euros)- ROP-TROP	20.110,61	20.110,61
TOTAL ASSETS (A+B)	15.421.742,29	14.012.939,04
C) TRANSITIONAL ACCOUNTS	201.075,71	175.701,90
I. Cash assets (Note 4.d)	201.075,71	175.701,90
1- Bank current accounts of other funds, projects or programmes (euros)	197.440,94	171.824,03
BBVA - Acct. 0201569058 (euros) - JCAP-2	197.440,94	171.824,03
2- Bank current accounts of other funds, projects or programmes (US\$)	3.634,77	3.877,87
BBVA - Acct. 2012292035 (US\$) - JCAP-2	3.634,77	3.877,87
<i>[Financial year 2023: US\$ 3,921.00 x €/US\$ € 0.927 = €3,634.77]</i>		
<i>[Financial year 2022: US\$ 3,921.00 x €/US\$ € 0.938 = €3,877.87]</i>		
TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C)	15.622.818,00	14.188.640,94

Statement 1. Balance sheet at 31 December 2023 (Euros).

NET ASSETS AND LIABILITIES	Financial year 2023	Financial year 2022
A) NET ASSETS	3.057.388,95	2.425.847,92
A-1) Working Capital Fund (Note 4.e)	2.582.282,44	1.906.160,09
I. Working Capital Fund	1.906.160,09	2.039.057,97
1- Working Capital Fund	1.906.160,09	2.039.057,97
II. Result for financial year (Note 3.a)	676.122,35	-132.897,88
1- Result for financial year	676.122,35	-132.897,88
A-2) Net acquired assets	71.577,86	82.361,73
I. Net acquired assets	71.577,86	82.361,73
1- Net acquired assets - intangible -	1.157,38	1.678,90
2- Net acquired assets - fixed -	70.420,48	80.682,83
A-3) Working Capital Fund - eBCD	403.528,65	437.326,10
I. Working Capital Fund - eBCD (Note 3.b)	437.326,10	420.266,19
1- Working Capital Fund - eBCD	437.326,10	420.266,19
II. Result	-33.797,45	17.059,91
1- Result	-33.797,45	17.059,91
B) ACCUMULATED PENDING CONTRIBUTIONS	1.787.655,74	1.931.481,17
I. Budgetary contributions	1.774.614,70	1.906.470,90
1- Budgetary - current financial year	701.455,84	757.500,60
2- Budgetary - previous financial years	1.073.158,86	1.148.970,30
II. Extra-budgetary contributions	0,00	14.937,00
1- Extra-budgetary - current financial year	0,00	0,00
2- Extra-budgetary - previous financial years	0,00	14.937,00
iii. eBCD budgetary contributions	13.041,04	10.073,27
1- eBCD budgetary - current financial year	2.967,77	2.078,49
2- eBCD budgetary - previous financial years	10.073,27	7.994,78
C) CURRENT LIABILITIES	10.576.697,60	9.655.609,95
I. Trust funds (Note 4.f)	8.831.865,96	8.353.674,90
1- ICCAT Integrated Online Management System (IOMS) Fund	35.097,81	47.077,74
2- Separation from Service Fund	415.402,63	349.934,49
3- ICCAT Regional Observer Programme for at-sea transhipments	194.506,89	248.506,19
4- ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	1.125.113,65	1.356.499,29
5- ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	3.302.766,53	3.277.382,77
6- Special Data Fund - People's Republic of China	163.383,14	147.274,72
7- Special Meeting Participation Fund (MPF)	308.692,94	472.165,98
8- Special Data Fund - United States	385.169,52	543.646,24
9- United States Fund for Capacity Building	329.689,88	378.640,62
10- Meetings	197.594,12	183.863,55
11- ICCAT Regional Observer Programme for Tropical Tunas	20.121,61	20.121,61
12- Scientific Capacity Building Fund (SCBF)	0,00	0,00
13- Special Monitoring, Control, and Surveillance Fund (MCSF)	52.582,21	54.476,13
14- European Union Fund for Capacity Building	0,00	0,00
15- Tunisia Fund for Participation in Commission Meetings	12.537,09	14.448,38
16- Strategic Research Programme	1.569.354,80	1.118.498,52
17- United States Fund for Tropical Tunas	84.688,60	84.688,60
18- European Union Integrated Online Management System (IOMS) Fund	0,00	6.350,07
19- Remote Electronic Monitoring (REM) System Fund	110.580,02	50.100,00
20- ABNJ-II Fund	137.789,72	0,00
21- United States Fund for restoration of the Caribbean "Deepwater Horizon"	259.292,00	0,00
22- European Union Integrated Online Management System (IOMS) Fund - Vessels manager module	22.502,80	0,00
23- European Union Integrated Online Management System (IOMS) Fund - UN/FLUX integration	105.000,00	0,00
II. Provisions for expenses	1.362,93	6.900,16
1- Provisions for budgetary expenses	1.362,93	1.522,02
2- Provisions for trust fund expenses	0,00	5.378,14
iii. Accounts payable (Note 4.g)	602.477,65	365.083,51
1- Budgetary expenses payable	147.021,00	123.653,41
2- Extra-budgetary expenses payable	3.859,32	9.385,20
3- Trust fund expenses payable	439.687,44	219.299,28
4- Collections pending application	11.909,89	12.745,62
iv. Accrual accounts	1.140.991,06	929.951,38
1- Advances on future contributions (Note 4.c)	116.836,50	72.146,87
2- Advances on voluntary contributions	111.000,00	0,00

3- Advances of the trust funds	913.154,56	857.804,51
TOTAL LIABILITIES (A+B+C)	15.421.742,29	14.012.939,04
D) TRANSITIONAL ACCOUNTS	201.075,71	175.701,90
I. Other funds, projects or programmes (Note 4.h)	201.075,71	175.701,90
1- ICCAT-Japan Capacity-building Assistance Project (Phase 2) (JCAP-2)	201.075,71	175.701,90
TOTAL LIABILITIES AND TRANSITIONAL ACCOUNTS (A+B+C+D)	15.622.818,00	14.188.640,94

Statement 2. Composition and balance of the Working Capital Fund (euros) (at 31 December 2023).

<i>Working Capital Fund</i>	<i>Financial year 2023</i>	<i>Financial year 2022</i>
Opening balance for the financial year	1.906.160,09	2.039.057,97
Result for financial year a) + b) + c)	676.122,35	-132.897,88
a) Budgetary result	-396.209,16	-733.416,33
<i>Budgetary revenue</i>	<i>4.896.987,67</i>	<i>4.031.176,20</i>
<i>Budgetary expenses (Chapters 1 to 15)</i>	<i>5.293.196,83</i>	<i>4.764.592,53</i>
b) Extra-budgetary result	224.082,47	-344.475,52
<i>Extra-budgetary revenue</i>	<i>726.476,02</i>	<i>743.423,43</i>
<i>Extra-budgetary expenses</i>	<i>502.393,55</i>	<i>1.087.898,95</i>
c) Contributions paid in the financial year to previous budgets	848.249,04	944.993,97
<i>Contributions to regular budgets</i>	<i>833.312,04</i>	<i>944.993,97</i>
<i>Contributions received from new Contracting Parties to previous budgets</i>	<i>14.937,00</i>	<i>0,00</i>
Available balance at year-end	2.582.282,44	1.906.160,09

Statement 3. Budgetary and extra-budgetary expenses (euros) (at 31 December 2023).

Chapters	2023 budget	Financial year 2023	2022 budget	Financial year 2022
1- Budgetary expenses				
Chapter 1. Salaries (Note 6.a)	2.282.985,65	2.278.952,46	2.112.780,03	2.140.875,41
Chapter 2. Travel	40.000,00	22.287,04	15.450,00	22.932,77
Chapter 3. Commission meetings (annual)	282.729,85	244.030,22	274.495,00	233.010,66
Chapter 4. Publications	20.600,00	9.336,03	20.000,00	17.160,20
Chapter 5. Office equipment	16.231,77	691,41	15.759,00	1.325,05
Chapter 6. Operating expenses (Note 6.b)	151.496,52	124.038,25	147.084,00	124.464,19
Chapter 7. Miscellaneous expenses	8.224,10	6.974,63	7.984,56	2.884,84
Chapter 8. Coordination of research:				
a) Salaries (Note 6.a)	1.255.152,87	1.231.540,50	1.122.494,06	1.184.217,79
b) Travel to improve statistics	30.000,00	15.190,55	11.845,00	3.726,40
c) Statistics - Biology	19.570,00	20.402,77	19.000,00	20.439,11
d) Information technology	42.230,00	43.693,34	41.000,00	40.796,59
e) Maintenance of database	27.810,00	31.640,61	27.000,00	28.174,36
f) Telephone line - Internet domain	34.505,00	25.959,26	33.500,00	26.398,61
g) Scientific meetings (including SCRS)	82.782,03	128.628,45	80.370,90	103.998,38
h) Simultaneous interpretation for SCRS meetings	249.650,00	116.547,00	0,00	0,00
i) Miscellaneous	0,00	0,00	0,00	0,00
<i>Sub-total Chapter 8</i>	<i>1.741.699,90</i>	<i>1.613.602,48</i>	<i>1.335.209,96</i>	<i>1.407.751,24</i>
Chapter 9. Services that require specialized external consultancy work (i.e. legal advice, total quality management project, etc.)	70.555,00	53.863,38	68.500,00	45.676,57
Chapter 10. Separation from Service Fund (Note 4.f)	65.468,14	65.468,14	63.561,30	63.561,30
Chapter 11. Research programmes (Note 4.f):				
b) Strategic Research Programme	416.635,00	416.635,00	404.500,00	404.500,00
<i>Sub-total Chapter 11</i>	<i>416.635,00</i>	<i>416.635,00</i>	<i>404.500,00</i>	<i>404.500,00</i>
Chapter 12. Compliance:				
a) Maintenance of compliance database	31.827,00	27.899,83	30.900,00	30.051,60
<i>Sub-total Chapter 12</i>	<i>31.827,00</i>	<i>27.899,83</i>	<i>30.900,00</i>	<i>30.051,60</i>
Chapter 13. Travel				
a) Travel by ICCAT and SCRS Chairs (Note 6.d)	51.500,00	42.001,88	25.750,00	32.874,72
b) Special Meeting Participation Fund	170.000,00	170.000,00	40.000,00	40.000,00
c) Travel of ICCAT Officers (ICCAT developing Contracting Parties)	30.900,00	34.101,48	15.450,00	30.306,19
<i>Sub-total Chapter 13</i>	<i>252.400,00</i>	<i>246.103,36</i>	<i>81.200,00</i>	<i>103.180,91</i>
Chapter 14. Integrated Online Management System (IOMS):				
a) Integrated Online Management System (IOMS) (Note 6.a)	212.180,00	183.220,90	206.000,00	167.217,79
<i>Sub-total Chapter 14</i>	<i>212.180,00</i>	<i>183.220,90</i>	<i>206.000,00</i>	<i>167.217,79</i>
Chapter 15. Contingencies (Note 6.c)	5.410,59	93,70	5.253,00	0,00
TOTAL BUDGETARY EXPENSES (Chapters 1 to 15)	5.598.443,51	5.293.196,83	4.788.676,85	4.764.592,53
2- Extra-budgetary expenses				
Exchange losses		11.749,30		4.751,46
European Union audit meetings		4.235,00		0
Expenses from previous financial years		917,54		0
Expenses for simultaneous interpretation into Arabic		27.703,90		28.128,96
Contracts for external translations		0,00		37.432,26
Tender for implementation of remote electronic monitoring (REM)		0,00		2.500,00
Expenses of Intersessional Meetings of Panel 1		235.823,98		59.500,00
Expenses of Intersessional Meeting of Panel 2		37.156,04		0,00
Expenses of Intersessional Meetings of Panel 4		25.643,57		0,00
Expenses of Meetings of Electronic Monitoring Systems Working Group (EMS WG)		13.435,84		0,00
Expenses of Meeting of Ad Hoc Working Group on Labour Standards (LSWG)		6.536,42		0,00
Expenses of Meeting of Ad Hoc Working Group on Catch Document Scheme (CDS WG)		7.400,28		0,00
Expenses of 16th Meeting of the Working Group on Integrated Monitoring Measures (IMM)		88.076,62		0,00
Expenses of Meeting of Joint Experts Group on Climate Change (MSE)		13.139,57		0,00
Expenses of Meeting of Port Inspection Expert Group for Capacity Building and Assistance (PIEG)		4.208,38		0,00
Expenses of Meeting of Ad Hoc Working Group on Catch Document Scheme (WG-ORT)		6.717,92		0,00
Expenses of Commission intersessional meetings		19.649,19		0,00
Expenses of SCRS Species Groups meeting		0,00		299.899,44
2022 Commission meetings		0,00		55.686,83
		0,00		600.000,00
TOTAL EXTRA-BUDGETARY EXPENSES		502.393,55		1.087.898,95
TOTAL EXPENSES INCURRED	5.598.443,51	5.795.590,38	4.788.676,85	5.852.491,48

Statement 4. Budgetary and extra-budgetary revenue received (euros) (at 31 December 2023).

<i>Revenue</i>	<i>Financial year 2023</i>	<i>Financial year 2022</i>
1- Budgetary revenue (Note 5.a)		
Contributions from Contracting Parties:		
Contributions paid or applied to the current budget	4.896.987,67	4.031.176,20
TOTAL BUDGETARY REVENUE	4.896.987,67	4.031.176,20
2- Extra-budgetary revenue		
Voluntary contributions:		
Revenue ICCAT Regional Observer Programme for at-sea transshipments	18.648,92	18.648,92
Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT)	57.157,30	59.061,86
Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)		20.000,00
Revenue ICCAT-Japan Capacity-building Assistance Project (Phase 2) (ICAP-2) (Note 4.f)	13.429,20	14.768,20
Chinese Taipei contribution to ICCAT (Note 5.b)	100.000,00	100.000,00
Observers fees	16.784,48	17.588,63
Financial revenue (Note 5.b)	13.238,26	1.934,35
VAT refund (Note 7)	32.217,86	18.921,37
Miscellaneous revenue		2.500,10
Revenue for Commission meetings (Note 5.b):		
Panel 4 and IMM meetings and online Panel 1, 2, 4 and IMM meetings	90.000,00	0,00
ICCAT intersessional and other working group meetings	175.000,00	0,00
2022 Commission meetings	210.000,00	490.000,00
TOTAL EXTRA-BUDGETARY REVENUE	726.476,02	743.423,43
3- Revenue from accumulated pending contributions		
Contributions from Contracting Parties:		
Contributions paid to previous budgets	833.312,04	944.993,97
Contributions from new Contracting Parties:		
Contributions received from new Contracting Parties to previous budgets	14.937,00	0,00
TOTAL REVENUE FROM PENDING CONTRIBUTIONS	848.249,04	944.993,97
TOTAL REVENUE RECEIVED	6.471.712,73	5.719.593,60



Statement 5. Status of Contracting Party contributions (euros) (at 31 December 2023).

<i>Contracting Party</i>	<i>Balance due at opening of financial year 2023</i>	<i>Contributions from Contracting Parties in 2023</i>	<i>Contr. paid in 2023 applied to 2023 budget</i>	<i>Contr. paid in 2023 to previous budgets</i>	<i>Balance due</i>
A) Regular Commission budget:					
Albania	0,00	5.355,24	5.355,24	0,00	0,00
Algeria	0,00	29.939,01	29.939,01	0,00	0,00
Angola	0,00	20.885,79	20.885,79	0,00	0,00
Barbados	0,00	7.336,10	7.336,10	0,00	0,00
Belize	0,00	92.678,88	92.678,88	0,00	0,00
Brazil	323.280,22	378.185,98	59.991,02	323.280,22	318.194,96
Canada	0,00	136.937,36	136.937,36	0,00	0,00
Cabo Verde	118.856,42	86.606,28	86.606,28	118.856,42	0,00
China, People's Rep. of	0,00	99.495,36	99.495,36	0,00	0,00
Côte d'Ivoire	0,00	59.718,99	49.062,21	0,00	10.656,78
Curaçao	0,00	174.910,71	174.910,71	0,00	0,00
Egypt	0,00	12.999,26	12.999,26	0,00	0,00
El Salvador	0,00	73.691,52	73.691,52	0,00	0,00
France - SPM	0,00	130.023,24	130.023,24	0,00	0,00
Gabon	6.886,32	18.953,45	0,00	6.886,32	18.953,45
Gambia, The	3.823,04	4.346,43	4.346,43	3.823,04	0,00
Ghana 1/	0,00	265.124,86	265.124,86	0,00	0,00
Grenada	0,00	9.867,31	9.867,31	0,00	0,00
Guatemala, Rep. of	0,01	47.721,13	47.721,13	0,01	0,00
Guinea Eq	61.592,51	18.807,17	0,00	0,00	80.399,68
Guinea, Rep. of	245.577,08	6.519,65	0,00	0,00	252.096,73
Guinea-Bissau	0,00	6.519,65	6.519,65	0,00	0,00
Honduras	119.067,92	6.519,65	2.917,42	119.067,92	3.602,23
Iceland	0,00	65.011,62	65.011,62	0,00	0,00
Japan	0,00	262.121,79	262.121,79	0,00	0,00
Korea, Rep. of	0,00	37.380,06	37.380,06	0,00	0,00
Liberia	18.795,99	9.662,46	0,00	0,00	28.458,45
Libya	23.345,29	40.858,14	40.858,14	23.345,29	0,00
Maroc	0,00	56.091,76	56.091,76	0,00	0,00
Mauritania	21.997,41	57.806,79	0,00	21.944,75	57.859,45
Mexico	0,00	27.586,95	0,00	0,00	27.586,95
Namibia	0,00	26.812,92	26.812,92	0,00	0,00
Nicaragua, Rep. of	0,00	4.346,43	4.346,43	0,00	0,00
Nigeria	25.285,81	6.539,05	0,00	0,00	31.824,86
Norway	0,00	97.657,35	97.657,35	0,00	0,00
Panama (2).	140.258,57	164.754,18	164.754,18	140.258,57	0,00
Philippines, Rep. of	0,00	6.519,65	6.519,65	0,00	0,00
Russia	453,83	22.387,76	0,00	0,00	22.841,59
St. Vincent and the Grenadines	78.401,01	34.861,57	0,00	25.849,50	87.413,08
São Tomé e Príncipe	100.324,05	21.409,18	0,00	50.000,00	71.733,23
Senegal (3)	0,00	124.161,14	124.161,14	0,00	0,00
Sierra Leone	50.932,65	6.519,65	0,00	0,00	57.452,30
South Africa	0,00	47.143,75	47.143,75	0,00	0,00
Syrian Arab Republic	8.289,17	4.976,94	0,00	0,00	13.266,11
Trinidad & Tobago	0,00	25.164,89	25.164,89	0,00	0,00
Tunisie	0,00	54.801,75	0,00	0,00	54.801,75
Türkiye	0,00	119.161,51	119.161,51	0,00	0,00
European Union	0,00	2.059.770,27	2.059.770,27	0,00	0,00
United Kingdom of Great Britain and Northern Ireland 4/	0,00	164.078,41	164.078,41	0,00	0,00
United States	0,00	254.559,25	254.559,25	0,00	0,00
Uruguay	0,00	24.985,77	24.985,77	0,00	0,00
Venezuela	492.986,12	78.169,50	0,00	0,00	571.155,62
Subtotal A)	1.840.153,42	5.598.443,51	4.896.987,67	833.312,04	1.708.297,22
B) New Contracting Parties:					
Honduras (30/01/01)	14.937,00	0,00	0,00	14.937,00	0,00
Subtotal B)	14.937,00	0,00	0,00	14.937,00	0,00
C) Withdrawals of Contracting Parties:					
Cuba (Cash: 31-12-91)	66.317,48	0,00	0,00	0,00	66.317,48
Subtotal C)	66.317,48	0,00	0,00	0,00	66.317,48
TOTAL A)+B)+C)	1.921.407,90	5.598.443,51	4.896.987,67	848.249,04	1.774.614,70

1/ The advance received from Ghana (€2,260.68) was applied as partial payment of its 2023 contribution. In 2023, a new advance was also received from Ghana (€0.82), which will be applied to payment of future contributions.

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

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

4/ The advance received from the United Kingdom of Great Britain and Northern Ireland (€40.02) was applied as partial payment of its 2023 contribution. In 2023, a new advance was also received from the United Kingdom of Great Britain and Northern Ireland (€62,353.07), which will be applied to payment of future contributions.

Statement 6. Composition and balance of the eBCD Working Capital Fund (euros) (at 31 December 2023).

<i>eBCD Working Capital Fund</i>	<i>Financial year 2023</i>	<i>Financial year 2022</i>
Available balance of eBCD at the opening of the financial year	437.326,10	420.266,19
Result for financial year a) + b)	-33.797,45	17.059,91
a) eBCD budgetary result	-33.797,45	17.059,91
<i>eBCD budgetary revenue</i>	<i>388.908,94</i>	<i>371.137,43</i>
Albania	732,64	647,07
Algeria	1.696,95	1.574,02
Canada	8.732,73	8.265,67
China, People's Rep. of	8.996,31	8.552,62
Egypt	1.043,24	1.006,60
Iceland	695,16	600,67
Japan	121.441,49	115.749,78
Korea, Rep. of	7.539,71	7.249,33
Libya	0,00	0,00
Maroc	7.111,14	6.833,04
México	0,00	726,94
Norway	1.110,00	996,29
Syrian Arab Republic	0,00	0,00
Tunisie	2.421,16	2.277,47
Türkiye	14.516,29	13.840,34
European Union	185.359,53	176.704,88
United Kingdom of Great Britain and Northern Ireland	682,51	588,61
United States	26.830,08	25.524,10
<i>eBCD budgetary expenditures</i>	<i>422.706,39</i>	<i>354.077,52</i>
Maintenance and user support costs - TRAGSA	308.839,45	269.088,13
Salaries and remuneration (Note 6.a)	93.887,21	84.953,19
Bank charges	35,00	36,20
Meeting of the eBCD Technical Working Group	19.944,73	0,00
b) eBCD contributions paid in the financial year to previous budgets	0,00	0,00
<i>eBCD contributions to previous budgets</i>	<i>0,00</i>	<i>0,00</i>
Available balance of eBCD at year-end	403.528,65	437.326,10



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 2023

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 2023, 52 Contracting Parties had signed the Convention.

Aims of the Commission

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

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

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

Funding of activities

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

Governing bodies

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

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

The Commission currently has the Standing Committee on Finance and Administration (STACFAD), four Panels, the Standing Committee on Research and Statistics (SCRS), the Conservation and Management Measures Compliance Committee (COC), the Permanent Working Group for the Improvement of ICCAT Statistics and Conservation Measures (PWG) and the Standing Working Group to Enhance Dialogue Between Fisheries Scientists and Managers (SWGSM).

Seat Agreement

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

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

2. Basis of presentation

a) Budget statements

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

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

Separate accounts shall be maintained for all trust funds.

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

- Statement 1. Balance sheet at 31 December 2023.
- Statement 2. Composition and balance of the Working Capital Fund (at 31 December 2023).
- Statement 3. Budgetary and extra-budgetary expenses (at 31 December 2023).
- Statement 4. Budgetary and extra-budgetary revenue received (at 31 December 2023).
- Statement 5. Position of Contracting Party contributions (at 31 December 2023).
- Statement 6. Composition and balance of the eBCD Working Capital Fund (at 31 December 2023).

b) Accounting principles applied

In preparing the attached budgetary statements for the year ended on 31 December 2023, 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 2023 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 agreed Pension Fund (Vanbreda/CIGNA) (established in U.S. dollars) whose management has been entrusted to an independent entity. The Commission will contribute up to 23.70% of the amount assigned to the staff member's grade and professional category, in accordance with the ICCAT Staff Regulations and Rules, i.e. 23.70% for staff hired until 1999, and staff hired as from January 2000 will be subject to the changes made at the Commission Meeting in Rio de Janeiro (November 1999), so that the Commission's contribution to the Pension Plan will be two-thirds of the maximum amount and the staff member will contribute one-third. The annual contributions to the aforementioned pension plan are recorded in Chapters 1 and 8.a, of the Statement of budgetary and extra-budgetary expenses for the financial year (**Statement 3**).

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

- Repatriation and compensation for termination of appointment

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

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

Service trust fund.

4. Accrual of expenses

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

5. Balances in foreign currency

Cash balances in U.S. dollars are recorded at the official UN exchange rate, which does not differ significantly from the market exchange rate. At 31 December 2023, the balances were adjusted using the prevailing exchange rate and the exchange gains or losses were recorded as extra-budgetary revenue or expense, respectively.

6. Balance sheet

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

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

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

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

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

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

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

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

- Transitional accounts: These reflect the amounts of the ICCAT/Japan Capacity-building Assistance Project (JCAP).

c) Presentation of the information

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



records of the Commission.

d) Comparison of information

The presentation of the budgetary statements of the year 2023 is carried out in accordance with the same accounting criteria as the previous financial year, in accordance with the regulation established for the Commission in its Financial Regulations.

e) Going concern basis

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

3. Result for the financial year

a) Result for the financial year

The result for financial year 2023 has been positive, i.e. €676,122.35 (minus €132,897.88 in the previous financial year), which will be applied to increase the Working Capital Fund.

<i>Distribution basis</i>	<i>2023 euros</i>
Result for the financial year	676,122.35
Total	676,122.35

<i>Distribution</i>	<i>2023 euros</i>
To Working Capital Fund - Result for the financial year	676,122.35
Total	676,122.35

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

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

b) eBCD result for the financial year

The result of financial year 2023 for eBCD has been negative, i.e. minus €33,797.45 (€17,059.91 in the previous financial year), which will be applied to decrease the eBCD Working Capital Fund.

<i>Distribution basis</i>	<i>2023 euros</i>
Result for the financial year	(33,797.45)
Total	(33,797.45)

<i>Distribution</i>	<i>2023 euros</i>
To Working Capital Fund - Result for the financial year	(33,797.45)
Total	(33,797.45)

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

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

4. Balance sheet

a) Intangible fixed assets

The transactions involving intangible fixed assets in financial year 2023 are summarized as follows:

	31/12/22	Additions	Withdrawals	Adjustments	31/12/23
Cost:					
Computer software	85,247.54	-	-	-	85,247.54
Computer software GBYP	6,867.05	-	-	-	6,867.05
	92,114.59	-	-	-	92,114.59
Accumulated amortization:					
Computer software	(83,568.64)	(521.52)	-	-	(84,090.16)
Computer software GBYP	(6,867.05)	-	-	-	(6,867.05)
	(90,435.69)	(521.52)	-	-	(90,957.21)
Net cost	1,678.90	(521.52)	-	-	1,157.38

The transactions of intangible fixed assets during the 2022 financial year are summarized as follows:

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

At 31 December 2023 there were fully amortized intangible fixed assets amounting to €90,028.51 (the same amount as at 31 December 2022).

b) Tangible fixed assets

The transactions in financial year 2023 recorded in the tangible fixed assets accounts and their accumulated depreciation were as follows:

	31/12/22	Additions	Withdrawals	Adjustments	31/12/23
Cost:					
Furniture	77,466.20	-	-	-	77,466.20
Furniture GBYP	1,899.83	-	-	-	1,899.83
Data processing equipment	419,829.45	24,182.81	-	(297.80)	443,714.46
Data processing equipment GBYP	62,724.57	4,456.97	(1,772.05)	-	65,409.49
Other fixed assets	49,434.51	635.16	-	-	50,069.67
Other fixed assets GBYP	818.77	-	-	-	818.77
	612,173.33	29,274.94	(1,772.05)	(297.80)	639,378.42
Accumulated depreciation:					
Furniture	(68,823.94)	(1,929.24)	-	-	(70,753.18)
Furniture GBYP	(1,932.43)	32.60	-	-	(1,899.83)
Data processing equipment	(367,404.69)	(26,938.06)	-	-	(394,342.75)
Data processing equipment GBYP	(48,238.29)	(6,877.13)	242.71	-	(54,872.71)
Other fixed assets	(44,377.01)	(1,933.10)	-	-	(46,310.11)
Other fixed assets GBYP	(714.14)	(65.22)	-	-	(779.36)
	(531,490.50)	(37,710.15)	242.71	-	(568,957.94)
Net cost	80,682.83	(8,435.21)	(1,529.34)	(297.80)	70,420.48

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

	31/12/21	Additions	Withdrawals	Adjustments	31/12/22
Cost:					
Furniture	81,638.19	797.30	(4,969.29)	-	77,466.20
Furniture GBYP	1,899.83	-	-	-	1,899.83
Data processing equipment	432,696.55	18,803.19	(31,670.29)	-	419,829.45
Data processing equipment GBYP	55,886.59	6,837.98	-	-	62,724.57
Other fixed assets	48,394.51	1,040.00	-	-	49,434.51
Other fixed assets GBYP	818.77	-	-	-	818.77
	621,334.44	27,478.47	(36,639.58)	-	612,173.33
Accumulated depreciation:					
Furniture	(71,747.15)	(2,046.08)	4,969.29	-	(68,823.94)
Furniture GBYP	(1,899.83)	(32.60)	-	-	(1,932.43)
Data processing equipment	(368,994.50)	(30,066.07)	31,655.88	-	(367,404.69)
Data processing equipment GBYP	(42,405.65)	(5,832.64)	-	-	(48,238.29)
Other fixed assets	(41,222.63)	(3,154.38)	-	-	(44,377.01)
Other fixed assets GBYP	(714.14)	-	-	-	(714.14)
	(526,983.90)	(41,131.77)	36,625.17	-	(531,490.50)
Net cost	94,350.54	(13,653.30)	(14.41)	-	80,682.83

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 2023 there were fully depreciated tangible fixed assets amounting to €479,495.77 (at 31 December 2022 the amount was €394,617.67).

c) Rights relating to arrears of contributions

The variation in this item in financial year 2023 was as follows:

	Balance at 31/12/22	2023 contributions	2023 contributions paid	Contributions paid for previous years	Balance at 31/12/23
Arrears of contributions:					
- Budgetary	1,906,470.90	5,598,443.51	(4,896,987.67)	(833,312.04)	1,774,614.70
- Extra-budgetary	14,937.00	-	-	(14,937.00)	-
	1,921,407.90	5,598,443.51	(4,896,987.67)	(848,249.04)	1,774,614.70

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

	Euros				
	Balance at 31/12/21	2022 contributions	2022 contributions paid	Contributions paid for previous years	Balance at 31/12/22
Arrears of contributions:					
- Budgetary	2,093,964.27	4,788,676.80	(4,031,176.20)	(944,993.97)	1,906,470.90
- Extra-budgetary	14,937.00	-	-	-	14,937.00
	2,108,901.27	4,788,676.80	(4,031,176.20)	(944,993.97)	1,921,407.90

The variation in rights relating to arrears of contributions to the eBCD during financial year 2023 is as follows:

	Euros				
	Balance at 31/12/22	2023 contributions	2023 contributions paid	Contributions paid for previous years	Balance at 31/12/23
Arrears of contributions: - Budgetary	10,073.27	391,876.71	(388,908.94)	-	13,041.04
	10,073.27	391,876.71	(388,908.94)	-	13,041.04

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

	Euros				
	Balance at 31/12/21	2022 contributions	2022 contributions paid	Contributions paid for previous years	Balance at 31/12/22
Arrears of contributions: - Budgetary	7,994.78	373,215.92	(371,137.43)	-	10,073.27
	7,994.78	373,215.92	(371,137.43)	-	10,073.27

At 31 December 2023, the advances on future contributions were comprised of:

	Euros
Credit balance in favour of Ghana	0.82
Credit balance in favour of Panama	54,281.75
Credit balance in favour of the United Kingdom	62,353.07
Credit balance in favour of Benin	200.86
	116,836.50

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

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

At 31 December 2023 and 2022, there are no advances on future contributions to the eBCD.

d) Cash assets

In addition to the accounts detailed in the balance sheet, the Commission holds two other accounts opened in its name with the bank Banco Bilbao Vizcaya Argentaria (BBVA), whose balances at 31 December 2023 were as follows:

	Euros
ICCAT/Japan Capacity-building Assistance Project (Phase 2):	
- U.S. Dollar account (US\$ 3,921.00)	3,634.77
- Euro account	197,440.94
	201,075.71

The balances at 31 December 2022 were as follows:

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

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

e) Working Capital Fund

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

In accordance with the recommendation of the Working Group on Finance and Administration at its meeting held on 29, 30 November and 1 December 1971, in Madrid, "It was considered that the Working Capital Fund... should be maintained at an approximate level of 15% of the total annual budget". This recommendation was adopted by the Commission. At 31 December 2023, the balance was €2,582,282.44, which represents 46.13% of the 2023 budget, a higher percentage than that adopted by the Commission (€1,906,160.09 in the previous financial year, which represented 39.81% of the 2022 budget).

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

<i>Year</i>	<i>Budget</i>	<i>Working Capital Fund</i>	<i>%</i>
2012	2,966,356.73	3,798,432.00	128.05%
2013	3,025,599.85	3,570,895.20	118.02%
2014	3,122,635.17	2,700,041.34	86.47%
2015	3,199,887.87	1,823,382.55	56.98%
2016	3,392,031.52	843,923.95	24.88%
2017	3,635,672.14	701,586.18	19.30%
2018	3,817,573.51	697,504.77	18.27%
2019	4,008,554.98	578,133.92	14.42%
2020	4,222,708.17	891,080.91	21.10%
2021	4,489,286.68	2,039,254.73	45.42%
2022	4,788,676.85	1,906,160.09	39.81%
2023	5,598,443.51	2,582,282.44	46.13%

f) Trust funds

The variations in these funds in financial year 2023 were as follows:

Euros						
	Balance at 31/12/22	Contribution from the Commission's Expenses Budget	Expenses incurred	Special contributions	a) To advances b) Reimbursement c) Transfer to other funds d) To ICCAT	Balance at 31/12/23
• Separation from Service Fund	349,934.49	65,468.14	-	-	-	415,402.63
• ICCAT Regional Observers Programme 2022/2023	248,506.19	-	(115,338.79)	-	c)(133,167.40)	-
• ICCAT Regional Observers Programme 2023/2024	-	-	(162,130.17)	356,637.06	-	194,506.89
• ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	3,277,382.77	-	(3,060,572.70)	3,494,439.99	a)(209,136.74) b)(199,346.79)	3,302,766.53
• Atlantic-wide Research Programme for Bluefin Tuna:						
• Phase I	46,094.81	-	(18,638.46)	-	-	27,456.35
• Phase II	(5,823.03)	-	-	-	-	(5,823.03)
• Phase III	(78,893.00)	-	-	-	-	(78,893.00)
• Phase IV	62,909.49	-	-	-	-	62,909.49
• Phase V	67,037.12	-	-	-	-	67,037.12
• Phase VI	85,932.65	-	-	-	-	85,932.65
• Phase VII	101,049.74	-	-	-	-	101,049.74
• Phase VIII	191,892.84	-	-	-	-	191,892.84
• Phase IX	81,848.12	-	-	-	-	81,848.12
• Phase X	67,557.41	-	-	-	-	67,557.41
• Phase XI	42,307.10	-	876.95	-	-	43,184.05
• Phase XII	694,586.04	-	(1,007,472.62)	363,878.84	-	50,992.26
• Phase XIII	-	-	(551,074.48)	981,044.13	-	429,969.65
• Special Meeting Participation Fund	472,165.98	170,000.00	(333,473.04)	-	-	308,692.94
• Special Data Fund – United States	543,646.24	-	(251,576.72)	93,100.00	-	385,169.52
• United States Fund for Capacity Building	378,640.62	-	(48,950.74)	-	-	329,689.88
• Special Data Fund – People's Republic of China	147,274.72	-	-	16,116.00	-	163,383.14
• Morocco Fund to Support National Capacity for Participation at Commission Meetings	183,863.55	-	(116,877.99)	130,608.56	-	197,594.12
• ICCAT Regional Observers Programme for Tropical Tunas	20,121.61	-	-	-	-	20,121.61
• Special Scientific Capacity Building Fund (SCBF)	-	-	-	-	-	-
• Special Monitoring, Control, and Surveillance Fund (MCSF)	54,476.13	-	(1,893.92)	-	-	52,582.21
• Tunisia Fund for Participation in Commission Meetings	14,448.38	-	(1,911.29)	-	-	12,537.09
• Strategic Research Fund - 2022	1,118,498.52	-	(448,530.00)	165,788.72	c)(835,757.24)	-
• Strategic Research Fund - 2023	-	416,635.00	(141,931.44)	1,294,651.24	-	1,569,354.80
• Integrated Online Management System Fund	47,077.74	-	(30,389.45)	18,409.52	-	35,097.81
• European Union Integrated Online Management System Fund	6,350.07	-	(36,127.55)	29,777.48	-	-
• European Union Integrated Online Management System Fund - Vessels Manager module	-	-	(47,497.20)	70,000.00	-	22,502.80
• European Union Integrated Online Management System Fund - UN/FLUX integration	-	-	-	105,000.00	-	105,000.00
• United States Fund for Tropicals	84,688.60	-	-	-	-	84,688.60
• Remote Electronic Monitoring (REM) System Fund	50,100.00	-	(54,743.34)	115,223.36	-	110,580.02
• ABNJ-II Fund	-	-	(74,621.28)	212,411.00	-	137,789.72

• United States Fund for Caribbean Deepwater Horizon Restoration	-	-	-	259,292.00	-	259,292.00
	8,353,674.90	652,103.14	(6,502,874.23)	7,706,377.90	(1,377,408.17)	8,831,865.96

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

<i>Euros</i>						
	<i>Balance at 31/12/21</i>	<i>Contribution from the Commission's Expenses Budget</i>	<i>Costs incurred</i>	<i>Special contributions</i>	<i>a) To advances b) Reimbursement c) Transfer to other funds d) To ICCAT</i>	<i>Balance at 31/12/22</i>
• Separation from Service Fund	310,396.65	63,561.30	(24,023.46)	-	-	349,934.49
• ICCAT Regional Observers Programme 2021/2022	435,690.59	-	(175,537.03)	40,291.50	c)(300,445.06)	-
• ICCAT Regional Observers Programme 2022/2023	-	-	(78,783.83)	327,290.02	-	248,506.19
• ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	3,212,468.51	-	(2,630,854.69)	3,096,874.76	a)(93,684.49) b)(307,421.32)	3,277,382.77
• Atlantic-wide Research Programme for Bluefin Tuna:						
• Phase I	46,094.81	-	-	-	-	46,094.81
• Phase II	(5,823.03)	-	-	-	-	(5,823.03)
• Phase III	(78,893.00)	-	-	-	-	(78,893.00)
• Phase IV	62,909.49	-	-	-	-	62,909.49
• Phase V	67,037.12	-	-	-	-	67,037.12
• Phase VI	85,932.65	-	-	-	-	85,932.65
• Phase VII	101,049.74	-	-	-	-	101,049.74
• Phase VIII	191,892.84	-	-	-	-	191,892.84
• Phase IX	81,848.12	-	-	-	-	81,848.12
• Phase X	63,608.25	-	-	3,949.16	-	67,557.41
• Phase XI	642,196.23	-	(973,721.53)	373,832.40	-	42,307.10
• Phase XII	-	-	(382,496.94)	1,077,082.98	-	694,586.04
• Special Meeting Participation Fund	455,811.72	40,000.00	(233,645.74)	210,000.00	-	472,165.98
• Special Data Fund – United States	469,597.84	-	(96,041.60)	170,090.00	-	543,646.24
• United States Fund for Capacity Building	312,134.75	-	(3,574.13)	70,080.00	-	378,640.62
• Special Data Fund – People's Republic of China	133,501.75	-	(3,723.03)	17,496.00	-	147,274.72
• Morocco Fund to Support National Capacity for Participation at Commission Meetings	125,675.65	-	(47,096.80)	105,284.70	-	183,863.55
• ICCAT Regional Observers Programme for Tropical Tunas	20,189.30	-	(67.69)	-	-	20,121.61
• Special Scientific Capacity Building Fund (SCBF)	-	-	-	-	-	-
• Special Monitoring, Control, and Surveillance Fund (MCSF)	42,989.03	-	(6,032.90)	17,520.00	-	54,476.13
• European Union Fund for Capacity Building	140,000.00	-	(210,000.00)	210,000.00	c)(140,000.00)	-
• Tunisia Fund for Participation in Commission Meetings	33,361.29	-	(18,912.91)	-	-	14,448.38
• Strategic Research Fund - 2021	878,948.21	-	(481,637.83)	-	c)(397,310.38)	-
• Strategic Research Fund - 2022	397,310.38	404,500.00	(78,721.86)	395,410.00	-	1,118,498.52
• Integrated Online Management System Fund	61,782.67	-	(19,704.93)	5,000.00	-	47,077.74
• European Union Integrated Online Management System Fund	(2,315.80)	-	(63,649.93)	70,000.00	-	6,350.07
• United States Fund for Tropicals	84,688.60	-	-	-	-	84,688.60
• Remote Electronic Monitoring (REM) System Fund	-	-	-	50,100.00	-	50,100.00
	8,370,084.36	508,061.30	(5,528,226.83)	6,240,301.52	(1,238,861.25)	8,353,674.90

Below is a brief summary of the funds, and some significant events in 2023.

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

The ICCAT/Japan Capacity Building Assistance Project (JCAP) (Phase 2) is one of the projects mentioned in Notes 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 2004 Commission meeting, the Japanese Delegation presented a data improvement project, for a five-year period - with a budget of \$1,500,000 to be contributed by Japan - which ended on 30 November 2009. As a continuation of this project, a new project was established on 1 December 2009 called the ICCAT/Japan Data and Management Improvement Project, which was also financed by the Japanese Delegation and was managed in the same way as the previous project. Following this, on 1 December 2014, a new project started for a further five years, called the ICCAT/Japan Capacity-building Assistance Project (JCAP), and since December 2019, it has been called the ICCAT/Japan Capacity-building Assistance Project (Phase 2) (JCAP-2).

In April 2007 an agreement was signed with the MRAG/CapFish consortium for implementation of the ICCAT Regional Observers Programme, in compliance with the *Recommendation by ICCAT establishing a Programme for Transshipment (Rec. 06-11)*. This Programme was financed through voluntary contributions from Belize, China (People's Republic), Côte d'Ivoire, Japan, Korea, Namibia, St Vincent and the Grenadines, Senegal and Chinese Taipei. The carryover from the programme for the 2022/2023 period (€133,167.40) has been distributed proportionally among the five participants, which has been shown in the advances accounts and a portion has been applied as partial payments towards the next contributions to the programme. In April 2023, the contract was extended for one year. At year-end 2023, the balance was as follows:

	<i>Euros</i>
Revenue from voluntary contributions	356,637.06
Revenue	356,637.06
Contract with the observers agency:	
- Training	9,854.53
- Deployment of observers	77,267.42
- Management and support activities	44,320.09
Travel	10,068.21
Secretariat costs/contingencies	20,619.92
Expenses	162,130.17
Balance	194,506.89

With the aim of implementing the provisions of the *Recommendation amending the Recommendation by ICCAT to establish a Multi-annual Recovery Plan for Bluefin Tuna in the Eastern Atlantic and Mediterranean (Rec. 08-05)*, implementation of the ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna, concerning bluefin tuna farming facilities, began in 2009, was implemented for vessels in 2010, and was also implemented for traps in 2013. The Secretariat has signed a new contract with the MRAG/COFREPECHE consortium running from April 2023 to April 2024, to hire and deploy observers. This programme is financed by the operators of the farming facilities, vessels and traps. The balance of the programme, for the period starting in April 2023, at year-end 2023 was as follows:

a) Bluefin tuna farming facilities	<i>Euros</i>
Revenue from voluntary contributions	1,712,011.16
Revenue	1,712,011.16

Contract with the observers agency:	
1. Training and equipment	43,529.24
2. Mobilization and related costs	107,420.37
3. Deployment of observers	702,991.20
Secretariat costs:	60.00
Expenses	854,000.81

Balance	858,010.35
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b) Vessels	<i>Euros</i>
Revenue from voluntary contributions	4,402,879.11
Revenue	4,402,879.11

Contract with the observers agency:	
1. Training and equipment	347,544.37
2. Mobilization and related costs	419,531.97
3. Deployment of observers	1,265,343.80
Secretariat costs	107.00
Expenses	2,134,148.02

Balance	2,268,731.09
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c) Traps	<i>Euros</i>
Revenue from voluntary contributions	218,380.83
Revenue	218,380.83

Contract with the observers agency:	
1. Training and equipment	29,656.88
2. Mobilization and related costs	7,225.83
3. Deployment of observers	25,717.90
Expenses	62,600.61

Balance	155,780.22
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<i>d) Programme fund</i>	<i>Euros</i>
Balance	15,778.81
Revenue	14,289.32
Financial expenses	9,823.26
Expenses	9,823.26
Balance	20,244.87
Balance a) + b) + c) + d)	3,302,766.53

In 2009, the coordinated 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 XIII of the programme, whose activities started on 1 May 2023. The balance was as follows:

	<i>Euros</i>
Balance Phase I	27,456.35
Balance Phase II	(5,823.03)
Balance Phase III	(78,893.00)
Balance Phase IV	62,909.49
Balance Phase V	67,037.12
Balance Phase VI	85,932.65
Balance Phase VII	101,049.74
Balance Phase VIII	191,892.84
Balance Phase IX	81,848.12
Balance Phase X	67,557.41
Balance Phase XI	43,184.05
Balance Phase XII	50,992.26
Revenue from voluntary contributions	981,044.13
Revenue Phase XIII	981,044.13
GBYP contracted staff	146,256.77
Steering Committee members	7,500.00
Sub-contracts:	
- Aerial surveys	281,011.27
- Biological studies	89,005.95
Travel and workshops	8,825.24
Tag supplies and associated costs	13,655.99
Other costs (consumables, equipment, indirect costs, etc.)	4,819.26
Phase XII expenses	551,074.48
Balance Phase I, II, III, IV, V, VI, VII, VIII, IX, X, XI, XII and XIII	1,125,113.65

In October 2023, the Secretariat received a new contribution of €16,116.00 from the People's Republic of China for the Special Data Fund – China.

At its annual meeting in 2014, the Commission adopted the *Recommendation by ICCAT amending the Recommendation 11-26 on the establishment of a Meeting Participation Fund for developing ICCAT Contracting Parties (Rec. 14-14)*. The allocation of €40,000.00, charged to the Commission's expenses budget (Chapter 13.b of **Statement 3**, Budgetary and extra-budgetary expenses) for 2023 was €170,000.00.

The Commission, at its meeting in 2003, adopted a resolution on improving data collection and quality assurance, which led to the programme "Special Data Fund - United States", which has been financed by voluntary contributions from the United States. In 2023, a voluntary contribution for €93,100.00 was entered into the accounts.

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

In 2013, the Morocco Fund to Support National Capacity for Participation at Commission Meetings was established. The voluntary contribution to this fund in 2023 from Morocco was €130,608.56.

In order to implement the provisions of the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Program for Bigeye and Yellowfin Tunac (Rec. 11-01)*, in 2013 the Secretariat entered into a contract with COFREPECHE for implementation of the Regional Observer Programme for tropical species. In 2014, the Commission approved the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Program for Tropical Tunas (Rec. 14-01)*, which replaces Rec. 11-01, and under which regional observers are not required. Consequently, after distributing the expenses related to the programme, in 2015 the balance was shared out among its participants. At 31 December 2023, a carryover still remains of €20,121.61 which the Secretariat is looking to reimburse.

In its 2013 meeting, the Commission approved the *Recommendation by ICCAT on the establishment of a Scientific Capacity Building Fund for developing States which are ICCAT Contracting Parties (Rec. 13-19)*. In light of the limited activity of this fund, in 2017, the Commission decided to maintain this fund active for future activities, but without a balance.

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

In July 2022, a contract was signed with the European Union with a one-year term, which was extended for a year, to continue to build the capacity of the developing countries, including the activities in the *Recommendation by ICCAT amending Recommendation 11-26 on the establishment of a Meeting Participation Fund for developing ICCAT Contracting Parties (Rec. 14-14)*, and for which a voluntary contribution in the amount of €210,000.00 has been received. This fund is cofinanced with the special Meeting Participation Fund (MPF), and therefore, in order to group together all the trips financed, the amount has been transferred to the MPF.

In March 2017, the Tunisia Fund for Participation in Commission Meetings was established, with the objective of strengthening the participation of the Tunisian delegation in Commission meetings. In 2023, contributions from Tunisia were not received.

The Strategic Research Programme was established with the objective of grouping all ICCAT scientific activities and gradually incorporating these under a new budgetary heading in the regular Commission budget. A contribution of €416,635.00 has been charged to the Commission's expenses budget (Chapter 11.a of **Statement 3**, Budgetary and extra-budgetary expenses). To complete the financing of the scientific activities of the new Strategic Research Programme, not accommodated in the budget, a contract was entered into with the European Union for contribution of the amount of €810,525.00, of which €453,894.00 has been received. A voluntary contribution of €5,000.00 has also been received from Chinese Taipei.

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

The Integrated Online Management System (IOMS) Fund was established in 2019. It became operative in May 2019, after two software developers were hired. The expenses for the next phase have been included in the Commission budget, Chapter 14. a) of **Statement 3**. The available balance in 2023 has increased as a result of receipt of a voluntary contribution from Chinese Taipei (€3,000.00).

In 2023, a contract was entered into with the European Union to develop the IOMS Vessels Manager module with the objective of incorporating all the ICCAT notification obligations related to vessels and/or fishing authorisation (European Union Integrated Online Management System Fund - Vessels Manager module), for contribution of an amount of €100,000.00, of which €70,000.00 has been received.

In 2023, a new contract was signed with the European Union to integrate the UN/FLUX system for vessels data exchange, maintain and improve the functionality of the IOMS "User assistance system", and to collaborate in the IOMS continuous development process (European Union Integrated Online Management System Fund – UN/FLUX integration). The contribution is for the amount of €150,000.00, of which €105,000.00 has been received.

In September 2021, the United States Fund for Tropicals was established, to support the finalisation work related to the Atlantic Ocean Tropical Tunas Tagging Programme (AOTTP) and to finance an upgrade of the software to continue developing a support tool for decision making on tropical tunas.

Following approval of the *Resolution by ICCAT establishing a pilot project for the implementation of Remote Electronic Monitoring (REM) on bluefin tuna processing vessels (Res. 21-17)*, and to implement the project, a contract has been signed with the European Union for contribution of €164,604.80, of which €115,223.36 has been received.

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

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

g) Accounts payable

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

	31/12/23 Euros	31/12/22 Euros
Creditors of budgetary expenses:		
Chapter 1	71,870.15	85,726.76
Chapter 2	3,907.40	4,780.13
Chapter 3	8,145.00	6,877.55
Chapter 4	920.32	787.01
Chapter 6	11,229.29	1,383.74
Chapter 7	49.50	19.90
Chapter 8	33,926.34	24,078.32
Chapter 9	0.00	0.00
Chapter 12	16,973.00	-
Creditors of budgetary expenses	147,021.00	123,653.41
Creditors of extra-budgetary expenses:		
Meeting creditors	3,859.32	9,385.20
Creditors of extra-budgetary expenses	3,859.32	9,385.20
Creditors of trust fund expenses:		
Special Meeting Participation Fund (MPF)	-	2,944.98
Atlantic-wide Research Programme for Bluefin Tuna	85,396.60	49,369.04
ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	101,620.88	87,921.43
Tunisia Fund for Participation in Commission Meetings	-	183.82
Strategic Research Programme	110,070.07	71,618.04
Electronic Bluefin Tuna Catch Documentation (eBCD) System Fund	142,599.89	7,261.97
Creditors of trust fund expenses	439,687.44	219,299.28
Total creditors	590,567.76	352,337.89

h) Other funds, projects or programmes

This item only includes at 31 December 2023 the bank balance of the ICCAT/Japan Capacity Building Assistance Project (Phase 2) which amounts to €201,075.71 (€175,701.90 at 31 December 2022). It has a separate set of accounts and is audited independently.

5. Revenue

a) Budgetary revenue

This item includes the contributions received from the Contracting Parties and applied, corresponding to the budget for financial year 2023 (see Note 4c).

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

b) Other revenue

The contribution of the European Union to finance the expenses of the 2022 Commission Meeting and intersessional meetings has been recorded under the heading "Commission meetings revenue".

In financial year 2023, 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 2023 amounted to €13,238.26 (the revenue received in 2022 amounted to €1,934.35).

6. Expenses

a) Staff expenses

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

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

	31/12/23 Euros	31/12/22 Euros
Salaries and remuneration	2,452,029.37	2,280,720.76
Overtime	1,442.14	2,561.91
Contribution to Vanbreda/CIGNA Pension Plan	813,254.64	770,712.15
Spanish Social Security	256,867.90	258,886.78
Income tax	237,170.67	231,696.86
Other	17,917.07	30,682.96
	3,778,681.79	3,575,261.42

The number of staff employed by the Commission in each of the departments set up for its operation at 31 December 2023 and 2022 is as follows:

	31/12/23 Number of persons	31/12/22 Number of persons
Executive Secretary	1	1
Assistant Executive Secretary	1	1
Department of Translation and Publications	8	8
Compliance Department	7	7
Science Department	3	3
Statistics Department	6	6
Information Technology	1	1
Department of Finance and Administration	8	8
	35	35

The distribution of staff, by category, at 31 December 2023 is as follows:

Staff category	Administrative staff	Research coordination	Total
Professional or higher	12	10	22
General Services	0	0	0
General Services included in the General Scheme of the Spanish Social Security	12	1	13
	24	11	35

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

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

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

b) Operating expenses

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

	<i>31/12/23 Euros</i>	<i>31/12/22 Euros</i>
Office equipment	14,483.45	13,547.65
Mailing	1,439.78	2,541.09
Telephone	13,142.97	13,778.31
Fax	(17.98)	465.56
Insurance	2,882.01	2,788.30
Office maintenance	7,451.52	-
Office cleaning	36,854.37	33,453.70
Bank charges	1,888.79	14,380.34
Audit	16,921.14	16,388.74
Representation expenses	5,627.03	6,796.06
Other expenses (garage rental, fire extinguishers, etc.)	23,365.17	20,324.44
	124,038.25	124,464.19

c) Contingencies

A charge for contingencies of €93.70 has been incurred in 2023 (there were no expenses for contingencies in 2022).

d) Travel by ICCAT and SCRS Chairs

The expenses for travel by the Chairs that are included in Chapter 13.a of **Statement 3** amount to €42,001.88 (these were €32,874.72 in 2022).

7. Tax matters

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

Also, in accordance with Article 10, Section 3 of Crown Decree 3485/2000 of 29 December 2000 regarding the refund of Value Added Tax (VAT) in Spain, within the framework of diplomatic relations and recognized International Organizations, the Commission requests the refund of VAT expenses incurred in the performance of its activities, through the Spanish Ministries of Foreign Affairs and Finance. The amount refunded in 2023 totalled €34,346.49 (€23,618.61 in 2022), €32,217.86 of which has been recorded as extra-budgetary revenue (see **Statement 4**) (€18,921.37 in 2022) - this year no expense reduction for the financial year has been recorded - included in the different chapters of the budget (**Statement 3**) (as in 2022); €1,514.87 was settled to the Atlantic-wide Research Programme for Bluefin Tuna (€2,563.33 in 2022), €385.14 to the European Union Integrated Online Management System Fund (€2,133.91 in 2022) and €228.32 to the Strategic Research Programme (nothing in 2022).

8. Other information

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

The fees due for the audit of the 2023 budgetary statements have amounted to €11,500.00 (€13,760.00 in 2022).

