

## 2020 FINANCIAL REPORT<sup>1</sup>

### Introduction

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

### 1 Auditor's Report – Financial year 2019

The auditing firm BDO Auditores, S.L.P., which was selected as the new auditors, has prepared the Independent Auditor's Report corresponding to financial year 2019.

In accordance with Regulation 12 of the Commission's Financial Regulations, the Executive Secretary sent a copy of the Auditor's Report to the Governments of all the Contracting Parties in July 2020 (ICCAT Circular #359 AF/20). The Auditor's Report includes the ICCAT budgetary statements: balance sheet, composition and balance of the Working Capital Fund, budgetary and extra-budgetary expenses, budgetary and extra-budgetary revenue received, status of the Contracting Party contributions, composition and balance of the eBCD Working Capital Fund, the explanatory notes to these, for the financial year that ended on 31 December 2019. It should be noted that at year-end 2019, the balance sheet showed a cash balance in cash and banks of €8,613,711.57, corresponding to the available balance of the Working Capital Fund, €578,133.92 (which represents 14.42% of the budget), the available balance of eBCD Working Capital Fund (€341,574.62), the available balance of the trust funds (€4,318,508.88), provisions for expenses (€402,766.02), debts for purchases or provisions of services (€414,315.27), collections pending application (€12,116.47), prepaid expenses for financial year 2020 (€40,969.89), payments pending application (€38,406.87) and debtors of the trust funds (€64,326.00) and advances on future contributions (€2,689,999.15).

The balance of accumulated pending contributions at year-end 2019 (corresponding to 2019 and previous years) amounted to a total of €1,928,672.64. The balance of eBCD contributions pending payment amounted to €5,919.31.

### 2 Financial position of the first part of the biennial budget – financial year 2020

All the Commission's financial operations corresponding to financial year 2020 were recorded in euros. The accounting entries that arose in United States dollars are also recorded in euros, applying the official exchange rates provided monthly by the United Nations.

The 2020 regular budget, amounting to €4,222,708.14, was approved by the Commission at its 26th Regular Meeting (Palma de Mallorca, Spain, 18 to 25 November 2019).

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

The total accumulated debt from budgetary and extra-budgetary contributions, amounts to €3,102,700.47, which includes budgetary contributions from: Angola (€5,871.38), Barbados (6,017.61), Brazil (€490,953.37), Cabo Verde (€270,550.86), Curaçao (€262,718.54), Egypt (€6,430.31), Equatorial Guinea (€29,379.31), Ghana (€149,815.68), Grenada (€4,961.48), Guatemala (€40,599.99), Guinea (Rep.) (€234,317.85), Guinea Bissau (€10,767.80), Honduras (€107,808.69), Liberia (€8,857.38), Libya

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<sup>1</sup> Data at 30 September 2020.

(€49,046.04), Mauritania (€84,103.48), Mexico (€22,718.45), Namibia (€42,745.85), Nigeria (€16,913.21), Panama (€305,496.73), Saint Vincent and the Grenadines (€47,895.04), Sao Tomé and Príncipe (€105,113.82), Senegal (€134,241.60), Sierra Leone (€39,673.42), South Africa (€39,661.43), Syria (€3,933.12), The Gambia (€3,692.57), Trinidad & Tobago (20,445.31), Tunisia (€43,786.03), United Kingdom (Overseas Territories) (€3,643.96), Uruguay (€19,845.93), Vanuatu (€2,419.36) and Venezuela (€354,727.37); the extra-budgetary contributions from Honduras (€14,937.00) and The Gambia (€1,784.19); as well as the debts of Benin (€50,508.83) and Cuba (€66,317.48), which are no longer ICCAT Contracting Parties.

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

### ***Budgetary expenses***

64.36% of the budget adopted by the Commission has been spent. Below are some general comments, by budget chapter:

**Chapter 1 - Salaries:** The salaries of twenty Secretariat staff members have been charged to this chapter: ten staff in the Professional or Higher categories (the Executive Secretary, the Head of Finance and Administration, the Head of the Compliance Department, and two Compliance Officers, the VMS Manager and four Translators in the Publications Department), one staff member in the General Services category (the Mail/Photocopy Clerk), and nine staff included in the Spanish Social Security system (two Translators in the Publications Department, the Compliance Assistant, the Mail/Photocopy Clerk, the Administrative Secretary, two Administrative Assistants, the Accountant and the Accounting Assistant).

In 2020, the United Nations Civil Service Commission published a new salary and pensions scale for staff in the Professional or Higher categories. All these increases are charged to this chapter, complying with the effective date of this scale.

Therefore, the total amount charged to Chapter 1 includes the adjustment of the remuneration schemes to those in effect for the staff belonging to the United Nations categories, including years of service and contributions to the Van Breda /CIGNA Pension Plan. It also includes the cost of Spanish Social Security for Secretariat staff included in this system, the payment of taxes in accordance with the stipulations contained in Article 10 of the ICCAT Staff Regulations and Rules, the education travel and grant of eligible staff in accordance with Article 16 of the ICCAT Staff Regulations and Rules, and non-resident allowance (Article 14), as well as training expenses for Secretariat staff: English classes for 6 staff members, Spanish classes for 6 staff members, French classes for 15 staff members, a SDL Trados course for one staff member, and a Master's in Strategic Management and Administration in Procurement for one staff member.

The amount charged to Chapter 1 is €1,244,985.59 and represents 71.75% of the budgeted amount.

**Chapter 2 - Travel:** The amount incurred in this chapter of the budget totals €8,683.28 (28.94% of the budgeted amount) and corresponds to the travel expenses and per diem for Secretariat participation in a meeting and travel expenses for another three meetings of international organizations and of regional and/or international bodies, as well as travel expenses to Abidjan and Portugal to prepare the Panel 1 meeting.

**Chapter 3 - Commission meetings:** This chapter includes the expenses incurred in the amount of € 3,860.10 (1.93% of the budgeted amount), corresponding to the preparatory trip for the Commission meeting in Antalya, Turkey.

**Chapter 4 - Publications:** the amount charged to this chapter amounts to €11,175.98 (39.84% of the amount budgeted), which corresponds to the expenses incurred for reproducing documents (€3,325.05) and the rental costs of the photocopiers (€6,882.93).

**Chapter 5 - Office equipment:** The expenses charged to this chapter correspond to ergonomic office chairs and 30 elevating chairs (€4,619.78) (30.19% of the budgeted amount).

**Chapter 6 - Operating expenses:** The expenses incurred in this chapter amounted to €77,881.24 (54.54% of the budgeted amount), which correspond to: office material (€8,903.36); expenses for communications, i.e. mailing of official correspondence and ICCAT publications (€2,884.76); telephone service (€11,697.03); fax service (€701.64); bank charges (€787.56); auditing (€15,931.67); insurance (€1,858.74); office cleaning (€22,994.01); other expenses such as garage rental, etc. (€11,121.27); and representation expenses (€1,001.20).

**Chapter 7 - Miscellaneous expenses:** This chapter includes various minor expenses. The expenses charged to this chapter amount to €1,082.39, representing 13.96% of the budgeted amount.

**Chapter 8 - Research coordination:** The expenses incurred in this chapter amount to €808,709.78 (61.65% of the budgeted amount) and correspond to the following subchapters:

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

The observations made under Chapter 1 concerning the salary scheme in effect in 2020 for staff classified in the United Nations categories also apply to this sub-chapter, as well as the costs for Spanish Social Security for Secretariat staff included in this system, the payment of taxes in accordance with Article 10 of the ICCAT Staff Regulations and Rules, and the expenses of the education grant for eligible staff in accordance with Article 16 of the ICCAT Staff Regulations and Rules.

The amount charged to this sub-chapter totals €716,429.33.

b) *Travel to improve statistics:* The amount charged to this sub-chapter totals €380.18 and corresponds to travel and per diem expenses for Secretariat participation in an ICCAT meeting.

c) *Statistics - Biology:* The purchase of three servers and licence renewals (€17,021.14) have been charged to this subchapter.

d) *Information technology:* The amount incurred under this sub-chapter (€28,495.38) corresponds to acquisition of computers, software, memory expansion, maintenance of servers, and purchase of different computer material.

e) *Maintenance of database:* The amount spent under this heading totals €23,116.12, which corresponds to maintenance of the high performance storage system, annual licenses, specific statistics software, security copies service and maintenance of the server's air-conditioning unit.

f) *Telephone line - Internet domain:* The expense under this heading amounts to €20,400.87 which corresponds to the maintenance charges of ICCAT e-mail, as well as the ADSL lines and maintenance of the website.

g) *Scientific meetings (including SCRS):* The amount spent in this sub-chapter totals €2,866.76, which corresponds to the expenses for coffee incurred for a meeting held at the Secretariat, translation services of an SCRS species group report, and overtime by the Secretariat.

h) *Miscellaneous:* No cost has been incurred under this sub-chapter.

**Chapter 9 - Services that require external specialist consulting (i.e. legal advice, integral project management, etc.):** the amount spent under this chapter amounts to €24,349.30 (€97.40% of the budgeted amount), and corresponds to legal advice.

**Chapter 10 - Separation from Service Fund:** 100.00% of the budgeted expenses (€61,710.00) have been charged to this chapter and included in the Separation from Service Fund (see Section 4 of this Report).

**Chapter 11 - Research programmes:** The expenses incurred in this chapter amounted to the total budgeted amount (100.00%), €150,000.00, and correspond to the following sub-chapter:

- a) *Strategic Research Programme:* The Contracting Parties made a budgetary contribution from ICCAT of €150,000.00 to finance this programme. The breakdown of deposits and expenses is shown in the table related to this programme (section 20 of this report).

**Chapter 12 - Compliance:** The amount incurred in this chapter of the budget amounts to €9,552.71 (31.84% of the budgeted amount) and corresponds to the dispatch of inspection flags and port inspection reports.

**Chapter 13 - Travel:** The expenses incurred in this chapter amount to €203,569.96 (72.70% of the budgeted amount) and correspond to the following subchapters:

- a) *Travel by ICCAT and SCRS Chairs:* This heading includes the per diem expenses of the SCRS Chair to attend an ICCAT meeting (€1,060.00).
- b) *Special Meeting Participation Fund (MPF):* This subchapter includes ICCAT financing of the special Meeting Participation Fund (MPF), which was approved in 2019, and amounts to €200,000.00.
- c) *Travel by ICCAT Officers (developing ICCAT Contracting Parties):* This subchapter includes the travel expenses of the billfish and small tunas rapporteurs for participating in the SCRS Meeting on Process and Protocol (€1,651.35), as well as the expenses to cancel travel by the Panel 1 Chair for the intersessional meeting that he should have chaired (€858.61).

**Chapter 14 - Integrated Online Management System:** The expenses corresponding to the salaries of two Secretariat staff members in the Professional or higher category (Software Developers) have been charged to this chapter. The observations set out in Chapter 1 regarding the salary scheme in effect in 2020 for staff classified in the United Nations category also apply to this chapter. The amount charged to this sub-chapter totals €107,541.86.

#### **Extra-budgetary expenses**

The extra-budgetary expenses incurred up to 30 September 2020 amount to €44,768.58 and are explained in detail in section 23 of this report.

In addition to the expenses of the intersessional meetings, this heading includes the expenses due to exchange losses and from previous financial years (€1,599.11).

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

#### **Budgetary revenue**

The contributions received and distributed by Groups were as follows:

Groups	Contracting Parties				Contributions		
	Total	Full payment	Partial payment	Pending	Budget	Paid	%
A	9	7	1	1	2,480,841.05	2,342,729.09	94.43
B	5	2	0	3	633,406.23	174,244.41	27.51
C	22	8	2	12	928,995.80	348,902.50	37.56
D	17	3	0	14	179,465.10	13,263.60	7.39
TOTAL	53	20	3	30	4,222,708.17	2,879,139.60	68.18

From the approved budget, revenue received and applied to 2020 contributions amounted to €2,879,139.60, which represents 68.18% of the budget. Only twenty of the 53 Contracting Parties included in this budget have paid their contribution in full (Albania, Algeria, Belize, Canada, China (People's Rep.), Côte d'Ivoire, El Salvador, European Union, France (St. Pierre & Miquelon), Gabon, Iceland, Japan, Korea, Morocco, Nicaragua, Norway, Philippines, Russia, and the United States. Ghana has paid 32.11% (€70,859.56), Guatemala has paid 0.01% (€0.01) and the United Kingdom (Overseas Territories) 93.27% (€50,520.34).

The contributions to the 2020 regular budget pending payment by the Contracting Parties at 30 September 2020 amount to €1,343,568.57, which represents 31.82% of the budget.

The advances received in 2019 from Ghana (€70,859.56) and Guatemala (€0.01) have been applied as partial payments of their 2020 contributions. The advance received from Gabon (€40,301.24) has been applied in full payment of its 2020 contribution, and there is a credit balance in its favour (€25,336.46) which will be applied to payment of future contributions.

### ***Extra-budgetary revenue***

Extra-budgetary revenue received amounts to €441,266.03. This revenue includes: observer fees (International Seafood Sustainability Foundation, Scienc, Anatum, Organización de Productores de Atún, Fish and Fish, Pew Charitable Trusts, World Wildlife Fund and Colombia) (€3,842.97) and the voluntary contribution from Chinese Taipei (€100,000.00).

It also includes the voluntary contributions to ICCAT from the extra-budgetary programmes managed by the Secretariat by way of overheads: from the ICCAT Regional Observer Program for transshipment (€17,528.92), from the ICCAT Regional Observer Program for Eastern Atlantic and Mediterranean Bluefin Tuna (€63,583.93), and from the Atlantic-wide Research Program for Bluefin Tuna (€20,000.00).

Moreover, the financial revenue received for bank interests (€231.88), revenue received from the European Union for the Panel 1 and 2019 Commission meetings (€201,000.00), and for the 2019 Joint t-RFMO Bycatch Working Group Meeting (€25,078.33), as well as the revenue received from FAO for the latter (€10,000.00).

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

Revenue from accumulated pending contributions amounts to €169,540.71 and corresponds to contributions to previous budgets paid by Egypt (€9,713.98), Equatorial Guinea (€51,498.26), Namibia (€73,422.50) and Sao Tomé and Príncipe (€34,905.97).

**Statement 5** shows the composition and balance of the Working Capital Fund, which had a credit balance of €1,305,589.71 (30.92% of the budget). This fund comprises the opening balance for the financial year (€578,133.92), the settlement of the revenue and expenses to the budget for the financial year (€161,417.63), the settlement of revenue and expenses not included in the budget for the financial year (€396,497.45) and the contributions paid to previous budgets (€169,540.71). Estimated expenses at year-end 2020 amount to €1,113,388.24 (see **Statement 3**). Consequently, if the Working Capital Fund does not receive any new revenue, the result forecast for year-end 2020 will be a positive accounting balance of €192,201.47 (4.55% of the budget).

**Statement 6** shows cash flow in financial year 2020 as regards actual revenue and expenses.

**Statement 7** shows the position of cash and banks with a balance of €9,099,297.82 which corresponds to the total available balance of the Working Capital Fund (€1,305,589.71), the available balance of the eBCD Working Capital Fund (€375,977.07), as well as the available balance of the Integrated Online Management Fund (€77,627.28), the Separation from Service Fund (€246,835.35), the available balance of the ICCAT Regional Observer Programme for at sea transshipment (€486,867.83), the available balance of the ICCAT Atlantic-wide Research Programme for Bluefin Tuna Phases I-IX (€554,137.63), the available balance of the ICCAT Atlantic-wide Research Programme for Bluefin Tuna Phase X (€861,133.18), the available balance of the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (€3,323,300.15), the available balance of the Special Data Fund - People's Republic of China (€122,825.56),

the available balance of the special Meeting Participation Fund (€414,987.11), the available balance of the Special Data Fund - United States (€382,837.02), the available balance of the United States Fund for Capacity Building (€312,134.75), the available balance of the Morocco Fund to Support National Capacity for Participation at Commission Meetings (€68,836.84), the available balance of the ICCAT Regional Observers Programme for tropical tunas (€20,271.67), the available balance of the special Monitoring, Control, and Surveillance Fund (MCSF) (€84,580.85), the available balance of the Tunisia Fund for Participation in Commission Meetings (€34,549.82), the available balance of the Strategic Research Programme (€744,171.48), the debts for purchases or provisions of services (€60,244.92), collections pending application (€116,979.75), advances on future contributions (€25,336.46), advances of trust funds (€582,124.11), debtors of trust funds (€1,044,794.85), prepaid expenses (€37,671.29) and payments pending application (€19,584.58).

**Statement 8** shows the composition and balance of the eBCD Working Capital Fund, which had a credit balance of €375,977.07. The fund comprises the opening balance for financial year 2020, which amounts to €341,574.62.

It also comprises the settlement of revenue and expenses to the eBCD budget (€31,525.70). Of the approved budget, the revenue received and applied for eBCD contributions for 2020 amount to €294,755.07. Fourteen of the 19 Contracting Parties included in this budget have paid their contribution to the eBCD (Albania, Algeria, Canada, the European Union, France (St Pierre and Miquelon), Iceland, Japan, Korea, Morocco, Norway, Tunisia, Turkey, the United Kingdom (Overseas Territories), and the United States).

Moreover, an expense for €263,229.37 was incurred, corresponding to maintenance and user support, the salary of the Full Stack Developer, as well as bank charges.

Finally, the fund also includes the eBCD contributions to previous budgets, which amount to €2,876.75, from France (St Pierre and Miquelon) (€643.25) and Tunisia (€2,233.50).

It should be noted that from the 2019 eBCD budget, contributions have not been received from China, Egypt, Libya and Syria, and from the 2020 eBCD budget, the contributions from China, Egypt, Libya, Mexico and Syria.

### 3 Separation from Service Fund

<i>Separation from Service Fund</i>	
<b>Opening balance for financial year 2020</b>	<b>€185,125.35</b>
<b>REVENUE</b>	
Financed by ICCAT	€ 61,710.00
<b>Total revenue</b>	<b>€ 61,710.00</b>
<b>EXPENSES</b>	
Fund expenses	€ 0.00
<b>Total expenses</b>	<b>€ 0.00</b>
<b>Balance at 30 September 2020</b>	<b>€ 246,835.35</b>

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

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

Although the accounting and auditing of this project is carried out independently, transitional accounts have been included in the balance sheet, by recommendation of the auditors, showing the bank balance of the project at 31 December 2019.

## 5 ICCAT Regional Observer Programme for at-sea transshipment

Since April 2007, a contract is entered into annually with the Consortium MRAG/CapFish for implementation of the ICCAT Regional Observer Programme, pursuant to the *Recommendation by ICCAT Establishing a Programme for Transshipment* (Rec. 06-11). This Programme has been 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 settlement of the Programme for 2019/2020 is as follows:

<i>ICCAT Regional Observer Programme for at-sea transshipment 2019/2020</i>	
<b>Revenue</b>	<b>€ 501,327.07</b>
1.1 Revenue from contributions	€ 501,327.07
<b>Expenses</b>	<b>€ 252,919.28</b>
<b>1 Contract with the observers agency</b>	
1.1 Training	€ 6,865.00
1.2 Deployment of observers	€ 138,365.84
1.3 Management and support activities	€ 80,199.57
<b>2 Travel</b>	
2.1 Flight tickets	€ 9,790.88
<b>3 Secretariat costs</b>	
3.1 Staff hours	€ 17,528.92
3.2 Contingencies	€ 169.07
<b>Balance 2019/2020</b>	<b>€ 248,407.79</b>

The carryover is €248,407,79. The distribution is as follows:

<i>CPC</i>	<i>Contribution (€)</i>	<i>Distribution of 2019/20 balance (€)</i>
Belize	4,377.75	2,169.18
China (People's Rep.)	89,065.72	44,132.11
Korea	23,609.43	11,698.48
Côte d'Ivoire	7,034.46	3,485.58
Japan	189,552.59	93,923.39
Namibia	1,783.88	883.91
St Vincent and the Grenadines	5,557.84	2,753.91
Senegal	5,205.95	2,579.55
Chinese Taipei	175,139.45	86,781.68
<b>TOTAL</b>	<b>501,327.07</b>	<b>248,407.79</b>

In April 2020, the contract with the observers agency was extended for an additional year. And Belize has notified that it is withdrawing from the programme.

The carryover from 2019/20 together with the previous periods, have been used as contributions for 2020/21.

The balance at 30 September 2020 is as follows:

*ICCAT Regional Observer Programme for at-sea transshipment 2020/2021*

<b>REVENUE</b>		<b>€ 487,157.82</b>
<i>1.1 Revenue from contributions</i>		<i>€ 487,157.82</i>
Contribution from China (People's Rep.)	€ 108,279.62	
Contribution from Korea	€ 9,748.83	
Contribution from Côte d'Ivoire	€ 6,321.41	
Contribution from Japan	€ 168,385.05	
Contribution from Namibia	€ 2,303.89	
Contribution from St Vincent and the Grenadines	€ 7,227.02	
Contribution from Senegal	€ 4,470.32	
Contribution from Chinese Taipei	€ 180,421.68	
<b>EXPENSES</b>		<b>€ 289.99</b>
<b>1 Contract with the observers agency</b>		
<i>1.1 Training</i>		<i>€ 0.00</i>
<i>1.2 Deployment of observers</i>		<i>€ 0.00</i>
Days at sea	€ 0.00	
Days of travel	€ 0.00	
Equipment	€ 0.00	
<i>1.3 Management and support activities</i>		<i>€ 0.00</i>
Days at sea	€ 0.00	
Days of travel	€ 0.00	
<b>2 Travel</b>		
<i>2.1 Flight tickets</i>		<i>€ 0.00</i>
<b>3 Secretariat costs</b>		
<i>3.1 Contingencies</i>		<i>€ 289.99</i>
Bank charges	€ 289.99	
<b>Balance at 30 September 2020</b>		<b>€ 486,867.83</b>

**6 ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna**

To implement the provisions of the *Recommendation by ICCAT Amending the Recommendation by ICCAT to Establish a Multi-Annual Recovery Plan for Bluefin Tuna in the Eastern Atlantic and Mediterranean* (Rec. 08-05), in 2009, the ICCAT Regional Observer Programme concerned with bluefin tuna farms was established. Since 2010, it has been implemented for vessels and from 2013 it has also been implemented for traps. Accordingly, the Secretariat has extended the contract with the Consortium MRAG/COFREPECHE to carry out the recruitment and deployment of observers. This programme is financed by the operators of the vessels, farms and traps. The balance of the programme at 30 September 2020 is as follows:

*ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna*

**a) Bluefin tuna farming facilities**

<b>REVENUE</b>		<b>€ 1,008,723.57</b>
<i>1.1 Revenue from contributions</i>		<i>€ 1,008,723.57</i>
<b>EXPENSES</b>		<b>€ 528,726.63</b>
<b>1 Contract with the observers agency</b>		
<i>1.1 Training and equipment</i>		<i>€ 26,061.14</i>
Training	€ 26,061.14	
<i>1.2 Mobilisation and associated costs</i>		<i>€ 44,342.34</i>
Days of travel	€ 20,950.90	
Travel costs	€ 10,617.04	



Briefing/debriefing	€ 12,774.40	
1.3 Deployment of observers		€ 458,123.15
Farm days	€ 458,123.15	
<b>2 Secretariat costs</b>		
2.1 Contingencies		€ 200.00
<b>Balance a)</b>		<b>€ 479,996.94</b>
<b>b) Vessels</b>		
<b>REVENUE</b>		<b>€ 3,996,862.55</b>
1.1 Revenue from contributions		€ 3,996,862.55
<b>EXPENSES</b>		<b>€ 1,282,627.61</b>
<b>1 Contract with the observers agency</b>		
1.1 Training and equipment		€ 375,709.39
Training	€ 296,071.81	
Equipment	€ 79,637.58	
1.2 Mobilisation and associated costs		€ 265,570.77
Days of travel - deployment	€ 91,384.45	
Travel expenses - deployment	€ 26,951.17	
Briefing/debriefing	€ 98,427.35	
Days of travel - briefing/debriefing	€ 48,807.80	
1.3 Deployment of observers		€ 641,137.45
Days at sea	€ 641,137.45	
<b>2 Secretariat costs</b>		
2.1 Contingencies		€ 210.00
Bank charges	€ 210.00	
<b>Balance b)</b>		<b>€ 2,714,234.94</b>
<b>c) Traps</b>		
<b>REVENUE</b>		<b>€ 172,164.58</b>
1.1 Revenue from contributions		€ 172,164.58
<b>EXPENSES</b>		<b>€ 51,287.90</b>
<b>1 Contract with the observers agency</b>		
1.1 Training and equipment		€ 22,255.48
Training	€ 22,255.48	
1.2 Mobilisation and associated costs		€ 3,291.32
Days of travel	€ 1,671.50	
Travel costs	€ 951.22	
Briefing/debriefing	€ 668.60	
1.3 Deployment of observers		€ 25,741.10
Days in trap	€ 25,741.10	
<b>2 Secretariat costs</b>		
2.1 Contingencies		€ 0.00
<b>Balance c)</b>		<b>€ 120,876.68</b>
<b>d) Programme fund</b>		<b>€ 8,191.59</b>
Opening balance	€ 12,523.14	
Adjustments for deferred expenses	(€ 1.99)	
Bank charges of the programme	(€ 4,329.56)	
<b>Balance at 30 September 2020</b>		<b>€ 3,323,300.15</b>

Besides this balance, the Commission accounts have a carryover from the vessels from 2010/2011 in the amount of €12,172.44, from 2011/2012 in the amount of €6,432.75, from 2012/2013 in the amount of €14,937.97, from 2013/2014 in the amount of €23,258.27, from 2014/2015 in the amount of €13,226.20, from 2015/2016 in the amount of €55,131.83, from 2016/2017 in the amount of €42,204.81, from 2017/2018 in the amount €31,062.88, from 2018/2019 in the amount of €88,508.60, from 2019/2020 in the amount €173,942.44 and from the farming facilities and traps in the amount of €41,069.63 (advances on the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna), corresponding to the available balances of the farming facilities and vessels that participated in previous financial years and have not requested a refund of these amounts.

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

At its 16th Special Meeting, the Commission supported a coordinated research programme on bluefin tuna in the entire Atlantic for an initial period of five years. The settlement and balance of the ninth phase of the programme whose activities officially started on 1 January 2019 and ended on 30 April 2020, are as follows:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phases I-IX</i>	
<b>Balance Phase I</b>	<b>€ 46,094.81</b>
<b>Balance Phase II</b>	<b>(€ 5,823.03)</b>
<b>Balance Phase III</b>	<b>(€ 78,893.00)</b>
<b>Balance Phase IV</b>	<b>€ 62,909.49</b>
<b>Balance Phase V</b>	<b>€ 67,037.12</b>
<b>Balance Phase VI</b>	<b>€ 85,932.65</b>
<b>Balance Phase VII</b>	<b>€ 101,049.74</b>
<b>Balance Phase VIII</b>	<b>€ 191,940.99</b>
<b>Balance Phase IX</b>	<b>€ 83,888.86</b>
<b>Revenue Phase IX</b>	<b>€ 1,759,850.24</b>
Voluntary contribution from Algeria	€ 31,864.39
Voluntary contribution from Canada	€ 19,398.64
Voluntary contribution from Korea	€ 4,054.67
Voluntary contribution from Egypt	€ 5,861.64
Voluntary contribution from the United States	€ 64,326.00
Voluntary contribution from Iceland	€ 3,239.33
Voluntary contribution from Japan	€ 56,060.18
Voluntary contribution from Libya	€ 45,394.64
Voluntary contribution from Morocco	€ 64,962.82
Voluntary contribution from Norway	€ 19,000.00
Voluntary contribution from Syria	€ 1,608.65
Voluntary contribution from Tunisia	€ 51,009.61
Voluntary contribution from Turkey	€ 41,428.12
Voluntary contribution from the European Union	€ 1,348,265.66
Voluntary contribution from Chinese Taipei	€ 3,000.00
Interest	€ 375.89
<b>Phase IX expenses</b>	<b>€ 1,675,961.38</b>
ICCAT staff/GBYP contracted staff	€ 222,029.30
Equipment	€ 635.59
External experts (coordination)	€ 15,012.15
Implementation of other contracts (data recovery, aerial surveys, tagging, biological studies, etc.)	€ 1,319,463.31
Other costs (travel, consumables, training courses, etc.)	€ 118,821.03
<b>Balance Phases I-IX</b>	<b>€ 554,137.63</b>

The tenth phase of the programme started on 1 January 2020. The Parties that have made voluntary contributions, as well as the expenses incurred up to 30 September 2020 are as follows:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phase X</i>	
<b>Revenue</b>	<b>€ 1,363,484.98</b>
Voluntary contribution from Albania	€ 4,190.95
Voluntary contribution from Canada	€ 18,843.04
Voluntary contribution from Egypt	€ 7,146.10
Voluntary contribution from the United States	€ 8,420.00
Voluntary contribution from Japan	€ 68,344.70
Voluntary contribution from Libya	€ 55,342.01
Voluntary contribution from Morocco	€ 79,198.18
Voluntary contribution from the European Union	€ 1,120,000.00
Voluntary contribution from Chinese Taipei	€ 2,000.00
<b>Expenses</b>	<b>€ 502,351.80</b>
ICCAT staff/GBYP contracted staff	€ 149,044.23
Equipment	€ 6,570.39
External experts (coordination)	€ 0.00
Implementation of other contracts (data recovery, aerial surveys, tagging, biological studies, etc.)	€ 329,687.34
Other costs (travel, consumables, training courses, etc.)	€ 17,049.84
<b>Balance at 30 September 2020</b>	<b>€ 861,133.18</b>

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

Following the U.S. initiative of making special contributions to the special Data Fund since the approval of the *Resolution by ICCAT on Improvements in Data Collection and Quality Assurance* (Res. 03-21), the People's Republic of China has sent voluntary contributions since 2011 for the same purpose. At 30 September 2020, this fund has the following balance:

<i>Special Data Fund - People's Republic of China</i>	
<b>Opening balance for financial year 2020</b>	<b>€ 107,550.35</b>
<b>REVENUE</b>	
Voluntary contribution	€ 15,282.00
<b>Total revenue</b>	<b>€ 15,282.00</b>
<b>EXPENSES</b>	
Bank charges	€ 6.79
<b>Total expenses</b>	<b>€ 6.79</b>
<b>Balance at 30 September 2020</b>	<b>€ 122,825.56</b>

## 9 Special Meeting Participation Fund (MPF)

The Commission approved at its 2014 meeting the *Recommendation by ICCAT Amending Recommendation 11-26 on the Establishment of a Meeting Participation Fund for Developing ICCAT Contracting Parties* (Rec. 14-14). For this purpose, the Commission approved the allocation of €72,000.00, charged to Chapter 13.b) of the ICCAT budget. In addition, the Secretariat has received voluntary contributions from the United States (€57,087.65), from Canada (€75,000.00) and from the European Union, through the European Union Fund for Capacity Building (€28,000.00). The following is a detailed list, at 31 December 2019, which includes the travel expenses charged to this fund and its balance:

<b>Special Meeting Participation Fund (MPF)</b>			
<b>Opening balance for financial year 2020</b>			<b>€ 35,602.12</b>
<b>Revenue</b>			<b>€ 404,980.00</b>
ICCAT budget		€ 200,000.00	
Voluntary contribution from the United States		€ 16,980.00	
Voluntary contribution from the European Union		€ 188,000.00	
<b>Expenses</b>			<b>€ 25,595.01</b>
<b>SCRS Meeting on Process and Protocol</b>			<b>€ 12,250.35</b>
Algeria	Assia KRIM	€ 1,253.20	
Cabo Verde	Carlos MONTEIRO	€ 2,205.79	
	María José COELLO		
Honduras	CHANDIAS	€ 2,593.11	
Mexico	Karina RAMÍREZ	€ 2,240.89	
Tunisia	Rafik ZARRAD	€ 1,179.08	
Uruguay	Andrés DOMINGO	€ 2,778.28	
<b>Meeting of the Working Group on Bluefin Tuna Control and Traceability Measures (from 2 to 4 March 2020)</b>			<b>€ 8,146.43</b>
Albania	Arian PALLUQI	€ 2,144.14	
Algeria	Omar KADDOUR	€ 1,819.36	
Egypt	Ghada SHALABY	€ 2,193.72	
Tunisia	Hamadi MEJRI	€ 1,989.21	
<b>Intersessional Meeting of Panel 1</b>			<b>€ 3,655.48</b>
Côte d'Ivoire	Julien Djou KOUADIO	€ 858.61	Cancelled
Gabon	Davy ANGUEKO	€ 1,879.87	
Senegal	Fambaye N. SOW	€ 917.00	
<b>Scientific meetings</b>			<b>€ 1,542.75</b>
<i>Intersessional Meeting of the Swordfish Species Group</i>			
Algeria	Assia KRIM	€ 177.48	Cancelled
Brazil	Nuno Alves BEZERRA	€ 363.43	Cancelled
Mauritania	Cheikh Baye BRAHAM	€ 234.00	Cancelled
Namibia	Taimi M.N. SHIKONGO	€ 514.69	Cancelled
Tunisia	Rafik ZARRAD	€ 253.15	Cancelled
<b>Available balance at 30 September 2020</b>			<b>€ 414,987.11</b>

## 10 Special Data Fund

At its 2003 Meeting, the Commission approved the *Resolution by ICCAT on Improvements in Data Collection and Quality Assurance* (Res. 03-21). For this purpose, since 2005, the Secretariat has received contributions from the United States for continuing the Special Data Fund. The expenses incurred and charged to this fund relate to the short-term contract for collection of biological samples for growth study on billfish in the eastern Atlantic and although these are pending settlement, we know that they have not been incurred in full, and therefore, this cost will be lower than indicated. At 30 September 2020, the balance of the fund is as follows:

<i>Special Data Fund</i>	
<b>Opening balance for financial year 2020</b>	<b>€ 296,099.02</b>
<b>REVENUE</b>	
Voluntary contribution from the United States (August)	€ 76,410.00
Voluntary contribution from the United States (September)	€ 35,364.00
<b>Total revenue</b>	<b>€ 111,774.00</b>
<b>EXPENSES</b>	
Fund expenses	€ 25,036.00
<b>Total expenses</b>	<b>€ 25,036.00</b>
<b>Balance at 30 September 2020</b>	<b>€ 382,837.02</b>

### 11 United States Fund for Capacity Building

In 2008, the United States informed the Secretariat of its intention to make various voluntary contributions for the purpose of creating a specific fund to finance activities aimed at increasing the capacity of data collection and management of Contracting Parties with lesser capacity. The balance at 30 September 2020 is as follows:

<i>United States Fund for Capacity Building</i>	
<b>Opening balance for financial year 2020</b>	<b>€ 172,049.75</b>
<b>REVENUE</b>	
Voluntary contribution from the United States (August)	€ 140,085.00
<b>Total revenue</b>	<b>€ 140,085.00</b>
<b>EXPENSES</b>	
Fund expenses	€ 0.00
<b>Total expenses</b>	<b>€ 0.00</b>
<b>Balance at 30 September 2020</b>	<b>€ 312,134.75</b>

### 12 Morocco Fund to Support National Capacity for Participation at Commission Meetings

Since 2013, Morocco has contributed to this fund to facilitate participation in SCRS and Commission meetings and other specific ones by members of its delegation. In 2020, the Secretariat has managed, at Morocco's request, the participation of thirteen people at the following meetings: one person in the Meeting of the Port Inspection Expert Group for Capacity-building and Assistance, two people in the Intersessional Meeting of the Bluefin Tuna MSE Technical Group, seven in the Intersessional Meeting of Panel 2 and three in the Intersessional Meeting of the Swordfish Species Group. At 30 September 2020, the balance of the fund is as follows:

<i>Morocco Fund to Support National Capacity for Participation in Commission meetings</i>	
<b>Opening balance for financial year 2020</b>	<b>€ 2,724.17</b>
<b>REVENUE</b>	
Voluntary contribution from Morocco	€ 84,399.26
<b>Total revenue</b>	<b>€ 84,399.26</b>
<b>EXPENSES</b>	
Travel and expenses - Moroccan delegates	€ 18,036.59
Bank charges	€ 250.00
<b>Total expenses</b>	<b>€ 18,286.59</b>
<b>Balance at 30 September 2020</b>	<b>€ 68,836.84</b>

### 13 ICCAT Regional Observer Programme for tropical tunas

In order to implement the provisions of the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Programme for Bigeye and Yellowfin Tunas* (Rec. 11-01), the Secretariat signed a contract with COFREPECHE to implement the Regional Observer Programme for tropical tuna species. In 2013, funds were received for this purpose from Belize (€20,000.00), Cabo Verde (€10,000.00), Côte d'Ivoire (€4,980.00), Curaçao (€15,000.00), European Union (€110,000.00) Ghana (€69,927.50), Guatemala (€21,564.00), and Panama (€10,000.00). In 2014 the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Programme for Tropical Tunas* (Rec. 14-01) was approved under which regional observers are not required. Therefore, in 2015 the balance of the programme was allocated to its participants. At 30 September 2020, there still remains a carryover balance of €20,271.67 which the Secretariat is looking to reimburse. The pending amounts are: €3,716.12 to Côte d'Ivoire and €16,555.55 to Guatemala.

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

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

### 15 ICCAT Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)

On 30 June 2015, the Secretariat signed the 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.

During the first year of the programme, voluntary contributions were received from United States (€77,400.00) (€53,820.00 deposit and transfer of the balance of the Tropical Tuna Tagging Programme which amounted to €23,580.00), from Chinese Taipei (€30,000.00 - two €5,000.00 deposits and a €20,000.00 transfer to the balance of the Albacore Research Programme) and a contribution from ICCAT through the Working Capital Fund (€194,397.00), as well as an initial contribution (€2,715,900.00) from the European Union.

In the second year of the programme, voluntary contributions were received from the United States (€31,360.00), from Canada (€94,388.21 - one for €47,049.33 and another for €47,338.88), from Chinese Taipei (€5,000.00) and a contribution from ICCAT through the Working Capital Fund (€345,578.99), as well as a contribution from the European Union (€4,267,255.04).

In the third year of the programme, voluntary contributions were received from the United States (€32,981.68), from Chinese Taipei (€5,000.00) and a contribution from ICCAT through the Working Capital Fund (€462,544.32), as well as a contribution from the European Union (€4,504,734.00).

In the fourth year of the programme, voluntary contributions were received from the United States (€51,780.00), from Chinese Taipei (€5,000.00) and a contribution from ICCAT through the Working Capital Fund (€73,100.90), as well as a contribution from the European Union (€644,110.96).

In the fifth year of the programme, voluntary contributions were received from the United States (€64,326.00), Japan (€10,000.00) and Chinese Taipei (€4,000.00).

According to the contract entered into with the European Union, for the fifth and final year of the Programme, the final contribution will be received from the European Union once the activities have ceased and the supporting documents have been submitted. Therefore, ICCAT and the CPCs or others will need to advance the amount necessary to cover the activities during this final year until the contribution from the European Union is received, with which the amount will be reimbursed.

At 30 September 2020, funds advanced by the United States have been received, through a voluntary contribution of €64,326.00 which will be transferred to GBYP and a contribution of €99,356.00 which will be transferred to other United States funds, in addition to €800,000.00 from the Working Capital Fund. All these amounts will be repaid once the final contribution from the European Union has been received.

<i>Atlantic Ocean Tropical Tuna Tagging Programme (AOTTP)</i>					
<b>Voluntary contributions</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
European Union	€ 2,715,900.00	€ 4,267,255.04	€ 4,504,734.00	€ 644,110.96	
United States	€ 77,400.00	€ 31,360.00	€ 32,981.68	€ 51,780.00	€ 64,326.00
Canada		€ 94,388.21			
Japan					€ 10,000.00
Chinese Taipei	€ 30,000.00	€ 5,000.00	€ 5,000.00	€ 5,000.00	€ 4,000.00
ICCAT Working Capital Fund	€ 194,397.00	€ 345,578.99	€ 462,544.32	€ 73,100.90	
Funds advanced					€ 64,326.00* € 99,356.00** € 800,000.00***
<b>Total</b>	<b>€ 3,017,697.00</b>	<b>€ 4,743,582.24</b>	<b>€ 5,005,260.00</b>	<b>€ 773,991.86</b>	<b>€ 1,042,008.00</b>

\* Will be repaid to GBYP

\*\* Will be repaid to United States funds

\*\*\* Will be repaid to the Working Capital Fund

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. Notwithstanding, the management of certain expenses and revenue of the programme is carried out by ICCAT as the administrative entity, and accordingly, these items are included in the ICCAT accounts and settled when repaid to ICCAT.

Although the accounting and auditing of this programme is carried out independently, transitional accounts have been included in the balance sheet, upon recommendation of the auditors, showing the bank balance of the programme at 31 December 2019.

## 16 European Union Fund for Capacity Building

In September 2018, a contract was entered into with the European Union for a fifteen-month period, to continue the capacity building of the developing countries. This contract covers the activities contained in 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), and the total amount was for €200,000.00, of which the European Union financed 80.00%. This fund is cofinanced with the Meeting Participation Fund (MPF), therefore, in order to group together all the travel financed, the amount received (€48,000.00) has been transferred to the MPF. In December 2019, a new contract with the European Union was signed to cover the same activities in 2020, for an amount of €250,000.00, of which the European Union will finance 80%.

## 17 Special Monitoring, Control, and Surveillance Fund (MCSF)

In 2019, a contribution was received from the United States (€17,260.00) to assist with 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). At 30 September 2020, the balance of the fund is as follows:

<i>Special Monitoring, Control, and Surveillance Fund (MCSF)</i>	
<b>Opening balance for financial year 2020</b>	<b>€ 110,520.78</b>
<b>REVENUE</b>	
Voluntary contribution from the United States	€ 21,225.00
<b>Total revenue</b>	<b>€ 21,225.00</b>
<b>EXPENSES</b>	
Translation of the Port Inspection Manual	€ 19,119.65
Expenses of the Meeting of the Port Inspection Expert Group for Capacity-building and Assistance	€ 28,045.28
<b>Total expenses</b>	<b>€ 47,164.93</b>
<b>Balance at 30 September 2020</b>	<b>€ 84,580.85</b>

### 18 European Union Fund to develop T3+ software necessary to process Ghana statistics

In April 2017, a contract was entered into with the European Union for implementation of a project by scientists from Ghana in conjunction with the IRD to complete the development of T3+ software necessary for comprehensive processing of Ghanaian statistics. The voluntary contribution received amounted to €24,710.00. Since it was not possible to carry out the project the funds have been returned to the European Union.

### 19 Tunisia Fund for Participation at Commission Meetings

In March 2017, the Tunisia Fund for Participation in Commission Meetings was established, with the objective of strengthening the participation of the Tunisian delegation in Commission meetings. The Secretariat has managed, at Tunisia's request, the participation of four people at the following meetings: one person in the Intersessional Meeting of the Bluefin Tuna MSE Technical Group, two people in the Meeting of the Working Group on Bluefin Tuna Control and Traceability Measures and the Intersessional Meeting of Panel 2 and one person in the Intersessional Meeting of the Swordfish Species Group. At 30 September 2020, the balance of the fund is as follows:

<i>Tunisia Fund for Participation in Commission Meetings</i>	
<b>Opening balance for financial year 2020</b>	<b>€ 40,716.41</b>
<b>REVENUE</b>	
Financed by Tunisia	€ 0.00
<b>Total revenue</b>	<b>€ 0.00</b>
<b>EXPENSES</b>	
Fund expenses	€ 6,111.59
Bank charges	€ 55.00
<b>Total expenses</b>	<b>€ 6,166.59</b>
<b>Balance at 30 September 2020</b>	<b>€ 34,549.82</b>

### 20 Strategic Research Fund

In 2017, the Commission decided to establish for 2018, the Strategic Research Programme, with the objective of grouping and gradually over a four-year period incorporating all ICCAT scientific activities in the regular Commission budget, under a new budgetary heading.



A contract was entered into with the European Union in December 2019 (€638,050.00) to finance 80% of the scientific activities of the Commission in 2019, within the framework of the new Strategic Research Programme, that were not covered by the budget. This contract was amended to extend the activities until March 2020. The voluntary contribution received from the European Union was €502,758.79.

The following activities have been carried out:

- Short-term contract for collection of biological samples for growth study on billfish in the eastern Atlantic;
- Short-term contract for collection of biological samples for studies on genetics, growth and maturity - SMTYP;
- Short-term contract for collection of biological samples of swordfish for studies on genetics, growth and reproduction;
- Short-term contract for modelling approaches: support for the ICCAT North Atlantic swordfish MSE process;
- Short-term contract for recovery of Mediterranean swordfish data;
- Workshop on swordfish; sampling and processing protocols for growth and reproduction studies;
- Short-term contract to add the swordfish distribution model to the longline simulation study;
- Short-term contract to improve the working framework for assessment of the North Atlantic albacore management strategy;
- Collaborative analysis with longline operational data to standardise the CPUE indices of Atlantic yellowfin tuna;
- Electronic PSAT tagging of Atlantic swordfish, Atlantic albacore and Atlantic pelagic sharks;
- Study on the genetic structure of the shortfin mako shark stock based on mitochondrial analysis;
- Study on reproduction of northeastern Atlantic porbeagle;
- Experts workshop to evaluate the impact of fishing on seabirds;
- Attendance of intersessional SCRS meetings (e.g. sea bird expert).

The balance of this programme is as follows:

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***Strategic Research Fund - 2019***

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<b>Transfer of 2018 balance</b>	<b>€ 141,745.69</b>
<b>Settlement European Union contract</b>	<b>(€ 15,277.12)</b>
<b>REVENUE</b>	
ICCAT financing	€ 150,000.00
Voluntary contribution from the European Union	€ 502,758.79
Voluntary contribution from Chinese Taipei	€ 3,000.00
Interest	€ 214.14
<b>Total revenue</b>	<b>€ 655,972.93</b>
<b>EXPENSES</b>	
<b>External experts and Secretariat staff in SCRS meetings and courses</b>	
Experts workshop to evaluate the impact of fishing on seabirds	€ 13,017.35
SRDCP invited expert	€ 2,459.47
Swordfish Species Group invited expert	€ 2,000.38
Swordfish training course	€ 6,584.26
External services for meetings	€ 62,862.06
Workshop on collaborative work to assess sea turtle bycatch in pelagic longline fleets	€ 11,111.76
Workshop on reproductive and other life history aspects of the porbeagle and other pelagic sharks in the Atlantic Ocean	€ 21,293.01
<b>Management Strategy Evaluation (MSE)</b>	
Peer review of the code and algorithms used within the N-ALB MSE process	€ 9,600.00
Modelling approaches: support for N-SWO MSE process	€ 52,746.43

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<b>Biological, ecological and tagging studies</b>	
<b><i>Albacore</i></b>	
Electronic tags – ALB	€ 33,187.55
<b><i>Swordfish</i></b>	
Electronic tags – SWO	€ 33,187.55
Reproductive biology – SWO	€ 15,979.06
Genetics – SWO	€ 108,625.00
Age and growth - SWO	€ 32,514.43
Other fisheries studies – SWO	€ 34,373.38
Sample collection – SWO	€ 35,007.73
<b><i>Small tunas</i></b>	
Reproductive biology – SMT	€ 7,265.50
Genetics – SMT	€ 30,000.00
Age and growth - SMT	€ 7,265.50
<b><i>Sharks</i></b>	
Electronic tags – SHK	€ 56,388.50
Genetics – SHK	€ 15,000.00
<b><i>Consumables (ALB, BIL, SWO, SMT, SHK)</i></b>	
Consumables	€ 4,357.15
Contingencies	€ 7,710.07
<b><i>Total expenses</i></b>	<b>€ 602,536.14</b>
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<b>Balance - 2019</b>	<b>€ 179,905.36</b>

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For the scientific activities in 2020, a contract has also been entered into with the European Union, under which 80% of these activities will be financed. The voluntary contribution received from the European Union under this contract was €595,000.00.

In 2020, the following activities have been carried out:

- Short-term contract for collection of biological samples for growth study on billfish in the eastern Atlantic;
- Short-term contract for collection of biological samples for studies on genetics, growth and maturity of small tunas - SMTYP;
- Short-term contract for collection of biological studies of swordfish for studies on genetics, growth and reproduction;
- Contract to add the swordfish distribution model to the longline simulation study (CPUE standardisation/incorporation of oceanographic and environmental changes in the assessment process).
- Short-term contract for modelling approaches: support for the ICCAT North Atlantic swordfish MSE process;
- Short-term contract to improve the working framework for assessment of the North Atlantic albacore management strategy;
- Electronic PSAT tagging of Atlantic and Mediterranean swordfish, Atlantic albacore and Atlantic pelagic sharks;
- Study on the genetic structure of the shortfin mako shark stock based on mitochondrial analysis;
- ICCAT Small Tunas Sampling and Biology Workshop (financing for 12 participants).

The balance of this programme is as follows:

<b>Strategic Research Fund - 2020</b>	
<b>Transfer of 2019 balance</b>	<b>€ 179,905.36</b>
<b>REVENUE</b>	
ICCAT financing	€ 150,000.00
Voluntary contribution from the European Union	€ 595,000.00
Voluntary contribution from Chinese Taipei	€ 2,000.00
<b>Total revenue</b>	<b>€ 747,000.00</b>
<b>EXPENSES</b>	
<b>External experts and Secretariat staff in SCRS meetings and courses</b>	
ICCAT Small Tunas Sampling and Biology Workshop	€ 19,056.62
<b>Management Strategy Evaluation (MSE)</b>	
Short-term contract to improve the working framework for assessment of the North Atlantic albacore MSE management strategy	€ 7,680.00
Modelling approaches: support for N-SWO MSE process	€ 43,976.39
<b>Biological, ecological and tagging studies</b>	
<b>Albacore</b>	
Electronic tags – ALB	€ 19,712.68
<b>Swordfish</b>	
Electronic tags – SWO	€ 22,528.98
Other fisheries studies – SWO	€ 6,466.56
<b>Small tunas</b>	
Reproductive biology – SMT	€ 12,127.66
Genetics – SMT	€ 5,453.19
Age and growth - SMT	€ 13,712.77
Sample collection – SMT	€ 2,706.38
<b>Sharks</b>	
Genetics – SHK	€ 25,000.00
<b>Consumables (ALB, BIL, SWO, SMT, SHK)</b>	
Consumables	€ 145.20
Contingencies	€ 4,167.45
<b>Total expenses</b>	<b>€ 182,733.88</b>
<b>Balance at 30 September 2020</b>	<b>€ 744,171.48</b>

## 21 Bluefin Tuna Catch Document Programme (eBCD) System

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

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

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

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

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

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

## 22 Integrated Online Management System (IOMS)

This fund was established in 2019 to cover the expenses of the first phase of the Integrated Online Management System (IOMS), which commenced in May 2019, after two software developers were hired. To the 2019 balance (€22,127.28), €52,500.00 have been added, corresponding to the settlement of the contract signed with FAO, as well as a contribution from Chinese Taipei in the amount of €3,000.00.

## 23 ICCAT intersessional meetings

The Commission, at its 2010 meeting, decided that meetings held either at or away from the ICCAT headquarters that require special financing, would be financed through the Working Capital Fund. The following meetings have required this financing:

**Meeting of the SCRS on Process and Protocol:** the expenses for holding this meeting in Madrid, Spain, amounted to €16,242.33.

**Meeting of the Working Group on Bluefin Tuna Control and Traceability Measures and the Intersessional Meeting of Panel 2:** The expenses necessary for holding the meeting in Madrid, Spain, have amounted to €26,927.14.

**Statement 1. Balance sheet at 31 December 2019 and 2018 (Euros).**

<i>ASSETS</i>	YEAR 2019	YEAR 2018
<b>A) NON-CURRENT ASSETS</b>	<b>84,788.19</b>	<b>88,054.42</b>
<b>I. Intangible fixed assets</b>	<b>2,845.41</b>	<b>6,010.20</b>
Computer software	90,028.51	90,028.51
Depreciation of computer software	-87,183.10	-84,018.31
<b>II. Tangible fixed assets</b>	<b>81,942.78</b>	<b>82,044.22</b>
Furniture	78,588.57	74,911.21
Data processing equipment	407,003.08	376,689.73
Other fixed assets	45,060.00	42,757.68
Depreciation of furniture	-67,092.16	-63,657.86
Depreciation of data processing equipment	-348,031.13	-319,374.60
Depreciation of other fixed assets	-33,585.58	-29,281.94
<b>B) CURRENT ASSETS</b>	<b>10,692,006.28</b>	<b>7,515,165.80</b>
<b>I. Accounts receivable</b>	<b>2,037,324.82</b>	<b>1,601,827.31</b>
1. Receivables from arrears of contributions	1,928,672.64	1,584,761.91
Arrears of budgetary contributions	1,911,951.45	1,569,824.91
Arrears of extra-budgetary contributions	16,721.19	14,937.00
2. Receivables trust funds	64,326.00	482.62
Receivables ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	64,326.00	482.62
3. Other receivables	38,406.87	16,582.78
Payments pending application	38,406.87	16,582.78
4. Receivables from arrears of eBCD contributions	5,919.31	0.00
Arrears of eBCD budgetary contributions	5,919.31	0.00
<b>II. Accrual accounts</b>	<b>40,969.89</b>	<b>40,335.31</b>
1. Prepaid budgetary expenses	32,139.73	20,339.90
2. Prepaid extra-budgetary expenses	6,000.00	6,000.00
3. Trust funds prepaid expenses	2,830.16	13,995.41
<b>III. Cash assets</b>	<b>8,613,711.57</b>	<b>5,873,003.18</b>
1. Cash	1,690.72	1,234.55
Cash (Euros)	781.72	355.55
Cash (US\$)	909.00	879.00
[Financial year 2019: US\$ 1,000.00 x €/US\$ 0.909 = € 909.00]		
[Financial year 2018: US\$ 1,000.00 x €/US\$ 0.879 = € 879.00]		
2. Bank current accounts (Euros)	4,514,158.40	2,180,218.94
BBVA - Acct. 0200176725 (Euros)	12,762.15	7,000.34
BBVA - Acct. 0200173290 (Euros)	2,954,880.12	626,647.34
Banco Santander - Acct. 2616408934 (Euros)	51,982.63	52,016.63
La Caixa - Acct. 0200071119 (Euros)	1,494,533.50	1,494,554.63
3. Bank current accounts (US\$)	150,900.65	192,425.72
BBVA - Acct. 2018012037 (US\$)	147,946.40	189,568.97
[Financial year 2019: US\$ 162,757.32 x €/US\$ 0.909 = € 147,946.40]		
[Financial year 2018: US\$ 215,664.36 x €/US\$ 0.879 = € 189,568.97]		
La Caixa - Acct. 7200300668 (US\$)	2,954.25	2,856.75
[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]		
4. Bank current accounts trust funds (Euros)	3,946,961.80	3,499,123.97
BBVA - Acct. 0208513942 (Euros) - ROP	754,815.89	776,816.04
BBVA - Acct. 0201518869 (Euros) - ROP-BFT	2,996,983.29	2,180,103.43
BBVA - Acct. 0201518371 (Euros) - GBYP	174,891.60	521,933.48
BBVA - Acct. 0201567069 (Euros) - ROP-TROP	20,271.02	20,271.02
<b>TOTAL ASSESTS (A+B)</b>	<b>10,776,794.47</b>	<b>7,603,220.22</b>
<b>C) TRANSITIONAL ACCOUNTS</b>	<b>686,532.44</b>	<b>2,473,389.20</b>
<b>I. Cash assets</b>	<b>686,532.44</b>	<b>2,473,389.20</b>
1. Current accounts of other funds, projects or programmes (Euros)	686,226.19	2,471,052.20
BBVA - Acct. 0201569058 (Euros) - JCAP-2	152,720.63	149,543.25
BBVA - Acct. 0201571055 (Euros) - AOTTP	533,505.56	2,321,508.95
2. Current accounts of other funds, projects or programmes (US\$)	306.25	2,337.00
BBVA - Acct. 2012292035 (US\$) - JCAP-2	306.25	2,337.00
[Financial year 2019: US\$ 336.91 x €/US\$ 0.909 = € 306.25]		
[Financial year 2018: US\$ 2,658.70 x €/US\$ 0.879 = € 2,337.00]		
<b>TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C)</b>	<b>11,463,326.91</b>	<b>10,076,609.42</b>

**Statement 1.** Balance sheet at 31 December 2019 and 2018 (Euros).

<i>NET ASSETS AND LIABILITIES</i>	YEAR 2019	YEAR 2018
<b>A) NET ASSETS</b>	<b>1,004,496.73</b>	<b>785,559.19</b>
<b>A-1) Working Capital Fund</b>	<b>578,133.92</b>	<b>697,504.77</b>
<b>I. Working Capital Fund</b>	<b>697,504.77</b>	<b>701,586.18</b>
1. Working Capital Fund	697,504.77	701,586.18
<b>II. Result for the financial year</b>	<b>-119,370.85</b>	<b>-4,081.41</b>
1. Result for the financial year	-119,370.85	-4,081.41
<b>A-2) Net acquired assets</b>	<b>84,788.19</b>	<b>88,054.42</b>
<b>I. Net acquired assets</b>	<b>84,788.19</b>	<b>88,054.42</b>
1. Net acquired assets - Intangible	2,845.41	6,010.20
2. Net acquired assets - Tangible	81,942.78	82,044.22
<b>A-3) eBCD Working Capital Fund</b>	<b>341,574.62</b>	<b>0.00</b>
<b>I. eBCD Working Capital Fund</b>	<b>64,564.91</b>	<b>0.00</b>
1. Working Capital Fund	64,564.91	0.00
<b>II. eBCD result for the financial year</b>	<b>277,009.71</b>	<b>0.00</b>
1. eBCD result for the financial year	277,009.71	0.00
<b>B) ACCUMULATED PENDING CONTRIBUTIONS</b>	<b>1,934,591.95</b>	<b>1,584,761.91</b>
<b>I. Budgetary contributions</b>	<b>1,910,240.05</b>	<b>1,568,113.51</b>
1. Budgetary - current financial year	803,440.04	569,423.85
2. Budgetary - previous financial years	1,106,800.01	998,689.66
<b>II. Extra-budgetary contributions</b>	<b>18,432.59</b>	<b>16,648.40</b>
1. Extra-budgetary - current financial year	1,784.19	0.00
2. Extra-budgetary - previous financial years	16,648.40	16,648.40
<b>III. Arrears of budgetary contributions</b>	<b>5,919.31</b>	<b>1,568,113.51</b>
1. Budgetary - current financial year	5,919.31	569,423.85
<b>C) CURRENT LIABILITIES</b>	<b>7,837,705.79</b>	<b>5,232,899.12</b>
<b>I. Trust funds</b>	<b>4,318,508.88</b>	<b>3,825,306.13</b>
1. Integrated Online Management System Fund	22,127.28	0.00
2. Separation from Service Fund	185,125.35	149,638.01
3. ICCAT Regional Observer Programme for At-Sea Transshipment	437,363.71	482,058.10
4. ICCAT Atlantic-wide Research Program for Bluefin Tuna (GBYP)	96,526.85	462,106.48
5. ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	2,330,119.03	1,648,394.59
6. Special Data Fund - People's Republic of China	107,550.35	93,752.16
7. Special Meeting Participation Fund (MPF)	35,602.12	51,381.75
8. Special Data Fund – United States	296,099.02	142,401.49
9. United States Fund for Capacity Building	172,049.75	249,251.57
10. Other United States Trust Funds:		
ICCAT Sea Turtles Fund	0.00	2,400.63
11. Morocco Fund to Support National Capacity for Participation in Commission meetings	2,724.17	23,773.52
12. ICCAT Regional Observers Programme for Tropical Tunas	20,282.02	20,282.02
13. Scientific Capacity Building Fund (SCBF)	0.00	0.00
14. Special Monitoring, Control, and Surveillance Fund (MCSF)	110,520.78	89,389.92
15. European Union Fund for Capacity Building	140,000.00	14,000.00
16. European Union Fund to develop T3+ software necessary to process Ghana statistics	24,710.00	24,710.00
17. Tunisia Fund for Participation in Commission Meetings	40,716.41	23,212.95
18. eBCD System Fund	0.00	64,564.91
19. Strategic Research Fund	296,992.04	283,988.03
<b>II. Provisions for expenses</b>	<b>402,766.02</b>	<b>97,755.18</b>
1. Provisions for budgetary expenses	84,448.87	74,646.51
2. Provisions for extra-budgetary expenses	318,317.15	20.00
3. Provisions for trust funds	0.00	23,088.67
<b>III. Accounts payable</b>	<b>426,431.74</b>	<b>496,342.25</b>
1. Budgetary expenses payable	81,154.76	94,050.46
2. Extra-budgetary expenses payable	22,451.95	24,750.48
3. Trust fund expenses payable	310,708.56	370,593.19
4. Collections pending application	12,116.47	6,948.12
<b>IV. Accrual accounts</b>	<b>2,689,999.15</b>	<b>813,495.56</b>
1. Advances on future contributions	111,160.81	125,322.78
2. Advances on voluntary contributions	0.00	100,000.00
3. Advances Trust Funds	2,578,679.73	588,172.78
4. Advances on future eBCD contributions	158.61	588,172.78
<b>TOTAL LIABILITIES (A+B+C)</b>	<b>10,776,794.47</b>	<b>7,603,220.22</b>
<b>D) TRANSITIONAL ACCOUNTS</b>	<b>686,532.44</b>	<b>2,473,389.20</b>
<b>I. Other funds, projects or programmes</b>	<b>686,532.44</b>	<b>2,473,389.20</b>
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
<b>TOTAL LIABILITIES AND TRANSITIONAL ACCOUNTS (A+B+C+D)</b>	<b>11,463,326.91</b>	<b>10,076,609.42</b>

**Statement 2.** Status of Contracting Party contributions (at 30 September 2020) (Euros).

<i>Contracting Party</i>	<i>Balance due at opening year 2020</i>	<i>Contributions from Contracting Parties in 2020</i>	<i>Contr. paid in 2020 applied to 2020 budget</i>	<i>Contr. paid in 2020 to previous budgets</i>	<i>Balance due</i>
<b>A) Regular Commission Budget:</b>					
Albania	0.00	4,032.17	4,032.17	0.00	0.00
Algeria	0.00	26,268.73	26,268.73	0.00	0.00
Angola	0.00	5,871.38	0.00	0.00	5,871.38
Barbados	0.00	6,017.61	0.00	0.00	6,017.61
Belize	0.00	63,502.22	63,502.22	0.00	0.00
Brazil	212,821.57	278,131.80	0.00	0.00	490,953.37
Canada	0.00	112,031.04	112,031.04	0.00	0.00
Cabo Verde	203,167.43	67,383.43	0.00	0.00	270,550.86
China, People's Rep. of	0.00	74,646.34	74,646.34	0.00	0.00
Côte d'Ivoire	0.00	25,620.16	25,620.16	0.00	0.00
Curaçao	128,250.56	134,467.98	0.00	0.00	262,718.54
Egypt	9,713.98	6,430.31	0.00	9,713.98	6,430.31
El Salvador	0.00	61,412.84	61,412.84	0.00	0.00
France - St. P. & M.	0.00	105,791.79	105,791.79	0.00	0.00
Gabon 1/	0.00	14,964.78	14,964.78	0.00	0.00
Gambia, The	0.00	3,692.57	0.00	0.00	3,692.57
Ghana 2/	0.00	220,675.24	70,859.56	0.00	149,815.68
Grenada	0.00	4,961.48	0.00	0.00	4,961.48
Guatemala, Rep. of 3/	0.00	40,600.00	0.01	0.00	40,599.99
Equatorial Guinea	65,805.02	15,072.55	0.00	51,498.26	29,379.31
Guinea, Rep. of	228,778.99	5,538.86	0.00	0.00	234,317.85
Guinea-Bissau	5,228.94	5,538.86	0.00	0.00	10,767.80
Honduras	102,269.83	5,538.86	0.00	0.00	107,808.69
Iceland	0.00	52,920.61	52,920.61	0.00	0.00
Japan	0.00	201,315.76	201,315.76	0.00	0.00
Korea, Rep. of	0.00	28,853.63	28,853.63	0.00	0.00
Liberia	14.48	8,842.90	0.00	0.00	8,857.38
Libya	24,203.57	24,842.47	0.00	0.00	49,046.04
Maroc	0.00	39,285.43	39,285.43	0.00	0.00
Mauritania	24,694.72	59,408.76	0.00	0.00	84,103.48
Mexico	0.00	22,718.45	0.00	0.00	22,718.45
Namibia	73,422.50	42,745.85	0.00	73,422.50	42,745.85
Nicaragua, Rep. of	0.00	3,692.57	3,692.57	0.00	0.00
Nigeria	11,374.35	5,538.86	0.00	0.00	16,913.21
Norway	0.00	79,414.75	79,414.75	0.00	0.00
Panama	191,715.85	113,780.88	0.00	0.00	305,496.73
Philippines, Rep. of	0.00	5,538.86	5,538.86	0.00	0.00
Russia	0.00	18,135.14	18,135.14	0.00	0.00
St. Vincent and the Grenadines	24,136.13	23,758.91	0.00	0.00	47,895.04
São Tomé and Príncipe	115,109.50	24,910.29	0.00	34,905.97	105,113.82
Senegal	52,804.93	81,436.67	0.00	0.00	134,241.60
Sierra Leone	34,134.56	5,538.86	0.00	0.00	39,673.42
South Africa	0.00	39,661.43	0.00	0.00	39,661.43
Syrian Arab Republic	0.00	3,933.12	0.00	0.00	3,933.12
Trinidad and Tobago	0.00	20,445.31	0.00	0.00	20,445.31
Tunisia	0.00	43,786.03	0.00	0.00	43,786.03
Turkey	0.00	99,598.07	99,598.07	0.00	0.00
Union européenne	0.00	1,557,033.60	1,557,033.60	0.00	0.00
United Kingdom (O.T.)	0.00	54,164.30	50,520.34	0.00	3,643.96
United States	0.00	183,701.20	183,701.20	0.00	0.00
Uruguay	0.00	19,845.93	0.00	0.00	19,845.93
Vanuatu	0.00	2,419.36	0.00	0.00	2,419.36
Venezuela	287,478.23	67,249.14	0.00	0.00	354,727.37
<b>Subtotal A)</b>	<b>1,795,125.14</b>	<b>4,222,708.14</b>	<b>2,879,139.60</b>	<b>169,540.71</b>	<b>2,969,152.97</b>
<b>B) New Contracting Parties:</b>					
Honduras (30-01-01)	14,937.00	0.00	0.00	0.00	14,937.00
The Gambia (11-02-19)	1,784.19	0.00	0.00	0.00	1,784.19
<b>Subtotal B)</b>	<b>16,721.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,721.19</b>
<b>C) Withdrawals of Contracting Parties:</b>					
Cuba (Effective: 31-12-91)	66,317.48	0.00	0.00	0.00	66,317.48
Benin (Effective: 31-12-94)	50,508.83	0.00	0.00	0.00	50,508.83
<b>Subtotal C)</b>	<b>116,826.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>116,826.31</b>
<b>TOTAL A)+B)+C)</b>	<b>1,928,672.64</b>	<b>4,222,708.14</b>	<b>2,879,139.60</b>	<b>169,540.71</b>	<b>3,102,700.47</b>

1/ The advance received from Gabon (€40,301.24) was applied in full payment of its 2020 contribution, leaving a credit balance of €25,336.46, which will be applied to future contributions.

2/ The advance received from Ghana (€70,859.56) was applied as partial payment of its 2020 contribution.

3/ The advance received from Guatemala (€0.01) was applied as partial payment of its 2020 contribution.

**Statement 3. Budgetary and extra-budgetary expenses (at 30 September 2020) (€).**

<i>Chapters</i>	<i>2020 Budget</i>	<i>Expenses to date</i>	<i>%</i>	<i>Estimated expenses to year-end</i>	<i>Total estimated expenses for financial year</i>
<b>1. Budgetary expenses</b>					
Chapter 1. Salaries	1,735,160.67	1,244,985.59	71.75%	490,175.08	1,735,160.67
Chapter 2. Travel	30,000.00	8,683.28	28.94%	0.00	8,683.28
Chapter 3. Commission meetings (annual)	200,000.00	3,860.10	1.93%	0.00	3,860.10
Chapter 4. Publications	28,050.00	11,175.98	39.84%	4,000.00	15,175.98
Chapter 5. Office equipment	15,300.00	4,619.78	30.19%	1,000.00	5,619.78
Chapter 6. Operating expenses	142,800.00	77,881.24	54.54%	64,918.76	142,800.00
Chapter 7. Miscellaneous expenses	7,752.00	1,082.39	13.96%	700.00	1,782.39
Chapter 8. Coordination of research:					
a) Salaries	1,094,165.50	716,429.33	65.48%	377,736.17	1,094,165.50
b) Travel to improve statistics	23,000.00	380.18	1.65%	0.00	380.18
c) Statistics - Biology	17,850.00	17,021.14	95.36%	828.86	17,850.00
d) Information technology	39,780.00	28,495.38	71.63%	11,284.62	39,780.00
e) Maintenance of database	26,010.00	23,116.12	88.87%	2,893.88	26,010.00
f) Telephone line - Internet domain	33,000.00	20,400.87	61.82%	12,599.13	33,000.00
g) Scientific meetings (including SCRS)	78,030.00	2,866.76	3.67%	0.00	2,866.76
h) Miscellaneous	0.00	0.00	0.00%	0.00	0.00
<i>Sub-total Chapter 8</i>	<i>1,311,835.50</i>	<i>808,709.78</i>	<i>61.65%</i>	<i>405,342.66</i>	<i>1,214,052.44</i>
Chapter 9. Services that require external specialist consulting (i.e. Legal advice, integral quality project management, etc.)	25,000.00	24,349.30	97.40%	650.70	25,000.00
Chapter 10. Separation from Service Fund	61,710.00	61,710.00	100.00%	0.00	61,710.00
Chapter 11. Research programmes:					
a) Strategic Research Fund	150,000.00	150,000.00	100.00%	0.00	150,000.00
<i>Sub-total Chapter 11</i>	<i>150,000.00</i>	<i>150,000.00</i>	<i>100.00%</i>	<i>0.00</i>	<i>150,000.00</i>
Chapter 12. Compliance:					
a) Maintenance of compliance database	30,000.00	9,552.71	31.84%	17,000.00	26,552.71
<i>Sub-total Chapter 12</i>	<i>30,000.00</i>	<i>9,552.71</i>	<i>31.84%</i>	<i>17,000.00</i>	<i>26,552.71</i>
Chapter 13. Travel					
a) Travel by ICCAT and SCRS Chairs	50,000.00	1,060.00	2.12%	0.00	1,060.00
b) Special Meeting Participation Fund	200,000.00	200,000.00	100.00%	0.00	200,000.00
Travel by ICCAT Officers (developing ICCAT Contracting	30,000.00	2,509.96	8.37%	0.00	2,509.96
<i>Sub-total Chapter 13</i>	<i>280,000.00</i>	<i>203,569.96</i>	<i>72.70%</i>	<i>0.00</i>	<i>203,569.96</i>
Chapter 14. Integrated Online Management System					
a) Integrated Online Management System	200,000.00	107,541.86	53.77%	92,458.14	200,000.00
<i>Sub-total Chapter 14</i>	<i>200,000.00</i>	<i>107,541.86</i>	<i>53.77%</i>	<i>92,458.14</i>	<i>200,000.00</i>
Chapter 15. Contingencies	5,100.00	0.00	0.00%	0.00	0.00
<b>TOTAL BUDGETARY EXPENSES (Chapters 1 to 15)</b>	<b>4,222,708.17</b>	<b>2,717,721.97</b>	<b>64.36%</b>	<b>1,076,245.34</b>	<b>3,793,967.31</b>
<b>2. Extra-budgetary expenses</b>					
Exchange losses and expenses from previous years		1,599.11			1,599.11
ICCAT financing of Atlantic Ocean Tropical tuna Tagging Programme (AOTTP)		0.00		37,142.90	37,142.90
SCRS Meeting on Process and Protocol		16,242.33			16,242.33
Meeting of the Working Group on Bluefin Tuna Control and Traceability					
Measures / Intersessional Meeting of Panel 2		26,927.14			26,927.14
<b>TOTAL EXTRA-BUDGETARY EXPENSES</b>		<b>44,768.58</b>		<b>37,142.90</b>	<b>81,911.48</b>
<b>TOTAL EXPENSES INCURRED</b>		<b>2,762,490.55</b>		<b>1,113,388.24</b>	<b>3,875,878.79</b>



**Statement 4.** Budgetary and extra-budgetary revenue received (at 30 September 2020) (€).

<i>Revenue</i>	<i>Financial year 2020</i>
<b>1. Budgetary revenue</b>	
Contributions from Contracting Parties:	
Contributions paid or applied to the current budget	2,879,139.60
<b>TOTAL BUDGETARY REVENUE</b>	<b>2,879,139.60</b>
<b>2. Extra-budgetary revenue</b>	
Voluntary contributions:	
Observer fees for ICCAT meetings	3,842.97
From ICCAT Regional Observers Programme for At-Sea Transshipment	17,528.92
From ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT)	63,583.93
From ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	20,000.00
Chinese Taipei contribution to ICCAT	100,000.00
Financial gains	231.88
From Commission meetings	
Meeting of the Joint t-RFMO Bycatch Working Group, Porto, Portugal	35,078.33
Panel 1 Meeting and 26th Regular Meeting of the Commission, Palma de Mallorca, Spain	201,000.00
<b>TOTAL EXTRA-BUDGETARY INCOME</b>	<b>441,266.03</b>
<b>3. Revenue from accumulated pending contributions</b>	
Contributions from Contracting Parties:	
Contributions paid to previous budgets	169,540.71
Contributions from new Contracting Parties:	
Contributions from new Contracting Parties to previous budgets	0.00
<b>TOTAL REVENUE FROM PENDING CONTRIBUTIONS</b>	<b>169,540.71</b>
<b>TOTAL REVENUE RECEIVED</b>	<b>3,489,946.34</b>

**Statement 5.** Composition and balance of the Working Capital Fund (€) (at 30 September 2020).

<i>Working Capital Fund</i>	<i>Financial year 2020</i>
<b>Opening balance for the financial year</b>	<b>578,133.92</b>
<b>Result for financial year: a) + b) + c)</b>	<b>727,455.79</b>
a) Budgetary result	161,417.63
<i>Budgetary revenue</i>	2,879,139.60
<i>Budgetary expenses (Chapters 1 to 13)</i>	2,717,721.97
b) Extra-budgetary result	396,497.45
<i>Extra-budgetary revenue</i>	441,266.03
<i>Extra-budgetary expenses</i>	44,768.58
c) Contributions paid in the financial year to previous budgets	169,540.71
<i>Contributions to regular budgets</i>	169,540.71
<i>Contributions from new Contracting Parties to previous budgets</i>	0.00
<b>Available balance at 30 September 2020</b>	<b>1,305,589.71</b>
Estimated costs (to 31 December 2020)	1,113,388.24
<b>Estimated balance at 31 December 2020</b>	<b>192,201.47</b>

**Statement 6.** Cash flow (at 30 September 2020) (Euros).*Revenue and origin*

Balance in cash and banks (at the opening of financial year 2020)	8,613,711.57
Prepaid expenses (at the opening of financial year 2020)	40,969.89
Receivables trust funds (at the opening of financial year 2020)	64,326.00
Payments pending application (at the opening of financial year 2020)	38,406.87
Revenue:	
Contributions paid or applied to the 2020 budget	2,879,139.60
Extra-budgetary revenue received in 2020	441,266.03
Contributions paid in financial year 2020 to previous regular budgets	169,540.71
Revenue eBCD:	
Balance in cash and banks (at the opening of financial year 2020)	
Contributions paid or applied to the 2020 eBCD budget	294,755.07
eBCD contributions paid to previous budgets	2,876.75
Revenue from the trust funds	6,935,241.30
<b>TOTAL REVENUE AND ORIGIN</b>	<b>19,480,233.79</b>

*Expenses and application*

Available balances of trust funds (at the opening of financial year 2019)	
Provision for expenses (at the opening of financial year 2020)	402,766.02
Accounts payable (at the opening of financial year 2020)	414,315.27
Collections pending application (at the opening of financial year 2020)	12,116.47
Advances applied to financial year 2020	2,664,662.69
Advances on future contributions pending application (Gabon)	25,336.46
Working Capital Fund	1,305,589.71
eBCD Working Capital Fund	375,977.07
Expenses:	
Budgetary expenses for financial year 2020 (Chapters 1 to 15)	2,717,721.97
Extra-budgetary expenses for financial year 2020	44,768.58
eBCD expenses:	
Extra-budgetary expenses for financial year 2020	263,229.37
Trust fund expenses	3,518,653.66
Available balances of trust funds:	
Integrated Online Management System Fund	77,627.28
Separation from Service Fund	246,835.35
ICCAT Regional Observer Programme for At-Sea Transshipment	486,867.83
ICCAT Atlantic Wide Research Programme for Bluefin Tuna (GBYP) - Phases I-IX	554,137.63
ICCAT Atlantic Wide Research Programme for Bluefin Tuna (GBYP) - Phase X	861,133.18
ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	3,323,300.15
Special Data Fund - People's Republic of China	122,825.56
Special Meeting Participation Fund (MPF)	414,987.11
Special Data Fund – United States	382,837.02
United States Fund for Capacity Building	312,134.75
Morocco Fund to Support National Capacity for Participation in Commission meetings	68,836.84
ICCAT Regional Observers Programme for Tropical Tunas	20,271.67
Scientific Capacity Building Fund (SCBF)	0.00
Special Monitoring, Control, and Surveillance Fund (MCSF)	84,580.85
Tunisia Fund for Participation in Commission Meetings	34,549.82
eBCD System Fund	
Strategic Research Fund	744,171.48
<b>TOTAL EXPENSES AND APPLICATION</b>	<b>19,480,233.79</b>

**Statement 7. Position of cash and banks (at 30 September 2020) (Euros).**

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*Summary*

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Balance in cash and banks	9,099,297.82
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<b>TOTAL CASH AND BANKS</b>	<b>9,099,297.82</b>
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*Breakdown*

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Available balance of the Working Capital Fund	1,305,589.71
Available balance of the eBCD Working Capital Fund	375,977.07
Available balances of trust funds:	
Integrated Online Management System Fund	77,627.28
Separation from Service Fund	246,835.35
ICCAT Regional Observer Programme for At-Sea Transshipment	486,867.83
ICCAT Atlantic Wide Research Programme for Bluefin Tuna (GBYP) - Phases I-IX	554,137.63
ICCAT Atlantic Wide Research Programme for Bluefin Tuna (GBYP) - Phase X	861,133.18
ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	3,323,300.15
Special Data Fund - People's Republic of China	122,825.56
Special Meeting Participation Fund (MPF)	414,987.11
Special Data Fund - United States	382,837.02
United States Fund for Capacity Building	312,134.75
Morocco Fund to Support National Capacity for Participation in Commission meetings	68,836.84
ICCAT Regional Observers Programme for Tropical Tunas	20,271.67
Scientific Capacity Building Fund (SCBF)	0.00
Special Monitoring, Control, and Surveillance Fund (MCSF)	84,580.85
Tunisia Fund for Participation in Commission Meetings	34,549.82
Strategic Research Fund	744,171.48
Debts for purchases or provisions of services	60,244.92
Collections pending application	116,979.75
Advances on future contributions	25,336.46
Advances trust funds	582,124.11
Balances of trust funds	-1,044,794.85
Prepaid expenses	-37,671.29
Payments pending application	-19,584.58

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<b>TOTAL AVAILABLE BALANCE</b>	<b>9,099,297.82</b>
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**Statement 8.** Composition and balance of the eBCD Working Capital Fund (€) (at 30 September 2020).

<i>eBCD Working Capital Fund</i>	<i>Financial year 2020</i>
<b>eBCD opening balance for the financial year</b>	<b>341,574.62</b>
<b>Result for financial year: a) + b)</b>	<b>34,402.45</b>
a) eBCD budgetary result	31,525.70
<i>eBCD budgetary revenue</i>	294,755.07
Albania	755.51
Algeria	1,192.56
Canada	8,337.84
France	632.10
Iceland	651.58
Japan	97,487.59
Korea, Rep. of	6,195.37
Maroc	6,402.56
Norway	1,108.78
Tunisia	1,889.82
Turkey	12,206.76
Union européenne	133,926.19
United Kingdom (O.T.)	631.15
United States	23,337.26
<i>eBCD budgetary expenses</i>	263,229.37
Maintenance and user support costs - TRAGSA	242,717.05
Salaries and remuneration	20,447.32
Bank charges	65.00
b) eBCD contributions paid in the financial year to previous budgets	2,876.75
<i>eBCD contributions paid to previous budgets</i>	2,876.75
<b>Available balance of the eBCD at 30 September 2020</b>	<b>375,977.07</b>
Estimated costs (to 31 December 2020)	147,468.07
<b>Estimated balance at 31 December 2020</b>	<b>228,509.00</b>