

## 2022 FINANCIAL REPORT<sup>1</sup>

### Introduction

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

Financial year 2022 has also been affected by the consequences of the COVID-19 pandemic. All those chapters related to travel and in-person meetings have been affected and the expenses contained therein are lower as a result of many of these meetings being cancelled. Other chapters that have also been affected are those related to the research programmes, since the research centres have suspended many of their activities. Consequently, fewer expenses have been incurred during this financial year, and therefore, the Working Capital Fund has recovered exceptionally, reaching the recommended levels.

### 1. Auditor's Report - Financial year 2021

The auditing firm, Grant Thornton, S.L.P., prepared the Independent Auditor's Report corresponding to financial year 2021.

In accordance with Regulation 12 of the Commission's Financial Regulations, the Executive Secretary sent a copy of the Auditor's Report to the Governments of all the Contracting Parties in June 2022 (ICCAT Circular #435 AF/22). 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 2021. It should be noted that at year-end 2021, the balance sheet showed a cash balance in cash and banks of €11,316,751.27, corresponding to the available balance of the Working Capital Fund 2,039,057.97 (which represents 45.42% of the budget), the available balance of eBCD Working Capital Fund (€420,266.19), the available balance of the trust funds (€7,972,773.98), provisions for expenses (€1,271.45), debts for purchases or provisions of services (€187,206.47), collections pending application (€8,811.22), prepaid expenses for financial year 2022 (€31,948.04), payments pending application (€21,569.18) and trust funds accounts receivable (€3,263.58) and advances on future contributions (€744,144.79).

The balance of accumulated pending contributions at year-end 2021 (corresponding to 2021 and previous years) amounted to a total of €2,108,901.27. The balance of eBCD contributions pending payment amounted to €7,994.78.

### 2. Financial position of the first part of the biennial budget - financial year 2022

All the Commission's financial operations corresponding to financial year 2022 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 2022 regular budget, amounting to €4,788,676.85, was approved by the Commission at its 27th Regular Meeting.

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

---

<sup>1</sup> Data at 21 October 2022.

The total accumulated debt from budgetary and extra-budgetary contributions, amounts to €2,628,668.61, which includes budgetary contributions from: Angola (€16,083.29), Brazil (€533,313.34), Cabo Verde (€118,856.42), Gabon (€6,886.32), The Gambia (€3,823.04), Ghana (€278,516.32), Guatemala (€0.01), Equatorial Guinea (€61,592.51), Guinea (Rep.) (€245,577.08), Honduras (€119,067.92), Liberia (€18,795.99), Libya (€23,345.29), Mauritania (€120,579.02), Nigeria (€25,285.81), Panama (€244,304.94), Russia (€453.83), Saint Vincent and the Grenadines (€78,401.01), Sao Tomé and Príncipe (€100,324.05), Sierra Leone (€50,932.65), Syria (€8,289.17), and Venezuela (€492,986.12), the extra-budgetary contribution from Honduras (€14,937.00), as well as Cuba's debt (€66,317.48), which is no longer an ICCAT Contracting Party.

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

### ***Budgetary expenses***

75.36% 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-two Secretariat staff members have been charged to this chapter: twelve staff in the Professional or Higher categories (the Executive Secretary, the Head of Finance and Administration, the Head of the Compliance Department, two Compliance Officers, the VMS Manager / Technical Officer, the Technical Officer, the Publications Editor and four Translators in the Publications Department), 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 2022, 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, and translation services to assist the Department of Translation and Publications.

The amount charged to Chapter 1 is €1,576,389.73, which represents 74.61% of the budgeted amount.

**Chapter 2 - Travel:** The amount incurred in this chapter of the budget amounts to €22,021.65 (142.53% of the budgeted amount) and corresponds to the travel expenses and per diem for participation in six meetings of international organizations and regional and/or international bodies.

**Chapter 3 - Commission meetings:** This chapter includes the expenses incurred in the amount of €23,601.81 (8.60% of the budgeted amount), corresponding to the online interpreting expenses of the three meetings of the Virtual Working Group on the Review of the Rules of Procedures of the Commission (VWG-RRP), the expenses for preparation of the 2022 Commission meeting, travel by staff and interpreters for the 2022 Commission meeting.

**Chapter 4 - Publications:** the amount charged to this chapter amounts to €14,254.80 (71.27% of the amount budgeted), which corresponds to the expenses incurred for reproducing documents and the rental costs of the photocopiers (€7,039.80) and posters for different species (€7,215.00).

**Chapter 5 - Office equipment:** The expenses charged to this chapter correspond to an ergonomic office chair (€318.35) (2.02% of the budgeted amount).

**Chapter 6 - Operating expenses:** The expenses incurred in this chapter amounted to €91,578.83 (62.26% of the budgeted amount), which correspond to: office material (€1,632.52); expenses for communications, i.e. mailing of official correspondence and ICCAT publications (€2,116.33), telephone service (€12,675.95), fax service (€431.60); bank charges (€13,769.71); auditing (€16,388.74); insurance (€2,788.30), office cleaning (€25,237.94), other expenses such as garage rental, etc. (€12,354.70); and representation expenses (€4,183.04).

**Chapter 7 - Miscellaneous expenses: This chapter includes various minor expenses.** The expenses charged to this chapter amount to €1,973.43, representing 24.72% of the budgeted amount.

**Chapter 8 - Research coordination:** The expenses incurred in this chapter amount to €1,136,144.49 (85.09% of the budgeted amount) and correspond to the following sub-chapters:

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

The observations made under Chapter 1 concerning the salary scheme in effect in 2022 for staff classified in the United Nations categories also apply to this sub-chapter, as well as the costs for Spanish Social Security for Secretariat staff included in this system, the payment of taxes in accordance with Article 10 of the ICCAT Staff Regulations and Rules, the expenses of the education grant for eligible staff in accordance with Article 16 of the ICCAT Staff Regulations and Rules, home leave expenses for staff in accordance with Article 27 of the ICCAT Staff Regulations and Rules.

The amount charged to this sub-chapter totals €873,951.37.

- b) *Travel to improve statistics:* The amount charged to this sub-chapter totals €1,262.23 and corresponds to travel and per diem expenses for Secretariat participation in a meeting of another organization.
- c) *Statistics - Biology:* Purchase of a computer, license renewals and cloud services (€19,871.66) have been charged to this sub-chapter.
- d) *Information technology:* The amount incurred under this sub-chapter (€39,034.54) 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 €25,197.18, which corresponds to maintenance of the high performance storage station, annual licenses, specific statistics software, security copies service and maintenance of the server's air-conditioning unit.
- f) *Telephone line - Internet domain:* The expense under this heading amounts to € 21,785.30 which corresponds to the maintenance charges of ICCAT e-mail, cloud services, as well as the ADSL lines and maintenance of the website.
- g) *Scientific meetings (including the SCRS):* the total spent under this sub-chapter amounts to €155,042.21, corresponding to the annual Zoom licenses for the online meetings and the expenses incurred as a result of holding the species groups meeting and the annual meeting of the Standing Committee on Research and Statistics (SCRS) in Madrid: room hire in Hotel Chamartín The One, coffee breaks, cocktail reception, audio-visual material, expenses of the Secretariat staff, interpreting fees and simultaneous interpreting equipment (hybrid meetings).

h) *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 € 41,044.01 (€59.92% of the budgeted amount), which corresponds to legal advice services, including update of the Staff Regulations and Rules, and development of the ICCAT IT security policy.

**Chapter 10 - Separation from Service Fund:** 100.00% of the budgeted expenses (€63,561.30) have been charged to this chapter, which have been included in the Separation from Service Fund (see Section 4 of this Report).

**Chapter 11 - Research programmes:** The expenses incurred in this chapter amounted to the total budgeted amount (100.00%), €404,500.00, and correspond to the following sub-chapter:

a) *Strategic Research Programme*: The Contracting Parties made a budgetary contribution from ICCAT of €404,500.00 to finance this programme. The breakdown of deposits and expenses is shown in the table related to this programme (section 18 of this report).

**Chapter 12 - Compliance:** The amount incurred in this chapter of the budget amounts to €12,571.60 (40.68% of the budgeted amount) and corresponds to the purchase and dispatch of inspection flags and port inspection reports.

**Chapter 13 - Travel:** The expenses incurred under this chapter amount to € 96,409.78 (118.73% of the budgeted amount) and correspond to the following sub-chapters:

- a) *Travel by ICCAT and SCRS Chairs*: This heading includes the expenses for travel by the SCRS Chair to Azores, Madrid and Faro, on account of the Panel 1, SCRS and Commission meetings (€25,279.16), travel by the Commission Chair to Faro to attend the 2022 Commission meeting (€489.46), and by the SCRS Vice Chair to Faro (€334.97).
- b) *Special Meeting Participation Fund (MPF)*: This sub-chapter includes ICCAT financing of the special Meeting Participation Fund (MPF), which was approved in 2021, and amounts to €40,000.00.
- c) *Travel by ICCAT Officers (ICCAT developing Contracting Parties)*: The travel expenses and per diem of seven SCRS Officers to attend the species groups and/or SCRS meeting have been charged to this sub-chapter (€30,306.19).

**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 2022 for staff classified in the United Nations category also apply to this chapter. The cloud servers service and other software have also been charged to this chapter. The amount charged to this sub-chapter totals €124,462.70 (60.42% of the amount budgeted).

### ***Extrabudgetary expenses***

The extra-budgetary expenses incurred until 21 October 2022 amount to €1,082,411.30 and are explained in detail in section 24 of this report.

In addition to the expenses for intersessional meetings, this heading also includes the expenses of the contract to draft the call for tenders for implementation of remote electronic monitoring (REM) (€2,500.00) and the travel expenses of three Arabic interpreters to Faro for the 2022 Commission meeting (€1,056.00).

**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	No. of Contracting Parties				Contribuciones		
	Total	Full payment	Partial payment	Pending	Budget	Paid	%
A	9	9	0	0	2,861,234.42	2,861,234.41	100.00
B	5	2	0	3	718,301.53	187,124.66	26.05
C	21	13	3	5	1,005,622.14	604,910.26	60.15
D	17	7	1	9	203,518.77	106,180.19	52.17
TOTAL	52	31	4	17	4,788,676.80	3,759,449.52	78.51

Of the approved budget, revenue received and applied to 2022 contributions amounted to €3,759,449.52, which represents 78.51% of the budget. Only thirty-one of the 52 Contracting Parties included in this budget have paid their contribution in full (Albania, Algeria, Barbados, Belize, Canada, China (People's Rep.), Côte d'Ivoire, Curaçao, Egypt, El Salvador, European Union, France (St. Pierre & Miquelon), The Gambia, Grenada, Guinea-Bissau, Iceland, Japan, Korea, Mexico, Morocco, Namibia, Nicaragua, Norway, Philippines, Senegal, South Africa, Trinidad and Tobago, Tunisia, Türkiye, United Kingdom of Great Britain and Northern Ireland, United States, and Uruguay). Gabon has paid 58.80% (€9,829.17), Guatemala has paid 99.99% (€41,293.67), Libya has paid 33.20% (€11,601.00) and Russia has paid 97.69% (€19,195.83).

Contributions to the 2022 regular budget pending payment by the Contracting Parties, at 21 October 2022, amount to €1,029,227.28, which represents 21.49% of this budget.

Advances were received from Gabon (€9,829.17), the United Kingdom of Great Britain and Northern Ireland (€0.02), and Guatemala (€0.01) and have been applied as partial payments of their 2022 contributions. New advances have also been received from Senegal (€69,645.31) and the United Kingdom of Great Britain and Northern Ireland (€40.02), which will be applied to payment of future contributions, in addition to Benin's advance (€200.86) following settlement of its debt, which is pending reimbursement. The reimbursement will be made when we are informed of the data necessary to perform the operation.

#### **Extrabudgetary revenue**

The extra-budgetary revenue received amounts to €728,743.53. This revenue includes: the voluntary contribution of Chinese Taipei (€100,000.00), the voluntary contributions to ICCAT from the extra-budgetary programmes managed by the Secretariat by way of overheads: from the ICCAT Regional Observers Programme for transshipment (€18,648.92), from the ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna (€59,061.86), from the ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) (€20,000.00), and from the ICCAT/Japan Capacity-building Assistance Project (Phase 2) (JCAP-2) (€14,768.20).

Also included are the observers fees received for the in-person meetings (€4,597.00), the financial revenue received for bank interests (€458.05), the VAT refund (€18,921.90), the revenue received from the European Union for the 2022 Commission meeting (€490,000.00) and the exchange gains (€2,287.60).

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

Revenue from accumulated pending contributions amount to €509,459.94 and correspond to contributions to previous budgets paid by Brazil (€154,219.18), Libya (€74,957.76), Namibia (€43,742.44), Panama (€195,044.61), Sao Tomé and Príncipe (€18,647.60), Senegal (€3,458.61), and St Vincent and the Grenadines (€19,389.74).

**Statement 5** shows the composition and balance of the Working Capital Fund, which had a credit balance of €2,345,467.18 (48.98% of the budget). This fund comprises the opening balance for the financial year (€2,039,057.97), the settlement of the revenue and expenses to the budget for the financial year (306,409.21), the settlement of revenue and expenses not included in the budget for the financial year (- 353,667.77) and the contributions paid to previous budgets (€509,459.94). Estimated expenses at year-end 2022 amount to €1,331,695.89 (see **Statement 3**). Consequently, if the Working Capital Fund does not receive any new revenue, the result forecast for year-end 2022 will be a positive accounting balance of €1,013,771.29 (21.17% of the budget).

**Statement 6** shows cash flow in financial year 2022 as regards actual revenue and expenses.

**Statement 7** shows the position of cash and banks with a balance of €12,711,346.13 which corresponds to the total available balance of the Working Capital Fund (€2,345,467.18), the available balance of the eBCD Working Capital Fund (€727,337.25), as well as the available balance of the Integrated Online Management System (€47,077.74), the available balance of the Separation from Service Fund (€373,957.95), the available balance of the ICCAT Regional Observer Programme for at sea transshipment (€243,744.52), the available balance of the Atlantic-wide Research Programme for Bluefin Tuna I-XI (€298,753.00), the available balance of the Atlantic-wide Research Programme for Bluefin Tuna XII (€937,683.41), the available balance of the ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna (€3,401,381.29), the available balance of the Special Data Fund - People's Republic of China (€129,778.72), the available balance of the special Meeting Participation Fund (€511,052.06), the available balance of the Special Data Fund - United States (€620,056.24), the available balance of the United States Fund for Capacity Building (€378,640.62), the available balance of the Morocco Fund to Support National Capacity for Participation at Commission Meetings (€201,407.05), the available balance of the ICCAT Regional Observers Programme for tropical tunas (€20,121.61), the available balance of the special Monitoring, Control, and Surveillance Fund (MCSF) (€54,476.13), the available balance of the Tunisia Fund for participation in Commission meetings (€25,588.16), the available balance of the Strategic Research Programme (€1,212,979.32), the available balance of the United States Fund for Tropicals (€84,688.60), the available balance of the European Union Integrated Online Management System Fund (€28,832.02), the available balance of the Remote Electronic Monitoring (REM) system (€50,100.00), debts for purchases or provisions of services (€181,372.93), collections pending application (€10,714.22), advances on future contributions (€69,886.19), advances of trust funds (€807,496.27), prepaid expenses (€26,606.87), debtors of trust funds (€5,672.98) and payments pending application (€18,966.50).

**Statement 8** shows the composition and balance of the eBCD Working Capital Fund, which has a credit balance of €727,337.25. The fund comprises the opening balance for financial year 2022, which amounts to €420,266.19.

It also comprises the settlement of revenue and expenses to the eBCD budget for the financial year (€307,071.06). Of the approved budget, the revenue received and applied for eBCD contributions for 2022 total €368,859.96. Fifteen of the 18 Contracting Parties included in this budget have paid their contribution to the eBCD (Albania, Algeria, Canada, China (P.R.), Egypt, the European Union, Iceland, Japan, Korea (Rep.), Mexico, Morocco, Norway, Türkiye, the United States, and the United Kingdom of Great Britain and Northern Ireland).

Moreover, an expense for € 61,788.90 was incurred, corresponding to the salary of the Full Stack Developer, as well as bank charges.

It should be noted that contributions to the 2019 eBCD budget have not been received from Libya and Syria, and contributions to the 2020 eBCD budget have not been received from Libya and Syria, and contributions to the 2021 eBCD budget have not been received from Libya and Syria, and contributions to the 2022 eBCD budget have not been received from Libya, Syria and Tunisia.

### 3. Separation from Service Fund

<i>Separation from Service Fund</i>	
<b>Opening balance for financial year 2022</b>	<b>€310,396.65</b>
<b>REVENUE</b>	
Financed by ICCAT	€ 63,561.30
<b>Total revenue</b>	<b>€ 63,561.30</b>
<b>EXPENSES</b>	
Fund expenses	€ 0.00
<b>Total expenses</b>	<b>€ 0.00</b>
<b>Balance at 21 October 2022</b>	<b>€ 373,957.95</b>

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

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

Although the accounting and auditing of this project is carried out independently, transitional accounts have been included in the balance sheet, on recommendation of the auditors, showing the bank balance of the project at 31 December 2021 and 2020.

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

Since April 2007, a contract has been entered into annually with the consortium MRAG/CapFish for implementation of the ICCAT Regional Observers Programme, pursuant to *Recommendation by ICCAT Establishing a Programme for Transshipment* (Rec. 06-11). This Programme has been financed through voluntary contributions from China (P.R.), Côte d'Ivoire, Japan, Korea (Rep.), Namibia, St Vincent and the Grenadines, and Chinese Taipei. The settlement of the Programme for 2020/2021 is as follows:

<i>ICCAT Regional Observers Programme for at-sea transshipment 2021/2022</i>	
<b>Revenue</b>	<b>€ 533,359.06</b>
1.1 Revenue from contributions	€ 533,359.06
<b>Expenses</b>	<b>€232,914.00</b>
<b>1. Contract with the observers agency</b>	
1.1 Training	€ 7,125.00
1.2 Deployment of observers	€ 123,391.69
1.3 Management and support activities	€ 69,028.29
<b>2. Travel</b>	
2.1 Flight tickets	€ 13,343.17
<b>3. Secretariat costs</b>	
3.1 Staff hours	€ 18,648.92
3.2 Contingencies	€ 1,376.93
<b>2021/2022 balance</b>	<b>€ 300,445.06</b>

The carryover is €300,445.06. The distribution is as follows:

<i>CPC</i>	<i>Contribution (€)</i>	<i>Distribution of 2021/22 balance (€)</i>
China (P.R.)	91,951.65	51,797.04
Korea (Rep.):	16,381.97	9,228.08
Côte d'Ivoire	7,931.90	4,468.10
Japan	178,312.29	100,444.62
Namibia*	8,718.83	4,911.38
St Vincent and the Grenadines*	10,478.41	5,902.56
Chinese Taipei	219,584.01	123,693.28
<b>TOTAL</b>	<b>533.359,06</b>	<b>300,445.06</b>

\* The 2021/2022 contribution from Namibia, which had not been paid during the financial year, has been deducted from this amount. Therefore, the balance of Korea (Rep.) is €7,766.35, the balance of St Vincent and the Grenadines is €495.22, and Namibia has a pending contribution to the programme of €2,813.85.

In April 2022, the contract was extended for an additional year.

The carryover from 2021/22 has been used to contribute to 2022/23.

The balance at 21 October 2022 is as follows:

---

*ICCAT Regional Observers Programme for at-sea transshipment 2022/2023*

---

<b>REVENUE</b>		<b>€ 277,952.86</b>
<i>1.1 Revenue from contributions</i>		<i>€ 277,952.86</i>
Contribution from China (P. R.)	€ 49,415.36	
Contribution from Korea (Rep.)	€ 4,399.60	
Contribution from Côte d'Ivoire	€ 0.00	
Contribution from Japan	€ 100,444.62	
Contribution from Namibia	€ 0.00	
Contribution from St Vincent and the Grenadines	€ 0.00	
Contribution from Chinese Taipei	€ 123,693.28	
<b>EXPENSES</b>		<b>€ 34,208.34</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>€ 20,421.42</i>
Days at sea	€ 18,198.90	
Days of travel	€ 2,030.32	
Equipment	€ 192.20	
<i>1.3 Management and support activities</i>		<i>€ 11,688.89</i>
Days at sea	€ 11,670.51	
Days of travel	€ 18.38	
<b>2. Travel</b>		
<i>2.1 Flight tickets</i>		<i>€ 1,431.66</i>
<b>3. Secretariat costs</b>		
<i>3.1 Contingencies</i>		<i>€ 666.37</i>
Bank charges	€ 666.37	
<b>Balance at 21 October 2022</b>		<b>€ 243,744.52</b>

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

To implement the provisions of the *Recommendation by ICCAT Amending the Recommendation by ICCAT to Establish a Multi-Annual Recovery Plan for Bluefin Tuna in the Eastern Atlantic and Mediterranean* (Rec. 08-05), in 2009, the ICCAT Regional Observers Programme was established for bluefin tuna farms. Since 2010, it has been implemented for vessels and from 2013 it has also been implemented for traps. Accordingly, the Secretariat has extended the contract with the Consortium MRAG/COFREPECHE to 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 21 October 2022 is as follows:

---

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

---

### *a) Bluefin tuna farming facilities*

<b>REVENUE</b>		<b>€ 1,304,357.53</b>
<i>1.1 Revenue from contributions</i>		<i>€ 1,304,357.53</i>
<b>EXPENSES</b>		<b>€ 499,791.88</b>
<b>1. Contract with the observers agency</b>		
<i>1.1 Training and equipment</i>		<i>€ 0.00</i>
Training	€ 0.00	
<i>1.2 Mobilisation and associated costs</i>		<i>€ 91,152.36</i>
Days of travel	€ 35,435.80	
Travel costs	€ 32,728.01	



Briefing/debriefing	€ 22,988.55	
1.3 Deployment of observers		€ 408,421.80
Farm days	€ 408,421.80	
<b>2. Secretariat costs</b>		
2.1 Contingencies		€ 217.72
Bank charges	€ 217.72	
<b>Balance a)</b>		<b>€ 804,565.65</b>
<b>b) Vessels</b>		
<b>REVENUE</b>		<b>€ 4,109,800.08</b>
1.1 Revenue from contributions		€ 4,109,800.08
<b>EXPENSES</b>		<b>€1,790,509.59</b>
<b>1. Contract with the observers agency</b>		
1.1 Training and equipment		€ 392,145.03
Training	€ 297,230.80	
Travel expenses - training	€ 50,579.77	
Equipment	€ 41,914.46	
Quarantine days	€ 2,420.00	
1.2 Mobilisation and associated costs		€ 411,863.82
Days of travel - deployment	€ 157,549.50	
Travel expenses - deployment	€ 105,088.04	
Briefing/debriefing	€ 97,462.85	
Days of travel - briefing/debriefing	€ 51,763.43	
1.3 Deployment of observers		€ 985,925.80
Days at sea	€ 985,925.80	
<b>2. Secretariat costs</b>		
2.1 Contingencies		€ 574.94
Bank charges	€ 574.94	
<b>Balance b)</b>		<b>€ 2,319,290.49</b>
<b>c) Traps</b>		
<b>REVENUE</b>		<b>€ 300,378.56</b>
1.1 Revenue from contributions		€ 300,378.56
<b>EXPENSES</b>		<b>€ 41,684.15</b>
<b>1. Contract with the observers agency</b>		
1.1 Training and equipment		€ 0.00
Training	€ 0.00	
1.2 Mobilisation and associated costs		€ 8,644.85
Days of travel	€ 3,008.70	
Travel costs	€ 2,961.75	
Briefing/debriefing	€ 2,674.40	
1.3 Deployment of observers		€ 33,027.30
Days in trap	€ 33,027.30	
<b>2. Secretariat costs</b>		
2.1 Contingencies		€ 12.00
Bank charges	€ 12.00	
<b>Balance c)</b>		<b>€ 258,694.41</b>
<b>d) Programme fund</b>		<b>€ 18,830.74</b>
Opening balance	€ 20,052.80	
Revenue from fund	€ 14,765.46	
Bank charges of the programme	(€ 15,987.52)	
<b>Balance at 21 October 2022</b>		<b>€ 3,401,381.29</b>

Other than this balance, the Commission accounts have a carryover from the vessels from 2010/2011 in the amount of €12,172.44, from 2011/2012 in the amount of €6,432.75, from 2012/2013 in the amount of €14,937.97, from 2013/2014 in the amount of €23,258.27, from 2014/2015 in the amount of €13,226.20, from 2015/2016 in the amount of €55,131.83, from 2016/2017 in the amount of €38,749.75, from 2017/2018 in the amount €4,335.50, from 2018/2019 in the amount of €33,218.34, from 2019/2020 in the amount €93,887.96, from 2020/2021 in the amount of €154,658.12, from 2021/2022 in the amount of €101,784.18, from 2022/2023 in the amount of €150,910.00 and from the farming facilities and traps in the amount of €42,257.91 and €18,510.76, respectively (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 throughout the Atlantic for an initial period of five years, which has been extended on an annual basis. The settlement and balance of the eleventh phase of the programme whose activities officially started on 1 January 2021 and ended on 31 August 2022, are as follows:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phases I-XI</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>€ 191,892.84</b>
<b>Balance Phase IX</b>	<b>€ 81,848.12</b>
<b>Balance Phase X</b>	<b>€ 63,608.25</b>
<b>Balance Phase XI</b>	<b>(€ 316,903.99)</b>
<b>Revenue Phase IX</b>	<b>€ 1,185,761.30</b>
Voluntary contribution from Albania	€ 3,208.52
Voluntary contribution from Algeria	€ 31,235.92
Voluntary contribution from Canada	€ 19,917.67
Voluntary contribution from China (P.R.)	€ 1,825.11
Voluntary contribution from Korea (Rep.)	€ 3,774.73
Voluntary contribution from Japan	€ 53,204.87
Voluntary contribution from Morocco	€ 61,981.13
Voluntary contribution from Norway	€ 19,000.00
Voluntary contribution from Tunisia	€ 50,109.54
Voluntary contribution from China (P.R.)	€ 43,503.81
Voluntary contribution from the European Union	€ 896,000.00
Voluntary contribution from Chinese Taipei	€ 2,000.00
<b>Phase XI expenses</b>	<b>€ 1,502,665.29</b>
ICCAT staff/GBYP contracted staff	€ 325,044.83
Equipment	€ 8,654.33
External experts (coordination)	€ 15,027.00
Implementation of other contracts (data recovery, aerial surveys, tagging, biological studies, etc.)	€ 1,096,777.09
Other costs (travel, consumables, training courses, etc.)	€ 57,162.04
<b>Balance Phases I-XI</b>	<b>€ 298,753.00</b>

The twelfth phase of the programme started on 24 March 2022. The Parties that have made voluntary contributions, as well as expenses incurred up to 21 October 2022 are detailed below:

<i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phase XII</i>	
<b>Revenue</b>	<b>€ 1,073,910.38</b>
Voluntary contribution from Albania	€ 2,996.34
Voluntary contribution from Algeria	€ 29,170.26
Voluntary contribution from Canada	€ 21,337.13
Voluntary contribution from China (P.R.)	€ 1,897.80
Voluntary contribution from Korea (Rep.)	€ 3,525.11
Voluntary contribution from Japan	€ 49,686.39
Voluntary contribution from Morocco	€ 57,882.26
Voluntary contribution from Norway	€ 24,287.66
Contribution from the United Kingdom	€ 500.57
Voluntary contribution from Türkiye	€ 40,626.86
Voluntary contribution from the European Union	€ 840,000.00
Voluntary contribution from Chinese Taipei	€ 2,000.00
<b>Expenses</b>	<b>€ 136,226.97</b>
Coordination	€ 28,432.21
Biological studies	€ 75,961.80
Data recovery	€ 0.00
Indices	€ 0.00
Modelling	€ 27,767.51
Tagging	€ 4,065.45
<b>Balance at 21 October 2022</b>	<b>€ 937,683.41</b>

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

Following the U.S. initiative of making special contributions to the special Data Fund since the approval of the *Resolution by ICCAT on Improvements in Data Collection and Quality Assurance* (Res. 03-21), China (P. R.) has sent voluntary contributions since 2011 for the same purpose. At 21 October 2022, this fund has the following balance:

<i>Special Data Fund - People's Republic of China</i>	
<b>Opening balance for financial year 2022</b>	<b>€ 133,501.75</b>
<b>REVENUE</b>	
Voluntary contribution	€ 0.00
<b>Total revenue</b>	<b>€ 0.00</b>
<b>EXPENSES</b>	
Fund expenses	€ 3,723.03
Bank charges	€ 0.00
<b>Total expenses</b>	<b>€ 3,723.03</b>
<b>Balance at 21 October 2022</b>	<b>€ 129,778.72</b>

## 9. Special Meeting Participation Fund (MPF)

The Commission approved at its 2020 meeting the *Recommendation by ICCAT Amending Recommendation 14-14 on the Establishment of a Meeting Participation Fund for Developing ICCAT Contracting Parties* (Rec. 20-09). For this purpose, the Commission approved the allocation of €40,000.00, charged to Chapter 13.b) of the ICCAT budget. In addition, the Secretariat has received a voluntary contribution from the European Union through its European Union Fund for Capacity Building (€210,000.00). Below is a detailed list, at 21 October 2022, which includes the travel expenses charged to this fund and its balance:

<i>Special Meeting Participation Fund (MPF)</i>	
<b>Opening balance for financial year 2022</b>	<b>€ 455,811.72</b>
<b>REVENUE</b>	
ICCAT budget	€ 40,000.00
Financing by the European Union through its Fund for Capacity Building	€ 210,000.00
<b>Total revenue</b>	<b>€ 250,000.00</b>
<b>EXPENSES</b>	
Refund of unused financing from the European Union Fund for Capacity Building	€ 122,802.58
<b>Scientific meetings</b>	<b>€ 38,015.37</b>
<i>Eastern Atlantic and Mediterranean bluefin tuna stock assessment meeting</i>	
Tunisia Rafik ZARRAD	€ 2,422.21
<i>SCRS species groups meeting and/or SCRS plenary</i>	
Brazil Paulo TRAVASSOS	€ 5,651.25
El Salvador Ana M. GALDAMEZ	€ 5,456.55
Gabon Davy ANGUEKO	€ 4,967.60
Guatemala Carlos E. MARTÍNEZ	€ 5,691.93
Nicaragua Renaldy A. BARNUTY	€ 3,701.47
São Tomé and Príncipe Ana M. DALMEIDA	€ 2,662.29
Sierra Leone Lahai DURAMANY	€ 3,291.39
Tunisia Rafik ZARRAD	€ 4,170.68
<b>Intersessional Meeting of Panel 1</b>	<b>€ 27,391.00</b>
Belize Robert A. ROBINSON	€ 2,375.97
Cote d'Ivoire Kouadio J. DJOU	€ 1,992.88
El Salvador Ana M. GALDAMEZ	€ 3,167.36
Gabon Davy ANGUEKO	€ 2,657.22
Guinea (Rep.) Lansana KOLIE	€ 2,458.07
Mauritania Lamine CAMARA	€ 1,874.79
Nicaragua Roberto D. CHACON	€ 3,771.68
Panama Flor TORRIJOS	€ 2,870.25
Senegal Fambaye N. SOW	€ 2,577.99
Trinidad and Tobago Louanna V. MARTIN	€ 3,644.79
<b>23rd Special Meeting of the Commission</b>	<b>€ 6,550.71</b>
Albania Arian PALLUQI	€ 542.50
Cote d'Ivoire Kouadio J. DJOU	€ 862.91
Gabon Davy ANGUEKO	€ 1,142.41
Panama Flor TORRIJOS	€ 1,160.63
São Tomé and Príncipe Ana M. DALMEIDA	€ 1,006.79
Uruguay Andrés DOMINGO	€ 1,835.47
<b>Total expenses</b>	<b>€ 194,759.66</b>
<b>Balance at 21 October 2022</b>	<b>€ 511,052.06</b>

## 10. Special Data Fund

At its 2003 Meeting, the Commission approved the *Resolution by ICCAT on Improvements in Data Collection and Quality Assurance* (Res. 03-21). For this purpose, since 2005, the Secretariat has received contributions from the United States for continuing the Special Data Fund. This fund has financed the expenses of the short-term contract for tagging activities in the north-western Atlantic following the close of the Atlantic Ocean Tropical Tunas Tagging Programme (AOTTP). At 21 October 2022, the balance of the fund is as follows:

<i>Special Data Fund</i>	
<b>Opening balance for financial year 2022</b>	<b>€ 469,597.84</b>
<b>REVENUE</b>	
Voluntary contribution from the United States	€ 49,850.00
Voluntary contribution from the United States	€ 120,240.00
<b>Total revenue</b>	<b>€ 170,090.00</b>
<b>EXPENSES</b>	
Fund expenses	€ 19,631.60
<b>Total expenses</b>	<b>€ 19,631.60</b>
<b>Balance at 21 October 2022</b>	<b>€ 620,056.24</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 21 October 2022 is as follows:

<i>United States Fund for Capacity Building</i>	
<b>Opening balance for financial year 2022</b>	<b>€ 312,134.75</b>
<b>REVENUE</b>	
Voluntary contribution from the United States	€ 70,080.00
<b>Total revenue</b>	<b>€ 70,080.00</b>
<b>EXPENSES</b>	
Fund expenses	€ 3,574.13
<b>Total expenses</b>	<b>€ 3,574.13</b>
<b>Balance at 21 October 2022</b>	<b>€ 378,640.62</b>

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

Since 2013, Morocco has contributed to this fund to facilitate participation in SCRS and Commission meetings and other specific ones by members of its delegation. In 2022, the Secretariat has managed, at Morocco's request, the participation by thirteen people in the following meetings: four in the eastern Atlantic and Mediterranean bluefin tuna stock assessment, two in the Intersessional Meeting of Panel 1, seven in the species groups meetings and/or SCRS and seven in the 23rd Special Meeting of the Commission. At 21 October 2022, the balance of the fund is as follows:

<i>Morocco Fund to Support National Capacity Building for Participation in Commission Meetings</i>	
<b>Opening balance for financial year 2022</b>	<b>€ 125,675.65</b>
<b>REVENUE</b>	
Voluntary contribution from Morocco	€ 105,284.70
<b>Total revenue</b>	<b>€ 105,284.70</b>
<b>EXPENSES</b>	
Fund expenses	€ 29,553.30
<b>Total expenses</b>	<b>€ 29,553.30</b>
<b>Balance at 21 October 2022</b>	<b>€ 201,407.05</b>

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

In order to implement the provisions of the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Programme for Bigeye and Yellowfin Tunas* (Rec. 11-01), the Secretariat signed a contract with COFREPECHE to implement the Regional Observers Programme for tropical tunas. In 2013, funds were received for this purpose from Belize (€20,000.00), Cabo Verde (€10,000.00), Côte d'Ivoire (€4,980.00), Curaçao (€15,000.00), European Union (€110,000.00), Ghana (€69,927.50), Guatemala (€21,564.00), and Panama (€10,000.00). In 2014 the *Recommendation by ICCAT on a Multi-Annual Conservation and Management Programme for Tropical Tunas* (Rec. 14-01) was approved under which regional observers are not required. Therefore, in 2015 the balance of the programme was allocated to its participants. At 21 October 2022, there still remains a carryover balance of €20,121.61 which the Secretariat is looking to reimburse. The pending amounts are: €3,688.61 to Côte d'Ivoire and €16,433.00 to Guatemala.

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

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

### 15. European Union Fund for Capacity Building

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

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

In 2015, the special Monitoring, Control, and Surveillance Fund (MCSF) was established to support and strengthen development and implementation of efficient in port inspection systems by developing CPCs for the purpose of achieving or surpassing the minimum standards established in the *Recommendation by ICCAT to support effective implementation of Recommendation 12-07 by ICCAT for an ICCAT scheme for minimum standards for inspection in port* (Rec. 14-08). At 21 October 2022, the balance of the fund is as follows:

<i>Special Monitoring, Control, and Surveillance Fund (MCSF)</i>	
<b>Opening balance for financial year 2022</b>	<b>€ 42,989.03</b>
<b>REVENUE</b>	
Voluntary contribution from the United States	€ 17,520.00
<b>Total revenue</b>	<b>€ 17,520.00</b>
<b>EXPENSES</b>	
Expenses of the Meeting of the Port Inspection Expert Group for Capacity-building and Assistance	€ 6,032.90
<b>Total expenses</b>	<b>€ 6,032.90</b>
<b>Balance at 21 October 2022</b>	<b>€ 54,476.13</b>

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

In March 2017, the Tunisia Fund for Participation in Commission Meetings was established, with the objective of strengthening the participation of the Tunisian delegation in Commission meetings. In 2022, the Secretariat managed, at Tunisia's request, the participation of three people in the species groups and/or SCRS meetings. At 21 October 2022, the balance of the fund is as follows:

<i>Tunisia Fund for Participation in Commission Meetings</i>	
<b>Opening balance for financial year 2022</b>	<b>€ 33,361.29</b>
<b>REVENUE</b>	
Financed by Tunisia	€ 0.00
<b>Total revenue</b>	<b>€ 0.00</b>
<b>EXPENSES</b>	
Fund expenses	€ 7,773.13
<b>Total expenses</b>	<b>€ 7,773.13</b>
<b>Balance at 21 October 2022</b>	<b>€ 25,588.16</b>

### 18. Strategic Research Fund

In 2017, the Commission decided to establish for 2018, the Strategic Research Programme, with the objective of grouping and gradually incorporating all ICCAT scientific activities in the regular Commission budget, under this new budgetary heading. For 2021, the Commission approved an allocation of €404,500.00 and a voluntary contribution has been received from Chinese Taipei in the amount of €2,000.00.

In December 2020, a contract was entered into with the European Union in March 2020 (€860,230.00) to finance 71.93% of the scientific activities of the Commission in 2021, within the framework of the new Strategic Research Programme, that were not covered by the budget. This contract has been amended to extend the activities until December 2022. The voluntary contribution received from the European Union was €433,139.00.

The following activities have been carried out:

- Short-term contracts to improve the North Atlantic albacore management strategies evaluation (MSE) framework: Stock Synthesis benchmark.
- Short-term contracts for modelling approaches: support for the ICCAT North Atlantic swordfish MSE process;
- Short-term contracts for development of the West Atlantic skipjack strategies evaluation;
- Short-term contract for a study on the reproductive biology of North Atlantic albacore;
- Short-term contract for a study on the reproductive biology of South Atlantic albacore;
- Short-term contract for collection of biological samples of swordfish for studies on genetics, growth and reproduction;
- Short-term contract for collection of biological samples for studies on genetics, growth and maturity - ICCAT SMTYP;
- Study on the genetic structure of the shortfin mako shark stock;
- Short-term contract for AOTTP tag recovery and awareness raising activities in Senegal;
- Short-term contract for AOTTP tag recovery and awareness raising activities in Côte d'Ivoire;
- Short-term contracts to research bycatch estimation methodologies;

The balance of this programme is as follows:

<b><i>Strategic Research Fund - 2021</i></b>	
<b>Transfer of 2020 balance</b>	<b>€ 266,386.84</b>
<b>REVENUE</b>	
ICCAT financing	€ 404,500.00
Voluntary contribution from the European Union	€ 433,139.00
Voluntary contribution from Chinese Taipei	€ 2,000.00
<b>Total revenue</b>	<b>€ 839,639.00</b>
<b>EXPENSES</b>	
<b>SCRS external experts and workshops</b>	
Expert - Atlantic Swordfish Stock Assessment Meeting	€ 4,694.06
Workshop on exchange of experience and training for positioning of satellite transmitters	€ 926.58
Workshop on collaborative work to assess sea turtle bycatch in longline and purse seine fleets in the Atlantic and Indian Oceans and Mediterranean Sea	€ 21,928.86
<b>Management Strategy Evaluation (MSE)</b>	
Improvement of the working framework for North Atlantic albacore management strategy evaluation (N-ALB MSE)	€ 24,000.12
Modelling approaches: support for N-SWO MSE process	€ 132,967.16
Development of western Atlantic skipjack MSE	€ 28,964.50
<b>Biological, ecological and tagging studies</b>	
<b>Albacore</b>	
Tagging - ALB	€ 59,616.66
Reproductive biology - ALB	€ 16,764.30
Sample collection - ALB	€ 21,346.35
<b>Swordfish</b>	
Tagging - SWO	€ 26,795.74
Reproductive biology - SWO	€ 4,500.00
Genetics - SWO	€ 20,640.00
Age and growth - SWO	€ 15,000.00
Sample collection - SWO	€ 4,826.10
<b>Small tunas</b>	
Reproductive biology - SMT	€ 9,306.02
Genetics - SMT	€ 14,078.77
Age and growth - SMT	€ 4,845.51
Other fisheries studies - SMT	€ 2,703.20
Sample collection - SMT	€ 10,040.34
<b>Sharks</b>	
Tagging - SHK	€ 2,011.12
Genetics - SHK	€ 25,000.00
<b>Tropicals</b>	
Tag recovery, continuation of AOTTP – TROP	€ 69,872.60
<b>Bycatch</b>	
Other fisheries studies	€ 28,572.00
<b>Consumables (ALB, BIL, SWO, SMT, SHK)</b>	
Consumables	€ 3,204.58
Contingencies	€ 704.48
<b>Total expenses</b>	<b>€553,309.05</b>
<b>2021 balance</b>	<b>€ 552,716.79</b>



For the 2022 scientific activities, the Commission approved a contribution to the programme of €404,500.00 and a voluntary contribution has been received from Chinese Taipei in the amount of €4,000.00. A contract has also been entered into with the European Union (€701,385.00), under which 64% of these activities will be financed. The voluntary contribution received from the European Union under this contract was €315,000.00.

In 2022, the following activities have been carried out:

- Extension of the short-term contract for AOTTP tag recovery and awareness raising activities in Senegal;
- Extension of the short-term contract for AOTTP tag recovery and awareness raising activities in Côte d'Ivoire;
- Short-term contract for collection of biological samples for growth study on billfish in the eastern Atlantic;
- Short-term contract for the metagenomics and genotyping of the polymorphism of a single nucleotide of the entire nuclear genome to resolve the genetical structure of the Atlantic shortfin mako (*Isurus oxyrinchus*) population and preliminary analysis of the genetic structure of the Atlantic porbeagle (*Lamna nasus*) population;
- Short-term contracts to research bycatch estimation methodologies;

The balance of this programme is as follows:

<b><i>Strategic Research Fund - 2022</i></b>	
<b>Transfer of 2021 balance</b>	<b>€ 552,716.79</b>
<b>REVENUE</b>	
ICCAT financing	€ 404,500.00
Voluntary contribution from the European Union	€ 315,000.00
Voluntary contribution from Chinese Taipei	€ 4,000.00
<b>Total revenue</b>	<b>€ 723,500.00</b>
<b>EXPENSES</b>	
<b>Biological, ecological and tagging studies</b>	
<b><i>Albacore</i></b>	
Tagging - ALB	€ 19,021.54
<b><i>Swordfish</i></b>	
Tagging - SWO	€ 258.04
<b><i>Small tunas</i></b>	
<b><i>Sharks</i></b>	
Tagging - SHK	€ 527.04
Genetics - SHK	€ 20,051.00
<b><i>Tropicals</i></b>	
Tag recovery, continuation of AOTTP - TROP	€ 9,600.50
<b><i>Bycatch</i></b>	
Other fisheries studies	€ 13,779.35
<b>Consumables (ALB, BIL, SWO, SMT, SHK)</b>	
<b>Total expenses</b>	<b>€ 63,237.47</b>
<b>Balance at 21 October 2022</b>	<b>€ 1,212,979.32</b>

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

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

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

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

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

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

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

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

This fund was established in 2019 to cover the expenses of the first phase of the Integrated Online Management System (IOMS), which commenced in May 2019, after hiring two software developers. In 2020 this item was included in the ICCAT regular budget, therefore, the expenses for developers, equipment and software necessary are charged to the corresponding budgetary item. At the beginning of 2022, the carryover balance of this fund was €61,782.67 and a voluntary contribution has been received from Chinese Taipei in the amount of €5,000.00. As to the expenses, 20% of the expenses incurred for development of the IOMS functionality, user assistance system (€19,704.93), have been charged to this fund, and a further 20% will be charged to continue the development for another year. At 21 October 2022, the fund has a balance of €47,077.74.

## **21. European Union Integrated Online Management System Fund**

In 2022, a contract was signed with the European Union to continue to develop the functionality of the IOMS, user assistance system. This module comprises the components that will manage the help elements created to assist and facilitate dynamically the user interaction and learning process in relation to the IOMS. The contract will cover hire for 12 months of a software developer and the equipment and software necessary for this development. The contract has a budget of €125,000.00, of which the European Union will cover 80%. A voluntary contribution of €70,000.00 has been received from the European Union. At 21 October 2022, 6 months of the software developer's salary, the equipment and software necessary (€41,167.98) have been charged to this fund, leaving an available balance of €28,832.02.

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

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

### 23. Remote Electronic Monitoring (REM) Fund

In 2021, the Commission approved the *Resolution by ICCAT establishing a pilot project for the implementation of remote electronic monitoring (REM) on bluefin tuna processing vessels* (Res. 21-17). To implement the project, in 2022, a voluntary contribution was received from the United States in the amount of €50,100.00 and a contract will be signed with the European Union to finance 80% of the expenses of the budget for €209,506.00.

### 24. Online ICCAT intersessional meetings

In December 2020, a 12-month contract was signed with the European Union to finance some of the 2021 intersessional meetings of the Commission. As a consequence of the continuation of the COVID pandemic in 2021 and because it was not possible to hold in-person meetings, this contract has been extended for an additional 12 months to include some 2022 meetings. The contract has a budget of €375,000.00, 80% of the expenses of which will be covered by the European Union. A voluntary contribution in the amount of €210,000 has been received from the European Union. And the remaining 20% has been received from the Working Capital Fund, as per the Commission's decision in its 2010 meeting that meetings held either at or away from the ICCAT headquarters that require special financing, would be financed through the Working Capital Fund. The meetings in 2022 that have required financing under this contract have been:

**Meeting of the Online Reporting Technology Working Group** (online, 7-8 February 2022). The expenses for online simultaneous interpretation were €11,932.25.

**Meeting of the Mediterranean Albacore Working Group** (online, 9-10 February 2022). The expenses for online simultaneous interpretation were €11,660.69.

**Intersessional Meeting of Panel 2 (including bluefin tuna MSE)** (online, 1-3 March 2022). The expenses for online simultaneous interpretation were €22,761.10.

**Meeting of the Ad Hoc Working Group on Labour Standards** (online, 14-15 March 2022). The expenses for online simultaneous interpretation were €11,956.50.

**Meeting of the Ad Hoc Working Group on a Catch Document Scheme** (online, 4-5 April 2022). The expenses for online simultaneous interpretation were €11,685.54.

**Meeting of the eBCD Technical Working Group (eBCD TWG)** (online, 6-7 April 2022). The expenses for online simultaneous interpretation were €11,678.70.

**Second Intersessional Meeting of Panel 2 on Bluefin Tuna Management Strategy Evaluation** (online, 9-10 May 2022). The expenses for online simultaneous interpretation were €11,968.62.

**Second Meeting of the Working Group on Electronic Monitoring Systems (WG-EMS)** (online, 6-7 June 2022). The expenses for online simultaneous interpretation were €12,233.34.

**15th Meeting of the Working Group on Integrated Monitoring Measures** (online, 8-10 June 2022). The expenses for online simultaneous interpretation were €17,824.02.

**Intersessional Meeting of Panel 1** (Azores, Portugal / hybrid, 28-30 June 2022). The expenses for holding the in-person meeting in Azores amounted to €118,945.69.

**Third Intersessional Meeting of Panel 2 on Bluefin Tuna Management Strategy Evaluation** (online, 14 July 2022). The expenses for simultaneous interpretation were €6,249.72.

**2022 Online Training Workshop Sessions on Using ICCAT's Integrated Online Management System (IOMS)** (online, 28 April 2022). The expenses for online simultaneous interpretation were €6,776.72.

**2022 Online Training Workshop Sessions on Using ICCAT's Integrated Online Management System (IOMS)** (online, 1 September 2022). The expenses for online simultaneous interpretation were €7,284.20.

The next three meetings held online were wholly financed through the Working Capital Fund.

**First Meeting of the Working Group on Electronic Monitoring Systems (WG-EMS)** (online, 28 February 2022). The expenses for online simultaneous interpretation were €6,020.66.

**Second Intersessional Meeting of Panel 1** (online, 13 October 2022). The expenses for online simultaneous interpretation were €6,249.72.

**Fourth Intersessional Meeting of Panel 2 on Bluefin Tuna Management Strategy Evaluation (BFT MSE)** (Madrid, Spain, hybrid, 14 October 2022). The expenses for online simultaneous interpretation were €6,554.53.

Moreover, the European Union volunteered to finance 80% of the expenses of the Intersessional Meeting of Panel 4 and of the 23rd Special Meeting of the Commission, which will be held in Vale do Lobo, Portugal, as well as other 2023 intersessional meetings. For this purpose, a contract (€1,039,960.82) was signed, under which an amount of €490,000.77 was received.

With regard to the organisation of the meeting, the Secretariat signed a contract with the agency Alive/Winable, which will take care of all the logistical aspects of the meeting. At 21 October 2022, the summary is as follows:

<i>Intersessional Meeting of Panel 4 and 2022 Commission Meeting</i>	
<b>REVENUE</b>	
Financed by the European Union	€ 490,000.00
<b>Total revenue</b>	<b>€ 490,000.00</b>
<b>EXPENSES</b>	
Expenses of the meeting	€ 737,711.90
<b>Total expenses</b>	<b>€ 737,711.90</b>
<b>Balance at 21 October 2022</b>	<b>(€ 247,711.90)</b>

**Statement 1.** Balance sheet at 31 December 2021 and 2020 (euros).

<i>ASSETS</i>	YEAR 2021	YEAR 2020
<b>A) NON-CURRENT ASSETS</b>	<b>94,515.12</b>	<b>74,776.04</b>
<b>I. Intangible assets</b>	<b>164.58</b>	<b>857.65</b>
Computer software	90,028.51	90,028.51
Amortization of computer software	-89,863.93	-89,170.86
<b>II. Fixed assets</b>	<b>94,350.54</b>	<b>73,918.39</b>
Furniture	83,538.02	82,916.57
Data processing equipment	488,583.14	430,623.20
Other fixed assets	49,213.28	45,405.54
Depreciation of furniture	-73,646.98	-70,645.24
Depreciation of data processing equipment	-411,400.15	-376,737.08
Depreciation of other fixed assets	-41,936.77	-37,644.60
<b>B) CURRENT ASSETS</b>	<b>13,490,428.12</b>	<b>13,361,065.26</b>
<b>I. Accounts receivable</b>	<b>2,141,728.81</b>	<b>3,423,410.74</b>
1. Receivables from arrears of contributions	2,108,901.27	2,428,203.48
Arrears of budgetary contributions	2,093,964.27	2,411,482.29
Arrears of extra-budgetary contributions	14,937.00	16,721.19
2. Receivables from arrears of eBCD contributions	7,994.78	13,287.48
Arrears of eBCD budgetary contributions	7,994.78	13,287.48
3. Receivables trust funds	3,263.58	64,326.00
Receivables ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	3,263.58	64,326.00
4. Other receivables	21,569.18	917,593.78
Other ICCAT receivables	0.00	899,356.00
Payments pending application	21,569.18	18,237.78
<b>II. Accrual accounts</b>	<b>31,948.04</b>	<b>35,870.27</b>
1. Prepaid budgetary expenses	31,478.51	35,786.18
2. Prepaid extra-budgetary expenses	0.00	0.00
3. Advances of the trust funds	469.53	84.09
<b>III. Cash assets</b>	<b>11,316,751.27</b>	<b>9,901,784.25</b>
1. Cash	1,468.50	1,985.04
Cash (Euros)	580.50	1,148.04
Cash (US\$)	888.00	837.00
<i>[Financial year 2020: US\$ 1,000.00 x €/US\$ 0.879 = € 888.00]</i>		
<i>[Financial year 2020: US\$ 1,000.00 x €/US\$ 0.837 = € 837.00]</i>		
2. Bank current accounts (Euros)	5,229,801.43	2,898,115.40
BBVA - Acct. xx6725 (Euros)	21,713.97	36,438.80
BBVA - Acct. xx3290 (Euros)	5,117,059.20	1,315,234.68
BBVA - Acct. xx1055 (Euros)	29,868.95	0.00
Banco Santander - Acct. xx8934 (Euros)	51,764.85	51,927.26
BBVA - Acct. xx1119 (Euros)	9,394.46	1,494,514.66
3. Bank current accounts (US\$)	314,490.54	889,716.85
BBVA - Acct. xx2037 (US\$)	311,604.54	886,996.60
<i>[Financial year 2021: US\$ 350,906.01 x €/US\$ 0.879 = € 311,604.54]</i>		
<i>[Financial year 2020: US\$ 1,059,733.09 x €/US\$ 0.837 = € 886,996.60]</i>		
La Caixa - Acct. xx0668 (US\$)	2,886.00	2,720.25
<i>[Financial year 2021: US\$ 3,250.00 x €/US\$ 0.879 = € 2,886.00]</i>		
<i>[Financial year 2020: US\$ 3,250.00 x €/US\$ 0.837 = € 2,720.25]</i>		
4. Bank current accounts trust funds (Euros)	5,770,990.80	6,111,966.96
BBVA - Acct. xx3942 (Euros) - ROP	465,205.13	579,747.51
BBVA - Acct. xx8869 (Euros) - ROP-BFT	3,959,294.99	3,364,032.23
BBVA - Acct. xx8371 (Euros) - GBYP	1,326,312.38	2,147,932.75
BBVA - Acct. xx7069 (Euros) - ROP-TROP	20,178.30	20,254.47
<b>TOTAL ASSETS (A+B)</b>	<b>13,584,943.24</b>	<b>13,435,841.30</b>
<b>C) TRANSITIONAL ACCOUNTS</b>	<b>186,532.73</b>	<b>478,724.03</b>
<b>I. Cash assets</b>	<b>186,532.73</b>	<b>478,724.03</b>
1. Bank current accounts of other funds, projects or programmes (Euros)	183,050.88	475,442.15
BBVA - Acct. 0201569058 (Euros) - JCAP-2	183,050.88	103,229.21
BBVA - Acct. 0201571055 (Euros) - AOTTP	0.00	372,212.94
2. Bank current accounts of other funds, projects or programmes (US\$)	3,481.85	3,281.88
BBVA - Acct. 2012292035 (US\$) - JCAP-2	3,481.85	3,281.88
<i>[Financial year 2021: US\$ 3,921.00 x €/US\$ 0.879 = € 3,481.85]</i>		
<i>[Financial year 2020: US\$ 3,921.00 x €/US\$ 0.837 = € 3,281.88]</i>		
<b>TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C)</b>	<b>13,771,475.97</b>	<b>13,914,565.33</b>

**Statement 1.** Balance sheet at 31 December 2021 and 2020 (Euros).

<i>NET ASSETS AND LIABILITIES</i>	YEAR 2021	YEAR 2020
<b>A) NET ASSETS</b>	<b>2,553,839.28</b>	<b>1,245,162.16</b>
<b>A-1) Working Capital Fund</b>	<b>2,039,057.97</b>	<b>891,080.91</b>
<b>I. Working Capital Fund</b>	<b>891,080.91</b>	<b>578,133.92</b>
1. Working Capital Fund	891,080.91	578,133.92
<b>II. Result for financial year</b>	<b>1,147,977.06</b>	<b>312,946.99</b>
1. Result for financial year	1,147,977.06	312,946.99
<b>A-2) Net acquired assets</b>	<b>94,515.12</b>	<b>74,776.04</b>
<b>I. Net acquired assets</b>	<b>94,515.12</b>	<b>74,776.04</b>
1. Net acquired assets - intangible -	164.58	857.65
2. Net acquired assets - fixed -	94,350.54	73,918.39
<b>A-3) Working Capital Fund - eBCD</b>	<b>420,266.19</b>	<b>279,305.21</b>
<b>I. Working Capital Fund - eBCD</b>	<b>279,305.21</b>	<b>341,574.62</b>
1. Working Capital Fund - eBCD	279,305.21	341,574.62
<b>II. Result - eBCD for financial year</b>	<b>140,960.98</b>	<b>-62,269.41</b>
1. Result - eBCD for financial year	140,960.98	-62,269.41
<b>B) ACCUMULATED PENDING CONTRIBUTIONS</b>	<b>2,116,896.05</b>	<b>2,441,490.96</b>
<b>I. Budgetary contributions</b>	<b>2,093,964.27</b>	<b>2,411,482.29</b>
1. Budgetary - current financial year	821,034.97	1,057,032.13
2. Budgetary - previous financial years	1,272,929.30	1,354,450.16
<b>II. Extra-budgetary contributions</b>	<b>14,937.00</b>	<b>16,721.19</b>
1. Extra-budgetary - current financial year	0.00	0.00
2. Extra-budgetary - previous financial years	14,937.00	16,721.19
<b>III. eBCD budgetary contributions</b>	<b>7,994.78</b>	<b>13,287.48</b>
1. eBCD budgetary for current financial year	3,815.58	11,000.43
2. eBCD budgetary for previous financial years	4,179.20	2,287.05
<b>C) CURRENT LIABILITIES</b>	<b>8,914,207.91</b>	<b>9,749,188.18</b>
<b>I. Trust funds</b>	<b>7,972,773.98</b>	<b>7,019,500.26</b>
1. Integrated Online Management System (IOMS) Fund	61,782.67	77,627.31
2. Separation from Service Fund	310,396.65	246,835.35
3. ICCAT Regional Observers Programme for at-sea transshipment	435,690.59	499,571.22
4. ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	1,257,853.22	1,214,765.65
5. ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	3,212,468.51	2,729,177.21
6. Special Data Fund - People's Republic of China	133,501.75	118,424.45
7. Special Meeting Participation Fund (MPF)	455,811.72	415,811.72
8. Special Data Fund - United States	469,597.84	395,274.80
9. United States Fund for Capacity Building	312,134.75	312,134.75
10. Morocco Fund to Support National Capacity Building for Participation in Commission Meetings	125,675.65	68,836.84
11. ICCAT Regional Observer Programme for Tropical Tunas	20,189.30	20,265.47
12. Scientific Capacity Building Fund (SCBF)	0.00	0.00
13. Special Monitoring, Control, and Surveillance Fund (MCSF)	42,989.03	82,831.35
14. European Union Fund for Capacity Building	140,000.00	140,000.00
15. Tunisia Fund for Participation in Commission Meetings	33,361.29	34,549.82
16. Strategic Research Programme	878,948.21	663,394.32
17. United States Fund for Tropicals	84,688.60	0.00
18. European Union Integrated Online Management System Fund	-2,315.80	0.00
<b>II. Provisions for expenses</b>	<b>1,271.45</b>	<b>88,830.13</b>
1. Provisions for budgetary expenses	1,271.45	60.01
2. Provisions for extra-budgetary expenses	0.00	9,822.20
2. Creditors of trust fund expenses	0.00	78,947.92
<b>III. Accounts payable</b>	<b>196,017.69</b>	<b>267,865.87</b>
1. Budgetary expenses payable	97,664.84	72,358.83
2. Extra-budgetary expenses payable	0.00	0.00
3. Trust fund expenses payable	89,541.63	82,555.51
4. Collections pending application	8,811.22	112,951.53
<b>IV. Accrual accounts</b>	<b>744,144.79</b>	<b>2,372,991.92</b>
1. Advances on future contributions	10,030.06	25,537.32
2. Advances on voluntary contributions	0.00	210,000.00
3. Advances of the trust funds	734,114.73	2,137,454.60
4. Advances on future eBCD contributions	0.00	0.00
<b>TOTAL LIABILITIES (A+B+C)</b>	<b>13,584,943.24</b>	<b>13,435,841.30</b>
<b>D) TRANSITIONAL ACCOUNTS</b>	<b>186,532.73</b>	<b>478,724.03</b>
<b>I. Other funds, projects or programmes</b>	<b>186,532.73</b>	<b>478,724.03</b>
1. ICCAT/Japan Capacity-building Assistance Project - Phase 2 (JCAP-2)	186,532.73	106,511.09
2. Atlantic Ocean Tropical Tunas Tagging Programme (AOTTP)	0.00	372,212.94
<b>TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C+D)</b>	<b>13,771,475.97</b>	<b>13,914,565.33</b>

**Statement 2. Status of Contracting Party contributions (Euros) (at 21 October 2022).**

<i>Contracting Party</i>	<i>Balance due at opening of financial year 2022</i>	<i>Contributions from Contracting Parties in 2022</i>	<i>Contr. paid in 2022 applied to 2022 budget</i>	<i>Contr. paid in 2022 to previous budgets</i>	<i>Balance due</i>
<b>A) Regular Commission budget:</b>					
Albania	0.00	4,679.26	4,679.26	0.00	0.00
Algeria	0.00	26,101.21	26,101.21	0.00	0.00
Angola	0.00	16,083.29	0.00	0.00	16,083.29
Barbados	0.00	6,441.82	6,441.82	0.00	0.00
Belize	0.00	80,052.32	80,052.32	0.00	0.00
Brazil	364,252.30	323,280.22	0.00	154,219.18	533,313.34
Canada	0.00	117,235.83	117,235.83	0.00	0.00
Cabo Verde	44,166.43	74,689.99	0.00	0.00	118,856.42
China, People's Rep. of	0.00	85,203.91	85,203.91	0.00	0.00
Côte d'Ivoire	0.00	46,207.50	46,207.50	0.00	0.00
Curaçao	0.00	149,618.34	149,618.34	0.00	0.00
Egypt	0.00	11,234.12	11,234.12	0.00	0.00
El Salvador	0.00	63,307.85	63,307.85	0.00	0.00
France - St. P. & M.	0.00	111,324.74	111,324.74	0.00	0.00
Gabon 1/	0.00	16,715.49	9,829.17	0.00	6,886.32
Gambia, The	0.00	3,823.04	0.00	0.00	3,823.04
Ghana	51,653.98	226,862.34	0.00	0.00	278,516.32
Grenada	0.00	8,604.41	8,604.41	0.00	0.00
Guatemala, Rep. of	0.00	41,293.68	41,293.67	0.00	0.01
Guinea Ecuatorial	45,001.99	16,590.52	0.00	0.00	61,592.51
Guinea, Rep. of	239,842.52	5,734.56	0.00	0.00	245,577.08
Guinea-Bissau	0.00	5,734.56	5,734.56	0.00	0.00
Honduras	113,333.36	5,734.56	0.00	0.00	119,067.92
Iceland	0.00	55,662.37	55,662.37	0.00	0.00
Japan	0.00	224,300.70	224,300.70	0.00	0.00
Korea, Rep. of	0.00	32,806.79	32,806.79	0.00	0.00
Liberia	10,393.97	8,402.02	0.00	0.00	18,795.99
Libya	74,957.76	34,946.29	11,601.00	74,957.76	23,345.29
Maroc	0.00	48,619.37	48,619.37	0.00	0.00
Mauritania	70,494.38	50,084.64	0.00	0.00	120,579.02
Mexico	0.00	24,265.77	24,265.77	0.00	0.00
Namibia	43,742.44	23,092.45	23,092.45	43,742.44	0.00
Nicaragua, Rep. of	0.00	3,823.04	3,823.04	0.00	0.00
Nigeria	19,534.78	5,751.03	0.00	0.00	25,285.81
Norway	0.00	83,613.18	83,613.18	0.00	0.00
Panama	298,397.16	140,952.39	0.00	195,044.61	244,304.94
Philippines, Rep. of	0.00	5,734.56	5,734.56	0.00	0.00
Russia	0.00	19,649.66	19,195.83	0.00	453.83
St Vincent and the Grenadines	72,646.54	25,144.21	0.00	19,389.74	78,401.01
São Tomé e Príncipe	100,599.63	18,372.02	0.00	18,647.60	100,324.05
Senegal 2/	3,458.61	106,775.66	106,775.66	3,458.61	0.00
Sierra Leone	45,198.09	5,734.56	0.00	0.00	50,932.65
South Africa	0.00	40,281.20	40,281.20	0.00	0.00
Syrian Arab Republic	3,930.99	4,358.18	0.00	0.00	8,289.17
Trinidad & Tobago	0.00	22,022.35	22,022.35	0.00	0.00
Tunisia	0.00	47,343.13	47,343.13	0.00	0.00
Türkiye	0.00	101,920.75	101,920.75	0.00	0.00
Union européenne	0.00	1,761,163.47	1,761,163.47	0.00	0.00
United Kingdom of Great Britain and Northern Ireland	0.00	140,480.52	140,480.52	0.00	0.00
United States	0.00	217,835.26	217,835.26	0.00	0.00
Uruguay	0.00	22,043.41	22,043.41	0.00	0.00
Venezuela	426,041.86	66,944.26	0.00	0.00	492,986.12
<b>Subtotal A)</b>	<b>2,027,646.79</b>	<b>4,788,676.80</b>	<b>3,759,449.52</b>	<b>509,459.94</b>	<b>2,547,414.13</b>
<b>B) New Contracting Parties:</b>					
Honduras (30-01-01)	14,937.00	0.00	0.00	0.00	14,937.00
<b>Subtotal B)</b>	<b>14,937.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,937.00</b>
<b>C) Withdrawals of Contracting Parties:</b>					
Cuba (Effective: 31-12-91)	66,317.48	0.00	0.00	0.00	66,317.48
<b>Subtotal C)</b>	<b>66,317.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>66,317.48</b>
<b>TOTAL A)+B)+C)</b>	<b>2,108,901.27</b>	<b>4,788,676.80</b>	<b>3,759,449.52</b>	<b>509,459.94</b>	<b>2,628,668.61</b>

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

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

3/ The advance received from Guatemala (€40.02), which will be applied for payment of future contributions.

**Statement 3. Budgetary and extra-budgetary expenses (Euros) (at 21 October 2022).**

<i>Chapters</i>	<i>2022 budget</i>	<i>Expenses to date</i>	<i>%</i>	<i>Estimated expenses until year end</i>	<i>Estimated total expenses for financial year 2022</i>
<b>1. Budgetary expenses</b>					
Chapter 1. Salaries	2,112,780.03	1,576,389.73	74.61%	536,390.30	2,112,780.03
Chapter 2. Travel	15,450.00	22,021.65	142.53%	0.00	22,021.65
Chapter 3. Commission meetings (annual)	274,495.00	23,601.81	8.60%	250,893.19	274,495.00
Chapter 4. Publications	20,000.00	14,254.80	71.27%	5,000.00	19,254.80
Chapter 5. Office equipment	15,759.00	318.35	2.02%	2,000.00	2,318.35
Chapter 6. Operating expenses	147,084.00	91,578.83	62.26%	30,000.00	121,578.83
Chapter 7. Miscellaneous expenses	7,984.56	1,973.43	24.72%	2,000.00	3,973.43
Chapter 8. Coordination of research:					
a) Salaries	1,122,494.06	873,951.37	77.86%	248,542.69	1,122,494.06
b) Travel to improve statistics	11,845.00	1,262.23	10.66%	0.00	1,262.23
c) Statistics - Biology	19,000.00	19,871.66	104.59%	-871.66	19,000.00
d) Information technology	41,000.00	39,034.54	95.21%	1,965.46	41,000.00
e) Maintenance of database	27,000.00	25,197.18	93.32%	1,802.82	27,000.00
f) Telephone line - Internet domain	33,500.00	21,785.30	65.03%	11,714.70	33,500.00
g) Scientific meetings (including SCRS)	80,370.90	155,042.21	192.91%	0.00	155,042.21
h) Miscellaneous	0.00	0.00	0.00%	0.00	0.00
<i>Sub-total Chapter 8</i>	<i>1,335,209.96</i>	<i>1,136,144.49</i>	<i>85.09%</i>	<i>263,154.01</i>	<i>1,399,298.50</i>
Chapter 9. Services that require specialized external consultancy work (i.e. legal advice, comprehensive quality management project, etc.)	68,500.00	41,044.01	59.92%	27,455.99	68,500.00
Chapter 10. Separation from Service Fund	63,561.30	63,561.30	100.00%	0.00	63,561.30
Chapter 11. Research programmes:					
b) Strategic Research Programme	404,500.00	404,500.00	100.00%	0.00	404,500.00
<i>Sub-total Chapter 11</i>	<i>404,500.00</i>	<i>404,500.00</i>	<i>100.00%</i>	<i>0.00</i>	<i>404,500.00</i>
Chapter 12. Compliance:					
a) Maintenance of compliance database	30,900.00	12,571.60	40.68%	18,328.40	30,900.00
<i>Sub-total Chapter 12</i>	<i>30,900.00</i>	<i>12,571.60</i>	<i>40.68%</i>	<i>18,328.40</i>	<i>30,900.00</i>
Chapter 13. Travel					
a) Travel by ICCAT and SCRS Chairs	25,750.00	26,103.59	101.37%	5,000.00	31,103.59
b) Special Meeting Participation Fund	40,000.00	40,000.00	100.00%	0.00	40,000.00
c) Travel by ICCAT Officers (ICCAT Developing Contracting Parties)	15,450.00	30,306.19	196.16%	0.00	30,306.19
<i>Sub-total Chapter 13</i>	<i>81,200.00</i>	<i>96,409.78</i>	<i>118.73%</i>	<i>5,000.00</i>	<i>101,409.78</i>
Chapter 14. Integrated Online Management System (IOMS)					
a) Integrated Online Management System (IOMS)	206,000.00	124,462.70	60.42%	81,537.30	206,000.00
<i>Sub-total Chapter 14</i>	<i>206,000.00</i>	<i>124,462.70</i>	<i>60.42%</i>	<i>81,537.30</i>	<i>206,000.00</i>
Chapter 15. Contingencies	5,253.00	0.00	0.00%	0.00	0.00
<b>TOTAL BUDGETARY EXPENSES (Chapters 1 to 15)</b>	<b>4,788,676.85</b>	<b>3,608,832.48</b>	<b>75.36%</b>	<b>1,221,759.19</b>	<b>4,830,591.67</b>
<b>2. Extra-budgetary expenses</b>					
Expenses for simultaneous interpretation into Arabic		1,056.00		27,971.40	29,027.40
Call for tenders for implementation of remote electronic monitoring (REM)		2,500.00			2,500.00
2019 Intersessional Meeting of Panel 1 (refund)		59,500.00			59,500.00
Meeting of Panel 1 and online meetings of Panel 2, IMM, CDS, EMS, eBCD, IOMS and labour standards		262,957.09			262,957.09
Panel 1, 2 (MSE) and EMS online meetings		18,686.31			18,686.31
2022 Commission meeting:		737,711.90		81,965.30 €	819,677.20
<b>TOTAL EXTRA-BUDGETARY EXPENSES</b>		<b>1,082,411.30</b>		<b>109,936.70</b>	<b>1,192,348.00</b>
<b>TOTAL EXPENSES INCURRED</b>		<b>4,691,243.78</b>		<b>1,331,695.89</b>	<b>6,022,939.67</b>



**Statement 4.** Budgetary and extra-budgetary revenue received (Euros) (at 21 October 2022)

<i>Revenue</i>	<i>Financial year 2022</i>
<b>1. Budgetary revenue</b>	
Contributions from Contracting Parties:	
Contributions paid or applied to the current budget	3,759,449.52
<b>TOTAL BUDGETARY REVENUE</b>	<b>3,759,449.52</b>
<b>2. Extra-budgetary revenue</b>	
Voluntary contributions:	
Revenue ICCAT Regional Observer Programme for At-Sea Transhipments	18,648.92
Revenue ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (ROP-BFT)	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) (JCAP-2)	14,768.20
Chinese Taipei contribution to ICCAT	100,000.00
Observers fees	4,597.00
Financial revenue	458.05
VAT refund	18,921.90
Miscellaneous revenue	2,287.60
From Commission meetings	
2022 Commission meeting:	490,000.00
<b>TOTAL EXTRA-BUDGETARY REVENUE</b>	<b>728,743.53</b>
<b>3. Revenue from accumulated pending contributions</b>	
Contributions from Contracting Parties:	
Contributions paid to previous budgets	509,459.94
Contributions from new Contracting Parties:	
Contributions received from new Contracting Parties to previous budgets	0.00
<b>TOTAL REVENUE FROM PENDING CONTRIBUTIONS</b>	<b>509,459.94</b>
<b>TOTAL REVENUE RECEIVED</b>	<b>4,997,652.99</b>

**Statement 5.** Composition and balance of the Working Capital Fund (Euros) (at 21 October 2022).

<i>Working Capital Fund</i>	<i>Financial year 2022</i>
<b>Opening balance for the financial year</b>	<b>2,039,057.97</b>
<b>Result for financial year a) + b) + c)</b>	<b>306,409.21</b>
a) Budgetary result	150,617.04
<i>Budgetary revenue</i>	3,759,449.52
<i>Budgetary expenses (Chapters 1 to 15)</i>	3,608,832.48
b) Extra-budgetary result	-353,667.77
<i>Extra-budgetary revenue</i>	728,743.53
<i>Extra-budgetary expenses</i>	1,082,411.30
c) Contributions paid in the financial year to previous budgets	509,459.94
<i>Contributions to regular budgets</i>	509,459.94
<i>Contributions received from new Contracting Parties to previous budgets</i>	0.00
<b>Available balance at 21 October 2022</b>	<b>2,345,467.18</b>
Estimated expenses (at 31 December 2022)	1,331,695.89
<b>Estimated balance at 31 December 2022</b>	<b>1,013,771.29</b>

**Statement 6. Cash flow (Euros) (at 21 October 2022).**

<i>Revenue and origin</i>	
Balance in Cash and Banks (at the opening of financial year 2022)	11,316,751.27
Prepaid expenses (at the opening of financial year 2022)	31,948.04
Trust fund debtors (at the opening of financial year 2022)	3,263.58
Payments pending application (at the opening of financial year 2022)	21,569.18
Revenue:	
Contributions paid or applied to the 2022 budget	3,759,449.52
Extra-budgetary revenue received in 2022	728,743.53
Contributions paid in financial year 2022 to previous regular budgets	509,459.94
Contributions received from new Contracting Parties to previous budgets	0.00
eBCD revenue	
Contributions paid or applied to the 2022 eBCD budget	368,859.96
eBCD contributions paid to previous budgets	0.00
Revenue from trust funds	5,705,408.28
<b>TOTAL REVENUE AND ORIGIN</b>	<b>22,445,453.30</b>
<i>Expenses and applications</i>	
Provision for expenses (at the opening of financial year 2022)	1,271.45
Accounts payable (at the opening of financial year 2022)	187,206.47
Collections pending application (at the opening of financial year 2022)	8,811.22
Advances applied in financial year 2022	744,144.79
Working Capital Fund	2,345,467.18
eBCD Working Capital Fund	727,337.25
Expenses:	
Budgetary expenses for financial year 2022 (Chapters 1 to 15)	3,608,832.48
Extra-budgetary expenses for financial year 2022	1,082,411.30
eBCD expenses:	
eBCD budgetary expenses for financial year 2022	61,788.90
Expenses of the trust funds	5,057,863.82
Available in trust funds:	
Integrated Online Management System (IOMS) Fund	47,077.74
Separation from Service Fund	373,957.95
ICCAT Regional Observers Programme for at-sea transshipment	243,744.52
ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP)	1,236,436.41
ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna	3,401,381.29
Special Data Fund - People's Republic of China	129,778.72
Special Meeting Participation Fund (MPF)	511,052.06
Special Data Fund - United States	620,056.24
United States Fund for Capacity Building	378,640.62
Morocco Fund to Support National Capacity Building for Participation in Commission Meetings	201,407.05
ICCAT Regional Observer Programme for Tropical Tunas	20,121.61
Scientific Capacity Building Fund (SCBF)	0.00
Special Monitoring, Control, and Surveillance Fund (MCSF)	54,476.13
Tunisia Fund for Participation in Commission Meetings	25,588.16
Strategic Research Programme	1,212,979.32
United States Fund for Tropicals	84,688.60
European Union Integrated Online Management System Fund	28,832.02
Remote Electronic Monitoring (REM) Fund	50,100.00
<b>TOTAL EXPENSES AND APPLICATION</b>	<b>22,445,453.30</b>

**Statement 7. Status of cash and banks (Euros) (at 21 October 2022).**

---

*Summary*

---

Balance in Cash and Banks 12,711,346.13

---

**TOTAL CASH AND BANKS 12,711,346.13**

---

*Breakdown*

---

Available in the Working Capital Fund 2,345,467.18  
Available in the eBCD Working Capital Fund 727,337.25  
Available in trust funds:  
    Integrated Online Management System (IOMS) Fund 47,077.74  
    Separation from Service Fund 373,957.95  
    ICCAT Regional Observers Programme for at-sea transshipment 243,744.52  
    ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) 1,236,436.41  
    ICCAT Regional Observers Programme for Eastern Atlantic and Mediterranean Bluefin Tuna 3,401,381.29  
    Special Data Fund - People's Republic of China 129,778.72  
    Special Meeting Participation Fund (MPF) 511,052.06  
    Special Data Fund - United States 620,056.24  
    United States Fund for Capacity Building 378,640.62  
  
    Morocco Fund to Support National Capacity Building for Participation in Commission Meetings 201,407.05  
    ICCAT Regional Observer Programme for Tropical Tunas 20,121.61  
    Scientific Capacity Building Fund (SCBF) 0.00  
    Special Monitoring, Control, and Surveillance Fund (MCSF) 54,476.13  
    Tunisia Fund for Participation in Commission Meetings 25,588.16  
    Strategic Research Programme 1,212,979.32  
    United States Fund for Tropicals 84,688.60  
    European Union Integrated Online Management System Fund 28,832.02  
    Remote Electronic Monitoring (REM) Fund 50,100.00  
Debts for purchases or provision of services 181,372.93  
Collections pending application 10,714.22  
Advances on future contributions 69,886.19  
Advances of the trust funds 807,496.27  
Prepaid expenses -26,606.87  
Trust funds debtors -5,672.98  
Payments pending application -18,966.50

---

**TOTAL AVAILABLE 12,711,346.13**

---

**Statement 8.** Composition and balance of the eBCD Working Capital Fund (Euros) (at 21 October 2022).

<i>eBCD Working Capital Fund</i>	<i>Financial year 2022</i>
<b>Available balance of eBCD at the opening of the financial year</b>	<b>420,266.19</b>
<b>Result for financial year a) + b)</b>	<b>307,071.06</b>
a) eBCD budgetary result	307,071.06
<i>eBCD budgetary revenue</i>	368,859.96
Albania	647.07
Algeria	1,574.02
Canada	8,265.67
China, People's Rep. of	8,552.62
Egypt	1,006.60
Iceland	600.67
Japan	115,749.78
Korea, Rep. of	7,249.33
Maroc	6,833.04
Mexico	726.94
Norway	996.29
Türkiye	13,840.34
European Union	176,704.88
United Kingdom of Great Britain and Northern Ireland	588.61
United States	25,524.10
<i>eBCD budgetary expenses</i>	61,788.90
Maintenance and user support costs - TRAGSA	0.00
Salaries and remuneration	61,752.70
Bank charges	36.20
b) eBCD contributions paid in the financial year to previous budgets	0.00
<i>eBCD contributions to previous budgets</i>	0.00
<b>Available balance of eBCD at 21 October 2022</b>	<b>727,337.25</b>
Estimated expenses (at 31 December 2022)	411,141.03
<b>Estimated balance at 31 December 2022</b>	<b>316,196.22</b>