

2024 Financial Report¹

Introduction

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

1. Auditor's Report - Financial year 2023

The auditing firm, Grant Thornton, S.L.P., prepared the Independent Auditor's Report corresponding to financial year 2023.

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 2024 (ICCAT Circular #AF-445/2024). 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 2023. It should be noted that at year-end 2023, the balance sheet (**Statement 1**) showed a cash balance in cash and banks of €13,488,774.42, corresponding to the available balance of the Working Capital Fund €2,582,282.44 (which represents 46.13% of the budget), the available balance of eBCD Working Capital Fund (€403,528.65), the available balance of the trust funds (€8,831,865.96), provisions for expenses (€1,362.93), debts for purchases or provisions of services (€590,567.76), collections pending application (€11,909.89), prepaid expenses for financial year 2024 (€41,430.26), payments pending application (€12,560.88) and trust funds accounts receivable (€19,743.13) and advances on future contributions (€1,140,991.06).

The balance of accumulated pending contributions at year-end 2023 (corresponding to 2023 and previous years) amounted to a total of €1,774,614.70. The balance of eBCD contributions pending payment amounted to €13,041.04.

2. Financial position of the first part of the biennial budget - financial year 2024

All the Commission's financial operations corresponding to financial year 2024 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 2024 regular budget, amounting to €5,806,790.36, was approved by the Commission at its 28th Regular Meeting of the Commission (hybrid / New Cairo, Egypt, 13 to 20 November 2023).

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

The total accumulated debt from budgetary and extra-budgetary contributions, amounts to €2,095,120.13, which includes budgetary contributions from: Angola (€8,791.94), Cabo Verde (€70,717.27), Curaçao (€163,272.50), Equatorial Guinea (€99,067.78), Gabon (€37,761.55), The Gambia (€6,583.73), Ghana (€65,995.12), Grenada (€7,768.82), Guinea (Rep.) (€266,722.76), Guinea-Bissau (€6,379.27), Honduras (€9,981.50), Liberia (€56,620.07), Libya (€33,573.11), Mauritania (€111,227.55), Mexico (€27,586.95), Morocco (€55,899.81), Namibia (€46,555.60), Nigeria (€38,204.13), Panama (€11,734.89), Russia (€121,213.67), St Vincent and the Grenadines (€32,119.65), São Tomé e Príncipe (€86,120.71), Sierra Leone (€63,831.57), Syria (€18,036.93), South Africa (€41,922.10) and Venezuela (€600,530.38), as well as the debt of Costa Rica (€6,900.41), as a new ICCAT Contracting Party.

¹ Data at 11 October 2024.

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

Budgetary expenses

68.41% 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: fourteen 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 six Translators in the Publications Department), and eight staff included in the Spanish Social Security system (the Compliance Assistant, the Mail/Photocopy Clerk, the Administrative Secretary, three Administrative Assistants, the Accountant and the Accounting Assistant).

In 2024, the United Nations Civil Service Commission published a 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 Fund. It also includes the cost of Spanish Social Security for Secretariat staff included in this system, the payment of taxes in accordance with the stipulations contained in Article 10 of the ICCAT Staff Regulations and Rules, as well as training expenses for Secretariat staff: English, French and Spanish classes for staff members and translation services to assist the Department of Translation and Publications.

The amount charged to Chapter 1 is €1,733,329.29, which represents 72.53% of the budgeted amount.

Chapter 2 - Travel: The amount incurred in this chapter of the budget amounts to €40,250.36 (89.45% of the budgeted amount) and corresponds to the travel expenses and per diem for participation in meetings of international organizations and regional and/or international bodies and other organisation or coordination meetings.

| Staff | Meeting | Place | Travel | Hotel | Per diem | Transport costs / travel insurance etc. | Total |
|------------------|--|-------------------|---------|---------|----------|---|-----------|
| Camille Manel | FAO-Workshop on Other Effective Area-Based Conservation Measures | Rome, Italy | €294.25 | €438.00 | €471.96 | €146.30 | €1,350.51 |
| Nathan Taylor | FAO-Workshop on Other Effective Area-Based Conservation Measures | Rome, Italy | €269.25 | €584.00 | €668.61 | €196.61 | €1,718.47 |
| Camille Manel | Forum on Fisheries Science in the Mediterranean and the Black Sea (GFCM) | Antalya, Türkiye | €429.26 | €0.00 | | €83.69 | €512.95 |
| Camille Manel | Visit EU delegation | Brussels, Belgium | €314.82 | €311.00 | €185.73 | €63.55 | €875.10 |
| Miguel Neves | Visit EU delegation | Brussels, Belgium | €682.75 | €311.00 | €185.73 | €54.60 | €1,234.08 |
| María Bonacasa | Visit EU delegation | Brussels, Belgium | €314.82 | €311.00 | €185.73 | €152.40 | €963.95 |
| Carlos Mayor | Visit EU delegation | Brussels, Belgium | €314.82 | €311.00 | €185.73 | €0.00 | €811.55 |
| Alberto Parrilla | Visit EU delegation | Brussels, Belgium | €314.82 | €311.00 | €185.73 | €76.80 | €888.35 |

| | | | | | | | |
|-------------------|---|---------------------|------------|-----------|-----------|-----------|------------|
| Camille Manel | AZTI meeting | Bilbao, Spain | €117.88 | | €162.68 | €23.40 | €303.96 |
| Camille Manel | Seventeenth Round of Informal Consultations of States Parties to the Fish Stock Agreement | New York, USA | €4,076.69 | €1,664.94 | €480.43 | €132.33 | €6,354.39 |
| Jenny Cheatle | Tuna Compliance Network | Seychelles | €4,325.10 | | €1,129.10 | €231.96 | €5,686.16 |
| Alberto Parrilla | Tuna Compliance Network | Seychelles | €4,380.58 | | €1,153.10 | €283.32 | €5,817.00 |
| Camille Manel | RSN/COFI/PSC Tuna ABNJ | Rome, Italy | €269.67 | €2,310.00 | €1,415.88 | €112.65 | €4,108.20 |
| Nathan Taylor | PSC-Tuna ABNJ | Rome, Italy | | | | €198.84 | €198.84 |
| Alberto Parrilla | Compliance mission / ABNJ2 statistics | São Tomé e Príncipe | €1,797.95 | €1,500.00 | | €133.00 | €3,430.95 |
| Carlos Mayor | Compliance mission / ABNJ2 statistics | São Tomé e Príncipe | €1,797.95 | €1,500.00 | | €124.00 | €3,421.95 |
| Valérie Samedy | Regional Coordination Meeting for Europe on the FAO Agreement on Port State Measures (PSMA) | London | €690.36 | | €947.68 | | €1,638.04 |
| Camille Manel | Visit IEO installations for future meetings | Málaga, Spain | €102.98 | | €53.32 | | €156.30 |
| Francisco Alemany | Visit IEO installations for future meetings | Málaga, Spain | €102.98 | | €53.32 | | €156.30 |
| Esther Peña | Visit IEO installations for future meetings | Málaga, Spain | €102.98 | | €53.32 | | €156.30 |
| Miguel Neves | Visit IEO installations for future meetings - cancelled | Cádiz, Spain | €20.57 | | | | €20.57 |
| Camille Manel | African Consultation in Preparation for the Third United Nations Ocean Conference | Tanger, Morocco | €141.57 | €155.00 | €149.87 | | €446.44 |
| Totals | | | €20,862.05 | €9,706.94 | €7,667.92 | €2,013.45 | €40,250.36 |

Chapter 3 - Commission meetings: This chapter includes the expenses incurred in the amount of €20,887.31 (5.97% of the budgeted amount), corresponding to the expenses for preparation of the 2024 Commission meeting; and to travel and insurance of the staff and interpreters who will participate in the 2024 Commission meeting.

Chapter 4 - Publications: The amount charged to this chapter amounts to €5,327.67 (25.86% of the amount budgeted), which corresponds to the expenses incurred for reproducing documents and the rental costs of the photocopiers.

Chapter 5 - Office equipment: The expenses charged to this chapter correspond to two sets of desk drawers, three chairs for staff and 75 chairs for the Secretariat meeting room (€10,425.38) (61.33% of the budgeted amount).

Chapter 6 - Operating expenses: The expenses incurred in this chapter amounted to €78,438.26 (52.29% of the budgeted amount), which correspond to: office material (€1,746.95); expenses for communications, i.e. mailing of official correspondence and ICCAT publications (€1,614.89), telephone service (€11,700.48), bank charges (€1,129.80); auditing (€14,610.75); insurance (€2,884.78); office maintenance (€2,093.23); office cleaning (€25,409.62); other expenses such as garage rental, etc. (€13,170.09); and representation expenses (€4,077.67).

Chapter 7 - Miscellaneous expenses: This chapter includes various minor expenses. The expenses charged to this chapter amount to €4,086.50, representing 49.23% of the budgeted amount.

Chapter 8 - Research coordination: The expenses incurred in this chapter amount to €1,402,035.21 (73.52% of the budgeted amount) and correspond to the following sub-chapters:

- a) *Salaries:* The costs corresponding to the salaries of eleven Secretariat staff members have been charged to this sub-chapter: nine staff in the Professional or Higher categories (the Assistant Executive Secretary, the Head of Department of Science, the Fisheries Data Analyst, the Population Dynamics Expert, the Bycatch Coordinator, the Head of Department of Statistics and Database Programmer, the Biostatistician (8 months), the Database Programmer and GIS Expert, the IT Manager and the Information Technology Specialist (5 months)) 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 2024 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 €1,002,410.97.

- b) *Travel to improve statistics:* The amount charged to this sub-chapter totals €21,712.28 and corresponds to travel and per diem expenses for Secretariat participation in seven meetings of other organizations.

| Staff | Meeting | Place | Travel | Hotel | Per diem | Transport costs / travel insurance etc. | Total |
|----------------|--|---------------------|-----------|-----------|----------|---|-----------|
| Carlos Mayor | Workshop in the Caribbean (West Atlantic) region for the improvement of statistical data collection and reporting on small scale (artisanal) fisheries | Panama City, Panama | €860.89 | €490.00 | €609.67 | | €1,960.56 |
| Mauricio Ortiz | Blue Marlin Data Preparatory Meeting | Miami, USA | €2,507.48 | €1,543.03 | €751.49 | €68.00 | €4,870.00 |
| Ai Kimoto | Blue Marlin Data Preparatory Meeting | Miami, USA | €2,507.48 | €1,592.80 | €751.49 | €20.11 | €4,871.88 |
| Nathan Taylor | Forum on Fisheries Science in the Mediterranean and the Black Sea (GFCM) | Antalya, Türkiye | €410.27 | €966.35 | €22.64 | €108.47 | €1,507.73 |
| Miguel Neves | Swordfish Year Programme Workshop | Olhão, Portugal | €513.20 | | €354.00 | €78.13 | €945.33 |
| Nathan Taylor | Swordfish Year Programme Workshop | Olhão, Portugal | €403.90 | €520.01 | €354.00 | €172.74 | €1,450.65 |

| | | | | | | | |
|---------------|--|---------------------|-----------|-----------|-----------|---------|------------|
| Miguel Neves | Intersessional Meeting of the Small Tunas Species Group | Sliema, Malta | €265.46 | €752.50 | €753.97 | €106.00 | €1,877.93 |
| Ai Kimoto | Intersessional Meeting of the Small Tunas Species Group | Sliema, Malta | €330.40 | €752.50 | €753.97 | €0.00 | €1,836.87 |
| Nathan Taylor | Technical Workshop on Aquatic Species listed in the CITES Appendices / Technical Workshop on Non-Detriment Findings for Specimens of Species | Geneva, Switzerland | €349.66 | €1,120.00 | €759.24 | €162.43 | €2,391.33 |
| Total | | | €8,148.74 | €7,737.19 | €5,110.47 | €715.88 | €21,712.28 |

- c) Statistics - Biology: License renewals and cloud services (€19,833.88) have been charged to this sub-chapter.
- d) Information technology: The amount incurred under this sub-chapter (€59,396.74) 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 €23,538.71, 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 €21,315.46 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 €57,723.14, corresponding to the annual Zoom licenses for the online meetings and the expenses incurred as a result of holding the annual meeting of the Standing Committee on Research and Statistics (SCRS) in Madrid: audio-visual material, expenses of the Secretariat staff, interpreting fees and simultaneous interpreting equipment (hybrid meetings).
- h) *Interpretation for SCRS meetings*: The amount incurred in this sub-chapter (€196,104.03) covered 33 days of interpretation for SCRS meetings and rental of microphones.
- i) *Miscellaneous*: No cost has been incurred under this sub-chapter.

Chapter 9 - Services that require external specialist consulting (i.e. legal advice, integral project management, etc.): The amount spent under this chapter amounts to €56,506.98 (€80.09% of the budgeted amount), which corresponds to legal advice services, and development of the ICCAT IT security policy.

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

Chapter 11 - Research programmes: The expenses incurred in this chapter amounted to the total budgeted amount (100.00%), €45,000.00, and correspond to the following sub-chapter:

- a) *Strategic Research Programme*: The Contracting Parties made a budgetary contribution from ICCAT of €45,000.00 to finance this programme. The breakdown of deposits and expenses is shown in the table related to this programme (section 18 of this report).

Chapter 12 - Compliance: The amount incurred in this chapter of the budget amounts to €9,152.91 (28.60% of the budgeted amount) and corresponds to the publication and dispatch of port inspection reports.

Chapter 13 - Travel: The expenses incurred under this chapter amount to €321,601.87 (86.50% of the budgeted amount) and correspond to the following sub-chapters:

- a) *Travel by ICCAT and SCRS Chairs*: This heading includes the expenses for travel by the SCRS Chair to Madrid, Olhão, Malta and Natal on account of 2024 SCRS meetings (€8,176.98) and travel by the ICCAT Chair to attend the 2024 Annual Meeting of the Commission (€810.36).
- b) *Special Meeting Participation Fund (MPF)*: This sub-chapter includes ICCAT financing of the special Meeting Participation Fund (MPF), which was approved in 2023, and amounts to €250,000.00.
- c) *Travel by ICCAT Officers (ICCAT developing Contracting Parties)*: The travel expenses and per diem of thirteen SCRS Officers and one Commission Officer to attend six species groups and/or SCRS or intersessional meetings have been charged to this sub-chapter (€62,614.53).

Chapter 14 - Integrated Online Management System: The expenses corresponding to the salaries of three Secretariat staff members in the Professional or higher category (Software Developers) have been charged to this chapter (one for four months). The observations set out in Chapter 1 regarding the salary scheme in effect in 2024 for staff in the United Nations Professional or higher category also apply to this chapter. A computer and several annual software licenses have also been charged to this chapter as well as space on the cloud. The amount charged to this sub-chapter totals €179,740.08 (54.66% of the amount budgeted).

Extrabudgetary expenses

The extra-budgetary expenses incurred until 11 October 2024 amount to €364,267.80 and are explained in detail in section 27 of this report.

In addition to the expenses for intersessional meetings, this heading also includes the expenses of the exchange losses (€23,197.75) and the expenses for interpretation into Arabic of the 2024 Commission meeting (€1,621.76).

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

Budgetary revenue

The contributions received and distributed by Groups were as follows:

| Groups | No. of Contracting Parties | | | | Contributions | | |
|--------|----------------------------|--------------|-----------------|---------|---------------|--------------|-------|
| | Total | Full payment | Partial payment | Pending | Budget | Paid | % |
| A | 12 | 10 | 0 | 2 | 3,919,583.47 | 3,657,938.89 | 93.32 |
| B | 3 | 1 | 2 | 0 | 522,611.13 | 483,289.29 | 92.48 |
| C | 19 | 10 | 2 | 7 | 1,103,290.17 | 765,508.89 | 69.38 |
| D | 18 | 4 | 0 | 14 | 261,305.56 | 38,609.67 | 14.78 |
| TOTAL | 52 | 25 | 4 | 23 | 5,806,790.33 | 4,945,346.74 | 85.16 |

Of the approved budget, revenue received and applied to 2024 contributions amounted to €4,945,346.74, which represents 85.16% of the budget. Only twenty-five of the 52 Contracting Parties included in this budget have paid their contribution in full (Albania, Algeria, Barbados, Belize, Brazil, Canada, China (People's Rep.), Côte d'Ivoire, Egypt, El Salvador, European Union, France (St Pierre & Miquelon),

Guatemala, Iceland, Japan, Korea (Rep.), Nicaragua, Norway, Philippines, Senegal, Trinidad and Tobago, Tunisia, Türkiye, United Kingdom of Great Britain and Northern Ireland, and the United States). Ghana has paid 67.90% (€139,610.82); Mexico, 76.67% (€90,637.89); Panama, 95.51% (€249,785.85) and Uruguay 99.99% (€24,787.00).

Contributions to the 2024 regular budget pending payment by the Contracting Parties, at 11 October 2024, amount to €861,443.59, which represents 14.84% of this budget. Advances were received from Ghana (€0.82), Panama (€54,281.75), the United Kingdom of Great Britain and Northern Ireland (€62,353.07), and have been applied as partial payments of their 2024 contributions. New advances have also been received from Guatemala (€0.03) and Senegal (€42.60), 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 €839,941.53. This revenue includes: the voluntary contributions from Chinese Taipei (€110,058.11) and Suriname (€3,175.67), the voluntary contributions to ICCAT from the extra-budgetary programmes managed by the Secretariat by way of overheads: from the ICCAT/Japan Capacity-building Assistance Project (Phase 2) (JCAP-2) (€11,626.90) and the Atlantic-Wide Research Programme for Bluefin Tuna (GBYP) (€82,512.77).

Also included are the observers fees received for the in-person meetings (€5,409.91), the financial revenue received for bank interests (€12,567.50), the VAT refund (€54,590.25), revenue for exchange gains (€0.42) and the revenue received from the European Union for 2024 Commission meeting (€560,000.00).

Revenue from accumulated pending contributions

Revenue from accumulated pending contributions amount to €547,838.57 and correspond to contributions to previous budgets paid by Brazil (€318,194.96), Côte d'Ivoire (€10,656.78), Mexico (€27,586.95), St Vincent and the Grenadines (€70,280.65) and Tunisia (€54,801.75), and the contribution from Cuba, which is no longer a Contracting Party (€66,317.48).

Statement 5 shows the composition and balance of the Working Capital Fund, which had a credit balance of €4,578,891.52 (78.85% of the budget). This fund comprises the opening balance for the financial year (€2,582,282.44), the settlement of the revenue and expenses to the budget for the financial year (€973,096.78), the settlement of revenue and expenses not included in the budget for the financial year (€475,673.73) and the contributions paid to previous budgets (€547,838.57). Estimated expenses at year-end 2024 amount to €2,351,717.37 (see **Statement 3**). Consequently, if the Working Capital Fund does not receive any new revenue, the result forecast for year-end 2024 will be a positive accounting balance of €2,227,174.15 (38.35% of the budget).

Statement 6 shows cash flow in financial year 2024 as regards realised revenue and expenses.

Statement 7 shows the position of cash and banks with a balance of €14,901,209.08 which corresponds to the total available balance of the Working Capital Fund (€4,578,891.52), the available balance of the eBCD Working Capital Fund (€501,730.92), as well as the available balance of the Integrated Online Management System (€21,882.50), the available balance of the European Union Integrated Online Management System Fund - UN/FLUX integration (€49,313.07), the available balance of the Separation from Service Fund (€341,481.06), the available balance of the ICCAT Regional Observer Programme for at sea transshipment (€524,101.21), the available balance of the Atlantic-wide Research Programme for Bluefin Tuna (€866,121.62), the available balance of the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna (€3,349,025.41), the available balance of the Special Data Fund - People's Republic of China (€179,563.24), the available balance of the special Meeting Participation Fund (€192,374.59), the available balance of the Special Data Fund - United States (€559,024.63), the available balance of the United States Fund for Capacity Building (€436,603.61), the available balance of the Morocco Fund to Support National Capacity for Participation at Commission Meetings (€132,768.47), the available balance of the ICCAT Regional Observers Programme for tropical tunas (€20,121.61), the available balance of the special Monitoring, Control, and Surveillance Fund (MCSF) (€52,582.21), the available balance of the Tunisia Fund for participation in Commission meetings (€12,537.09), the available balance of the Strategic Research Programme (€1,555,026.78), the available balance of the United States Fund for Tropicals

(€84,688.60), the available balance of the Remote Electronic Monitoring (REM) system (€68,038.20), the available balance of the ABNJ-II Fund (€129,507.42), the available balance of the United States Fund for restoration of the Caribbean Deepwater Horizon (€250,527.12), debts for purchases or provisions of services (€402,913.31), collections pending application (€11,400.77), advances on future contributions (€243.49), advances of trust funds (€1,132,034.63), prepaid expenses (€439,211.45), debtors of trust funds (€26,050.80) and payments pending application (€86,031.75).

Statement 8 shows the composition and balance of the eBCD Working Capital Fund, which has a credit balance of €501,730.92. The fund comprises the opening balance for financial year 2024, which amounts to €403,528.65.

It also comprises the settlement of revenue and expenses to the eBCD budget for the financial year (€95,945.19). Of the approved budget, the revenue received and applied for eBCD contributions for 2024 total €410,565.19. Fourteen of the 18 Contracting Parties included in this budget have paid their contribution to the eBCD (Albania, Algeria, Canada, China (P.R.), Egypt, the European Union, Iceland, Japan, Korea (Rep.), Morocco, Norway, Türkiye, the United States, and the United Kingdom of Great Britain and Northern Ireland) and Mexico has paid 43.13% of its contribution (€625.57).

Moreover, an expense for €314,620.00 was incurred, corresponding to the expenses for maintenance, user support and developments, and to salary of the Full Stack Developer, as well as bank charges.

It should be noted that contributions to the eBCD budgets for 2019-2024 have not been received from Libya and Syria, nor have the 2024 contributions been received from Tunisia and in part Mexico.

3. Separation from Service Fund

| <i>Separation from Service Fund</i> | |
|--|--------------------|
| Opening balance for financial year 2024 | €415,402.63 |
| REVENUE | |
| Financed by ICCAT | €65,468.14 |
| Total revenue | €65,468.14 |
| EXPENSES | |
| Fund expenses | €139,389.71 |
| Total expenses | €139,389.71 |
| Balance at 11 October 2024 | €341,481.06 |

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 2023 and 2022.

Japan communicated that in December 2024 it will start a new project for another 5 years, to be called the ICCAT/Japan Capacity-building Assistance Project - Phase 3 (JCAP-3).

5. ICCAT Regional Observers Programme for at-sea transshipment

Since April 2007, a contract has been entered into annually with the consortium MRAG/CapFish for implementation of the ICCAT Regional Observers Programme, pursuant to *Recommendation by ICCAT Establishing a Programme for Transshipment* (Rec. 06-11). This Programme has been financed through voluntary contributions from China (P.R.), Japan, Korea (Rep.), Namibia, and Chinese Taipei. The settlement of the Programme for 2023/2024 is as follows:

| <i>ICCAT Regional Observers Programme for at-sea transshipment 2023/2024</i> | |
|--|--------------------|
| Revenue | €356,637.06 |
| 1.1 Revenue from contributions | €356,637.06 |
| Expenses | €364,083.22 |
| 1 Contract with the observers agency | |
| 1.1 Training | €8,429.60 |
| 1.2 Deployment of observers | €188,128.36 |
| 1.3 Management and support activities | €107,422.78 |
| 2. Travel | |
| 2.1 Flight tickets | €20,693.70 |
| 3 Secretariat costs | |
| 3.1 Staff hours 2022/2023 | €18,648.92 |
| 3.2 Contingencies / staff hours 2023/2024 | €20,759.86 |
| 2023/2024 balance | (€7,446.16) |

The carryover is €7,446.16. The distribution is as follows:

| <i>CPC</i> | <i>Contribution (€)</i> | <i>Distribution of 2023/24 balance (€)</i> |
|----------------|-------------------------|--|
| China (P.R.) | 49,583.30 | 16,774.60 |
| Korea (Rep.) | 8,778.22 | 2,969.77 |
| Japan | 5,814.47 | (119,825.79) |
| Namibia* | 0.00 | (6,307.67) |
| Chinese Taipei | 292,461.07 | 98,942.93 |
| TOTAL | 356,637.06 | (7,446.16) |

* Namibia has not paid its contributions since 2021/2022 (total amount pending receipt: €26,050.80).

In April 2024, the contract with observers agency was extended for an additional year.

The carryover from previous years have been used to as contributions to 2024/25.

The balance at 11 October 2024 is as follows:

| <i>ICCAT Regional Observers Programme for at-sea transshipment 2024/2025</i> | | |
|--|-------------|--------------------|
| REVENUE | | €547,945.52 |
| <i>1.1 Revenue from contributions</i> | | <i>€547,945.52</i> |
| Contribution from China (P. R.) | €98,900.98 | |
| Contribution from Korea (Rep.) | €4,348.06 | |
| Contribution from Japan | €220,478.10 | |
| Contribution from Namibia | €0.00 | |
| Contribution from Chinese Taipei | €224,218.38 | |
| EXPENSES | | €23,844.31 |
| 1. Contract with the observers agency | | |
| <i>1.1 Training</i> | | <i>€0.00</i> |
| Training | €0.00 | |
| Travel for training | €0.00 | |
| <i>1.2 Deployment of observers</i> | | <i>€12,286.99</i> |
| Days at sea | €10,660.10 | |
| Days of travel | €1,626.89 | |
| Equipment | €0.00 | |
| <i>1.3 Management and support activities</i> | | <i>€6,609.81</i> |
| Days at sea | €6,554.68 | |

| | | |
|-----------------------------------|--------|--------------------|
| Days of travel | €55.13 | |
| 2. Travel | | |
| 2.1 Flight tickets | | €4,911.51 |
| 3. Secretariat costs | | |
| 3.1 Contingencies | | €36.00 |
| Staff hours | €0.00 | |
| Bank charges | €36.00 | |
| Balance at 11 October 2024 | | €524,101.21 |

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

To implement the provisions of the *Recommendation by ICCAT Amending the Recommendation by ICCAT to Establish a Multi-Annual Recovery Plan for Bluefin Tuna in the Eastern Atlantic and Mediterranean* (Rec. 08-05), in 2009, the ICCAT Regional Observers Programme was established for bluefin tuna farms. Since 2010, it has been implemented for vessels and from 2013 it has also been implemented for traps. Accordingly, the Secretariat has extended the contract with the Consortium MRAG/COFREPECHE to April 2025, 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 11 October 2024 is as follows:

ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna

a) Bluefin tuna farming facilities

| | | |
|--|------------|----------------------|
| REVENUE | | €1,573,453.34 |
| 1.1 Revenue from contributions | | €1,573,453.34 |
| EXPENSES | | €672,496.81 |
| 1. Contract with the observers agency | | |
| 1.1 Training and equipment | | €40,491.34 |
| Training | €34,015.64 | |
| Days of travel - training | €895.52 | |
| Travel expenses - training | €5,580.18 | |
| 1.2 Mobilisation and associated costs | | €92,854.67 |
| Days of travel | €37,116.20 | |
| Travel costs | €28,623.87 | |
| Briefing/debriefing | €27,114.60 | |
| 1.3 Deployment of observers | | 539,072.80 |
| Farm days | 539,072.80 | |
| 2. Secretariat costs | | |
| 2.1 Contingencies | | €78.00 |
| Bank charges | €78.00 | |
| Balance a) | | €900,956.53 |

b) Vessels

| | | |
|--|-------------|----------------------|
| REVENUE | | €4,565,031.77 |
| 1.1 Revenue from contributions | | €4,565,031.77 |
| EXPENSES | | €2,283,241.73 |
| 1. Contract with the observers agency | | |
| 1.1 Training and equipment | | €372,857.28 |
| Training | €318,537.28 | |
| Days of travel - training | €6,423.04 | |
| Travel expenses - training | €40,023.36 | |
| Equipment | €7,873.60 | |
| 1.2 Mobilisation and associated costs | | €424,316.74 |
| Days of travel - deployment | €175,504.45 | |
| Travel expenses - deployment | €98,243.20 | |

| | | |
|--|---------------|----------------------|
| Briefing/debriefing | €104,824.75 | |
| Days of travel - briefing/debriefing | €2,914.50 | |
| Travel expenses - briefing/debriefing | €42,829.84 | |
| <i>1.3 Deployment of observers</i> | | €1,485,115.70 |
| Days at sea | €1,485,115.70 | |
| 2. Secretariat costs | | |
| <i>2.1 Contingencies</i> | | €952.01 |
| Bank charges | €952.01 | |
| Balance b) | | €2,281,790.04 |
| c) Traps | | |
| REVENUE | | €200,844.85 |
| <i>1.1 Revenue from contributions</i> | | €200,844.85 |
| EXPENSES | | €52,558.83 |
| 1. Contract with the observers agency | | |
| <i>1.1 Training and equipment</i> | | €27,356.12 |
| Training | €22,443.52 | |
| Days of travel - training | €679.36 | |
| Travel expenses - training | €4,233.24 | |
| <i>1.2 Mobilisation and associated costs</i> | | €5,441.21 |
| Days of travel | €1,796.50 | |
| Travel costs | €2,708.11 | |
| Briefing/debriefing | €936.60 | |
| <i>1.3 Deployment of observers</i> | | €19,761.50 |
| Days in trap | €19,761.50 | |
| 2. Secretariat costs | | |
| <i>2.1 Contingencies</i> | | €0.00 |
| Bank charges | €0.00 | |
| Balance c) | | €148,286.02 |
| d) Programme fund | | €17,992.82 |
| Opening balance | €19,722.62 | |
| Bank charges / adjustments of the programme | (€1,729.80) | |
| Balance at 11 October 2024 | | €3,349,025.41 |

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 €110,857.61, from 2021/2022 in the amount of €64,896.83, from 2022/2023 in the amount of €84,328.51, from 2023/2024 in the amount of €385,355.18 and from the farming facilities and traps in the amount of €111,900.00 and €7,800.00, respectively (advances on the ICCAT Regional Observer Programme for eastern Atlantic and Mediterranean bluefin tuna), corresponding to the available balances of the farming facilities, vessels and traps that participated in previous financial years and have not requested a refund of these amounts.

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

At its 16th Special Meeting, the Commission supported a coordinated research programme on bluefin tuna throughout the Atlantic for an initial period of five years, which has been extended on an annual basis. The

settlement and balance of the thirteenth phase of the programme whose activities officially started on 1 May 2023 and ended on 31 July 2024, are as follows:

| <i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phases I-XII</i> | |
|---|----------------------|
| Balance Phase I | €27,456.35 |
| Balance Phase II | (€5,823.03) |
| Balance Phase III | (€78,893.00) |
| Balance Phase IV | €62,909.49 |
| Balance Phase V | €67,037.12 |
| Balance Phase VI | €85,932.65 |
| Balance Phase VII | €101,049.74 |
| Balance Phase VIII | €191,892.84 |
| Balance Phase IX | €81,848.12 |
| Balance Phase X | €67,557.41 |
| Balance Phase XI | €43,184.05 |
| Balance Phase XII | €50,992.26 |
| Exploration of the results of the overharvest robustness test under BFT management procedure for the full grid of operating models. | (€506.00) |
| Balance Phase XIII | (€54,051.52) |
| Revenue Phase XIII | €981,044.13 |
| Voluntary contribution from Albania | €4,729.17 |
| Voluntary contribution from Algeria | €36,239.20 |
| Voluntary contribution from Canada | €20,529.68 |
| Voluntary contribution from Korea (Rep.) | €3,958.90 |
| Voluntary contribution from Iceland | €4,012.64 |
| Voluntary contribution from Japan | €55,782.93 |
| Voluntary contribution from Libya | €45,643.84 |
| Voluntary contribution from Morocco | €66,280.30 |
| Voluntary contribution from Norway | €19,000.00 |
| Voluntary contribution from Tunisia | €45,292.13 |
| Voluntary contribution from Türkiye | €46,575.34 |
| Voluntary contribution from the European Union | €630,000.00 |
| Voluntary contribution from Chinese Taipei | €3,000.00 |
| Phase XIII expenses | €1,035,095.65 |
| GBYP contracted staff | €229,229.67 |
| Subcontracts: | |
| Members of Steering Committee | €15,000.00 |
| CKMR independent advisor | €18,000.00 |
| Tagging expert | €8,433.69 |
| - MSE development experts | €31,287.98 |
| Aerial surveys | €293,576.11 |
| Biological studies | €187,971.72 |
| Travel and workshops: | €37,000.37 |
| Supply of tags and associated costs | €137,665.51 |
| Other costs (consumables, equipment, indirect costs, etc.) | €76,930.60 |
| Balance Phases I-XIII | €640,586.48 |

The fourteen phase of the programme started on 1 January 2024. The Parties that have made voluntary contributions, as well as expenses incurred up to 11 October 2024 are detailed below:

| <i>ICCAT Atlantic Wide Research Programme for Bluefin Tuna - Phase XIV</i> | |
|--|--------------------|
| Revenue | €722,390.25 |
| Voluntary contribution from Albania | €2,461.96 |

| | |
|--|--------------------|
| Voluntary contribution from Algeria | €18,865.70 |
| Voluntary contribution from Canada | €45,128.75 |
| Voluntary contribution from China (P.R.) | €3,050.79 |
| Voluntary contribution from Korea (Rep.) | €2,060.96 |
| Voluntary contribution from Iceland | €2,088.94 |
| Voluntary contribution from Japan | €29,039.94 |
| Voluntary contribution from Morocco | €34,504.74 |
| Voluntary contribution from Türkiye | €24,246.58 |
| Voluntary contribution from the European Union | €560,000.00 |
| Voluntary contribution from Chinese Taipei | €941.89 |
| Expenses | €496,855.11 |
| GBYP contracted staff | €105,188.70 |
| Members of Steering Committee | €4,000.00 |
| Subcontracts: | |
| Aerial surveys | €320,580.04 |
| Biological studies | €35,520.00 |
| Travel and workshops | €9,758.55 |
| Supply of tags and associated costs | €15,018.45 |
| Other costs (consumables, equipment, indirect costs, etc.) | €6,789.37 |
| Balance at 11 October 2024 | €225,535.14 |

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 11 October 2024, this fund has the following balance:

| | |
|---|--------------------|
| <i>Special Data Fund - People's Republic of China</i> | |
| Opening balance for financial year 2024 | €163,383.14 |
| REVENUE | |
| Voluntary contribution | €16,187.50 |
| Total revenue | €16,187.50 |
| EXPENSES | |
| Fund expenses | €0.00 |
| Bank charges | €7.40 |
| Total expenses | €7.40 |
| Balance at 11 October 2024 | €179,563.24 |

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 €250,000.00, charged to Chapter 13.b) of the ICCAT budget. Below is a detailed list, at 11 October 2024, which includes the travel expenses charged to this fund and its balance:

| | |
|---|--------------------|
| <i>Special Meeting Participation Fund (MPF)</i> | |
| Opening balance for financial year 2024 | €308,692.94 |
| REVENUE | |
| ICCAT budget | €250,000.00 |
| Total revenue | €250,000.00 |

EXPENSES**Scientific meetings****€278,957.19***Blue Marlin Data Preparatory Meeting*

| | | |
|---------------------|------------------------|-----------|
| Brazil (cancelled) | Bruno L. MORAUTO | €857.94 |
| Gabon | Davy ANGUEKO | €3,950.50 |
| Panama | Vivian M. QUIROS SOLIS | €2,360.45 |
| São Tomé e Príncipe | Ilair da CONCEICAO | €3,945.77 |
| Senegal | Fambaye N. SOW | €3,420.07 |
| Uruguay | Andrés DOMINGO | €2,932.31 |

SCRS Workshop

| | | |
|---------------------|-------------------------|-----------|
| Algeria | Mennad MOUSSA | €1,837.45 |
| Gabon | Davy ANGUEKO | €1,521.00 |
| The Gambia | Momodou JALLOW | €2,276.79 |
| Guatemala | Carlos E. M. VALLADARES | €2,932.45 |
| Guinea (Rep.) | Kolie LANSANA | €2,343.87 |
| Mexico | Karina RAMÍREZ | €2,805.61 |
| Panama | Yesuri PINO | €2,809.69 |
| El Salvador | Ana M. GALDAMEZ | €2,960.16 |
| São Tomé e Príncipe | Ilair da CONCEICAO | €2,399.02 |
| Tunisia | Rafik ZARRAD | €1,849.38 |

Yellowfin Tuna Data Preparatory Meeting

| | | |
|---------------|-------------------------|-----------|
| Brazil | Rodrigo SANTANA | €3,982.48 |
| Côte d'Ivoire | N. Constance DIAHA | €3,050.96 |
| Gabon | Davy ANGUEKO | €3,271.92 |
| Ghana | Emmanuel K. DOVLO | €2,926.27 |
| Guatemala | Carlos E. M. VALLADARES | €3,376.83 |
| Guinea (Rep.) | Kolie LANSANA | €2,991.26 |
| Senegal | Fambaye N. SOW | €3,099.96 |
| Uruguay | Andrés DOMINGO | €3,802.09 |

Intersessional Meeting of the Bluefin Tuna Species Group

| | | |
|---------|------------------------|-----------|
| Egypt | Walid M. T. ELSAMY ALY | €2,919.93 |
| Tunisia | Rafik ZARRAD | €2,520.76 |

Intersessional Meeting of the Swordfish Species Group (including MSE)

| | | |
|---------------|---------------|-----------|
| Tunisia | Dhekra AYOUNI | €1,736.85 |
| Guinea (Rep.) | Kolie LANSANA | €3,029.46 |

Mediterranean Albacore Data Preparatory and Stock Assessment Meeting

| | | |
|---------|------------------|-----------|
| Egypt | Mahmoud A. SABER | €3,015.65 |
| Tunisia | Ghailen HAJJEJ | €2,853.39 |

Meeting of the Subcommittee on Ecosystems and Bycatch

| | | |
|--------------------|--------------------------|-----------|
| Algeria | Assia OUALIKENE | €1,886.05 |
| Brazil | Tatiana SILVA NEVES | €1,384.18 |
| Egypt | Mahmoud FARRAG | €2,919.86 |
| Mexico | Karina RAMÍREZ | €3,696.29 |
| Panama (cancelled) | Modesta T. STANZIOLA | €836.26 |
| El Salvador | Antonio C. VASQUEZ JOVEL | €3,787.49 |
| Tunisia | Ghailen HAJJEJ | €2,108.54 |

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

| | | |
|---------|------------------|-----------|
| Algeria | Khadra FERHANI | €2,333.49 |
| Ghana | Emmanuel K.DOVLO | €2,586.81 |
| Tunisia | Rafik ZARRAD | €2,127.36 |

Blue Marlin Stock Assessment Meeting

| | | |
|---------------------|----------------------|-----------|
| Côte d'Ivoire | Kouadio Justin KONAN | €3,262.12 |
| Gabon | Davy ANGUEKO | €3,361.09 |
| Guinea (Rep.) | Kolie LANSANA | €2,762.94 |
| São Tomé e Príncipe | Ilair da CONCEICAO | €2,046.00 |
| Senegal | Ba KAMAREL | €2,929.91 |
| Uruguay | Eidi KIKUCHI SANTOS | €3,626.47 |
| Venezuela | Mariela NARVÁEZ | €3,061.63 |

Yellowfin Tuna Stock Assessment Meeting

| | | | |
|---|--------------------------|-----------|-------------------|
| Brazil | Rodrigo SANTANA | €3,630.11 | |
| Côte d'Ivoire | N. Constance DIAHA | €3,133.57 | |
| Gabon | Davy ANGUEKO | €3,371.93 | |
| Ghana | Emmanuel K. DOVLO | €3,141.90 | |
| Guatemala | Carlos E. M. VALLADARES | €3,728.58 | |
| Guinea (Rep.) | Kolie LANSANA | €3,039.77 | |
| Mauritania | Cheikh Baye BRAHAM | €3,515.13 | |
| Mexico | Karina RAMÍREZ | €3,225.92 | |
| São Tomé e Príncipe | Augusto FERREIRA DIOGO | €3,637.82 | |
| Senegal | Fambaye N. SOW | €3,188.97 | |
| Uruguay | Rodrigo FORSELLEDO | €3,921.72 | |
| Venezuela | Mariela NARVÁEZ | €3,205.62 | |
| <i>SCRS species groups meetings and/or SCRS plenary</i> | | | |
| Algeria (SCRS) | Amar OUCHELLI | €2,820.36 | |
| Algeria (species groups) | Moussa MENNAD | €3,277.53 | |
| Belize | Robert A. ROBINSON | €8,026.00 | |
| Egypt (species groups) | Mahmoud FARRAG | €3,345.71 | |
| Egypt (SCRS) | Alaaeldin A. ELHAWEET | €3,210.24 | |
| Costa Rica | Jesus A. ALFARO | €7,255.25 | |
| Côte d'Ivoire (SCRS) | Kouadio Justin KONAN | €3,697.14 | |
| Nigeria (species groups) | Ruth FUNMINOLA H. | €3,690.71 | |
| Nigeria (SCRS) | Modupe F. OJAMIREN | €3,674.62 | |
| Ghana | Emmanuel K. DOVLO | €6,508.25 | |
| Guinea (Rep.) | Lansana KOLIE | €6,105.15 | |
| Mexico | Karina RAMÍREZ | €6,802.61 | |
| Mauritania | Cheikh Baye BRAHAM | €6,413.24 | |
| Panama | Yesuri PINO | €6,983.75 | |
| El Salvador | Antonio C. VASQUEZ JOVEL | €6,577.77 | |
| São Tomé e Príncipe | Ilair da CONCEICAO | €6,723.73 | |
| Senegal | Ba KAMAREL | €5,378.75 | |
| Sierra Leone | Mamoud MANSARAY | €6,960.20 | |
| Tunisia (species groups) | Dhekra HAYOUNI | €3,134.45 | |
| Tunisia (SCRS) | Rafik ZARRAD | €2,676.85 | |
| Venezuela (species groups) | Mariela NARVÁEZ | €2,966.76 | |
| Venezuela (SCRS) | Eucaris EVARISTO | €3,490.32 | |
| Second Intersessional Meeting of Panel 1 | | | €29,448.38 |
| Belize | Robert A. ROBINSON | €2,025.36 | |
| Ghana | Fred ANTWI-BOADU | €4,201.93 | |
| Guatemala | Carlos MARIN ARRIOLA | €2,360.95 | |
| Guinea (Rep.) | Fatoumata S. SYLLA | €2,444.54 | |
| Liberia | Austin SAYE WEHYE | €4,335.84 | |
| Mauritania | Lamine CAMARA | €3,729.15 | |
| Nicaragua | Julio C. GUEVARA | €1,773.15 | |
| Panama | Yarkelie VERGARA | €1,664.78 | |
| El Salvador | Nuno HERNÁNDEZ | €2,123.99 | |
| Senegal | Fambaye N. SOW | €2,520.68 | |
| South Africa | Qayiso K. MIKETSU | €2,268.01 | |
| Intersessional Meeting of Panel 2 | | | €15,537.68 |
| Algeria | Amar OUCHELLI | €2,277.61 | |
| Egypt | Doaa H. HAMMAN | €2,721.21 | |
| Libya | Hasan GAFRI | €2,548.20 | |
| Mauritania | Taleb MOUSSA | €2,635.71 | |
| Senegal | Mamadou SEYE | €2,837.18 | |
| Tunisia | Yassine SKANDARANI | €2,517.77 | |
| Meeting of the Electronic Monitoring Systems Working Group (EMS WG) / Second Meeting of the Standing Catch Document Scheme Working Group (CDS WG) / 17th Intersessional Meeting of the Working Group on Integrated Monitoring Measures (IMM) | | | €21,176.68 |
| Egypt | Doaa HAMMAM | €2,710.81 | |

| | | | |
|---|--------------------------|-----------|--------------------|
| Guinea (Rep.) | Kolie LANSANA | €2,909.14 | |
| Mauritania | Taleb MOUSSA | €3,008.97 | |
| El Salvador | Juan Enrique D. PENATE | €3,201.33 | |
| São Tomé e Príncipe | Ilair da CONCEICAO | €2,294.00 | |
| Senegal | Assane GUEYE | €3,177.43 | |
| Uruguay | Andrés DOMINGO | €3,875.00 | |
| 28th Regular Meeting of the Commission | | | €21,198.42 |
| Belize | Robert A. ROBINSON | €1,466.68 | |
| Costa Rica | Bernal PACHECO | €1,854.22 | |
| Egypt | Doaa HAMMAM | €255.85 | |
| Gabon | Davy ANGUEKO | €1,259.23 | |
| Ghana | Fred ANTWI-BOADU | €963.85 | |
| Guinea (Rep.) | Kolie LANSANA | €1,386.88 | |
| Honduras | Marco H. OSORTO | €1,807.39 | |
| Libya | Hasan GAFRI | €810.66 | |
| Mexico | Karina RAMÍREZ | €1,663.04 | |
| Panama | Gerardo IRIMIA AROSEMEN | €1,470.72 | |
| El Salvador | Antonio C. VASQUEZ JOVEL | €1,585.10 | |
| São Tomé e Príncipe | Ilair da CONCEICAO | €1,447.36 | |
| South Africa | Qayiso K. MIKETSU | €1,071.46 | |
| Uruguay | Andrés DOMINGO | €1,891.36 | |
| Venezuela | Eucaris EVARISTO | €2,264.62 | |
| Total expenses | | | €366,318.35 |
| Balance at 11 October 2024 | | | €192,374.59 |

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. At 11 October 2024, the balance of the fund is as follows:

| <u>Special Data Fund</u> | |
|---|--------------------|
| Opening balance for financial year 2024 | €385,169.52 |
| REVENUE | |
| Voluntary contribution from the United States | €83,536.00 |
| Voluntary contribution from the United States | €136,200.00 |
| Total revenue | €219,736.00 |
| EXPENSES | |
| Financing of 2023 BIL tagging activities Strategic Research Programme | €31,761.64 |
| Financing of 2023 BIL biology activities Strategic Research Programme | €1,701.22 |
| Financing of Strategic Research Programme by United States (ICCAT Workshop on the Use of the Bycatch Estimation Tool) | €12,407.13 |
| Bank charges | €10.90 |
| Total expenses | €45,880.89 |
| Balance at 11 October 2024 | €559,024.63 |

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 11 October 2024 is as follows:

| <i>United States Fund for Capacity Building</i> | |
|--|--------------------|
| Opening balance for financial year 2024 | €329,689.88 |
| REVENUE | |
| Voluntary contribution from the United States | €181,600.00 |
| Other revenue - VAT rebate | €2,507.40 |
| Total revenue | €184,107.40 |
| EXPENSES | |
| Financing of Strategic Research Programme by United States (Workshop in the Caribbean (West Atlantic) region for the improvement of statistical data collection and reporting on small scale (artisanal) fisheries) | €14,439.54 |
| Workshop in the Caribbean (West Atlantic) region for the improvement of statistical data collection and reporting on small scale (artisanal) fisheries (rooms, travel by scientists and statisticians) | €38,584.18 |
| Contract to develop Workshop in the Caribbean (West Atlantic) region for the improvement of statistical data collection and reporting on small scale (artisanal) fisheries (rooms, travel by scientists and statisticians) | €24,169.95 |
| Total expenses | €77,193.67 |
| Balance at 11 October 2024 | €436,603.61 |

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 2024, the Secretariat has managed, at Morocco's request, the participation by thirty-six people in the following meetings: seven people in the Intersessional Meeting of Panel 2, two people in the SCRS Workshop, one person in the Intersessional Meeting of the Bluefin Tuna Species Group, four people in the Intersessional Meeting of the Subcommittee on Ecosystems and Bycatch, two people in the Meeting of the Working Group on Stock Assessment Methods, one person in the Intersessional Meeting Swordfish Species Group (including MSE), three people in the meetings of the Electronic Monitoring Systems Working Group (EMS WG) / Second Meeting of the Standing Catch Document Scheme Working Group (CDS WG) / 17th Intersessional Meeting of the Working Group on Integrated Monitoring Measures (IMM), nine people in the Species Group and SCRS meetings, three people in the Workshop to continue the evaluation of ICCAT fisheries impact on marine turtles in Mediterranean Sea and four people in the 24th Special Meeting of the Commission. At 11 October 2024, the balance of the fund is as follows:

| <i>Morocco Fund to Support National Capacity Building for Participation in Commission Meetings</i> | |
|--|--------------------|
| Opening balance for financial year 2024 | €197,594.12 |
| REVENUE | |
| Voluntary contribution from Morocco | €19,303.18 |
| Total revenue | €19,303.18 |

| | |
|-----------------------------------|--------------------|
| EXPENSES | |
| Fund expenses | €83,547.83 |
| Bank charges | €581.00 |
| Total expenses | €84,128.83 |
| Balance at 11 October 2024 | €132,768.47 |

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 11 October 2024, there still remains a carryover balance of €20,121.61 which the Secretariat is looking to reimburse. The pending amounts are: €3,688.61 to Côte d'Ivoire and €16,433.00 to Guatemala.

14. Special Scientific Capacity Building Fund (SCBF)

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

15. European Union Fund for Capacity Building

In 2022, a contract was entered into with the European Union for a twenty-four month period, to continue to improve the capacity building of developing countries. This contract covers the activities contained in the *Recommendation by ICCAT Amending the Recommendation 14-14 on the Establishment of a Meeting Participation Fund for Developing ICCAT Contracting Parties* (Rec. 20-09), and the total amount was for €375,000.00, of which the European Union is financing 80.00%. This fund is cofinanced with the special Meeting Participation Fund (MPF), therefore, in order to group together all the travel financed, the amount received (€210,000.00) was transferred to the MPF. This contract, which terminated in July 2024, is pending settlement.

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 11 October 2024, the balance of the fund is as follows:

| <i>Special Monitoring, Control, and Surveillance Fund (MCSF)</i> | |
|--|-------------------|
| Opening balance for financial year 2024 | €52,582.21 |
| REVENUE | |
| Voluntary contribution | €0.00 |
| Total revenue | €0.00 |
| EXPENSES | |
| Fund expenses | €0.00 |
| Total expenses | €0.00 |
| Balance at 11 October 2024 | €52,582.21 |

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 2024, the Secretariat did not organise any trips and the balance of the fund is as follows:

| <i>Tunisia Fund for Participation in Commission Meetings</i> | |
|--|-------------------|
| Opening balance for financial year 2024 | €12,537.09 |
| REVENUE | |
| Financed by Tunisia | €0.00 |
| Total revenue | €0.00 |
| EXPENSES | |
| Fund expenses | €0.00 |
| Total expenses | €0.00 |
| Balance at 11 October 2024 | €12,537.09 |

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.

The balance (€1,569,354.80) increased as a result of the voluntary contribution of the European Union (€50,336.75), following settlement of the contract for the activities in 2022, and it has been used to cover some general expenses (€1,451.08) and indirect costs (€1,232.86). Taking into account the above, the balance stood at €1,617,007.62.

The 2023 activities were extended until 31 December 2024. During 2024, the United States contributed to the 2023 activities with a voluntary contribution of €47,902.40. The expense incurred in 2024 for these activities was €266,333.60. Therefore the balance of the programme amounted to €1,398,576.41.

| <i>Strategic Research Programme - 2023 (extended until 31/12/2024)</i> | <i>Implemented in 2023</i> | <i>Implemented in 2024</i> | <i>Total</i> |
|--|----------------------------|----------------------------|--------------------|
| Transfer of previous balance | | €1,617,007.62 | |
| REVENUE | | | |
| ICCAT financing | €416,635.00 | | €416,635.00 |
| Voluntary contribution from the European Union | €453,894.00 | | €453,894.00 |
| Voluntary contribution from the United States | | €47,902.40 | €47,902.40 |
| Voluntary contribution from Chinese Taipei | €5,000.00 | | €5,000.00 |
| Total revenue | €875,529.00 | €47,902.40 | €923,431.40 |
| EXPENSES | | | |

| | | | |
|--|--------------------|----------------------|--------------------|
| Tagging | | | |
| Tagging – Albacore (tags, satellite service, fish, etc.) | €6,676.70 | €24,625.83 | €31,302.53 |
| Tagging – Shark (tags, satellite service, fish, etc.) | €1,520.59 | €7,199.25 | €8,719.84 |
| Tagging – Swordfish (tags, satellite service, fish, etc.) | €822.00 | €3,212.08 | €4,034.08 |
| Tagging - Billfishes (tags, satellite service, fish, etc.) | €31,616.51 | €145.13 | €31,761.64 |
| Continuation of AOTTP activities – Côte d’Ivoire | €8,295.00 | €5,485.12 | €13,780.12 |
| Continuation of AOTTP activities – Senegal | €9,115.00 | €2,458.50 | €11,573.50 |
| SCRS external experts and workshops | | | |
| Expert for Blue Shark Stock Assessment Meeting | €4,737.37 | | €4,737.37 |
| Workshop on the Shark Research and Data Collection Programme | €16,846.41 | | €16,846.41 |
| Workshop on the Use of the Bycatch Estimation Tool | €2,669.07 | | €2,669.07 |
| Workshop to continue the evaluation of ICCAT fisheries impact on marine turtles in the Mediterranean Sea | €11,123.40 | | €11,123.40 |
| Workshop in the Caribbean (West Atlantic) region for the improvement of statistical data collection and reporting on small scale (artisanal) fisheries | | €14,439.54 | €14,439.78 |
| Workshop on Small Tunas Maturity Staging | | €16,085.03 | €16,085.03 |
| Workshops on Tropical Tunas MSE (for scientists and managers) | €32,700.16 | €1,500.60 | €34,200.76 |
| Biological, ecological and tagging studies | | | |
| Northern albacore | | €14,639.54 | €14,639.54 |
| Southern albacore | | €10,240.08 | €10,240.08 |
| Billfish | €58.78 | €1,642.44 | €1,701.22 |
| Swordfish | | €47,197.50 | €47,197.50 |
| Small tunas | €378.01 | €13,021.07 | €13,399.08 |
| Sharks | | €1,980.00 | €1,980.00 |
| Tropicals | | €3,037.06 | €3,037.06 |
| Other studies | | | |
| SWO-S closed-loop simulation study | | €5,400.00 | €5,400.00 |
| Pilot study to test the utility of ICCAT ecoregions for supporting the development of ecosystem-based advice products | | €14,999.99 | €14,999.99 |
| Contract to support a quasi-quantitative approach to risk assessment | | €15,000.00 | €15,000.00 |
| Contract for ICCAT Workshop on the Use of the Bycatch Estimation Tool | | €16,264.84 | €16,264.84 |
| Development of MSE process | | | |
| Contract for northern Atlantic albacore MSE process | €15,000.00 | €15,000.00 | €30,000.00 |
| Contract for western skipjack MSE process | | €23,760.00 | €23,760.00 |
| Development of MSE process | | €9,000.00 | €9,000.00 |
| Other costs | | | |
| Total expenses | €141,559.00 | €266,333.60 | €407,892.60 |
| Balance at 11 October 2024 | | €1,398,576.42 | |

For 2024, the Commission approved an allocation of €45,000.00 and a voluntary contribution has been received from the United States in the amount of €12,407.13 to cover the expenses of the Workshop on the Use of the Bycatch Estimation Tool. A contract has also been signed with the European Union (€1,000,000.00), which will finance 80% of the activities in 2024 and 2025. The voluntary contribution received from the European Union under of this contract amounted to €560,000.00. As regards expenses, activities for the amount of €460,956.76 were carried out. Therefore, the balance at 11 October 2024 amounted to €1,555,026.78.

Strategic Research Programme - 2024

| | |
|--|----------------------|
| Previous balance | €1,398,576.42 |
| REVENUE | |
| ICCAT financing | €45,000.00 |
| Voluntary contribution from the European Union | €560,000.00 |
| Voluntary contribution from the United States | €12,407.13 |
| Total revenue | €617,407.13 |
| EXPENSES | |
| Salaries | €72,870.31 |
| Tagging | |

| | |
|--|----------------------|
| Tagging - Albacore (tags, satellite service, fish, etc.) | €9,765.00 |
| Tagging - Sharks (tagging campaign) | €90,000.00 |
| Tagging - Swordfish (tagging campaign) | €70,975.00 |
| Portugal tagging - Billfishes (tags, satellite service, fish, etc.) | €4,200.00 |
| SCRS external experts and workshops | |
| Swordfish Year Programme Workshop | €18,650.00 |
| Workshop on the Use of the Bycatch Estimation Tool | €12,407.13 |
| Workshop on Data Limited Assessment Methods for Small Tunas | €14,849.21 |
| Workshop to continue the evaluation of ICCAT fisheries impact on marine turtles in the Mediterranean Sea | 8,184.80 |
| Biological, ecological and tagging studies | |
| Billfish | €9,638.00 |
| Sharks | €20,000.00 |
| Other studies | |
| Study on risk equivalent management approach for a target species | €8,236.00 |
| Development of MSE process | |
| Contract for northern Atlantic albacore MSE process | €24,000.00 |
| Contract for swordfish MSE process | €47,500.00 |
| Contract for western skipjack MSE process | €12,394.00 |
| Contract for multistock MSE process | €24,900.00 |
| Other costs | |
| BIL microscope | €12,387.31 |
| Total expenses | €460,956.76 |
| <hr/> | |
| Balance at 11 October 2024 | €1,555,026.78 |
| <hr/> | |

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 hired 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 2024, the carryover balance of this fund was €35,097.81 and the expenses for indirect costs of the contract entered into with the European Union for the vessel manager module have been settled and the financing to cover 20% of the expenses of that contract have been charged. In addition, this fund reflects the expenses for selection of staff hired for the IOMS. At 11 October 2024, the fund has a balance of €21,882.50.

21. European Union Integrated Online Management System Fund – Vessel manager module

In 2024, the contract was entered into with the European Union to develop the IOMS Vessels manger module has been settled, which had the objective of incorporating all the ICCAT notification obligations concerned with vessels and/or fishing authorisations. The contract covered the hire of a Software Developer, as well as the necessary equipment and software.

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

In 2023, a new contract was signed with the European Union to integrate the UN/FLUX system for vessels data exchange, maintain and improve the functionality of the IOMS, user assistance system, and to collaborate in the IOMS continuous development process. The contract has a budget of €187,501.80, of which the European Union will cover 80%, and under which a voluntary contribution of €105,000.00 has been received. It has covered the hire for 7 months of the Software Developer and the expenses of the Online Training Workshops Sessions on using ICCAT's Integrated Online Management System, which at 11 October 2024 amounts to €55,686.93.

23. United States Fund for Tropicals

In September 2021, the United States Fund for Tropicals was established to support the work to conclude the Atlantic Ocean Tropical Tunas Tagging Programme (AOTTP) and to finance a software upgrade to continue development of a tool to support decision making on tropical tunas. For this purpose, the United States made a voluntary contribution in the amount of €84,700.00 and the current balance is €84,688.60.

24. Remote Electronic Monitoring (REM) Fund

In 2021, the Commission approved the *Resolution by ICCAT establishing a pilot project for the implementation of remote electronic monitoring (REM) on bluefin tuna processing vessels* (Res. 21-17). To implement the project, a voluntary contribution was received from the United States in the amount of €50,100.00. A contract has also been signed with the European Union to finance 80% of the expenses of the budget for €209,506.00, under which €115,223.36 has been received. The expenses incurred in 2023 amounted to €54,743.34. This project has been extended to December 2024, to continue the pilot project and to include a new pilot project as a result of the *Resolution by ICCAT establishing a pilot project to test the use of stereoscopic cameras during first transfer and the automation of video footage analysis* (Res. 22-15). The expenses incurred in 2024 amounted to €42,541.82.

25. ABNJ-II Fund

In August 2023, an agreement was signed with FAO “Strengthening compliance in ICCAT members, develop ecosystem indicators, and promoting joint tuna RFMO initiatives on topics of global relevance”, with the objective of achieving responsible, efficient and sustainable tuna production and biodiversity conservation in the ABNJ in a changing environment. The project will have a duration of 4 years and a total budget of €1,416,074.17. In 2024, €115,056.00 have been received. The expenses incurred at 11 October 2024 totalled €123,338.30 and are summarised below.

| <i>ABNJ-II Fund</i> | |
|--|--------------------|
| 2023 REVENUE | |
| 2023 FAO financing | €212,411.00 |
| 2023 EXPENSES | |
| Contract for Simulation testing ecosystem indicators: Support to ICCAT'S Ecosystem Approach to Fisheries Management (EAFM) | €74,621.28 |
| 2024 REVENUE | |
| 2024 FAO financing | €115,056.00 |
| 2024 EXPENSES | |
| Contract for Simulation testing ecosystem indicators: Support to ICCAT'S Ecosystem Approach to Fisheries Management (EAFM) | €37,298.00 |
| Contract for consulting services for development and improvement of the Integrated Online Management System (IOMS) | €73,350.00 |
| Compliance missions - São Tomé e Príncipe | €12,690.30 |
| Balance at 11 October 2024 | €129,507.42 |

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

In 2023, the United States Fund for Caribbean Deepwater Horizon Restoration was established to support activities for Atlantic tuna and tuna-like species: review of available catch data, identification of specific gaps in catch data and infrastructure, analysis of the repercussions of data limitations, and support for priority data collection activities through capacity building, where appropriate. The Fund is supported by a voluntary contribution from the United States in the amount of €259,292.00 which was received in 2023. The amount of €8,764.88 has been charged to this fund corresponding to the expenses for the contract entered into for regional data collection in the Caribbean to improve reporting and data analysis - phase 1 and travel by the SCRS Chair to the Workshop in the Caribbean (West Atlantic) region for the improvement of statistical data collection and reporting on small scale (artisanal) fisheries

27. ICCAT intersessional meetings

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

Intersessional Meeting of Panel 2 (Hybrid/Madrid, Spain, 5-8 March 2024). The associated expenses of the meeting were €31,978.40.

Intersessional Meeting of Panel 4 on North Atlantic Swordfish Management Strategy Evaluation (MSE) (cancelled, 25 June 2024). The expenses for online simultaneous interpretation amounted to €2,700.00.

Intersessional Meeting of Panel 4 on North Atlantic Swordfish Management Strategy Evaluation (MSE) (online, 8 October 2024). The expenses for online simultaneous interpretation amounted to €2,079.00.

First Meeting of the Standing Catch Document Scheme Working Group (CDS WG) (Hybrid/Porto, Portugal, 4 March 2024). The associated expenses of the meeting were €5,452.70.

Meeting of the Electronic Monitoring Systems Working Group (EMS WG) / Second Meeting of the Standing Catch Document Scheme Working Group (CDS WG) / 17th Intersessional Meeting of the Working Group on Integrated Monitoring Measures (IMM) (Hybrid/ Porto, Portugal, 10-14 June 2024). The total expenses for the meeting amounted to €144,991.60.

Meeting of the Port Inspection Expert Group for Capacity Building and Assistance (PIEG) (online, 22 February 2024). The expenses for online simultaneous interpretation amounted to €5,452.70.

Meeting of the Online Reporting Technology Working Group (WG-ORT) (online, 7-8 February 2023). The expenses for online simultaneous interpretation amounted to €10,578.80.

Meeting of the Virtual Working Group on the Review of the Rules of Procedure of the Commission (Online, 4 June 2024). The expenses for online simultaneous interpretation amounted to €5,053.40.

Meeting of the Virtual Working Group on Sustainable Financial Position for ICCAT (VWG-SF) (Online, 26 June 2024). The expenses for online simultaneous interpretation amounted to €5,089.70.

Meeting of the Virtual Working Group on Sustainable Financial Position for ICCAT (VWG-SF) (cancelled, 15 July 2024). The expenses for online simultaneous interpretation amounted to €3,780.00.

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

First Intersessional Meeting of Panel 1 on Western Skipjack MSE (Online, 20-21 February 2024). The expenses for simultaneous interpretation amounted to €10,200.80.

Second Intersessional Meeting of Panel 1 (Hybrid/Natal, Brazil, 22-24 May 2024). The total expenses for holding the meeting were €92,461.89, and including the travel expenses of the preparatory meeting, as well as the travel expenses, *per diem*, hotel and transport costs of the Secretariat staff and interpreters, as well as the expenses for the fees of the conference interpreters.

Meeting of the Joint Climate Change Experts Meeting (Online, 2-3 July 2024). The expenses for online simultaneous interpretation amounted to €10,179.40.

Second Meeting of the Joint Climate Change Experts Meeting (Online, 3 October 2024). The expenses for online simultaneous interpretation amounted to €4,066.70.

First Ambassadors Webinar on Northern Atlantic Swordfish MSE (N-SWO MSE) (Online, 12 June 2023). Adjustment of the 2023 expenses for the hub space rental service in the amount of €1,597.20.

Meeting of the Virtual Working Group on Sustainable Financial Position for ICCAT (VWG-SF) (cancelled, 10 May 2024). The expenses for online simultaneous interpretation amounted to €3,786.00.

Moreover, the European Union offered to finance a portion of the expenses of the Third Intersessional Meeting of Panel 1 and of the 24th Special Meeting of the Commission. For this purpose, a contract for €1,000,000.60 was entered into, of which €560,000.00 have been received.

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

| A S S E T S | Financial year 2023 | Financial year 2022 |
|---|----------------------|----------------------|
| A) NON-CURRENT ASSETS | 71,577.86 | 82,361.73 |
| I. Intangible assets | 1,157.38 | 1,678.90 |
| Computer software | 92,114.59 | 92,114.59 |
| Amortization of computer software | -90,957.21 | -90,435.69 |
| II. Fixed assets | 70,420.48 | 80,682.83 |
| Furniture | 79,366.03 | 79,366.03 |
| Data processing equipment | 509,123.95 | 482,554.02 |
| Other fixed assets | 50,888.44 | 50,253.28 |
| Depreciation of furniture | -72,653.01 | -70,756.37 |
| Depreciation of data processing equipment | -449,215.46 | -415,642.98 |
| Depreciation of other fixed assets | -47,089.47 | -45,091.15 |
| B) CURRENT ASSETS | 15,350,164.43 | 13,930,577.31 |
| I. Accounts receivable | 1,819,959.75 | 1,947,460.79 |
| 1 Receivables from arrears of contributions | 1,774,614.70 | 1,921,407.90 |
| Arrears of budgetary contributions | 1,774,614.70 | 1,906,470.90 |
| Arrears of extra-budgetary contributions | 0.00 | 14,937.00 |
| 2 Receivables from arrears of eBCD contributions | 13,041.04 | 10,073.27 |
| Arrears of eBCD budgetary contributions | 13,041.04 | 10,073.27 |
| 3 Receivables trust funds | 19,743.13 | 5,349.16 |
| Receivables ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) | 0.00 | 2,535.31 |
| ICCAT Regional Observers Programme for at-sea transshipment | 19,743.13 | 2,813.85 |
| 4 Other receivables | 12,560.88 | 10,630.46 |
| Payments pending application | 12,560.88 | 10,630.46 |
| II. Accrual accounts | 41,430.26 | 40,465.95 |
| 1 Prepaid budgetary expenses | 39,189.56 | 38,730.65 |
| 2 Advances of the trust funds | 2,240.70 | 1,735.30 |
| iii. Cash assets | 13,488,774.42 | 11,942,650.57 |
| 1 Cash | 826.66 | 1,518.50 |
| Cash (Euros) | 687.61 | 580.50 |
| Cash (US\$) | 139.05 | 938.00 |
| [Financial year 2023: US\$ 150.00 x €/US\$ € 0.927 = €139.05] | | |
| [Financial year 2022: US\$ 1,000.00 x €/US\$ € 0.938 = €938.00] | | |
| 2 Bank current accounts (euros) | 7,576,205.33 | 5,773,448.33 |
| BBVA-Acc. Xx6725 (euros) | 42,604.51 | 6,669.42 |
| BBVA-Acc. xx3290 (euros) | 7,443,592.06 | 5,676,332.79 |
| BBVA-Acc. xx1055 (euros) | 29,768.75 | 29,768.75 |
| Santander-Acc. xx8934 (euros) | 51,015.07 | 51,388.70 |
| BBVA-Acc. xx1119 (euros) | 9,224.94 | 9,288.67 |
| 3 Bank current accounts (euros) | 121,077.43 | 205,497.45 |
| BBVA-Acc. xx2037 (US\$) | 118,035.66 | 202,448.95 |
| [Financial year 2023: US\$ 127,330.81 x €/US\$ € 0.927 = €118,035.66] | | |
| [Financial year 2022: US\$ 215,830.44 x €/US\$ € 0.938 = €202,448.95] | | |
| BBVA-Acc. xx0668 (US\$) | 3,041.77 | 3,048.50 |
| [Financial year 2023: US\$ 3,281.31 x €/US\$ € 0.927 = €3,041.77] | | |
| [Financial year 2022: US\$ 3,250.00 x €/US\$ € 0.938 = €3,048.50] | | |
| 4 Bank current accounts trust funds (euros) | 5,790,665.00 | 5,962,186.29 |
| BBVA-Acc. xx3942 (euros) - ROP | 213,039.62 | 289,716.63 |
| BBVA-Acc. xx8869 (euros) - ROP-BFT | 4,280,592.28 | 4,179,084.42 |
| BBVA-Acc. xx8371 (euros) - GBYP | 1,276,922.49 | 1,473,274.63 |
| BBVA-Acc. xx7069 (euros) - ROP-TROP | 20,110.61 | 20,110.61 |
| TOTAL ASSETS (A+B) | 15,421,742.29 | 14,012,939.04 |
| C) TRANSITIONAL ACCOUNTS | 201,075.71 | 175,701.90 |
| I. Cash assets | 201,075.71 | 175,701.90 |
| Expens 1 Bank current accounts of other funds, projects or programmes (euros) | 197,440.94 | 171,824.03 |
| BBVA - Acct. 0201569058 (euros) - JCAP-2 | 197,440.94 | 171,824.03 |
| 2 Bank current accounts of other funds, projects or programmes (US\$) | 3,634.77 | 3,877.87 |
| BBVA - Acct. 2012292035 (US\$) - JCAP-2 | 3,634.77 | 3,877.87 |
| [Financial year 2023: US\$ 3,921.00 x €/US\$ € 0.927 = €3,634.77] | | |
| [Financial year 2022: US\$ 3,921.00 x €/US\$ € 0.938 = €3,877.87] | | |
| TOTAL ASSETS AND TRANSITIONAL ACCOUNTS (A+B+C) | 15,622,818.00 | 14,188,640.94 |

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

| <i>NET ASSETS AND LIABILITIES</i> | Financial year 2023 | Financial year 2022 |
|--|----------------------|----------------------|
| A) NET ASSETS | 3,057,388.95 | 2,425,847.92 |
| A-1) Working Capital Fund | 2,582,282.44 | 1,906,160.09 |
| I. Working Capital Fund | 1,906,160.09 | 2,039,057.97 |
| 1 Working Capital Fund | 1,906,160.09 | 2,039,057.97 |
| II. 1- Result for financial year | 676,122.35 | -132,897.88 |
| 1 1- Result for financial year | 676,122.35 | -132,897.88 |
| A-2) Net acquired assets | 71,577.86 | 82,361.73 |
| I. Net acquired assets | 71,577.86 | 82,361.73 |
| 1 1- Net acquired assets - intangible - | 1,157.38 | 1,678.90 |
| 2 2- Net acquired assets - fixed - | 70,420.48 | 80,682.83 |
| A-3) Working Capital Fund - eBCD | 403,528.65 | 437,326.10 |
| I. eBCD Working Capital Fund | 437,326.10 | 420,266.19 |
| 1 eBCD Working Capital Fund | 437,326.10 | 420,266.19 |
| II. 1- eBCD result for financial year | -33,797.45 | 17,059.91 |
| 1 1- eBCD result for financial year | -33,797.45 | 17,059.91 |
| B) ACCUMULATED PENDING CONTRIBUTIONS | 1,787,655.74 | 1,931,481.17 |
| I. Budgetary contributions | 1,774,614.70 | 1,906,470.90 |
| 1 Budgetary - current financial year | 701,455.84 | 757,500.60 |
| 2 Budgetary - previous financial years | 1,073,158.86 | 1,148,970.30 |
| II. Extra-budgetary contributions | 0.00 | 14,937.00 |
| 1 Extra-budgetary - current financial year | 0.00 | 0.00 |
| 2 Extra-budgetary - previous financial years | 0.00 | 14,937.00 |
| iii. eBCD budgetary contributions | 13,041.04 | 10,073.27 |
| 1 eBCD budgetary - current financial year | 2,967.77 | 2,078.49 |
| 2 eBCD budgetary - previous financial years | 10,073.27 | 7,994.78 |
| C) CURRENT LIABILITIES | 10,576,697.60 | 9,655,609.95 |
| I. Trust funds | 8,831,865.96 | 8,353,674.90 |
| 1 ICCAT Integrated Online Management System (IOMS) Fund | 35,097.81 | 47,077.74 |
| 2 Separation from Service Fund | 415,402.63 | 349,934.49 |
| 3 ICCAT Regional Observer Programme for at-sea transshipments | 194,506.89 | 248,506.19 |
| 4 ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) | 1,125,113.65 | 1,356,499.29 |
| 5 ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna | 3,302,766.53 | 3,277,382.77 |
| 6 Special Data Fund - People's Republic of China | 163,383.14 | 147,274.72 |
| 7 Special Meeting Participation Fund (MPF) | 308,692.94 | 472,165.98 |
| 8 Special Data Fund - United States | 385,169.52 | 543,646.24 |
| 9 United States Fund for Capacity Building | 329,689.88 | 378,640.62 |
| 10 Morocco Fund to Support National Capacity Building for Participation in Commission Meetings | 197,594.12 | 183,863.55 |
| 11 ICCAT Regional Observer Programme for Tropical Tunas | 20,121.61 | 20,121.61 |
| 12 Scientific Capacity Building Fund (SCBF) | 0.00 | 0.00 |
| 13 Special Monitoring, Control, and Surveillance Fund (MCSF) | 52,582.21 | 54,476.13 |
| 14 European Union Fund for Capacity Building | 0.00 | 0.00 |
| 15 Tunisia Fund for Participation in Commission Meetings | 12,537.09 | 14,448.38 |
| 16 Strategic Research Programme | 1,569,354.80 | 1,118,498.52 |
| 17 United States Fund for Tropical Tunas | 84,688.60 | 84,688.60 |
| 18 European Union Integrated Online Management System (IOMS) Fund | 0.00 | 6,350.07 |
| 19 Remote Electronic Monitoring (REM) Fund | 110,580.02 | 50,100.00 |
| 20 ABNJ-II Fund | 137,789.72 | 0.00 |
| 21 United States Fund for restoration of the Caribbean "Deepwater Horizon" manager module | 259,292.00 | 0.00 |
| 22 manager module | 22,502.80 | 0.00 |
| 23 integration | 105,000.00 | 0.00 |
| II. Provisions for expenses | 1,362.93 | 6,900.16 |
| 1 Provisions for budgetary expenses | 1,362.93 | 1,522.02 |
| 2 Provisions for trust fund expenses | 0.00 | 5,378.14 |
| iii. Accounts payable | 602,477.65 | 365,083.51 |
| 1 Budgetary expenses payable | 147,021.00 | 123,653.41 |
| 2 Extra-budgetary expenses payable | 3,859.32 | 9,385.20 |
| 3 Trust fund expenses payable | 439,687.44 | 219,299.28 |
| 4 Collections pending application | 11,909.89 | 12,745.62 |
| iv. Accrual accounts | 1,140,991.06 | 929,951.38 |
| 1 Advances on future contributions | 116,836.50 | 72,146.87 |
| 2 Advances on voluntary contributions | 111,000.00 | 0.00 |
| 3 Advances of the trust funds | 913,154.56 | 857,804.51 |
| TOTAL LIABILITIES (A+B+C) | 15,421,742.29 | 14,012,939.04 |
| D) TRANSITIONAL ACCOUNTS | 201,075.71 | 175,701.90 |
| I. Other funds, projects or programmes | 201,075.71 | 175,701.90 |
| 1 ICCAT-Japan Capacity-building Assistance Project (Phase 2) (JCAP-2) | 201,075.71 | 175,701.90 |
| TOTAL LIABILITIES AND TRANSITIONAL ACCOUNTS (A+B+C+D) | 15,622,818.00 | 14,188,640.94 |

Statement 2. Status of Contracting Party contributions (euros) (at 11 October 2024).

| <i>Contracting Party</i> | <i>Balance due at opening of financial year 2024</i> | <i>Contributions Contracting Parties in 2024</i> | <i>Contr. paid in 2024 applied to 2024 budget</i> | <i>Contr. paid in 2024 to previous budgets</i> | <i>Balance due</i> |
|---|--|--|---|--|---------------------|
| A) Regular Commission budget: | | | | | |
| Albania | 0.00 | 59,963.41 | 59,963.41 | 0.00 | 0.00 |
| Algeria | 0.00 | 17,181.84 | 17,181.84 | 0.00 | 0.00 |
| Angola | 0.00 | 8,791.94 | 0.00 | 0.00 | 8,791.94 |
| Barbados | 0.00 | 19,042.55 | 19,042.55 | 0.00 | 0.00 |
| Belize | 0.00 | 97,329.65 | 97,329.65 | 0.00 | 0.00 |
| Brazil | 318,194.96 | 113,009.01 | 113,009.01 | 318,194.96 | 0.00 |
| Canada | 0.00 | 128,392.88 | 128,392.88 | 0.00 | 0.00 |
| Cabo Verde | 0.00 | 70,717.27 | 0.00 | 0.00 | 70,717.27 |
| China, People's Rep. of | 0.00 | 38,864.35 | 38,864.35 | 0.00 | 0.00 |
| Côte d'Ivoire | 10,656.78 | 46,943.55 | 46,943.55 | 10,656.78 | 0.00 |
| Curaçao | 0.00 | 163,272.50 | 0.00 | 0.00 | 163,272.50 |
| Egypt | 0.00 | 10,795.71 | 10,795.71 | 0.00 | 0.00 |
| El Salvador | 0.00 | 55,053.12 | 55,053.12 | 0.00 | 0.00 |
| France - SPM | 0.00 | 118,634.47 | 118,634.47 | 0.00 | 0.00 |
| Gabon | 18,953.45 | 18,808.10 | 0.00 | 0.00 | 37,761.55 |
| Gambia, The | 0.00 | 6,583.73 | 0.00 | 0.00 | 6,583.73 |
| Ghana 1/ | 0.00 | 205,605.94 | 139,610.82 | 0.00 | 65,995.12 |
| Grenada | 0.00 | 7,768.82 | 0.00 | 0.00 | 7,768.82 |
| Guatemala, Rep. of | 0.00 | 36,659.89 | 36,659.89 | 0.00 | 0.00 |
| Equatorial Guinea | 80,399.68 | 18,668.10 | 0.00 | 0.00 | 99,067.78 |
| Guinea, Rep. of | 252,096.73 | 14,626.03 | 0.00 | 0.00 | 266,722.76 |
| Guinea-Bissau | 0.00 | 6,379.27 | 0 | 0.00 | 6,379.27 |
| Honduras | 3,602.23 | 6,379.27 | 0.00 | 0.00 | 9,981.50 |
| Iceland | 0.00 | 59,321.35 | 59,321.35 | 0.00 | 0.00 |
| Japan | 0.00 | 249,169.78 | 249,169.78 | 0.00 | 0.00 |
| Korea, Rep. of | 0.00 | 159,240.95 | 159,240.95 | 0.00 | 0.00 |
| Liberia | 28,458.45 | 28,161.62 | 0.00 | 0.00 | 56,620.07 |
| Libya | 0.00 | 33,573.11 | 0.00 | 0.00 | 33,573.11 |
| Maroc | 0.00 | 55,899.81 | 0.00 | 0.00 | 55,899.81 |
| Mauritania | 57,859.45 | 53,368.10 | 0.00 | 0.00 | 111,227.55 |
| Mexico | 27,586.95 | 118,224.84 | 90,637.89 | 27,586.95 | 27,586.95 |
| Namibia | 0.00 | 46,555.60 | 0.00 | 0.00 | 46,555.60 |
| Nicaragua, Rep. of | 0.00 | 4,252.85 | 4,252.85 | 0.00 | 0.00 |
| Nigeria | 31,824.86 | 6,379.27 | 0.00 | 0.00 | 38,204.13 |
| Norway | 0.00 | 89,527.36 | 89,527.36 | 0.00 | 0.00 |
| Panama 3/ | 0.00 | 261,520.74 | 249,785.85 | 0.00 | 11,734.89 |
| Philippines, Rep. of | 0.00 | 6,379.27 | 6,379.27 | 0.00 | 0.00 |
| Russia | 22,841.59 | 98,372.08 | 0.00 | 0.00 | 121,213.67 |
| St Vincent and the Grenadines | 87,413.08 | 14,987.22 | 0.00 | 70,280.65 | 32,119.65 |
| São Tomé e Príncipe | 71,733.23 | 14,387.48 | 0.00 | 0.00 | 86,120.71 |
| Senegal 4/ | 0.00 | 123,441.11 | 123,441.11 | 0.00 | 0.00 |
| Sierra Leone | 57,452.30 | 6,379.27 | 0.00 | 0.00 | 63,831.57 |
| South Africa | 0.00 | 41,922.10 | 0.00 | 0.00 | 41,922.10 |
| Syrian Arab Republic | 13,266.11 | 4,770.82 | 0.00 | 0.00 | 18,036.93 |
| Trinidad & Tobago | 0.00 | 23,136.11 | 23,136.11 | 0.00 | 0.00 |
| Tunisie | 54,801.75 | 47,631.73 | 47,631.73 | 54,801.75 | 0.00 |
| Türkiye | 0.00 | 142,865.55 | 142,865.55 | 0.00 | 0.00 |
| European Union | 0.00 | 2,342,033.92 | 2,342,033.92 | 0.00 | 0.00 |
| United Kingdom of Great Britain and Northern Ireland 5/ | 0.00 | 150,009.35 | 150,009.35 | 0.00 | 0.00 |
| United States | 0.00 | 301,645.42 | 301,645.42 | 0.00 | 0.00 |
| Uruguay | 0.00 | 24,787.36 | 24,787.00 | 0.00 | 0.36 |
| Venezuela | 571,155.62 | 29,374.76 | 0.00 | 0.00 | 600,530.38 |
| Subtotal A) | 1,708,297.22 | 5,806,790.33 | 4,945,346.74 | 481,521.09 | 2,088,219.72 |
| Contributions from new Contracting Parties: | | | | | |
| Costa Rica (07/06/2024) | 0.00 | 6,900.41 | 0.00 | 0.00 | 6,900.41 |
| Subtotal B) | 0.00 | 6,900.41 | 0.00 | 0.00 | 6,900.41 |
| C) Withdrawals of Contracting Parties: | | | | | |
| Cuba (Effective: 31-12-91) | 66,317.48 | 0.00 | 0.00 | 66,317.48 | 0.00 |
| Subtotal C) | 66,317.48 | 0.00 | 0.00 | 66,317.48 | 0.00 |
| TOTAL A)+B)+C) | 1,774,614.70 | 5,813,690.74 | 4,945,346.74 | 547,838.57 | 2,095,120.13 |

1/ The advance received from Ghana (€0.82) was applied as partial payment of its 2024 contribution.

2/ An advance was received from Guatemala (€0.03), which will be applied to payment of future contributions.

3/ The advance received from Panama (€54,281.75) was applied as partial payment of its 2024 contribution.

4/ An advance was received from Senegal (€42.60), which will be applied to payment of future contributions.

5/ The advance received from the United Kingdom of Great Britain and Northern Ireland (€62,353.07) was applied as partial payment of its 2024 contribution.

Statement 3. Budgetary and extra-budgetary expenses (euros) (at 11 October 2024).

| Chapters | 2024 budget | Expenses incurred to date | % | Expenses incurred to year- end | Estimated total expenses for financial year 2024 |
|--|---------------------|------------------------------|----------------|--------------------------------------|---|
| 1 Budgetary expenses | | | | | |
| Chapter 1. Salaries | 2,389,752.12 | 1,733,329.29 | 72.53% | 656,422.83 | 2,389,752.12 |
| Chapter 2. Travel | 45,000.00 | 40,250.36 | 89.45% | 3,000.00 | 43,250.36 |
| Chapter 3. Commission meetings (annual) | 350,000.00 | 20,887.31 | 5.97% | 329,112.69 | 350,000.00 |
| Chapter 4. Publications | 20,600.00 | 5,327.67 | 25.86% | 12,000.00 | 17,327.67 |
| Chapter 5. Office equipment | 17,000.00 | 10,425.38 | 61.33% | 6,574.62 | 17,000.00 |
| Chapter 6. Operating expenses | 150,000.00 | 78,438.26 | 52.29% | 71,561.74 | 150,000.00 |
| Chapter 7. Miscellaneous expenses | 8,300.00 | 4,086.50 | 49.23% | 3,000.00 | 7,086.50 |
| Chapter 8. Coordination of research: | | | | | |
| a) Salaries | 1,407,276.44 | 1,002,410.97 | 71.23% | 404,865.47 | 1,407,276.44 |
| b) Travel to improve statistics | 35,000.00 | 21,712.28 | 62.04% | 3,000.00 | 24,712.28 |
| c) Statistics - Biology | 22,000.00 | 19,833.88 | 90.15% | 2,166.12 | 22,000.00 |
| d) Information technology | 69,931.40 | 59,396.74 | 84.94% | 10,534.66 | 69,931.40 |
| e) Maintenance of database | 35,000.00 | 23,538.71 | 67.25% | 11,461.29 | 35,000.00 |
| f) Telephone line - Internet domain | 35,000.00 | 21,315.46 | 60.90% | 10,000.00 | 31,315.46 |
| g) Scientific meetings (including SCRS) | 90,000.00 | 57,723.14 | 64.14% | 73,847.05 | 131,570.19 |
| h) Simultaneous interpretation for SCRS meetings | 212,850.00 | 196,104.03 | 92.13% | 0.00 | 196,104.03 |
| i) Miscellaneous | 0.00 | 0.00 | | 0.00 | 0.00 |
| <i>Sub-total Chapter 8</i> | <i>1,907,057.84</i> | <i>1,402,035.21</i> | <i>73.52%</i> | <i>515,874.59</i> | <i>1,917,909.80</i> |
| Chapter 9. Services that require specialized external consultancy work (i.e. legal advice, total quality management project, etc.) | 70,555.00 | 56,506.98 | 80.09% | 14,048.02 | 70,555.00 |
| Chapter 10. Separation from Service Fund | 65,468.14 | 65,468.14 | 100.00% | 0.00 | 65,468.14 |
| Chapter 11. Research programmes: | | | | | |
| a) Strategic Research Programme | 45,000.00 | 45,000.00 | 100.00% | 0.00 | 45,000.00 |
| <i>Sub-total Chapter 11</i> | <i>45,000.00</i> | <i>45,000.00</i> | <i>100.00%</i> | <i>0.00</i> | <i>45,000.00</i> |
| Chapter 12. Compliance: | | | | | |
| a) Maintenance of compliance database | 32,000.00 | 9,152.91 | 28.60% | 22,847.09 | 32,000.00 |
| <i>Sub-total Chapter 12</i> | <i>32,000.00</i> | <i>9,152.91</i> | <i>28.60%</i> | <i>22,847.09</i> | <i>32,000.00</i> |
| Chapter 13. Travel | | | | | |
| a) Travel by ICCAT and SCRS Chairs | 60,000.00 | 8,987.34 | 14.98% | 44,200.00 | 53,187.34 |
| b) Special Meeting Participation Fund | 250,000.00 | 250,000.00 | 100.00% | 0.00 | 250,000.00 |
| c) Travel by ICCAT Officers (ICCAT developing Contracting Parties) | 61,800.00 | 62,614.53 | 101.32% | 3,250.00 | 65,864.53 |
| <i>Sub-total Chapter 13</i> | <i>371,800.00</i> | <i>321,601.87</i> | <i>86.50%</i> | <i>47,450.00</i> | <i>369,051.87</i> |
| Chapter 14. Integrated Online Management System (IOMS): | | | | | |
| a) Integrated Online Management System (IOMS) | 328,846.67 | 179,740.08 | 54.66% | 81,614.55 | 261,354.63 |
| <i>Sub-total Chapter 14</i> | <i>328,846.67</i> | <i>179,740.08</i> | <i>54.66%</i> | <i>81,614.55</i> | <i>261,354.63</i> |
| Chapter 15. Contingencies | 5,410.59 | 0.00 | 0.00% | 5,253.00 | 0.00 |
| TOTAL BUDGETARY EXPENSES (Chapters 1 to 15) | 5,806,790.36 | 3,972,249.96 | 68.41% | 1,768,759.13 | 5,735,756.09 |
| 2 Extrabudgetary expenses | | | | | |
| Exchange losses | | 23,197.75 | | 0.00 | 23,197.75 |
| Expenses for simultaneous interpretation into Arabic | | 1,621.76 | | 23,371.92 | 24,993.68 |
| Expenses of Intersessional Meetings of Panel 1 | | 102,662.69 | | | 102,662.69 |
| Expenses of Intersessional Meeting of Panel 2 | | 31,978.40 | | | 31,978.40 |
| Expenses of Intersessional Meetings of Panel 4 | | 4,779.00 | | | 4,779.00 |
| Expenses of Meetings of Electronic Monitoring Systems Working Group (EMS WG) | | 0.00 | | | 0.00 |
| Expenses of Meeting of Ad Hoc Working Group on Labour Standards (LSWG) | | 0.00 | | | 0.00 |
| Expenses of Meeting of Standing Catch Document Scheme Working Group (CDS WG) | | 5,452.70 | | | 5,452.70 |
| Meeting of the Electronic Monitoring Systems Working Group (EMS WG) / Second Meeting of the Standing Catch Document Scheme Working Group (CDS WG) / 17th Intersessional Meeting of the Working Group on Integrated Monitoring Measures (IMM) | | 144,991.60 | | | 144,991.60 |
| Expenses of Meeting of Joint Experts Group on Climate Change | | 14,246.10 | | | 14,246.10 |
| Expenses of Ambassadors Webinars on Northern Atlantic Swordfish MSE (SWO-N MSE) | | 1,597.20 | | | 1,597.20 |
| Expenses of Meeting of Port Inspection Expert Group for Capacity Building and Assistance (PIEG) | | 5,452.70 | | | 5,452.70 |

| | | | |
|--|---------------------|---------------------|---------------------|
| Expenses of Meeting of Online Reporting Technology Working Group (WG-ORT) | 10,578.80 | | 10,578.80 |
| Meeting of the Virtual Working Group on Sustainable Financial Position for ICCAT (VWG-SF) | 12,655.70 | | 12,655.70 |
| Meeting of the Virtual Working Group on the Review of the Rules of Procedure of the Commission (VWG-RRP) | 5,053.40 | | 5,053.40 |
| Third Interessional Meeting of Panel 1 and 24th Special Meeting of the Commission 2024 | 0.00 | 559,586.32 | 559,586.32 |
| TOTAL EXTRA-BUDGETARY EXPENSES | 364,267.80 | 582,958.24 | 947,226.04 |
| TOTAL EXPENSES INCURRED | 5,806,790.36 | 4,336,517.76 | 2,351,717.37 |
| | | 6,682,982.13 | |

Statement 4. Budgetary and extra-budgetary revenue received (euros) (at 11 October 2024).

| <i>Revenue</i> | <i>Financial year 2024</i> |
|---|----------------------------|
| 1 Budgetary revenue | |
| Contributions from Contracting Parties: | |
| Contributions paid or applied to the current budget | 4,945,346.74 |
| TOTAL BUDGETARY REVENUE | 4,945,346.74 |
| 2 Extrabudgetary revenue | |
| Voluntary contributions: | |
| Revenue ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) | 82,512.77 |
| Revenue ICCAT-Japan Capacity-building Assistance Project (Phase 2) (JCAP-2) | 11,626.90 |
| Chinese Taipei contribution to ICCAT | 110,058.11 |
| Surinam voluntary contribution | 3,175.67 |
| Observers fees | 5,409.91 |
| Financial revenue | 12,567.50 |
| VAT refund | 54,590.25 |
| Miscellaneous revenue | 0.42 |
| Revenue for Commission meetings: | |
| Third Intersessional Meeting of Panel 1 and 24th Special Meeting of the Commission 2024 | 560,000.00 |
| TOTAL EXTRA-BUDGETARY REVENUE | 839,941.53 |
| 3 Revenue from accumulated pending contributions | |
| Contributions from Contracting Parties: | |
| Contributions paid to previous budgets | 481,521.09 |
| Contributions from withdrawn Contracting Parties | |
| Contributions paid to previous budgets | 66,317.48 |
| TOTAL REVENUE FROM PENDING CONTRIBUTIONS | 547,838.57 |
| TOTAL REVENUE RECEIVED | 6,333,126.84 |

Statement 5. Composition and balance of the Working Capital Fund (euros) (at 11 October 2024).

| <i>Working Capital Fund</i> | <i>Financial year 2024</i> |
|--|----------------------------|
| Opening balance for the financial year | 2,582,282.44 |
| Result for financial year a) + b) + c) | 1,996,609.08 |
| a) Budgetary result | 973,096.78 |
| <i>Budgetary revenue</i> | 4,945,346.74 |
| <i>Budgetary expenses (Chapters 1 to 15)</i> | 3,972,249.96 |
| b) Extra-budgetary result | 475,673.73 |
| <i>Extrabudgetary revenue</i> | 839,941.53 |
| <i>Extrabudgetary expenses</i> | 364,267.80 |
| c) Contributions paid in the financial year to previous budgets | 547,838.57 |
| <i>Contributions to regular budgets</i> | 481,521.09 |
| <i>Contributions received from withdrawn Contracting Parties to previous budgets</i> | 66,317.48 |
| Available balance at 11 October 2024 | 4,578,891.52 |
| Estimated expenses (until 31 December 2024) | 2,351,717.37 |
| Estimated balance at 31 December 2024 | 2,227,174.15 |

Statement 6. Cash flow (euros) (at 11 October 2024).

Revenue and origin

| | |
|---|----------------------|
| Balance in Cash and Banks (at the opening of financial year 2024) | 13,488,774.42 |
| Prepaid expenses (at the opening of financial year 2024) | 41,430.26 |
| Trust funds debtors (at the opening of financial year 2024) | 19,743.13 |
| Payments pending application (at the opening of financial year 2024) | 12,560.88 |
| Revenue: | |
| Contributions paid or applied to the 2024 budget | 4,945,346.74 |
| Extra-budgetary revenue received in 2024 | 839,941.53 |
| Contributions paid in financial year 2023 to previous regular budgets | 481,521.09 |
| Contributions received from withdrawn Contracting Parties to previous budgets | 66,317.48 |
| eBCD revenue: | |
| Contributions paid or applied to the 2024 eBCD budget | 410,565.19 |
| Contributions paid in financial year 2023 to previous regular budgets | 824.88 |
| Other revenue | 1,432.20 |
| Advances of the trust funds | 9,216,625.97 |
| TOTAL REVENUE AND ORIGIN | 29,525,083.77 |

Expenses and applications

| | |
|---|----------------------|
| Provision for expenses (at the opening of financial year 2024) | 1,362.93 |
| Accounts payable (at the opening of financial year 2024) | 590,567.76 |
| Contributions pending application (at the opening of the financial year 2024) | 11,909.89 |
| Advances applied to financial year 2024 | 1,140,991.06 |
| Working Capital Fund | 4,578,891.52 |
| eBCD Working Capital Fund | 501,730.92 |
| Expenses: | |
| Budgetary expenses for financial year 2024 (Chapters 1 to 15) | 3,972,249.96 |
| Extra-budgetary expenses for financial year 2024 | 364,267.80 |
| eBCD expenses: | |
| eBCD budgetary expenses for financial year 2024 | 314,620.00 |
| Advances of the trust funds | 9,223,203.49 |
| Available in trust funds: | |
| ICCAT Integrated Online Management System (IOMS) Fund | 21,882.50 |
| Separation from Service Fund | 341,481.06 |
| ICCAT Regional Observer Programme for at-sea transhipments | 524,101.21 |
| ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) | 866,121.62 |
| ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna | 3,349,025.41 |
| Special Data Fund - People's Republic of China | 179,563.24 |
| Special Meeting Participation Fund (MPF) | 192,374.59 |
| Special Data Fund - United States | 559,024.63 |
| United States Fund for Capacity Building | 436,603.61 |
| Morocco Fund to Support National Capacity Building for Participation in Commission Meetings | 132,768.47 |
| ICCAT Regional Observer Programme for Tropical Tunas | 20,121.61 |
| Scientific Capacity Building Fund (SCBF) | 0.00 |
| Special Monitoring, Control, and Surveillance Fund (MCSF) | 52,582.21 |
| Tunisia Fund for Participation in Commission Meetings | 12,537.09 |
| Strategic Research Programme | 1,555,026.78 |
| United States Fund for Tropical Tunas | 84,688.60 |
| Remote Electronic Monitoring (REM) Fund | 68,038.20 |
| ABNJ-II Fund | 129,507.42 |
| United States Fund for restoration of the Caribbean "Deepwater Horizon" | 250,527.12 |
| European Union Integrated Online Management System (IOMS) Fund - UN/FLUX integration | 49,313.07 |
| TOTAL EXPENSES AND APPLICATION | 29,525,083.77 |

Statement 7. Status of cash and banks (euros) (at 11 October 2024).

Summary

Balance in Cash and Banks 14,901,209.08

TOTAL CASH AND BANKS 14,901,209.08

Breakdown

Available in the Working Capital Fund 4,578,891.52
Available in the eBCD Working Capital Fund 501,730.92
Available in trust funds:
 ICCAT Integrated Online Management System (IOMS) Fund 21,882.50
 Separation from Service Fund 341,481.06
 ICCAT Regional Observer Programme for at-sea transhipments 524,101.21
 ICCAT Atlantic-wide Research Programme for Bluefin Tuna (GBYP) 866,121.62
 ICCAT Regional Observers Programme for eastern Atlantic and Mediterranean bluefin tuna 3,349,025.41
 Special Data Fund - People's Republic of China 179,563.24
 Special Meeting Participation Fund (MPF) 192,374.59
 Special Data Fund - United States 559,024.63
 United States Fund for Capacity Building 436,603.61

 Morocco Fund to Support National Capacity Building for Participation in Commission Meetings 132,768.47
 ICCAT Regional Observer Programme for Tropical Tunas 20,121.61
 Scientific Capacity Building Fund (SCBF) 0.00
 Special Monitoring, Control, and Surveillance Fund (MCSF) 52,582.21
 Tunisia Fund for Participation in Commission Meetings 12,537.09
 Strategic Research Programme 1,555,026.78
 United States Fund for Tropical Tunas 84,688.60
 Remote Electronic Monitoring (REM) Fund 68,038.20
 ABNJ-II Fund 129,507.42
 United States Fund for restoration of the Caribbean "Deepwater Horizon" 250,527.12
 European Union Integrated Online Management System (IOMS) Fund - UN/FLUX integration 49,313.07
Debts for purchases or provision of services 402,913.31
Collections pending application 11,400.77
Advances on future contributions 243.49
Advances of the trust funds 1,132,034.63
Prepaid expenses -439,211.45
Trust funds debtors -26,050.80
Payments pending application -86,031.75

TOTAL AVAILABLE 14,901,209.08

Statement 8. Composition and balance of the eBCD Working Capital Fund (euros) (at 11 October 2024).

| <i>eBCD Working Capital Fund</i> | <i>Financial year 2024</i> |
|---|----------------------------|
| Available balance of eBCD at the opening of the financial year | 403,528.65 |
| Result for financial year a) + b) + c) | 98,202.27 |
| a) eBCD budgetary result | 95,945.19 |
| <i>eBCD budgetary revenue</i> | <i>410,565.19</i> |
| Albania | 1,386.38 |
| Algeria | 1,085.17 |
| Canada | 8,395.10 |
| China, People's Rep. of | 4,017.52 |
| Egypt | 1,089.86 |
| Iceland | 690.07 |
| Japan | 112,783.69 |
| Korea, Rep. of | 14,159.06 |
| Libya | 0.00 |
| Maroc | 6,192.08 |
| Mexico | 625.57 |
| Norway | 1,518.60 |
| Syrian Arab Republic | 0.00 |
| Tunisie | 0.00 |
| Türkiye | 23,487.39 |
| European Union | 213,632.31 |
| United Kingdom of Great Britain and Northern Ireland | 1,270.50 |
| United States | 20,231.89 |
| <i>eBCD budgetary expenditures</i> | <i>314,620.00</i> |
| Maintenance and user support costs - TRAGSA | 241,710.17 |
| Salaries and remuneration | 72,793.74 |
| Bank charges | 116.09 |
| b) eBCD contributions paid in the financial year to previous budgets | 824.88 |
| <i>eBCD contributions to previous budgets</i> | <i>824.88</i> |
| Other revenue | 1,432.20 |
| <i>VAT refund</i> | <i>1,432.20</i> |
| Available balance at 11 October 2024 | 501,730.92 |
| Estimated expenses (until 31 December 2024) | 208,540.80 |
| Estimated balance at 31 December 2024 | 293,190.13 |