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INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION
(of UNESCO)

Fifty-fifth Session of the Executive Council

UNESCO, Paris, 14–17 June 2022

Items 3.1 and 5.2 of the Provisional Agenda

**FINANCIAL SITUATION OF THE IOC SPECIAL ACCOUNT AT YEAR END 2021
AND FORECAST FOR 2022–2023**

Summary

This document presents an overview of the financial situation of the IOC Special Account at year-end 2021, the proposal for revised budgetary allocations 2022–2023 and the forecast for the biennium 2022–2023. The Financial Report for the period 1 January 2020 to 31 December 2021 is provided in [Annex I](#),

Decision proposed: After a brief introduction and discussion in plenary under item 3.1, the Executive Council is invited to take note of this report and consider the draft decision referenced as Dec. EC-55/3.1_in the Provisional Action Paper (document IOC/EC-55/AP). The document will then be subject to an in-depth review by the sessional statutory open-ended Financial Committee and the decision reflected in the Draft Resolution that the Financial Committee will be submitting to the Executive Council for adoption under item 5.2 in accordance with paragraph 15 of the Draft Revised Guidelines for the Preparation and Consideration of Draft Resolutions ([IOC/INF-1315](#)).

OVERVIEW OF THE FINANCIAL SITUATION OF THE IOC SPECIAL ACCOUNT AS AT YEAR END 2021 (in US dollars)

In accordance with the Financial Report for the period 1 January 2020 to 31 December 2021 presented further down in this document, the total income amounted to \$6,093,445.76 (comparative 31.12.2019 – \$3,472,274.33, while total expenditure for the same period amounted to \$3,365,010.89 (comparative 31.12.2019 – \$3,588,796.65).

The increase is largely due to the contribution by the Norwegian Agency for Development Cooperation (NORAD) in the amount of NOK 10 million to the General Account (191IOC9000) and NOK 10 million to the sub-account dedicated to the UN Decade of Ocean Science for Sustainable Development (193UND2040).

At the end of year 2021, only \$259,234 were firmly committed by donors.

At the end of year 2021, the Fund balance amounted to \$6,282,617.86 (comparative 31.12.2019 – \$3,528,529.36), with the following breakdown:

- General reserves: \$ 4,042,690.37 (comparative 31.12.2019 – \$ 2,897,673.23)
- JCOMMOPS: \$ 190,381.05 (comparative 31.12.2019 – \$ 96,354.57)
- IOTWMS ICG Secretariat: \$ 654,379.08 (comparative 31.12.2019 – \$ 534,501.56)
- UN Decade of Ocean
Science for Sustainable
Development: \$ 1,395,167.36

In accordance with Articles 8.2 and 8.3 of the Financial Regulations for the IOC Special Account, the above-mentioned balance is carried over to year 2022 for the implementation of the budget approved by the IOC Governing Bodies. In this context, the proposal for a revision of budgetary allocations adopted by the Assembly through [IOC Resolution A-31/2](#) is submitted for the approval by the Executive Council in Table 1.

Table 2 provides the forecast for 2022–2023 as at year end 2021.

TABLE 1. PROPOSED REVISED BUDGETARY ALLOCATIONS FOR 2022–2023

TITLE	Budget code	Approved budget ¹	Requested change	Revised budget
IOC Function A		450,000.00	0.00	450,000.00
	191ORS2041	450,000.00	0.00	450,000.00
WCRP	191ORS2041.1	50,000.00		50,000.00
Ocean Carbon & Acidification	191ORS2041.2	250,000.00		250,000.00
Impact of climate change on ocean and coastal ecosystems	191ORS2041.3	150,000.00		150,000.00
IOC Function B		1,750,000.00	0.00	1,750,000.00
	191OSD2044	1,300,000.00	0.00	1,300,000.00
GOOS design, dev't, engagement & impact	191OSD2041.1	400,000.00		400,000.00
Observing system integration & delivery	191OSD2041.3	400,000.00		400,000.00
Ocean forecast services & applications	191OSD2041.4	200,000.00		200,000.00
IODE & OBIS	191OSD2041.5	300,000.00		300,000.00
OceanOPS	193JCS2041	450,000.00		450,000.00
IOC Function C		1,900,000.00	150,000.00	2,050,000.00
	191EWS2041	1,050,000.00	150,000.00	1,200,000.00
ICG NEAMTWS	191EWS2041.1	100,000.00		100,000.00
ICG PTWS	191EWS2041.2	150,000.00	50000	200,000.00
ICG CARIBE-EWS	191EWS2041.3	250,000.00	50000	300,000.00
TOWS & inter-regional coordination	191EWS2041.4	100,000.00		100,000.00
IOTIC	191EWS2041.5	100,000.00		100,000.00
GLOSS - tsunami	191EWS2041.6	250,000.00	50000	300,000.00
HAB & NIS Research & Monitoring	191EWS2041.7	100,000.00		100,000.00
ICG-IOTWMS Secretariat	193EWS2041	850,000.00		850,000.00
IOC Function D		450,000.00	0.00	450,000.00
	191AIP2041	450,000.00	0.00	450,000.00
Follow-up to SDGs, WOA & State of the ocean reporting	191AIP2041.1	150,000.00		150,000.00
GEBCO	191AIP2041.2	50,000.00		50,000.00
Science for reducing nutrient enrichment	191AIP2041.3	100,000.00		100,000.00
Climate change adaptation in coastal zones	191AIP2041.4	150,000.00		150,000.00
IOC Function E		2,850,000.00	500,000.00	3,350,000.00
	191RCG2041	1,350,000.00	0.00	1,350,000.00
IOC Governance (representation & intersessional coordination)	191RCG2041.1	150,000.00		150,000.00
IOCARIBE (office support & intersessional coordination)	191RCG2041.2	100,000.00		100,000.00
IOAFRICA (office support & intersessional coordination)	191RCG2041.3	100,000.00		100,000.00
WESTPAC (office support & intersessional coordination)	191RCG2041.4	250,000.00		250,000.00
IOCINDIO (intersessional coordination)	191RCG2041.5	100,000.00		100,000.00
UN partnerships, global governance, policy and outreach	191RCG2041.6	400,000.00		400,000.00
ICAM & Marine Spatial Planning	191RCG2041.7	250,000.00		250,000.00
UN Decade of Ocean Science for Sustainable Development	193UND2041	1,500,000.00	500,000.00	2,000,000.00
IOC Function F		1,350,000.00	0.00	1,350,000.00
	191ICD2041	1,350,000.00	0.00	1,350,000.00
CD coordination (incl. TMT)	191ICD2041.1	200,000.00		200,000.00
GOSR	191ICD2041.2	150,000.00		150,000.00
Ocean Literacy	191ICD2041.3	300,000.00		300,000.00
IOAFRICA Capacity development workplans	191ICD2041.4	250,000.00		250,000.00
IOCARIBE Capacity development workplans	191ICD2041.5	100,000.00		100,000.00
WESTPAC Capacity development workplans	191ICD2041.6	250,000.00		250,000.00
IOCINDIO Capacity development workplans	191ICD2041.7	100,000.00		100,000.00
TOTAL BUDGETARY ALLOCATIONS 2022–2023		8,750,000.00	650,000.00	9,400,000.00

¹ As approved through IOC Resolution A-31/2

TABLE 2. FORECAST 2022–2023

IOC Special Account Forecast 2022–2023 (expressed in US Dollars)		
	Year 2022	Year 2023
Opening balance:	6,282,618	2,441,852
Working Capital Fund:	1,000,000	
Opening balance available:	5,282,618	2,441,852
Signed commitments from donors:		
United Kingdom (UK MetOffice)	11,351	
Société des Explorations de Monaco	79,455	
RevOcean	165,000	
EthicOcean	3,428	
	259,234	0
Sub-total Funds available or signed commitments:	5,541,852	2,441,852
Income forecast based on previous years	1,600,000	1,600,000
Sub-total Funds Expected:	7,141,852	4,041,852
Planned Expenditure*:	4,700,000	4,700,000
Estimated Closing balance /Funding gap:	2,441,852	-658,148

**Based on revised proposed budget 2022–2023 - ref. Table 1*

ANNEX I



UNESCO

INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION (IOC)

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2021

(EXPRESSED IN US DOLLARS)

	<u>31.12.2021</u>	<u>Comparatives 31.12.2019</u>
INCOME		
General Account - Voluntary Contributions - Schedule 1.3	3,231,551.28	2,486,534.93
Earmarked Activities - Voluntary Contributions - Schedule 1.3	2,806,684.93	817,808.40
Other income:		
Interest	54,743.00	167,931.00
Other credits	466.55	-
TOTAL INCOME	<u>6,093,445.76</u>	<u>3,472,274.33</u>
Cash Disbursements - Schedule 1.2	3,221,651.57	3,515,309.65
Unliquidated obligations - Schedule 1.2	143,359.32	73,487.00
TOTAL EXPENDITURE	<u>3,365,010.89</u>	<u>3,588,796.65</u>
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	<u>2,728,434.87</u>	<u>(116,522.32)</u>
Savings/over-expenditure on prior years' obligations	25,653.63	26,556.13
Reserves and fund balances, beginning of the period	3,528,529.36	3,618,495.55
RESERVES AND FUND BALANCES, END OF THE PERIOD	<u>6,282,617.86</u>	<u>3,528,529.36</u>
Breakdown Reserves and Fund Balances, End of the Period:		
General reserves	4,042,690.37	2,897,673.23
JCOMMOPS reserves	190,381.05	96,354.57
IOTWS ICG Secretariat reserves	654,379.08	534,501.56
UN Decade of Ocean Science for Sustainable Development	1,395,167.36	-
TOTAL	<u>6,282,617.86</u>	<u>3,528,529.36</u>

*Financial Report issued by the Grants Management Section, Bureau of Strategic Planning.
The total income and expenditure are in accordance with UNESCO's financial records.*

Issued on: 7 February 2022


Ebrima SARK

Chief Grants Management Section,
Bureau of Strategic Planning



UNESCO
INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION (IOC)
SCHEDULE OF DISBURSEMENTS AND UNLIQUIDATED OBLIGATIONS
FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2021
(EXPRESSED IN US DOLLARS)

	<u>2020-2021 Revised Budget</u>	<u>2020-2021 Disbursements</u>	<u>Unliquidated Obligations</u>	<u>Total Expenditure</u>
A. <u>Foster ocean research to strengthen knowledge of ocean and coastal processes and human impacts upon them</u>				
WCRP	25,000.00	-	-	-
Ocean Carbon & Acidification	250,000.00	140,123.03	8,577.66	148,700.69
Impact of climate change on ocean and coastal ecosystems	116,000.00	31,473.06	-	31,473.06
TOTAL A.	<u>391,000.00</u>	<u>171,596.09</u>	<u>8,577.66</u>	<u>180,173.75</u>
B. <u>Maintain, strengthen and integrate global ocean observing, data and information systems</u>				
GOOS Workplan - GOOS design, dev't & support	250,000.00	123,689.63	-	123,689.63
Perth Programme Office	363,000.00	382,521.66	-	382,521.66
IIOE-2 (developing capacities for sustained observations)	50,000.00	-	-	-
JCOMM Observations - Obs. systems integration & delivery	50,000.00	-	-	-
IODE & OBIS core systems	100,000.00	70,993.41	-	70,993.41
<u>Sub-Total</u>	<u>813,000.00</u>	<u>577,204.70</u>	<u>-</u>	<u>577,204.70</u>
<u>JCOMMOPS</u>	350,000.00			
JCOMMOPS Coordination		51,703.50	-	51,703.50
ARGO				
Argo Director Fund		4,362.15	-	4,362.15
Argo General Coordination		172,905.69	-	172,905.69
		177,267.84	-	177,267.84
Oceans Gliders		22,421.40	-	22,421.40
<u>Sub-Total</u>	<u>350,000.00</u>	<u>251,392.74</u>	<u>-</u>	<u>251,392.74</u>
TOTAL B.	<u>1,163,000.00</u>	<u>828,597.44</u>	<u>-</u>	<u>828,597.44</u>
C. <u>Develop early warning systems and preparedness to mitigate the risks of tsunamis and ocean-related hazards</u>				
ICG NEAMTWS	50,000.00	-	-	-
ICG PTWS	150,000.00	42,517.28	8,997.10	51,514.38
ICG CARIBE-EWS	150,000.00	18,650.80	2,889.00	21,539.80
TOWs & inter-regional coordination	50,000.00	19,263.98	-	19,263.98
JTIC	25,000.00	16,444.45	-	16,444.45
GLOSS - tsunami	150,000.00	4,251.67	-	4,251.67
JCOMM Services - Ocean Forecast systems & applications	50,000.00	22,813.19	-	22,813.19
HAB Research and Monitoring	94,200.00	-	-	-
<u>Sub-Total</u>	<u>719,200.00</u>	<u>123,941.37</u>	<u>11,886.10</u>	<u>135,827.47</u>
<u>IOTWS ICG Secretariat</u>	750,000.00	489,458.48	-	489,458.48
TOTAL C.	<u>1,469,200.00</u>	<u>613,399.85</u>	<u>11,886.10</u>	<u>625,285.95</u>
D. <u>Support assessment and information to improve the science-policy interface</u>				
SDG Follow up & WOA	90,500.00	90,380.93	-	90,380.93
GEBCO	30,000.00	153.57	6,502.07	6,655.64

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Schedule 1.2

	2020-2021 Revised Budget	2020-2021 Disbursements	Unliquidated Obligations	Total Expenditure
Science for reducing nutrient enrichment	25,000.00	-	-	-
IODE & OBIS products & services	100,000.00	87,019.87	-	87,019.87
Climate change adaptation in coastal zones	50,000.00	-	-	-
TOTAL D.	295,500.00	177,554.37	6,502.07	184,056.44
E. <u>Enhance ocean governance through a shared knowledge base and improved regional cooperation</u>				
IOC Governance (representation & intersessional coordination)	130,000.00	71,207.04	109.14	71,316.18
IOCARIBE (office support & intersessional coordination)	57,600.00	55,898.58	-	55,898.58
IOCAFRICA (office support & intersessional coordination)	57,600.00	-	-	-
WESTPAC (office support & intersessional coordination)	150,000.00	86,482.58	-	86,482.58
IOCINDIO (intersessional coordination)	12,000.00	-	375.36	375.36
UN partnerships, global governance, policy and outreach	315,000.00	301,095.50	17,710.51	318,806.01
ICAM & Marine Spatial Planning	110,000.00	83,323.85	3,210.00	86,533.85
<u>Sub-Total</u>	<u>832,200.00</u>	<u>598,007.55</u>	<u>21,405.01</u>	<u>619,412.56</u>
UN Decade of Ocean Science for Sustainable Development	750,000.00	368,235.91	88,794.68	457,030.59
TOTAL E.	1,582,200.00	966,243.46	110,199.69	1,076,443.15
F. <u>Develop the institutional capacity in all of the functions above, as a cross-cutting function.</u>				
IOC Capacity development & transfer of marine technology & GOSR	400,000.00	331,304.45	5,136.00	336,440.45
IOCAFRICA Capacity development workplans	150,000.00	22,214.33	1,057.80	23,272.13
IOCARIBE Capacity development workplans	100,000.00	41,212.16	-	41,212.16
WESTPAC Capacity development workplans	214,100.00	22,484.16	-	22,484.16
IOCINDIO Capacity development workplans	50,000.00	-	-	-
IODE & OBIS Training and Education	100,000.00	47,045.26	-	47,045.26
TOTAL F.	1,014,100.00	464,260.36	6,193.80	470,454.16
GRAND TOTAL	5,915,000.00	3,221,651.57	143,359.32	3,365,010.89



UNESCO
INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION (IOC)
SCHEDULE OF INCOME
FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2021
(EXPRESSED IN US DOLLARS)

A. General Account (191IOC9000)

Funds received

Governments:

Australia	216,851.88		
Barbados	10,000.00		
Canada	23,139.18		
China	499,970.00		
Germany	291,080.08		
Japan	30,000.00		
Monaco	45,996.80		
New Zealand	5,000.00		
Norway	<u>1,306,290.40</u>	2,428,328.34	

Others:

AXA XL	82,500.00		
Ethic Ocean	4,533.04		
Flanders Marine Institute (VLIZ)	47,309.40		
PRADA	338,910.50		
RevOcean	<u>329,970.00</u>	<u>803,222.94</u>	3,231,551.28

Other income

466.55

Interest

54,743.00

Total A.

3,286,760.83

B. JCOMMOPS

Australia	47,113.45		
France	91,818.15		
Germany	11,581.90		
Japan	20,000.00		
United Kingdom	13,812.20		
ETT Spa	57,816.35		
EURO-ARGO	20,070.83		
Société des Explorations de Monaco	<u>82,938.10</u>		

Total B.

345,150.98

C. IOTWS ICG Secretariat

Australia		<u>609,336.00</u>	
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D. UN DECADE OF OCEAN SCIENCE FOR SUSTAINABLE DEVELOPMENT

Canada	50,846.58		
China	100,000.00		
India	49,970.00		
Norway	1,336,076.97		
Portugal	47,062.40		
Republic of Korea	250,000.00		
Foundation for the Global Compact	<u>18,242.00</u>		

Total D.

1,852,197.95

Total B + C + D

2,806,684.93

TOTAL (A + B + C + D)

6,093,445.76



Annex 1

INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION (IOC)

**Expenditure Report by Category of Expenditure
for the period 1 January 2020 to 31 December 2021
(Expressed in US Dollars)**

	Cash Disbursed	Unliquid. Obligations
<u>10 - Personnel costs, consultants and missions</u>		
International & National Staff	1,973,532.88	-
Temporary Staff	237,217.13	-
Other Personnel Costs	66,057.93	-
Staff Mission Costs	28,299.10	-
Consultants	330,160.20	90,521.15
Delegates & External Individual Missions	7,102.73	-
Other Contracts	-	-
<u>20 - Contracted services</u>		
Contracted seminars and meetings	-	-
Contracted Document Production	1,525.30	-
Other Contracted Services	261,266.02	30,216.56
<u>30 - External training and Grants</u>		
Grants and Fellowships	-	-
External Training & Seminars	9,273.59	-
<u>40 - Equipment and maintenance</u>		
Equipment	19,984.86	7,802.16
Leases	2,331.00	-
<u>50 - Other expenses</u>		
Communications	15,062.36	5,042.00
Other Supplies	58,981.81	398.80
Finance Costs	2,094.42	-
	3,010,889.33	133,980.67
Management Costs	210,762.24	9,378.65
	3,221,651.57	143,359.32
Total expenditure incurred		3,365,010.89

Financial Report issued by the Grants Management Section, Bureau of Strategic Planning.



INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION

JCOMMOPS General Support

(Statement of Account from 1 January 2020 to 31 December 2021)

(Expressed in US Dollars)

INCOME

Funds Received

Australia	47,113.45	
France	91,818.15	
Germany	11,581.90	
Japan	20,000.00	
United Kingdom	13,812.20	
ETT Spa	57,816.35	
EURO-ARGO	20,070.83	
Société des Explorations de Monaco	82,938.10	345,150.98

TOTAL INCOME

345,150.98

EXPENDITURE

International & National Staff	173,245.12
Temporary Staff	47,915.32
Other Personnel Cost	6,739.82
Delegates & External Individual Missions	5,624.94
Equipment	1,421.30
Management Costs	16,446.24

TOTAL EXPENDITURE

251,392.74

EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE

93,758.24

Savings/over-expenditure on prior years' obligations

268.24

Balance Brought Forward as at 1 January 2020

96,354.57

BALANCE AS AT 31 DECEMBER 2021

190,381.05