



INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION
(of UNESCO)

Thirty-first Session of the Assembly
UNESCO, 14–25 June 2021 (online)

Items 3.2 and 4.4 of the Provisional Agenda

**FINANCIAL SITUATION OF THE IOC SPECIAL ACCOUNT AT YEAR-END 2020
AND FORECAST FOR 2021**

Summary

This document presents an overview of the financial situation of the IOC Special Account at year-end 2020, including the proposed adjustments to 2020–2021 budgetary allocations and the updated forecast for year 2021. Financial Report for the period 1 January 2020 to 31 December 2020 is provided in [Appendix I](#) (in English only).

Decision proposed: After a brief introduction and discussion in plenary under item 3.2, the Assembly is invited to take note of this report and consider the draft decision referenced as Dec. IOC-31/3.2 in the Provisional Action Paper (document IOC/A-31/AP Rev.). 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 Assembly for adoption under item 4.4 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 2020

1. In accordance with the Financial Report for the period 1 January 2020 to 31 December 2020 presented in [appendix](#) to this document, the total income amounted to US\$ 3,049,509.33 (comparative 31.12.2018 – \$ 1,528,151.20), while total expenditure for the same period amounted to \$ 1,652,925.42 (comparative 31.12.2018 – \$ 1,633,158.78).
2. At the end of year 2019, only \$ 25,279.00 were firmly committed by donors.
3. Contributions from the three historically largest donors to the Special Account – Australia, China and Norway – are traditionally paid in the second half of the year (approximately 66% of total contributions). As a result, those contributions are mostly planned to be used in the following year.
4. The outlook for 2021 is considerably more positive due to a new 2-year commitment by the Norwegian Agency for Development Cooperation (NORAD) in the amount of NOK 5 million per year to the General Account (191IOC9000) and NOK 5 million per year to the sub-account dedicated to the UN Decade of Ocean Science for Sustainable Development (193UND2040).
5. At year-end 2020, the Fund balance amounted to \$ 4,950,766.90 (comparative 31.12.2018 – \$ 3,540,044.10), with the following breakdown:

General reserves:	\$ 3,645,899.98	comparative 31.12.2018:	\$ 2,736,089.59
JCOMMOPS:	\$ 159,473.54	comparative 31.12.2018:	\$ 219,685.27
IOTWMS ICG Secretariat:	\$ 542,971.25	comparative 31.12.2018:	\$ 584,269.24
UN Decade of Ocean Science for Sustainable Development:	\$ 602,422.13	--	--

6. 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 2021 for the implementation of the budget approved by the Assembly. In this context, the proposal for a revision of budgetary allocations is submitted for the Assembly approval in Table 1.
7. Table 2 provides an updated forecast (the initial forecast for the period was presented to the Executive Council at its 53rd session in document [IOC/EC-53/3.1\(2\)](#)).

Table 1. Proposed revision¹ of budgetary appropriations for the IOC Special Account 2020-2021

2020-2021 budget				
Function/Activity title	Budget code	Approved	Proposed adjustment	Revised
		\$	\$	\$
IOC Function A: Foster ocean research to strengthen knowledge of ocean and coastal processes and human impacts upon them				
	191ORS2040	500,000	-109,000	391,000
WCRP	191ORS2040.1	100,000	-75,000	25,000
Ocean Carbon & Acidification	191ORS2040.2	250,000		250,000
Impact of climate change on ocean and coastal ecosystems	191ORS2040.3	150,000	-34,000	116,000
IOC Function B: Maintain, strengthen and integrate global ocean observing, data and information systems				
	191OSD2040	1,500,000	-687,000	813,000
GOOS Work Plan - GOOS design, dev't & support	191OSD2040.1	550,000	-300,000	250,000
Perth Programme Office	191OSD2040.2	400,000	-37,000	363,000
IIOE-2 (developing capacities for sustained observations)	191OSD2040.3	250,000	-200,000	50,000
JCOMM Observations - Obs. systems intergration & delivery	191OSD2040.4	200,000	-150,000	50,000
IODE & OBIS core systems	191OSD2040.5	100,000		100,000
JCOMMOPS - <i>OceanOPS</i>	193JCS2040	450,000	-100,000	350,000
IOC Function C: Develop early warning systems and preparedness to mitigate the risks of tsunamis and ocean-related hazards				
	191EWS2040	1,250,000	-530,800	719,200
ICG NEAMTWS	191EWS2040.1	100,000	-50,000	50,000
ICG PTWS	191EWS2040.2	150,000		150,000
ICG CARIBE-EWS	191EWS2040.3	250,000	-100,000	150,000
TOWs & inter-regional coordination	191EWS2040.4	100,000	-50,000	50,000
JTIC - <i>IOTIC</i>	191EWS2040.5	100,000	-75,000	25,000
GLOSS - tsunami	191EWS2040.6	250,000	-100,000	150,000
JCOMM Services - Ocean forecast systms & applications	191EWS2040.7	200,000	-150,000	50,000
HAB Research and Monitoring	191EWS2040.8	100,000	-5,800	94,200
IOTWS ICG Secretariat	193EWS2040	850,000	-100,000	750,000
IOC Function D: Support assessment and information to improve the science-policy interface				
	191AIP2040	550,000	-254,500	295,500
SDG Follow up & WOA	191AIP2040.1	150,000	-59,500	90,500
GEBCO	191AIP2040.2	50,000	-20,000	30,000
Science for reducing nutrient enrichment	191AIP2040.3	100,000	-75,000	25,000
IODE & OBIS products & services	191AIP2040.4	100,000		100,000
Climate change adaptation in coastal zones	191AIP2040.5	150,000	-100,000	50,000
IOC Function E: Enhance ocean governance through a shared knowledge base and improved regional cooperation				
	191RCG2040	1,300,000	-467,800	832,200
IOC Governance (representation & intersessional coordination)	191RCG2040.1	150,000	-20,000	130,000
IOCARIBE (office support & intersessional coordination)	191RCG2040.2	100,000	-42,400	57,600
IOCAFRICA (office support & intersessional coordination)	191RCG2040.3	100,000	-42,400	57,600
WESTPAC (office support & intersessional coordination)	191RCG2040.4	250,000	-100,000	150,000
IOCINDIO (intersessional coordination)	191RCG2040.5	50,000	-38,000	12,000
UN partnerships, global governance, policy and outreach	191RCG2040.6	400,000	-85,000	315,000
ICAM & Marine Spatial Planning	191RCG2040.7	250,000	-140,000	110,000
UN Decade of Ocean Science for Sustainable Development	193UND2040	500,000	250,000	750,000

¹ Proposed adjustments are based on observed capacity to mobilise the funds and expenditure trends. Please note changes to activity titles in italics.

Function/Activity title	Budget code	Approved	Proposed adjustment	Revised
		\$	\$	\$
IOC Function F: Develop the institutional capacity in all of the functions above, as a cross-cutting function				
	191ICD2040	1,065,000	-50,900	1,014,100
IOC Capacity development & transfer of marine technology & GOSR & <i>Ocean Literacy</i>	191ICD2040.1	400,000		400,000
IOCAFRICA Capacity development workplans	191ICD2040.2	150,000		150,000
IOCARIBE Capacity development workplans	191ICD2040.3	100,000		100,000
WESTPAC Capacity development workplans	191ICD2040.4	250,000	-35,900	214,100
IOCINDIO Capacity development workplans	191ICD2040.5	65,000	-15,000	50,000
IODE & OBIS Training and Education	191ICD2040.6	100,000		100,000
TOTAL		7,965,000	-2,050,000	5,915,000

Table 2. Forecast 2021, updated as at 31 December 2020

IOC Special Account Forecast 2021 (expressed in US Dollars)	
2021	
Opening balance:	4,950,767
Working Capital Fund	1,000,000
Opening balance available:	3,950,767
Signed commitments:	1,540,155
Norway	1,164,551
Australia	22,848
United Kingdom	12,270
VLIZ	24,540
RevOcean	165,000
EthicOcean	3,706
Societe des Explorations de Monaco	85,890
ETT Spa	61,350
Sub-total Funds available:	5,490,922
Planned Expenditure	4,262,000
Closing balance /Funding gap:	1,228,922

**Appendix I: Financial Report for the Intergovernmental Oceanographic Commission
for the period 1 January 2020 to 31 December 2020**



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 2020**

(EXPRESSED IN US DOLLARS)

	<u>31.12.2020</u>	<u>Comparatives 31.12.2018</u>
INCOME		
General Account - Voluntary Contributions - Schedule 1.3	1,815,735.29	1,077,514.90
Earmarked Activities - Voluntary Contributions - Schedule 1.3	1,184,870.04	375,752.30
Other income:		
Interest	48,904.00	74,884.00
Other credits	-	-
TOTAL INCOME	<u>3,049,509.33</u>	<u>1,528,151.20</u>
Cash Disbursements - Schedule 1.2	1,612,967.90	1,569,666.47
Unliquidated obligations - Schedule 1.2	39,957.52	63,492.31
TOTAL EXPENDITURE	<u>1,652,925.42</u>	<u>1,633,158.78</u>
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	<u>1,396,583.91</u>	<u>(105,007.58)</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>4,950,766.90</u>	<u>3,540,044.10</u>
Breakdown Reserves and Fund Balances, End of the Period:		
General reserves	3,645,899.98	2,736,089.59
JCOMMOPS reserves	159,473.54	219,685.27
IOTWS ICG Secretariat reserves	542,971.25	584,269.24
UN Decade of Ocean Science for Sustainable Development	602,422.13	-
TOTAL	<u>4,950,766.90</u>	<u>3,540,044.10</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: 8 February 2021


Ebrima SARR

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 2020
(EXPRESSED IN US DOLLARS)

	2020-2021 Budget	2020 Disbursements	Unliquidated Obligations	Total Expenditure
A. <u>Foster ocean research to strengthen knowledge of ocean and coastal processes and human impacts upon them</u>				
WCRP	100,000.00	-	-	-
Ocean Carbon & Acidification	250,000.00	48,441.59	-	48,441.59
Impact of climate change on ocean and coastal ecosystems	150,000.00	31,473.05	-	31,473.05
TOTAL A.	500,000.00	79,914.64	-	79,914.64
B. <u>Maintain, strengthen and integrate global ocean observing, data and information systems</u>				
GOOS Workplan - GOOS design, dev't & support	550,000.00	78,230.38	-	78,230.38
Perth Programme Office	400,000.00	200,935.23	-	200,935.23
IIOE-2 (developing capacities for sustained observations)	250,000.00	-	-	-
JCOMM Observations - Obs. systems integration & delivery	200,000.00	-	-	-
IODE & OBIS core systems	100,000.00	17,921.55	19,195.38	37,116.93
<u>Sub-Total</u>	<u>1,500,000.00</u>	<u>297,087.16</u>	<u>19,195.38</u>	<u>316,282.54</u>
<u>JCOMMOPS</u>	450,000.00			
JCOMMOPS Coordination		24,875.68	-	24,875.68
ARGO				
Argo Director Fund		4,362.15	-	4,362.15
Argo General Coordination		73,772.62	-	73,772.62
		78,134.77	-	78,134.77
Oceans Gliders		22,421.40	-	22,421.40
<u>Sub-Total</u>	<u>450,000.00</u>	<u>125,431.85</u>	<u>-</u>	<u>125,431.85</u>
TOTAL B.	1,950,000.00	422,519.01	19,195.38	441,714.39
C. <u>Develop early warning systems and preparedness to mitigate the risks of tsunamis and ocean-related hazards</u>				
ICG NEAMTWS	100,000.00	-	-	-
ICG PTWS	150,000.00	12,508.42	-	12,508.42
ICG CARIBE-EWS	250,000.00	5,919.55	-	5,919.55
TOWs & inter-regional coordination	100,000.00	19,263.98	-	19,263.98
JTIC	100,000.00	12,878.03	-	12,878.03
GLOSS - tsunami	250,000.00	4,251.67	-	4,251.67
JCOMM Services - Ocean Forecast systems & applications	200,000.00	22,813.19	-	22,813.19
HAB Research and Monitoring	100,000.00	-	-	-
<u>Sub-Total</u>	<u>1,250,000.00</u>	<u>77,634.84</u>	<u>-</u>	<u>77,634.84</u>
<u>IOTWS ICG Secretariat</u>	<u>850,000.00</u>	<u>299,616.41</u>	<u>823.90</u>	<u>300,440.31</u>
TOTAL C.	2,100,000.00	377,251.25	823.90	378,075.15
D. <u>Support assessment and information to improve the science-policy interface</u>				
SDG Follow up & WOA	150,000.00	90,380.93	-	90,380.93
GEBCO	50,000.00	-	-	-

	2020-2021 Budget	2020 Disbursements	Unliquidated Obligations	Total Expenditure
Science for reducing nutrient enrichment	100,000.00	-	-	-
IODE & OBIS products & services	100,000.00	85,079.87	-	85,079.87
Climate change adaptation in coastal zones	150,000.00	-	-	-
TOTAL D.	550,000.00	175,460.80	-	175,460.80
E. <u>Enhance ocean governance through a shared knowledge base and improved regional cooperation</u>				
IOC Governance (representation & intersessional coordination)	150,000.00	12,224.94	-	12,224.94
IOCARIBE (office support & intersessional coordination)	100,000.00	37,807.36	-	37,807.36
IOCAFRIKA (office support & intersessional coordination)	100,000.00	-	-	-
WESTPAC (office support & intersessional coordination)	250,000.00	51,157.16	-	51,157.16
IOCINDIO (intersessional coordination)	50,000.00	-	-	-
UN partnerships, global governance, policy and outreach	400,000.00	159,681.94	5,421.69	165,103.63
ICAM & Marine Spatial Planning	250,000.00	24,790.11	-	24,790.11
<u>Sub-Total</u>	<u>1,300,000.00</u>	<u>285,661.51</u>	<u>5,421.69</u>	<u>291,083.20</u>
<u>UN Decade of Ocean Science for Sustainable Development</u>	<u>500,000.00</u>	<u>70,738.78</u>	<u>14,516.55</u>	<u>85,255.33</u>
TOTAL E.	1,800,000.00	356,400.29	19,938.24	376,338.53
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	166,272.34	-	166,272.34
IOCAFRIKA Capacity development workplans	150,000.00	-	-	-
IOCARIBE Capacity development workplans	100,000.00	17,984.65	-	17,984.65
WESTPAC Capacity development workplans	250,000.00	36.75	-	36.75
IOCINDIO Capacity development workplans	65,000.00	-	-	-
IODE & OBIS Training and Education	100,000.00	17,128.17	-	17,128.17
TOTAL F.	1,065,000.00	201,421.91	-	201,421.91
GRAND TOTAL	7,965,000.00	1,612,967.90	39,957.52	1,652,925.42



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

A. General Account (191IOC9000)

Funds received

Governments:

Australia	100,484.45		
Barbados	5,000.00		
Canada	11,189.85		
China	249,990.00		
Germany	291,080.08		
Japan	20,000.00		
Monaco	23,474.20		
New Zealand	5,000.00		
Norway	713,811.07	1,420,029.65	

Others:

AXA XL	32,500.00		
Ethic Ocean	4,533.04		
Flanders Marine Institute (VLIZ)	23,696.60		
PRADA	169,991.00		
RevOcean	164,985.00	395,705.64	1,815,735.29

Interest

48,904.00

Total A.

1,864,639.29

B. JCOMMOPS

Australia	24,265.15		
France	51,280.50		
Germany	5,847.95		
Japan	10,000.00		
EURO-ARGO ERIC	13,950.88		
Société des Explorations de Monaco	82,938.10		

Total B.

188,282.58

C. IOTWS ICG Secretariat

Australia		<u>308,910.00</u>	
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D. UN DECADE OF OCEAN SCIENCE FOR SUSTAINABLE DEVELOPMENT

Canada	50,846.58		
China	50,000.00		
Norway	568,588.88		
Foundation for the Global Compact	18,242.00		

Total D.

687,677.46

Total B + C + D

1,184,870.04

TOTAL (A + B + C +D)

3,049,509.33



Annex 1

INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION (IOC)

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

	Cash Disbursed	Unliquid. Obligations
<u>10 - Personnel costs, consultants and missions</u>		
International & National Staff	1,061,230.33	-
Temporary Staff	133,312.81	-
Other Personnel Costs	38,189.75	-
Staff Mission Costs	18,398.65	-
Consultants	136,639.31	31,506.46
Delegates & External Individual Missions	7,102.73	-
Other Contracts	-	-
<u>20 - Contracted services</u>		
Contracted seminars and meetings	-	-
Other Contracted Services	48,173.22	4,500.00
<u>30 - External training and Grants</u>		
Grants and Fellowships	-	-
External Training & Seminars	9,273.59	-
<u>40 - Equipment and maintenance</u>		
Equipment	10,895.71	567.00
Leases	-	-
<u>50 - Other expenses</u>		
Communications	9,488.96	770.00
Other Supplies	33,365.94	-
Finance Costs	1,375.63	-
	1,507,446.63	37,343.46
Management Costs	105,521.27	2,614.06
	1,612,967.90	39,957.52
Total expenditure incurred		1,652,925.42

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 2020)
(Expressed in US Dollars)

INCOME		
<u>Funds Received</u>		
Australia	24,265.15	
France	51,280.50	
Germany	5,847.95	
Japan	10,000.00	
EURO-ARGO ERIC	13,950.88	
Société des Explorations de Monaco	82,938.10	188,282.58
TOTAL INCOME		188,282.58
 EXPENDITURE		
International & National Staff		60,435.38
Temporary Staff		47,915.32
Other Personnel Cost		3,250.39
Delegates & External Individual Missions		5,624.94
Management Costs		8,205.82
TOTAL EXPENDITURE		125,431.85
 EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		62,850.73
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 2020		159,473.54

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