



unesco

INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION
(of UNESCO)

Thirty-second Session of the Assembly
UNESCO, Paris, 21–30 June 2023

Items 3.2 and 6.4 of the Provisional Agenda

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

Summary

This document presents an overview of the financial situation of the IOC Special Account at year-end 2022, including the proposed adjustments to 2022–2023 budgetary allocations and the updated forecast for year 2023. The Financial Report for the period 1 January 2022 to 31 December 2022 is provided in [Annex](#) 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-32/3.2 in the Provisional Action Paper (document IOC-32/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 Assembly for adoption under item 6.4 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 2022** (in US dollars)

1. In accordance with the Financial Report for the period 1 January 2022 to 31 December 2022 presented in the annex to this document, the total income in period amounted to \$2,842,814.75 (comparative 31.12.2020 – \$3,049,509.33), while total expenditure for the same period amounted to \$2,670,109.29 (comparative 31.12.2020 – \$1,652,925.42).

2. At the end of year 2022, \$804,886 were firmly committed by donors.

3. At the end of year 2022, the Fund balance amounted to \$6,446,921.96 (comparative 31.12.2020 – \$4,950,766.90), with the following breakdown:

- General reserves¹: \$ 4,021,650.71 (comparative 31.12.2020 – \$ 3,645,899.98)
- OceanOPS : \$ 234,277.83 (comparative 31.12.2020 – \$ 159,473.54)
- IOTWMS ICG Secretariat: \$ 311,201.27 (comparative 31.12.2020 – \$ 542,971.25)
- UN Decade of Ocean Science for Sustainable Development²: \$ 1,699,792.15 (comparative 31.12.2020 – \$ 602,422.13)

4. 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 2023 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 IOC Executive Council through IOC [Resolution EC-55/2](#) is submitted for the approval by the Assembly in Table 1.

5. Table 2 provides an updated forecast, the initial one having been presented to the IOC Executive Council at its 55th session in document [IOC/EC-55/3.1.Doc\(3\)](#).

¹ Includes contribution from NORAD in the amount of \$507,560.14 credited on 30.12.2022

² Includes contribution from NORAD in the amount of \$812,096.23 credited on 30.12.2022

TABLE 1. PROPOSED REVISED BUDGETARY ALLOCATIONS FOR 2022–2023³

(Expressed in US dollars)

Function/Activity Title	Budget Code	Approved Budget	Proposed Change	Revised Approved Budget
IOC Function A - Ocean Research		450,000	40,000	490,000
	191ORS2041	450,000	40,000	490,000
WCRP	191ORS2041.1	50,000	-50,000	
Ocean Carbon & Acidification	191ORS2041.2	250,000	140,000	390,000
Impact of climate change on ocean and coastal ecosystems	191ORS2041.3	150,000	-50,000	100,000
IOC Function B - Observing Systems & Data Management		1,750,000	-560,000	1,190,000
	191OSD2041	1,300,000	-560,000	740,000
GOOS design, development, engagement & impact	191OSD2041.1	400,000	-160,000	240,000
Observing system integration & delivery	191OSD2041.3	400,000	-300,000	100,000
Ocean forecast services & applications	191OSD2041.4	200,000	-100,000	100,000
IODE & OBIS	191OSD2041.5	300,000		300,000
OceanOPS	193OPS2041	450,000		450,000
IOC Function C - Early Warning & Services		2,050,000	-140,000	1,910,000
	191EWS2041	1,200,000	-40,000	1,160,000
ICG NEAMTWS	191EWS2041.1	100,000	-20,000	80,000
ICG PTWS	191EWS2041.2	200,000	100,000	300,000
ICG CARIBE-EWS	191EWS2041.3	300,000	-50,000	250,000
TOWs & inter-regional coordination	191EWS2041.4	100,000		100,000
IOTIC	191EWS2041.5	100,000	-20,000	80,000
GLOSS - tsunami	191EWS2041.6	300,000	-50,000	250,000
HAB & NIS Research & Monitoring	191EWS2041.7	100,000		100,000
ICG-IOTWMS Secretariat	193EWS2041	850,000	-100,000	750,000
IOC Function D - Assessment & Information for Policy		450,000	-235,000	215,000
	191AIP2041	450,000	-235,000	215,000
Follow-up to SDGs, WOA & State of the ocean reporting	191AIP2041.1	150,000	-100,000	50,000
GEBCO	191AIP2041.2	50,000		50,000
Science for reducing nutrient enrichment	191AIP2041.3	100,000	-35,000	65,000
Climate change adaptation in coastal zones	191AIP2041.4	150,000	-100,000	50,000
IOC Function E - Sustainable Management & Governance		3,350,000	-400,000	2,950,000
	191RCG2041	1,350,000	-700,000	650,000
IOC Governance (representation & intersessional coordination)	191RCG2041.1	150,000	-50,000	100,000
IOCARIBE (office support & intersessional coordination)	191RCG2041.2	100,000	-50,000	50,000
IOCAFRIKA (office support & intersessional coordination)	191RCG2041.3	100,000	-50,000	50,000
WESTPAC (office support & intersessional coordination)	191RCG2041.4	250,000	-50,000	200,000
IOCINDIO (intersessional coordination)	191RCG2041.5	100,000	-50,000	50,000
UN partnerships, global governance, policy and outreach	191RCG2041.6	400,000	-300,000	100,000
ICAM & Marine Spatial Planning	191RCG2041.7	250,000	-150,000	100,000
Un Decade of Ocean Science for Sustainable Development	193UND2041	2,000,000	300,000	2,300,000
IOC Function F - Capacity Development		1,350,000	-5,000	1,345,000
	191ICD2041	1,350,000	-5,000	1,345,000
CD coordination (incl. TMT)	191ICD2041.1	200,000	25,000	225,000
GOSR	191ICD2041.2	150,000	-100,000	50,000
Ocean Literacy	191ICD2041.3	300,000	300,000	600,000
IOCAFRIKA Capacity development workplans	191ICD2041.4	250,000	-150,000	100,000
IOCARIBE Capacity development workplans	191ICD2041.5	100,000	20,000	120,000
WESTPAC Capacity development workplans	191ICD2041.6	250,000	-50,000	200,000
IOCINDIO Capacity development workplans	191ICD2041.7	100,000	-50,000	50,000
TOTAL		9,400,000	-1,300,000	8,100,000

³ Proposed adjustments are based on observed capacity to mobilize the funds and expenditure trends.

TABLE 2. FORECAST 2023, UPDATED AS AT 31 DECEMBER 2022

(Expressed in US dollars)

IOC Special Account Forecast 2023	
Opening balance:	6,446,922
Working Capital Fund:	1,000,000
Opening balance available:	5,446,922
Signed commitments from donors:	
Société des Explorations de Monaco	74,547
Flanders Marine Institute	21,299
ETT S.p.A.	53,248
FUGRO	2,500
REV Ocean Inc	500,000
China	1,500
Norway	151,791
	804,886
Sub-total Funds available or signed commitments:	6,251,808
Planned Expenditure*:	5,429,891
Estimated Closing balance /Funding gap:	821,917
<i>*Based on revised proposed budget 2022-2023 - ref. Table 1</i>	

ANNEX



UNESCO
INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION (IOC)

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
FOR THE PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2022

(EXPRESSED IN US DOLLARS)

	31.12.2022	Comparatives 31.12.2020
INCOME		
General Account - Voluntary Contributions - Schedule 1.3	1,470,732.62	1,815,735.29
Earmarked Activities - Voluntary Contributions - Schedule 1.3	1,288,845.13	1,184,870.04
Other income:		
Interest	83,237.00	48,904.00
Other credits	-	-
TOTAL INCOME	2,842,814.75	3,049,509.33
Cash Disbursements - Schedule 1.2	2,373,320.38	1,612,967.90
Unliquidated obligations - Schedule 1.2	296,788.91	39,957.52
TOTAL EXPENDITURE	2,670,109.29	1,652,925.42
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	172,705.46	1,396,583.91
Savings/over-expenditure on prior years' obligations	(8,401.36)	25,653.63
Reserves and fund balances, beginning of the period	6,282,617.86	3,528,529.36
RESERVES AND FUND BALANCES, END OF THE PERIOD	6,446,921.96	4,950,766.90
Breakdown Reserves and Fund Balances, End of the Period:		
General reserves	4,201,650.71	3,645,899.98
OceanOPS reserves	234,277.83	159,473.54
ICG-IOTWMS Secretariat reserves	311,201.27	542,971.25
UN Decade of Ocean Science for Sustainable Development reserves	1,699,792.15	602,422.13
TOTAL	6,446,921.96	4,950,766.90

*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.*



UNESCO
INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION (IOC)
SCHEDULE OF DISBURSEMENTS AND UNLIQUIDATED OBLIGATIONS
FOR THE PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2022
(EXPRESSED IN US DOLLARS)

	<u>2022-2023</u> <u>Revised Budget</u>	<u>2022</u> <u>Disbursements</u>	<u>Unliquidated</u> <u>Obligations</u>	<u>Total</u> <u>Expenditure</u>
A. <u>IOC Function A</u>				
WCRP	50,000.00	-	-	-
Ocean Carbon & Acidification	250,000.00	92,274.89	-	92,274.89
Impact of climate change on ocean and coastal ecosystems	150,000.00	-	-	-
TOTAL A.	450,000.00	92,274.89	-	92,274.89
B. <u>IOC Function B</u>				
GOOS design, dev't, engagement & impact	400,000.00	72,510.84	-	72,510.84
Observing system integration & delivery	400,000.00	-	-	-
Ocean forecast services & applications	200,000.00	-	-	-
IODE & OBIS	300,000.00	64,907.92	43,335.00	108,242.92
<u>Sub-Total</u>	<u>1,300,000.00</u>	<u>137,418.76</u>	<u>43,335.00</u>	<u>180,753.76</u>
<u>OceanOPS</u>	<u>450,000.00</u>	<u>72,266.98</u>	<u>616.32</u>	<u>72,883.30</u>
TOTAL B.	1,750,000.00	209,685.74	43,951.32	253,637.06
C. <u>IOC Function C</u>				
ICG NEAMTWS	100,000.00	27,469.25	8,622.17	36,091.42
ICG PTWS	200,000.00	31,151.72	14,794.79	45,946.51
ICG CARIBE-EWS	300,000.00	126,238.62	12,840.00	139,078.62
TOWS & inter-regional coordination	100,000.00	66,512.35	7,496.06	74,008.41
IOTIC	100,000.00	-	-	-
GLOSS - tsunami	300,000.00	122,173.17	1,899.25	124,072.42
HAB & NIS Research & Monitoring	100,000.00	68,040.99	2,570.78	70,611.77
<u>Sub-Total</u>	<u>1,200,000.00</u>	<u>441,586.10</u>	<u>48,223.05</u>	<u>489,809.15</u>
<u>ICG-IOTWMS Secretariat</u>	<u>850,000.00</u>	<u>327,793.75</u>	<u>15,384.06</u>	<u>343,177.81</u>
TOTAL C.	2,050,000.00	769,379.85	63,607.11	832,986.96
D. <u>IOC Function D</u>				
Follow-up to SDGs, WOA & State of the ocean reporting	150,000.00	-	-	-
GEBCO	50,000.00	5,181.01	-	5,181.01
Science for reducing nutrient enrichment	100,000.00	47,936.00	16,050.00	63,986.00
Climate change adaptation in coastal zones	150,000.00	17,976.00	-	17,976.00
TOTAL D.	450,000.00	71,093.01	16,050.00	87,143.01
E. <u>IOC Function E</u>				
IOC Governance (representation & intersessional coordination)	150,000.00	1,608.21	-	1,608.21
IOCARIBE (office support & intersessional coordination)	100,000.00	33,228.13	-	33,228.13
IOCAFRICA (office support & intersessional coordination)	100,000.00	-	-	-
WESTPAC (office support & intersessional coordination)	250,000.00	59,512.35	-	59,512.35
IOCINDIO (intersessional coordination)	100,000.00	-	-	-
UN partnerships, global governance, policy and outreach	400,000.00	21,940.61	9,267.97	31,208.58
ICAM & Marine Spatial Planning	250,000.00	-	-	-
<u>Sub-Total</u>	<u>1,350,000.00</u>	<u>116,289.30</u>	<u>9,267.97</u>	<u>125,557.27</u>
<u>UN Decade of Ocean Science for Sustainable Development</u>	<u>2,000,000.00</u>	<u>749,992.67</u>	<u>119,130.30</u>	<u>869,122.97</u>
TOTAL E.	3,350,000.00	866,281.97	128,398.27	994,680.24

	2022-2023	2022	Unliquidated	Total
	Revised Budget	Disbursements	Obligations	Expenditure
F. IOC Function F				
CD coordination (incl. TMT)	200,000.00	83,927.60	38,948.00	122,875.60
GOSR	150,000.00	-	-	-
Ocean Literacy	300,000.00	217,763.95	5,519.63	223,283.58
IOCAFRIKA Capacity development workplans	250,000.00	62,913.37	314.58	63,227.95
IOCARIBE Capacity development workplans	100,000.00	-	-	-
WESTPAC Capacity development workplans	250,000.00	-	-	-
IOCINDIO Capacity development workplans	100,000.00	-	-	-
TOTAL F.	1,350,000.00	364,604.92	44,782.21	409,387.13
GRAND TOTAL	9,400,000.00	2,373,320.38	296,788.91	2,670,109.29

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



UNESCO
INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION (IOC)

SCHEDULE OF INCOME
FOR THE PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2022

(EXPRESSED IN US DOLLARS)

A. General Account (1911IOC9000)

Funds received

Governments:

Barbados	5,000.00		
Canada	11,570.32		
China	129,995.00		
Colombia	155,402.65		
France	105,596.62		
Germany	87,117.21		
Japan	10,000.00		
Monaco	19,379.85		
Norway	507,560.14	1,031,621.79	

Others:

Flanders Marine Institute (VLIZ)	20,576.13		
PRADA	253,549.70		
REV Ocean Inc	164,985.00	439,110.83	1,470,732.62

Other income

-

Interest

83,237.00

Total A.

1,553,969.62

B. OceanOPS

Australia	28,557.43		
France	36,412.81		
Germany	5,144.03		
India	9,980.00		
Japan	10,000.00		
United Kingdom	21,105.45		
Eric EURO-ARGO	5,580.36		

Total B.

116,780.08

C. ICG-IOTWMS Secretariat

D. UN Decade of Ocean Science for Sustainable Development

Canada			
China	32,621.00		
France	105,596.62		
India	7,939.00		
Norway	812,096.23		
Portugal	21,321.96		
Republic of Korea	58,455.34		
The Ocean Foundation	95,000.00		
REV Ocean Inc	4,988.00		
Ocean Visions Inc	8,132.00		
Tula Foundation	8,132.00		
Mercator Ocean international	12,782.90		
Schmidt Ocean Institute	5,000.00		

Total D.

1,172,065.05

Total B + C + D

1,288,845.13

TOTAL (A + B + C +D)

2,842,814.75



Annex 1

INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION (IOC)

**Expenditure Report by Category of Expenditure
for the period 1 January 2022 to 31 December 2022
(Expressed in US Dollars)**

	Cash Disbursed	Unliquid. Obligations
<u>10 - Personnel costs, consultants and missions</u>		
International & National Staff	715,922.74	-
Temporary Staff	88,299.35	-
Other Personnel Costs	25,193.01	-
Staff Mission Costs	103,540.59	11,107.03
Consultants	621,481.82	166,245.53
Delegates & External Individual Missions	12,208.07	830.97
Other Contracts	4,153.88	-
<u>20 - Contracted services</u>		
Contracted seminars and meetings	14,980.55	-
Contracted Document Production	-	-
Other Contracted Services	398,908.91	70,091.88
<u>30 - External training and Grants</u>		
Grants and Fellowships	-	-
External Training & Seminars	127,616.80	13,843.98
<u>40 - Equipment and maintenance</u>		
Equipment	28,633.81	11,962.50
Leases	8,216.70	-
<u>50 - Other expenses</u>		
Financial Contributions	6,500.00	-
Communications	9,481.33	-
Other Supplies	51,741.96	3,290.91
Finance Costs	1,176.82	-
	2,218,056.34	277,372.80
Management Costs	155,264.04	19,416.11
	2,373,320.38	296,788.91
Total expenditure incurred		2,670,109.29

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



INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION

OceanOPS

(Statement of Account from 1 January 2022 to 31 December 2022)

(Expressed in US Dollars)

INCOME

Funds Received

Australia	28,557.43	
France	36,412.81	
Germany	5,144.03	
India	9,980.00	
Japan	10,000.00	
United Kingdom	21,105.45	
Eric EURO-ARGO	5,580.36	116,780.08

TOTAL INCOME 116,780.08

EXPENDITURE

International & National Staff	60,030.28
Temporary Staff	
Other Personnel Cost	1,841.71
Staff Mission Costs	4,049.63
Delegates & External Individual Missions	723.52
Equipment	1,470.09
Management Costs	4,768.07

TOTAL EXPENDITURE 72,883.30

EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE 43,896.78

Balance Brought Forward as at 1 January 2022 190,381.05

BALANCE AS AT 31 DECEMBER 2022 234,277.83