



INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION
(of UNESCO)

Thirtieth session of the IOC Assembly
UNESCO, Paris, 26 June–4 July 2019

Items 3.2 and 12.4 of the Provisional Agenda

**REPORT ON BUDGET EXECUTION 2018
AND OUTLINE OF 2019 BUDGET**

Summary

[Part I](#) of this report provides an overview with regard to the implementation of the 2018–2019 IOC budget as at 31 December 2018, including an update on resource mobilisation.

[Part II](#) gives a brief overview of the financial situation of the IOC Special Account at year-end 2018, including an updated forecast for the period 2018–2019. The Financial Report of the IOC Special Account for the period 1 January 2018 to 31 December 2018 prepared by the Bureau of Financial Management is included in [Appendix I](#).

Proposed decision: This document is part of the report of the Executive Secretary to the Assembly. It will be further examined by the statutory sessional open-ended Financial Committee and the decision reflected in the Draft Resolution that the Financial Committee will submit for adoption by the Assembly under item 12.4 in accordance with paragraph 15 of the *Revised guidelines for the preparation and consideration of draft resolutions* (IOC/INF-1315).

This report covers three types of funding that compose the IOC budget¹:

- A.** Regular Programme allocation (UNESCO budget–39 C/5 for 2018–2019 + Additional Appropriations (voluntary contributions intended to directly reinforce an existing budget line), if applicable).
- B.** Voluntary (Extrabudgetary) Contributions to the IOC Special Account:
 - B1.** Programme Activities (191-series accounts)
 - B2.** Earmarked Activities (193-series accounts)
- C.** Voluntary (Extrabudgetary) Contributions for specific projects under the funds-in-trust modality.

¹. All figures pertaining to budgetary implementation and financial reporting were reviewed by the Bureau of Financial Management (BFM), with the exception of Table 5 and charts with the overview of the staffing situation. Table 10 and Chart 5 (Evolution of voluntary contributions and gap by function) was reviewed by the Bureau for Strategic Planning (BSP) as compliant with [206 EX/5.II.B.INF](#). All figures are expressed in US dollars.

PART I – IMPLEMENTATION OF THE IOC BUDGET IN 2018

1. In compliance with UNESCO Member States' decisions, the 2018–2019 budget was based on an Integrated Budgetary Framework (IBF), allowing greater transparency of resources and helping to align resources with the collectively decided priorities.
2. Following the approval of the Organization's Programme and budget for 2018–2019 by the UNESCO General Conference at its 39th session, the actual working budget of the Commission was set in accordance with the Assembly-adopted scenario of \$ 10,681,300 for the IOC from UNESCO's regular programme budget, plus \$ 4,800,000 of Voluntary Extrabudgetary Contributions (VC) secured at the moment of the budget adoption, plus \$ 12,776,400 resource mobilisation target (gap), or total IBF budget of \$ 28,257,700.

Table 1. IOC Integrated Budget 2018–2019 (\$ 518M Expenditure plan) at function level.

IOC Function/Activity	RP allocation	VC target	Total
	\$	\$	\$
FUNCTION A (Ocean Research)	185,000	1,094,000	1,279,000
FUNCTION B (Observing Systems/Data Management)	567,000	2,745,200	3,312,200
FUNCTION C (Early Warning & Services)	450,000	3,582,000	4,032,000
FUNCTION D (Assessment & Information for Policy)	287,000	1,877,200	2,164,200
FUNCTION E (Sustainable Management & Governance)	527,700	4,443,000	4,970,700
FUNCTION F (Capacity Development)	391,300	3,835,000	4,226,300
COMMON COSTS	251,100		251,100
Evaluations	20,000		20,000
IOC Operating costs	50,000		50,000
IOC Contribution to common costs	181,100		181,100
TOTAL OPERATIONS	2,659,100		2,659,100
STAFF ALLOCATION	8,022,200		8,022,200
TOTAL IBF APPROVED BUDGET (Res. XXIX-2 & IOC-XXIX/2 Annex 5 Rev.2)	10,681,300	17,576,400	28,257,700
Adjustments due to Additional Appropriations (AA) & transfer from Part V²	74,467	(60,763)	13,704
TOTAL IBF APPROVED BUDGET ADJUSTED³	10,755,767	17,515,637	28,271,404

Table 2. Consolidated Report on 2018 Expenditure as at 31 December 2018.

IOC Function/Activity	Regular programme budget	Special Account	Funds-in-Trust	Total
	\$	\$	\$	\$
FUNCTION A (Ocean Research)	87,891	95,760	89,013	272,664
FUNCTION B (Observing Systems/Data Management)	344,994	428,972	489,973	1,263,939
FUNCTION C (Early Warning & Services)	213,646	552,523	40,713	806,881
FUNCTION D (Assessment & Information for Policy)	137,055	66,823	8,952	212,830
FUNCTION E (Sustainable Management & Governance)	328,850	288,101	2,790,294	3,407,245
FUNCTION F (Capacity Development)	171,639	209,146	1,810,154	2,190,938
COMMON COSTS	119,489			119,489
Evaluations	0			0
IOC Operating costs	29,124			29,124
IOC Contribution to common costs	90,365			90,365

² Regular programme budget figure adjusted for additional appropriations and comparative transfers from Part V of UNESCO budget (ref. Documents [205 EX/4.II.INF Rev.](#) and [206 EX/4.II.1.INF](#) as at 31.12.2018). \$ 60.8 of additional appropriations reduce the overall VC target within the IOC IBF.

IOC Function/Activity	Regular programme budget	Special Account	Funds-in-Trust	Total
	\$	\$	\$	\$
TOTAL OPERATIONS	1,403,564	1,641,324	5,229,099	8,273,986
STAFF ALLOCATION	3,764,524			3,764,524
TOTAL	5,168,088	1,641,324	5,229,099	12,038,510

Chart 1. 2018 Expenditure by source of funding (Total of US\$ 12,038,510).

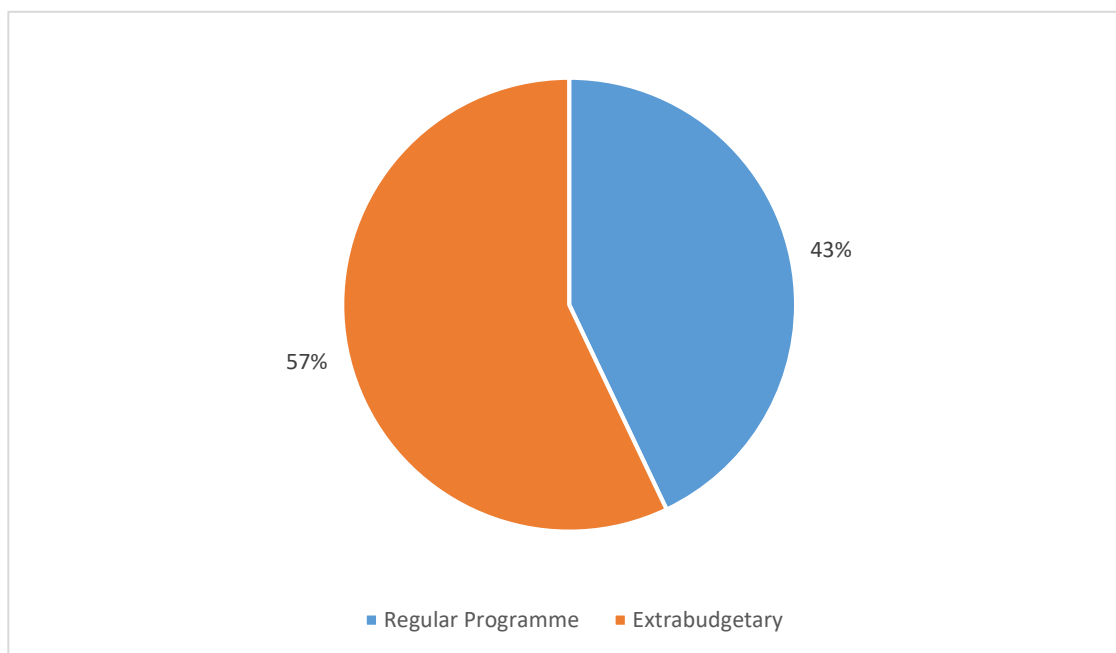


Chart 2. 2018 Expenditure on Operations by Function-all sources (total of US\$ 8,273,986).

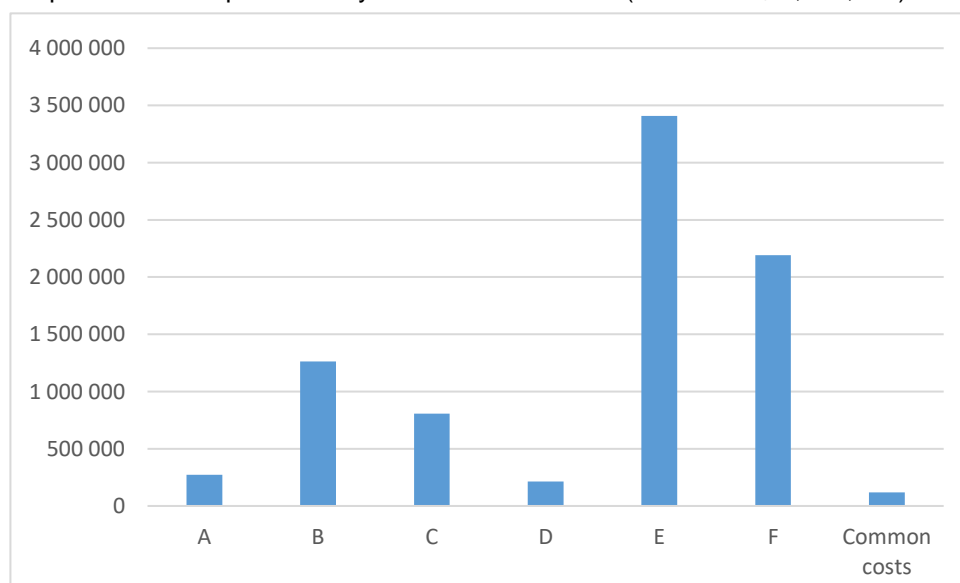


Table 3. 2018 Expenditure analysis by main categories.

IPSAS category	IPSAS sub-category	Regular Programme	Special Account	Funds-in-Trust	Total
		\$	\$	\$	\$
Consultants, Experts		611,154	284,426	1,068,078	1,963,658
	Consultants	194,192	125,473	821,447	1,141,112
	Delegates & External Expert Travel	89,910	55,260	45,944	191,114
	Staff Mission Costs	327,052	103,693	200,687	631,432
Contracted Services		273,181	137,076	1,769,630	2,179,887
	Contracted Seminars	2,486	6,000	134,363	142,849
	Other Contracted Services	270,695	131,076	1,635,267	2,037,038
Employee Benefits		3,733,189	930,888	1,405,987	6,070,064
	International & National	3,654,564	827,382	1,116,884	5,598,830
	Other Personnel Costs	15,113	31,610	53,154	99,877
	Temporary Staff	63,512	71,896	235,949	371,357
External Training, Grants		229,888	93,501	346,480	669,869
	External Training	228,451	93,481	340,290	662,222
	Financial Contributions			5,461	5,461
	Grants and Fellowships	1,437	20	729	2,186
Finance Costs		3,646	478	232	4,356
Other Expenses		8,785	129,008	560,795	698,588
Supplies, Consumable, Equipment & Maintenance		308,244	65,947	77,897	452,088
TOTAL		5,168,088	1,641,324	5,229,099	12,038,510

Table 4. 2018 Expenditure analysis by operations and staff.

	Regular Programme	Special Account	Funds-in-Trust	Total
Operations	28%	43%	73%	50%
Staff	72%	57%	27%	50%

Chart 3. 2018 Expenditure analysis by operations and staff.

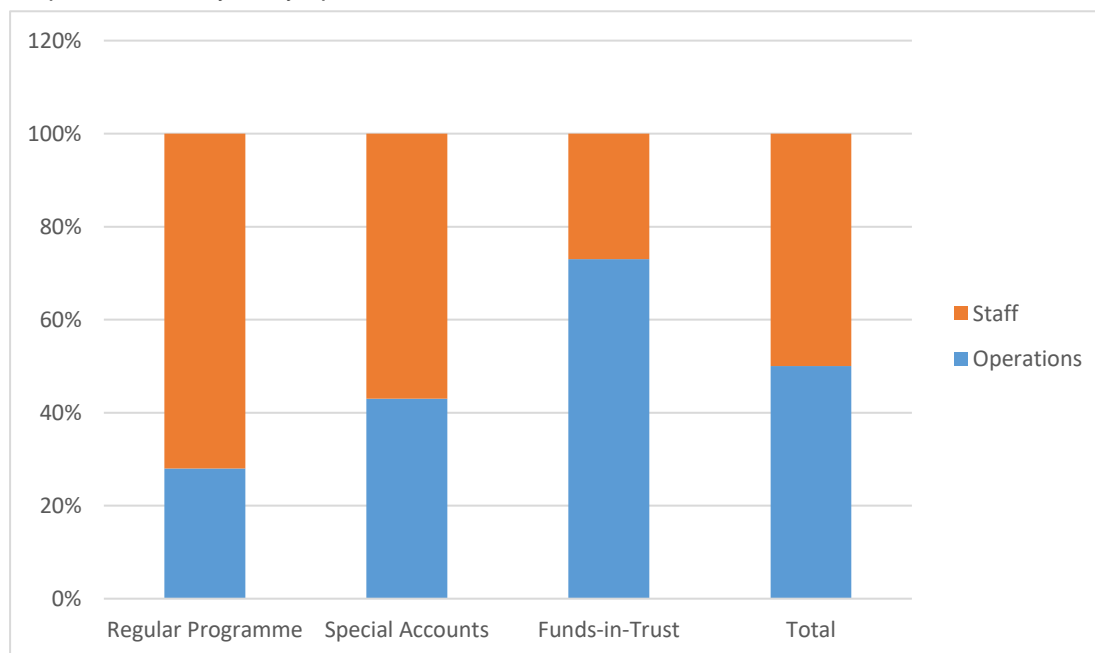


Table 5. Overview of the IOC staffing situation.

	Budgeted		Actual		Budgeted		Actual		Budgeted		Actual	
	FTE	%	FTE	%	FTE	%	FTE	%	FTE	%	FTE	%
REGULAR BUDGET					EXTRABUDGETARY				TOTAL			
Function A	3.18	12%	3.18	12%	1.00	4%	0.67	3%	4.18	8%	3.85	8%
Function B	5.78	21%	5.07	22%	3.00	13%	4.33	19%	8.78	17%	9.40	20%
Function C	4.99	18%	4.35	16%	4.50	20%	3.50	15%	9.49	19%	7.85	16%
Function D	2.03	7%	2.03	8%	1.00	4%	1.00	4%	3.03	6%	3.03	6%
Function E	6.06	22%	5.88	24%	7.50	33%	7.50	33%	13.56	27%	13.38	28%
Function F	5.58	20%	4.42	17%	6.00	26%	5.69	25%	11.58	23%	10.11	21%
TOTAL	27.62	100%	24.94	100%	23.00	100%	22.69	100%	50.62	100%	47.62	100%

Chart 4. Overview of the IOC staffing situation.

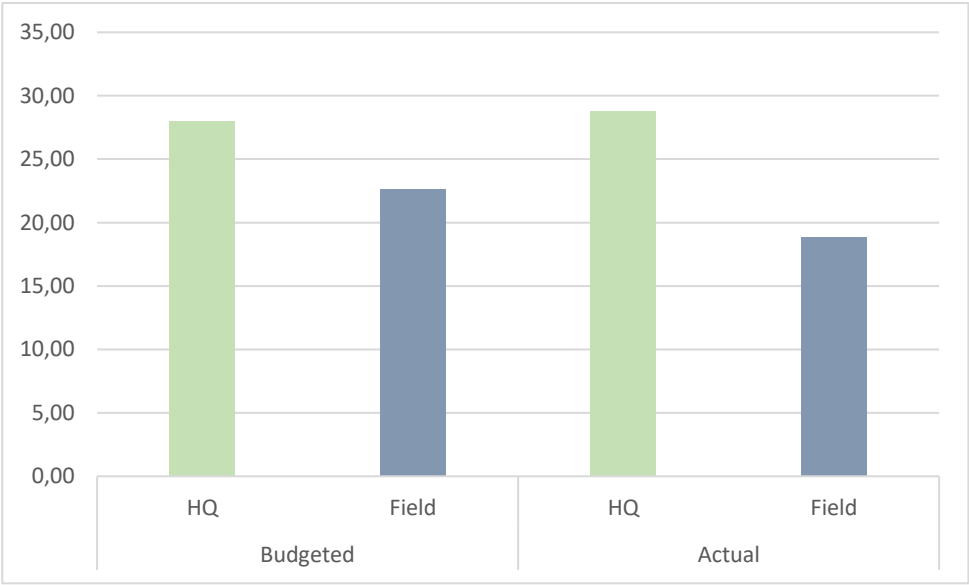
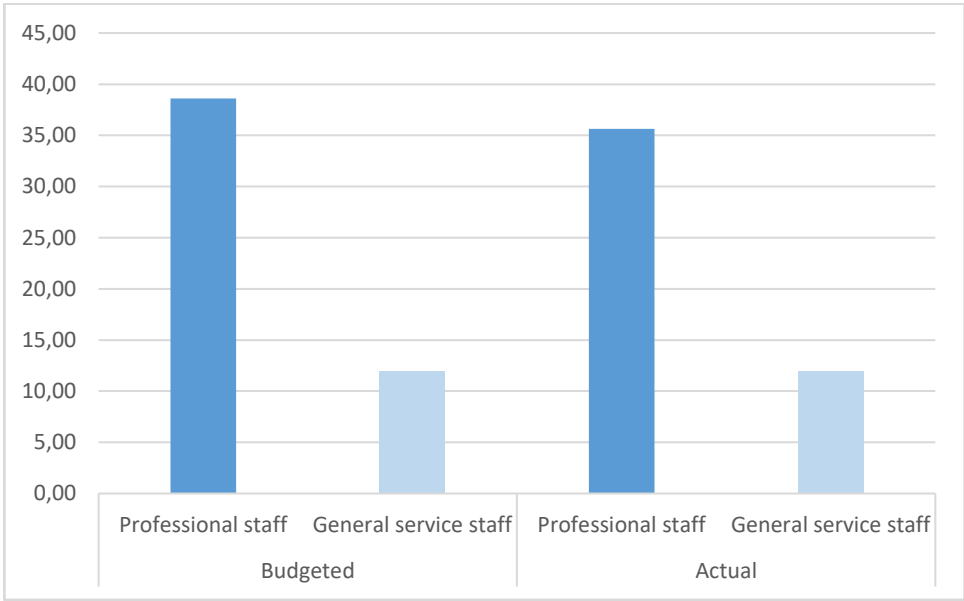


Chart 5. Overview of the IOC staffing situation.



A.
REGULAR PROGRAMME ALLOCATION
(UNESCO BUDGET – 39 C/5 FOR 2018–2019)

Table 6. IOC 2018–2019 regular budget allocations and expenditure as at 31 December 2018.

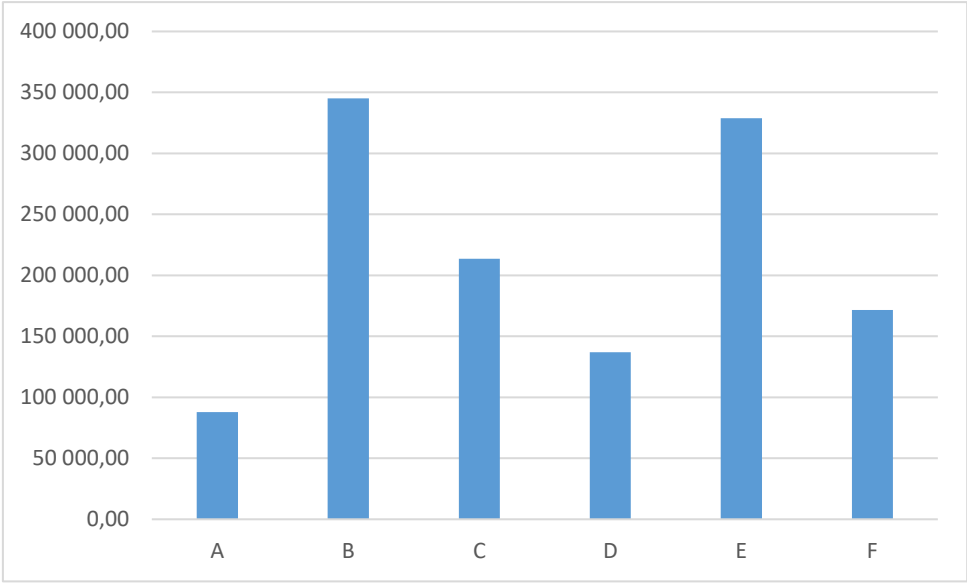
IOC Function/Activity	Allocation 2018–2019	Expenditure 2018	Impl. Rate
	\$	\$	%
FUNCTION A			
WCRP	50,000.00	28,818.50	57.6%
Ocean Carbon & Acidification	75,000.00	29,324.70	39.1%
CC impact on ocean & coastal ecosystems	60,000.00	29,748.08	49.6%
Sub-total	185,000.00	87,891.28	47.5%
FUNCTION B			
GOOS Work Plan	290,000.00	190,171.54	65.6%
GOOS projects through IOCAFRICA	40,000.00	19,905.91	49.8%
GOOS Pacific Ocean projects through PPO	20,000.00	5,159.57	25.8%
GOOS Indian Ocean projects through PPO	20,000.00	18,257.43	91.3%
IIOE-2	35,000.00	16,740.73	47.8%
JCOMM Observations*	88,193.00	40,422.97	45.8%
IODE & OBIS core systems*	134,570.00	54,335.95	40.4%
Sub-total	627,763.00	344,994.10	55.0%
FUNCTION C			
Promote integrated & sustained warning systems	125,000.00	84,032.47	67.2%
Educating communities at risk	60,000.00	28,462.57	47.4%
Educating communities at risk (Caribbean)	20,000.00	8,853.33	44.3%
Educating communities at risk (South Pacific)	40,000.00	15,539.97	38.8%
Contribute to MS capacities for assessment (global)	60,000.00	27,144.88	45.2%
Contribute to MS capacities for assessment (IO)	40,000.00	18,806.64	47.0%
JCOMM Services	65,000.00	14,382.32	22.1%
HAB research & monitoring	40,000.00	16,423.42	41.1%
Sub-total	450,000.00	213,645.60	47.5%
FUNCTION D			
SDG follow-up & WOA	85,000.00	39,921.42	47.0%
GEBCO	20,000.00	8,421.22	42.1%
Science for reducing nutrient enrichment	60,000.00	22,840.51	38.1%
IODE & OBIS products & services	67,000.00	33,426.24	49.9%
CC adaptation in coastal zones (global)	25,000.00	19,046.05	76.2%
CC adaptation in coastal zones (Africa)	30,000.00	13,399.73	44.7%
Sub-total	287,000.00	137,055.17	47.8%
FUNCTION E			
IOC Governing Bodies	245,900.00	208,120.18	84.6%
IOCAFRICA	40,000.00	19,621.91	49.1%
IOCARIBE	40,000.00	16,971.72	42.4%
WESTPAC	40,000.00	19,559.92	48.9%
IOCINDIO	20,000.00	9,217.07	46.1%

IOC Function/Activity	Allocation 2018–2019	Expenditure 2018	Impl. Rate
	\$	\$	%
Partnerships & outreach (Decade & SDG follow-up)	81,800.00	33,099.55	40.5%
ICAM & MSP	60,000.00	22,259.32	37.1%
Sub-total	527,700.00	328,849.67	62.3%
FUNCTION F			
CD coordination (incl. TMT, MSR & GOSR)	61,300.00	20,334.97	33.2%
CD IOCAFRICA	75,000.00	34,150.45	45.5%
CD IOCARIBE	75,000.00	45,784.68	61.0%
CD WESTPAC	75,000.00	35,323.95	47.1%
CD IOCINDIO	20,000.00		0.0%
IODE & OBIS training & education	85,000.00	36,044.62	42.4%
Sub-total	391,300.00	171,638.67	43.9%
COMMON COSTS			
Evaluations	20,000.00		0.0%
IOC Operating costs	50,000.00	29,124.42	58.2%
IOC Contribution to common costs	181,100.00	90,365.00	49.9%
Sub-total	251,100.00	119,489.42	47.6%
TOTAL OPERATIONS	2,719,863.00	1,403,563.91	51.6%
STAFF ALLOCATION	8,035,904.30	3,764,523.68	46.8%
TOTAL	10,755,767.30	5,168,087.59	48.0%
*including additional appropriations of US\$ 60,763.00 - details in table 6bis			

Table 6bis. Additional Appropriations 2018.

Function	Activity	Donor	Amount (in US\$)
B	JCOMM Observations	IFREMER (France)	8,193.00
B	IODE & OBIS core systems	IFREMER (France)	52,570.00
TOTAL			60,763.00

Chart 6. IOC 2018 Regular budget expenditure on operations by function



B.
IOC SPECIAL ACCOUNT

Table 7. Approved budgetary appropriations for 2018–2019 under the IOC Special Account.

Function/Activity	Budget code	Amount (\$)
FUNCTION A		500,000.00
	191ORS2039	500,000.00
WCRP	191ORS2039.1	100,000.00
Ocean Carbon & Acidification	191ORS2039.2	250,000.00
Impact of climate change on ocean and coastal ecosystems	191ORS2039.3	150,000.00
FUNCTION B		1,950,000.00
	191OSD2039	1,500,000.00
GOOS Workplan	191OSD2039.1	550,000.00
Perth Programme Office	191OSD2039.2	400,000.00
IIOE-2 (developing capacities for sustained observations)	191OSD2039.3	250,000.00
JCOMM Observations	191OSD2039.4	200,000.00
IODE & OBIS core systems	191OSD2039.5	100,000.00
JCOMMOPS	193JCS2039	450,000.00
FUNCTION C		2,100,000.00
ICG-IOTWMS Secretariat	193ICG2039	850,000.00
	191EWS2039	1,250,000.00
ICG NEAMTWS	191EWS2039.1	100,000.00
ICG PTWS	191EWS2039.2	150,000.00
ICG CARIBE-EWS	191EWS2039.3	250,000.00
TOWs & inter-regional coordination	191EWS2039.4	100,000.00
Jakarta Tsunami Information Centre	191EWS2039.5	100,000.00
GLOSS - tsunami	191EWS2039.6	250,000.00
JCOMM Services	191EWS2039.7	200,000.00
HAB Research & Monitoring	191EWS2039.8	100,000.00
FUNCTION D		550,000.00
	191AIP2039	550,000.00
SDG Follow-up & WOA	191AIP2039.1	150,000.00
GEBCO	191AIP2039.2	50,000.00
Science for reducing nutrient enrichment	191AIP2039.3	100,000.00
IODE & OBIS products & services	191AIP2039.4	100,000.00
Climate change adaptation in coastal zones	191AIP2039.5	150,000.00
FUNCTION E		1,510,000.00
	191RCG2039	1,510,000.00
IOC Governance (representation & intersessional coordination)	191RCG2039.1	150,000.00
IOCARIBE (office support & intersessional coordination)	191RCG2039.2	105,000.00
IOCAFRICA (office support & intersessional coordination)	191RCG2039.3	105,000.00
WESTPAC (office support & intersessional coordination)	191RCG2039.4	250,000.00
IOCINDIO (intersessional coordination)	191RCG2039.5	50,000.00
UN partnerships, global governance, policy and outreach	191RCG2039.6	600,000.00
ICAM & Marine Spatial Planning	191RCG2039.7	250,000.00
FUNCTION F		1,000,000.00
	191ICD2039	1,000,000.00
IOC Capacity development & transfer of marine technology & GOSR	191ICD2039.1	400,000.00
IOCAFRICA Capacity development workplans	191ICD2039.2	150,000.00
IOCARIBE Capacity development workplans	191ICD2039.3	100,000.00
WESTPAC Capacity development workplans	191ICD2039.4	250,000.00
IODE & OBIS Training and Education	191ICD2039.5	100,000.00
TOTAL		7,610,000.00

Table 8. 2018 allotments and expenditure as at 31 December 2018.

Budget code	Title (short)	Allotment	Expenditure
		\$	\$
FUNCTION A			
191ORS2038	Foster ocean research	0.00	-2,792.71
191ORS2039	Foster ocean research	104,081.82	98,552.35
Sub-total		104,081.82	95,759.64
FUNCTION B			
191OSD2038	Observing systems & data	13,868.11	14,230.64
191OSD2039	Observing systems & data	356,143.15	339,910.74
193JCS2038	JCOMMOPS	0.00	0.00
193JCS2039	JCOMMOPS	100,771.11	74,830.20
Sub-total		218,721.04	187,613.19
FUNCTION C			
191EWS2038	Develop early warning systems	5,256.96	5,690.15
191EWS2039	Develop early warning systems	244,296.68	197,206.21
193ICG2038	ICG IOTWMS	2,812.46	2,962.51
193ICG2039	ICG IOTWMS	343,804.08	346,664.00
Sub-total		596,170.18	552,522.87
FUNCTION D			
191AIP2038	Assessment & information	0.00	-1,378.22
191AIP2039	Assessment & information	87,710.84	68,200.95
Sub-total		87,710.84	66,822.73
FUNCTION E			
191RCG2038	Enhance ocean governance	36,261.84	37,755.31
191RCG2039	Enhance ocean governance	327,407.68	339,910.74
Sub-total		363,669.52	377,666.05
FUNCTION F			
191ICD2038	Develop the institutional capacity	0.00	-10,976.85
191ICD2039	Develop the institutional capacity	280,837.74	220,122.68
Sub-total		280,837.74	209,145.83
TOTAL		1,651,191.14	1,489,530.31

C.
EXTRABUDGETARY PROJECTS – FUNDS-IN-TRUST

Table 9. 2018 allotments and expenditure under extrabudgetary projects (in US dollars).

Budget code	Donor	Scope	Project title (short)	Allotment	Expenditure
FUNCTION A					
514RAF2004	Spain	Africa	Enhancing oceanography capacity in W Africa	33,027.57	0.00
514RAF2005	Spain	Africa	Enhancing oceanography capacity in W Africa	156,653.03	89,013.25
Sub-total				189,680.60	89,013.25
FUNCTION B					
549GLO2010	EU	Global	ECOPOTENTIAL	100,634.89	100,634.90
549INT2004	EU	Interregional	AtlantOS	370,314.25	260,370.82
580GLO2001	China	Global	secondment SOA	153,356.10	128,967.21
513GLO2041	Flanders	Global	Small data matters OBIS	17,249.61	0.00
Sub-total				641,554.85	489,972.93
FUNCTION C					
216DOM2001	UNDP	LAC	Tsunami Preparedness	2,957.15	0.00
216HAI2000	UNDP	LAC	Tsunami preparedness	7,246.93	0.00
216HAI2001	UNDP	LAC	CD in tsunami preparedness	277.25	0.00
526GLO2001	ROK	Global	JCOMM Associated Support	0.00	0.00
529INS2000	Australia	APA	Wksp on Aceh tsunami museum	397.57	0.00
549RLA2003	EU	LAC	Building resilient communities & integrated WS	0.00	-10,736.83
549RLA2004	EU	LAC	Early warning capacities in Central America	283,504.35	51,458.69
549RLA2005	EU	LAC	Early warning capacities in the Caribbean	1.18	0.00
594GLO2000	Malaysia	Global	Tsunami Preparedness	126.91	-9.02
920OMA2000	Oman	Arab States	Technical Expert Advice for a National WS	14,354.59	0.00
Sub-total				308,865.93	40,712.84
FUNCTION D					
213GLO2010	UNEP	Global	Global Foundations for reducing nutrient enrichment	45,311.58	0.00
513GLO2034	Flanders	Global	DIPS-4-Ocean Assessments	154,138.53	8,951.65
520GLO2002	France	Global	Contribution to the UN WOA	1.13	0.00
Sub-total				199,451.24	8,951.65
FUNCTION E					
503GLO2008	Sweden	Global	Roadmap on Maritime Spatial Planning	111,781.68	103,760.73
506RAS2019	Japan	Asia & Pacific	Commemorative book 25 years of WESTPAC	47,102.39	-239.46
513GLO2042	Flanders	Global	Decade	23,271.49	20,927.98
513GLO2038	Flanders	Global	MSP 2017 conference	1,017.51	0.00
513RLA2022	Flanders	LAC	Pre-SPINCAM 3	5,196.99	0.00
526GLO2007	ROK	Global	Decade	115,367.35	102,723.38
546GLO2005	Japan	Global	JAMSTEC secondment	227,320.22	167,159.87
549GLO2009	EU	Global	AQUACROSS	361,907.50	330,914.23
549GLO2014	EU	Global	Global MSP	19,454.48	0.00
549RER2004	EU	EUR	Seachange	40,437.71	40,437.72
570GLO2015	PRIV. F	Global	MSP practices	101,358.38	72,586.90
GLO0092534	UNDP	Global	LME:Learn	1,257,514.82	735,504.13
GLO0095356	UNDP	Global	IW:Learn	1,547,616.71	1,216,518.43
Sub-total				3,859,347.23	2,790,293.91
FUNCTION F					
216RLA2000	UNOPS	LAC	CLME	1,199.19	0.00
216RLA2001	UNOPS		CLME	2,996.19	0.00
216RLA2002	UNOPS	LAC	CLME	1.19	0.00
503GLO2006	Sweden		Ocean Literacy for All	0.00	-1,983.55
503GLO2007	Sweden	Global	Ocean Literacy for All	558,952.00	511,825.60
513GLO2033	Flanders	Global	The OceanTeacher Global Academy	1,004,537.01	730,517.64
513RLA2018	Flanders	LAC	Caribbean Marine Atlas Phase 2 (CMA2)	284,637.08	202,019.45
513RLA2021	Flanders	LAC	SPINCAM 3 (Phase I) - An integrative app	234,609.75	194,107.25
526GLO2008	ROK	Global	GOSR Portal	90,629.39	81,310.83
526RAS2013	ROK	Asia & Pacific	Capacity to identify marine species in W.Pacific	4,530.18	-1,460.73
555RAS2017	Japan	Asia & Pacific	CD marine diversity & food security	123,196.47	93,817.49
Sub-total				2,305,288.45	1,810,153.98
TOTAL				7,504,188.30	5,229,098.56

RESOURCE MOBILISATION AND MAIN EXTRABUDGETARY DONORS

Table 10. Evolution of voluntary contributions and gap by function.

Function	39 C/5, 2018–2019			Updated Voluntary Contributions **			
	Voluntary Contributions (initial)*	Gap	Total	Funds-in-Trust	Special Account	Additional Appropriations	Total
	\$	\$	\$	\$	\$	\$	\$
A	0	1,094,000	1,094,000	233,027	318,208		551,235
B	505,000	2,240,200	2,745,200	952,810	992,618	60,763	2,006,191
C	0	3,582,000	3,582,000	1,066,512	1,390,898		2,457,410
D	105,000	1,772,200	1,877,200	159,639	153,884		313,523
E	3,050,000	1,393,000	4,443,000	6,370,549	755,308		7,125,857
F	1,140,000	2,695,000	3,835,000	3,052,725	650,960		3,703,685
Total	4,800,000	12,776,400	17,576,400	11,835,262	4,261,876	60,763	16,157,901

* at the moment of 39 C/5 preparations
** as at 28 February 2019

Table 10bis. Evolution of voluntary contributions and gap by function.

Function	Gap filled				Gap remaining
	up to the initial gap		beyond the initial gap		
	\$	%	\$	%	
A	551,235	50%	0	0%	542,765
B	1,501,191	67%	0	0%	739,009
C	2,457,410	69%	0	0%	1,124,590
D	208,523	12%	0	0%	1,563,677
E	1,393,000	100%	2,682,857	193%	-2,682,857
F	2,563,685	95%	0	0%	131,315
Total	8,675,044	68%	2,682,857	21%	1,418,499

Chart 7. Evolution of voluntary contributions and gap by function (in millions of US\$).

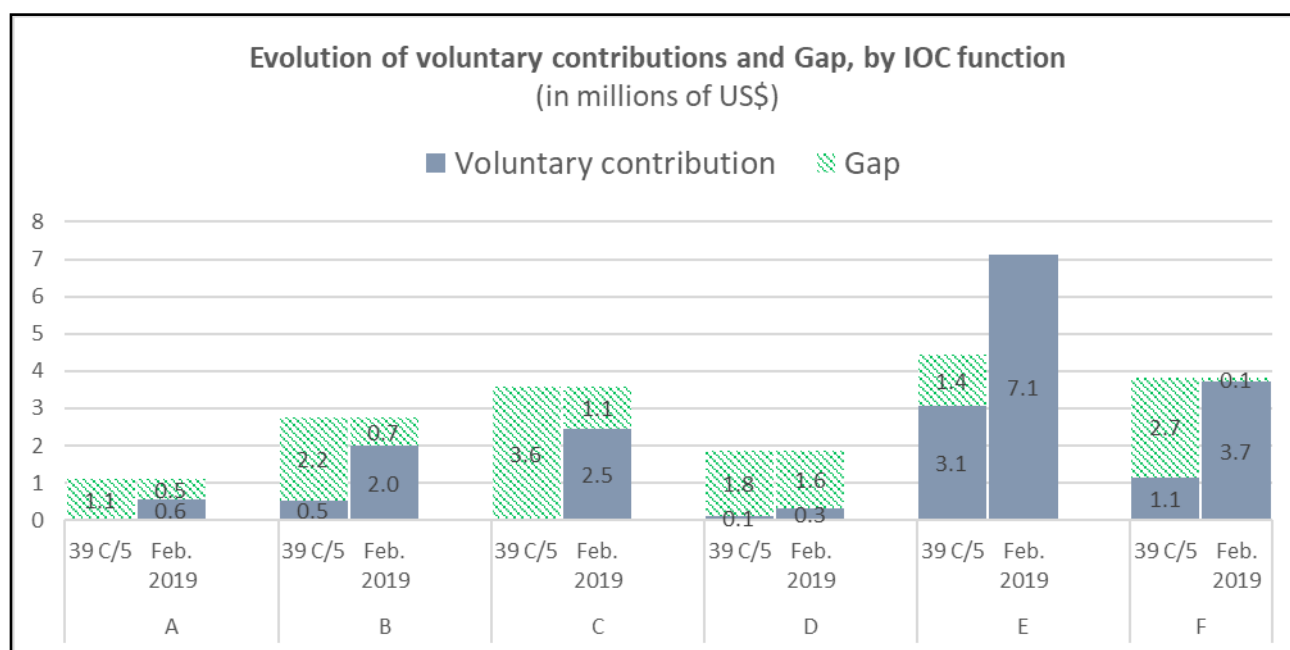


Chart 8. Main extrabudgetary donors – based on 2018 income to the IOC Special Account in US dollars (\$ 1,528,151.20) and to the Funds-in-Trust Projects (\$ 7,636,853.81) – total of \$ 9,165,005.01.

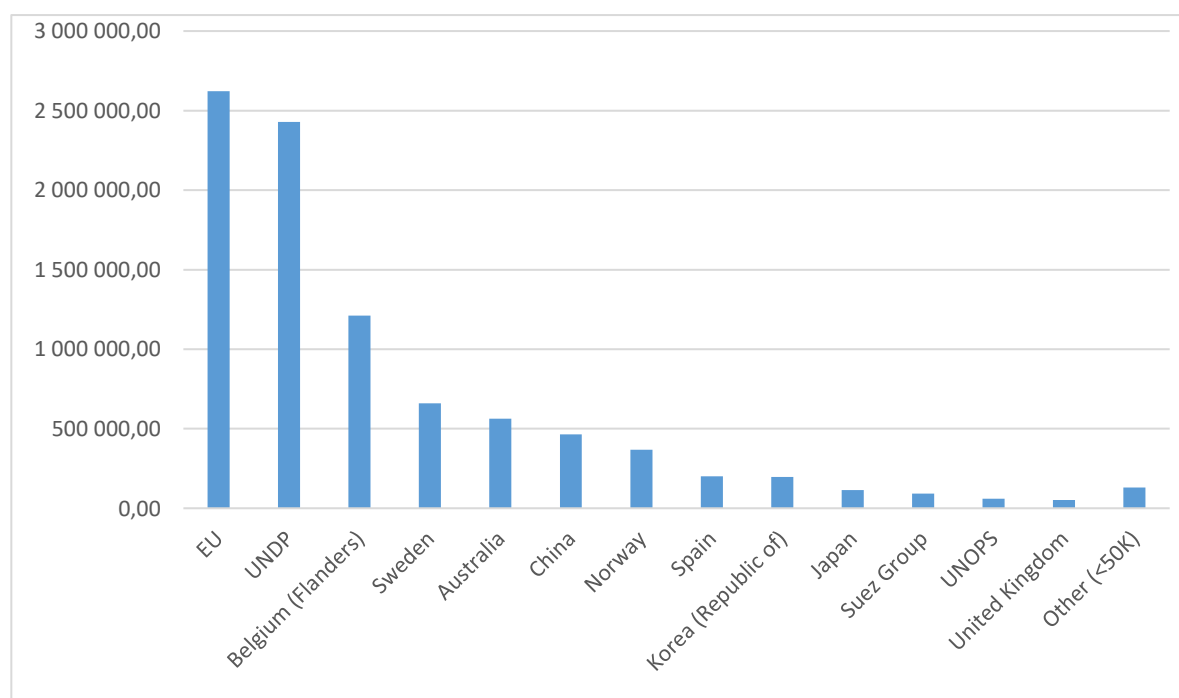


Table 11. 2018 in-kind contributions³

Donors	Purpose	Amount US\$
Australia (Bureau of Meteorology)	Contribution to the IOC Perth Programme office and the IOC Secretariat for IOTWMS	211,728
Belgium (Flanders)	In addition to hosting costs of the UNESCO/IOC Project Office for IODE, Flanders, through the Flanders marine Institute (VLIZ) provided support for dedicated training and expert meeting activities, related investments and operational costs	600,071
Colombia	Loand of 2 NOC level staff to the IOCARIBE Secretariat, Cartagena, Colombia (April - December 2018)	188,250
Indonesia	Support to the Indian Ocean Tsunami Information Centre programme	104,138
Korea (Republic of)	Non-reimbursable loan of P3 level staff to the IOC Secretariat at HQ	183,996
South Africa	IOC/UNESCO's Second Indian Ocean Expedition (IIOE-2)	1,335,800
Thailand	Contribution ot the UNESCO/IOC Secretariat for WESTPAC in Bangkok, Thailand	93,750
University of Copenhagen	In addition to the hosting cost for the IOC Science & Communication Centre on Halmful Algae, additional support was provided for dedicated programme activities	71,000
TOTAL		2,788,733

³ The contributions are shown separately as they do not enter the UNESCO/IOC budgetary flow. Formal letters confirming the amounts reported were sent by the relevant partner institutions to the Executive Secretary for the purpose of inclusion in this report. The total of contributions of \$2,788,733 was reported to the UNESCO Executive Board in Annex III-b of document [206 EX/4.II.A.INF](#).

PART II –FINANCIAL SITUATION OF THE IOC SPECIAL ACCOUNT AT YEAR-END 2018 AND FORECAST FOR 2019

3. In accordance with the Financial Report for the period 1 January 2018 to 31 December 2018 prepared by the Bureau of Financial Management and shown in [Appendix I](#), the total income amounted to \$ 1,528,151.20, while total expenditure for the same period amounted to \$ 1,633,158.78.

4. It should be noted that the only non-earmarked contributions allowing to cover the collectively agreed priorities that would have otherwise lacked resources were received from Norway in the amount of \$ 367,917.59 and Canada in the amount of \$ 11,618.90 (25% of total income). At the end of year 2018, only \$ 222,612 (15% of total income) were committed through signed letters. In addition, contributions from the three largest donors to the Special Account—Australia, Norway and China—are traditionally paid in the second half of the year (68% of annual income). This shows the high volatility and low predictability of funding, which requires a certain level of caution with regard to engaging expenditures.

5. At year-end 2018, the Fund balance amounted to \$ 3,540,044.10 with the following breakdown:

- General reserves: \$ 2,736,089.59
- JCOMMOPS reserves: \$ 219,685.27
- ICG/IOTWS Secretariat reserves: \$ 584,269.24

6. In accordance with Article 5.2 of the current IOC Financial Regulations, the above-mentioned balance is carried over to year 2019 for the implementation of the entire 2018–2019 budget approved by the IOC Assembly.

7. In this context, the following updated forecast for the period 2018–2019 is provided to inform the Assembly. It should be noted that the earmarked funding—75% of total income—is very unevenly spread between various programmes, similar to what can be seen in [Table 10](#) and [Chart 7](#) with regard to the achievement of the resource mobilisation targets by function. Additionally, heavy reliance on strictly earmarked project funding (funds-in-trust representing 83% of overall 2018 income) makes the ‘safety net’ provided by the Special Account and its working capital fund even more essential to ensure programmes and staff sustainability and continuity.

Table 12. IOC Special Account Forecast 2018–2019 (in US Dollars).

IOC Special Account – Forecast 2018–2019 (US\$)			
	as at 2018 year-start	adjusted at 2018 year-end	
Opening balance:	3,618,496		3,618,496
Working Capital Fund	500,000		500,000
Opening balance available:	3,118,496		3,118,496
Signed commitments from donors:*			
<i>China (FIO)</i>	180,000	<i>China (FIO)</i>	180,000
<i>Suez Group</i>	47,789	<i>Suez Group</i>	91,324
		<i>Canada</i>	10,989
		<i>Plateforme Océans & Climat</i>	20,526
		<i>Government of Barbados</i>	5,000
		<i>Mr. John J. Goodman</i>	1,000
		<i>Australia (BOM)</i>	214,500
		<i>Australia (BOM)</i>	294,944
		<i>Australia (CSIRO)</i>	42,135
		<i>Mangareva Production</i>	8,184
		<i>Monaco</i>	22,831
		<i>New Zealand</i>	4,700
		<i>United Kingdom (NOC)</i>	40,000
		<i>United Kingdom (UKMO)</i>	11,416
		<i>China (SOA)</i>	150,000
		<i>China (NatComm)</i>	50,000
		<i>Flanders (VLIZ)</i>	39,954
		<i>Norway</i>	341,258
		<i>Germany (BSH)</i>	5,708
		<i>France (CNRS)</i>	22,831
		<i>France (IFREMER)</i>	11,416
		<i>ETT Spa</i>	57,078
		<i>Japan</i>	10,000
	227,789		1,635,793
Sub-total Funds available or signed commitments:	3,346,285		4,754,288
Income forecast - 3 main donors:			
<i>Australia</i>	1,120,000	<i>Australia</i>	550,000
<i>China</i>	400,000	<i>China</i>	200,000
<i>Norway</i>	710,000	<i>Norway</i>	355,000
	2,230,000		1,105,000
Sub-total Funds expected:	5,576,285		5,859,288
Planned expenditure:	5,800,000		5,800,000
Estimated closing balance /Funding gap:	-223,715		59,288
*indicative amounts, contributions in currencies other than US\$ are converted using 31.12.2018 UNORE			
**details of actual funds received in 2018 is available in Appendix 1, Schedule 1.3			

APPENDIX I

**Financial Report for the Intergovernmental Oceanographic Commission
for the period 1 January –31 December 2018**



UNESCO

INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION (IOC)

**STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
FOR THE PERIOD 1 JANUARY 2018 TO 31 DECEMBER 2018**

(EXPRESSED IN US DOLLARS)

	31.12.2018	Comparatives 31.12.2016
INCOME		
General Account - Voluntary Contributions - Schedule 1.3	1,077,514.90	1,503,073.85
Earmarked Activities - Voluntary Contributions - Schedule 1.3	375,752.30	211,626.00
Other income:		
Interest	74,884.00	32,579.00
Other credits	-	4,156.43
TOTAL INCOME	1,528,151.20	1,751,435.28
Cash Disbursements - Schedule 1.2	1,569,666.47	1,473,030.99
Unliquidated obligations - Schedule 1.2	63,492.31	80,520.65
TOTAL EXPENDITURE	1,633,158.78	1,553,551.64
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(105,007.58)	197,883.64
Savings/over-expenditure on prior years' obligations	26,556.13	(244.56)
Reserves and fund balances, beginning of the period	3,618,495.55	3,642,352.24
RESERVES AND FUND BALANCES, END OF THE PERIOD	3,540,044.10	3,839,991.32


Ebrima Sarr
Chief BFM/FAS

*Financial Report issued by the Bureau of Financial Management.
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 2018 TO 31 DECEMBER 2018
(EXPRESSED IN US DOLLARS)

	2018-2019 Budget	2018 Disbursements	Unliquidated Obligations	Total Expenditure 31.12.2018
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	96,207.70	18,597.94	114,805.64
Impact of climate change on ocean and coastal ecosystems	150,000.00	-	-	-
TOTAL A.	500,000.00	96,207.70	18,597.94	114,805.64
B. <u>Maintain, strengthen and integrate global ocean observing, data and information systems</u>				
GOOS Work Plan	550,000.00	85,513.58	-	85,513.58
Perth Programme Office	400,000.00	187,213.16	-	187,213.16
IIOE-2 (developing capacities for sustained observations)	250,000.00	-	-	-
JCOMM Observations	200,000.00	-	-	-
IODE & OBIS core systems	100,000.00	65,138.88	4,388.41	69,527.29
Sub-Total	1,500,000.00	337,865.62	4,388.41	342,254.03
JCOMMOPS	450,000.00			
JCOMMOPS Coordination		10,389.29	-	10,389.29
ARGO				
Argo Director Fund		5,606.75	-	5,606.75
Argo General Coordination		24,272.32	-	24,272.32
		29,879.07	-	29,879.07
GOOS & JCOMM activities		34,561.84	-	34,561.84
Oceans Gliders		-	-	-
Sub-Total	450,000.00	74,830.20	-	74,830.20
TOTAL B.	1,950,000.00	412,695.82	4,388.41	417,084.23
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	56,372.05	-	56,372.05
ICG CARIBE-EWS	250,000.00	63,307.31	4,223.03	67,530.34
TOWs & inter-regional coordination	100,000.00	23,614.53	-	23,614.53
JTIC	100,000.00	26,451.59	3,362.19	29,813.78
GLOSS - tsunami	250,000.00	19,471.96	-	19,471.96
JCOMM Services	200,000.00	403.55	-	403.55
HAB Research and Monitoring	100,000.00	-	-	-
Sub-Total	1,250,000.00	189,620.99	7,585.22	197,206.21
IOTWS ICG Secretariat	850,000.00	342,469.16	4,194.84	346,664.00
TOTAL C.	2,100,000.00	532,090.15	11,780.06	543,870.21
D. <u>Support assessment and information to improve the science-policy interface</u>				
SDG Follow up & WOA	150,000.00	26,350.31	-	26,350.31
GEBCO	50,000.00	197.97	-	197.97
Science for reducing nutrient enrichment	100,000.00	-	-	-
IODE & OBIS products & services	100,000.00	41,652.67	-	41,652.67

2
Schedule 1.2

	2018-2019 Budget	2018 Disbursements	Unliquidated Obligations	Total Expenditure 31.12.2018
Climate change adaptation in coastal zones	150,000.00	-	-	-
TOTAL D.	550,000.00	68,200.95	-	68,200.95
E. <u>Enhance ocean governance through a shared knowledge base and improved regional cooperation</u>				
IOC Governance (representation & intersessional coordination)	150,000.00	20,549.89	3,350.17	23,900.06
IOCARIBE (office support & intersessional coordination)	105,000.00	40,206.72	-	40,206.72
IOCAFRICA (office support & intersessional coordination)	105,000.00	-	-	-
WESTPAC (office support & intersessional coordination)	250,000.00	16,004.01	1,569.09	17,573.10
IOCINDIO (intersessional coordination)	50,000.00	-	-	-
UN partnerships, global governance, policy and outreach	600,000.00	148,913.57	23,022.83	171,936.40
ICAM & Marine Spatial Planning	250,000.00	15,458.79	-	15,458.79
TOTAL E.	1,510,000.00	241,132.98	27,942.09	269,075.07
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	57,500.58	8.52	57,509.10
IOCAFRICA Capacity development workplans	150,000.00	55,129.43	775.29	55,904.72
IOCARIBE Capacity development workplans	100,000.00	-	-	-
WESTPAC Capacity development workplans	250,000.00	57,090.98	-	57,090.98
IODE & OBIS Training and Education	100,000.00	49,617.88	-	49,617.88
TOTAL F.	1,000,000.00	219,338.87	783.81	220,122.68
GRAND TOTAL	7,610,000.00	1,569,666.47	63,492.31	1,633,158.78

Financial Report issued by the Bureau of Financial Management.

The total income and expenditure are in accordance with UNESCO's financial records.



UNESCO
INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION (IOC)

SCHEDULE OF INCOME
FOR THE PERIOD 1 JANUARY 2018 TO 31 DECEMBER 2018

(EXPRESSED IN US DOLLARS)

A. General Account (191IOC9000)

Funds received

Governments:

Australia	214,500.00		
Barbados	5,000.00		
Belgium	23,148.20		
Canada	11,618.90		
China	289,980.00		
Monaco	22,753.20		
New Zealand	4,700.00		
Norway	367,917.59		
United Kingdom	40,000.00	979,617.89	

Others:

Mangareva Production	3,981.81		
Mr. J. Goodman	1,000.00		
Suez Groupe	92,915.20	97,897.01	1,077,514.90

interest

74,884.00

Total A.

1,152,398.90

B. JCOMMOPS

Australia	44,052.60		
Germany	5,714.30		
Japan	10,000.00		
United Kingdom	11,947.40		

Total B.

71,714.30

C. IOTWS ICG Secretariat

Australia		304,038.00	
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Total B.+ C.

375,752.30

TOTAL (A + B + C)

1,528,151.20

Financial Report issued by the Bureau of Financial Management.

The total income and expenditure are in accordance with UNESCO's financial records.



UNESCO

INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION (IOC)

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
AS AT 31 DECEMBER 2018

(EXPRESSED IN US DOLLARS)

	31.12.2018	Comparatives 31.12.2016
Assets:		
Cash and term deposits	3,561,156.41	3,920,511.97
Total Assets	3,561,156.41	3,920,511.97
Liabilities:		
Unliquidated obligations	63,492.31	80,520.65
Total liabilities	63,492.31	80,520.65
Reserves and fund balances:		
General reserves	2,736,089.59	2,933,153.14
JCOMMOPS reserves	219,685.27	268,249.07
IOTWS ICG Secretariat reserves	584,269.24	638,589.11
Total reserves and fund balances	3,540,044.10	3,839,991.32
Total liabilities, reserves and fund balances	3,603,536.41	3,920,511.97

Financial Report issued by the Bureau of Financial Management.

The total income and expenditure are in accordance with UNESCO's financial records.



INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION (IOC)

**Expenditure Report by Category of Expenditure
for the period 1 January 2018 to 31 December 2018
(Expressed in US Dollars)**

	Cash Disbursed	Unliquid. Obligations
<u>10 - Personnel costs, consultants and missions</u>		
International & National Staff	827,505.75	-
Temporary Staff	71,896.39	-
Other Personnel Costs	27,694.01	3,920.41
Staff Mission Costs	100,956.90	7,893.41
Consultants	86,322.52	33,646.37
Delegates & External Individual Missions	52,016.43	6,226.57
<u>20 - Contracted services</u>		
Contracted seminars and meetings	6,000.00	-
Other Contracted Services	100,638.55	5,104.55
<u>30 - External training and Grants</u>		
Grants and Fellowships	20.00	-
External Training & Seminars	106,085.08	1,466.44
<u>40 - Equipment and maintenance</u>		
Equipment	12,887.53	1,072.56
<u>50 - Other expenses</u>		
Communications	3,534.75	8.28
Other Supplies	54,654.48	-
Finance Costs	478.17	-
	1,450,690.56	59,338.59
Management Costs	118,975.91	4,153.72
	1,569,666.47	63,492.31
Total expenditure incurred		1,633,158.78

Financial Report issued by the Bureau of Financial Management. The total income and expenditure are in accordance with UNESCO's financial records.

Annex 2



INTERGOVERNMENTAL OCEANOGRAPHIC COMMISSION

JCOMMOPS General Support

(Statement of Account from 1 January 2018 to 31 December 2018)

(Expressed in US Dollars)

INCOME

Funds Received

Australia	44,052.60	
Germany	5,714.30	
Japan	10,000.00	
United Kingdom	11,947.40	71,714.30

TOTAL INCOME

71,714.30

EXPENDITURE

International & National Staff	45,547.63
Other Personnel Cost	1,398.96
Delegates & External Individual Missions	22,883.92
Management Costs	4,999.69

TOTAL EXPENDITURE

74,830.20

EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE

(3,115.90)

Balance Brought Forward as at 1 January 2018

222,801.17

BALANCE AS AT 31 DECEMBER 2018

219,685.27

Financial Report issued by the Bureau of Financial Management.

The total income and expenditure are in accordance with UNESCO's financial records.