|  |
| --- |
| Summary  This report provides an overview with regard to the implementation of the 2020–2021 budget as at 31 December 2020, including updates on extrabudgetary funds mobilized, budgetary gap filling by function and staffing situation.  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 4.4 in accordance with paragraph 15 of the Revised [guidelines for the preparation and consideration of draft resolutions](http://www.ioc-unesco.org/index.php?option=com_oe&task=viewDocumentRecord&docID=9281) ([IOC/INF-1315](https://unesdoc.unesco.org/ark:/48223/pf0000265307.locale=fr)). |

**This report reports on budget implementation under the three types of funding that compose the IOC budget:**

1. [Regular Programme allocation (UNESCO budget–40 C/5 for 2020–2021 + Additional Appropriations (voluntary contributions intended to directly reinforce an existing budget line), if applicable)).](#SecA)
2. Voluntary (Extrabudgetary) Contributions to the IOC Special Account:

**B1.** Programme Activities (191-series accounts)

**B2.** Earmarked Activities (193-series accounts)

1. Voluntary (Extrabudgetary) Contributions for specific projects under the funds-in-trust modality.

**OVERVIEW OF BUDGET IMPLEMENTATION**

1. In compliance with Member States’ decisions, the 2020–2021 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 2020–2021 by the UNESCO General Conference at its 40th session, the actual working budget of the Commission was set in accordance with the Assembly-adopted scenario of US$ 11,075,500 for the IOC from UNESCO’s regular budget plus $ 15,760,200 of targeted Voluntary Contributions (of which $ 2,600,000 were secured at the moment of the budget adoption and $ 13,160,200 of projected resource mobilisation (gap)), or total IBF budget of $ 26,835,700.

Table 1. IOC Integrated Budgetary Framework 2020–2021 at IOC function level



Table 2. Consolidated Report on 2020 Expenditure under IBF as at 31 December 2020\*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **IOC Function/Activity** | **Regular Programme**  **(RP)** | **Voluntary Contributions (VC)** | | | **Total** |
| **Special Account** | **Funds-in-Trust** | **Total** |
| **$** | **$** | **$** | **$** | **$** |
| FUNCTION A (Ocean Research) | 59,493 | 82,397 | 60,491 | 142,888 | 202,380 |
| FUNCTION B (Observing Systems/Data Management) | 148,471 | 429,841 | 257,847 | 687,688 | 836,159 |
| FUNCTION C (Early Warning & Services) | 91,477 | 391,247 | 302,229 | 693,476 | 784,953 |
| FUNCTION D (Assessment & Information for Policy) | 47,311 | 175,461 | 105,998 | 281,459 | 328,770 |
| FUNCTION E (Sustainable Management & Governance) | 191,068 | 379,940 | 2,018,708 | 2,398,648 | 2,589,715 |
| FUNCTION F (Capacity Development) | 105,868 | 201,916 | 286,469 | 488,385 | 594,253 |
| **Sub-total** | **643,687** | **1,660,801** | **3,031,743** | **4,692,544** | **5,336,232** |
| Common country programming |  |  |  |  |  |
| Evaluations |  |  |  |  |  |
| Training & development |  |  |  |  |  |
| IOC Operating costs | 22,847 |  |  |  | 22,847 |
| **Sub-total** | **22,847** |  |  |  | **22,847** |
| **IOC Contribution to common costs** | **86,000** |  |  |  | **86,000** |
| **TOTAL OPERATIONS** | **752,534** |  |  |  |  |
| **STAFF ALLOCATION** | **4,144,833** |  |  |  | **4,144,833** |
| **TOTAL** | **4,897,367** | **1,660,801** | **3,031,743** | **4,692,544** | **9,589,911** |

\* A further 467.5 thousand US dollars has been obligated (future receipt and payments of goods and services under the IBF (RP & VC)

Chart 1. Expenditure by source of funding (Total of $ 9,589,911)

Chart 2. 2020 Expenditure on Operations by IOC function – all sources (total of $ 5,336,232)

Table 3. 2020 Expenditure analysis by main categories of nature of cost

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Cost Category** | | **Regular Programme** | **VC - Special Account** | **VC - Funds-in-Trust** | **Total** |
| **$** | **$** | **$** | **$** |
| **Consultants, Experts & Mission Costs** | | **221,573** | **203,624** | **867,047** | **1,292,244** |
|  | Consultants | 120,076 | 164,512 | 798,973 | 1,083,561 |
|  | Delegates & External Experts | 15,054 | 11,145 | 1,420 | 27,619 |
|  | Other Contracts | 9,400 |  | 20,900 | 30,300 |
|  | Staff Mission Costs | 77,043 | 27,967 | 45,754 | 150,764 |
| **Contracted Services** | | **183,948** | **48,739** | **716,581** | **948,504** |
|  | Contracted document production |  |  | 764 |  |
|  | Contracted Seminars | 580 |  | 4,030 | 4,610 |
|  | Other Contracted Services | 183,368 | 48,739 | 711,787 | 943,894 |
| **Employee Benefits** | | **4,221,602** | **1,232,733** | **861,729** | **6,316,064** |
|  | International & National Staff | 4,092,919 | 1,061,230 | 639,098 | 5,793,247 |
|  | Other Personnel Cost | 1,147 | 38,190 | 23,487 | 62,824 |
|  | Temporary Staff | 127,536 | 133,313 | 199,144 | 459,993 |
| **External Training, Grants & Other Transfers** | | **93,226** | **11,841** | **75,783** | **180,850** |
|  | External Training & Seminars | 68,226 | 11,841 | 75,783 | 155,850 |
|  | Financial contributions | 25,000 |  |  |  |
| **Finance Costs** | | **3,110** | **1,376** | **750** | **5,236** |
| **Other Expenses/Interfund Transfers** | | **12,051** | **108,815** | **295,241** | **416,107** |
| **Supplies, Consumable, Equipment & Maintenance** | | **161,857** | **53,673** | **214,613** | **430,143** |
|  | Communications | 18,327 | 9,576 | 22,440 | 50,343 |
|  | Equipment | 34,720 | 10,731 | 55,099 | 100,550 |
|  | Leases | 8,773 |  |  | 8,773 |
|  | Other Supplies | 100,037 | 33,366 | 136,964 | 270,367 |
|  | Maintenance & Repairs |  |  | 110 | 110 |
| **TOTAL** | | **4,897,367** | **1,660,801** | **3,031,743** | **9,589,911** |

Chart 3. Staff and non-staff expenditure by source of funds

Table 4. Status of extrabudgetary gap filling as at 31 December 2020



Table 5. In-kind contributions received in 2020, as at 31 December 2020[[1]](#footnote-1)



Chart 4. Main voluntary contributions donors (based on commitments signed in 2020, total of $ 10,675,729[[2]](#footnote-2))

**DETAILED INFORMATION BY SOURCE OF FUNDS**

1. **REGULAR PROGRAMME BUDGET**

Table 6. IOC 2020–2021 regular programme budget allocations and expenditure as at 31 December 2020.

|  |  |  |  |
| --- | --- | --- | --- |
| **IOC Function/Activity** | **Allocation** | **Incurred expenditure** | **Impl. Rate** |
| **2020-2021** | **2020\*** |  |
|  | **$** | **$** | **%** |
| **FUNCTION A (Ocean Research)** | | | |
| WCRP | 50,000.00 | 25,000.00 | 50.0% |
| Ocean Carbon & Acidification | 75,000.00 | 23,534.12 | 31.4% |
| Climate Change impact on ocean & coastal ecosystems | 80,000.00 | 10,958.59 | 13.7% |
| **Sub-total** | **205,000.00** | **59,492.71** | **29.0%** |
| **FUNCTION B (Observing Systems/Data Management)** | | | |
| GOOS Work Plan | 290,000.00 | 120,402.89 | 41.5% |
| GOOS projects through IOCAFRICA | 40,000.00 | 4,462.00 | 11.2% |
| GOOS Pacific Ocean projets through Perth Project Office | 20,000.00 | 250.20 | 1.3% |
| GOOS Indian Ocean projects through Perth Project Office | 20,000.00 | 0.00 | 0.0% |
| International Indian Ocean Expedition-2 | 35,000.00 | 3,809.67 | 10.9% |
| JCOMM Observations | 80,000.00 | 12,573.39 | 15.7% |
| IODE & OBIS core systems | 82,131.87 | 6,972.91 | 8.5% |
| **Sub-total** | **567,131.87** | **148,471.06** | **26.2%** |
| **FUNCTION C (Early Warning & Services)** | | | |
| Promote integrated & sustained warning systems | 125,000.00 | 50,609.68 | 40.5% |
| Educating communities at risk | 60,000.00 | 5,546.12 | 9.2% |
| Educating communities at risk (Caribbean) | 20,000.00 | 9,212.66 | 46.1% |
| Educating communities at risk (South Pacific) | 40,000.00 | 0.00 | 0.0% |
| Contribute to MS capacities for asessment (global) | 60,000.00 | 8,227.94 | 13.7% |
| Contribute to MS capacities for asessment (Indian Ocean) | 40,000.00 | 5,132.67 | 12.8% |
| JCOMM Services | 65,000.00 | 9,248.67 | 14.2% |
| HAB research & monitoring | 40,000.00 | 3,499.00 | 8.7% |
| **Sub-total** | **450,000.00** | **91,476.74** | **20.3%** |
| **FUNCTION D (Assessment & Information for Policy)** | | | |
| SDG follow up & WOA | 85,000.00 | 12,158.81 | 14.3% |
| GEBCO | 20,000.00 | 0.00 | 0.0% |
| Science for reducing nutrient enrichment | 40,000.00 | 5,824.55 | 14.6% |
| IODE & OBIS products & services | 67,000.00 | 14,784.09 | 22.1% |
| Climate Change adaptation in coastal zones (global) | 25,000.00 | 12,498.86 | 50.0% |
| Climate Change adaptation in coastal zones (Africa) | 30,000.00 | 2,045.17 | 6.8% |
| **Sub-total** | **267,000.00** | **47,311.48** | **17.7%** |
| **FUNCTION E (Sustainable Management & Governance)** | | | |
| IOC Governing Bodies | 245,900.00 | 92,834.24 | 37.8% |
| IOCAFRICA | 40,000.00 | 12,465.71 | 31.2% |
| IOCARIBE | 40,000.00 | 9,979.46 | 24.9% |
| WESTPAC | 40,000.00 | 378.34 | 0.9% |
| IOCINDIO | 20,000.00 | 8,261.06 | 41.3% |
| Partnerships & outreach for SDG follow-up | 81,800.00 | 33,479.73 | 40.9% |
| ICAM & MSP | 60,000.00 | 14,110.59 | 23.5% |
| UN Decade of Ocean Science for Sustainable Development | 20,208.00 | 19,558.39 | 96.8% |
| **Sub-total** | **547,908.00** | **191,067.52** | **34.9%** |

|  |  |  |  |
| --- | --- | --- | --- |
| **IOC Function/Activity** | **Allocation** | **Incurred expenditure** | **Impl. Rate** |
| **2020-2021** | **2020** | **%** |
| **FUNCTION F (Capacity Development)** | | | |
| Capacity Development coordination (incl. TMT, MSR & GOSR) | 64,100.00 | 33,009.61 | 51.5% |
| CD IOCAFRICA | 75,000.00 | 22,189.03 | 29.6% |
| CD IOCARIBE | 75,000.00 | 17,066.37 | 22.8% |
| CD WESTPAC | 75,000.00 | 11,054.40 | 14.7% |
| CD IOCINDIO | 20,000.00 | 9,608.59 | 48.0% |
| IODE & OBIS training & education | 85,000.00 | 12,939.69 | 15.2% |
| **Sub-total** | **394,100.00** | **105,867.69** | **26.9%** |
| **TOTAL IOC FUNCTIONS** | **2,431,139.87** | **643,687.20** | **26.5%** |
| UN Common country programming | 12,662.00 | 0.00 | **0.0%** |
| Evaluations | 86,790.00 | 0.00 | **0.0%** |
| Training & Development | 20,000.00 | 0.00 | **0.0%** |
| Operating costs | 50,000.00 | 22,847.04 | **45.7%** |
| **Sub-total** | **169,452.00** | **22,847.04** | **13.5%** |
| **IOC Contribution to common costs** | **201,500.00** | **86,000.00** | **42.7%** |
| **TOTAL OPERATIONS** | **2,802,091.87** | **752,534.24** | **26.9%** |
| **STAFF ALLOCATION** | **8,260,879.00** | **4,144,832.70** | **50.2%** |
| **TOTAL** | **11,062,970.87** | **4,897,366.94** | **44.3%** |

\* *A further 308 thousand US dollars has been obligated (future receipt and payments of goods and services)*

1. **VOLUNTARY CONTRIBUTIONS - SPECIAL ACCOUNT**

Table 7. Expenditure as at 31 December 2020\*



\* *A further 1.5 thousand US dollars has been obligated (future receipt and payments of goods and services).*

1. **VOLUNTARY CONTRIBUTIONS – FUNDS-IN-TRUST**

Table 8. Expenditure as at 31 December 2020\*

|  |  |  |
| --- | --- | --- |
| **Function/activity title** | **Donor** | **Incurred expenditure** |
| **2020** |
| **$** |
| **FUNCTION A (Ocean Research)** | | |
| Enhancing oceanography capacity in CCLME Western Africa countries | Spain | 44,141.52 |
| International Partnership for Blue Carbon | Australia | 2,950.42 |
| JPO - China | China | 13,398.64 |
| **Sub-total** |  | **60,490.58** |
| **FUNCTION B (Observing Systems/Data Management)** | | |
| Small data - filling knowledge gaps in global biodiversity data systems | Belgium | 252.38 |
| IOC Ocean InfoHub | Belgium | 84,117.18 |
| Pacific Islands Marine Biodiversity Alert Network | Belgium | 88,713.28 |
| EuroSea | EU | 72,264.55 |
| JERICO-S3 | EU | 12,500.00 |
| **Sub-total** |  | **257,847.39** |
| **FUNCTION C (Early Warning & Services)** | | |
| Early warning & response for tsunamis in Central America | EU | 125.15 |
| Early warning & response for tsunamis in the Caribbean | EU | 269,758.56 |
| Strengthening tsunami warning in the North West Indian Ocean region | UNESCAP | 32,345.48 |
| **Sub-total** |  | **302,229.19** |
| **FUNCTION D (Assessment & Information for Policy)** | | |
| DIPS-4-Ocean Assessments | Belgium | 17,975.75 |
| GloFoulind Partnerships | IMO | 36,847.98 |
| Secondment JAMSTEC | Japan | 51,174.36 |
| **Sub-total** |  | **105,998.09** |
| **FUNCTION E (Sustainable Management & Governance)** | | |
| GEF LME: Learn | UNDP | 156,814.47 |
| GEF IW: Learn | UNDP | 434,654.74 |
| PPG - GEF IW:LEARN5 | UNDP/UNIAP | 141,508.17 |
| PPG - GEF Sargasso | UNDP | 9,256.68 |
| Regional & global dev't actions in support of OL, MSP and Ocean Decade | Sweden | 111,500.94 |
| Regional & global dev't actions in support of OL, MSP and Ocean Decade | Sweden | 579,779.37 |
| Support for the governance & central coordination - Ocean Decade | Canada | 8,720.00 |
| Preparatory phase of the Ocean Decade | Korea, Rep. Of | 85,588.24 |
| Communication & Engagement - Ocean Decade | Korea, Rep. Of | 57,043.39 |
| Coral Reef Ecosystems in the Western Pacific - DRMREEF- III | Korea, Rep. Of | 29,684.95 |
| MSPGlobal | EU | 296,000.84 |
| Preparatory phase of the Ocean Decade | Japan | 108,156.53 |
| **Sub-total** |  | **2,018,708.32** |
| **FUNCTION F (Capacity Development)** | | |
| CLME+ Enhanced institutional and stakeholder engagement | UNOPS | 76,716.33 |
| The OceanTeacher Global Academy | Belgium | 91,284.99 |
| The OceanTeacher Global Academy - 2 | Belgium | 60,743.76 |
| Caribbean Marine Atlas Phase 2 (CMA2) | Belgium | 31,915.51 |
| Marine Coastal Ecosystems Biodiversity and Services in a Changing World | EU | 3,969.46 |
| Accelerating TMT for the sustainable use of oceans | Japan | 21,839.43 |
| **Sub-total** |  | **286,469.48** |
| **TOTAL** |  | **3,031,743.05** |

(\*) *A further 158 thousand US dollars has been obligated (future receipt and payments of goods and services).*

**OVERVIEW OF THE IOC STAFFING 2020**

Chart 5. Regular budget staff establishment

Chart 6. Actual FTE, all sources of funding

1. Contributions declared in currencies other than US dollar converted at 31.12.2020 UNORE [↑](#footnote-ref-1)
2. Commitments in other currencies than US dollar converted at UNORE of the date of signature [↑](#footnote-ref-2)