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COMMISSION OCÉANOGRAPHIQUE INTERGOUVERNEMENTALE
COMISIÓN OCEANOGRÁFICA INTERGUBERNAMENTAL
МЕЖПРАВИТЕЛЬСТВЕННАЯ ОКЕАНОГРАФИЧЕСКАЯ КОМИССИЯ
اللجنة الدولية الحكومية لعلوم المحيطات
政府间海洋学委员会

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Bergen, 24 July 2018

Ref. 2018/1

Your Excellency,

I refer to your letter ref. GBS/SCG/18/004 of 16 July 2018 transmitted to me by the IOC Secretariat.

In this context, I am happy to confirm that the work of the UNESCO General Conference's open-ended working group on governance, procedures and working methods of the governing bodies of UNESCO was closely followed by the IOC. The primary governing bodies – the 2017 Assembly and the 2018 Executive Council – examined all the documentation produced by the working group and even benefitted from very informative and thought provoking presentations by the Co-Chairs of Sub-Group 2, more specifically in charge of reviewing the structure, composition and methods of work of the UNESCO international and intergovernmental bodies (IIBs).

The IOC Executive Council at its 51st session, Paris, 3-6 July 2018, examined all the IIBs-relevant recommendations, even if only 2 of them were IOC-specific. In order to keep you informed of the Council's conclusions and to assure you that we are taking these recommendations extremely seriously, I am attaching the Resolution LI-2, which contains the adopted Implementation Plan as contained in Annex 1.

As any healthy and strong organisation, the Commission is ready to take every opportunity to voluntarily and constructively learn from others' expertise and best practices, in the context of its own history, specificity and experience. And it is in this spirit that I look forward to continue this work and to keep you informed on its progress.

Please accept, Your Excellency, the assurances of my highest consideration.

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Resolution EC-LI.2

Financial Matters of the Commission

The Executive Council,

Having examined documents:

- (i) IOC/EC-LI/2 Annex 2 and Corr. (Report on Budget Execution 2016–2017 and outline of 2018–2019 budget),
- (ii) IOC/EC-LI/2 Annex 2 Add. (Extrabudgetary resource mobilization targets: proposals for 2018–2019),
- (iii) IOC/EC-LI/2 Annex 12 (Second Updated Introduction to the IOC Medium-Term Strategy, 2014–2021),
- (iv) IOC/EC-LI/2 Annex 13 (IOC Governance: Draft Implementation Plan of the Recommendations of the UNESCO Open-ended Working Group on Governance),
- (v) IOC/EC-LI/2 Annex 14 Rev. (Revised Financial Regulations for the IOC Special Account),

I

Budget Execution 2016–2017 and Outline of 2018–2019 Budget

Confirms that the IOC budget for 2016–2017, as reported on in Part I of IOC/EC-LI/2 Annex 2 and Corr., has been executed in accordance with the approved Programme and Budget for 2016–2017 (38 C/5, US \$518 M Expenditure Plan) and the work plans endorsed by the IOC Executive Council at its 49th session (IOC/EC-XLIX/2 Annex 2) through Resolution EC-XLIX.2;

Recognizes the efforts of the IOC Executive Secretary to maintain programme continuity under the challenging circumstances related to the cash flow difficulties experienced by UNESCO which led to the reduction of the IOC 2016–2017 regular budget by US \$451K as a contribution to UNESCO-wide contingency plan;

Welcomes the information provided by the IOC Executive Secretary that the IOC, along with UNESCO programme sectors, is invited to contribute to the proposal that the Director-General of UNESCO will be presenting to the 205th session of the UNESCO Executive Board with regard to the utilization of the funds unspent due to contingency plan for programme reinforcement in 2018–2019 biennium;

Takes note of the information on the financial situation of the Commission provided in Part II of IOC/EC-LI/2 Annex 2 and Corr.), including the expenditure forecast 2018–2019 for the IOC Special Account;

Expresses its appreciation to the IOC Executive Secretary for the development of the extrabudgetary resource mobilization targets: proposals for 2018–2019 contained in document IOC/EC-LI/2 Annex 2 Add., as part of the Integrated Budget of the Commission for 2018–2019 and taking into account the guidance provided by the IOC Assembly through Resolution XXIX-2;

Thanks Member States who have already contributed extrabudgetary funds for the 2018–2019 programme implementation;

Urges all Member States to provide voluntary contributions to ensure full achievement of the collectively agreed extrabudgetary targets, preferably to the IOC Special Account;

Requests the IOC Executive Secretary to take necessary steps in order to obtain further voluntary contributions, including from private sector donors and other partners;

II

Second Update to the Introduction to the IOC Medium-Term Strategy, 2014–2021

Welcomes the initiative of the IOC Officers and the Secretariat to update the introduction to the IOC Medium-Term Strategy, 2014–2021 with the information related to the proclamation in December 2017 by the United Nations General Assembly of the UN Decade of Ocean Science for Sustainable Development, with the IOC assuming the coordination role for the preparation of its Implementation Plan;

Endorses the proposed update to the introduction to the IOC Medium-Term Strategy, 2014–2021 as presented in document IOC/EC-LI/2 Annex 12;

III

Recommendations on Governance, Working Methods and Procedures of the Commission

Expresses its appreciation to:

- (i) Member States that participated in the work of the Intersessional Financial Advisory Group (IFAG) on this important matter;
- (ii) Vice-Chairperson, Ariel H. Troisi for his leadership and contribution, which resulted in a high quality document allowing a constructive way forward;
- (iii) IFAG's technical secretary, Xenia Yvinec, for the support provided to the work of the Group;

Endorses the Implementation Plan of the Recommendations of the UNESCO Open-ended Working Group on Governance as presented in Annex 1 to this resolution;

Invites the IFAG to continue the reflection on the best practices to further enhance the efficiency of the IOC governing bodies' meetings;

Requests the IOC Executive Secretary to report on the progress achieved in the implementation of the Recommendations to the IOC Assembly at its 30th session in 2019;

IV

Revised Financial Regulations for the IOC Special Account

Expresses its appreciation to the IOC Executive Secretary for the preparation of the Revised Financial Regulations for the IOC Special Account aimed at addressing 38 C/Resolution 86 and

at aligning, to the extent possible, the existing financial regulations with the new standard Financial Regulations as approved by the Executive Board of UNESCO at its 200th session in document [200 EX/19](#) and consistent with [201 EX/Decision 24.I](#);

Notes with satisfaction that the Revised Financial Regulations fully reflect the specificity of the IOC's governance and its status as a body with functional autonomy within UNESCO;

Takes note of the information provided by the IOC Executive Secretary that the UNESCO Executive Board at its 204th session adopted the revised programme support costs rates, now referred to as 'management rates', effective from the date of the decision (17 April 2018) and that the disbursements under the IOC Special Account will now attract the management rate of 7% (instead of 10%);

Recommends that the IOC Assembly formally adopt the Revised Financial Regulations for the IOC Special Account as presented in Annex 2 to this resolution at its 30th session in 2019.

Annex 1 to [Resolution EC-LI.2](#)

**Implementation Plan of the Recommendations
of the UNESCO Open-ended Working Group on Governance**

GENERAL RECOMMENDATIONS

Efficiency (mandate, composition, structure, rules of procedure, methods of work)

Rec. no.	39 C/20 para	Recommendation	Implemented	Implementable immediately	Requiring further reflection	N/A	Secretariat's comment	EC Recommendation
1	56	IIBs are invited to update their mandates, as appropriate, including their objectives and programs to be more coherent with approved C/5 priorities and responsive to current global developments, such as the 2030 Sustainable Development Agenda and the Paris Agreement on Climate change	X				The IOC programme and budget, including its results framework, has always been aligned with UNESCO C/5 priorities. As regards the responsiveness to global developments, this is institutionally ensured through Article 3.1 c of the IOC Statutes, which defines that one of the functions of the Commission shall be to “respond, as a competent international organization, to the requirements deriving from the United Nations Convention on the Law of the Sea (UNCLOS),... and other international instruments relevant to marine scientific research, related services and capacity-building”. Furthermore, as stated in the Commission's response to a similar recommendation from the External Auditor's recommendations, “the continuous ongoing review of the relevance of the IOC programmes in the light of the evolving international development agenda is ensured at every session, with a specific item and an intersessional work led by the Officers on the “IOC and the Future of the Ocean”. In the last 2 years the Commission has undertaken an extensive mapping exercise, linking key aspects of its mandate and core functions to the new international strategic frameworks and the current proposal for the IOC Programme and budget for 2018-2021” (Resolution XXIX-2). The proclamation by the UNGA of the IOC-coordinated UN Decade of Ocean Science for Sustainable Development is a culmination of years of preparatory work and yet another confirmation that the Commission is on the right track and at the helm of current global development agenda.	The EC concurs with the Secretariat's assessment and considers this recommendation as already fully implemented

2	57	<i>To promote diversity and inclusivity, voluntary term-limits of two consecutive mandates are recommended for IIBs which currently do not have term limitations for membership</i>	X			<i>IOC EC and Officers' membership is limited to 2 years, starting "at the end of the session of the Assembly during which they have been elected and expire at the end of the next session of the Assembly" (Art. 7.A.2 of the Statutes). This de facto allows Member States (i) to promote diversity and inclusivity within their electoral group and (ii) to exercise voluntary term-limits of two consecutive mandates, should they so wish.</i>	<i>The EC concurs with the Secretariat's assessment and considers this recommendation as already fully implemented.</i>
3	58	<i>As a general rule, term-limits of two consecutive mandates of membership in all Bureaus are recommended.</i>	X			<i>This is already the case for the IOC Officers. "The Chairperson and each Vice-Chairperson shall be eligible for re-election in their capacity as Chairperson or Vice-Chairperson, but only once for successive terms" (Rule of Procedure 17.1).</i>	<i>The EC concurs with the Secretariat's assessment and considers this recommendation as already fully implemented.</i>
4	59	<i>For cost-saving, coherence and harmonization, it is recommended that IIBs and the General Conference consider "right-sizing" the composition of IIBs</i>	X		X	<i>As regards cost-saving, the Commission has been consistently taking measures to ensure the efficiency of its Governing bodies, many of which were highlighted by the External Auditor and picked up by others as good practices. As regards the composition of the IOC Executive Council, it has been set to a maximum of "40 Member States, including those Member States represented by the Chairperson and the five Vice-Chairpersons" (Art. 7.A.1) in November 1999 (30 C/Resolution 22), when it counted 127 Member States. Since then, the membership of the Commission increased to 149, with 22 Member States having joined since November 1999. With the growing membership and the ever increasing importance/relevance of the IOC mandate to the global development agenda, which in turn requires collegial and collective decision-making, as well as a balanced and widely diversified regional representation, any downsizing of the Council certainly seems ill-advised. The "right-sizing" of the composition is something that may require further reflection by IOC Governing Bodies in a longer-term.</i>	<i>The EC concurs with the Secretariat's assessment and considers this recommendation as already fully implemented. The issue of "right-sizing", as well as other important governance issues that may be considered as not requiring any action in a short-term, will continue to be evaluated and discussed in the "IOC and the Future of the Ocean" self-evaluation process.</i>

5	60	<p><i>There is a need to reduce and manage politicization of nominations and decisions.</i></p>	X		X	<p><i>In accordance with its Statutes, “the purpose of the Commission is to promote international cooperation and to coordinate programmes in research, services and capacity building, in order to learn more about the nature and resources of the ocean and coastal areas and to apply that knowledge for the improvement of management, sustainable development, the protection of the marine environment, and the decision-making process of its Member States” (Art. 2.1). In order to ensure the efficient delivery of this mandate, “in selecting representatives to the Executive Council, Member States elected to the Executive Council shall endeavour to appoint persons experienced in matters related to the Commission” (Art. 7.A.3). In addition to these statutory safeguards, every effort is made to ensure efficient programme delivery and its enabling non-prescriptive input into Member States policies and decision-making. Continuous vigilance will need to be exercised, with self-assessment through the “IOC and the Future of the Ocean”.</i></p>	<p><i>The EC concurs with the Secretariat's assessment and considers this recommendation as already fully implemented, with continuing monitoring and corrective action, if needed, to be supplied through the IOC and the Future of the Ocean' self-evaluation process.</i></p>
6	61	<p><i>To enhance visibility and the effectiveness of the work of the IIBs, more effective information-dissemination is recommended through updating and enhancement of web-sites and outreach to all involved actors, including Member States and their National Commissions.</i></p>		X		<p><i>This is the work in progress, started well in advance of the adoption of this recommendation. The need for improved communication and visibility was highlighted in the IOC's Strategic Results Report (IOC/EC-XLIX/2 Annex 3) and the Executive Roadmap “Future of the IOC” (IOC/EC-XLIX/2 Annex 9 Rev.). The IOC Executive Council at its 49th session in June 2016 considered the “Draft Communications Advisory Report for the IOC of UNESCO” (IOC/EC-XLIX/Inf.2) which serves as a guidance document for the efforts by the Secretariat. Status Report on the Implementation of the IOC Communication Advisory Report since June 2017 was presented to the 51st session of the IOC Executive Council in July 2018. The proclamation by the 72nd UNGA session of the UN Decade of Ocean Science for Sustainable Development under IOC's coordination will further enhance such efforts.</i></p>	<p><i>The Executive Council concurs with the Secretariat's comment and encourages every effort for better information dissemination/communication.</i></p>

							<p><i>National Committees for the IOC are the crucial liaison mechanisms between the IOC Secretariat and Member States. They also ensure coordination with the UNESCO National Commissions, also important partners, and ensure links to UNESCO governance. In this context, national representatives to the IOC are encouraged to integrate their national delegations to UNESCO General Conference, in which IOC is now considered in a specific session, in recognition of its status as a body with functional autonomy within UNESCO. The effective coordination of the Decade will require the strengthening of the network of National Oceanographic Committees, in accordance with the statutory responsibilities of IOC Member States in terms of "specification of the national coordinating body for liaison with the Commission" (Art.4.B.5.c).</i></p>	
7	62	<p><i>Earlier preparation and dissemination of draft agendas and preliminary timetables, mainly by using the same template containing hyperlinks to documents to be adopted/discussed in sessions.</i></p>	X	X	X		<p><i>The draft agendas and preliminary timetables are always shared by using the same template, generally in February (minimum 3 months ahead of the session), upon their review by the annual meeting of the IOC Officers. At that stage, use of hyperlinks is not applicable. For later versions, and in particular, as regards the Action Paper, written as a pre-report containing draft decisions, every effort is made to facilitate reference through systematic use of hyperlinks. The Secretariat will continue to explore ways of further improving the transparency and user-friendliness of documentation, in close consultation with Member States.</i></p>	<p><i>The Executive Council concurs with the Secretariat's assessment and encourages it to continue its efforts to further improve the methods of work, in consultation with Member States.</i></p>
8	63	<p><i>The Secretariat is invited to promote a harmonized virtual working environment for all IIBs and to revisit UNESCO's Strategy of Knowledge Management and</i></p>		X	X		<p><i>On the IOC side, this is work in progress. The website redesign is currently underway to make it more user-friendly and informative. Further improvements are being explored in terms of presenting sessional documentations and intersessional work/milestones. The more systematic use of hyper-links to facilitate document tracking is being actively pursued, in</i></p>	<p><i>The Executive Council concurs with the Secretariat's comment and encourages every effort for better information dissemination/communication. In preparing for the 2019 Assembly, the Secretariat is</i></p>

		<i>Information & communication Technology'. Simple, more user-friendly documentation (i.e. less fragmented reporting and easier document tracking; annotated agenda with hyper-links to reports and draft decisions).</i>					<i>particular, but not limited to, in relation to the Action Paper. In terms of visibility and availability of the documentation, each session is organized through a dedicated webpage which is updated in real time well before and throughout the session. This environment provides the conditions for paper-smart sessions and quicker connectivity.</i>	<i>invited to explore further options of making Governing Bodies documentation more user-friendly.</i>
9	64	<i>Open-ended consultations on draft decisions to promote inclusive and effective decision-making</i>	X	X			<i>All draft decisions are contained in the Action Paper to facilitate inclusive and effective consultations prior to decision making. In addition, given the underlying governance layers, many draft decisions included in the Action Paper are the result of intersessional consultations within the relevant subsidiary bodies/working groups/communities. A number of sessional working groups and committees function in an open-ended and inclusive manner. One such example is the statutory sessional Financial Committee. However, these practices can only be effective with the timely publication of the Action Paper and main working documents in all official languages. Every effort was made to achieve this for the 51st session of the IOC Executive Council, 3-6 July 2018.</i>	<i>The Executive Council concurs with the Secretariat's comment and reiterates the IOC Assembly's request to the IOC Executive Secretary "to ensure compliance with the statutory requirements for the preparation of documentation for Governing Body meetings, including timely publication in all working languages". (Resolution XXIX-2)</i>
10	65	<i>It is recommended that the Rules of Procedures of the IIBs be amended, when relevant, to advance the deadline for submission of candidates to their subsidiary bodies from 48 hours to seven days before elections.</i>				X	<i>This recommendation is considered as not relevant to the IOC context.</i>	<i>The Executive Council concurs with the Secretariat's assessment.</i>

Harmonization (role of Bureaus, transparency)							
11	66	The role, composition and procedures of Bureaus and their members should be clarified and harmonized through codification in rules of procedure/statutes or development of general guidelines for all IIBs, in close cooperation with the Secretariat.	X	X	X	<p>In addition to Articles 7.A.1 and 2 that refer to the number of Officers (Chairperson and the five Vice-Chairpersons) and the duration of their mandate, Chapter V of the Rules of Procedure provides further clarification on the composition (“the five Vice-Chairpersons shall be nationals of Member States of different electoral groups (listed in Appendix II to these Rules of Procedure”); “The Chairperson shall be elected from individuals nominated for their personal qualifications...” and “shall not act as a representative of its State...”), their roles during Governing Bodies meetings and eligibility for re-election only once for successive terms. It does not, however, define any other roles for the Officers during the intersessional periods. In practice, the Assembly and the Executive Council have on many occasions entrusted specific tasks to the Officers, and it is established practice for the Officers to agree among themselves on the programmatic areas that each of them would “cover”, including the fact that one of the Officers traditionally assumes the role of the Chair of the Intersessional Financial Advisory Group and others may be called upon to chair other intersessional working groups, as required. There is also an established practice of inviting the past Chair to the meetings of the IOC Officers. This was positively noted by the External Auditor in terms of “corporate memory”, facilitating transition and induction of new Officers. In this context, and for the sake of increased efficiency during the intersessional periods, it may be desirable to consider better defining the role of the Officers. A quick way of addressing this could be through an Assembly resolution that could complement the existing basic texts (Statutes, Rules of Procedure and IOC Manual). The attached “Guidelines” (appendix 2 to 39 C/20) proposed by the 39th session of UNESCO General Conference could serve as a starting point for discussion. A more</p>	<p>The Executive Council concurs with the Secretariat’s assessment and invites the Executive Secretary, together with the Officers, to prepare and circulate such draft guidelines, with a view of their adoption by the Assembly in 2019.</p>

							<i>long-term discussion would be required as regards the desirability of aligning the composition of the IOC Officers' with the other IIBs' Bureaus.</i>	
12	67	<i>It is suggested that Bureaus' composition be set, as much as compatible with individual IIBs' mandates, at a maximum of six members (Chair, Rapporteur, and four Vice-Presidents from the six electoral groups)</i>	X		X		<i>In accordance with the IOC Statutes, “during the course of every ordinary session, the Assembly shall elect a Chairperson and, taking into account the principles of geographic distribution, shall elect five Vice-Chairpersons who shall be the officers of the Commission”. (Art. 6.B.5). The composition, further reconfirmed in Rule of Procedure 13, is therefore compliant with the recommendation in terms of numbers/size. The role distribution (Chair, Rapporteur and four vice-presidents) does not correspond to the provisions of Rule of Procedure 13 which states that “the Chairperson shall be elected from individuals nominated for their personal qualifications. The nomination of those individuals shall be done by their respective States and seconded by two other Member States. The Chairperson shall not act as representative of its State at any of the sessions or other activities of governing bodies of the Commission. The five Vice-Chairpersons shall be nationals of Member States of different electoral groups”. Any amendment to the role distribution, if deemed desirable by IOC Member States, would require an amendment to the Rules of Procedure and will be linked to the outcome of the discussions on the IOC-specific recommendation (further below in this document) as regards “establishing the same six Electoral Groups, like other IIBs in UNESCO”.</i>	<i>The Executive Council concurs with the Secretariat's comment and suggests that this and other issues requiring longer-term consideration be brought to the attention of the IOC Assembly at its next session in 2019, with prior intersessional consultations, facilitated by the Officers and the IFAG.</i>
13	68	<i>The intergovernmental nature of Bureaus should be reaffirmed while maintaining expert engagement. In this regard, the attached guidelines on responsibilities of Bureau members are recommended for</i>	X				see above.	N/A

		<i>dissemination to all governing Bodies and IIBs.</i>						
14	69	<i>Documents related to Bureau meetings should appear online before meetings take place; outcomes, including reports of Bureau meetings, should be communicated to all members, and, as appropriate, all Permanent Delegations, in a timely manner.</i>	X				<i>Draft documents specific to annual Officers' meetings (draft GB agenda and timetable, Secretariat's proposals on the logistics and draft agenda of the meeting itself) are shared electronically. The summary of decisions of the last meeting, 16-18 January 2018, was posted online. This will be the established practice going forward.</i>	<i>The Executive Council welcomes the dissemination of the summary of decisions as a good practice to be continued.</i>
15	70	<i>Elections of bureaus should be held, as much as possible, soon after elections for seats on the IIBs conducted at the General Conference, to avoid having Bureau members from Member States, which are no longer members of the IIBs concerned</i>				X		
16	71	<i>As much as feasible, bureau meetings should be open to observers and working methods made more transparent.</i>	X			X	<i>This issue should be put into perspective with the fact that the governance of Commission is carefully designed to clearly distribute tasks and functions between: (i) the Assembly, as the supreme governing bodies with the participation of all IOC Member States (separate from UNESCO membership), the Executive Council (composed of 40 elected Member States from all electoral groups) and elected Officers, who, with the exception of the Chair, also represent their</i>	<i>The Executive Council agrees with the Secretariat's assessments, welcomes the dissemination of the summary of decisions as a good practice to be continued and invites the Secretariat to continue exploring new ways of improving information</i>

							<i>electoral groups and facilitate intersessional coordination and guidance to the Secretariat. The dissemination of the summary of decisions ensure transparency of decision-making process.</i>	<i>sharing in intersessional periods.</i>
17	72	<i>Strengthen information-sharing, communication and collaboration between Bureaus, Intergovernmental Councils and Committees and Member States</i>	X				<i>Given the specificity of the IOC Statutes compared to other IIBs, with IOC-specific recommendations listed in a stand-alone separate section D, the current level of information exchange seems appropriate (strong links with Science Sector international and intergovernmental programmes, COMEST, Culture Conventions 1972 and 2001) and IOC looks forward to continuing its participation in the UNESCO governance review as actively as it did up to now. IOC Member States should continue to foster communication between IOC's National Oceanographic Committees and National Commissions for UNESCO, as well as Permanent Delegations. To further facilitate intersessional work and the preparation of draft decisions/recommendations with a wide consensus, intersessional meetings of each of the IOC electoral groups and their respective vice-chairs are encouraged.</i>	<i>The Executive Council takes note of the Secretariat's assessment and encourages continuous information-sharing, communication and collaboration with other IIBs, as appropriate.</i>
18	73	<i>Gender-neutral language be adopted throughout all UNESCO documents</i>	X					
Alignment with overarching priorities of UNESCO								
19	74	<i>All IIBs should have the opportunity to submit formal inputs to the mid-term strategy C/4 and the draft Programme and Budget C/5 documents of UNESCO</i>	X				<i>Fully implemented by IOC.</i>	<i>The Executive Council agrees with the Secretariat's assessment.</i>

20	75	<p><i>A feedback mechanism can be envisaged for substantive dialogue between Member States and IIBs, beyond the limited reporting to the General Conference. This could be through information meetings or briefings. Reporting to the General Conference should be enhanced through a new more strategic and results-oriented reporting format to be followed by debate and General Conference resolutions to provide feedback to IIBs.</i></p>	X			<p><i>Fully implemented by IOC, in the context of its status as a body with functional autonomy within UNESCO</i></p>	<p><i>The Executive Council agrees with the Secretariat's assessment.</i></p>
21	76	<p><i>Orientation sessions for new members of all IIBs, especially for Chairpersons and Bureau members, should be institutionalised and include introduction to the C/4 and C/5 frameworks. To that end, a short user-friendly guidebook including good practices and acronyms could be produced to familiarize members with working</i></p>	X		X	<p><i>The IOC Medium-Term Strategy is set in the context of UNESCO's C/4, as well as its programme and budget is set in the context of UNESCO's C/5 document. The institutional and programmatic positioning of the IOC within UNESCO and its strategic documentation has always been carefully examined in the context of the "Future of IOC" self-assessment mechanism, now renamed "IOC and the Future of the Ocean". Extensive discussion of the budgetary context takes place in the sessional Financial Committee and the Inter-sessional Financial Advisory Group, both open-ended and supported by document sharing through a dedicated website. However, given the complexity of UNESCO's programmatic and budgetary frameworks, a short user-friendly guidebook may indeed be useful. The Secretariat</i></p>	<p><i>The Executive Council agrees with the Secretariat's assessment and takes note of the Secretariat's discussions with the relevant UNESCO services on the development of a guidebook on the C/4 and C/5 frameworks. Also invites the IFAG to develop a proposal to enhance information dissemination and orientation for Member States, including permanent delegations to UNESCO, on IOC's work ahead of Governing Bodies sessions.</i></p>

		<i>methods and C/4 and C/5 mechanisms</i>					<i>will follow up on this with other IIBs and the relevant UNESCO services.</i>	
Coherence, coordination and synergies								
22	77	<i>Balanced resource allocation is necessary to ensure the effectiveness of all IIBs.</i>	X			X	<i>The Commission devotes considerable time to assessing and allocating its resources, including in-kind contributions by Member States, and all decisions are reflected in statutory Governing Bodies resolutions on the “Financial Matters of the Commission”. Better synergies between Member States’ national bodies for liaison with IOC and Member States’ National Commissions for UNESCO, representatives to UNESCO Governing bodies and Permanent Delegations to UNESCO, are key to effectively advocating the importance of IOC and “the value that IOC provides to the Organization and to the sustainable development of coastal areas and islands” (Resolution XXIX-2) and securing balanced allocation of resources among UNESCO’s priorities.</i>	<i>The Executive Council agrees with the Secretariat’s assessment.</i>
23	78	<i>Use of languages for inclusivity and effectiveness remains an important objective</i>			X	X	<i>As regards the matter of compliance with the statutory requirements for the preparation of documentation for governing body meetings, including timely publication in all working languages, the Secretariat has fully taken on board the IOC-specific recommendation on this matter, covered further down in this document, and the injunction of IOC Member States expressed in Resolution XXIX-2. However, a broader application of this principle, fully shared by the Secretariat, in terms of other publications, communication materials, policy briefs, websites etc. is largely conditional on the availability of extrabudgetary funding. This will require particular attention in the context of the UN Decade of Ocean Science for Sustainable Development and will be prominently addressed in the Engagement, Communication and Resource Mobilization Plans.</i>	<i>The Executive Council takes note of the Secretariat’s efforts and reiterates the importance of compliance with statutory requirements as indicated in Resolution XXIX-2. It welcomes the initiative to address this important issue in the planning for the Decade and invites Member States and other partners to support the Secretariat in this endeavour.</i>

24	79	<i>IIBs and their Secretariats are requested to enhance coordination in scheduling of meetings to avoid overlap</i>	X				<i>This is already the case and the Secretariat will continue to be vigilant in this regard.</i>	<i>The Executive Council agrees with the Secretariat's assessment.</i>
Best Practices								
25	80	<i>Best practices should be shared and replicated or, if necessary, adjusted to reflect specificities with the aim to promote governance mechanisms that facilitate strategies and action plans anchored on the C/4 and C/5. Attached, in this regard, is a non-exhaustive list of best practices identified by the Working Group (appendix 3 to 39 C/20)</i>	X		X		<i>IOC already implements most, if not all, applicable best practices in this list. Further improvements will continue to be pursued, as is normal for a healthy organization with a culture of self-assessment, based on the guidance by the IOC Governing Bodies.</i>	<i>The Executive Council agrees with the Secretariat's assessment.</i>
Specific Recommendations for the IOC								
26	91.a	<i>More balance in use of working languages, especially for documentation</i>		X			<i>As regards the matter of compliance with the statutory requirements for the preparation of documentation for governing body meetings, including timely publication in all working languages, the Secretariat has fully taken on board the IOC-specific recommendation on this matter, covered further down in this document, and the injunction of IOC Member States expressed in Resolution XXIX-2. However, a broader application of this principle, fully shared by the Secretariat, in terms of other publications,</i>	<i>The Executive Council takes note of the Secretariat's efforts and reiterates the importance of compliance with statutory requirements as indicated in Resolution XXIX-2. It welcomes the initiative to address this important issue in the planning for the Decade and invites Member States and other partners to support</i>

							<p><i>communication materials, policy briefs, websites etc. is largely conditional on the availability of extrabudgetary funding. This will require particular attention in the context of the UN Decade of Ocean Science for Sustainable Development and will be prominently addressed in the Engagement, Communication and Resource Mobilization Plans.</i></p>	<p><i>the Secretariat in this endeavour.</i></p>
27	91.b	<p><i>Consider establishing the same six Electoral Groups, like other IIBs in UNESCO</i></p>			X		<p><i>The IOC Assembly, at its last session in June 2017, agreed that the IOC's functional autonomy should remain at the forefront of any governance review. The Assembly was of the view that the recommendation on the realignment of electoral group with those of other IIBs by splitting Group V in Va and Vb should be considered with extreme care to ensure that procedural changes do not affect the substance of IOC's work. The potential impact on the existing synergies and work-efficiency, including in relations to IOCAFRICA, needs to be carefully assessed. The Assembly reached consensus that, given the fragile financial situation of the Commission and the fact that it is currently at a crossroads in a number of crucial substantive issues, strategic programmatic considerations should prevail over the process. Issues like the composition of the Bureau (Officers), number and composition of electoral groups, etc., need to be considered in a holistic manner, taking a temperate approach and not the one of "one size fits all". At the Officers meeting on 16-18 January 2018, the Officers re-confirmed that the preference emerged from their intersessional consultations with Member States, including those initiated within Group V by Vice-Chair A. Johnson. In this context, and given that the Commission is now faced with the new challenge of coordinating the UN Decade of Ocean Science for Sustainable Development - a huge success, but also a tremendous responsibility - the discussion on procedural changes may be put on hold, with the possibility of coming back to it at any time as Member States may consider appropriate in the</i></p>	<p><i>The Executive Council concurs with this proposal as being in line with Resolution XXIX-2 Part III.</i></p>

							<i>context of the "IOC and the Future of the Ocean" consultative mechanism.</i>	
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APPENDIX

Abstract from document 39 C/20 – Appendix 2

GUIDELINES

Responsibilities of Representatives of Electoral Groups in Bureaus

Background

Member States elected to a governing or subsidiary body of a UNESCO intergovernmental Programme or Convention, the Executive Board, as well as statutory meetings of State Parties, delegate certain tasks to a smaller representative body, namely the Bureau.

In principle, the Bureau consists of Member States or individuals from Member States elected to represent Electoral Groups. Chairpersons and Rapporteurs, on the other hand, are understood to also serve in their personal capacities. Election to a Bureau as a representative of an Electoral Group should be seen as an honor and therefore carries with it important duties. The scope and tasks of Bureaus vary depending on different Rules of Procedure, but the responsibilities of Bureau Members vis-à-vis their mandates as Electoral Group representatives have not been clearly defined.

In accordance with the recommendations of the Working Group on Governance to enhance transparency, inclusiveness and efficiency of the Governing Bodies of UNESCO, these Guidelines aim to promote good governance, common ownership, and shared responsibility of Member States in a holistic manner.

Guiding principles

- Bureau members should act in good faith and actively engage with respective Electoral Groups and their members.
- They should promote UNESCO's values and ideals, and work in a spirit of dialogue, cooperation, inclusiveness and trust-building.
- They should abide by highest standards of equity, fairness, transparency and accountability.

General responsibilities

- Bureau members should be mindful that they represent their respective Electoral Groups.
- They should communicate with the members of their respective Electoral Groups in timely, transparent and effective manner, through correspondence by electronic means or by organizing coordination meetings, to promote efficient information-sharing and dissemination.

- They are called upon to consult with their respective Electoral Group members on the items on the agenda of the Bureau, soon after they are announced.
- If possible, they shall seek to consolidate the position(s) of their respective Electoral Groups on items to be discussed at Bureau meetings.
- They shall also present positions of concerned Member States of their respective Electoral Groups on relevant agenda items, when requested, at Bureau meetings.
- They shall inform promptly about the outcomes of Bureau meetings, complementing the summary of Bureau meetings when distributed.
- They shall update their respective Electoral Groups regarding all Agenda items and emerging issues after and in-between Bureau meetings.

Annex 2 to Resolution EC-LI.2

**Financial Regulations
applicable to the Special Account for the Intergovernmental Oceanographic Commission
(IOC) of UNESCO**

(Established by 157 EX/Decisions – 3.3.1 – revised in accordance with 201 EX/Decision – 24.I)

Article 1 – Creation of a Special Account

- 1.1 In accordance with Article 6, paragraph 5 and 6, of the Financial Regulations of UNESCO, there is hereby created a Special Account for the Intergovernmental Oceanographic Commission (IOC) of UNESCO, hereinafter referred to as the Special Account.
- 1.2 The following Financial Regulations shall govern the operations of this Special Account.

Article 2 – Financial period

- 2.1 The financial period for budget estimates shall be two consecutive calendar years beginning with an even-numbered year.
- 2.2 The financial period for accounting shall be an annual calendar year.

Article 3 – Purpose

- 3.1 The purpose of this special account is to support the implementation of the programme of activities, as adopted by the IOC Assembly, to *'promote international cooperation and to coordinate programmes in research, services and capacity-building, in order to learn more about the nature and resources of the ocean and coastal areas and to apply that knowledge for the improvement of management, sustainable development, the protection of the marine environment, and the decision-making processes of its Member States'* (IOC Statutes Article 2.1)
- 3.2 The results framework in line with the Approved Programme and Budget of UNESCO (C/5), provided as Annex to the Financial Regulations, shall be updated as and when necessary.

Article 4 – Governance

- 4.1 The IOC Assembly has the authority over the appropriation of the resources under the Special Account.
- 4.2 The IOC Executive Council shall exercise the responsibility delegated to it by the IOC Assembly.
- 4.3 Under the authority of the Director General of UNESCO, hereinafter referred to as the Director-General, the Executive Secretary of IOC, hereinafter referred to as the Secretary,

shall manage and administer the funds of the Special Account in accordance with the IOC Statutes, the resolutions of UNESCO's General Conference and Executive Board and the present Financial Regulations.

Article 5 – Income

- 5.1 The income shall consist of:
- (a) funds appropriated for this purpose by the General Conference of UNESCO;
 - (b) contributions by Member States of the Commission that are not Member States of UNESCO;
 - (c) such additional resources as may be made available by Member States of the Commission, appropriate organizations of the United Nations system and from other sources;
 - (d) such subventions, endowments, gifts and bequests as are allocated to it for purposes consistent with the object of the Special Account;
 - (e) miscellaneous income, including any interest earned on the investments referred to in Article 9 below.

Article 6 – Budget

- 6.1 In accordance with the IOC Statutes, the Secretary shall prepare, in a form to be determined by the IOC Assembly, a biennial programme and budget, including a budget and expenditure forecast for this Special Account, as well as any funding gap, considering the results framework described in Article 3.2 above.
- 6.2 The appropriations voted in the budget shall constitute an authorization to the Secretary to incur obligations and to make expenditures for the purposes for which the appropriations are voted and up to the amounts so voted.
- 6.3 The Secretary is authorized to transfer funds between activities under the same appropriation line. The Secretary may be authorized by the IOC Assembly to transfer funds, when necessary, between appropriation lines within the limits established by the Appropriation Resolution voted by the IOC Assembly and shall report to the IOC Assembly and Executive Council on all such transfers.

Article 7 – Expenditure

- 7.1 The Special Account shall be debited with the expenditure relating to its purpose as described in Article 3 above, including administrative expenses specifically relating to it and programme support cost applicable to Special Accounts.
- 7.2 The expenditure shall be monitored against the approved budget as described in Article 6 above.
- 7.3 The Secretary is required to maintain obligations and expenditures within the level of the actual resources that become available to the General Account mentioned in Article 8.1 below.

- 7.4 Appropriations shall remain available for obligation during the financial period to which they relate.
- 7.5 Appropriations shall remain available for 12 months following the end of the financial period to which they relate to the extent that they are required to discharge obligations for goods supplied and services rendered in the financial period and to liquidate any other outstanding legal obligations of the financial period.
- 7.6 At the end of the 12-month period provided for in Article 7.5 above, the then remaining unspent balance of obligations retained shall revert to the General Account mentioned in Article 8.1 below.

Article 8 – Accounts

- 8.1 There shall be established a General Account, to which shall be credited the income of IOC as described in Article 5 above and which shall be used to finance the approved budget of IOC.
- 8.2 The balance remaining in this General Account shall be carried forward from one financial period to the next.
- 8.3 The uses to which this balance may be put shall be determined by the IOC Assembly.
- 8.4 Subsidiary Accounts and any other Reserve Accounts may be established by the Secretary and shall be reported to the IOC Assembly and Executive Council at the time of the budget approval.
- 8.5 The Chief Financial Officer of UNESCO shall maintain such accounting records as are necessary.
- 8.6 The accounts of the Special Account shall be part of the consolidated financial statements presented for audit to the External Auditor of UNESCO. The report of the External Auditor of UNESCO shall be shared with the IOC Assembly.
- 8.7 Contributions in kind shall be recorded outside the Special Account.

Article 9 – Investments

- 9.1 The Director-General may make short-term or long-term investments of sums standing to the credit of the Special Account.
- 9.2 Revenue from these investments shall be credited to the Special Account in line with UNESCO's Financial Rules.

Article 10 – Reporting

- 10.1 An annual financial report showing the income and expenditure under the Special Account shall be prepared and submitted to the IOC Assembly and Executive Council and the donors to the Special Account. Such reports shall include for the financial period to which they relate:
 - (i) original approved appropriations;

- (ii) the appropriations as modified by any transfers;
- (iii) the amounts charged against these appropriations.

- 10.2 An annual narrative report providing a detailed assessment of the results achieved shall be submitted to the IOC Assembly and Executive Council, and the donors to the Special Account, as part of the consolidated statutory reporting by the Secretary on the work accomplished by the Commission in the intersessional period.
- 10.3 The Secretary shall also give such other information as may be appropriate to indicate the current financial position of IOC.

Article 11 – Closure of the Special Account

- 11.1 The Director-General shall submit a proposal for the IOC Assembly's decision at such time as he/she deems that the operation of the Special Account is no longer necessary. Such proposal shall cover the decision on the use of any unspent balance.
- 11.2 The decision of the IOC Assembly shall be transmitted to the Executive Board of UNESCO prior to the effective closure of the Special Account.

Article 12 – General provision

- 12.1 Any amendment to these Financial Regulations shall be approved by the Executive Board of UNESCO, upon recommendation of, or following consultation with the IOC Assembly.
- 12.2 Unless otherwise provided in these Regulations, the Special Account shall be administered in accordance with the Financial Regulations of UNESCO.

Detailed analysis of changes introduced (in italics)

Current version as established by 157 EX/Decisions – 3.3.1	Revised version in accordance with 201 EX/Decision – 24.I
Financial Regulations applicable to the Intergovernmental Oceanographic Commission (IOC)	Financial Regulations applicable to <i>the Special Account for the Intergovernmental Oceanographic Commission (IOC) of UNESCO</i>
<i>Article 1 – Creation of a Special Account of UNESCO</i>	<i>Article 1 – Creation of a Special Account</i>
1.1 In accordance with Article 6, paragraph 6, of the Financial Regulations of UNESCO, there is hereby created a Special Account for the Intergovernmental Oceanographic Commission, hereinafter referred to as IOC.	1.1 In accordance with Article 6, paragraph <i>5 and 6</i> , of the Financial Regulations of UNESCO, there is hereby created a Special Account for the Intergovernmental Oceanographic Commission (<i>IOC</i>) of UNESCO, hereinafter referred to as <i>the Special Account</i> .
1.2 The following Regulations shall govern the operation of this Special Account	1.2 The following Financial Regulations shall govern the operations of this Special Account.
<i>Article 2 – Financial period</i>	<i>Article 2 – Financial period</i>
2.1 The financial period shall correspond to that of UNESCO.	2.1 The financial period <i>for budget estimates shall be two consecutive calendar years beginning with an even-numbered year.</i>
	2.2 The financial period <i>for accounting shall be an annual calendar year.</i>
	<i>Article 3 – Purpose</i>
	3.1 <i>The purpose of this special account is to support the implementation of the programme of activities, as adopted by the IOC Assembly, to 'promote international cooperation and to coordinate programmes in research, services and capacity-building, in order to learn more about the nature and resources of the ocean and coastal areas and to apply that knowledge for the improvement of management, sustainable development, the protection of the marine environment, and the decision-making processes of its Member States' (IOC Statutes Article 2.1).</i>
	3.2 <i>The results framework in line with the Approved Programme and budget of UNESCO (C/5), provided as Annex to the Financial Regulations, shall be updated as and when necessary.</i>
	<i>Article 4 – Governance</i>
	4.1 <i>The IOC Assembly has the authority over the appropriation of the resources under the Special Account.</i>

	4.2 <i>The IOC Executive Council shall exercise the responsibility delegated to it by the IOC Assembly.</i>
	4.3 <i>Under the authority of the Director-General of UNESCO, hereinafter referred to as the Director-General, the Executive Secretary of IOC, hereinafter referred to as the Secretary, shall manage and administer the funds of the Special Account in accordance with the IOC Statutes, the resolutions of UNESCO's General Conference and Executive Board and the present Financial Regulations.</i>
Article 3 - Income	Article 5 – Income
3.1 As provided in its Statutes, the income of IOC shall consist of:	5.1 The income shall consist of:
(a) funds appropriated for this purpose by the General Conference of UNESCO;	(a) funds appropriated for this purpose by the General Conference of UNESCO;
(b) voluntary contributions from States, international agencies and organizations, as well as other entities allocated to it for purposes consistent with the policies, programmes and activities of UNESCO and IOC;	(b) <i>contributions by Member States of the Commission that are not Member States of UNESCO;</i>
	(c) <i>such additional resources as may be made available by Member States of the Commission, appropriate organizations of the United Nations system and from other sources;</i>
(c) such subventions, endowments, gifts and bequests as are allocated to it for purposes consistent with the policies, programmes and activities of UNESCO and IOC;	(d) such subventions, endowments, gifts and bequests as are allocated to it for purposes consistent with the <i>object of the Special Account;</i>
(d) fees collected in respect of the execution of projects entrusted to IOC, from sale of publications or from other particular activities; and	
(e) miscellaneous income.	(e) miscellaneous income, <i>including any interest earned on the investments referred to in Article 9 below.</i>
3.2 The Executive Secretary of IOC, hereinafter referred to as the Secretary, may accept income as set forth in Article 3.1 on behalf of IOC, provided that, in any case which would involve IOC in an additional financial liability, the Secretary shall obtain the prior approval of	

<p>the IOC Executive Council and the consent of the Executive Board of UNESCO.</p>	
<p>3.3 The Secretary shall report to the IOC Assembly and the IOC Executive Council on any subventions, contributions, grants, gifts or bequests accepted.</p>	
<p><i>Article 4 – Budget</i></p>	<p><i>Article 6 – Budget</i></p>
<p>4.1 The Secretary shall prepare, in a form to be determined by the IOC Assembly, a biennial programme and budget and shall submit it to the IOC Assembly for approval.</p>	<p>6.1 <i>In accordance with the IOC Statutes</i>, the Secretary shall prepare, in a form to be determined by the IOC Assembly, a biennial programme and budget, <i>including a budget and expenditure forecast for this Special Account, as well as any funding gap, considering the results framework described in Article 3.2 above.</i></p>
<p>4.2 The appropriations voted in the budget shall constitute an authorization to the Secretary to incur obligations and to make expenditures for the purposes for which the appropriations are voted and up to the amounts so voted.</p>	<p>6.2 The appropriations voted in the budget shall constitute an authorization to the Secretary to incur obligations and to make expenditures for the purposes for which the appropriations are voted and up to the amounts so voted.</p>
<p>4.3 The Secretary is authorized to transfer funds between activities under the same appropriation line. The Secretary may be authorized by the IOC Assembly to transfer funds, when necessary, between appropriation lines within the limits established by the Appropriation Resolution voted by the IOC Assembly and shall report to the IOC Executive Council on all such transfers.</p>	<p>6.3 The Secretary is authorized to transfer funds between activities under the same appropriation line. The Secretary may be authorized by the IOC Assembly to transfer funds, when necessary, between appropriation lines within the limits established by the Appropriation Resolution voted by the IOC Assembly and shall report to the IOC Assembly and Executive Council on all such transfers.</p>
	<p><i>Article 7 – Expenditure</i></p>
	<p>7.1 <i>The Special Account shall be debited with the expenditure relating to its purpose as described in Article 3 above, including administrative expenses specifically relating to it and programme support cost applicable to Special Accounts.</i></p>
	<p>7.2 <i>The expenditure shall be monitored against the approved budget as described in Article 6 above.</i></p>
<p>4.4 The Secretary is required to maintain obligations and expenditures within the level of the actual resources that become available to the General Account mentioned in Article 5.1 below.</p>	<p>7.3 The Secretary is required to maintain obligations and expenditures within the level of the actual resources that become available to the General Account mentioned in Article 8.1 below.</p>

<p>4.5 Appropriations shall remain available for obligation during the financial period to which they relate.</p>	<p>7.4 Appropriations shall remain available for obligation during the financial period to which they relate.</p>
<p>4.6 The Secretary shall make allotments and any modifications thereon, within the limits of the Appropriation Resolution, which shall be communicated, in writing, to the officials authorized to incur obligations and make payments.</p>	
<p>4.7 Appropriations shall remain available for 12 months following the end of the financial period to which they relate to the extent that they are required to discharge obligations for goods supplied and services rendered in the financial period and to liquidate any other outstanding legal obligations of the financial period.</p>	<p>7.5 Appropriations shall remain available for 12 months following the end of the financial period to which they relate to the extent that they are required to discharge obligations for goods supplied and services rendered in the financial period and to liquidate any other outstanding legal obligations of the financial period.</p>
<p>4.8 At the end of the 12-month period provided for in Article 4.7 above, the then remaining unspent balance of obligations retained shall revert to the General Account mentioned in Article 5.1 below.</p>	<p>7.6 At the end of the 12-month period provided for in Article 7.5 above, the then remaining unspent balance of obligations retained shall revert to the General Account mentioned in Article 8.1 below.</p>
<p>Article 5 - The General Account</p>	<p>Article 8 – Accounts</p>
<p>5.1 There shall be established a General Account, to which shall be credited the income of IOC as described in Article 3 above and which shall be used to finance the approved budget of IOC.</p>	<p>8.1 There shall be established a General Account, to which shall be credited the income of IOC as described in Article 5 above and which shall be used to finance the approved budget of IOC.</p>
<p>5.2 The balance remaining in this General Account shall be carried forward from one financial period to the next.</p>	<p>8.2 The balance remaining in this General Account shall be carried forward from one financial period to the next.</p>
<p>5.3 The uses to which this balance may be put shall be determined by the IOC Assembly.</p>	<p>8.3 The uses to which this balance may be put shall be determined by the IOC Assembly.</p>
<p>Article 6 – Trust Funds, Reserve and Subsidiary Special Accounts</p>	
<p>6.1 In addition to a Working Capital Fund, the Secretary shall establish a Reserve Fund to cover end-of-service indemnities and other related liabilities; the Fund shall be reported to the IOC Assembly at the time of the budget approval.</p>	<p>8.4 <i>Subsidiary Accounts and any other Reserve Accounts may be established by the Secretary and shall be reported to the IOC Assembly and Executive Council at the time of the budget approval.</i></p>
<p>6.2 Trust Funds, Subsidiary Special Accounts and any other Reserve Accounts may be established by the Secretary, who shall report to the IOC Assembly and the IOC Executive Council.</p>	

<p>6.3 The Secretary may, when necessary, in connection with the purpose of a Trust Fund, Reserve or Subsidiary Special Account, prepare special financial regulations to govern the operations of these funds or accounts and shall report thereon to the IOC Assembly and the IOC Executive Council. Unless otherwise provided these funds and accounts shall be administered in accordance with these Financial Regulations.</p>	
<p>Article 7 – Accounts</p>	
<p>7.1 The UNESCO Comptroller shall maintain such accounting records as are necessary and shall prepare, for submission to the IOC Assembly and the IOC Executive Council, the biennial accounts showing, for the financial period to which they relate:</p> <p>(a) the income and expenditure of all funds;</p> <p>(b) the budgetary situation including:</p> <p style="padding-left: 20px;">(i) original appropriations;</p> <p style="padding-left: 20px;">(ii) the appropriations as modified by any transfers;</p> <p style="padding-left: 20px;">(iii) the amounts charged against these appropriations;</p> <p>(c) the assets and liabilities of IOC.</p>	<p>8.5 <i>The Chief Financial Officer of UNESCO shall maintain such accounting records as are necessary.</i></p>
<p>7.2 The Secretary shall also give such other information as may be appropriate to indicate the current financial position of IOC.</p>	<p><i>[see 10.3 below]</i></p>
<p>7.3 The biennial accounts of IOC shall be presented in dollars of the United States of America. Accounting records, may, however, be kept in such currency or currencies as the Secretary may deem necessary.</p>	
<p>7.4 Appropriate separate accounts shall be maintained for all Trust Funds, Reserve and Subsidiary Special Accounts.</p>	
<p>Article 8 - External audit</p>	
<p>The audited accounts of IOC, which constitute an integral part of the statement of the financial position of UNESCO, and the report of the External Auditor of UNESCO on IOC, shall be submitted to the IOC Assembly for approval.</p>	<p>8.6 <i>The accounts of the Special Account shall be part of the consolidated financial statements presented for audit to the External Auditor of UNESCO. The report of the External Auditor of UNESCO shall be shared with the IOC Assembly.</i></p>
	<p>8.7 Contributions in kind shall be recorded outside the Special Account.</p>
<p>Article 9 – Investments</p>	

	<p>9.1 <i>The Director-General may make short-term or long-term investments of sums standing to the credit of the Special Account.</i></p>
	<p>9.2 <i>Revenue from these investments shall be credited to the Special Account in line with UNESCO's Financial Rules.</i></p>
	<p style="text-align: center;"><i>Article 10 – Reporting</i></p>
<p>[see 7.1 above]</p>	<p>10.1 <i>An annual financial report showing the income and expenditure under the Special Account shall be prepared and submitted to the IOC Assembly and Executive Council and the donors to the Special Account. Such reports shall include for the financial period to which they relate:</i></p> <ul style="list-style-type: none"> (i) <i>original approved appropriations;</i> (ii) <i>the appropriations as modified by any transfers;</i> (iii) <i>the amounts charged against these appropriations;</i>
	<p>10.2 <i>An annual narrative report providing a detailed assessment of the results achieved shall be submitted to the IOC Assembly and Executive Council, and the donors to the Special Account, as part of the consolidated statutory reporting by the Secretary on the work accomplished by the Commission in the intersessional period.</i></p>
<p>[see 7.2 above]</p>	<p>10.3 <i>The Secretary shall also give such other information as may be appropriate to indicate the current financial position of IOC.</i></p>
	<p style="text-align: center;"><i>Article 11 – Closure of the Special Account</i></p>
	<p>11.1 <i>The Director-General shall submit a proposal for the IOC Assembly's decision at such time as he/she deems that the operation of the Special Account is no longer necessary. Such proposal shall cover the decision on the use of any unspent balance.</i></p>
	<p>11.2 <i>The decision of the IOC Assembly shall be transmitted to the Executive Board of UNESCO prior to the effective closure of the Special Account.</i></p>
<p style="text-align: center;">Article 9 – General provision</p>	<p style="text-align: center;">Article 12 – General provision</p>
	<p>12.1 <i>Any amendment to these Financial Regulations shall be approved by the Executive Board of UNESCO, upon</i></p>

	<i>recommendation of, or following consultation with the IOC Assembly.</i>
Unless otherwise provided in these Regulations this Special Account shall be administered in accordance with the Financial Regulations of UNESCO.	12.2 Unless otherwise provided in these Regulations, the Special Account shall be administered in accordance with the Financial Regulations of UNESCO.

APPENDIX

2018–2019 IOC RESULT FRAMEWORK¹ (39 C/5)

Expected result: Science-informed policies for reduced vulnerability to ocean hazards, for the global conservation and sustainable use of oceans, seas and marine resources, and increased resilience and adaptation to climate change, developed and implemented by Member States, towards the realization of 2030 Agenda

<i>Performance indicators</i>	<i>Baselines</i>	<i>Targets 2019²</i>
1. Number of supported Member States which have conducted up-to-date ocean research to address specific challenges of the ocean and human impacts on coastal areas	<p>(i) 50 MS of which 5 in Africa and 5 SIDS, participate in international research initiatives under the WCRP</p> <p>(ii) 89 MS of which 22 in Africa and 11 SIDS, integrate best practices, standards and methodologies to observe ocean acidification and blue carbon ecosystems</p> <p>(iii) 76 MS of which 6 in Africa and 2 SIDS, contribute at improving understanding of marine ecosystem functioning and the impacts of change on ecosystem services</p>	<p>(i) 52 of which 7 from Africa and 7 SIDS</p> <p>(ii) 91 of which 24 from Africa and 13 SIDS</p> <p>(iii) 80 of which 8 from Africa and 4 SIDS</p>
2. Number of supported Member States which maintained, strengthened and integrated global ocean observing, data and information system to reduce vulnerability to ocean hazards and benefit from their outputs	<p>(i) 104 MS are part of GOOS Regional Alliances, of which 5 in Africa and 39 in SIDS. Levels of participation and engagement vary, with an estimated 60 of which 5 in Africa and 8 in SIDS</p> <p>(ii) 13 MS of which 5 in Africa and 1 SIDS participate in IOGOOS, as an indicator of involvement in IIOE-2</p> <p>(iii) 20 MS contribute to JCOMMOPS</p> <p>(iv) 84 MS of which 19 in Africa participate in the IODE network & collaborate in D&IM</p>	<p>(i) 60 of which 5 from Africa and 8 SIDS</p> <p>(ii) 13 of which 5 from Africa and 1 SIDS</p> <p>(iii) 20</p> <p>(iv) 90 of which 22 from Africa</p>

¹ IOC's result framework presented below is structured around IOC's six functions as defined in IOC's Medium-term Strategy for 2014–2021.

² Based on Expenditure Plan \$518 M

<i>Performance indicators</i>	<i>Baselines</i>	<i>Targets 2019²</i>
<p>3. Number of supported Member States which have developed early warning systems and preparedness to mitigate the risks of tsunamis and other ocean-related hazards towards increased resilience</p>	<p>(i) 72 MS of which 14 SIDS and 6 in Africa have National Tsunami Warning Centres</p> <p>(ii) 5 MS of which 5 SIDS have increased communities' preparedness</p> <p>(iii) 3 MS of which 1 SIDS, developed capacities for tsunami & other coastal hazard assessment</p> <p>(iv) 9 MS actively participate in operational ocean forecast system (0 in Africa, 0 SIDS)</p> <p>(v) 45 MS developed capacities for research and management of harmful algae</p>	<p>(i) 75 of which 15 SIDS and 6 from Africa</p> <p>(ii) 9 of which 5 SIDS</p> <p>(iii) 5 of which 1 SIDS</p> <p>(iv) 13 of which 2 from Africa and 2 SIDS</p> <p>(v) 45 of which 6 from Africa and 5 SIDS</p>
<p>4. Number of supported Member States that have ocean science and policy interface mechanisms in support of healthy ocean ecosystems in accordance with Agenda 2030</p>	<p>(i) 8 MS contribute to and use bathymetric datasets through GEBCO</p> <p>(ii) 25 MS of which 5 SIDS and 5 in Africa nominate experts to WOA Pool of Experts, and IPBES and IPCC assessments</p> <p>(iii) Number of MS contributing to national ocean SDG datasets through IODE – no existing baseline</p> <p>(iv) 25 MS participate in science and CD programmes on nutrients assessment and management</p> <p>(v) 5 MS in Africa implement science-based guidelines on coastal hazards mitigation/ climate change adaptation</p>	<p>(i) 12</p> <p>(ii) 25 of which 5 SIDS and 5 from Africa</p> <p>(iii) 45 of which 6 from Africa</p> <p>(iv) 35 of which 5 SIDS and 7 from Africa</p> <p>(v) 9 of which 5 from Africa and 1 SIDS</p>
<p>5. Number of supported Member States which implement science-based ecosystem management and measure progress on SDG 14 implementation</p>	<p>(i) 74 MS of which 16 in Africa and 8 SIDS contribute to the implementation of workplans of governing and regional subsidiary bodies</p> <p>(ii) 40 MS of which 5 in Africa and 3 SIDS develop marine spatial plans and sustainable ocean economic programmes</p> <p>(iii) 10 MS of which 3 SIDS participate in the implementation of inter-agency activities and outreach programmes</p>	<p>(i) 88 of which 13 from Africa and 10 SIDS</p> <p>(ii) 45 of which 6 from Africa and 5 SIDS</p> <p>(iii) 13 of which 4 SIDS</p>

<i>Performance indicators</i>	<i>Baselines</i>	<i>Targets 2019²</i>
<p>6. Number of supported Member States which have developed institutional capacity and used it towards IOC's high-level objectives</p>	<p>(i) Number of MS contributing to regional needs assessment and delivery of marine technology - no existing baseline</p> <p>(ii) 34 MS, of which 6 in Africa and 2 SIDS, contributing to 1st GOSR</p> <p>(iii) (a) Number of MS implementing CD workplans through IOCAFICA, IOCARIBE, WESTPAC & IOCINDIO – N/A as no CD plans adopted</p> <p>(b) 80 practitioners, of which 20 from Africa and 4 from SIDS, trained in priority topics identified regional sub-commissions</p> <p>(iv) 80 practitioners of which 20 in Africa and 0 SIDS, trained in priority topics identified through regional assessments</p>	<p>(i) 10 of which 1 from Africa and 1 SIDS</p> <p>(ii) 60 of which 8 Africa and 8 SIDS including gender disaggregated human resources information from 45 MS</p> <p>(iii) (a) CD implementation plans adopted and implementation started, with minimal seed funding, otherwise dependent on XB</p> <p>(b) 120 practitioners, of which 20 from Africa and 5 from SIDS</p> <p>(iv) 100 practitioners of which 30 from Africa and 0 SIDS, with a gender target of 40% women (5 RTCs established)</p>