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Twelfth meeting of the Conference of the Parties to the Vienna Convention for the Protection of the Ozone Layer, part II
Online, 23–29 October 2021
Item 3 of the provisional agenda for the preparatory segment*

Financial reports and budgets of the trust funds for the Vienna Convention and the Montreal Protocol

Thirty-Third Meeting of the Parties to the Montreal Protocol on Substances that Deplete the Ozone Layer
Online, 23–29 October 2021
Item 3 of the provisional agenda for the preparatory segment*

Financial reports and budgets of the trust funds for the Vienna Convention and the Montreal Protocol

Financial report for the trust funds for the Vienna Convention for the Protection of Ozone Layer and the Montreal Protocol on Substances that Deplete the Ozone Layer for the fiscal year 2020

Note by the Secretariat

I. Introduction

1. The present note consolidates the financial information pertaining to the fiscal year 2020 as follows:

(a) Section II presents the certified financial statements for the trust funds for the Vienna Convention for the Protection of the Ozone Layer and the Montreal Protocol on Substances that Deplete the Ozone Layer and provides information on the cash balance, reserves¹ and fund balance² for both trust funds.

(b) Section III presents the certified financial statements for the earmarked contributions that support the activities of the Ozone Secretariat funded by the Trust Fund for the Montreal Protocol.

(c) Section IV provides an overview of the budget performance report for the two trust funds.

2. The present note should be read in conjunction with the proposed revision to the approved budget for 2021 and the proposed budget for the triennium 2022–2024 of the Trust Fund for the Vienna Convention (UNEP/OzL.Conv.12(II)/4); the proposed revision to the approved budget for 2021 and proposed budgets for 2022 and 2023 of the Trust Fund for the Montreal Protocol

* UNEP/OzL.Conv.12(II)/1–UNEP/OzL.Pro.33/1.

¹ The reserves are equivalent to 15 per cent of the budget and are set aside in cash to cover final obligations in the event of closure of the fund.

² The fund balance is equal to total assets minus total liabilities. It includes cash, outstanding contributions and other accrued assets and liabilities.

(UNEP/OzL.Pro.33/4); and the indicative financial report on the two trust funds for the fiscal year 2021 as at 30 April 2021 (UNEP/OzL.Pro.WG.1/43/INF/1).

3. The terms of reference of both trust funds require the Executive Director of UNEP to submit to the Parties the financial report and audited financial statements for the Fund of the United Nations Environment Programme for the year in question. For the year ended 31 December 2019, the audited financial statements and the report of the Board of Auditors are available at www.un.org/en/auditors/board/auditors-reports.shtml (see A/75/5/Add.7). The equivalent document for the year ended 31 December 2020 will be available via the same link in late 2021.

4. In both the text and the tables of the present report, all references to dollars (\$) are to United States dollars, unless otherwise stated.

II. Certified financial statements for the trust funds

5. The certified financial statements for the trust funds for the Vienna Convention and the Montreal Protocol for the year ended 31 December 2020 are set out in annex I to the present note.

6. In paragraph 10 of decision XII/2, the Conference of the Parties to the Vienna Convention requested the Secretariat to indicate the amounts of cash on hand in future financial reports of the trust fund, in addition to contributions that had not yet been received. The Thirty-Second Meeting of the Parties to the Montreal Protocol made a similar request in paragraph 12 of its decision XXXII/12.

7. The “expenses” category in tables 1 and 2 includes allowances for doubtful contributions receivable, which are reflected as “AFDA adjustments” in annex I to the present note. Contributions receivable represent uncollected revenue from contributions committed by parties. These receivables are stated at nominal value less impairment for estimated irrecoverable amounts, i.e. the allowance for doubtful receivables. The allowance is calculated at a rate of 25 per cent for contributions that have been outstanding for more than one year; 60 per cent for those that have been outstanding for more than two years; and 100 per cent for those that have been outstanding for over three years. The allowance is recalculated annually to take into account factors such as payments on accounts and does not result in cash outflows from the trust funds. The allowance for doubtful contributions receivable decreased in 2020 compared to 2019. The decrease is largely attributed to changes in the age of the outstanding receivables, which attracts different provisions depending on the aforementioned age brackets.

A. Trust Fund for the Vienna Convention

8. Together, the reserves and fund balance totalled \$2,482,447 at the end of 2020. The evolution of the reserves and fund balance over the period 2017–2024, with amounts for the period 2021–2024 being forecasts, is presented in table 1.

Table 1

Reserves and fund balance of the Trust Fund for the Vienna Convention, 2017–2024
(Thousands of United States dollars)

	2017 <i>actual</i>	2018 <i>actual</i>	2019 <i>actual</i>	2020 <i>actual</i>	2021 <i>forecast</i>	2022 <i>forecast</i>	2023 <i>forecast</i>	2024 <i>forecast</i>
Opening fund balance	1 861	1 710	1 804	1 746	2 276	2 335	2 258	2 269
Expected contributions	603	733	865	984	986	679	863	986
Interest/misc. income	20	31	40	28	30	30	30	30
Expenses	(762)	(670)	(875)	(482)	(1 025)	(784)	(796)	(1 286)
Reserves/fund balance adjustment	(12)	0	(88)	0	68	(2)	(86)	0
Closing fund balance	1 710	1 804	1 746	2 276	2 335	2 258	2 269	1 999
Reserves	118	118	206	206	138	141	227	227
Fund balance and reserves	1 828	1 922	1 952	2 482	2 473	2 398	2 496	2 226

9. At the end of 2020, the cash balance in the trust fund, including the reserves, was \$1,869,922, compared to a forecast of \$2,040,997 in document UNEP/OzL.Conv.12(I)/4/Rev.1. The difference is explained by the movement in assets and liabilities and the non-receipt of some contributions expected to be received in 2020. Total contributions of \$1,096,399 received in 2020 were recognized as follows:

\$548,190 as prior years' contributions, \$545,152 as 2020 contributions and \$3,057 as advance payments on 2021 contributions. As at 31 December 2020, outstanding contributions stood at \$725,792, including an amount of \$341,354 relating to prior years (see annex VII, sect. A). The evolution of the cash balance of the trust fund over the period 2014–2024 is presented in document UNEP/OzL.Conv.12(II)/4.

B. Trust Fund for the Montreal Protocol

10. Together, the reserves and fund balance totalled \$11,313,531 at the end of 2020. The evolution of the reserves and fund balance over the period 2015–2022, with amounts for 2021 and 2022 being forecasts, is presented in table 2.

Table 2

Reserves and fund balance of the Trust Fund for the Montreal Protocol, 2015–2022

(Thousands of United States dollars)

	2015 <i>actual</i>	2016 <i>actual</i>	2017 <i>actual</i>	2018 <i>actual</i>	2019 <i>actual</i>	2020 <i>actual</i>	2021 <i>forecast</i>	2022 <i>forecast</i>
Opening fund balance	5 603	3 943	3 159	6 930	8 096	6 957	10 511	10 927
Expected contributions	4 277	4 277	5 757	5 547	5 327	5 322	3 743	2 793
Interest/misc. income	6	18	26	143	186	164	164	164
Expenses	(5 665)	(5 019)	(2 012)	(4 707)	(6 686)	(1 928)	(3 453)	(4 819)
Reserves/fund balance adjustment	(278)	(60)	0	183	34	(4)	(38)	0
Closing fund balance	3 943	3 159	6 930	8 096	6 957	10 511	10 927	9 065
Reserves	955	1 015	1 015	832	798	802	841	841
Fund balance and reserves	4 898	4 174	7 945	8 928	7 755	11 313	11 768	9 906

11. At the end of 2020, the cash balance in the trust fund, including the reserves, was \$9,914,106, compared to a forecast of \$9,196,251 in document UNEP/OzL.Pro.32/4/Rev.1. The difference is explained by the movement in assets and liabilities and the non-receipt of some contributions expected to be received in 2020. Total contributions of \$6,785,155 received in 2020 were recognized as follows: \$3,004,944 as prior years' contributions, \$3,768,607 as 2020 contributions and \$11,604 as advance payments on 2021 contributions. As at 31 December 2020, outstanding contributions to the Trust Fund for the Montreal Protocol stood at \$1,968,100, including an amount of \$673,196 relating to prior years (see annex VII (B)). The evolution of the cash balance of the trust fund over the period 2014–2022 is presented in document UNEP/OzL.Pro.33/4.

12. The Secretariat wishes to acknowledge with appreciation the efforts made by many parties to pay their outstanding contributions to both trust funds, with some paying their contributions in full.

III. Certified financial statements for earmarked contributions

13. Annex II to the present note sets out the certified financial statements for the year ended 31 December 2020 for earmarked contributions that support the activities of the Ozone Secretariat funded by the Trust Fund for the Montreal Protocol. The breakdown of the earmarked contributions is presented in annex III to the present note.³

14. During the year, \$266,287 was received from the European Union to support the work of the assessment panels and \$30,340⁴ was received from Sweden towards the participation of parties operating under paragraph 1 of Article 5 (Article 5 parties) in the meetings of the Montreal Protocol.

³ The table in annex III reports actual cash received in 2020. It was prepared using the modified cash basis of accounting, while the certified financial statements in annex II were prepared using the accrual basis of accounting, in accordance with International Public Sector Accounting Standards. This explains the difference between the total revenue reported in annex II and the total earmarked contributions shown in annex III.

⁴ Due to the pandemic, meetings were convened online and, as a result, the funds were not utilized. The full amount was returned in 2021.

15. The Secretariat wishes to express its sincere thanks for, and to acknowledge the importance of, the earmarked contributions made by the parties in 2020 in support of the activities of the Ozone Secretariat funded by the Trust Fund for the Montreal Protocol.

IV. Budget performance report for the trust funds

16. Annex IV to the present note shows the budget performance report for the trust funds for the Vienna Convention and the Montreal Protocol as at 31 December 2020, showing actual expenditures and commitments against the approved revised budgets.

A. Trust Fund for the Vienna Convention

17. The utilization rate of 95 per cent of the approved revised budget is explained as follows:

(a) Personnel costs of \$541,422 represent 98 per cent of the budget allocated for employee salaries, allowances and benefits.

(b) Meeting costs of \$57,717, corresponding to 91 per cent of the revised approved budget, were incurred for documentation, the online meeting platform and conference services for part I of the eleventh meeting of the Ozone Research Managers, part I of the twelfth meeting of the Conference of the Parties to the Vienna Convention and the first meeting of the Bureau of the eleventh meeting of the Conference of the Parties. The \$10,000 allocated for promotional activities was fully committed to the public awareness and communication activities described in paragraph 18 (h) below and in annex V.

(c) Costs of \$20,523 for travel of Article 5 party representatives and experts represented 48 per cent of the budget allocated for the purpose. These costs resulted from travel arrangements made prior to the pandemic for the eleventh meeting of the Ozone Research Managers and the first meeting of the Bureau of the eleventh meeting of the Conference of the Parties.

(d) Staff travel costs amounted to \$3,325, attributable to travel before the onset of the pandemic.

(e) A total of \$27,057, representing 97 per cent of the revised approved budget, was spent on expendables, non-expendable equipment, rental of office premises and operation and maintenance of equipment.

(f) An amount of \$16,074 was spent on office communication, visibility products and translation costs for materials for the commemoration of World Ozone Day, comprising an interactive quiz, including a \$3,000 expenditure for one country supported in 2019 that was not recorded in that year due to a technical glitch in the system.

B. Trust Fund for the Montreal Protocol

18. The utilization rate of 94 per cent of the approved revised budget resulted from the following:

(a) Personnel costs of \$1,372,349 represent 98 per cent of the budget allocated to cover employee salaries, allowances and benefits. As has been the practice, the costs for some staff are shared with the budget for the Trust Fund for the Vienna Convention.

(b) The Secretariat spent \$83,429 against a budget of \$85,000 to engage consultants for support and advice on scientific and technical issues, assistance with content editing and design of awareness materials and briefing notes, and additional support for the online Thirty-Second Meeting of the Parties. In coordination with the Life Cycle Initiative of the United Nations Environment Programme, the Secretariat commissioned a hotspot analysis for the value chains of food refrigeration (cold chains) and air-conditioning systems involving substances controlled under the Montreal Protocol. The study, completed in November 2020, identifies hotspots in those value chains and suggests interventions for a transition to more environmentally sustainable systems in possible future scenarios.

(c) Meeting costs of \$684,329, corresponding to 89 per cent of the budget allocated for the purpose, were incurred for conference services, documentation, the meeting platform and the forum for the following meetings held online: (i) the forty-second meeting of the Open-ended Working Group of the Parties to the Montreal Protocol, (ii) the Thirty-Second Meeting of the Parties, (iii) the sixty-fourth and sixty-fifth meetings of the Implementation Committee under the Non-Compliance Procedure for the Montreal Protocol; and (iv) the meeting of the Bureau of the Thirty-First Meeting of the Parties. Included in the aforementioned amount are communication costs for assessment panel

members and co-chairs from Article 5 parties and organization costs for the meetings of the assessment panels and the technical options committees.

(d) Travel costs of \$28,727 were incurred for the travel of assessment panel experts from Article 5 countries to meetings held before the pandemic. Unutilized travel commitments amounting to \$38,252 remained from 2019, thereby reducing expenditures for the category by the same amount.

(e) Secretariat and conference services staff travel expenditure amounted to \$22,759 for participation in the meetings held before the pandemic, including an exploratory mission to Uzbekistan.

(f) Operating costs of \$46,557 for equipment, rental of premises, and operation and maintenance of equipment represented 87 per cent of the allocated budget. In addition, \$12,822 was spent against the sundry budget for office communication, freight, and training of Secretariat staff.

(g) The budget for reporting was used for media coverage of the online meetings, ad hoc translation, and editing of documents not related to meetings and publications, at a cost of \$53,149.

(h) Public awareness and communication costs amounted to \$81,563, resulting in an overexpenditure of \$1,563. The costs incurred can be broken down as follows:

- (i) \$5,935 for translation of materials for the commemoration of World Ozone Day, comprising the translation of an interactive online quiz and an extensive social media pack for Instagram, Twitter, and Facebook into the remaining five official United Nations languages, and a \$3,300 expenditure for one country supported in 2019 that was not recorded in that year due to a technical glitch in the system;
- (ii) \$15,360 for hosting and maintenance of the existing digital tools, including backup of all the databases and web content, security updates, and performance monitoring;
- (iii) \$16,968 for visual materials (visual concept for World Ozone Day 2020, redesign of the “20 Questions and Answers” web page and design of the new ozone factsheet and the Sustainable Development Goals site and other sites) and branding for both the forty-second meeting of the Open-ended Working Group and the joint twelfth meeting of the Conference of the Parties, part I, and Thirty-Second Meeting of the Parties and their respective material requirements, such as banners, presentation templates, and online look and feel;
- (iv) \$40,000 for the Reset Earth communication campaign, comprising a game application and feature animation and dissemination outreach (see annex V for additional details on the campaign deliverables).
- (i) The Secretariat spent \$273,985 for the following activities, funded by the cash balance:
 - (i) \$50,000 for an online interactive quiz available in all six official United Nations languages and a video commissioned to specifically commemorate the anniversary of the Vienna Convention, plus an additional video highlighting the anniversary of the Vienna Convention and 2020 ozone protection work and achievements;
 - (ii) \$138,471 for the salary and allowances of the Website Officer at the P-3 level;
 - (iii) \$35,890 for the mobile application for country profiles, which enables users to see the overall number of parties who have ratified each treaty and amendment (see annex VI for detailed information on the status of digital tools);
 - (iv) \$11,840 for the mixtures/blends tool, a dedicated user interface in the main website that allows visitors to choose mixture and substances and see the decomposition of the mixtures into pure substances, together with the calculated ozone depleting potential (ODP) tonnes and carbon dioxide equivalent tonnes, in tabular and graphical forms;
 - (v) Some of the savings from other budget lines, funded from the cash balance, were used for: \$7,400 for interactive tables on licensing systems, Implementation Committee recommendations and Technical and Economic Assessment Panel reports; and \$32,000 for online reporting system enhancements to allow for improved features, including implementation of new

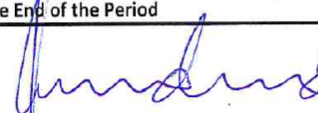

reports and updating of existing ones; improved data entry forms; support for cleansing of legacy data imported from the previous system; creation of additional public pages (e.g. resource page for unauthenticated users); party notification of upcoming reporting obligations to help parties meet submission deadlines; and Secretariat notification when the online reporting system name/email is changed;

(j) The contacts management system could not be implemented due to resource constraints on the developer's side and will be implemented at a later date, subject to the developer's availability. The system will allow integrated management by the Secretariat of contact information for meeting participants and for mailing and data reporting purposes.

Annex I

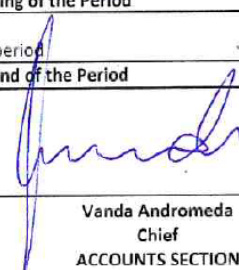
Certified financial statements for the trust funds for the Vienna Convention and the Montreal Protocol for the fiscal year 2020

A. Certified financial statements for the Trust Fund for the Vienna Convention

Trust Fund for the Vienna Convention for the Protection of the Ozone Layer (Fund code : VCL)	
I. Interim Statement of Financial Performance for the year ended 31 December 2020 (United States Dollars)	
	Total 2020
Revenue	
Assessed Contributions	985,999
Voluntary Contributions	(1,521)
Investment Revenue	27,725
Total Revenue	1,012,203
Expenses	
Employee salaries allowances and benefits	551,870
Grants and other transfers	6,170
Travel	24,600
Other operating expenses	101,267
Foreign exchange gains/losses	(1,909)
AFDA adjustments	(286,440)
Programme support expenses	86,591
Total expenses	482,150
Surplus/(deficit) for the period	530,053
II. Interim Statement of Financial Position as at 31 December 2020 (United States Dollars)	
	Total 2020
Current Assets	
Cash and Cash equivalents	1,869,922
Assessed contributions receivable	615,985
Advance Transfers	2,500
Other assets	23,430
Total Current Assets	2,511,836
Non-Current Assets	
Total Assets	2,511,836
Current Liabilities	
Accounts payable and accrued liabilities	336
Advance receipts	24,126
Employee benefits liabilities	4,927
Total Current Liabilities	29,389
Total Non current Liabilities	-
Total Liabilities	29,389
Net of Total Assets and Total Liabilities	2,482,447
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	2,276,947
Reserves	205,500
Total Net Assets	2,482,447
III. Interim Statement of Changes in Net Assets for the year ended 31 December 2020 (United States Dollars)	
	Total 2020
Net Assets at the Beginning of the Period	1,746,894
Transfer to reserves	205,500
Surplus/(deficit) for the period	530,053
Total Net Assets at the End of the Period	2,482,447
  United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service 29/04/2021 Vanda Andromeda Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	

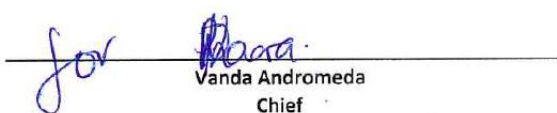
B. Certified financial statements for the Trust Fund for the Montreal Protocol



Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer (Fund code : MPL)	
I. Interim Statement of Financial Performance for the year ended 31 December 2020 (United States Dollars)	
	Total 2020
Revenue	
Assessed Contributions	5,322,308
Other Revenue	1,885
Investment Revenue	162,288
Total Revenue	5,486,481
Expenses	
Employee salaries allowances and benefits	1,474,967
Non-employee compensation and allowances	183,544
Grants and other transfers	33,300
Supplies and consumables	793
Travel	36,990
Other operating expenses	1,095,941
Other expenses	1,526
Foreign exchange gains/losses	(5,786)
AFDA adjustments	(1,244,710)
Programme support expenses	351,516
Total expenses	1,928,081
Surplus/(deficit) for the period	3,558,400
II. Interim Statement of Financial Position as at 31 December 2020 (United States Dollars)	
	Total 2020
Current Assets	
Cash and Cash equivalents	9,914,565
Assessed contributions receivable	1,521,684
Other receivables	1,885
Advance Transfers	7,500
Other assets	30,914
Total Current Assets	11,476,548
Non-Current Assets	
Total Assets	11,476,548
Current Liabilities	
Accounts payable and accrued liabilities	141,903
Employee benefits liabilities	21,114
Total Current Liabilities	163,017
Total Non current Liabilities	-
Total Liabilities	163,017
Net of Total Assets and Total Liabilities	11,313,531
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	10,511,203
Reserves	802,328
Total Net Assets	11,313,531
III. Interim Statement of Changes in Net Assets for the year ended 31 December 2020 (United States Dollars)	
	Total 2020
Net Assets at the Beginning of the Period	6,952,803
Transfer to reserves	802,328
Surplus/(deficit) for the period	3,558,400
Total Net Assets at the End of the Period	11,313,531
 <div> United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service </div>	
Vanda Andromeda Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	29/04/2021

Annex II

**Certified financial statements for the year ended 31 December 2020
for earmarked contributions that support the activities of the Ozone
Secretariat funded by the Trust Fund for the Montreal Protocol**

Support of the Activities of the OZONE Secretariat (Fund code : QOL) I. Interim Statement of Financial Performance for the year ended 31 December 2020 (United States Dollars)	
	Total 2020
Revenue	
Voluntary Contributions	254,214
Other Revenue	4,424
Investment Revenue	5,523
Total Revenue	264,161
Expenses	
Non-employee compensation and allowances	99,586
Grants and other transfers	23,000
Travel	(7,407)
Other operating expenses	43,161
Foreign exchange gains/losses	54,264
Programme support expenses	9,271
Total expenses	221,876
Surplus/(deficit) for the period	42,285
II. Interim Statement of Financial Position as at 31 December 2020 (United States Dollars)	
	Total 2020
Current Assets	
Cash and Cash equivalents	351,938
Voluntary contributions receivable	97,853
Other receivables	4,424
Advance Transfers	16,163
Total Current Assets	470,378
Non-Current Assets	
Total Assets	470,378
Current Liabilities	
Other liabilities	362,913
Total Current Liabilities	362,913
Total Non current Liabilities	-
Total Liabilities	362,913
Net of Total Assets and Total Liabilities	107,465
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	107,465
Total Net Assets	107,465
III. Interim Statement of Changes in Net Assets for the year ended 31 December 2020 (United States Dollars)	
	Total 2020
Net Assets at the Beginning of the Period	65,180
Surplus/(deficit) for the period	42,285
Total Net Assets at the End of the Period	107,465
 Vanda Andromeda Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
	18/06/2021

Annex III

Earmarked contributions received in 2020 that support the activities of the Ozone Secretariat funded by the Trust Fund for the Montreal Protocol, by purpose and by donor*

	<i>Country</i>	<i>Currency</i>	<i>Amount</i>	<i>United States dollars equivalent</i>
Support for Article 5 participants (least developed countries) in Montreal Protocol meetings	Sweden	SKr	300 000	30 340
Support for the work of the assessment panels of the Montreal Protocol; second tranche of a total grant of €650,000 for the period 2019–2022	European Commission	Euro	245 250	266 287
Total				296 627

* The purpose of this table is to record actual cash received in 2020. The table was prepared using the modified cash basis of accounting, while the certified financial statements in annex II were prepared using the accrual basis of accounting, in accordance with International Public Sector Accounting Standards. The difference between the total revenue reported in annex II and the total earmarked contributions reported in annex III is attributable to the use of the different bases of accounting.

Annex IV

Budget performance report for the trust funds for the Vienna Convention and the Montreal Protocol as at 31 December 2020¹

		<i>Trust Fund for the Vienna Convention</i>		<i>Trust Fund for the Montreal Protocol</i>	
		<i>Approved revised 2020 budget</i>	<i>Actual expenditure as at 31 December 2020</i>	<i>Approved revised 2020 budget</i>	<i>Actual expenditure as at 31 December 2020</i>
1000	Employee salaries, allowances and benefits	551 164	541 422	1 401 656	1 372 349
1200	Consultants	–	–	85 000	83 429
Meeting costs					
1321	Conference services costs – Open-ended Working Group meetings (online OEWG42, July 2020)	–	–	199 500	202 465
1322	Conference services costs – joint preparatory and parties’ meetings (online COP12 (part I) and MOP32, November 2020)	33 000	33 000	391 846	318 885
1323	Communication costs for assessment panel members from Article 5 parties and organization costs for their meetings	–	–	16 791	14 908
1324	Conference services costs – joint online meeting of the bureaux of COP11 and MOP31, November 2020	261	261	23 448	21 880
1325	Conference services costs – online 64th and 65th Implementation Committee meetings, July 2020 and November 2020	–	–	140 000	127 555
1327	Conference services costs – online ORM11 (part I)	20 000	14 456		
1328	Promotional activities for the protection of the ozone layer	10 000	10 000	–	–
5401	Hospitality			-	(1 364)
Subtotal: meeting costs		63 261	57 717	771 585	684 329
Travel of Article 5 parties and experts					
3301	Travel of Article 5 members – assessment panel meetings	–	–	30 070	28 727
3302	Travel of Article 5 parties – preparatory and parties’ meetings	–	–	(28 306)	(34 384)
3303	Travel of Article 5 parties – Open-ended Working Group meetings	–	–	(1 791)	(1 687)
3304	Travel of Article 5 parties – first meeting of the COP11 Bureau, Geneva, April 2020	655	655	–	–

¹ The purpose of the budget performance report is to compare the approved budget with the expenditures for the reporting period. The report was prepared using the modified cash basis of accounting, while the published financial statements were prepared using the accrual basis of accounting, in accordance with International Public Sector Accounting Standards. Differences between the total expenditures reported in annex IV and those reported in annex I are attributable to the use of the two different bases of accounting.

		<i>Trust Fund for the Vienna Convention</i>		<i>Trust Fund for the Montreal Protocol</i>	
		<i>Approved revised 2020 budget</i>	<i>Actual expenditure as at 31 December 2020</i>	<i>Approved revised 2020 budget</i>	<i>Actual expenditure as at 31 December 2020</i>
3305	Travel of Article 5 parties – Implementation Committee meetings	–	–	(2 181)	(2 181)
3307	Travel of Article 5 parties – ORM11, Geneva, April 2020	41 679	19 868	–	–
Subtotal: travel of Article 5 parties and experts		42 334	20 523	(2 208)	(9 525)
Travel on official business					
1601	Staff travel on official business	3 325	3 325	19 693	12 705
1602	Conference services staff travel on official business	–	–	11 207	10 054
Subtotal: travel on official business		3 325	3 325	30 900	22 759
Other operational costs					
4100	Expendable equipment	2 143	(46)	828	127
4200	Non-expendable equipment	5 000	3 995	6 069	(26)
4300	Rental of office premises	17 500	17 500	26 327	26 456
5100	Operation and maintenance of equipment	3 137	5 608	20 000	20 000
5200	Reporting costs	–	–	49 030	53 149
5300	Sundry	15 603	16 074	14 586	12 822
Subtotal: other operational costs		43 383	43 131	116 840	112 528
Public awareness and communication		–	–	80 000	81 563
Total direct costs		703 467	666 118	2 483 773	2 347 432
Programme support costs ^a		91 451	86 595	322 891	305 166
Total with programme support costs		794 918	752 713	2 806 664	2 652 598
Additional activities funded from the cash balance					
CFC-11 workshop		–	–	(1 616)	(1 616)
Vienna Convention anniversary		–	–	50 000	50 000
Temporary Website Officer (P-3)		–	–	138 319	138 471
Mobile application and data centre		–	–	35 890	35 890
Contacts management system		–	–	45 000	–
Blends tool		–	–	19 240	19 240
ORS enhancements		–	–	32 000	32 000
Total direct costs		–	–	318 833	273 985
Programme support costs		–	–	41 448	35 618
Total additional activities with programme support costs		–	–	360 281	309 603
Grand total		794 918	752 713	3 166 945	2 962 201
Budget utilization rate			95%	94%	

Abbreviations: CFC-11 – trichlorofluoromethane; COP11 – eleventh meeting of the Conference of the Parties to the Vienna Convention; MOP32 – Thirty-Second Meeting of the Parties to the Montreal Protocol; ORM11 – eleventh meeting of the Ozone Research Managers; ORS – online reporting system; OEWG42 – forty-second meeting of the Open-ended Working Group of the Parties to the Montreal Protocol.

^a The difference between the amount here and the amount shown in annex I is due to a timing difference arising from year-end adjustments (closure of commitments and accruals) for which the related programme support costs were not corrected in time before closure of the 2020 financial period. The correction will be made in 2021 to align programme support cost with the total expenditure and related rate.

Annex V

Communication and awareness-raising campaign

1. The thrust of the 2020 communication objectives was to develop the foundations of an education-driven campaign – Reset Earth – targeting a younger audience (Generation Z), which entailed the development and dissemination of a powerful and impactful animation (feature-length and also available in three shorter bite-size episodes designed for classroom use) and video game to communicate the importance of the ozone layer and the need to protect and preserve it, support climate change mitigation and stimulate conversation about environmental protection among students.
2. The animation storyline developed is a powerful hypothesis of what the world might look like if the ozone layer had not been saved. By travelling back in time to key points in the ozone story history, however, the three protagonists (representing the three scientific assessment panels of the Montreal Protocol) ensure that world leaders and policymakers listen to the science and act collectively to find a solution for the common good. Often, younger people find the mounting environmental issues threatening their future overwhelming. By highlighting the success of the Montreal Protocol in addressing a major global environmental crisis, the Secretariat hopes that Reset Earth not only educates but also inspires the younger generation to emulate the Montreal Protocol and the ozone family by trusting sound science and the power of collaboration and cooperation in solving complex global challenges.
3. The Reset Earth game application was developed in tandem with the animation to tap into the staggering number of children and young adults globally who are gamers and who also connect socially online. It was felt that developing a digital asset that would appeal to this market through a challenging game that utilizes great graphics and that gameplay would help spread awareness and the message of the ozone story.
4. Given the ongoing coronavirus disease (COVID-19) pandemic, the Reset Earth assets were launched virtually. The comprehensive online marketing and outreach dissemination strategy adopted a “breadcrumb” approach of posting trailers and stills of the animation and game, as well as character and storyline snippets in the lead-up to the launch dates. Various social media platforms used by the United Nations Environment Programme were utilized, as well as traditional and gaming online media and children’s education and entertainment publications. Since the launch in January and February 2021, the animation has been viewed over 1 million times and the game downloaded over 37,500 times.
5. The Reset Earth assets will form the foundation of an education platform to be developed in 2021. The characters will be used to spearhead future development of educational material, while the platform will also look to repurpose and reuse existing material. Further, Reset Earth character and storyline development (a new episode) is anticipated for 2022, with the introduction of a fourth character representing the Montreal Protocol/Kigali Amendment. This asset and outreach campaign will be a core feature of the commemorations of 35 years of the Montreal Protocol.
6. The other activities for 2020, including the development of assets to mark the thirty-fifth anniversary of the Vienna Convention, comprised:
 - (a) Development of a video to commemorate the anniversary of the Vienna Convention, which was completed in time for dissemination on World Ozone Day 2020. The video highlighted the pivotal role the Convention played in mobilizing global support for the Montreal Protocol and the importance of not only listening to science but trusting the data and acting on it. An additional video commissioned to commemorate the Vienna Convention highlighted some of the achievements of ozone protection to date.
 - (b) A comprehensive menu of World Ozone Day digital assets. Mindful that traditional commemorative events to mark World Ozone Day 2020 would not take place due to the COVID-19 pandemic, the Secretariat developed a more interactive 2020 International Day for the Preservation of the Ozone Layer. The more engaging platform featured an interactive quiz in all six official United Nations languages and the Vienna Convention anniversary video. In addition, the Secretariat created an extensive social media pack available in all six official United Nations languages. The social media pack contained numerous additional graphics in parallel with the posters, such as revolving carousels and proposed messaging and layout for the various social media platforms, enabling end-users to create a myriad of different posts. By providing a more expanded portfolio of digital assets, the Secretariat hopes to have provided additional support for parties’ and ozone

stakeholders' online outreach efforts to increase global awareness of the ozone layer and engagement with local commemorations of the International Day for the Preservation of the Ozone Layer.

(c) To replace the traditional season's greeting "card", and expanding on the digital nature of the online advent calendar of 2019, the Secretariat commissioned a short video to highlight important events, milestone achievements, challenges, and successes of 2020.

(d) It is noteworthy that all assets developed for and/or utilized on World Ozone Day and throughout 2020 commemorated the thirty-fifth anniversary of the adoption of the Vienna Convention, focusing on the coming together of science and international diplomacy that culminated in the Vienna Convention. The message of cooperation and collaboration to combat global environmental issues were themes running throughout all assets developed in 2020.

Annex VI

Digital presence and web enhancements completed in or planned for the period 2018–2021

<i>Sections of the website or digital tool</i>	<i>Description</i>	<i>Links</i>
Planned/under implementation		
Contacts management system	Will allow integrated management by the Secretariat of contact information for meeting participants and for mailing and data reporting purposes	To be provided upon completion
Data centre	Additional ways of visualizing data with maps	Work in progress
Completed in 2020		
New meeting portal to replace the existing one	An improved platform for managing meetings organized by the Secretariat	https://ozone.unep.org/meetings
Online forum	A platform to enable parties to review meeting documents and provide comments in advance of the meeting.	https://online.ozone.unep.org
Online reporting system – enhancements	Includes: implementation of new reports and updating existing ones; improved data entry forms; support for cleansing of legacy data imported from the previous system; creation of additional public pages (e.g. resource page for unauthenticated users); party notification of upcoming reporting obligations to help parties meet submission deadlines; and Secretariat notification when the online reporting system name/email is changed	https://ors.ozone.unep.org/
Country profile app	Allows the user instant access to the data centre and the various tools while on the move, improving accessibility to crucial information and data. Free of charge and available on Android and iOS	https://apps.apple.com/us/app/oz-one-data-hub/id1538608361
Ozone treaties and SDGs	A dedicated, more comprehensive, and more informative page on the ozone treaties' impact on the Sustainable Development Goals, targeting readers looking for more in-depth analysis	https://ozone.unep.org/sdg
Ozone Secretariat homepage	A new look and feel, providing the user with an easy-to-navigate interface with the website	https://ozone.unep.org/
Ozone and you	The content has been revised and updated. Additional categories and images provide greater visual impact, as well as serving to separate the different information sections	https://ozone.unep.org/ozone-and-you
➤ Timeline	A brand-new layout and addition of archive images for each event provide a much more visually interesting timeline	https://ozone.unep.org/ozone-timeline
➤ What you can do	Complete revision of the layout, incorporating visuals to better highlight the information on sound cooling-appliance application and management	https://ozone.unep.org/what-you-can-do
	The Secretariat will endeavour to continually update and add new content to this section	

<i>Sections of the website or digital tool</i>	<i>Description</i>	<i>Links</i>
Country data – data centre	This has been supplemented with graphs and charts providing visualization of the data	https://ozone.unep.org/countries/data-table
Mixtures/blends tool	A new tool to input various mixtures/blends to allow derivation of the controlled substances contained therein. Visual graphics incorporated to help illustrate data flows for groups of substances	https://ozone.unep.org/mixtures-blends-tool
Interactive table on the recommendations of the Implementation Committee	Designed to allow easy search and access to decisions and recommendations of the Implementation Committee since 1992	https://ozone.unep.org/list-of-implementation-committee-recommendations
Interactive table on the Technology and Economic Assessment Panel reports requested by parties	A comprehensive list of Technology and Economic Assessment Panel reports expected to be produced until 2030 in response to parties' requests, which also includes a search function and filters for the year in which the report is requested, the type of report, the topic, and the source decision	https://ozone.unep.org/teap-reports
Interactive table on illegal trade	Reporting by parties on illegal trade in ozone-depleting substances	https://ozone.unep.org/countries/additional-reported-information/illegal-trade
Interactive table on membership of the institutions of the Protocol	Details of membership of the institutions of the Protocol throughout the history of the ozone treaties, equipped with numerous search functions for ease of access	https://ozone.unep.org/institutions/institutions-membership
Interactive table on licensing systems	Detailed information received from individual parties concerning the establishment and operation of their licensing systems	https://ozone.unep.org/additional-reported-information/licensing-systems
Completed during the period 2018–2019		
Online reporting system	Allows parties to report information online instead of using legacy submissions via email, Excel workbooks, Word documents, and PDF files	https://ors.ozone.unep.org/
Country profiles	Provides quick access to and display of information for each country, including reported data, contact details, and ratification and licensing information	https://ozone.unep.org/countries
Mobile app – ozone treaties	Allows the user instant access to the handbooks of the Montreal Protocol and Vienna Convention. Free of charge and available for both Android and iOS	https://apps.apple.com/us/app/ozone-treaties/id1482364689 https://play.google.com/store/apps/details?id=org.unep.ozone.ozon-treaties&hl=en
Safety standards tool	This interactive tool presents a non-exhaustive list of international, regional, and national safety standards relevant to refrigeration, air-conditioning, and heat pump equipment developed by relevant standards organizations	https://ozone.unep.org/system-safety-standards
Handbooks	A web-based version of the handbooks of the Montreal Protocol and Vienna Convention, for portability and easy access anywhere, any time	https://ozone.unep.org/treaties/montreal-protocol
Registration system	The Secretariat uses the system for registration of its meeting participants. The system's technical infrastructure environment is being upgraded and new features and necessary improvements are being added	http://ozone.unep.org/registration

Annex VII

Status of contributions as at 31 December 2020

A. Trust fund for the Vienna Convention for the Protection of the Ozone Layer

(United States dollars)

<i>Country</i>	<i>Unpaid contributions for prior years as at 31 Dec 2019</i>	<i>Advance payments received in 2019</i>	<i>Collections in 2020 for prior years</i>	<i>Expected contributions for 2020</i>	<i>Collections in 2020 for 2020</i>	<i>Total unpaid contributions</i>
Algeria	1 403	–	1 403	1 581	1 581	–
Argentina	7 665	–	–	8 757	–	16 422
Australia	–	–	–	22 944	22 944	–
Austria	–	–	–	7 070	7 069	1
Azerbaijan	2 429	–	1 000	–	–	1 429
Belgium	–	–	–	8 689	8 689	–
Brazil	60 754	–	15 681	37 533	–	82 606
Canada	–	–	–	28 678	28 678	–
Chile	3 429	–	3 429	3 917	2 957	960
China	–	–	–	77 767	77 767	–
Colombia	5 891	–	–	3 161	–	9 052
Czechia	–	3 377	–	3 377	–	–
Denmark	–	–	–	5 734	5 734	–
Egypt	2 415	–	2 415	1 492	1 492	–
European Union	–	–	–	24 544	24 544	–
Finland	–	–	–	4 477	4 477	–
France	–	–	–	47 705	47 705	–
Germany	–	–	–	62 726	62 726	–
Greece	–	–	–	4 624	4 624	–
Hungary	–	–	–	1 581	1 581	–
India	9 498	–	–	7 236	–	16 734
Indonesia	–	–	–	4 948	–	4 948
Iran (Islamic Republic of)	7 006	–	–	4 624	–	11 630
Iraq	2 051	–	–	1 266	–	3 317
Ireland	–	–	–	3 289	3 289	–
Israel	–	–	–	4 222	–	4 222
Italy	–	–	–	36 797	–	36 797
Japan	–	–	–	95 036	95 036	–
Kazakhstan	–	–	–	1 875	1 875	–
Kuwait	2 449	–	–	2 798	–	5 247
Libya	6 876	–	–	1 227	–	8 103
Malaysia	–	–	–	3 161	–	3 161
Mexico	–	–	–	14 089	14 089	–
Netherlands	–	–	–	14 550	14 550	–
New Zealand	–	–	–	2 631	2 631	–
Nigeria	3 321	–	–	2 052	–	5 373
Norway	–	–	–	8 335	8 335	–
Oman	1 796	–	–	1 109	–	2 905
Peru	–	9 216	–	1 335	1 234	(9 115)

<i>Country</i>	<i>Unpaid contributions for prior years as at 31 Dec 2019</i>	<i>Advance payments received in 2019</i>	<i>Collections in 2020 for prior years</i>	<i>Expected contributions for 2020</i>	<i>Collections in 2020 for 2020</i>	<i>Total unpaid contributions</i>
Philippines	54	–	–	1 620	–	1 674
Poland	–	–	–	8 257	8 257	–
Portugal	6 217	–	6 217	3 849	1 000	2 849
Qatar	4 275	–	–	2 641	–	6 916
Republic of Korea	–	–	–	20 018	20 018	–
Romania	–	–	–	1 806	–	1 806
Russian Federation	–	–	–	30 317	30 317	–
Saudi Arabia	14 337	–	14 337	11 251	6 762	4 489
Serbia	13 302	–	–	–	–	13 302
Singapore	–	–	–	4 389	4 389	–
Slovakia	–	–	–	1 571	1 571	–
South Africa	–	–	–	3 574	3 574	–
Spain	20 992	–	–	23 985	–	44 977
Sweden	–	–	–	9 386	9 386	–
Switzerland	–	–	–	11 192	11 192	–
Thailand	–	–	–	2 857	2 857	–
Turkey	–	–	–	9 995	–	9 995
Ukraine	–	–	–	1 011	–	1 011
United Arab Emirates	3 708	–	3 708	5 930	2 222	3 708
United Kingdom of Great Britain and Northern Ireland	–	43 817	–	43 817	–	–
United States of America	683 627	–	500 000	215 991	–	399 618
Venezuela (Bolivarian Republic of)	26 049	–	–	5 606	–	31 655
TOTAL	889 544	56 410	548 190	986 000	545 152	725 792

B. Trust fund for the Montreal Protocol on Substances that Deplete the Ozone Layer

(United States dollars)

<i>Country</i>	<i>Unpaid contributions for prior years as at 31 Dec 2019</i>	<i>Advance payments received in 2019</i>	<i>Collections in 2020 for prior years</i>	<i>Expected contributions for 2020</i>	<i>Collections in 2020 for 2020</i>	<i>Total unpaid contributions</i>
Algeria	26 642	—	26 642	7 321	7 321	—
Argentina	47 311	—	—	48 545	—	95 856
Australia	—	—	—	117 249	117 249	—
Austria	—	—	—	35 917	35 917	—
Belgium	—	—	—	43 557	43 557	—
Brazil	413 912	—	413 912	156 402	—	156 402
Canada	—	—	—	145 048	145 048	—
Chile	12 547	—	—	21 593	—	34 140
China	—	—	—	636 911	636 911	—
Colombia	—	—	—	15 280	15 280	—
Czechia	—	16 500	—	16 500	—	—
Denmark	—	—	—	29 392	29 392	—
Egypt	16 457	—	16 457	9 868	9 868	—
European Union	—	—	—	132 635	132 635	—
Finland	—	—	—	22 336	22 336	—
France	—	—	—	234 868	234 868	—
Germany	—	—	—	323 098	323 098	—
Greece	—	—	—	19 417	19 417	—
Hungary	—	—	—	10 929	10 929	—
India	39 090	—	—	44 247	—	83 337
Indonesia	—	—	—	28 809	—	28 809
Iran (Islamic Republic of)	135 599	—	—	21 116	—	156 715
Iraq	21 335	—	—	6 844	—	28 179
Ireland	—	—	—	19 683	19 683	—
Israel	7 757	—	—	25 996	—	33 753
Italy	85 165	—	85 165	175 450	175 450	—
Japan	—	—	—	454 353	454 353	—
Kazakhstan	20 679	—	20 679	9 443	—	9 443
Kuwait	15 116	—	15 116	13 370	13 370	—
Libya	63 830	—	—	—	—	63 830
Malaysia	—	—	—	18 092	—	18 092
Mexico	—	—	—	68 546	68 546	—
Netherlands	—	—	—	71 941	71 941	—
New Zealand	—	—	—	15 439	15 439	—
Nigeria	34 602	—	—	13 263	—	47 865
Norway	—	—	—	40 003	40 003	—
Oman	12 234	—	—	6 101	—	18 335
Pakistan	—	—	—	6 101	—	6 101
Peru	23 510	—	4 563	8 063	—	27 010
Philippines	—	—	—	10 876	—	10 876
Poland	—	—	—	42 549	42 549	—
Portugal	42 441	—	42 441	18 569	—	18 569
Qatar	29 125	—	—	14 962	—	44 087

<i>Country</i>	<i>Unpaid contributions for prior years as at 31 Dec 2019</i>	<i>Advance payments received in 2019</i>	<i>Collections in 2020 for prior years</i>	<i>Expected contributions for 2020</i>	<i>Collections in 2020 for 2020</i>	<i>Total unpaid contributions</i>
Republic of Korea	16 683	–	16 683	120 274	96 073.42	24 200.58
Romania	–	–	–	10 504	–	10 504
Russian Federation	–	–	–	127 595	127 595	–
Saudi Arabia	117 406	–	117 406	62 179	5 547	56 632
Serbia	43 724	–	–	–	–	43 724
Singapore	–	–	–	25 731	25 731	–
Slovakia	–	–	–	8 117	8 117	–
South Africa	–	–	–	14 430	14 430	–
Spain	–	–	–	113 854	–	113 854
Sweden	–	–	–	48 067	48 067	–
Switzerland	–	–	–	61 065	61 065	–
Thailand	–	–	–	16 287	16 287	–
Turkey	–	–	–	72 736	–	72 736
Ukraine	5 463	–	–	–	–	5 463
United Arab Emirates	–	–	–	32 682	32 682	–
United Kingdom of Great Britain and Northern Ireland	–	242 297	–	242 297	–	–
United States of America	2 245 880	–	2 245 880	1 167 185	647 853	519 332
Venezuela (Bolivarian Republic of)	201 632	–	–	38 623	–	240 255
Total	3 678 140	258 797	3 004 944	5 322 308	3 768 607	1 968 100