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Twelfth meeting of the Conference of the Parties to the Vienna Convention for the Protection of the Ozone Layer, part I
23–27 November 2020*

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-Second Meeting of the Parties to the Montreal Protocol on Substances that Deplete the Ozone Layer
23–27 November 2020*

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 2019

Note by the Secretariat

I. Introduction

1. The present note consolidates the financial information pertaining to the fiscal year 2019 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 budget for 2021 for the Trust Fund for the Vienna Convention (UNEP/OzL.Conv.12(I)/4), the proposed budgets for 2021 and 2022

* The venue and format of the meeting will be confirmed in due course.

** UNEP/OzL.Conv.12(I)/1–UNEP/OzL.Pro.32/1.

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.

for the Trust Fund for the Montreal Protocol (UNEP/OzL.Pro.32/4) and the indicative financial report on the two trust funds for the fiscal year 2020 as at 30 April 2020 (UNEP/OzL.Pro.WG.1/42/INF/1).

3. As is required by the terms of reference of both trust funds, the financial report and audited financial statements for the Fund of the United Nations Environment Programme for the year ended 31 December 2018 and the report of the Board of Auditors are available in document A/74/5/Add.7 at <https://www.un.org/en/auditors/board/auditors-reports.shtml>. The equivalent document for the year ended 31 December 2019 will be available at the same link towards the end of 2020

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 2019 are set out in annex I to the present note.

6. In paragraph 12 of decision XI/3, 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-First Meeting of the Parties to the Montreal Protocol made a similar request in decision XXXI/17, paragraph 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 20 per cent for contributions that have been outstanding for one to two years; 60 per cent for those that have been outstanding for two to three years; 80 per cent for those that have been outstanding for three to four years; and 100 per cent for those that have been outstanding for over four 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 contribution receivables has increased in 2019 compared to 2018. The increase 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 \$1,952,393 at the end of 2019. The evolution of the reserves and fund balance over the period 2015–2021, with amounts for 2020 and 2021 being forecasts, is presented in table 1.

Table 1

Reserves and fund balance of the Trust Fund for the Vienna Convention, 2015–2021

(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>forecast</i>	2021 <i>forecast</i>
Opening fund balance	2 007	1 879	1 861	1 710	1 804	1 746	1 569
Expected contributions	603	603	603	733	865	690	986
Interest/misc. income	5	12	20	31	40	10	10
Expenses	(736)	(633)	(762)	(670)	(875)	(877)	(1 370)
Reserves/fund balance adjustment	0	0	(12)	0	(88)	0	0
Closing fund balance	1 879	1 861	1 710	1 804	1 746	1 569	1 195
Reserves	106	106	118	118	206	206	206
Fund balance and reserves	1 985	1 967	1 828	1 922	1 952	1 775	1 401

9. At the end of 2019, the cash balance in the trust fund, including the reserves, was \$1,523,034, compared to a forecast of \$1,574,000 in document UNEP/OzL.Pro.31/5. The difference is explained by the movement in assets and liabilities and the non-receipt of \$292,199 in contributions expected to be received in 2019. Total contributions of \$657,952 received in 2019 were recognized as follows: \$67,944 as prior years’ contributions, \$533,597 as 2019 contributions and \$56,411 as advance payments on 2020 contributions. As at 31 December 2019, outstanding contributions stood at

\$889,544 (see UNEP/OzL.Pro.WG.1/42/INF/1, annex I), including an amount of \$588,128 relating to prior years. The evolution of the cash balance of the trust fund over the period 2015–2021 is presented in document UNEP/OzL.Conv.12(I)/4.

B. Trust Fund for the Montreal Protocol

10. Together, the reserves and fund balance totalled to \$7,755,132 at the end of 2019. The evolution of the reserves and fund balance over the period 2015–2022, with amounts for 2020, 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>forecast</i>	2021 <i>forecast</i>	2022 <i>forecast</i>
Opening fund balance	5 603	3 943	3 159	6 930	8 096	6 957	6 258	5 331
Expected contributions	4 277	4 277	5 757	5 547	5 327	3 726	4 544	5 322
Interest/misc. income	6	18	26	143	186	47	47	100
Expenses	(5 665)	(5 019)	(2 012)	(4 707)	(6 686)	(4 472)	(5 518)	(5 477)
Reserves/fund balance adjustment	(278)	(60)	0	183	34	0	0	0
Closing fund balance	3 943	3 159	6 930	8 096	6 957	6 258	5 331	5 276
Reserves	955	1 015	1 015	832	798	798	798	798
Fund balance and reserves	4 898	4 174	7 945	8 928	7 755	7 056	6 129	6 074

11. At the end of 2019, the cash balance in the trust fund, including the reserves, was \$6,062,882, compared to a forecast of \$6,354,000 in document UNEP/OzL.Pro.31/5. The difference is explained by the movement in assets and liabilities and the non-receipt of \$1,814,367 in contributions expected to be received from parties in 2019. Total contributions of \$4,088,205 received in 2019 were recognized as follows: \$343,915 as prior years' contributions, \$3,485,494 as 2019 contributions and \$258,797 as advance payments on 2020 contributions. As at 31 December 2019, outstanding contributions to the Trust Fund for the Montreal Protocol stood at \$3,678,140 (see UNEP/OzL.Pro.WG.1/42/INF/1, annex I), including an amount of \$1,863,774 relating to prior years. The evolution of the cash balance of the trust fund over the period 2015–2022 is presented in document UNEP/OzL.Pro.32/4.

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 2019 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. Total contributions of \$261,942 received in 2019 were earmarked as follows:

- (a) \$92,621 to support the participation of parties operating under paragraph 1 of Article 5 of the Montreal Protocol (Article 5 parties) in Montreal Protocol meetings;
- (b) \$169,321 to support the work of the assessment panels.

15. The Government of Thailand made a contribution of \$5,000 for the official reception of the forty-first meeting of the Open-ended Working Group of the Parties to the Montreal Protocol, held from 1 to 5 July 2019 in Bangkok. As the contribution was made as direct payment of the reception

³ The table in annex III reports actual cash received in 2019. 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.

expenditures and did not pass through the accounts of the United Nations Environment Programme, it is not reflected in annex II or III.

16. The Secretariat wishes to express its sincere thanks for and acknowledge the importance of the earmarked contributions made by the parties in 2019 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

17. 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 2019, showing actual expenditures and commitments against the approved budgets.

A. Trust Fund for the Vienna Convention

18. The budget utilization rate of 90 per cent is explained as follows:

(a) Personnel costs of \$541,084 represent 94 per cent of the budget allocated for employee salaries, allowances and benefits;

(b) The \$10,000 allocated for promotional activities was fully committed to the public awareness and communication activities described in paragraph 19 (h) (i)–(iv) below and annex V;

(c) Staff travel costs amounted to \$17,771, consuming only 59 per cent of the travel budget;

(d) A total of \$44,722, representing 89 per cent of the approved budget, was spent on expendables, equipment, reporting and ad hoc translations, rental of office premises, operation and maintenance of equipment;

(e) Only \$8,771 of the sundry budget of \$40,000 was spent, which covered: (i) the commemoration of Ozone Day (\$2,038) in two countries; (ii) communications costs (\$5,395) for official phone bills and some visibility products; and (iii) freight costs (\$1,338);

(f) During a reconciliation exercise undertaken prior to the conversion of data from the legacy system to Umoja in 2014, expenditures of \$15,517 were inadvertently charged to the General Trust Fund for Financing Activities on Research and Systematic Observations Relevant to the Vienna Convention. In 2019, the error was corrected by reversing the expenditures and posting them to the correct account under the Trust Fund for the Vienna Convention as a prior year's adjustment.

B. Trust Fund for the Montreal Protocol

19. The budget utilization rate of 91 per cent resulted from the following:

(a) Personnel costs of \$1,448,415 represent 97 per cent of the budget allocated to cover employee salaries, allowances and benefits. The costs for some staff are shared with the budget for the Trust Fund for the Vienna Convention;

(b) The Secretariat spent \$69,096 against a budget of \$85,000 to engage consultants for support and advice on scientific and technical issues, assistance with content editing of awareness materials and briefing notes, updating of the handbooks, design of the treaty booklet and additional support during the Thirty-First Meeting of the Parties in Rome;

(c) Meeting costs of \$1,327,411, corresponding to 99 per cent of the budget allocated for the purpose, were incurred for conference facilities, documentation and catering for the forty-first meeting of the Open-ended Working Group in Bangkok, the Thirty-First Meeting of the Parties in Rome, the sixty-second and sixty-third meetings of the Implementation Committee under the Non-Compliance Procedure for the Montreal Protocol and the meeting of the Bureau of the Thirtieth Meeting of the Parties. Included in the aforementioned amount are the 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) Costs of \$1,019,504 for travel of Article 5 party representatives and experts represented 82 per cent of the budget allocated for the purpose. The attendance of more than 290 participants was funded for the various meetings held in 2019. The funds used to cover the cost of participation of Article 5 parties in the Montreal Protocol meetings were complemented by the earmarked contributions reported on in section III above;

(e) Secretariat and conference services staff travel resulted in the expenditure of \$163,984 for servicing of and/or participation in the meetings of the Open-ended Working Group and the Executive Committee of the Multilateral Fund for the Implementation of the Montreal Protocol, the Meeting of the Parties and other meetings;

(f) Operating costs of \$57,359 for equipment, rental of premises and operation and maintenance of equipment represented 63 per cent of the allocated budget. In addition, \$10,466 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 Montreal Protocol meetings and ad hoc translation and editing of documents not related to meetings and publications. In total, \$59,518 was spent, consuming 85 per cent of the approved budget for the activity;

(h) In 2019, a total of \$118,000 was allocated to public awareness and communication,⁴ split between the core budget and activities funded from the cash balance. Of this allocation, \$106,591, representing 90 per cent, was committed during the year, as follows:

- (i) \$4,551 for Ozone Day commemoration in three countries;
- (ii) \$19,095 for the branding of the forty-first meeting of the Open-ended Working Group and the Thirty-First Meeting of the Parties, including banners, posters and artwork for print and web dissemination;
- (iii) \$12,945 for the printing of the treaty booklet and additional copies of the handbooks;
- (iv) \$70,000 for a communication and awareness-raising campaign launched in the final quarter of 2019, with the various products to be created for the campaign to be finalized in 2020. The campaign benefited from pooling with funds from the Trust Fund for the Vienna Convention allocated for similar purposes in 2019 (see para 18 (b)) and 2020, in addition to contributions received from the European Commission in 2019 earmarked for activities to raise public awareness of the work of the assessment panels. Additional details on the campaign deliverables are provided in annex V;

(i) A budget of \$485,000, split between the core budget⁵ and activities funded by the cash balance,⁶ was allocated towards enhancement of the Secretariat's digital presence to better serve the information needs of the parties. A total of 94 per cent of the budget, or \$456,769, was committed, which included the cost of a website officer on a temporary contract. This flagship assignment for the Secretariat commenced in 2018 and is currently in implementation, with various products already completed. Details on the various web tools funded by the Trust Fund for the Montreal Protocol are available in annex VI;

(j) An amount of \$80,322 was spent on the meeting and travel costs for the trichlorofluoromethane (CFC-11) workshop held in Vienna from 22 to 27 March 2019. The workshop was funded from the cash balance of the trust fund.

⁴ The remaining budget and expenditure under this category relates to work undertaken to enhance the digital presence of the Ozone Secretariat, as detailed in paragraph 19 (i).


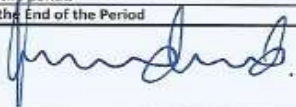

⁵ \$127,816 under the public awareness and communication budget category.

⁶ \$30,000 for the online reporting tool on safety standards; \$150,000 for temporary post; \$145,000 for digital presence services and \$32,184 for enhancement of the website and the meeting portal.


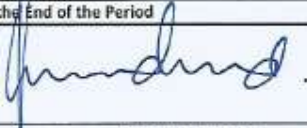

Annex I

Certified financial statements for the trust funds for the Vienna Convention and the Montreal Protocol for the fiscal year 2019

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


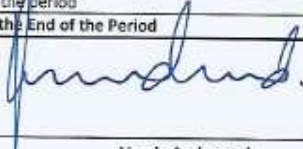

	
Trust Fund for the Vienna Convention for the Protection of the Ozone Layer. (Fund code : VCL)	
I. Interim Statement of Financial Performance for the year ended 31 December 2019 (United States Dollars)	
	Total 2019
Revenue	
Assessed Contributions	863,000
Voluntary Contributions	1,521
Investment Revenue	40,000
Total Revenue	904,521
Expenses	
Employee salaries allowances and benefits	496,187
Non-employee compensation and allowances	6,060
Grants and other transfers	18,017
Supplies and consumables	4,617
Travel	17,771
Other operating expenses	45,160
Foreign exchange gains/losses	(181)
AFDA adjustments	204,118
Programme support expenses	82,913
Total expenses	874,662
Surplus/(deficit) for the period	29,859
II. Interim Statement of Financial Position as at 31 December 2019 (United States Dollars)	
	Total 2019
Current Assets	
Cash and Cash equivalents	1,523,034
Assessed contributions receivable	487,866
Advance Transfers	3,000
Other assets	9,537
Total Current Assets	2,023,437
Non-Current Assets	
Total Assets	2,023,437
Current Liabilities	
Accounts payable and accrued liabilities	1,135
Advance receipts	58,572
Employee benefits liabilities	11,337
Total Current Liabilities	71,044
Total Non current Liabilities	-
Total Liabilities	71,044
Net of Total Assets and Total Liabilities	1,952,393
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	1,746,891
Reserves	205,502
Total Net Assets	1,952,393
III. Interim Statement of Changes in Net Assets for the year ended 31 December 2019 (United States Dollars)	
	Total 2019
Net Assets at the Beginning of the Period	1,922,534
Surplus/(deficit) for the period	29,859
Total Net Assets at the End of the Period	1,952,393
 Vanda Andromeda CHIEF, ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service	
18/05/2020	

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 2019 (United States Dollars)	
	Total 2019
Revenue	
Assessed Contributions	5,326,722
Investment Revenue	186,171
Total Revenue	5,512,893
Expenses	
Employee salaries allowances and benefits	1,481,080
Non-employee compensation and allowances	178,186
Grants and other transfers	6,200
Supplies and consumables	8,828
Travel	1,393,719
Other operating expenses	1,570,466
Other expenses	15,952
Foreign exchange gains/losses	2,514
AFDA adjustments	1,411,109
Programme support expenses	617,650
Total expenses	6,685,704
Surplus/(deficit) for the period	(1,172,811)
II. Interim Statement of Financial Position as at 31 December 2019 (United States Dollars)	
	Total 2019
Current Assets	
Cash and Cash equivalents	6,062,882
Assessed contributions receivable	1,987,013
Other receivables	1,540
Advance Transfers	14,220
Other assets	22,082
Total Current Assets	8,087,737
Non-Current Assets	
Total Assets	8,087,737
Current Liabilities	
Accounts payable and accrued liabilities	59,222
Advance receipts	258,797
Employee benefits liabilities	14,586
Total Current Liabilities	332,605
Total Non current Liabilities	-
Total Liabilities	332,605
Net of Total Assets and Total Liabilities	7,755,132
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	6,956,786
Reserves	798,346
Total Net Assets	7,755,132
III. Interim Statement of Changes in Net Assets for the year ended 31 December 2019 (United States Dollars)	
	Total 2019
Net Assets at the Beginning of the Period	8,927,943
Surplus/(deficit) for the period	(1,172,811)
Total Net Assets at the End of the Period	7,755,132
 Vanda Andromeda CHIEF, ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNO	
 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service	
	18/05/2020

Annex II

Certified financial statements for the year ended 31 December 2019 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 2019 (United States Dollars)	
	Total 2019
Revenue	
Voluntary Contributions	260,836
Investment Revenue	79,697
Total Revenue	340,533
Expenses	
Non-employee compensation and allowances	101,343
Grants and other transfers	32,633
Supplies and consumables	3,330
Travel	191,794
Other operating expenses	153,357
Foreign exchange gains/losses	26,689
Programme support expenses	22,846
Total expenses	531,992
Surplus/(deficit) for the period	(191,459)
II. Interim Statement of Financial Position as at 31 December 2019 (United States Dollars)	
	Total 2019
Current Assets	
Cash and Cash equivalents	244,694
Voluntary contributions receivable	315,712
Other assets	651
Total Current Assets	561,057
Non-Current Assets	
Voluntary Contributions Receivable	73,947
Total Non-Current Assets	73,947
Total Assets	635,004
Current Liabilities	
Accounts payable and accrued liabilities	14,389
Other liabilities	555,435
Total Current Liabilities	569,824
Total Non current Liabilities	-
Total Liabilities	569,824
Net of Total Assets and Total Liabilities	65,180
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	65,180
Total Net Assets	65,180
III. Interim Statement of Changes in Net Assets for the year ended 31 December 2019 (United States Dollars)	
	Total 2019
Net Assets at the Beginning of the Period	256,639
Surplus/(deficit) for the period	(191,459)
Total Net Assets at the End of the Period	65,180
 Vanda Andromeda CHIEF, ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNO	
 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service	
18/05/2020	

Annex III

Earmarked contributions received in 2019 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>
1	Support for Article 5 participants (least developed countries) in Montreal Protocol meetings	Finland	Euro	15 000	17 045
		Sweden	SKr	500 000	53 777
		Norway	NKr	300 000	21 799
		Subtotal			92 621
2	Support for the work of the assessment panels of the Montreal Protocol; final tranche of a total grant of €600,000 for the period 2016–2018	European Commission	Euro	150 865	169 321
Total					261 942

* The purpose of this table is to record actual cash received in 2019. 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 2019***

		<i>Trust Fund for the Vienna Convention</i>		<i>Trust Fund for the Montreal Protocol</i>	
		<i>Approved 2019 budget</i>	<i>Actual expenditure as at 31 December 2019</i>	<i>Approved 2019 budget</i>	<i>Actual expenditure as at 31 December 2019</i>
1000	Employee salaries, allowances and benefits	578 333	541 084	1 492 918	1 448 415
1200	Consultants	–	–	85 000	69 096
Meeting costs					
1321	Conference services costs – Open-ended Working Group meetings (OEWG41, July 2019, Bangkok)	–	–	597 500	608 160
1322	Conference services costs – preparatory and parties’ meetings (MOP31, November 2019, Rome)	–	–	505 310	535 897
1323	Communication costs for assessment panel members from Article 5 parties and organization costs for their meetings	–	–	55 000	39 165
1324	Conference services costs – meeting of the Bureau of MOP30, Rome, November 2019	–	–	25 000	9 757
1325	Conference services costs – 62nd and 63rd Implementation Committee meetings, Bangkok, July 2019, and Rome, November 2019	–	–	125 000	120 615
1328	Promotional activities for the protection of the ozone layer	10 000	10 000	–	–
5401	Hospitality	–	–	25 000	13 817
Subtotal: meeting costs		10 000	10 000	1 332 810	1 327 411
Travel of Article 5 parties and experts					
3301	Travel of Article 5 members – assessment panel meetings	–	–	400 000	293 554
3302	Travel of Article 5 parties – preparatory and parties’ meetings (MOP31, Rome, November 2019)	–	–	375 000	364 559
3303	Travel of Article 5 parties – Open-ended Working Group meetings (OEWG41, Bangkok July 2019)	–	–	325 000	301 777
3304	Travel of Article 5 parties – Meeting of the MOP30 Bureau, Rome, November 2019	–	–	20 000	12 975

* 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 2019 budget</i>	<i>Actual expenditure as at 31 December 2019</i>	<i>Approved 2019 budget</i>	<i>Actual expenditure as at 31 December 2019</i>
3305	Travel of Article 5 parties – 62nd and 63rd Implementation Committee meetings, Bangkok, July 2019, and Rome, November 2019	–	–	125 000	46 639
Subtotal: travel of Article 5 parties and experts		–	–	1 245 000	1 019 504
Travel on official business					
1601	Staff travel on official business	30 000	17 771	195 000	155 130
1602	Conference services staff travel on official business	–	–	15 000	8 854
Subtotal: travel on official business		30 000	17 771	210 000	163 984
Other operational costs					
4100	Expendable equipment	8 000	3 840	18 000	2 237
4200	Non-expendable equipment	10 000	7 728	25 000	16 127
4300	Rental of office premises	17 500	17 336	27 370	27 370
5100	Operation and maintenance of equipment	7 500	7 178	20 000	11 625
5200	Reporting costs	7 500	8 640	70 000	59 518
5300	Sundry	40 000	8 771	30 000	10 466
Subtotal: other operational costs		90 500	53 493	190 370	127 343
Prior year's adjustment		–	15 517	–	–
Public awareness and communication		–	–	157 816	156 215
Total direct costs		708 833	637 865	4 713 914	4 311 968
Programme support costs		92 148	82 913	612 808	563 517
Total with programme support costs		800 981	720 778	5 326 722	4 875 485
Additional activities funded from the cash balance					
CFC-11 workshop		–	–	100 000	80 322
Online reporting tool for safety standards		–	–	30 000	1 850
Printing of handbook		–	–	18 000	12 945
Communication campaign		–	–	70 000	70 000
Temporary website officer (P-3)		–	–	150 000	117 016
Contract for services of digital presence		–	–	145 000	173 150
Software for enhancement of website and meeting portal		–	–	32 184	32 184
Total direct costs		–	–	545 184	487 467
Programme support costs		–	–	70 874	63 371
Total additional activities with programme support costs		–	–	616 058	550 838
Grand total		800 981	720 778	5 942 780	5 426 323
Budget utilization rate			90%		91%

Annex V

Communication and awareness-raising campaign

1. The overarching theme for 2019 was the important contribution of the scientific community, specifically the assessment panels, in providing the parties with data that inform policy decisions and support the implementation of the Montreal Protocol. The initial communication campaign plan for 2019 included developing a sequel to the very successful 2018 campaign involving Marvel for the thirtieth anniversary of the Montreal Protocol. The approach had to be revised, however, due to budgetary constraints. Other avenues were explored, including using the globally recognized Sesame Street brand as a vehicle to engage with a younger target audience, but this was also beyond the scope of the budget. As a result, the campaign approach for 2019 had to be re-evaluated and reorganized with a different focus.
2. A video highlighting the important contributions of the assessment panels in support of the Montreal Protocol was developed. A shorter version of the video, suitable for social media platforms, was also developed (<https://ozone.unep.org/ozone-day/32-years-and-healing>). Once it has been finalized, the video will be included in the education portal for use as a teaching aid.
3. Other activities were started in 2019 for 2020, including the development of the 2020 campaign to mark the thirty-fifth anniversary of the Vienna Convention. Planning and design of the following activities began in 2019 and continued into 2020:
 - (a) In response to the need to change the focus of the 2019 campaign, a new concept was developed, involving characters that are the intellectual property of the Ozone Secretariat. An animation series featuring three primary characters will help to inform children (13+ years) of the importance of the ozone layer and the work of the Montreal Protocol. These figures will be unique to the Ozone Secretariat and will be the foundation on which future campaigns are built. Work commenced on the development of these characters in 2019, with the first drawings and iterations shared, along with the campaign concept;
 - (b) The characters are expected to be used in future campaigns and to feature in new products for the education portal. The same characters will feature in a game that will be available in an app for both desktops and smartphones. The game is designed to be entertaining while challenging the player to solve ozone-related problems in a fun and interactive manner. We anticipate that tapping into the gaming community will enable us to reach thousands of young people;
 - (c) Given the ongoing coronavirus disease (COVID-19) pandemic, the game is expected to be launched virtually. The online dissemination strategy provides for breadcrumb social media messaging leading up to the launch date on the various social media platforms used by the United Nations Environment Programme, the newest of which is TikTok, to tap into the genre to the extent possible;
 - (d) A series of short videos to be disseminated across the social media platforms, including YouTube, and to feature on the education portal as teaching aids are being developed to commemorate the thirty-fifth anniversary of the adoption of the Vienna Convention. The videos will highlight 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 will be a theme running through all the promotional materials;
 - (e) Mindful that traditional commemorative events to mark World Ozone Day 2020 will not take place due to the COVID-19 pandemic, the Secretariat will develop a number of digital assets and a more interactive 2020 International Day for the Preservation of the Ozone Layer. The more engaging platform and variety of content are expected to increase global awareness of the ozone layer and parties' engagement with local International Day for the Preservation of the Ozone Layer commemorations.

Annex VI

Digital presence and web enhancements completed and planned for the period 2018–2020

<i>Sections of the website or digital tool</i>	<i>Description</i>	<i>Links</i>
Under implementation		
New meeting portal to replace the existing one	An improved platform for managing meetings organized by the Secretariat	To be made available upon completion
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	
Ozone treaties and the SDGs	A dedicated, more comprehensive and informative page on the ozone treaties' impact on the Sustainable Development Goals, targeting readers looking for more in-depth analysis	
Contacts management system	Will allow integrated management of contact information by the Secretariat for mailing purposes, meeting participants and data reporting	
Completed in 2020		
Ozone Secretariat homepage	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	Brand-new layout and addition of archive images befitting the 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 The Secretariat will endeavour to continually update and add new content to this section	https://ozone.unep.org/what-you-can-do
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 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

<i>Sections of the website or digital tool</i>	<i>Description</i>	<i>Links</i>
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.ozone-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	Web-based version of the handbooks of the Montreal Protocol and Vienna Convention for easy access at any place and anytime, and portability	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 some new features and necessary improvements are being added	http://ozone.unep.org/registration