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**Conference of the Parties to the
Minamata Convention on Mercury
Fourth meeting**
Online, 1–5 November 2021*
Item 6 of the provisional agenda**
Programme of work and budget

Information on financial matters***

Note by the secretariat

1. In accordance with the financial rules for the Conference of the Parties to the Minamata Convention on Mercury and any of its subsidiary bodies, as well as financial provisions governing the functioning of the secretariat (decision MC-1/10, para 1), the head of the secretariat shall dispatch the estimates, as well as the actual income and expenditure for each year of the previous biennium and estimates of the actual expenditure in the current biennium, to all parties to the Convention at least 90 days before the opening of the meeting of the Conference of the Parties at which the budget is to be adopted.
2. The present document provides the certified accounts for 2018 and 2019 for the general trust fund, as well as the certified interim accounts for 2020 (see section I below) as well as financial information on the general trust fund performance for the 2018-2019 biennium as well as the 2020-2021 biennium (see section II).
3. Financial information on the special trust fund can be found under section III and financial information on the specific trust fund for the Specific International Programme can be found under section IV.
4. All amounts presented are in United States Dollars, unless otherwise mentioned. The present document, including its annexes, has not been formally edited.

I. Certified accounts for 2018, 2019 and 2020

5. The certified accounts for 2018 and 2019 for the general trust fund and the special trust fund as well as the certified interim accounts for 2020 are presented in annex I and annex II to this information document and are included as an integral part of the certified accounts of the United Nations Environment Programme for 2018 and 2019. It is expected that the final certified accounts for 2020 will be issued soon and will be published on the Minamata Convention website, on which all final certified accounts are published.

II. General trust fund

6. For 2021, assessed contributions due are USD 3,966,454 from 123 parties and, as at 31 May 2021, full or partial contributions of USD 1,282,915 corresponding to 58.19%, have been received

* The resumed fourth meeting of the Conference of the Parties to the Minamata Convention on Mercury is to convene in-person in Bali, Indonesia, and is tentatively scheduled for the first quarter of 2022.

** UNEP/MC/COP.4/1.

*** The present note is being issued without formal editing.

from 40 parties (see annex III, table 1). For prior years (2018-2020), USD 691,712 was outstanding as at 1 January 2021 and until 31 May 2021, USD 187,292 corresponding to 27.07% has been received from 16 parties leaving an outstanding balance of USD 504,420 from 64 parties (see annex III, table 1 and table 2).

7. In accordance with the financial rules and regulations (rule 5.3 (d)), the Executive Secretary has followed-up with 32 Parties who had outstanding contributions of two or more years in February 2021 and invited them to develop a payment schedule. Following the letter, two parties communicated that they would investigate how best to pay, five parties have paid, and one party has partially paid for 2019 (as of 31 May 2021). No payment schedule has been received as of 31 May 2021 of the other parties. The Secretariat will continue to reach out to parties with outstanding contribution in advance of the fourth meeting of the Conference of the Parties.

8. Since the introduction of International Public Sector Accounting Standards (IPSAS) on 1 January 2014, incremental provisions for doubtful debts have been accounted for contributions that are overdue for 12 months. The provision reduces the overall cumulative fund balance of the general trust fund and is estimated at USD 93,788 for 2020 (see the interim financial statements of the general trust fund in annex II). However, the doubtful debts remain in the Minamata accounts and write-off has to be approved by Conference of the Parties.

9. Parties are encouraged to pay outstanding contributions as early as possible to avoid liquidity and funding issues for the Minamata Convention. Parties who have outstanding contributions of two or more years should jointly with the head of the secretariat decide to develop a payment schedule to permit them to pay all outstanding contributions within six years, depending on the financial circumstances of the party, and to pay future contributions promptly.

10. Annex VI to this information document provides information on the budget performance for the general trust fund for the biennium 2018-2019. Out of a total budget of USD 6,866,900 for the 2018-2019 biennium before Programme Support Costs, a total expenditure of USD 5,142,009, leaving a balance of around 25%. The most significant savings are under overall management, mainly due to various vacant positions especially in 2018. The only over-expenditure under conferences and meetings is for the Bureau of the Conference of the Parties since there were two face-to-face meetings in 2019 instead of one budgeted meeting. This is covered through the overall savings under activity A (conferences and meetings). Some of the savings in other areas are a reflection of the shortage in staff mainly in 2018.

11. Annex VII provides information on the projected budget performance for the general trust fund for the biennium 2020-2021. Out of a total budget of USD 6,707,928 before Programme Support Costs, a total expenditure of USD 6,083,125 is estimated, corresponding to a projected implementation rate of 91%. It is estimated that the entire budget related to organizing the fourth meeting of the Conference of the Parties approved by COP-3 will be spent and that an additional funding of USD 222,158 including Programme Support Costs is needed for organizing the Conference of the Parties in two parts. This is presented in the note on the programme of work and budget (UNEP/MC/COP4/24). In the area of executive direction and management, staff salaries will be overspent, mainly due to the assignment grants of new staff. This is balanced by saving almost the entire travel budget due to the COVID-19 pandemic. Out of the projected balance in effectiveness evaluation, USD 100,000 are proposed to be used to finalize the trade report in the next biennium (see UNEP/MC/COP4/24). Since COP-3 did not allocate any funding for international cooperation and coordination and legal and policy activities, and some mandated work was initiated and carried out, the Executive Secretary made use of her authority to move funds up to 20% between budget lines to undertake needed expert studies in these areas.

III. Special Trust Fund

12. Annex IV provides an overview of the contributions to the special trust fund for the 2018-2019 biennium (table 3) and the 2020-2021 biennium (table 4) and shows the various donors who have contributed during the respective biennium. For the 2018-2019 biennium, a total of USD 3,081,937 was received. As at 31 May 2021, USD 1,772,172 had been received and additional USD 400,000 had been pledged for the biennium 2020-2021.

13. Annex VIII, table 7, to this document provides an overview of the budget performance before Programme Support Costs for the 2018-2019 biennium with an approved budget of USD 6,378,000, a realized budget (fundraised) of USD 2,816,422 and expenditures of USD 2,010,537. The balance includes donor funding earmarked for activities beyond the 2018-2019 biennium.

14. Annex VIII, table 8, provides an overview of the projected budget performance before Programme Support Costs for the 2020-2021 biennium with an approved budget of USD 3,874,000, a realized budget of USD 2,858,118 and expenditures of USD 2,393,830. The balance includes donor funding earmarked for activities beyond the 2020-2021 biennium.

IV. Specific Trust Fund for the Specific International Programme

15. Annex V shows the various donors and their contributions to the specific trust fund for the Specific International Programme to the first and second round (table 5) and to the third round (table 6). For the first and second round, a total of USD 3,701,909 was received. As at 31 May 2021, a total of USD 2,197,529 had been pledged or received for the third round. For the third round, funds received will be programmed during the upcoming meeting of the Governing Board, to take place virtually in August 2021. Details related to the Specific International Programme and its implementation can be found in document UNEP/MC/COP.4/11.

Annex I



Certified audited accounts of the Minamata Convention General and Special Trust Funds for the biennium 2018-2019 prepared in accordance with IPSAS






General Trust Fund for the Minamata Convention (Fund code : MCC)	
I. Statement of Financial Performance for the year ended 31 December 2018 (United States Dollars)	
	Total 2018
Revenue	
Assessed Contributions	3,469,138
Voluntary Contributions	606,061
Investment Revenue	20,327
Total Revenue	4,095,526
Employee salaries allowances and benefits	1,187,960
Non-employee compensation and allowances	53,598
Supplies and consumables	4,247
Travel	363,829
Other operating expenses	884,076
Total expenses	2,493,710
Surplus/(deficit) for the period	1,601,816
II. Statement of Financial Position as at 31 December 2018 (United States Dollars)	
	Total 2018
Current Assets	
Cash and Cash equivalents	223,457
Investments	1,916,213
Assessed contributions receivable	487,844
Advance Transfers	31,098
Other assets	11,955
Total Current Assets	2,670,567
Non-Current Assets	
Investments	148,421
Total Non-Current Assets	148,421
Total Assets	2,818,988
Current Liabilities	
Accounts payable and accrued liabilities	54,971
Advance receipts	1,136,258
Employee benefits liabilities	25,943
Total Current Liabilities	1,217,172
Total Non current Liabilities	-
Total Liabilities	1,217,172
Net of Total Assets and Total Liabilities	1,601,816
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	1,601,816
Total Net Assets	1,601,816
III. Statement of Changes in Net Assets for the year ended 31 December 2018 (United States Dollars)	
	Total 2018
Surplus/(deficit) for the period	1,601,816
Total Net Assets at the End of the Period	1,601,816
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON </div> <div style="text-align: center;"> United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service </div> <div style="text-align: right;"> 10/09/2019 </div> </div>	

Note: The total net assets include the working capital reserve of USD 587,479 (15%). The surplus of the period is understated by approximately USD 300,000. Following a thorough review, necessary adjustments were undertaken in 2019 to reflect correct expenditures.



Trust Fund for Voluntary Activities Minamata Convention (Fund code : MCV)	
I. Statement of Financial Performance for the year ended 31 December 2018 (United States Dollars)	
Total 2018	
Revenue	
Voluntary Contributions	1,308,595
Other Revenue	1,344
Investment Revenue	1,845
Total Revenue	1,311,784
Expenses	
Grants and other transfers	156,389
Travel	106,297
Other operating expenses	63,690
Total expenses	326,376
Surplus/(deficit) for the period	985,408
II. Statement of Financial Position as at 31 December 2018 (United States Dollars)	
Total 2018	
Current Assets	
Cash and Cash equivalents	92,899
Investments	796,641
Voluntary contributions receivable	1,542
Advance Transfers	33,105
Total Current Assets	924,187
Non-Current Assets	
Investments	61,704
Total Non-Current Assets	61,704
Total Assets	985,891
Current Liabilities	
Accounts payable and accrued liabilities	483
Total Current Liabilities	483
Total Liabilities	483
Net of Total Assets and Total Liabilities	985,408
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	985,408
Total Net Assets	985,408
III. Statement of Changes in Net Assets for the year ended 31 December 2018 (United States Dollars)	
Total 2018	
Net Assets at the Beginning of the Period	-
Surplus/(deficit) for the period	985,408
Total Net Assets at the End of the Period	985,408
 Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNDN	
 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service	
09/09/2019	

Note: The surplus is overstated by around USD 570,000. Following a thorough review, necessary adjustments were undertaken in 2019 to reflect correct expenditures.

	
Trust Fund for Core Activities under the Minamata Convention (Fund code: 40MCC)	
I. Statement of Financial Performance for the year ended 31 December 2019 (United States Dollars)	
	Total 2019
Revenue	
Assessed Contributions	3,335,389
Voluntary Contributions	496,817
Investment Revenue	80,703
Total Revenue	3,912,908
Expenses	
Employee salaries allowances and benefits	1,032,154
Non-employee compensation and allowances	214,981
Grants and other transfers	33,098
Supplies and consumables	6,605
Travel	246,566
Allowances for doubtful accounts receivable (AFDA)	19,072
Programme support expenses	373,352
Foreign exchange losses	187,518
Other operating expenses	1,386,273
Total expenses	3,499,618
Surplus/(deficit) for the period	413,290
II. Statement of Financial Position as at 31 December 2019 (United States Dollars)	
	Total 2019
Current Assets	
Cash and Cash equivalents	2,201,335
Assessed contributions receivable	480,102
Other receivables	415
Advance Transfers	92,832
Other assets	56,730
Total Current Assets	2,831,415
Non-Current Assets	
Total Assets	2,831,415
Current Liabilities	
Accounts payable and accrued liabilities	237,178
Advance receipts	534,544
Employee benefits liabilities	44,587
Total Current Liabilities	816,308
Total Non current Liabilities	-
Total Liabilities	816,308
Net of Total Assets and Total Liabilities	2,015,106
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	1,552,542
Reserves	462,564
Total Net Assets	2,015,106
III. 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	1,139,252
Transfer to reserves	462,564
Surplus/(deficit) for the period	413,290
Total Net Assets at the End of the Period	2,015,106
 	
Vanda Andromeda Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	United Nations Office at Nairobi 04/12/2020 ACCOUNTS SECTION Budget and Financial Management Service



Trust fund for voluntary activities relating to the Minamata Convention (Fund code :MCV)	
I. Statement of Financial Performance for the year ended 31 December 2019 (United States Dollars)	
Total 2019	
Revenue	
Voluntary Contributions	1,293,336
Investment Revenue	30,240
Total Revenue	1,323,577
Expenses	
Employee salaries allowances and benefits	524,867
Non-employee compensation and allowances	4,676
Grants and other transfers	609,446
Travel	539,902
Other operating expenses	136,169
Other expenses	8,921
Foreign exchange gains/losses	9,049
Programme support expenses	159,334
Total expenses	1,992,363
Surplus/(deficit) for the period	(668,786)
II. Statement of Financial Position as at 31 December 2019 (United States Dollars)	
Total 2019	
Current Assets	
Cash and Cash equivalents	575,719
Voluntary contributions receivable	558,036
Total Current Assets	1,133,754
Non-Current Assets	
Total Assets	1,133,754
Current Liabilities	
Accounts payable and accrued liabilities	22,354
Employee benefits liabilities	7,100
Other liabilities	787,679
Total Current Liabilities	817,132
Total Non current Liabilities	-
Total Liabilities	817,132
Net of Total Assets and Total Liabilities	316,622
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	316,622
Total Net Assets	316,622
III. 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	985,408
Surplus/(deficit) for the period	(668,786)
Total Net Assets at the End of the Period	316,622
 Vanda Andromeda Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service
	12/04/2021

Note: Due to a duplicate accounting entry, voluntary contributions receivable and other liabilities are overstated by around USD 0.5 million. This has been rectified.



Annex II

Interim accounts of the Minamata Convention General and Special Trust Funds for 2020 prepared in accordance with IPSAS



Trust Fund for Core Activities under the Minamata Convention (Fund code :MCC)	
I. Interim Statement of Financial Performance for the year ended 31 December 2020 (United States Dollars)	
Total 2020	
Revenue	
Assessed Contributions	2,489,106
Voluntary Contributions	583,533
Investment Revenue	55,939
Total Revenue	3,128,578
Expenses	
Employee salaries allowances and benefits	1,729,030
Non-employee compensation and allowances	146,429
Grants and other transfers	100,032
Travel	18,171
Other operating expenses	34,222
Other expenses	92,226
Foreign exchange gains/losses	(1,580)
AFDA adjustments	93,788
Programme support expenses	284,760
Total expenses	2,497,078
Surplus/(deficit) for the period	631,500
II. Statement of Financial Position as at 31 December 2020 (United States Dollars)	
Total 2020	
Current Assets	
Cash and Cash equivalents	3,796,880
Assessed contributions receivable	578,975
Other assets	48,421
Total Current Assets	4,424,276
Non-Current Assets	
Total Assets	4,424,276
Current Liabilities	
Accounts payable and accrued liabilities	5,811
Advance receipts	1,740,394
Employee benefits liabilities	31,445
Other liabilities	20
Total Current Liabilities	1,777,670
Total Non current Liabilities	-
Total Liabilities	1,777,670
Net of Total Assets and Total Liabilities	2,646,606
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	1,967,449
Reserves	679,157
Total Net Assets	2,646,606
III. Statement of Changes in Net Assets for the year ended 31 December 2020 (United States Dollars)	
Total 2019	
Net Assets at the Beginning of the Period	1,335,949
Reserves	679,157
Surplus/(deficit) for the period	631,500
Total Net Assets at the End of the Period	2,646,606
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> _____ Vanda Andromeda Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON </div> <div style="text-align: center;"> United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service 05/06/2021 </div> </div>	



Trust fund for voluntary activities relating to the Minamata Convention (Fund code :MCV)	
I. Interim Statement of Financial Performance for the year ended 31 December 2020 (United States Dollars)	
	Total 2020
Revenue	
Voluntary Contributions	1,414,105
Other Revenue	22,929
Investment Revenue	41,047
Total Revenue	1,478,081
Expenses	
Employee salaries allowances and benefits	262,613
Non-employee compensation and allowances	76,905
Grants and other transfers	(191,749)
Other operating expenses	16,959
Other expenses	2,175
Foreign exchange gains/losses	(20,152)
Programme support expenses	35,091
Total expenses	181,842
Surplus/(deficit) for the period	1,296,240
II. Statement of Financial Position as at 31 December 2020 (United States Dollars)	
	Total 2020
Current Assets	
Cash and Cash equivalents	2,002,320
Voluntary contributions receivable	1,592,198
Advance Transfers	1,016
Total Current Assets	3,595,534
Non-Current Assets	
Voluntary Contributions Receivable	28,761
Total Non-Current Assets	28,761
Total Assets	3,624,296
Current Liabilities	
Accounts payable and accrued liabilities	45,690
Employee benefits liabilities	9,854
Other liabilities	1,955,890
Total Current Liabilities	2,011,434
Total Non current Liabilities	-
Total Liabilities	2,011,434
Net of Total Assets and Total Liabilities	1,612,862
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	1,612,862
Total Net Assets	1,612,862
III. 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	316,622
Surplus/(deficit) for the period	1,296,240
Total Net Assets at the End of the Period	1,612,862
 Vanda Andromeda Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service	
24/06/2021	

Note: Due to a duplicate accounting entry, voluntary contributions receivable and other liabilities are overstated by around USD 1.1 million. This was rectified in 2021 after accounts closure.

Annex III

Status of contributions to the general trust fund of the Minamata Convention as of 31 May 2021

Table 1: Overview of the status of contributions to the general trust fund as of 31 May 2021

PARTY	PRIOR YEARS (2018-2019-2020)			2021				Total unpaid contributions as of 31 May 2021
	Unpaid contribution as of 31.12.2020 (in USD)	Received in 2021 (in USD)	Balance (in USD)	Contribution (in USD)	Received in 2020 (in USD)	Received in 2021 (in USD)	Balance (in USD)	
AFRICA								
Benin	248	0	248	397	0	0	397	645
Botswana	426	0	426	672	0	0	672	1,098
Burkina Faso	910	0	910	397	0	0	397	1,307
Chad	910	0	910	397	0	0	397	1,307
Comoros	303	0	303	397	0	0	397	700
Congo (Republic of the)	276	0	276	397	0	0	397	672
Côte d'Ivoire	396	0	396	624	0	0	624	1,020
Djibouti	910	0	910	397	0	0	397	1,307
Equatorial Guinea	487	0	487	768	0	0	768	1,255
Eswatini	248	0	248	397	0	0	397	645
Gabon	2,084	0	2,084	720	0	0	720	2,805
Gambia	577	0	577	397	0	0	397	974
Ghana	0	0	0	720	0	0	720	721
Guinea	910	0	910	397	0	0	397	1,307
Guinea-Bissau	550	0	550	397	0	0	397	947
Lesotho	0	0	0	397	85	0	312	312
Madagascar	248	0	248	397	0	0	397	645
Mali	910	0	910	397	0	0	397	1,307
Mauritania	910	0	910	397	0	0	397	1,307
Mauritius	0	0	0	528	528	0	0	0
Namibia	0	0	0	432	0	0	432	432
Niger	910	0	910	397	0	0	397	1,307
Nigeria	23,250	0	23,250	12,003	0	0	12,003	35,253
Rwanda	577	0	577	397	0	0	397	974
Sao Tome and Principe	577	0	577	397	0	0	397	974
Senegal	910	0	910	397	0	0	397	1,307
Seychelles	248	0	248	397	0	0	397	645
Sierra Leone	248	0	248	397	0	0	397	645
South Africa	0	0	0	13,059	13,059	0	0	0
Togo	248	0	248	397	0	0	397	645
Uganda	413	413	0	397	0	0	397	396
Zambia	274	0	274	432	0	0	432	706
Total Africa	38,964	413	38,551	38,685	13,672	0	25,013	63,564

ASIA AND THE PACIFIC								
Afghanistan	577	0	577	397	0	0	397	974
China	0	0	0	576,362	0	0	576,362	576,363
India	57,958	57,958	0	40,040	0	0	40,040	40,040
Indonesia	0	0	0	26,070	0	0	26,070	26,070
Iran (Islamic Republic of)	57,208	0	57,208	19,108	0	0	19,108	76,316
Japan	0	0	0	411,159	0	299,202	111,957	111,957
Jordan	0	0	0	1,008	1,008	0	0	0
Kiribati	248	0	248	397	0	0	397	645
Korea (Republic of)	68,982	0	68,982	108,839	0	0	108,839	177,821
Kuwait	12,599	0	12,599	12,099	0	0	12,099	24,698
Lao People's Democratic Republic	910	0	910	397	0	0	397	1,307
Lebanon	5,489	0	5,489	2,256	0	0	2,256	7,746
Marshall Islands	248	0	248	397	0	0	397	645
Mongolia	248	0	248	397	0	0	397	645
Oman	875	0	875	5,521	0	0	5,521	6,396
Palau	910	910	0	397	0	397	0	0
Palestine (State of)	248	0	248	397	0	0	397	645
Philippines	1,045	1045	0	9,842	0	9,842	0	0
Samoa	248	0	248	397	0	0	397	645
Saudi Arabia	0	0	0	56,268	0	0	56,268	56,268
Singapore	0	0	0	23,285	0	23,285	0	0
Sri Lanka	1,339	1339	0	2,112	0	2,112	0	0
Syrian Arab Republic	2,633	0	2,633	528	0	0	528	3,161
Thailand	0	0	0	14,739	0	14,739	0	0
Tonga	248	0	248	397	0	0	397	645
Tuvalu	248	0	248	397	0	0	397	645
United Arab Emirates	45,445	45,445	0	29,574	0	29,574	0	0
Vanuatu	0	0	0	397	96	0	301	301
Viet Nam	0	0	0	3,697	0	0	3,697	3,697
Total Asia and the Pacific	257,708	106,697	151,011	1,346,872	1,104	379,151	966,617	1,117,628
CENTRAL AND EASTERN EUROPE								
Albania	83	83	0	397	0	397	0	0
Armenia	577	577	0	397	0	397	0	0
Bulgaria	0	0	0	2,208	0	2,208	0	0
Croatia	0	0	0	3,697	0	0	3,697	3,697
Czechia	0	0	0	14,931	14,931	0	0	0
Estonia	0	0	0	1,872	0	1,872	0	0
Hungary	1881	1881	0	9,890	0	5,042	4,848	4,848
Latvia	0	0	0	2,256	0	2,256	0	1
Lithuania	0	0	0	3,409	3,409	2,160	-2,160	-2,160
Moldova (Republic of)	0	0	0	397	0	0	397	397
Montenegro	248	0	248	397	0	0	397	645
North Macedonia	124	0	124	397	0	0	397	521
Romania	6025	6,025	0	9,506	0	0	9,506	9,506
Slovakia	0	0	0	7,346	7,346	0	0	0

Slovenia	0	0	0	3,649	0	3,649	0	0
Total Central and Eastern Europe	8,938	8,566	372	60,748	25,686	17,981	17,081	17,454
LATIN AMERICA AND THE CARIBBEAN								
Antigua and Barbuda	910	0	910	397	0	0	397	1,307
Argentina	27,842	0	27,842	43,929	0	0	43,929	71,772
Bahamas	0	0	0	864	864	0	0	0
Bolivia (Plurinational State of)	1,635	0	1,635	768	0	0	768	2,403
Brazil	258,705	54,114	204,591	141,534	0	0	141,534	346,125
Chile	0	0	0	19,540	0	0	19,540	19,540
Colombia	9,949	0	9,949	13,827	0	0	13,827	23,776
Costa Rica	0	0	0	2,977	163	0	2,814	2,814
Cuba	7,299	0	7,299	3,841	0	0	3,841	11,140
Dominican Republic	1,613	1,606	7	2,545	0	0	2,545	2,551
Ecuador	8,849	0	8,849	3,841	0	0	3,841	12,690
El Salvador	365	0	365	576	0	0	576	941
Guyana	0	0	0	397	422	0	-25	-25
Honduras	936	587	349	432	0	0	432	781
Jamaica	248	0	248	397	0	0	397	645
Mexico	0	0	0	62,029	0	0	62,029	62,029
Nicaragua	248	0	248	397	0	0	397	645
Panama	4,625	0	4,625	2,160	0	0	2,160	6,786
Paraguay	0	0	0	768	0	0	768	768
Peru	17,646	12,985	4,661	7,298	0	0	7,298	11,958
Saint Kitts and Nevis	248	0	248	397	0	0	397	645
Saint Lucia	467	0	467	397	0	0	397	864
Suriname	577	0	577	397	0	0	397	974
Uruguay	10,211	0	10,211	4,177	0	0	4,177	14,388
Total Latin America and the Caribbean	352,377	69,293	283,084	313,883	1,449	0	312,434	595,517
WESTERN EUROPE AND OTHER STATES								
Austria	0	0	0	32,503	0	32,503	0	0
Belgium	0	0	0	39,416	0	0	39,416	39,416
Canada	0	0	0	131,260	131,260	0	0	0
Cyprus	639	0	639	1,728	0	0	1,728	2,367
Denmark	0	0	0	26,598	0	26,598	0	0
European Union	0	0	0	99,161	0	0	99,161	99,161
Finland	0	0	0	20,212	0	20,212	0	0
France	0	0	0	212,541	0	212,541	0	0
Germany	0	0	0	292,382	55,840	236,542	0	0
Greece	2,784	0	2,784	17,572	0	0	17,572	20,356
Iceland	0	0	0	1,344	0	1,344	0	0
Ireland	0	0	0	17,812	17,812	0	0	0
Liechtenstein	274	274	0	432	0	432	0	0
Luxembourg	0	0	0	3,217	0	0	3,217	3,217
Malta	2,049	2,049	0	816	0	0	816	816
Monaco	0	0	0	528	0	528	0	0

Netherlands	0	0	0	65,102	65,102	0	0	0
Norway	0	0	0	36,200	0	0	36,200	36,200
Portugal	27,979	0	27,979	16,804	0	0	16,804	44,783
Sweden	0	0	0	43,497	0	43,497	0	0
*Switzerland	0	0	0	55,260	0	55,260	0	0
United Kingdom	0	0	0	219,263	0	219,263	0	0
United States of America	0	0	0	872,620	164,181	0	708,439	708,439
Total Western European and other States	33,725	2,323	31,402	2,206,267	434,195	848,720	923,352	954,754
TOTAL	691,712	187,292	504,420	3,966,454	476,106	1,245,852	2,244,496	2,748,917

* Switzerland, as host country, pays CHF 600,000 to the General Trust Fund on an annual basis (which includes its annual contribution)

Table 2: Parties with outstanding contributions 2018-2020 as of 31 May 2021

PARTY	2018	2019	2020	Total
AFRICA				
Benin	0	0	248	248
Botswana	0	0	426	426
Burkina Faso	333	329	248	910
Chad	333	329	248	910
Comoros	0	55	248	303
Congo (Republic of the)	0	28	248	276
Côte d'Ivoire	0	0	396	396
Djibouti	333	329	248	910
Equatorial Guinea	0	0	487	487
Eswatini	0	0	248	248
Gabon	876	752	456	2,084
Gambia	0	329	248	577
Guinea	333	329	248	910
Guinea-Bissau	0	329	248	577
Madagascar	0	0	248	248
Mali	333	329	248	910
Mauritania	333	329	248	910
Niger	333	329	248	910
Nigeria	6,404	9,239	7,607	23,250
Rwanda	0	329	248	577
Sao Tome and Principe	0	329	248	577
Senegal	333	329	248	910
Seychelles	0	0	248	248
Sierra Leone	0	0	248	248
Togo	0	0	248	248
Zambia	0	0	248	248
Total Africa	9,944	14,022	14,585	38,551

PARTY	2018	2019	2020	Total
ASIA AND THE PACIFIC				
Afghanistan	0	329	248	577
Iran (Islamic Republic of)	24,276	20,821	12,111	57,208
Kiribati	0	0	248	248
Korea (Republic of)	0	0	68,982	68,982
Kuwait	0	4,931	7,668	12,599
Lao People's Democratic Republic	333	329	248	910
Lebanon	2,026	2,033	1,430	5,489
Marshall Islands	0	0	248	248
Mongolia	0	0	248	248
Oman	0	0	875	875
Palestine (State of)	0	0	248	248
Samoa	0	0	248	248
Syrian Arab Republic	1,237	1,061	335	2,633
Tonga	0	0	248	248
Tuvalu	0	0	248	248
Total Asia and the Pacific	27,872	29,504	93,635	151,011
CENTRAL AND EASTERN EUROPE				
Montenegro	0	0	248	248
North Macedonia	0	0	124	124
Total Central and Eastern Europe	0	0	372	372
LATIN AMERICA AND THE CARIBBEAN				
Antigua and Barbuda	333	329	248	910
Argentina	0	0	27,842	27,842
Bolivia (Plurinational State of)	618	530	487	1,635
Brazil	0	114,887	89,704	204,591
Colombia	0	1,186	8,763	9,949
Cuba	1,992	2,873	2,434	7,299
Dominican Republic	0	0	7	7
Ecuador	3,453	2,962	2,434	8,849
El Salvador	0	0	365	365
Honduras	0	75	274	349
Jamaica	0	0	248	248
Nicaragua	0	0	248	248
Panama	1,753	1,503	1,369	4,625
Peru	0	36	4,625	4,661
Saint Kitts and Nevis	0	0	248	248
Saint Lucia	0	219	248	467
Suriname	0	329	248	577
Uruguay	4,072	3,492	2,647	10,211
Total Latin America and the Caribbean	12,221	128,421	142,442	283,084
WESTERN EUROPE AND OTHER STATES				
Cyprus	0	0	639	639
Greece	0	0	2,784	2,784

PARTY	2018	2019	2020	Total
Portugal	0	17,329	10,650	27,979
Total Western European and other States	0	17,329	14,073	31,402
TOTAL	50,037	189,276	265,107	504,420

Annex IV

Status of contributions to the special trust fund of the Minamata Convention as of 31 May 2021

Table 3: Contributions to the special trust fund for the 2018-2019 biennium

Year	Donor	Currency	Amount	Amount received in USD	Date Received
2018	Austria	EUR	15,000	17,123.29	15.10.2018
2018	Finland	EUR	10,000	11,363.64	12.11.2018
2018	France	EUR	20,000	22,887.64	15.08.2018
2018	Japan	USD	500,000	500,000.00	10.09.2018
2018	Norway	NOK	300,000	35,655.71	01.11.2018
2018	Philippines	USD	5,000	5,574.14	28.12.2017
2018	Sweden	SEK	1,500,000	166,797.01	17.09.2018
2018	Switzerland	CHF	150,000	149,880.10	30.10.2018
2018	Switzerland*	CHF	400,000	399,760.14	7.05.2018
2019	Austria	EUR	10,000	11,363.64	08.07.2019
2019	EU	EUR	500,000	536,828.54	12.09.2019 & 10.07.2020
2019	Finland	EUR	10,000	11,061.95	01.08.2019
2019	France	EUR	20,000	21,884.84	12.09.2019
2019	Japan	USD	150,000	150,000.00	19.03.2019
2019	Japan	USD	420,000	420,000.00	05.07.2019
2019	Norway	NOK	300,000	33,072.43	30.08.2019
2019	Norway	NOK	300,000	31,995.00	20.11.2019
2019	Sweden	SEK	1,500,000	155,887.08	15.08.2019
2019	Switzerland*	CHF	400,000	400,801.60	06.05.2019
TOTAL (in USD)				3,081,936.75	

Table 4: Contributions to the special trust fund for the 2020-2021 biennium as of 31 May 2021

Year	Donor	Currency	Amount	Amount received in USD	Date Received
2020	EU**	USD	553,102	321,000.00	Partially Pledged
2020	Japan	USD	30,000	30,000.00	17.03.2020
2020	Japan	USD	425,000	425,000.00	08.06.2020
2020	Norway	NOK	500,000	55,683.54	22.12.2020
2020	Sweden	SEK	603,031	64,466.50	25.06.2020
2020	Switzerland	CHF	24,700	25,341.13	30.03.2020
2020	Switzerland*	CHF	400,000	414,809.00	30.03.2020
2021	Japan	USD	400,000	0	Pledged
2021	Switzerland*	CHF	400,000	435,872.29	03.03.2021
TOTAL (in USD)				1,772,172.46	

* Switzerland, as host country, pays CHF 400,000 to the special trust fund and CHF 600,000 to the general trust fund on an annual basis.

** EU: 2020 portion received in Minamata Convention accounts on 15.09.2020.

Annex V

Status of contributions to the specific trust fund of the Minamata Convention as of 31 May 2021

Table 5: Contributions to the first and second round of the Specific International Programme

Year	Donor	Currency	Amount	Amount received in USD	Date Received
2018	Austria	EUR	20,000	23,696.68	15.10.2018
2018	Austria	EUR	20,000	22,831.05	15.10.2018
2018	Denmark	DKK	200,000	31,765.19	27.12.2017
2018	Germany	EUR	87,000	99,710.70	18.10.2018
2018	Netherlands	EUR	25,000	27,870.68	30.08.2018
2018	Norway	USD	200,000	200,000.00	21.11.2017
2018	Norway	USD	300,000	300,000.00	01.12.2017
2018	Sweden	SEK	3,000,000	333,624.00	17.09.2018
2018	UK	GBP	108,000	144,039.60	28.12.2017
2018	USA	USD	100,000	100,000.00	20.10.2017
2019	Austria	EUR	30,000	34,090.91	09.07.2019
2019	Denmark	DKK	200,000	30,448.82	08.02.2018
2019	Germany	EUR	100,000	112,230.00	18.07.2019
2019	Netherlands	EUR	25,000	27,472.53	27.08.2019
2019	Norway	NOK	9,000,000	1,034,792.01	28.12.2018
2019	Switzerland	CHF	1,000,000	1,013,376.57	1.11.2018
2019	UK	GBP	50,000	65,960.00	29.03.2019
2019	USA	USD	100,000	100,000.00	16.10.2018
TOTAL (in USD)				3,701,908.74	

Table 6: Contributions to the third round of the Specific International Programme

Year	Donor	Currency	Amount	Amount received in USD	Date Received
2019	Austria	EUR	10,000	11,111.11	21.11.2019
2019	Denmark	DKK	200,000	29,679.32	23.12.2019
2019	France	EUR	100,000	110,011.00	09.12.2019
2019	Norway	NOK	5,000,000	565,694.06	31.12.2019
2019	Switzerland	CHF	100,000	101,491.93	16.12.2019
2020	Austria	EUR	100,000	117,370.89	19.10.2020
2020	Denmark	DKK	200,000	32,863.39	12.01.2021
2020	Germany	EUR	100,000	108,290.00	21.04.2020
2020	Netherlands**	EUR	30,000	35,545.02	23.09.2020
2020	Norway	NOK	4,500,000	522,897.08	31.12.2020
2020	Sweden	SEK	1,396,969	148,217.43	12.11.2020
2020	USA	USD	66,508	66,508.00	05.05.2020
2020	USA	USD	81,500	81,500.00	24.09.2020
2021	Austria	EUR	95,000	111,371.63	06.04.2021
2021	Germany	EUR	127,000	154,978.10	24.05.2021
2021	Netherlands**	EUR	30,000	0	Pledged
TOTAL (in USD)				2,197,528.96	

** The Netherlands have pledged an additional EUR 30,000 for 2022.

Annex VI

Budget performance for the general trust fund for the biennium 2018-2019

Activity Number	Activity	Approved Budget (2018-2019) (A)	Expenditures (2018-2019) (B)*	Performance Variance ((A) - (B))	Performance Variance (in %)
	A. Conferences and meetings	2,000,000	1,756,364	243,636	12.18%
1	Second meeting of the Conference of the Parties	1,050,000	882,539	167,461	15.95%
2	Third meeting of the Conference of the Parties	840,000	767,456	72,544	8.64%
3	Bureau of the Conference of the Parties	50,000	54,630	(4,630)	-9.26%
4	Implementation and Compliance Committee	60,000	51,739	8,261	13.77%
	B. Capacity-building and technical assistance				
5	Capacity-building and technical assistance programme of the Minamata Convention				
	C. Scientific and technical activities	60,000	29,947	30,053	50.09%
6	Scientific support to the States parties to the Minamata Convention				
7	Effectiveness evaluation				
8	National reporting under the Minamata Convention*	60,000	29,947	30,053	50.09%
	D. Knowledge and information management, and outreach	210,000	117,323	92,677	44.13%
9	Publications	60,000	24,471	35,529	59.22%
10	Communication, outreach and public awareness	150,000	92,852	57,148	38.10%
	E. Overall management	4,161,900	2,920,998	1,240,902	29.82%
11	Executive direction and management	4,161,900	2,920,998	1,240,902	29.82%
12	International cooperation and coordination				
13	Financial resources and mechanism				
	F. Legal and policy activities				
14	Legal and policy activities				
	G. Office maintenance and services	435,000	317,377	117,623	27.04%
15	Office maintenance and services	320,000	254,316	65,684	20.53%
16	Information technology services	115,000	63,061	51,939	45.16%
	Total direct costs (excluding Programme Support Costs)	6,866,900	5,142,009	1,724,891	25.12%
	Programme Support Costs (13%)	892,697	668,461	224,236	25.12%
	Grand total	7,759,597	5,810,470	1,949,127	25.12%

Note: * USD 12,000 in addition was committed in 2019 and carried-forward into the 2020-2021 biennium

Annex VII

Projected budget performance for the general trust fund for the biennium 2020-2021

Activity Number	Activity	Approved Budget (2020-2021) (A)	Expenditures (2020-2021) (B)*	Performance Variance ((A) - (B))	Performance Variance (in %)
	A. Conferences and meetings	1,234,000	1,088,837	145,163	11.76%
1	Fourth meeting of the Conference of the Parties**	1,155,000	1,088,605	66,395	5.75%
2	Bureau of the Conference of the Parties	26,000	232	25,768	99.11%
3	Implementation and Compliance Committee	53,000	0	53,000	100.00%
	B. Capacity-building and technical assistance				
4	Capacity-building and technical assistance programme of the Minamata Convention				
	C. Scientific and technical activities	606,500	363,518	242,982	40.06%
5	Scientific support to the States parties to the Minamata Convention	120,000	83,799	36,201	30.17%
6	Effectiveness evaluation***	370,000	163,219	206,781	55.89%
7	National reporting under the Minamata Convention	116,500	116,500	0	0.00%
	D. Knowledge and information management, and outreach	200,000	200,000	0	0.00%
8	Publications	45,000	45,000	0	0.00%
9	Communication, outreach and public awareness	155,000	155,000	0	0.00%
	E. Overall management	4,273,928	4,154,786	119,142	2.79%
10	Executive direction and management	4,273,928	4,144,055	129,873	3.04%
11	International cooperation and coordination	0	10,731	(10,731)	-100.00%
12	Financial resources and mechanism				
	F. Legal and policy activities	0	5,000	(5,000)	-100.00%
13	Legal and policy activities	0	5,000	(5,000)	-100.00%
	G. Office maintenance and services	393,500	270,983	122,517	31.14%
14	Office maintenance and services	290,000	212,290	77,710	26.80%
15	Information technology services	103,500	58,693	44,807	43.29%
	Total direct costs (excluding Programme Support Costs)	6,707,928	6,083,125	624,803	9.31%
	Programme Support Costs (13%)	872,031	790,806	81,224	9.31%
	Grand total	7,579,959	6,873,931	706,028	9.31%

Notes:

* Based on actual expenditures for 2020 and estimated expenditures for 2021 (taking actuals up to 19 April 2021 into account)

** COP-4: It is estimated to spend the entire COP-4 budget for two segments of COP-4 - the additional funding needed of USD 222,158 including PSC is presented in the note on the programme of work and budget (UNEP/MC/COP.4/24).

*** USD 100,000 for the trade report is to be carried-forward into the 2022-2023 biennium (see UNEP/MC/COP.4/24).

Annex VIII

Table 7: Budget performance for the special trust fund of the Minamata Convention for the biennium 2018-2019

Activity Number	Activity	Approved Budget (2018-2019)	Realised Budget (2018-2019) (A)	Expenditures (2018-2019) (B)	Performance Variance **** (A-B)	Performance Variance (in %)
	A. Conferences and meetings	2,350,000	1,414,428	1,230,947	183,481	12.97%
1	Second meeting of the Conference of the Parties	1,175,000	690,778	671,071	19,707	2.85%
2	Third meeting of the Conference of the Parties	1,175,000	723,650	559,876	163,774	22.63%
3	Bureau of the Conference of the Parties					
4	Implementation and compliance committee					
	B. Capacity-building and technical assistance	3,630,000	676,331	143,111	533,219	78.84%
5	Capacity-building and technical assistance programme of the Minamata Convention*	3,630,000	676,331	143,111	533,219	78.84%
	C. Scientific and technical activities	248,000	725,664	636,479	89,185	12.29%
6	Scientific support to the States parties to the Minamata Convention**	248,000	725,664	636,479	89,185	12.29%
7	Effectiveness evaluation					
8	National reporting under the Minamata Convention					
	D. Knowledge and information management, and outreach					
9	Publications					
10	Communication, outreach and public awareness					
	E. Overall management					
11	Executive direction and management					
12	International cooperation and coordination					
13	Financial resources and mechanism					
	F. Legal and policy activities	150,000	0	0	0	0%
14	Legal and policy activities	150,000	0	0	0	0%
	G. Office maintenance and services					
15	Office maintenance and services					
16	Information technology services					
	Total direct costs (excluding Programme Support Costs)	6,378,000	2,816,422	2,010,537	805,885	28.61%
	Programme Support Costs ***	829,140	264,940	207,206	57,734	
	Grand total	7,207,140	3,081,362	2,217,743	863,619	

* The projected funded by the EU continues beyond the 2018-2019 biennium.

** The project funded by Japan allowed some expenditure of 2020 to be charged against the 2019 project.

*** Programme Support Costs are usually 13%, except for EU funding at 7% and 0% for travel of sponsored delegates to COP-3

**** Project balances are communicated to the donors through substantive and financial reports for their decision on the further use of the funds and/or refund.

Table 8: Projected budget performance for the special trust fund of the Minamata Convention for the biennium 2020-2021

Activity Number	Activity	Approved Budget (2020-2021)	Realised Budget (2020-2021) (A)*	Estimated Expenditures (2020-2021) (B)**	Performance Variance (A-B)	Performance Variance (in %)
	A. Conferences and meetings	1,030,000	806,585	806,586	0	0.00%
1	Fourth meeting of the Conference of the Parties***	1,030,000	806,585	806,586	0	0.00%
2	Bureau of the Conference of the Parties					
3	Implementation and compliance committee					
	B. Capacity-building and technical assistance	1,235,000	724,297	697,379	26,918	3.72%
4	Capacity-building and technical assistance programme of the Minamata Convention****	1,235,000	724,297	697,379	26,918	3.72%
	C. Scientific and technical activities	1,290,000	1,296,936	859,565	437,370	33.72%
5	Scientific support to the States parties to the Minamata Convention****	1,140,000	1,070,186	632,815	437,370	40.87%
6	Effectiveness evaluation	150,000	200,000	200,000	0	0.00%
7	National reporting under the Minamata Convention	0	26,750	26,750	0	0.00%
	D. Knowledge and information management, and outreach	85,000	0	0	0	0%
8	Publications	60,000	0	0	0	0%
9	Communication, outreach and public awareness	25,000	0	0	0	0%
	E. Overall management					
10	Executive direction and management					
11	International cooperation and coordination					
12	Financial resources and mechanism					
	F. Legal and policy activities	234,000	30,300	30,300	0	0.00%
13	Legal and policy activities	234,000	30,300	30,300	0	0.00%
	G. Office maintenance and services					
14	Office maintenance and services					
15	Information technology services					
	Total direct costs (excluding Programme Support Costs)	3,874,000	2,858,118	2,393,830	464,288	16.24%
	Programme Support Costs *****	503,620	259,546	200,803	58,742	
	Grand total	4,377,620	3,117,664	2,594,634	523,030	

* Funds received / pledged until 31 May 2021 have been taken into account. Fundraising continues further to the calls for funding from the Executive Secretary.

** The estimated expenditures are based on actual expenditures until 21 June 2021 and estimated expenditures between 22 June 2021 and 31 December 2021.

*** For the fourth meeting of the Conference of the Parties and its regional meetings, it is estimated that the raised funds will be spent entirely for COP-4 taking place in two segments.

**** Projects funded by the EU and Japan will continue beyond the 2020-2021 biennium.

***** Programme Support Costs are usually 13%, except for EU funding at 7% and 0% for travel of sponsored delegates to COP-4.