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**Montreal Protocol  
on Substances that  
Deplete the Ozone Layer**

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**Open-ended Working Group of the Parties  
to the Montreal Protocol on Substances  
that Deplete the Ozone Layer  
Forty-fifth meeting  
Bangkok, 3–7 July 2023**

**Trust funds for the Vienna Convention for the Protection of the  
Ozone Layer and the Montreal Protocol on Substances that  
Deplete the Ozone Layer****Indicative financial report for the fiscal year 2023 as at 30 April 2023****Note by the Secretariat****I. Introduction**

1. In paragraph 13 of decision XX/20 of the Twentieth Meeting of the Parties to the Montreal Protocol on Substances that Deplete the Ozone Layer, the parties requested the Secretariat to inform the Open-ended Working Group of the Parties to the Montreal Protocol about all sources of income received, including the reserves, fund balance and interest, and to provide an indicative report on all expenditures against the agreed budget lines.
2. Pursuant to that decision, the Secretariat is circulating the present note for the information of the Open-ended Working Group at its forty-fifth meeting.
3. The note provides information as at 30 April 2023 on the status of the trust funds for the Vienna Convention for the Protection of the Ozone Layer and the Montreal Protocol. Section II of the note describes the status of contributions, and section III presents an update on the reserves, fund balance and interest. Section IV provides details of expenditures and commitments against the approved budgets for the fiscal year 2023.
4. In both the text and tables of the note, all references to dollars (\$) are to United States dollars, unless otherwise stated.

**II. Status of contributions and other income****A. Trust funds**

5. Section A of annex I to the present note shows the status of contributions to the trust fund for the Vienna Convention as at 30 April 2023. The unpaid contributions on that date amounted to \$867,876, of which \$385,180 was for prior years. The total expected contributions for the year 2023 amounted to \$781,175. During the first four months of 2023, \$313,963 was received from parties, of which \$11,335 was for prior years and \$9,411 for future years. An advance payment of \$13,470 received in 2022 has been applied to the 2023 expected contributions.

6. Section B of annex I to the note shows the status of contributions to the trust fund for the Montreal Protocol as at 30 April 2023. The unpaid contributions on that date amounted to \$2,551,970, of which \$907,364 was for prior years. The total expected contributions for the year 2023 amounted to \$3,170,390. During the first four months of 2023, \$1,118,679 was received from parties, of which \$40,294 was for prior years and \$2,005 for future years. An advance payment of \$449,404 received in 2022 has been applied to the 2023 expected contributions.

7. In paragraph 8 of decision XXXIV/24 of the Thirty-Fourth Meeting of the Parties to the Montreal Protocol, the parties requested the Executive Secretary to enter into discussions with parties with contributions unpaid for two or more years. Similarly, in paragraph 6 of decision XII(II)/4 of the twelfth meeting of the Conference of the Parties to the Vienna Convention, the parties requested the Executive Secretary, and invited the President of the Bureau of the Conference of the Parties, to enter into discussions with any party whose contributions had been unpaid for two or more years, with a view to finding a way forward. Accordingly, the Secretariat will contact the parties with unpaid contributions and will report on the progress achieved in that regard to the Thirty-Fifth Meeting of the Parties to the Montreal Protocol and to the Conference of the Parties to the Vienna Convention at its thirteenth meeting.

## B. Earmarked contributions

8. No earmarked contribution was received in the first four months of the fiscal year 2023.

## C. Programme support resources

9. In paragraph 8 of decision XII(II)/4 of the twelfth meeting of the Conference of the Parties to the Vienna Convention and paragraph 11 of decision XXXIV/24 of the Thirty-Fourth Meeting of the Parties to the Montreal Protocol, the parties requested the Secretariat to fully utilize the programme support resources available to it and, where possible, to offset costs against the administrative components of the approved budgets.

10. The United Nations Environment Programme has allocated a programme support budget of \$494,164 to the Ozone Secretariat for the fiscal year 2023. The Secretariat will fully utilize this amount to cover administrative costs, including the salaries of staff with administrative roles.

## III. Reserves, fund balance and interest

11. The following table shows the reserves and fund balances of the trust funds for the Vienna Convention and the Montreal Protocol as at 30 April 2023.

<i>Reserves and fund balance</i>	<i>Trust fund for the Vienna Convention</i>	<i>Trust fund for the Montreal Protocol</i>
Reserves <sup>a</sup>	135 329	859 450
Fund balance <sup>b</sup>	3 192 696	10 487 230
<b>Total (reserves and fund balance)</b>	<b>3 328 025</b>	<b>11 346 680</b>

<sup>a</sup> Reserves for each trust fund equal 15 per cent of the respective approved budgets for 2023.

<sup>b</sup> Includes the cash balance and unpaid contributions<sup>c</sup> as follows:

Cash balance	2 374 600	8 650 796
Unpaid contributions	943 600	3 267 698

<sup>c</sup> Calculated on a cash basis. The amounts differ from those reflected in paragraphs 5 and 6 of the present note owing to the time between the receipt of the contribution and its application to the receivable.

12. The cash balance includes cash, cash equivalents, investments and non-current investments. The cash balance as at 30 April 2023 was derived from the balance as at 31 December 2022, plus the contributions received, less the cash disbursed during the first four months of 2023.

13. The total reserves and fund balance, calculated on an accrual basis, includes the cash balance and unpaid contributions. The fund balance as at 30 April 2023 was derived from the fund balance as at 31 December 2022, plus the expected contributions for 2023, less the cash disbursed, plus the net of movement in assets and liabilities during the first four months of 2023.

14. The reserves and fund balance as at 30 April 2023 of the trust fund for the Vienna Convention totalled \$3,328,025, which included a cash balance of \$2,374,600.

15. The reserves and fund balance as at 30 April 2023 of the trust fund for the Montreal Protocol totalled \$11,346,680, which included a cash balance of \$8,650,796.

16. As interest earned on the trust funds is recorded twice a year, in June and December, no report on interest as at 30 April 2023 has been provided.

#### **IV. Interim budget performance report**

17. Annex II to the present note lists the actual expenditures and commitments of the trust funds as at 30 April 2023 against the approved budgets for the fiscal year 2023. The budget utilization rate as at 30 April 2023 was 26 per cent for the trust fund for the Vienna Convention and 35 per cent for the trust fund for the Montreal Protocol. The expenditures reflected for the Thirty-Fifth Meeting of the Parties to Montreal Protocol and its associated meetings are derived from the conference services cost estimates received and recorded in the system. The expenditures indicated for the travel of parties operating under Article 5 are the savings resulting from the closure of unutilized travel requests from the previous year.

## Annex I

## Status of contributions as at 30 April 2023

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

(in United States dollars)

<i>Party</i>	<i>Unpaid contributions for prior years as at 31 December 2022</i>	<i>Collections in 2023 for prior years</i>	<i>Unpaid contributions for prior years</i>	<i>Expected contributions for 2023</i>	<i>Advance payments received in 2022</i>	<i>Collections in 2023 for 2023</i>	<i>Unpaid contributions for 2023</i>	<i>Total unpaid contributions</i>	<i>Advance payments received in 2023</i>
Algeria	–	–	–	1 078	–	–	1 078	1 078	–
Argentina	16 117	–	16 117	7 124	–	–	7 124	23 241	–
Australia	–	–	–	17 209	–	17 209	–	–	–
Austria	–	–	–	5 273	–	5 273	–	–	–
Belgium	–	–	–	6 390	–	–	6 390	6 390	–
Brazil	51 934	–	51 934	22 959	–	–	22 959	74 893	–
Canada	–	–	–	21 287	–	21 287	–	–	–
Chile	–	–	–	3 172	–	–	3 172	3 172	–
China	–	–	–	93 483	–	–	93 483	93 483	–
Colombia	–	–	–	2 242	–	–	2 242	2 242	–
Czechia	–	–	–	2 422	2 422	–	–	–	–
Denmark	–	–	–	4 312	–	–	4 312	4 312	–
Egypt	–	–	–	1 445	–	–	1 445	1 445	–
European Union	–	–	–	19 467	–	19 467	–	–	–
Finland	–	–	–	3 281	–	–	3 281	3 281	–
France	–	–	–	34 473	–	34 473	–	–	–
Germany	–	–	–	47 425	–	–	47 425	47 425	–
Greece	–	–	–	2 851	–	–	2 851	2 851	–
Hungary	–	–	–	1 602	1 602	–	–	–	–
India	–	–	–	6 492	50	–	6 442	6 442	–
Indonesia	–	–	–	4 226	–	–	4 226	4 226	–
Iran (Islamic Republic of)	18 643	–	18 643	3 101	–	–	3 101	21 744	–
Iraq	5 593	–	5 593	1 008	–	–	1 008	6 601	–

<i>Party</i>	<i>Unpaid contributions for prior years as at 31 December 2022</i>	<i>Collections in 2023 for prior years</i>	<i>Unpaid contributions for prior years</i>	<i>Expected contributions for 2023</i>	<i>Advance payments received in 2022</i>	<i>Collections in 2023 for 2023</i>	<i>Unpaid contributions for 2023</i>	<i>Total unpaid contributions</i>	<i>Advance payments received in 2023</i>
Ireland	–	–	–	2 891	–	2 891	–	–	–
Israel	8 034	3 812	4 222	3 812	–	–	3 812	8 034	–
Italy	–	–	–	25 748	–	25 748	–	–	–
Japan	–	–	–	66 689	–	66 689	–	–	–
Kazakhstan	–	–	–	1 383	–	–	1 383	1 383	–
Kuwait	–	–	–	1 961	–	–	1 961	1 961	–
Libya	8 103	–	8 103	–	–	–	–	8 103	–
Malaysia	–	–	–	2 656	–	–	2 656	2 656	–
Mexico	–	–	–	10 062	–	10 062	–	–	–
Netherlands (Kingdom of the)	–	–	–	10 562	–	–	10 562	10 562	–
New Zealand	–	–	–	2 266	–	2 266	–	–	–
Nigeria	9 775	–	9 775	1 945	–	–	1 945	11 720	–
Norway	–	–	–	5 875	–	5 875	–	–	–
Oman	4 934	–	4 934	899	–	–	899	5 833	–
Pakistan	2 029	–	2 029	899	–	–	899	2 928	–
Peru	–	–	–	1 188	9 396	–	–	–	9 411
Philippines	–	–	–	1 594	–	–	1 594	1 594	–
Poland	–	–	–	6 242	–	6 242	–	–	–
Portugal	5 575	2 726	2 849	2 726	–	–	2 726	5 575	–
Qatar	2 195	–	2 195	2 195	–	–	2 195	4 390	–
Republic of Korea	–	–	–	17 655	–	17 655	–	–	–
Romania	–	–	–	1 539	–	1 539	–	–	–
Russian Federation	–	–	–	18 725	–	–	18 725	18 725	–
Saudi Arabia	9 124	–	9 124	9 124	–	–	9 124	18 248	–
Serbia	13 302	–	13 302	–	–	–	–	13 302	–
Singapore	–	–	–	3 773	–	3 773	–	–	–
Slovakia	–	–	–	1 195	–	1 195	–	–	–
South Africa	–	–	–	2 117	–	–	2 117	2 117	–
Spain	–	–	–	16 709	–	–	16 709	16 709	–
Sweden	–	–	–	7 054	–	7 054	–	–	–

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<i>Party</i>	<i>Unpaid contributions for prior years as at 31 December 2022</i>	<i>Collections in 2023 for prior years</i>	<i>Unpaid contributions for prior years</i>	<i>Expected contributions for 2023</i>	<i>Advance payments received in 2022</i>	<i>Collections in 2023 for 2023</i>	<i>Unpaid contributions for 2023</i>	<i>Total unpaid contributions</i>	<i>Advance payments received in 2023</i>
Switzerland	–	–	–	8 960	–	8 960	–	–	–
Thailand	–	–	–	2 391	–	–	2 391	2 391	–
Türkiye	–	–	–	10 679	–	–	10 679	10 679	–
Ukraine	1 011	–	1 011	–	–	–	–	1 011	–
United Arab Emirates	8 505	4 797	3 708	4 797	–	–	4 797	8 505	–
United Kingdom of Great Britain and Northern Ireland	–	–	–	35 559	–	35 559	–	–	–
United States of America	187 160	–	187 160	171 312	–	–	171 312	358 472	–
Venezuela (Bolivarian Republic of)	44 481	–	44 481	5 671	–	–	5 671	50 152	–
<b>TOTAL</b>	<b>396 515</b>	<b>11 335</b>	<b>385 180</b>	<b>781 175</b>	<b>13 470</b>	<b>293 217</b>	<b>482 696</b>	<b>867 876</b>	<b>9 411</b>

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

(in United States dollars)

<i>Party</i>	<i>Unpaid contributions for prior years as at 31 December 2022</i>	<i>Collections in 2023 for prior years</i>	<i>Unpaid contributions for prior years</i>	<i>Expected contributions for 2023</i>	<i>Advance payments received in 2022</i>	<i>Collections in 2023 for 2023</i>	<i>Unpaid contributions for 2023</i>	<i>Total unpaid contributions</i>	<i>Advance payments received in 2023</i>
Algeria	–	–	–	3 456	–	–	3 456	3 456	–
Argentina	57 832	–	57 832	22 763	–	–	22 763	80 595	–
Australia	–	–	–	66 800	–	66 800	–	–	–
Austria	–	–	–	21 495	–	21 495	–	–	–
Belgium	–	–	–	26 219	–	–	26 219	26 219	–
Brazil	76 346	–	76 346	63 725	–	–	63 725	140 071	–
Canada	–	–	–	83 191	–	83 191	–	–	–
Chile	–	–	–	13 284	–	–	13 284	13 284	–
China	–	–	–	482 787	–	–	482 787	482 787	–
Colombia	–	–	–	7 799	–	7 799	–	–	–
Czechia	–	–	–	10 748	10 748	–	–	–	–
Denmark	–	–	–	17 501	–	17 501	–	–	–
Egypt	–	–	–	4 407	–	–	4 407	4 407	–
European Union	–	–	–	79 133	–	79 133	–	–	–
Finland	–	–	–	13 189	–	–	13 189	13 189	–
France	–	–	–	136 676	–	136 676	–	–	–
Germany	–	–	–	193 426	–	–	193 426	193 426	–
Greece	–	–	–	10 272	–	–	10 272	10 272	–
Hungary	–	–	–	7 229	7 229	–	–	–	–
India	–	–	–	33 035	–	–	33 035	33 035	–
Indonesia	–	–	–	17 374	–	–	17 374	17 374	–
Iran (Islamic Republic of)	181 878	–	181 878	11 730	–	–	11 730	193 608	–
Iraq	36 343	–	36 343	4 058	–	–	4 058	40 401	–
Ireland	–	–	–	13 886	–	13 886	–	–	–
Israel	23 035	15 278	7 757	17 754	–	–	17 754	25 511	–
Italy	–	–	–	100 945	–	–	100 945	100 945	–
Japan	–	–	–	254 234	–	254 234	–	–	–

<i>Party</i>	<i>Unpaid contributions for prior years as at 31 December 2022</i>	<i>Collections in 2023 for prior years</i>	<i>Unpaid contributions for prior years</i>	<i>Expected contributions for 2023</i>	<i>Advance payments received in 2022</i>	<i>Collections in 2023 for 2023</i>	<i>Unpaid contributions for 2023</i>	<i>Total unpaid contributions</i>	<i>Advance payments received in 2023</i>
Kazakhstan	–	–	–	4 217	–	–	4 217	4 217	–
Kuwait	–	–	–	7 419	–	–	7 419	7 419	–
Libya	63 829	–	63 829	–	–	–	–	63 829	–
Malaysia	–	–	–	11 001	–	–	11 001	11 001	–
Mexico	–	–	–	38 647	–	38 647	–	–	–
Netherlands (Kingdom of the)	–	–	–	43 593	–	–	43 593	43 593	–
New Zealand	–	–	–	9 765	–	9 765	–	–	–
Nigeria	63 661	–	63 661	5 770	–	–	5 770	69 431	–
Norway	–	–	–	21 495	2 120	19 375	–	–	–
Oman	25 613	–	25 613	3 519	–	–	3 519	29 132	–
Pakistan	13 379	–	13 379	3 614	–	–	3 614	16 993	–
Peru	–	–	–	5 168	3 174	1 994	–	–	2 005
Philippines	–	–	–	6 721	–	–	6 721	6 721	–
Poland	–	–	–	26 504	–	26 504	–	–	–
Portugal	22 125	9 066	13 059	11 160	–	–	11 160	24 219	–
Qatar	7 299	–	7 299	8 528	–	–	8 528	15 827	–
Republic of Korea	–	–	–	81 479	–	81 479	–	–	–
Romania	–	–	–	9 860	–	–	9 860	9 860	–
Russian Federation	–	–	–	59 064	–	–	59 064	59 064	–
Saudi Arabia	30 341	–	30 341	37 474	–	–	37 474	67 815	–
Serbia	43 724	–	43 724	–	–	–	–	43 724	–
Singapore	–	–	–	15 947	–	15 947	–	–	–
Slovakia	–	–	–	4 914	–	–	4 914	4 914	–
South Africa	–	–	–	7 736	–	–	7 736	7 736	–
Spain	–	–	–	67 529	–	–	67 529	67 529	–
Sweden	–	–	–	27 582	–	27 582	–	–	–
Switzerland	–	–	–	35 889	–	35 889	–	–	–
Thailand	–	–	–	11 635	–	–	11 635	11 635	–
Türkiye	–	–	–	26 758	–	–	26 758	26 758	–
United Arab Emirates	15 950	15 950	–	20 100	–	–	20 100	20 100	–



<i>Party</i>	<i>Unpaid contributions for prior years as at 31 December 2022</i>	<i>Collections in 2023 for prior years</i>	<i>Unpaid contributions for prior years</i>	<i>Expected contributions for 2023</i>	<i>Advance payments received in 2022</i>	<i>Collections in 2023 for 2023</i>	<i>Unpaid contributions for 2023</i>	<i>Total unpaid contributions</i>	<i>Advance payments received in 2023</i>
United Kingdom of Great Britain and Northern Ireland	–	–	–	138 483	–	138 483	–	–	–
United States of America	–	–	–	696 155	426 133	–	270 022	270 02	–
Venezuela (Bolivarian Republic of)	286 303	–	286 303	5 548	–	–	5 548	291 851	–
<b>TOTAL</b>	<b>947 658</b>	<b>40 294</b>	<b>907 364</b>	<b>3 170 390</b>	<b>449 404</b>	<b>1 076 380</b>	<b>1 644 606</b>	<b>2 551 970</b>	<b>2 005</b>

## Annex II

## Trust funds for the Vienna Convention and the Montreal Protocol interim 2023 budget performance report as at 30 April 2023

(in United States dollars)

Budget line	Cost category	Trust fund for the Vienna Convention		Trust fund for the Montreal Protocol	
		2023 approved budget	Expenditure as at 30 April 2023	2023 approved budget	Expenditure as at 30 April 2023
1100	Employee salaries, allowances and benefits	671 400	200 230	1 725 000	506 427
1200	Consultants	–	–	85 000	5 773
<b>1300</b>	<b>Meeting costs</b>				
1321	Conference services costs – Open-ended Working Group meeting	–	–	730 000	427 596
1322	Conference services costs – preparatory meetings and Meetings of the Parties	–	–	663 000	527 044
1323	Communication costs of Article 5 party assessment panel members and organization costs of panel meetings	–	–	55 000	10 448
1324	Conference services costs – Bureau meetings	–	–	25 000	19 009
1325	Conference services costs – meetings of the Implementation Committee	–	–	125 000	127 026
1327	Conference services costs – meeting of the Ozone Research Managers	–	–	–	–
1328	Promotional activities for the protection of the ozone layer	10 000	–	–	–
5401	Hospitality	–	–	25 000	1 433
	<b>Subtotal: meeting costs</b>	<b>10 000</b>	<b>–</b>	<b>1 623 000</b>	<b>1 112 556</b>
<b>3300</b>	<b>Travel of Article 5 parties and experts</b>				
3301	Travel of Article 5 parties – assessment panel meetings	–	–	350 000	132 445
3302	Travel of Article 5 parties – preparatory meetings and Meeting of the Parties	–	–	400 000	(6 303)
3303	Travel of Article 5 parties – Open-ended Working Group meeting	–	–	365 000	(7 289)
3304	Travel of Article 5 parties – Bureau meetings	–	–	15 000	–
3305	Travel of Article 5 parties – meetings of the Implementation Committee	–	–	65 000	–
3307	Travel of Article 5 parties – meeting of the Ozone Research Managers	–	–	–	–
	<b>Subtotal: travel of Article 5 parties and experts</b>	<b>–</b>	<b>–</b>	<b>1 195 000</b>	<b>118 853</b>
<b>1600</b>	<b>Travel on official business</b>				
1601	Staff travel on official business	30 000	8 382	195 000	146 474
1602	Conference services staff travel on official business	–	–	15 000	–
	<b>Subtotal: staff travel</b>	<b>30 000</b>	<b>8 382</b>	<b>210 000</b>	<b>146 474</b>
<b>4100–5300</b>	<b>Other operational costs: supplies and consumables</b>				
4100	Expendable equipment	8 000	1 212	15 000	538
4200	Non-expendable equipment	10 000	–	15 000	1 060
4300	Rental of premises	19 000	–	32 000	–
5100	Operation and maintenance of equipment	10 000	–	20 000	–

<i>Budget line</i>	<i>Cost category</i>	<i>Trust fund for the Vienna Convention</i>		<i>Trust fund for the Montreal Protocol</i>	
		<i>2023 approved budget</i>	<i>Expenditure as at 30 April 2023</i>	<i>2023 approved budget</i>	<i>Expenditure as at 30 April 2023</i>
5200	Reporting costs	5 000	–	75 000	–
5300	Sundry	35 000	–	20 000	356
	<b>Subtotal: other operational costs</b>	<b>87 000</b>	<b>1 212</b>	<b>177 000</b>	<b>1 954</b>
<b>5201</b>	<b>Public awareness and communication</b>			<b>55 500</b>	<b>5 311</b>
	<b>Total direct costs</b>	<b>798 400</b>	<b>209 824</b>	<b>5 070 500</b>	<b>1 897 348</b>
	Programme support costs (13%)	103 792	27 277	659 165	246 655
	<b>Total direct and programme support costs</b>	<b>902 192</b>	<b>237 101</b>	<b>5 729 665</b>	<b>2 144 003</b>
	<b>Additional activities to be drawn down from the existing cash balance</b>				
5201-7	Communications campaign			30 000	–
5201-8	Digital tools: enhancements			40 000	–
5201-9	Communication toolkit			7 500	–
5201-10	Assessment Panel report – design			2 000	–
5413	Conference services costs – Fifth Extraordinary Meeting of the Parties			–	(518)
3307	Conference services costs and travel of Article 5 parties – institutional processes workshop			140 000	–
3306	Conference services costs and travel of Article 5 parties – energy efficiency workshop			140 000	–
	<b>Total direct costs – additional activities</b>			<b>359 500</b>	<b>(518)</b>
	Programme support costs (13%)			46 735	(67)
	<b>Total direct and programme support costs – additional activities</b>			<b>406 235</b>	<b>(585)</b>
	<b>Grand total</b>	<b>902 192</b>	<b>237 101</b>	<b>6 135 900</b>	<b>2 143 418</b>
	<b>Budget utilization rate</b>		<b>26%</b>		<b>35%</b>