MOP38

2–6 NOVEMBER 2026 | KIGALI, RWANDA

Budget of the Montreal Protocol Trust Fund and Financial Reports

Financial report 2025 • Indicative report 2026 • Budgets 2027–2028

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THE KIGALI AMENDMENT 2016–2026

Tasks



2025 Financial Reports
UNEP/OzL.Pro.38/5

2026 Indicative Financial Report – 30 Sep 2026
UNEP/OzL.Pro.38/INF/2

2027–2028 Proposed Budgets
UNEP/OzL.Pro.38/4; UNEP/OzL.Pro.38/4/Add.1

2027 Fact Sheets
UNEP/OzL.Pro.38/INF/1

Draft Financial Decision
UNEP/OzL.Pro.38/3

Financial report 2025

VC MP

Vienna Convention (VC) Trust Fund

Cost category	Budget	Expenditures
Personnel costs	698,000	702,126
Conference services – promotional activities	10,000	10,000
Travel of Article 5 parties	-	(662)
Staff travel on official business	30,000	29,525
Operating costs	69,000	46,837
Sub-total direct costs	**807,000**	**787,826**
Programme support costs (13%)	104,910	102,449
Grand total	**911,910**	**890,275**

Montreal Protocol (MP) Trust Fund

Cost category	Budget	Expenditures
Personnel costs	1,795,000	1,713,556
Consultants	80,000	(9,452)
Conference services costs	1,630,000	1,585,214
Travel of A5 parties & panel experts	1,430,000	1,207,064
Staff travel on official business	195,000	92,061
Operating costs	171,500	116,997
Public awareness & communication	50,000	49,824
Core budget total – incl. PSC (13%)	**6,047,195**	**5,374,232**
Activities from cash bal. – incl. PSC (13%)	**598,900**	**156,938**
Grand total	**6,646,095**	**5,531,170**

Overall consumption
98%

WOD funds disbursed to
1
A5 party – $5,000

Staff costs
100%
Admin staff part-funded by PSC

Promotional activities & Public awareness
Pooled
MP core, MP cash bal., VC & EU

Overall consumption
83%

WOD funds disbursed to
4
A5 parties – $5,000 each

Use of consultancy budget
Nil
savings of $9,452

ImpCom meetings at 154%
Extra documentation & interpretation for 2-day meetings, plus 2024 spill over

Staff travel at 47%
Prudent approach amid UN liquidity constraints; MOP37 held at the seat of the Secretariat

Atmospheric monitoring $60,600
Of $400,000 from cash balance – experts to evaluate potential monitoring sites

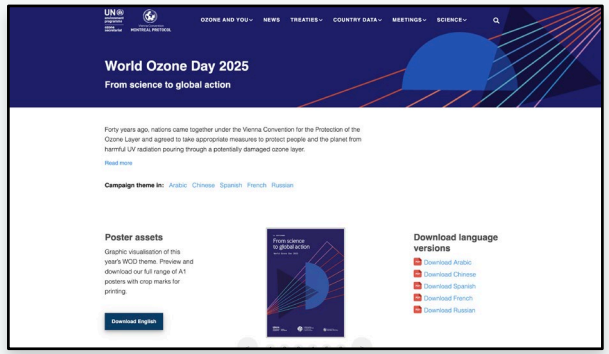
A5 travel nominations
OEWG47: 114 of 121
MOP37: 129 of 143

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2025 Update: Comms. & public awareness







World Ozone Day toolkit

Posters, social-media pack & carousels in all 6 UN languages

Campaign page on ozone.unep.org with downloadable poster assets

FROM SCIENCE TO GLOBAL ACTION
40 Years of the Vienna Convention

Commemorative VC@40 logo
Used across assets, products and World Ozone Day



2025 – A year in review
Year-end recap video showcasing 2025 milestones on the ozone.unep.org home page



40 years of the Vienna Convention
"From science to global action" / "40 years of healing" – premiered at MOP37; trailer + 9 short clips

OEWG48
Bangkok
13-17 July 2026

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Branding: OEWG48 & KA@10 logos
Ozone treaties logo repurposed for OEWG48 (Bangkok, July 2026); Kigali Amendment 2016–2026 identity for all KA@10 assets

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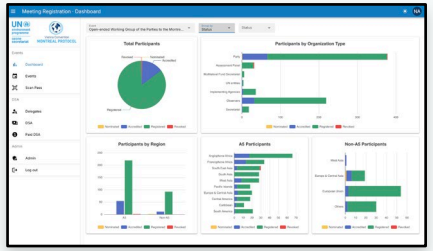
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2025 Update: Digital tools

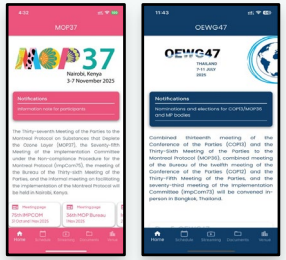
Own registration system

Launched 2025 – replaces the paid external system



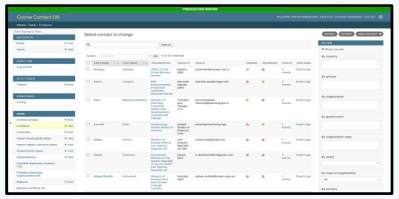
Meeting mobile apps

OEWG47 & MOP37: agenda, documents & notifications



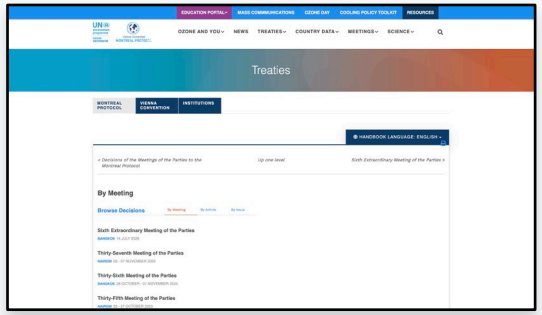
Contacts management system

One contacts database behind registration, mailing lists and meeting apps



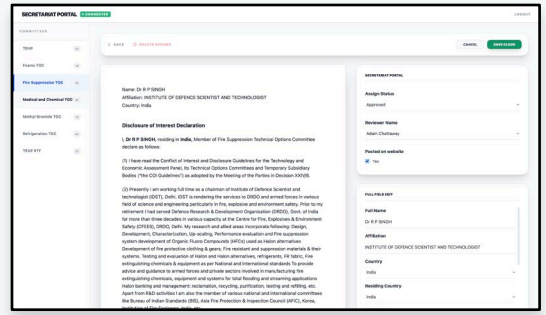
AI cross-linking of 1,000+ decisions

6-language MP handbook, decisions browsable by meeting



DOI platform

Online declaration-of-interest submissions for panel members



Contributions & Cash balance – 31 Dec 2025

Status of contributions – monthly updates: ozone.unep.org/fund-contributions

VC MP

Description	VC	MP
Opening cash bal. 1 Jan 2025	**2,189,040**	**6,253,945**
Approved contributions for 2025	782,000	4,837,756
Cash received in 2025	**615,473**	**3,782,581**
Prior years	19,501	112,112
Current year	564,295	3,527,495
Future year	31,677	142,974
Closing cash bal. 31 Dec 2025	**1,994,252**	**4,693,435**
Unpaid contributions 1 Jan 2025	152,215	865,834
Unpaid contributions 31 Dec 2025	**341,277**	**1,685,367**

With cash received in 2024 and 2026 against 2025 contributions: VC 99% • **MP** 98%

Vienna Convention – 2025 flow



Montreal Protocol – 2025 flow



Cash received
72% of 2025
66% of total due contributions

Cash received
73% of 2025
66% of total due contributions

VC cash balance
(9%)
decrease during 2025

MP cash balance
(25%)
decrease during 2025

Earmarked funds $145,323
EU & Finland

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2-6 NOVEMBER 2026 | KIGALI, RWANDA

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Indicative financial report - 30 Sep 2026

VC MP

Vienna Convention (VC) Trust Fund

Cost category	Budget 2026	Expenditure
Personnel costs	712,000	573,156
Conference services – promotional activities	10,000	1,000
Staff travel on official business	30,000	29,000
Operating costs	69,000	32,104
Sub-total direct costs	**821,000**	**635,260**
Programme support costs (13%)	106,730	82,584
Grand total	**927,730**	**717,844**

Montreal Protocol (MP) Trust Fund

Cost category	Budget 2026	Expenditure
Personnel costs	1,830,900	1,102,948
Consultants	75,000	35,000
Conference services costs	1,560,000	1,493,606
Travel of A5 parties & panel experts	1,340,000	975,111
Staff travel on official business	185,000	121,912
Operating costs	191,500	96,694
Public awareness & communication	50,000	41,080
Core budget total – incl. PSC (13%)	**5,912,612**	**4,368,977**
Activities from cash bal. – incl. PSC (13%)	**113,000**	**56,734**
Grand total	**6,025,612**	**4,425,711**

Overall consumption 77%

ImpCom meeting estimates

204% $336,568 vs $165,000 budgeted

OEWG48 conference services

106% $675,476 vs $635,000 (Bangkok, July)

Overall consumption 73%

A5 travel – OEWG48 & Panels

100% Budget fully committed

A5 travel nominations

OEWG48: **110 of 115**

MOP38: **108 of 118**

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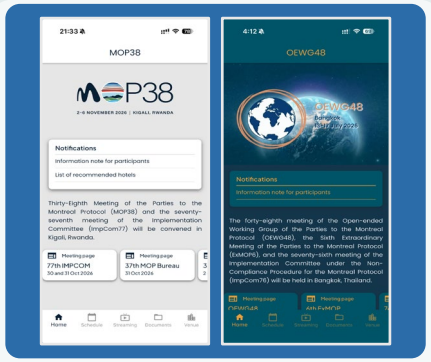
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2026 update: Comms. & digital presence

OzoneGPT (v1) *In progress*

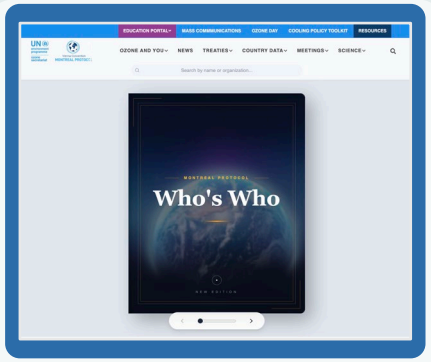
AI platform for document-grounded search across 1,000+ COP/MOP decisions & meeting reports.





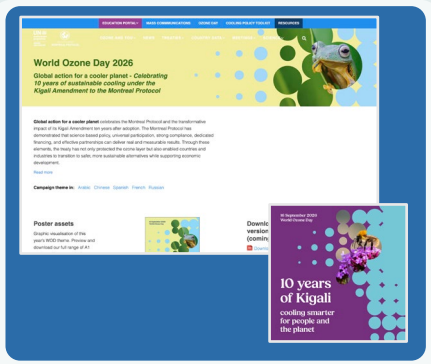
OEWG48 & MOP38 apps

Real-time meeting information & in-session documents



MP Who's Who

Directory of notable individuals



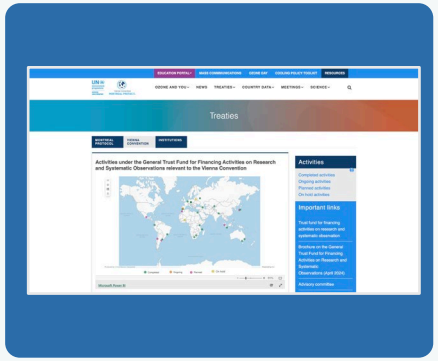
WOD 2026 – KA@10

World Ozone Day poster & campaign page:
"**10 years of Kigali**"



KA@10 social media

Tiles on the Kigali Amendment & MLF support



General Trust Fund

Activities under the GTF for research & systematic observations

Also live on ozone.unep.org: Improvements to website (AdCom & Atm. Mont.); Safety standards updated annually; Information on centres of excellence (EE & Cooling) in response to decision 37-5

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2–6 NOVEMBER 2026 | KIGALI, RWANDA

THE KIGALI AMENDMENT 2016–2026

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Contributions & Cash balance - 30 Sep 2026

Status of contributions – monthly updates: ozone.unep.org/fund-contributions

VC MP

Description	VC	MP
Opening cash bal. 1 Jan 2026	1,994,252	4,693,435
Approved contributions for 2026	782,000	5,412,612
Cash received to 30 Sep 2026	**566,600**	**3,879,872**
Prior years	21,625	114,715
Current year	535,418	3,762,078
Future year	9,556	3,080
Cash balance 30 Sep 2026	**1,908,962**	**4,648,040**
Increase/(Decrease) since 1 Jan	(4%)	(1%)
Unpaid contributions 30 Sep 2026	**543,588**	**3,078,213**
of which prior years	319,652	1,570,653

3% **Drop in both TFs cash balance since 30 Apr**

Interest income to 30 Jun 2026 incl. in cash balance
VC $39,007
MP $100,662

Vienna Convention – 2026 flow to 30 Sep



Montreal Protocol – 2026 flow to 30 Sep



Cash received
73% Of 2026
50% of total due contributions

Cash received
72% Of 2026
55% of total due contributions

Earmarked – Lithuania $5,155
VC & MP activities

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Forecast – MP cash balance for 2026

Assumptions

75% Cash receipts base case

85% Expenditures of budget

US$3.88M
Contributions received as at 30 Sep 2026

Description			
Approved budget (core + activities from cash bal.)	6,025,612	6,025,612	6,025,612
Approved contributions by parties	5,412,612	5,412,612	5,412,612
Rate of receipt of contributions	**70%**	**75%**	**80%**
Cash balance on 1 January 2026	4,693,435	4,693,435	4,693,435
Add: expected receipts	3,788,828	4,059,459	4,330,090
Less: estimated expenditures (85%)	5,121,770	5,121,770	5,121,770
Forecast cash balance 31 Dec 2026	**3,360,493**	**3,631,124**	**3,901,755**
Increase/(Decrease)	(28%)	(23%)	(17%)

Forecast – MP cash balance for 2026

Updated on the basis of cash received after 30 September 2026

US$5.36M

Contributions received:
- Kuwait
- Philippines
- Argentina
- USA

Cash received

85% of 2026

76% of total due

Description	38/4 & Add.1 (75%)	31 Oct 2026
Approved budget (core + activities from cash bal.)	6,025,612	5,912,612
Approved contributions by parties	5,412,612	5,412,612
Cash balance on 1 January 2026	4,693,435	4,693,435
Add: expected receipts	4,059,459	5,400,000
Less: estimated expenditures (85%)	5,121,770	5,121,770
Forecast cash balance 31 Dec 2026	**3,631,124**	**4,971,665**
Increase/(Decrease)	(23%)	6%

Proposed Budgets – 2027: three scenarios

Zero Nominal Growth

0.00%

$5,912,612
incl. PSC (13%)
= 2026 approved budget

Recommended

+4.14%

$6,157,370
incl. PSC (13%)

Third scenario

-2.35%

$5,773,622
incl. PSC (13%)
below ZNG & 2026 approved

No activities requested to be funded from the cash balance in any scenario

Proposed contributions = Approved Budget

Personnel costs identical in all scenarios

Proposed Budgets – 2027 scenarios

Cost category	2026 Approved	2027 ZNG	2027 Recommended	2027 Third scenario
Personnel costs	1,830,900	2,085,000	2,085,000	2,085,000
Consultants	75,000	75,000	75,000	75,000
Conference services costs	1,560,000	1,545,000	1,545,000	1,452,000
Travel of A5 parties & Assmnt. Panel experts	1,340,000	1,230,000	1,310,000	1,180,000
Staff travel on official business	185,000	80,000	185,000	100,000
Operating costs	191,500	147,400	179,000	147,400
Public awareness & communication	50,000	70,000	70,000	70,000
Sub-total direct costs	**5,232,400**	**5,232,400**	**5,449,000**	**5,109,400**
Programme support costs (13%)	680,212	680,212	708,370	664,222
Grand total	**5,912,612**	**5,912,612**	**6,157,370**	**5,773,622**
Variance from ZNG			4.14%	-2.35%

Staff costs

+$254K

2% inflation
2 retirements & onboarding

Consultants

$75K

same in all scenarios

Digital presence

- Major updates to website
- Registration system update
- Mmaintenance /updates (Ozone Treaties, Ozone Data Hub, Avoided CO2e)

Public awareness

MP@40

Anniversary campaign;
WOD – A5 & assets

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2027 Scenarios compared: Recommended with ZNG

ZNG vs Recommended

Cost category	2027 ZNG	Recommended	Variance $
Personnel costs	2,085,000	2,085,000	–
Consultants	75,000	75,000	–
Conference services costs	1,545,000	1,545,000	–
Travel of A5 parties & panel experts	1,230,000	1,310,000	+80,000
Staff travel on official business	80,000	185,000	+105,000
Operating costs	147,400	179,000	+31,600
Public awareness & communication	70,000	70,000	–
Sub-total direct costs	**5,232,400**	**5,449,000**	+216,600
Programme support costs (13%)	**680,212**	**708,370**	+28,158
Grand total	**5,912,612**	**6,157,370**	+244,758
Variance from ZNG			+4.14%

+$244,758

A5 travel
Staff travel
Reporting (meetings coverage)

Recommended = 2026 levels

A5 participation
Staff travel
Operations

2027 Scenarios compared: 3rd scenario with ZNG

Cost category	2027 ZNG	Third scenario	Variance $
Personnel costs	2,085,000	2,085,000	–
Consultants	75,000	75,000	–
Conference services costs	1,545,000	1,452,000	–93,000
Travel of A5 parties & panel experts	1,230,000	1,180,000	–50,000
Staff travel on official business	80,000	100,000	+20,000
Operating costs	147,400	147,400	–
Public awareness & communication	70,000	70,000	–
Sub-total direct costs	**5,232,400**	**5,109,400**	**–123,000**
Programme support costs (13%)	**680,212**	**664,222**	**–15,990**
Grand total	**5,912,612**	**5,773,622**	**–138,990**
Variance from ZNG			**–2.35%**

–$138,990

ImpCom; Panel travel; Staff travel

1 meeting

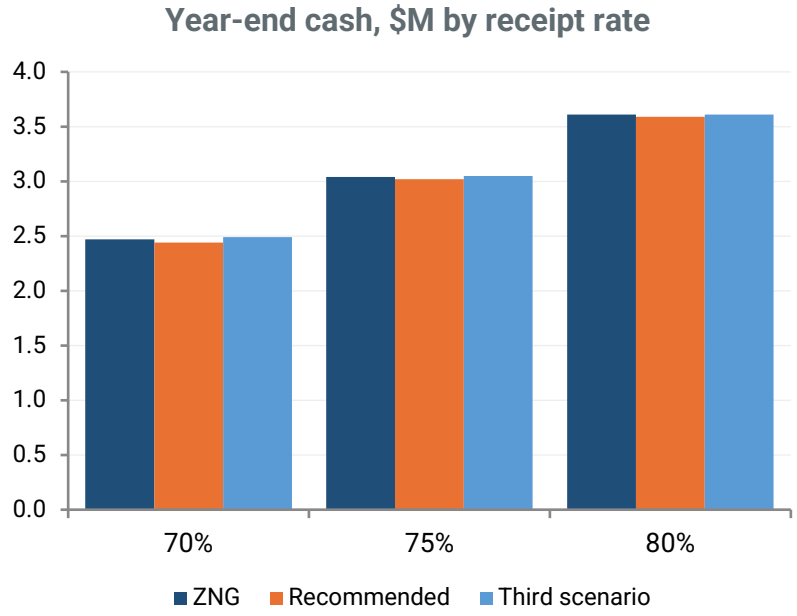
coverage by ENB

4 Year

average of A5 travel costs

Forecast – MP cash balance for 2027

Details	ZNG	Recommended	Third scenario
Budget = proposed contributions	5,912,612	6,157,370	5,773,622
Cash balance on 1 January 2027 (75%)	3,631,124	3,631,124	3,631,124
Add: expected receipts (75%)	4,434,459	4,618,028	4,330,217
Less: estimated expenditures (85%)	5,025,720	5,233,765	4,907,579
Forecast cash bal. 31 Dec 2027	**3,039,863**	**3,015,387**	**3,053,762**
Increase/(Decrease)	(16%)	(17%)	(16%)



Assumptions

75% Cash receipts base case

85% Expenditures of budget

US$3.63M

Opening balance: *2026 forecast @75%*

Forecast – MP cash balance for 2027

Updated on the basis of the revised 2026 forecast

Details	ZNG	Recommended	Third scenario
Budget = proposed contributions	5,912,612	6,157,370	5,773,622
Cash balance on 1 January 2027	4,971,665	4,971,665	4,971,665
Add: expected receipts (75%)	4,434,459	4,618,028	4,330,217
Less: estimated expenditures (85%)	5,025,720	5,233,765	4,907,579
Forecast cash bal. 31 Dec 2027	**4,380,404**	**4,355,928**	**4,394,303**
Increase/(Decrease)	(12%)	(12%)	(12%)
Forecast as per 38/4 & 38/4/Add.1 @ 75%	**3,039,863**	**3,015,387**	**3,053,762**

Assumptions

75% Cash receipts base case

85% Expenditures of budget

US$3.63M

Opening balance: *2026 forecast @75%*

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Fact Sheets – 2027

Area of work	ZNG	Recommended
Area of Work 1: Conferences and Meetings	2,403,400	2,505,000
Area of Work 2: Policy implementation	*Staff time & travel costs only*	
Area of Work 3: Support the work and coordination of the scientific bodies of the MP and VC	405,000	410,000
Area of Work 4: Data Reporting, Monitoring and Compliance	*Staff time & travel costs only*	
Area of Work 5: Knowledge and Information Management and Outreach	105,000	110,000
Area of Work 6: Overall Management	234,000	339,000
Personnel costs	2,085,000	2,085,000
Total direct costs	**5,232,400**	**5,449,000**
Grand total – including programme support costs (13%)	**5,912,612**	**6,157,370**

Proposed Budgets – 2028

Cost category	2027 ZNG	2028 ZNG	2028 Recommended
Personnel costs	2,085,000	1,905,000	1,905,000
Consultants	75,000	75,000	75,000
Conference services costs	1,545,000	1,684,000	1,684,000
Travel of A5 parties & Assmnt. Panel experts	1,230,000	1,250,000	1,310,000
Staff travel on official business	80,000	91,000	185,000
Operating costs	147,400	172,400	179,000
Public awareness & communication	70,000	55,000	70,000
Sub-total direct costs	**5,232,400**	**5,232,400**	**5,408,000**
Programme support costs (13%)	680,212	680,212	703,040
Grand total	**5,912,612**	**5,912,612**	**6,111,040**

Recommended vs ZNG
+3.36%
+$198,428

Staff costs
−$180k
no staff movements; 2% inflation

MOP40 (Nairobi)
+$124k
actual 2025 costs + inflation

OEWG50 (Bangkok)
+$15k
inflation adjustment

Staff travel (Rec.)
$185k
same as 2026 approved

Comms campaign
−$15k ZNG

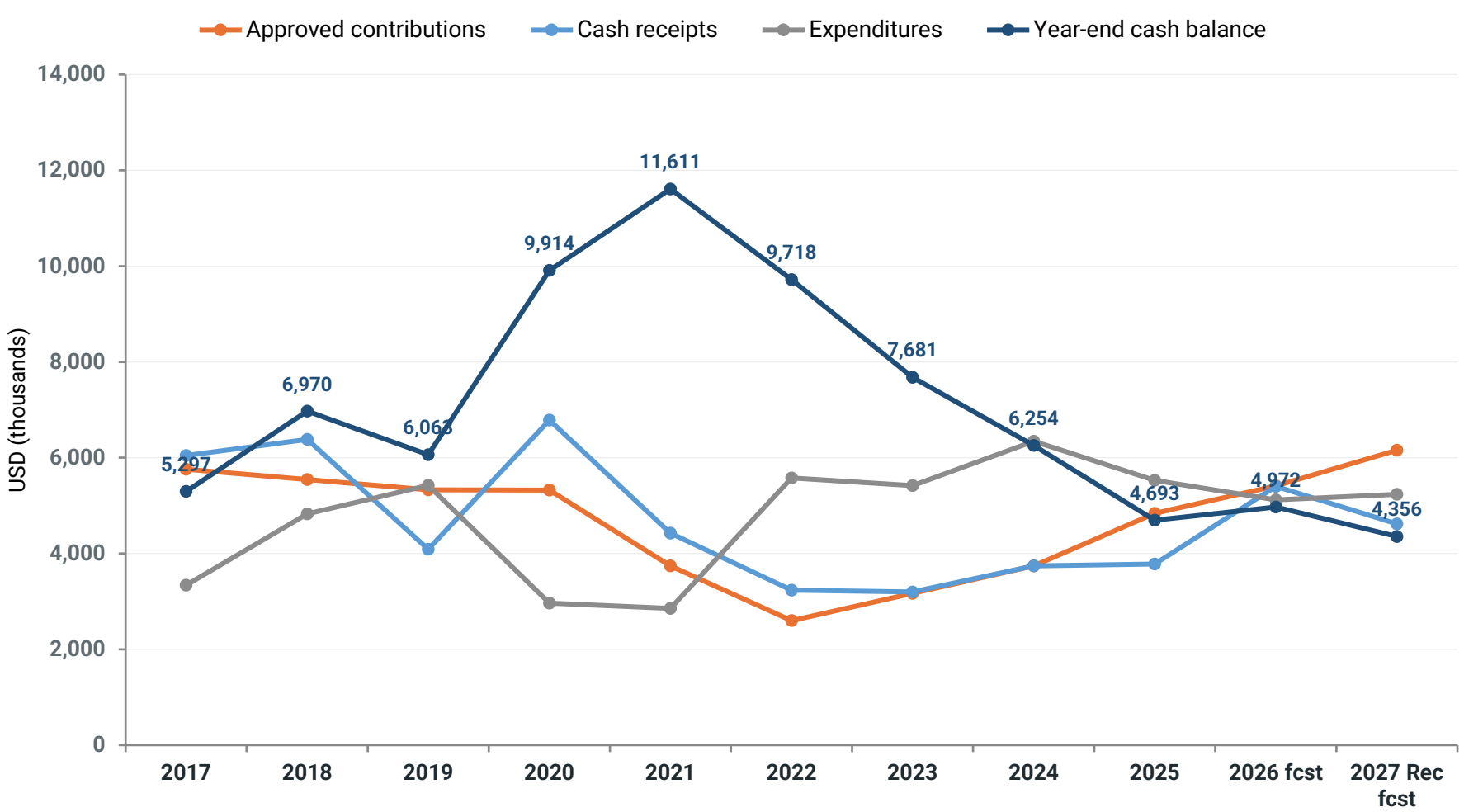
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Trend – Contributions, Cash & Expenditures

Updated with the revised 2026 and 2027 forecasts



Peak cash balance

$11.6M

end of 2021 COVID year
(cash > contr. & exp.)

2026 forecast

$4.97M

Receipts @31 Oct, spend 85%

2027 forecast (Rec.)

$4.35M

Receipts @75%, spend 85%

2027
Contributions = Budget

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Thank you!

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