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Montreal Protocol on Substances that Deplete the Ozone Layer

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Item 3 (a) of the provisional agenda for the preparatory segment*

Administrative matters: budget of the Trust Fund for the Montreal Protocol and financial reports

Proposed budgets for 2027 and 2028 of the Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer

Note by the Secretariat

I. Introduction

1. The present note sets out the proposed budgets for 2027 and 2028 of the Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.

2. The Ozone Secretariat did not consider it necessary to submit a proposed revision to the approved budget for 2026 for the following reasons:

(a) The Secretariat does not anticipate spending over and above the approved budget;

(b) The Secretariat expects to implement the approved budget as planned, without any modifications to activities and the corresponding budgets;

(c) Should costs exceed the approved budget for a given activity, the Secretariat should be able to ensure that the variances and resulting transfers among the various cost categories do not exceed 10 per cent, in accordance with standard practice at the United Nations Environment Programme (UNEP). In the unlikely event that there is a need to transfer resources among the various cost categories beyond 10 per cent, a proposed revision to the budget will be provided closer to the date of the Thirty-Eighth Meeting of the Parties to the Montreal Protocol. The 2026 budget performance report as at 30 September 2026 (UNEP/OzL.Pro.38/INF/2) will be available for the parties' review at the Thirty-Eighth Meeting of the Parties.

3. In order to continue the evaluation of the suitability of potential sites for monitoring emissions of controlled substances and to prepare for possible next steps towards establishing monitoring activities on those sites, the parties approved, on an exceptional basis, $100,000 for atmospheric monitoring to be funded from the cash balance (decision XXXVII/1, para. 3). The parties had approved $400,000 from the cash balance for similar activities to be undertaken in 2025 (decision XXXVI/1, para. 1).

4. In paragraph 8 (c) of decision XXXVII/23, on financial reports and budgets for the Montreal Protocol, the Thirty-Seventh Meeting of the Parties requested the Executive Secretary to continue to

* UNEP/OzL.Pro.38/1.

prepare fact sheets for the presentation of future budgets. The fact sheets for 2027 are set out in document UNEP/OzL.Pro.38/INF/1.

5. In paragraph 9 of decision XXXVII/23, the Thirty-Seventh Meeting of the Parties requested the Executive Secretary to prepare budgets and work programmes for the years 2027 and 2028, based on the projected needs, for two budget scenarios:

(a) A zero-nominal-growth scenario based on the 2026 approved budget;

(b) A scenario based on recommended adjustments to the zero-nominal-growth scenario, indicating the added costs or savings related thereto.

6. The two budget scenarios are presented in part II of the present note and set out in detail in annex I. The budget for the second scenario is referred to as the “recommended budget”. Part III of the note provides a cash balance analysis, and part IV presents the Secretariat’s concluding observations.

7. The cash balance forecast at the end of 2026, at a 75 per cent rate of receipt of contributions, is $3,631,124, which represents a reduction of 23 per cent from the balance held at beginning of the year. Thus, the Secretariat is not proposing any activities to be funded from the cash balance in the proposed budgets for 2027 and 2028.

8. The proposed budgets of the Trust Fund for the Montreal Protocol for 2027 and 2028 have been reviewed by UNEP and cleared as complying with paragraph 17 of the terms of reference for the administration of the Trust Fund for the Montreal Protocol, as set out in annex II to the report of the First Meeting of the Parties (UNEP/OzL.Pro.1/5).

9. Throughout the present note, all references to dollars ($) are to United States dollars.

II. Budgets for 2027 and 2028

A. Proposed budgets for 2027

10. The Secretariat is presenting the following two budget scenarios for 2027 for consideration by the parties:

(a) A zero-nominal-growth budget of $5,912,612, the same amount as the approved budget for 2026;

(b) A recommended budget of $6,157,370, which is 4.14 per cent higher than the zero-nominal-growth budget.

1. Zero-nominal-growth budget

11. The zero-nominal-growth budget for 2027 equals the total approved budget for 2026, with adjustments made to the following cost categories:

(a) Employee salaries, allowances and benefits are $254,100 higher than in 2026 due to:

(i) An increase of $36,618, representing a 2 per cent provision for inflation and within-grade increments for staff salaries. Annex II to the present note sets out the Secretariat’s current organization chart and staffing table;

(ii) An estimated additional amount of $217,482 is included to cover retirement-related administrative costs for two staff members and the costs of onboarding their successors. The proposed budget is based on the assumption that the staff costs for the new staff members will be the same as for the respective retirees whom they will replace;

(b) A net decrease of $15,000 in the conference services costs category results from the following:

(i) The budget of $650,000 for the forty-ninth meeting of the Open-ended Working Group of the Parties to the Montreal Protocol is $15,000 higher than the budget approved for the forty-eighth meeting, to be held at the United Nations Conference Centre in Bangkok in July 2026. As the venue for the forty-ninth meeting is yet to be determined, the conference services costs have been estimated based on the actual expenditures for the forty-seventh meeting adjusted for inflation, on the assumption that the same venue will be used in July 2027;

(ii) The proposed budget of $600,000 for the Thirty-Ninth Meeting of the Parties is $65,000 less than the amount approved for the Thirty-Eighth Meeting of the Parties, to be held in November 2026. Rule 3 of the rules of procedure for Meetings of the Parties to the Montreal Protocol provides that such meetings shall take place at the seat of the Secretariat unless other appropriate arrangements are made by the Secretariat in consultation with the parties. Accordingly, in the absence of an offer to host the meeting, the estimated cost is based on the assumption that the meeting will be held in Nairobi. The Thirty-Ninth Meeting of the Parties will be held jointly with the fourteenth meeting of the Conference of the Parties to the Vienna Convention for the Protection of the Ozone Layer. The proposed budget for the Thirty-Ninth Meeting of the Parties will be complemented by the budget approved for the fourteenth meeting of the Conference of the Parties (see decision XIII/3 of the Conference of the Parties);

(iii) The proposed allocation of $200,000 for the 2027 meetings of the Implementation Committee is $35,000 higher than the budget approved for the corresponding meetings in 2026. The increase in costs is estimated on the basis of expenditures incurred for the two meetings of the Committee held in 2025, the estimates received for the meeting to be held in July 2026 and the expected workload of the Committee for 2027;

(c) The reduction of $110,000 for travel by parties operating under paragraph 1 of Article 5 of the Montreal Protocol (Article 5 parties) is attributed to:

(i) A decrease of $30,000 for travel by assessment panel members and experts to reinstate the budget to the same level as in 2025, given that 2027 is a year without quadrennial assessments;

(ii) A reduction of $80,000 for participation in the meetings under the Montreal Protocol, comprising a $30,000 reduction for the forty-ninth meeting of the Open-ended Working Group and a $50,000 reduction for the Thirty-Ninth Meeting of the Parties. The proposed reductions are based on the average actual costs of participation in similar meetings over the past four years;

(d) The amount budgeted for travel by Secretariat staff has been reduced by $105,000, which may reduce the participation of staff in ozone-related meetings, thereby affecting the contribution of Secretariat staff to related processes and the visibility of the Protocol;

(e) The $44,100 decrease in the operating costs category is attributable to the following two budget line items:

(i) A $41,600 reduction in reporting costs, the budget line used for digital and media coverage of the meetings of the parties, with some provision for editing and translation of ad hoc documentation. The proposed allocation will not allow coverage of all the meetings of the parties scheduled to be held during the year;

(ii) A $2,500 reduction of the budget line for enhancement of the registration system, resulting in no funds being allocated for any required upgrades in 2027;

(f) An increase of $20,000 for the communications campaign, which would bring the total budget under the public awareness and communication cost category to $70,000. The total budget for the cost category would cover the following activities:

(i) World Ozone Day celebrations in selected Article 5 parties, maintained at $20,000, as in the previous two years;

(ii) A World Ozone Day campaign, including posters, a social media toolkit and the design of the 2026 quadrennial assessment report, maintained at $20,000, as in 2026;

(iii) Design and development of campaign events, along with a dedicated logo, to celebrate the fortieth anniversary of the Montreal Protocol and increase awareness of the need to protect the ozone layer and the environment. The assets created would be used to help raise awareness of the success of the Montreal Protocol in protecting the ozone layer and to help stimulate the growth of the Secretariat's social media following on X (formerly Twitter), Facebook, LinkedIn, Threads, BlueSky and Instagram, thereby further increasing its outreach potential.

12. The proposed amounts for the following budget lines are the same as in the approved 2026 budget:

(a) The consultancy budget is maintained at $75,000 for use by the Secretariat to hire experts to develop specific outputs in response to requests from the parties. On the basis of the consumption of the approved budget for consultants over the past five years, the Secretariat has proposed the same amount in both scenarios. Should the staff movements described in paragraph 11 (a) (ii) above result in the need for additional support in order to implement the approved activities, requiring an increase in the budget of more than 10 per cent for the line item, the Secretariat will submit a revision to the budget for review and approval by the Thirty-Ninth Meeting of the Parties;

(b) The budget for conference services costs for the meetings of the assessment panels and the Bureau remain at $55,000 and $25,000, respectively;

(c) The hospitality budget for catering receptions at meetings of the parties remains at $15,000, which will be complemented by $15,000 approved for hospitality under the Vienna Convention trust fund;

(d) The budgets for the participation of representatives of Article 5 parties in the meetings of the Bureau and the Implementation Committee are maintained at $15,000 and $65,000, respectively;

(e) Further to para. 11 (e) above, the amounts for the following budget lines supporting the Secretariat's operations remain unchanged:

(i) Expendable and non-expendable equipment ($5,000 and $8,000, respectively);

(ii) Rental of premises ($34,000);

(iii) Operation and maintenance of equipment ($22,000);

(iv) Miscellaneous costs of $10,000 to cover staff training, communications and freight;

(v) Website hosting and maintenance of the website and web-based tools remain at $5,000 and $30,000, respectively. A list of web-based tools developed and maintained by the Secretariat since 2018 is provided in annex V, section B, of document UNEP/Pro.38/5.

2. Recommended budget

13. The recommended budget is $244,758 higher than the zero-nominal-growth budget, predominantly due to the following:

(a) An increase of $80,000 in the budgets for the participation of Article 5 parties, comprising $30,000 for the forty-ninth meeting of the Open-ended Working Group and $50,000 for the Thirty-Ninth Meeting of the Parties, maintaining those allocations at the levels approved for 2026;

(b) An increase of $105,000 in the budget for travel by Secretariat staff, maintaining the amount approved for 2026, ensuring greater participation in ozone-related meetings;

(c) An increase of $31,600 for the reporting costs budget line will enable coverage of all the meetings of the parties to be held during the year. The proposed budget of $65,000 is $10,000 less than the budget approved for 2026, as it will be complemented by $5,000 approved for similar purposes under the Vienna Convention trust fund (see decision XIII/3 of the Conference of the Parties to the Vienna Convention);

(d) A corresponding increase of $28,158 in programme support costs due to the increases described in subparagraphs (a)–(c) above.

3. Additional activities funded from the cash balance

14. As is noted in paragraph 7 above, the Secretariat is not proposing any activities to be funded from the cash balance in 2027.

B. Proposed budgets for 2028

15. The Secretariat is presenting the following two budget scenarios for 2028 for consideration by the parties:

(a) A zero-nominal-growth budget of $5,912,612, which is the same amount as the zero-nominal-growth budget for 2027 and the approved budget for 2026;

(b) A recommended budget of $6,111,040, which is 3.36 per cent higher than the zero-nominal-growth budget.

1. Zero-nominal-growth budget

16. The amounts for the individual budget lines for 2028 differ from the zero-nominal-growth budget scenario for 2027 as described below:

(a) Employee salaries, allowances and benefits are $180,000 lower than in 2027 since no staff movements are expected during the year. Annual inflation and within-grade increments for staff salaries have been factored into the proposed amount of $1,905,000;

(b) An increase of $139,000 in conference services costs resulting from:

(i) An increase of $15,000 in the budget for the fiftieth meeting of the Open-ended Working Group, based on the estimates for a similar meeting scheduled to be held in 2027 and assumed to be taking place in Bangkok, with an adjustment for inflation;

(ii) An increase of $124,000 for the Fortieth Meeting of the Parties based on the actual costs, adjusted for inflation, of a similar meeting held in 2025 in Nairobi. In line with rule 3 of the rules of procedure for Meetings of the Parties to the Montreal Protocol, the meeting will be held in Nairobi unless there is an offer to host the meeting in another country, which would require an adjustment to the approved budget;

(c) The budgets for the participation of Article 5 parties in the fiftieth meeting of the Open-ended Working Group and the Fortieth Meeting of the Parties are each increased by $10,000;

(d) The budget for travel by Secretariat staff is increased by $11,000, which would still be lower than the budget approved for 2026 and the recommended budget for 2027, affecting Secretariat participation and representation at meetings relevant to its work;

(e) The reporting costs item is increased by $25,000, thereby increasing the operating costs category by the same amount;

(f) The communications campaign budget is reduced by $15,000, thereby reducing the budget for the public awareness and communication category by the same amount and limiting the Secretariat's ability to develop effective campaigns.

17. The following budget allocations remain the same as proposed for the zero-nominal-growth budget scenario for 2027:

(a) The consultancy budget;

(b) The conference services cost estimates for the meetings of the assessment panels, the Bureau and the Implementation Committee;

(c) The budget for hospitality at meetings;

(d) The participation of Article 5 parties in the meetings of the assessment panels, the Bureau and the Implementation Committee;

(e) The operating costs category line items, other than the reporting costs mentioned in paragraph 16 (e) above;

(f) The World Ozone Day commemorations in Article 5 parties and the development of digital assets and branding for the meetings.

2. Recommended budget

18. The recommended budget for 2028 is $198,428 higher than the zero-nominal-growth budget as a result of the following:

(a) Increases of $20,000 and $40,000 for the participation of Article 5 parties in the fiftieth meeting of the Open-ended Working Group and the Fortieth Meeting of the Parties, respectively. The proposed increases would maintain the budget levels approved for 2026 for the respective meetings;

(b) An increase of $94,000 for travel by Secretariat staff would maintain the budget at the level approved for 2026 and recommended for 2027;

(c) An additional $6,600 for the reporting costs line for the media coverage of the meetings of the parties, which would match the budget to the amount recommended for 2027 for that purpose;

(d) An extra $15,000 for a communications campaign under the public awareness and communication category, to develop digital assets essential for ensuring that the online audience is aware of Montreal Protocol activities and successes to date;

(e) An increase of $22,828 in programme support costs in the light of the increases described in subparagraphs (a)–(d) above.

C. Summary

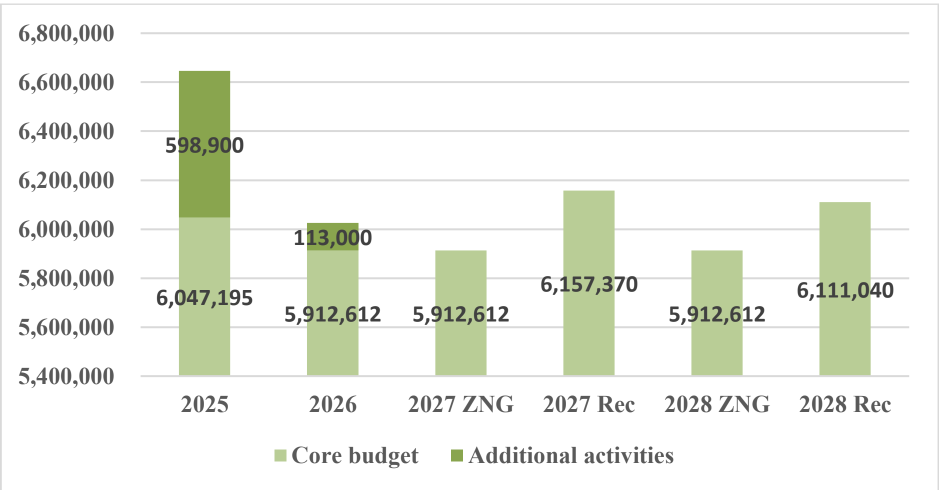
19. Table 1 presents a summary of the budget scenarios.

Table 1
Summary of the 2027 and 2028 budgets
(United States dollars)

	2027		*2028*	
Scenarios	*Zero nominal growth*	*Recommended*	*Zero nominal growth*	*Recommended*
Budget, including programme support costs	5 912 612	6 157 370	5 912 612	6 111 040
Additional activities, including programme support costs	–	–	–	–
Total	**5 912 612**	**6 157 370**	**5 912 612**	**6 111 040**

20. Figure 1 presents the budget scenarios for 2027 and 2028, as described in sections II.A and II.B above, in comparison with the approved budgets for 2025 and 2026, including amounts for activities funded from the cash balance.

Figure 1
Budget scenarios for 2027 and 2028 compared with the approved budgets for 2025 and 2026
(United States dollars)



Abbreviations: Rec – recommended budget; ZNG – zero-nominal-growth budget.

III. Cash balance projections and funding for 2027 and 2028

21. The opening cash balance on 1 January 2026 was $4,693,435. The Secretariat expects to expend 85 per cent of the approved budget. Table 2 below shows three different cash forecast scenarios based on different rates of receipt of contributions, which may include payments against unpaid contributions from prior years.

22. The 2026 forecast indicates that year-end cash balances across all the scenarios will satisfy the mandatory 15 per cent reserve requirement. In addition, the cash balance will fund 40 to 48 per cent of the 2027 recommended budget, with the percentage to be covered being contingent on actual cash receipts in 2026.

23. To prevent a further decline in the cash balance, the Secretariat proposes that the level of parties' contributions to the Montreal Protocol trust fund be set at the same level as the approved budget. Accordingly, annex III to the present note shows contributions for 2027 and 2028 that match the proposed budget scenarios for each year.

24. Tables 3a and 3b present the forecast cash balance for 2027 for the two budget scenarios, applying the same assumptions as set out in paragraph 21 above.

25. Figure 2 presents the trend in the approved annual contributions, the cash received during the year and the year-end cash balance over 11 consecutive years, with the forecast balance at the end of 2026 and 2027 as presented in tables 2 and 3b. The forecasts for 2026 and for the 2027 recommended budget scenario assume a 75 per cent rate of receipt of contributions for the respective years. The trend shows a steady reduction in the cash balance held in the trust fund in the last five years, extending into 2026.

Table 2
Forecast cash balance at the end of 2026
(United States dollars)

Approved contributions by parties	5 412 612	5 412 612	5 412 612
Rate of receipt of contributions	70 per cent	75 per cent	80 per cent
Cash balance on 1 January	4 693 435	4 693 435	4 693 435
Add: expected receipts[a]	3 788 828	4 059 459	4 330 090
Less: estimated expenditures	5 121 770	5 121 770	5 121 770
Forecast cash balance on 31 December	**3 360 493**	**3 631 124**	**3 901 755**

[a] Approved contributions by parties times the assumed rate of receipt of contributions.

Table 3a
Forecast cash balance at the end of 2027: zero-nominal-growth budget
(United States dollars)

Proposed contributions by parties	5 912 612	5 912 612	5 912 612
Rate of receipt of contributions	70 per cent	75 per cent	80 per cent
Cash balance on 1 January	3 360 493	3 631 124	3 901 755
Add: expected receipts[a]	4 138 828	4 434 459	4 730 090
Less: estimated expenditures	5 025 720	5 025 720	5 025 720
Forecast cash balance on 31 December	**2 473 601**	**3 039 863**	**3 606 125**

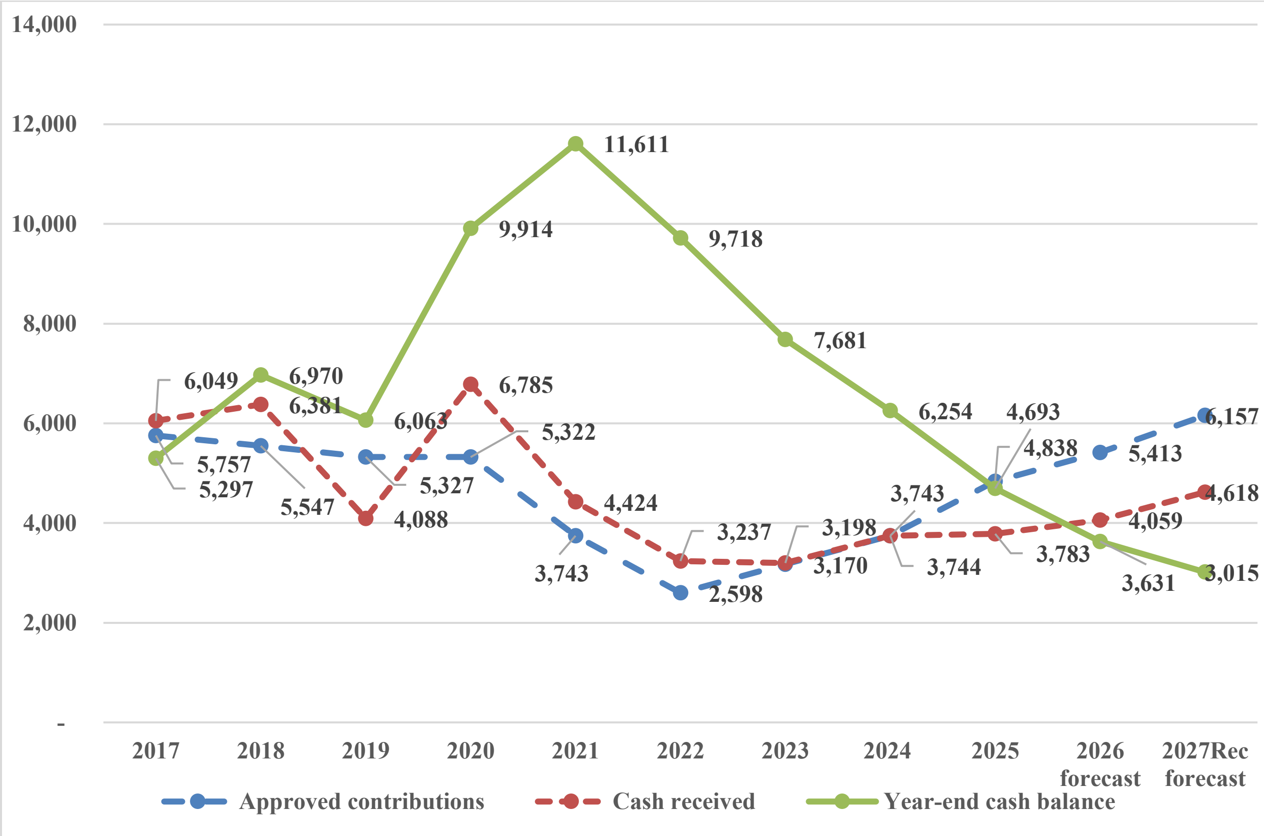
[a] Proposed contributions by parties times the assumed rate of receipt of contributions.

Table 3b
Forecast cash balance at the end of 2027: recommended budget
(United States dollars)

Proposed contributions by parties	6 157 370	6 157 370	6 157 370
Rate of receipt of contributions	70 per cent	75 per cent	80 per cent
Cash balance on 1 January	3 360 493	3 631 124	3 901 755
Add: expected receipts[a]	4 310 159	4 618 028	4 925 896
Less: estimated expenditures	5 233 765	5 233 765	5 233 765
Forecast cash balance on 31 December	**2 436 887**	**3 015 387**	**3 593 886**

[a] Proposed contributions by parties times the assumed rate of receipt of contributions.

Figure 2
Trend in approved contributions, cash received and year-end cash balances
(Thousands of United States dollars)



Abbreviation: Rec – recommended budget.

IV. Concluding observations

26. The Secretariat has presented two budget scenarios each for 2027 and for 2028, with increases proposed on several line items for each year. The most significant increase in 2027 is on the budget line for employee salaries, allowances and benefits to account for the upcoming retirements and recruitment for the vacated posts.

27. Due to a steady decline in the cash balance over the past five years, the proposed budget scenarios do not include any activities to be funded from the cash balance. Accordingly, the Secretariat has proposed that the contributions by parties fully cover the budget amount that the parties will approve.

28. A further update on the 2026 budget performance, the status of contributions and the cash balances as at 30 September 2026 will be provided for the parties' review in the note by the Secretariat on the matter (UNEP/OzL.Pro.38/INF/2).

Annex I

Trust Fund for the Montreal Protocol: proposed budgets for 2027 and 2028

Budget line	Cost category	2027 Zero nominal growth	2027 Recommended	2028 Zero nominal growth	2028 Recommended
1100	**Employee salaries, allowances and benefits**	**2 085 000**	**2 085 000**	**1 905 000**	**1 905 000**
1200	**Consultants**	**75 000**	**75 000**	**75 000**	**75 000**
1300	**Conference services costs**				
1305	Open-ended Working Group meetings	650 000	650 000	665 000	665 000
1310	Meetings of the Parties	600 000	600 000	724 000	724 000
1315	Communication costs of Article 5 assessment panel members and organizational costs of panel meetings	55 000	55 000	55 000	55 000
1320	Bureau meetings	25 000	25 000	25 000	25 000
1325	Implementation Committee meetings	200 000	200 000	200 000	200 000
1350	Hospitality	15 000	15 000	15 000	15 000
	Subtotal: conference services costs	**1 545 000**	**1 545 000**	**1 684 000**	**1 684 000**
3300[a]	**Travel of Article 5 parties**				
3305	Open-ended Working Group meetings	390 000	420 000	400 000	420 000
3310	Meetings of the Parties	410 000	460 000	420 000	460 000
3315	Assessment panel meetings	350 000	350 000	350 000	350 000
3320	Bureau meetings	15 000	15 000	15 000	15 000
3325	Implementation Committee meetings	65 000	65 000	65 000	65 000
	Subtotal: travel of Article 5 parties	**1 230 000**	**1 310 000**	**1 250 000**	**1 310 000**
1600	**Travel on official business**				
1601	Staff travel on official business	80 000	185 000	91 000	185 000
	Subtotal: travel on official business	**80 000**	**185 000**	**91 000**	**185 000**
4100–5300	**Operating costs**				
4100	Expendable equipment	5 000	5 000	5 000	5 000
4200	Non-expendable equipment	8 000	8 000	8 000	8 000
4300	Rental of premises	34 000	34 000	34 000	34 000
5100	Operation and maintenance of equipment	22 000	22 000	22 000	22 000
5200	Reporting costs[b]	33 400	65 000	58 400	65 000
5300	Miscellaneous costs[c]	10 000	10 000	10 000	10 000
5310	Registration system enhancement	–	–	–	–
5320	Software and website maintenance	30 000	30 000	30 000	30 000
5330	Website hosting	5 000	5 000	5 000	5 000
	Subtotal: operating costs	**147 400**	**179 000**	**172 400**	**179 000**
5201	**Public awareness and communication**[d]	**70 000**	**70 000**	**55 000**	**70 000**
	Total direct costs	**5 232 400**	**5 449 000**	**5 232 400**	**5 408 000**
	Programme support costs	680 212	708 370	680 212	703 040
	Grand total	**5 912 612**	**6 157 370**	**5 912 612**	**6 111 040**

[a] Budget line numbers and descriptions aligned with those in the "Conference services costs" category.

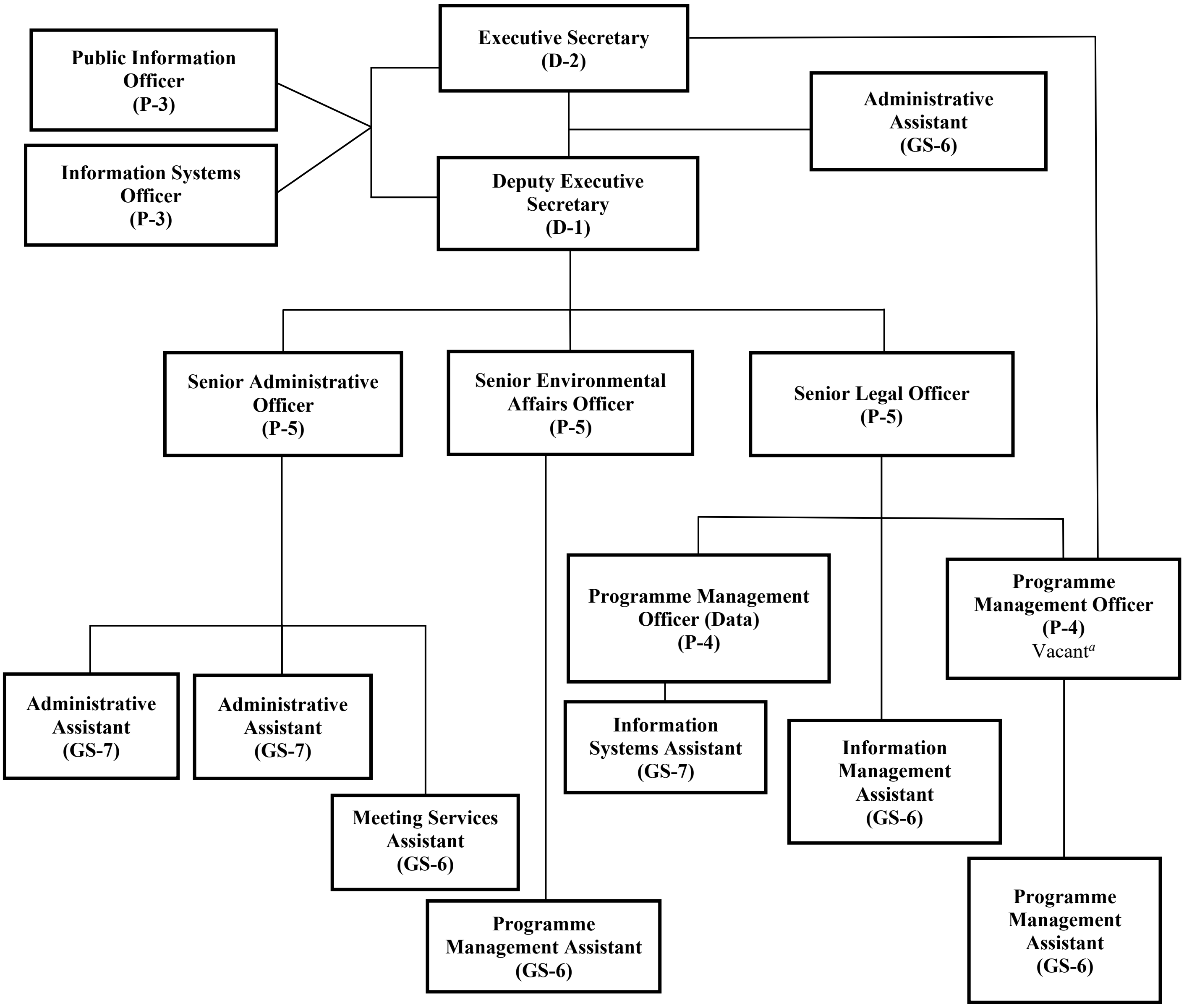
[b] This budget line includes: (a) coverage of the meetings; (b) editing and translation of non-meeting documents; and (c) editing and translation of assessment panel reports.

[c] This budget line includes: (a) telecommunication costs; (b) freight costs; and (c) staff training.

[d] This budget line includes the costs for: (a) awareness-raising campaigns; (b) visual materials; and (c) World Ozone Day.

Annex II

Ozone Secretariat organization chart and staffing table



Abbreviations: GS – General Service; P – Professional.

[a] Recruitment ongoing.

Senior management team: Executive Secretary, Deputy Executive Secretary, Senior Legal Officer, Senior Environmental Affairs Officer, Senior Administrative Officer

Administrative and management team: Senior Administrative Officer and all General Service staff

Environmental affairs and assessment panels team: Senior Environmental Affairs Officer and Professional staff

Legal affairs and compliance team: Senior Legal Officer and Professional staff

Information technology team: Public Information Officer, Information Systems Officer, Programme Management Officer (Data), Information Management Assistant, Information Systems Assistant

Summary of posts			
Level	**P+**	**GS**	**Total**
D-2	1	–	**1**
D-1	1	–	**1**
P-5	3	–	**3**
P-4	2	–	**2**
P-3	2	–	**2**
GS	–	8	**8**
Total	**9**	**8**	**17**

Staffing table and sources of funding

	Professional and higher	*General Service*	*Total*
D-2[a]	1	–	**1**
D-1[b]	1	–	**1**
P-5[c]	3	–	**3**
P-4[d]	2	–	**2**
P-3[e]	2	–	**2**
General Service[f]	–	8	**8**
Total	**9**	**8**	**17**

Note: Staff costs for staff with administrative roles are analysed at the end of each year. They may be transferred to or from the programme support budget, as appropriate, in accordance with paragraph 8 (d) of decision XXXVII/23 of the Thirty-Seventh Meeting of the Parties to the Montreal Protocol.

[a] Funded 50 per cent by the Trust Fund for the Vienna Convention and 50 per cent by the Trust Fund for the Montreal Protocol.

[b] Funded 100 per cent by the Trust Fund for the Montreal Protocol.

[c] One post (Senior Legal Officer) funded 100 per cent by the Trust Fund for the Montreal Protocol; one post (Senior Environmental Affairs Officer) funded 50 per cent by the Trust Fund for the Vienna Convention and 50 per cent by the Trust Fund for the Montreal Protocol; and one post (Senior Administrative Officer) funded from the programme support budget.

[d] Funded 100 per cent by the Trust Fund for the Montreal Protocol.

[e] One post (Public Information Officer) funded 100 per cent by the Trust Fund for the Vienna Convention and one post (Information Systems Officer) funded 70 per cent by the Trust Fund for the Montreal Protocol and 30 per cent by the Trust Fund for the Vienna Convention.

[f] Three posts (Administrative Assistant, Information Management Assistant and Information Systems Assistant) funded 100 per cent by the Trust Fund for the Montreal Protocol; two posts (Administrative Assistant and Programme Management Assistant) funded 50 per cent by the Trust Fund for the Vienna Convention and 50 per cent by the Trust Fund for the Montreal Protocol; two posts (Programme Management Assistant and Meeting Services Assistant) funded 100 per cent by the Trust Fund for the Vienna Convention; and one post (Administrative Assistant) funded 100 per cent from the programme support budget.

Annex III

Proposed contributions by parties to the Trust Fund for the Montreal Protocol

Proposed contributions for 2027 and 2028

(United States dollars)

Party	*Adjusted United Nations scale with 22 per cent maximum assessment rate considered*[a]	*2027: contributions for the zero-nominal-growth budget*	*2027: contributions for the recommended budget*	*2028: contributions for the zero-nominal-growth budget*	*2028: contributions for the recommended budget*
Afghanistan	–	–	–	–	–
Albania	–	–	–	–	–
Algeria	–	–	–	–	–
Andorra	–	–	–	–	–
Angola	–	–	–	–	–
Antigua and Barbuda	–	–	–	–	–
Argentina	0.489	28 912	30 109	28 912	29 882
Armenia	–	–	–	–	–
Australia	2.036	120 380	125 363	120 380	124 420
Austria	0.625	36 953	38 483	36 953	38 193
Azerbaijan	–	–	–	–	–
Bahamas (The)	–	–	–	–	–
Bahrain	–	–	–	–	–
Bangladesh	–	–	–	–	–
Barbados	–	–	–	–	–
Belarus	–	–	–	–	–
Belgium	0.771	45 585	47 472	45 585	47 115
Belize	–	–	–	–	–
Benin	–	–	–	–	–
Bhutan	–	–	–	–	–
Bolivia (Plurinational State of)	–	–	–	–	–
Bosnia and Herzegovina	–	–	–	–	–
Botswana	–	–	–	–	–
Brazil	1.408	83 249	86 695	83 249	86 042
Brunei Darussalam	–	–	–	–	–
Bulgaria	–	–	–	–	–
Burkina Faso	–	–	–	–	–
Burundi	–	–	–	–	–
Cabo Verde	–	–	–	–	–
Cambodia	–	–	–	–	–
Cameroon	–	–	–	–	–
Canada	2.538	150 061	156 273	150 061	155 097
Central African Republic	–	–	–	–	–
Chad	–	–	–	–	–
Chile	0.373	22 053	22 966	22 053	22 793
China	19.964	1 180 393	1 229 256	1 180 393	1 220 007
Colombia	0.197	11 647	12 129	11 647	12 038
Comoros	–	–	–	–	–

Party	*Adjusted United Nations scale with 22 per cent maximum assessment rate considered*[a]	*2027: contributions for the zero-nominal-growth budget*	*2027: contributions for the recommended budget*	*2028: contributions for the zero-nominal-growth budget*	*2028: contributions for the recommended budget*
Congo	–	–	–	–	–
Cook Islands	–	–	–	–	–
Costa Rica	–	–	–	–	–
Côte d'Ivoire	–	–	–	–	–
Croatia	–	–	–	–	–
Cuba	0.122	7 212	7 511	7 212	7 454
Cyprus	–	–	–	–	–
Czechia	0.343	20 279	21 119	20 279	20 960
Democratic People's Republic of Korea	–	–	–	–	–
Democratic Republic of the Congo	–	–	–	–	–
Denmark	0.530	31 336	32 633	31 336	32 388
Djibouti	–	–	–	–	–
Dominica	–	–	–	–	–
Dominican Republic	–	–	–	–	–
Ecuador	–	–	–	–	–
Egypt	0.182	10 760	11 205	10 760	11 121
El Salvador	–	–	–	–	–
Equatorial Guinea	–	–	–	–	–
Eritrea	–	–	–	–	–
Estonia	–	–	–	–	–
Eswatini	–	–	–	–	–
Ethiopia	–	–	–	–	–
European Union	2.495	147 518	153 625	147 518	152 469
Fiji	–	–	–	–	–
Finland	0.385	22 763	23 705	22 763	23 527
France	3.850	227 635	237 057	227 635	235 274
Gabon	–	–	–	–	–
Gambia	–	–	–	–	–
Georgia	–	–	–	–	–
Germany	5.681	335 894	349 799	335 894	347 167
Ghana	–	–	–	–	–
Greece	0.279	16 495	17 178	16 495	17 049
Grenada	–	–	–	–	–
Guatemala	–	–	–	–	–
Guinea	–	–	–	–	–
Guinea-Bissau	–	–	–	–	–
Guyana	–	–	–	–	–
Haiti	–	–	–	–	–
Holy See	–	–	–	–	–
Honduras	–	–	–	–	–
Hungary	0.223	13 184	13 730	13 184	13 627
Iceland	–	–	–	–	–
India	1.104	65 274	67 976	65 274	67 464
Indonesia	0.578	34 174	35 589	34 174	35 321
Iran (Islamic Republic of)	0.385	22 763	23 705	22 763	23 527

Party	*Adjusted United Nations scale with 22 per cent maximum assessment rate considered*[a]	*2027: contributions for the zero-nominal-growth budget*	*2027: contributions for the recommended budget*	*2028: contributions for the zero-nominal-growth budget*	*2028: contributions for the recommended budget*
Iraq	0.131	7 745	8 065	7 745	8 004
Ireland	0.471	27 847	29 000	27 847	28 782
Israel	0.608	35 948	37 436	35 948	37 154
Italy	2.807	165 966	172 836	165 966	171 536
Jamaica	–	–	–	–	–
Japan	6.916	408 915	425 843	408 915	422 639
Jordan	–	–	–	–	–
Kazakhstan	0.131	7 745	8 065	7 745	8 004
Kenya	–	–	–	–	–
Kiribati	–	–	–	–	–
Kuwait	0.222	13 125	13 668	13 125	13 566
Kyrgyzstan	–	–	–	–	–
Lao People's Democratic Republic	–	–	–	–	–
Latvia	–	–	–	–	–
Lebanon	–	–	–	–	–
Lesotho	–	–	–	–	–
Liberia	–	–	–	–	–
Libya	–	–	–	–	–
Liechtenstein	–	–	–	–	–
Lithuania	–	–	–	–	–
Luxembourg	–	–	–	–	–
Madagascar	–	–	–	–	–
Malawi	–	–	–	–	–
Malaysia	0.325	19 215	20 010	19 215	19 860
Maldives	–	–	–	–	–
Mali	–	–	–	–	–
Malta	–	–	–	–	–
Marshall Islands	–	–	–	–	–
Mauritania	–	–	–	–	–
Mauritius	–	–	–	–	–
Mexico	1.135	67 107	69 885	67 107	69 359
Micronesia (Federated States of)	–	–	–	–	–
Monaco	–	–	–	–	–
Mongolia	–	–	–	–	–
Montenegro	–	–	–	–	–
Morocco	–	–	–	–	–
Mozambique	–	–	–	–	–
Myanmar	–	–	–	–	–
Namibia	–	–	–	–	–
Nauru	–	–	–	–	–
Nepal	–	–	–	–	–
Netherlands (Kingdom of the)	1.295	76 567	79 737	76 567	79 136
New Zealand	0.301	17 796	18 533	17 796	18 393
Nicaragua	–	–	–	–	–

Party	*Adjusted United Nations scale with 22 per cent maximum assessment rate considered*[a]	*2027: contributions for the zero-nominal-growth budget*	*2027: contributions for the recommended budget*	*2028: contributions for the zero-nominal-growth budget*	*2028: contributions for the recommended budget*
Niger	–	–	–	–	–
Nigeria	0.150	8 868	9 235	8 868	9 166
Niue	–	–	–	–	–
North Macedonia	–	–	–	–	–
Norway	0.652	38 549	40 145	38 549	39 842
Oman	0.115	6 799	7 080	6 799	7 027
Pakistan	0.123	7 272	7 573	7 272	7 516
Palau	–	–	–	–	–
Panama	–	–	–	–	–
Papua New Guinea	–	–	–	–	–
Paraguay	–	–	–	–	–
Peru	0.145	8 572	8 927	8 572	8 860
Philippines	0.198	11 706	12 191	11 706	12 099
Poland	0.829	49 015	51 044	49 015	50 659
Portugal	0.327	19 333	20 134	19 333	19 982
Qatar	0.245	14 485	15 085	14 485	14 971
Republic of Korea	2.344	138 591	144 327	138 591	143 242
Republic of Moldova	–	–	–	–	–
Romania	0.357	21 107	21 981	21 107	21 815
Russian Federation	2.090	123 572	128 688	123 572	127 720
Rwanda	–	–	–	–	–
Saint Kitts and Nevis	–	–	–	–	–
Saint Lucia	–	–	–	–	–
Saint Vincent and the Grenadines	–	–	–	–	–
Samoa	–	–	–	–	–
San Marino	–	–	–	–	–
Sao Tome and Principe	–	–	–	–	–
Saudi Arabia	1.215	71 837	74 811	71 837	74 248
Senegal	–	–	–	–	–
Serbia	–	–	–	–	–
Seychelles	–	–	–	–	–
Sierra Leone	–	–	–	–	–
Singapore	0.478	28 261	29 431	28 261	29 210
Slovakia	0.149	8 809	9 173	8 809	9 104
Slovenia	–	–	–	–	–
Solomon Islands	–	–	–	–	–
Somalia	–	–	–	–	–
South Africa	0.251	14 840	15 454	14 840	15 338
South Sudan	–	–	–	–	–
Spain	1.891	111 806	116 434	111 806	115 559
Sri Lanka	–	–	–	–	–
State of Palestine	–	–	–	–	–
Sudan	–	–	–	–	–
Suriname	–	–	–	–	–
Sweden	0.820	48 482	50 489	48 482	50 110

Party	*Adjusted United Nations scale with 22 per cent maximum assessment rate considered*[a]	*2027: contributions for the zero-nominal-growth budget*	*2027: contributions for the recommended budget*	*2028: contributions for the zero-nominal-growth budget*	*2028: contributions for the recommended budget*
Switzerland	1.027	60 721	63 235	60 721	62 759
Syrian Arab Republic	–	–	–	–	–
Tajikistan	–	–	–	–	–
Thailand	0.340	20 102	20 934	20 102	20 777
Timor-Leste	–	–	–	–	–
Togo	–	–	–	–	–
Tonga	–	–	–	–	–
Trinidad and Tobago	–	–	–	–	–
Tunisia	–	–	–	–	–
Türkiye	0.684	40 441	42 115	40 441	41 798
Turkmenistan	–	–	–	–	–
Tuvalu	–	–	–	–	–
Uganda	–	–	–	–	–
Ukraine	–	–	–	–	–
United Arab Emirates	0.573	33 878	35 281	33 878	35 015
United Kingdom of Great Britain and Northern Ireland	3.983	235 498	245 247	235 498	243 401
United Republic of Tanzania	–	–	–	–	–
United States of America	21.956	1 298 172	1 351 911	1 298 172	1 341 738
Uruguay	–	–	–	–	–
Uzbekistan	–	–	–	–	–
Vanuatu	–	–	–	–	–
Venezuela (Bolivarian Republic of)	–	–	–	–	–
Viet Nam	0.159	9 400	9 789	9 400	9 716
Yemen	–	–	–	–	–
Zambia	–	–	–	–	–
Zimbabwe	–	–	–	–	–
Total	**100.000**	**5 912 612**	**6 157 370**	**5 912 612**	**6 111 040**

[a] General Assembly resolution 79/249 on the scale of assessments for the apportionment of the expenses of the United Nations stipulates a maximum assessment rate of 22 per cent for the period 2025–2027.