
**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-fourth meeting
Bangkok, 11–16 July 2022**

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 2022 as at 30 April 2022

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 as information for the Open-ended Working Group at its forty-third meeting.
3. The note provides information as at 30 April 2022 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 2022.
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 2022. The outstanding contributions on that date amounted to \$1,078,104, of which \$512,970 was for prior years. The total expected contributions for the year 2022 amounted to \$781,175. During the first four months of 2022, \$223,577 was received from parties, of which \$44,347 was for prior years. An advance payment received of \$49,374 has been applied to the 2022 expected contributions.

* Reissued for technical reasons on 20 May 2022.

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 2022. The outstanding contributions on that date amounted to \$3,008,475, of which \$1,041,132 was for prior years. The total expected contributions for the year 2022 amounted to \$2,597,681. During the first four months of 2022, \$729,607 was received from parties, of which \$244,747 was for prior years. An advance payment of \$148,652 received in 2021 has been applied to the 2022 expected contributions.

7. In paragraph 8 of decision XXXIII/14 of the Thirty-Third Meeting of the Parties to the Montreal Protocol, the parties requested the Executive Secretary to enter into discussions with parties with contributions outstanding for two or more years. Similarly, paragraph 6 of decision XII(II)/4 of the twelfth meeting of the Conference of the Parties to the Vienna Convention 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 outstanding for two or more years with a view to finding a way forward. Accordingly, the Secretariat will contact the parties with outstanding contributions and will report on the progress achieved in that regard to the Thirty-Fourth Meeting of the Parties to the Montreal Protocol and 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 2022.

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 XXXIII/14 of the Thirty-Third 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 \$296,000 to the Ozone Secretariat for the fiscal year 2022. 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 2022.

<i>Reserves and fund balance</i>	<i>Trust fund for the Vienna Convention</i>	<i>Trust fund for the Montreal Protocol</i>
Reserves ^a	133 227	841 229
Fund balance ^b	3 201 444	13 965 755
Total^c (reserves and fund balance)	3 334 671	14 806 984

^a Reserves for each trust fund equal 15 per cent of the respective approved budgets for 2022.

^b Includes the cash balance and outstanding contributions as follows:

Cash balance	2 242 249	11 854 912
Outstanding contributions ^d	1 085 485	3 016 527

^c Calculated on accrual basis.

^d Calculated on 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 2022 was derived from the balance as at 31 December 2021, plus the contributions received, less the cash disbursed during the first four months of 2022.

13. The reserves and fund balance include the cash balance and outstanding contributions. The fund balance as at 30 April 2022 was derived from the fund balance as at 31 December 2021, plus the expected contributions for 2022, less the cash disbursed plus the net of movement in assets and liabilities during the first four months of 2022.

14. The reserves and fund balance as at 30 April 2022 of the trust fund for the Vienna Convention was \$3,334,671, which included a cash balance of \$2,242,249.

15. The reserves and fund balance as at 30 April 2022 of the trust fund for the Montreal Protocol was \$14,806,984, which included a cash balance of \$11,854,912.

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 2022 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 2022 against the approved budgets for the fiscal year 2022. The budget utilization rate as at 30 April 2022 was 24 per cent for the trust fund for the Vienna Convention and 11 per cent for the trust fund for the Montreal Protocol. The expenditures for the forty-fourth meeting of the Open-ended Working Group and associated meetings are not reflected in the interim report. However, the following conference services cost estimates were received and recorded in the system after 30 April 2022:

<i>Meeting</i>	<i>Amount</i>
Forty-fourth Open-ended Working Group	349 963
Sixty-eighth Implementation Committee	67 162
Fifth Extraordinary Meeting of the Parties	81 416
Total	498 541

18. While travel restrictions related to the COVID-19 pandemic are now easing around the world and physical meetings can now be organized after a careful assessment of the situation, some participants may still not be able to travel to meeting venues owing to the travel restrictions imposed by their respective countries.

19. Therefore, for the smooth running of meetings, the Secretariat will continue to use the following platforms:

(a) Online meeting platform with interpretation to ensure the equal participation of parties through the provision of simultaneous interpretation in the six official languages of the United Nations;

(b) Online forum to allow parties to review and comment on reports and meeting documents, as needed.

Annex I**Status of contributions as at 30 April 2022****A. Trust fund for the Vienna Convention for the Protection of the Ozone Layer**

(in United States dollars)

<i>Country</i>	<i>Unpaid contributions for prior years as at 31 December 2021</i>	<i>Advance payments received</i>	<i>Collections in 2022 for prior years</i>	<i>Expected contributions for 2022</i>	<i>Collections in 2022 for 2022</i>	<i>Total unpaid contributions</i>
Algeria	1 356	–	–	1 078	–	2 434
Argentina	17 750	–	8 757	7 124	–	16 117
Australia	–	–	–	17 209	17 209	–
Austria	–	–	–	5 273	5 273	–
Azerbaijan	1 429	–	–	–	–	1 429
Belgium	–	–	–	6 390	6 390	–
Brazil	75 535	–	–	22 959	–	98 494
Canada	–	–	–	21 287	21 287	–
Chile	992	–	–	3 172	–	4 164
China	–	–	–	93 483	–	93 483
Colombia	457	–	457	2 242	–	2 242
Czechia	–	2 422	–	2 422	–	–
Denmark	–	–	–	4 312	4 312	–
Egypt	–	–	–	1 445	–	1 445
European Union	–	–	–	19 467	19 467	–
Finland	–	–	–	3 281	3 281	–
France	–	–	–	34 473	–	34 473
Germany	–	–	–	47 425	–	47 425

<i>Country</i>	<i>Unpaid contributions for prior years as at 31 December 2021</i>	<i>Advance payments received</i>	<i>Collections in 2022 for prior years</i>	<i>Expected contributions for 2022</i>	<i>Collections in 2022 for 2022</i>	<i>Total unpaid contributions</i>
Greece	–	–	–	2 851	–	2 851
Hungary	–	–	–	1 602	–	1 602
India	24 931	–	24 931	6 492	50	6 442
Indonesia	–	–	–	4 226	–	4 226
Iran (Islamic Republic of)	15 543	–	–	3 101	–	18 644
Iraq	4 585	–	–	1 008	–	5 593
Ireland	–	–	–	2 891	2 891	–
Israel	9 038	–	4 816	3 812	–	8 034
Italy	–	–	–	25 748	25 748	–
Japan	–	–	–	66 689	–	66 689
Kazakhstan	–	–	–	1 383	–	1 383
Kuwait	–	–	–	1 961	–	1 961
Libya	8 103	–	–	–	–	8 103
Malaysia	–	–	–	2 656	2 656	–
Mexico	–	–	–	10 062	–	10 062
Netherlands	–	–	–	10 562	10 562	–
New Zealand	–	–	–	2 266	2 266	–
Nigeria	7 830	–	–	1 945	–	9 775
Norway	–	–	–	5 875	5 875	–
Oman	4 035	–	–	899	–	4 934
Pakistan	1 130	–	–	899	–	2 029

<i>Country</i>	<i>Unpaid contributions for prior years as at 31 December 2021</i>	<i>Advance payments received</i>	<i>Collections in 2022 for prior years</i>	<i>Expected contributions for 2022</i>	<i>Collections in 2022 for 2022</i>	<i>Total unpaid contributions</i>
Peru*	–	7 620	–	1 188	6 131	–
Philippines	3 689	–	–	1 594	–	5 283
Poland	–	–	–	6 242	6 242	–
Portugal	6 289	–	3 440	2 726	–	5 575
Qatar	–	–	–	2 195	–	2 195
Republic of Korea	–	–	–	17 655	–	17 655
Romania	1 946	–	1 946	1 539	1 539	–
Russian Federation	–	–	–	18 725	18 725	–
Saudi Arabia	–	–	–	9 124	–	9 124
Serbia	13 302	–	–	–	–	13 302
Singapore	–	3 773	–	3 773	–	–
Slovakia	–	–	–	1 195	1 195	–
South Africa	–	–	–	2 117	2 117	–
Spain	–	–	–	16 709	–	16 709
Sweden	–	–	–	7 054	7 054	–
Switzerland	–	–	–	8 960	8 960	–
Thailand	–	–	–	2 391	–	2 391
Turkey	–	–	–	10 679	–	10 679
Ukraine	1 011	–	–	–	–	1 011
United Arab Emirates	3 708	–	–	4 797	–	8 505
United Kingdom of Great Britain and Northern Ireland	–	35 559	–	35 559	–	–
United States of America	315 848	–	–	171 312	–	487 160
Venezuela (Bolivarian Republic of)	38 810	–	–	5 671	–	44 481
Total	557 317	49 374	44 347	781 175	179 230	1 078 104

* Advance payment received is \$9,394.83.

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

(in United States dollars)

<i>Country</i>	<i>Unpaid contributions for prior years as at 31 December 2021</i>	<i>Advance payments received</i>	<i>Collections in 2022 for prior years</i>	<i>Expected contributions for 2022</i>	<i>Collections in 2022 for 2022</i>	<i>Total unpaid contributions</i>
Algeria	5 149	–	–	3 585	–	8 734
Argentina	82 686	–	48 545	23 691	–	57 832
Australia	–	–	–	57 227	57 227	–
Austria	–	–	–	17 535	17 535	–
Belgium	–	–	–	21 249	21 249	–
Brazil	109 995	–	–	76 346	–	186 341
Canada	–	–	–	70 787	70 787	–
Chile	37 706	–	–	10 547	–	48 253
China	–	–	–	310 864	–	310 864
Colombia	–	–	–	7 455	7 455	–
Czechia	–	8 053	–	8 053	–	–
Denmark	–	–	–	14 339	14 339	–
Egypt	–	–	–	4 806	–	4 806
European Union	–	–	–	64 734	64 734	–
Finland	–	–	–	10 910	10 910	–
France	–	–	–	114 636	–	114 636
Germany	–	–	–	157 705	–	157 705
Greece	–	–	–	9 482	–	9 482
Hungary	–	–	–	5 325	–	5 325
India	114 455	–	114 455	21 587	–	21 587
Indonesia	–	–	–	14 053	–	14 053

<i>Country</i>	<i>Unpaid contributions for prior years as at 31 December 2021</i>	<i>Advance payments received</i>	<i>Collections in 2022 for prior years</i>	<i>Expected contributions for 2022</i>	<i>Collections in 2022 for 2022</i>	<i>Total unpaid contributions</i>
Iran (Islamic Republic of)	171 565	–	–	10 313	–	181 878
Iraq	32 992	–	–	3 351	–	36 343
Ireland	–	–	–	9 611	9 611	–
Israel	52 036	–	41 678	12 677	–	23 035
Italy	–	–	–	85 620	–	85 620
Japan	–	–	–	221 764	–	221 764
Kazakhstan	–	–	–	4 598	–	4 598
Kuwait	–	–	–	6 520	–	6 520
Libya	63 830	–	–	–	–	63 830
Malaysia	–	–	–	8 832	8 832	–
Mexico	–	–	–	33 458	–	33 458
Netherlands	–	–	–	35 121	35 121	–
New Zealand	–	–	–	7 533	7 533	–
Nigeria	57 193	–	–	6 468	–	63 661
Norway	–	–	–	19 535	–	19 535
Oman	22 626	–	–	2 987	–	25 613
Pakistan	10 392	–	–	2 987	–	13 379

<i>Country</i>	<i>Unpaid contributions for prior years as at 31 December 2021</i>	<i>Advance payments received</i>	<i>Collections in 2022 for prior years</i>	<i>Expected contributions for 2022</i>	<i>Collections in 2022 for 2022</i>	<i>Total unpaid contributions</i>
Peru*	32 681	–	32 681	3 949	7 123	–
Philippines	18 525	–	–	5 299	–	23 824
Poland	–	–	–	20 755	20 755	–
Portugal	31 628	–	–	9 066	–	40 694
Qatar	–	–	–	7 299	–	7 299
Republic of Korea	–	–	–	58 708	–	58 708
Romania	7 388	–	7 388	5 117	5 117	–
Russian Federation	–	–	–	62 266	62 266	–
Saudi Arabia	–	–	–	30 341	–	30 341
Serbia	43 724	–	–	–	–	43 724
Singapore	–	12 547	–	12 547	–	–
Slovakia	–	–	–	3 974	3 974	–
South Africa	–	–	–	7 040	7 040	–
Spain	–	–	–	55 564	–	55 564
Sweden	–	–	–	23 457	23 457	–
Switzerland	–	–	–	29 795	29 795	–
Thailand	–	–	–	7 949	–	7 949
Turkey	123 890	–	–	35 510	–	159 400
United Arab Emirates	–	–	–	15 950	–	15 950
United Kingdom of Great Britain and Northern Ireland	–	118 247	–	118 247	–	–
United States of America	–	9 805	–	569 672	–	559 867
Venezuela (Bolivarian Republic of)	267 418	–	–	18 885	–	286 303
Total	1 285 879	148 652	244 747	2 597 681	484 860	3 008 475

* Advance payment received is \$3,173.56.

Annex II

Trust funds for the Vienna Convention and the Montreal Protocol interim 2022 budget performance report as at 30 April 2022

(in United States dollars)

Budget line	Cost category	Trust fund for the Vienna Convention		Trust fund for the Montreal Protocol	
		2022 approved budget	Expenditure as at 30 April 2022	2022 approved budget	Expenditure as at 30 April 2022
1100	Employee salaries, allowances and benefits	659 000	185 839	1 691 100	483 038
1200	Consultants	–	–	85 000	–
1300	Meeting costs	–	–		
1321	Conference services costs – Open-ended Working Group meeting	–	–	632 000	–
1322	Conference services costs – preparatory meetings and Meetings of the Parties	–	–	650 000	609
1323	Communication costs of Article 5 party assessment panel members and organization costs of panel meetings	–	–	55 000	2 255
1324	Conference services costs – Bureau meetings	–	–	25 000	–
1325	Conference services costs – meetings of the Implementation Committee	–	–	125 000	(1 984)
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	–
	Subtotal: meeting costs	10 000	–	1 512 000	880
3300	Travel of Article 5 parties and experts				
3301	Travel of Article 5 parties – assessment panel meetings	–	–	380 000	31 462
3302	Travel of Article 5 parties – preparatory meetings and Meeting of the Parties	–	–	400 000	(3)
3303	Travel of Article 5 parties – Open-ended Working Group meeting	–	–	365 000	–
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	–	–	–	–
	Subtotal: travel of Article 5 parties and experts	–	–	1 225 000	31 459
1600	Travel on official business				
1601	Staff travel on official business	30 000	–	180 000	11 161
1602	Conference services staff travel on official business	–	–	15 000	–
	Subtotal: staff travel	30 000	–	195 000	11 161
4100– 5300	Other operational costs: supplies and consumables				
4100	Expendable equipment	8 000	702	18 000	219
4200	Non-expendable equipment	10 000	–	25 000	3 028
4300	Rental of premises	19 000	–	32 000	–
5100	Operation and maintenance of equipment	10 000	144	20 000	–
5200	Reporting costs	5 000	–	75 000	–

<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>2022 approved budget</i>	<i>Expenditure as at 30 April 2022</i>	<i>2022 approved budget</i>	<i>Expenditure as at 30 April 2022</i>
5300	Sundry	35 000	256	25 000	1 240
	Subtotal: other operational costs	87 000	1 102	195 000	4 487
5201	Public awareness and communication			59 900	(4 000)
	Total direct costs	786 000	186 941	4 963 000	527 025
	Programme support costs (13%)	102 180	24 302	645 190	68 513
	Total direct and programme support costs	888 180	211 243	5 608 190	595 538
	Additional activities to be drawn down from the existing cash balance				
	Enhancement of digital presence (website, mobile application, and meeting portal)				
5408	Digital tools: enhancements			37 500	–
5409	United Nations Volunteer – Science			20 000	17 109
5410	Communications campaign			27 100	312
5411	Registration and contacts management system			25 000	–
	Subtotal: enhancement of digital presence			109 600	17 421
	Additional meetings				
5413	Conference services costs – Fifth Extraordinary Meeting of the Parties			108 930	–
	Subtotal: meetings			108 930	–
	Total direct costs – additional activities			218 530	17 421
	Programme support costs (13%)			28 409	2 265
	Total additional activities and programme support costs			246 939	19 686
	Grand total	888 180	211 243	5 855 129	615 224
	Budget utilization rate		24%		11%