



**EN**

**FINANCE COMMITTEE**  
**99<sup>th</sup> session**  
**Rome/remote, 27 March 2025**

UNIDROIT 2025  
F.C. (99) 4  
Original: English  
March 2025

**Item No. 6 on the Agenda: Draft Budget for 2026 – First estimates**

(prepared by the UNIDROIT Secretariat)

<i>Summary</i>	<i>First estimates of receipts and expenditure for 2026</i>
<i>Action to be taken</i>	<i>Opinion of the members of the Finance Committee with regard to the first estimates of the Secretariat prior to the formal establishment of the draft Budget by the Governing Council at its 105<sup>th</sup> session (Rome, May 2025)</i>
<i>Related documents</i>	<a href="#">UNIDROIT 2024 – A.G. (84) 6</a> ; <a href="#">UNIDROIT 2024 – F.C. (98) 6</a>

**INTRODUCTION**

1. The Appendix to this document sets out the first estimates for a draft Budget for the 2026 financial year, which the Secretariat has prepared for an initial review by the Finance Committee, in accordance with Article 26 of the Regulations. This draft Budget does not consider any extraordinary receipts and expenditure in relation to UNIDROIT's centenary in 2026.<sup>1</sup>

2. These estimates will be revised, as appropriate, in light of the Finance Committee's comments, and submitted to the Governing Council for approval at its 105<sup>th</sup> session to be held in Rome on 20-23 May 2025. On the basis of these first estimates, the Council will establish the draft Budget for 2026, to be communicated to the Member States, for their review and comments. Thereafter, the draft Budget, together with any comments received, will be submitted to the Finance Committee for consideration at its 100<sup>th</sup> session, likely to be held in October 2025. The Committee will, at that time, formulate its opinion on the draft Budget before its submission to the General Assembly for review and adoption at its 85<sup>th</sup> session, to be held in Rome in late November or early December 2025.

---

<sup>1</sup> An update on the centenary activities will be provided separately under item no. 8 on the agenda.

**APPENDIX**

**DRAFT BUDGET FOR THE 2026  
FINANCIAL YEAR**

**RECEIPTS (in Euro)**

	<b>Budget 2025<sup>1</sup></b>	<b>Budget 2026</b>
<b>Chapter 1: Contributions of Member States</b>		
Art. 1 (Member States' Contributions)	2,412,574.00	2,453,900.00 <sup>2</sup>
<b>Chapter 2: Other receipts</b>		
Art. 1 (Interest)	0.00	0.00 <sup>3</sup>
Art. 2 (Contributions to overhead expenses)	15,000.00	15,000.00 <sup>4</sup>
Art. 3 (Sale of publications)	45,000.00	45,000.00 <sup>5</sup>
Art. 4 (Aviareto)	23,000.00	23,000.00 <sup>6</sup>
<b>Total receipts</b>	<b>2,495,574.00</b>	<b>2,536,900.00</b>

**EXPLANATORY NOTES TO THE DRAFT BUDGET – RECEIPTS**

<sup>1</sup> The numbers given in this column correspond to those found in the Budget for 2025 approved by the Finance Committee at its 98<sup>th</sup> session on 24 October 2024 (see [UNIDROIT 2024 – F.C. \(98\) 6](#)) and subsequently approved by the General Assembly at its 84<sup>th</sup> session in Rome on 12 December 2024 (see [UNIDROIT 2024 – A.G. \(84\) 6](#)).

<sup>2</sup> The expected amount of contributions of Member States for 2026 corresponds to the UNIDROIT Contributions Chart approved by the General Assembly at its 82<sup>nd</sup> session (Rome, 14 December 2023) (see [UNIDROIT 2023 – A.G. \(82\) 9](#) and [A.G. \(82\) 11](#)) and based on the expectation that arrears in Member State contributions would be reduced.

<sup>3</sup> The Secretariat estimates the interest earned on deposits in checking accounts to be close to zero again for 2026.

<sup>4</sup> This sum represents the share of the Office for Italy and San Marino of the International Labour Organization in the operating expenses of the premises of UNIDROIT.

<sup>5</sup> The Secretariat estimates the receipts from the sale of publications in 2026 to be approximately the same as in 2025.

<sup>6</sup> UNIDROIT expects to receive in 2026 a payment of USD 25,000 from Aviareto, the International Registry under the Aircraft Protocol to the Cape Town Convention, in accordance with a renewed licencing agreement by which UNIDROIT is to provide an electronic version of the revised fifth edition of the Aircraft Protocol Official Commentary by Sir Roy Goode for Aviareto to make available to users of the International Registry.

**EXPENDITURE (in Euro)**

	<b>Budget 2025<sup>1</sup></b>	<b>Budget 2026</b>
<b>Chapter 1 – Meeting costs and official travel<sup>2</sup></b>		
Art. 1 (Governing Council and Permanent Committee)	53,000.00	53,000.00
Art. 2 (Auditor)	5,000.00	5,200.00
Art. 3 (Administrative Tribunal)		
Art. 4 (Committees of Experts)	140,000.00	140,000.00
Art. 5 (Official journeys and promotion of activities)	45,000.00	45,000.00
Art. 6 (Interpreters)	18,000.00	10,000.00
Art. 7 (Representation)	6,000.00	6,000.00
<b>Subtotal</b>	<b>267,000.00</b>	<b>259,200.00</b>
<b>Chapter 2 – Salaries and allowances<sup>3</sup></b>		
Art. 1 (Salaries of Categories D, P and GS staff and consultants)	1,385,328.00	1,450,000.00
Art. 2 (Remuneration for occasional collaborators)	10,000.00	10,000.00
Art. 3 (Tax reimbursement)	0.00	0.00
<b>Subtotal</b>	<b>1,395,328.00</b>	<b>1,460,000.00</b>
<b>Chapter 3 – Social security charges<sup>4</sup></b>		
Art. 1 (Insurance against disablement, old age, and sickness)	552,567.00	530,000.00
Art. 2 (Accidents' insurance)	9,000.00	8,800.00
Art. 3 (Compensation for retired members of staff)	1,900.00	1,900.00
<b>Subtotal</b>	<b>563,467.00</b>	<b>540,700.00</b>
<b>Chapter 4 – Administrative expenses<sup>5</sup></b>		
Art. 1 (Stationery)	10,000.00	10,000.00
Art. 2 (Telephone, fax, and Internet)	14,400.00	18,000.00
Art. 3 (Postage)	6,000.00	6,000.00
Art. 4 (Miscellaneous)	2,000.00	2,000.00
Art. 5 (Printing of publications)	8,000.00	8,000.00
<b>Subtotal</b>	<b>40,400.00</b>	<b>44,000.00</b>
<b>Chapter 5 – Maintenance costs<sup>6</sup></b>		
Art. 1 (Electricity)	20,000.00	20,000.00
Art. 2 (Heating)	20,000.00	15,000.00
Art. 3 (Water)	5,000.00	5,000.00
Art. 4 (Insurance of premises)	11,000.00	11,000.00
Art. 5 (Office equipment)	21,379.00	20,000.00
Art. 6 (Upkeep of building, public services)	25,000.00	25,000.00
Art. 7 (Labour costs)	15,000.00	25,000.00
<b>Subtotal</b>	<b>117,379.00</b>	<b>121,000.00</b>
<b>Chapter 6 – Library<sup>7</sup></b>		
Art. 1 (Purchase of books)	80,000.00	80,000.00
Art. 2 (Binding)	2,000.00	2,000.00
Art. 3 (Software)	30,000.00	30,000.00
<b>Subtotal</b>	<b>112,000.00</b>	<b>112,000.00</b>
<b>Total expenditure</b>	<b>2,495,574.00</b>	<b>2,536,900.00</b>

**EXPLANATORY NOTES TO THE DRAFT BUDGET - EXPENDITURE**

<sup>1</sup> The numbers given in this column correspond to those found in the Budget for 2025 approved by the Finance Committee at its 98<sup>th</sup> session on 24 October 2024 (see [UNIDROIT 2024 – F.C. \(98\) 6](#)) and subsequently approved by the General Assembly at its 84<sup>th</sup> session in Rome on 12 December 2024 (see [UNIDROIT 2024 – A.G. \(84\) 6](#)).

<sup>2</sup> **Purpose of expenditure:** to cover travel and subsistence expenses incurred by the members of the Governing Council and of the Permanent Committee in their attendance of sessions of those bodies; the fees due to the auditor appointed by the General Assembly; the costs of hearings of the Administrative Tribunal, registrar services, and sums awarded by the Tribunal for settlement of claims; the costs incurred by UNIDROIT in organising meetings of committees of experts and other meetings associated with UNIDROIT's Work Programme; the travel and subsistence expenses incurred by representatives of UNIDROIT, members of staff, and collaborators in connection with the attendance of meetings of other organisations with which UNIDROIT cooperates, as well as missions intended to further awareness of UNIDROIT's work in general and, where appropriate, to encourage accession to the Statute of the Organisation; the cost of simultaneous interpretation at meetings held by UNIDROIT; and the cost of representation functions, such as receptions and similar events organised by UNIDROIT in connection with its meetings.

Compared to the Budget for 2025, the Secretariat is forecasting a decrease in expenditure with respect to Article 6 (Interpreters) given that the Secretariat aims at using online simultaneous translation services instead of in-person interpreters for short meetings (e.g., the meetings of the Finance Committee).

<sup>3</sup> **Purpose of expenditure:** to cover the salaries and allowances of the professional, administrative, secretarial and library members of UNIDROIT staff, as well as remuneration of consultants.

With respect to Article 1 (Salaries of Categories D, P and GS staff and consultants), the Secretariat deems it prudent to forecast an increase of approximately 5% in order to reflect the annual increase in salaries due to the design of the salary system and considering the evolution of expenditure for salaries in recent years.

<sup>4</sup> **Purpose of expenditure:** insurance coverage of staff members against disability, old age, sickness, and accidents, in accordance with the UNIDROIT Regulations. Article 3 concerns payments to one retired member of staff to cover the periods, in the past, during which he was not covered for social security purposes.

With respect to Article 1 (Insurance against disablement, old age, and sickness), the Secretariat estimates that expenditure would be lower than in the Budget for 2025 given the relative increase in the number of consultants, for which no social security contributions are due.

With respect to Article 2 (Accidents' insurance), the estimated expenditure to € 8,800.00 is in line with the actual expenditure under this budget line in recent years.

<sup>5</sup> **Purpose of expenditure:** to cover ordinary running expenses of UNIDROIT (purchase of stationary, telephone charges, postage of materials and correspondence, etc.). With respect to Article 2 (Telephone, fax, and Internet), the Secretariat estimates that the costs will amount to approximately € 18,000.00 considering the recently established increase in internet capacity to facilitate online meetings.

<sup>6</sup> **Purpose of expenditure:** to cover utility fees (electricity, water, and gas bills), building maintenance costs (insurance, ordinary repairs in the building, maintenance of elevators) and charges for municipal services (i.e. waste disposal). The Secretariat proposes to increase Article 7

(Labour costs) by € 10,000.00 considering the higher actual expenditure under this budget line in recent years.

<sup>7</sup> **Purpose of expenditure:** to cover the cost of acquisitions for the Library's stock of books and the maintenance of its subscriptions to law journals, binding of periodicals and subscriptions to electronic journals and databases. No change is proposed for 2026.