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UNIDROIT 2025  
Draft Budget 2026  
Original: English  
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## **Draft Budget for the 2026 financial year**

(prepared by the UNIDROIT Secretariat)

<i>Summary</i>	<i>Explanation of the proposed expenditure and receipts under the 2026 draft Budget</i>
<i>Action to be taken</i>	<i>Formulation of observations to be transmitted to the Finance Committee at its 100<sup>th</sup> session (Rome, October 2025)</i>

### **I. INTRODUCTION**

1. The first draft of the Budget, providing estimates of receipts and expenditure for the 2026 financial year prepared by the Secretariat ([UNIDROIT 2025 – F.C. \(99\) 4](#)), was examined by the Finance Committee at its 99<sup>th</sup> session (27 March 2025), in accordance with Article 26 of the UNIDROIT Regulations. Those first estimates were then submitted to the Governing Council, which at its 105<sup>th</sup> session, established the draft Budget for 2026, as set forth in the Annex to this document, taking into account the opinion expressed by the Finance Committee.

2. The draft Budget is now transmitted to Member States, for their review and comments, which should be submitted to the Secretariat by 15 September 2025. Thereafter, the draft Budget will be submitted, together with any comments received by the Secretariat, to the Finance Committee, for consideration at its 100<sup>th</sup> session, to be held in October 2025. The Committee will at that time formulate its final opinion on the draft Budget before its submission for consideration and adoption to the General Assembly at its 85<sup>th</sup> session, to be held in Rome on 11 December 2025.

**ANNEXE**

**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 (Accident 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 (Accident insurance), the estimated expenditure at EUR 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 stationery, 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 EUR 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 for the building, maintenance of elevators) and charges for municipal services (i.e., waste disposal). The Secretariat proposes to increase Article 7

(Labour costs) by EUR 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.