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Item No. 13 on the Agenda: Approval of the draft Budget for 2026 and observations submitted by Member States

(prepared by the UNIDROIT Secretariat)

<i>Summary</i>	<i>Explanation of the proposed expenditure and receipts under the 2026 draft Budget, the proposed contributions of Member States and observations submitted by Member States</i>
<i>Action to be taken</i>	<i>Approval of the draft Budget for 2026</i>
<i>Related documents</i>	<i>Draft Budget 2026 – First estimates (UNIDROIT 2025 - F.C. (99) 4); Finance Committee Report – 99th session (UNIDROIT 2025 - F.C. (99) 6); Draft Budget 2026 – Governing Council – 105th session (UNIDROIT 2025 - C.D. (105) 25); Governing Council Summary Conclusions – 105th session (UNIDROIT 2025 - C.D. (105) Misc. 3); Draft Budget 2026 – Finance Committee – 100th session (UNIDROIT 2025 - F.C. (100) 6); Finance Committee Forthcoming Report – 100th session (UNIDROIT 2025 - F.C. (100) 9)</i>

1. The first draft of the 2026 Budget, providing estimates of receipts and expenditure for the 2026 financial year, was examined by the Finance Committee at its 99th session (27 March 2025), for preliminary opinion in accordance with Article 26 of the UNIDROIT Regulations (see [F.C. \(99\) 4](#); [F.C. \(99\) 6](#)).

2. Those first estimates were then submitted to the Governing Council, which officially drew up the draft Budget for 2026 at its 105th session ([C.D. \(105\) 25](#); [C.D. \(105\) Misc. 3](#)), and authorised the Secretariat to transmit it to Member States without amendments.

3. Accordingly, the draft Budget for 2026 resulting from this procedure has been submitted to the Governments of UNIDROIT Member States, which were invited to submit any comments by 15 September 2025 at the latest. The government of Ireland confirmed that Ireland would voluntarily maintain 9 units of contribution in the 2026 financial year. The government of Portugal indicated that it agreed with the proposed draft Budget for 2026. The government of Argentina requested an extension of the suspension of its reclassification in the Contributions Chart, and also the government

of Brazil reiterated its request to maintain its contribution in the same classification as in the 2025 financial year.¹

4. Overall, the Secretariat had proposed a total expenditure of € 2,536,900.00 for the year 2026, and total receipts of € 2,536,900.00. During the 100th session of the Finance Committee (30 October 2025), the Secretariat proposed to reduce these amounts to € 2,495,574.00 (i.e., a decrease of € 41,326), in line with the Budget for 2025 ([F.C. \(100\) 6](#)). To this end, the Secretariat would mainly seek to reduce the expenditure under Chapter 1 – Meeting and travel costs. Also in light of the envisaged Centenary activities, it is expected that a slightly lower amount of Working Group meetings and regular missions would be organised.

5. The draft Budget for 2026 does not consider any special receipts and expenditure in relation to UNIDROIT's Centenary. The Secretariat will provide an update on the preparations for the Centenary under a separate Agenda item (see Item No. 16 on the Agenda). It will present an up-to-date overview of the special contributions for the Institute's Centenary at the spring session of the Finance Committee, taking into account that additional contributions are currently still being decided and that the Centenary will not officially begin until 20 April 2026.

6. The Finance Committee, at its 100th session, expressed itself in favour of the draft Budget for the 2026 financial year and recommended that the General Assembly adopt it at its 85th session.

7. In light of the foregoing, the General Assembly may wish to adopt the draft Budget for 2026, as set out in Appendix I to this document.

¹ See Appendix II for the *Notes Verbales* submitted by the governments of Argentina, Brazil, Ireland, and Portugal. Please note that the draft Budget for 2026 was drawn up based on the latest Contributions Chart, which already assumed that (i) Brazil and Argentina confirmed their will to suspend reclassification to a higher category, and (ii) Ireland and Portugal confirmed their will to waive reclassification to a lower category (please see [UNIDROIT 2023 – A.G. \(82\) 9, Appendix IV](#)).

APPENDIX I

**DRAFT BUDGET FOR THE 2026
FINANCIAL YEAR**

RECEIPTS (in Euro)

	Budget 2025¹	Budget 2026
Chapter 1: Contributions of Member States		
Art. 1 (Member States' Contributions)	2,412,574.00	2,412,574.00 ²
Chapter 2: Other receipts		
Art. 1 (Interest)	0.00	0.00 ³
Art. 2 (Contributions to overhead expenses)	15,000.00	15,000.00 ⁴
Art. 3 (Sale of publications)	45,000.00	45,000.00 ⁵
Art. 4 (Aviareto)	23,000.00	23,000.00 ⁶
Total receipts	2,495,574.00	2,495,574.00

EXPLANATORY NOTES TO THE DRAFT BUDGET – RECEIPTS

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

² The expected amount of contributions of Member States for 2026 corresponds to the UNIDROIT Contributions Chart approved by the General Assembly at its 82nd 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.

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

⁴ 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.

⁵ The Secretariat estimates the receipts from the sale of publications in 2026 to be approximately the same as in the Budget for 2025.

⁶ 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)

	Budget 2025¹	Budget 2026
Chapter 1 – Meeting costs and official travel²		
Art. 1 (Governing Council and Permanent Committee)	53,000.00	42,000.00
Art. 2 (Auditor)	5,000.00	5,200.00
Art. 3 (Administrative Tribunal)		
Art. 4 (Committees of Experts)	140,000.00	105,000.00
Art. 5 (Official journeys and promotion of activities)	45,000.00	35,000.00
Art. 6 (Interpreters)	18,000.00	15,000.00
Art. 7 (Representation)	6,000.00	1,000.00
Subtotal	267,000.00	203,200.00
Chapter 2 – Salaries and allowances³		
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	9,300.00
Art. 3 (Tax reimbursement)	0.00	0.00
Subtotal	1,395,328.00	1,459,300.00
Chapter 3 – Social security charges⁴		
Art. 1 (Insurance against disablement, old age, and sickness)	552,567.00	540,000.00
Art. 2 (Accidents' insurance)	9,000.00	8,800.00
Art. 3 (Compensation for retired members of staff)	1,900.00	1,900.00
Subtotal	563,467.00	550,700.00
Chapter 4 – Administrative expenses⁵		
Art. 1 (Stationery)	10,000.00	7,000.00
Art. 2 (Telephone, fax, and Internet)	14,400.00	15,000.00
Art. 3 (Postage)	6,000.00	7,000.00
Art. 4 (Miscellaneous)	2,000.00	2,500.00
Art. 5 (Printing of publications)	8,000.00	8,000.00
Subtotal	40,400.00	39,500.00
Chapter 5 – Maintenance costs⁶		
Art. 1 (Electricity)	20,000.00	18,000.00
Art. 2 (Heating)	20,000.00	18,000.00
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	22,000.00
Art. 6 (Upkeep of building, public services)	25,000.00	25,000.00
Art. 7 (Labour costs)	15,000.00	18,874.00
Subtotal	117,379.00	117,874.00
Chapter 6 – Library⁷		
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	43,000.00
Subtotal	112,000.00	125,000.00
Total expenditure	2,495,574.00	2,495,574.00

EXPLANATORY NOTES TO THE DRAFT BUDGET - EXPENDITURE

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

² **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 approved 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).

Compared to the draft Budget for 2026 as drawn up by the Governing Council at its 105th session and as subsequently submitted to Member States, the Secretariat has reduced the expected expenditure under Article 1 (Governing Council and Permanent Committee), Article 4 (Committees of Experts), Article 5 (Official journeys and promotion of activities), and Article 7 (Representation) by in total € 56,000 given the proposed overall decrease in the Budget for 2026. With regard to the lower proposed expenditure for Committees of Experts, it should be noted that, at its 105th session (May 2025), the Governing Council recommended a timeline for implementing the new Work Programme 2026-2028 with a limit on the number of projects undertaken in 2026, precisely to allow resources to be focused on preparing the Institute for the future in the context of the Centenary (for example, through the review of the Regulations). Furthermore, the Secretariat will seek to achieve the lower proposed expenditure for Official journeys and promotion of activities by leveraging the envisaged Centenary activities abroad, which are currently being planned and for which external support has been offered.

³ **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), compared to the approved Budget for 2025, the Secretariat deems it prudent to forecast an increase of approximately 5%. It should be noted that the estimated expenditure for salaries as proposed in this Budget for 2026 is the same as the expenditure for salaries in the proposed adjusted Budget for 2025 (see A.G. (85) 7), namely € 1,450,000.00. The proposed amount therefore implies a freeze in salaries.

⁴ **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 slightly lower than in the approved 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.

⁵ **Purpose of expenditure:** to cover ordinary running expenses of UNIDROIT (purchase of stationary, telephone charges, postage of materials and correspondence, etc.). The Secretariat estimates that the costs in 2026 for administrative expenses would be similar to those envisaged in the approved Budget for 2025.

⁶ **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 estimates that the costs in 2026 for maintenance would be similar to those envisaged in the approved Budget for 2025.

⁷ **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.

Compared to the draft Budget for 2026 as drawn up by the Governing Council at its 105th session and as subsequently submitted to Member States, the Secretariat has increased the expected expenditure under Article 3 (Software) to reflect the higher actual expenditure for library software over the last years.

APPENDIX II**COMMENTS RECEIVED BY MEMBER STATES**



**Embajada Argentina
en Italia**

"2025 - Año de la Reconstrucción de la Nación Argentina"

AE 52/2025

The Embassy of the Argentine Republic to the Italian Republic presents its compliments to the International Institute for the Unification of Private Law (UNIDROIT) and has the honour to refer to its Note FcO 915 and the financial contribution of Member States to the UNIDROIT budget.

Taking into account the economic situation of our country with its strong impact on the gross domestic product (GDP) and resulting financial restrictions, Argentina is not in a position to face increases in its financial contributions to international organizations in the coming year.

Therefore, the Argentine Republic wishes to request once again the extension of the suspension of the application of the new Chart of Contributions, as occurred previously in the recent practice of UNIDROIT and as agreed upon in the last five sessions of the General Assembly.

The Embassy of the Argentine Republic to the Italian Republic takes this opportunity to renew to the International Institute for the Unification of Private Law (UNIDROIT) the assurances of its highest and distinguished consideration.

Rome, 15 September 2025.-



International Institute for the Unification of Private Law (UNIDROIT)

Rome



Nº 03

The Embassy of the Federative Republic of Brazil presents its compliments to the International Institute for the Unification of Private Law (UNIDROIT) and, with reference to Note Verbale FCo/915, dated 24 July 2025, and to Note Verbale MSc/117, of 31 January 2025, as well as in view of the upcoming 100th Session of the Finance Committee, has the honor, in conformity with Article 16 of the Statute of UNIDROIT, to convey comments regarding the draft Budget for the 2026.

2. The Embassy of Brazil would like to reiterate the request of the Government of Brazil to maintain its contribution to the UNIDROIT budget in the 2026 financial year in the same classification as it was in the 2025 financial year. Nevertheless, Brazil reaffirms its commitment to multilateral cooperation, constructive engagement, and active collaboration with UNIDROIT, recognizing the importance of the institution's work and reiterating its determination to continue participating and collaborating actively with the Organization.

The Embassy of the Federative Republic of Brazil in Rome avails itself of this opportunity to renew to the International Institute for the Unification of Private Law (UNIDROIT) the assurances of its highest consideration.
In light of

Rome, 10 October 2025.





NOTA VERBALE

Rif. 82/2025

The Embassy of Ireland in Italy presents its compliments to the International Institute for the Unification of Private Law (UNIDROIT) and has the honour to refer to its Note Verbale FCo/915 on the 2024 Accounts and the 2026 Draft Budget.

The Embassy of Ireland has the honour to confirm that Ireland will voluntarily maintain 9 units of contribution in the 2026 financial year – one unit of contribution more than Ireland's actual category of 8 units.

The Embassy of Ireland further has the honour to advise that Ireland reserves the right to reduce our contribution to our actual category of 8 units and will continue to consider and confirm our contribution in future years.

The Embassy of Ireland in Italy avails itself of this opportunity to renew to the International Institute for the Unification of Private Law (UNIDROIT) the assurances of its highest consideration.

Rome, 21 August 2025



International Institute for the Unification of Private Law (UNIDROIT)
Via Panisperna 28
00184 Rome



**EMBAIXADA DE PORTUGAL
ROMA**

N. 254/2025

The Embassy of Portugal in Rome presents its compliments to the International Institute for the Unification of Private Law (UNIDROIT) and with reference to Note Verbale FCo/915 dated 24th July 2025 hereby informs that Portugal agrees with the presented Accounts for the 2024 financial year and with the proposed draft Budget for 2026 to be approved on the forthcoming 85th General Assembly session in December 2025.

The Embassy of Portugal in Rome avails itself of this opportunity to renew to the International Institute for the Unification of Private Law the assurances of its highest consideration.



Rome, 3rd September 2025