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Item No. 5 on the Agenda: Draft Budget for 2027 – First estimates

(prepared by the UNIDROIT Secretariat)

<i>Summary</i>	<i>First estimates of receipts and expenditure for 2027</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 107th session (Rome, May 2026)</i>
<i>Related documents</i>	<u>UNIDROIT 2025 – A.G. (85) 9</u> ; <u>UNIDROIT 2025 – F.C. (100) 6</u>

INTRODUCTION

1. The Appendix to this document sets out the first estimates for a draft Budget for the 2027 financial year, which the Secretariat has prepared for an initial review by the Finance Committee, in accordance with Article 26 of the Regulations.
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 107th session to be held in Rome on 27-29 May 2026. On the basis of these first estimates, the Governing Council will establish the draft Budget for 2027, 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 102nd session, likely to be held in October 2026. 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 86th session, to be held in Rome in December 2026.

APPENDIX

**DRAFT BUDGET FOR THE 2027
FINANCIAL YEAR**

RECEIPTS (in Euro)

	Budget 2026¹	Budget 2027
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	42,000.00 ⁵
Art. 4 (Aviareto)	23,000.00	26,000.00 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 2026 approved by the Finance Committee at its 100th session on 30 October 2025 (see [UNIDROIT 2025 – F.C. \(100\) 6](#)) and subsequently approved by the General Assembly at its 85th session in Rome on 11 December 2025 (see [UNIDROIT 2025 – A.G. \(85\) 9](#)).

² The expected amount of contributions of Member States for 2027 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 2027.

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 2027 to be approximately the same as in the 2026 Budget, considering the envisaged sale in 2027 of publications relating to UNIDROIT's Centenary.

⁶ UNIDROIT expects to receive in 2027 a payment of USD 30,000 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. This amount is slightly higher than the payment made by Aviareto in the previous years (USD 25,000).

EXPENDITURE (in Euro)

	Budget 2026¹	Budget 2027
Chapter 1 – Meeting costs and official travel²		
Art. 1 (Governing Council and Permanent Committee)	42,000.00	42,000.00
Art. 2 (Auditor)	5,200.00	5,200.00
Art. 3 (Administrative Tribunal)		
Art. 4 (Committees of Experts)	105,000.00	120,000.00
Art. 5 (Official journeys and promotion of activities)	35,000.00	35,000.00
Art. 6 (Interpreters)	15,000.00	15,000.00
Art. 7 (Representation)	1,000.00	1,000.00
Subtotal	203,200.00	218,200.00
Chapter 2 – Salaries and allowances³		
Art. 1 (Salaries of Categories D, P and GS staff and consultants)	1,450,000.00	1,452,000.00
Art. 2 (Remuneration for occasional collaborators)	9,300.00	9,300.00
Art. 3 (Tax reimbursement)	0.00	0.00
Subtotal	1,459,300.00	1,461,300.00
Chapter 3 – Social security charges⁴		
Art. 1 (Insurance against disablement, old age, and sickness)	540,000.00	541,000.00
Art. 2 (Accidents' insurance)	8,800.00	8,800.00
Art. 3 (Compensation for retired members of staff)	1,900.00	1,900.00
Subtotal	550,700.00	551,700.00
Chapter 4 – Administrative expenses⁵		
Art. 1 (Stationery)	7,000.00	7,000.00
Art. 2 (Telephone and Internet)	15,000.00	15,000.00
Art. 3 (Postage)	7,000.00	7,000.00
Art. 4 (Miscellaneous)	2,500.00	2,500.00
Art. 5 (Printing of publications)	8,000.00	8,000.00
Subtotal	39,500.00	39,500.00
Chapter 5 – Maintenance costs⁶		
Art. 1 (Electricity)	18,000.00	18,000.00
Art. 2 (Heating)	18,000.00	20,000.00
Art. 3 (Water)	5,000.00	5,000.00
Art. 4 (Insurance of premises)	11,000.00	11,000.00
Art. 5 (Office equipment)	22,000.00	20,000.00
Art. 6 (Upkeep of building, public services)	25,000.00	20,000.00
Art. 7 (Labour costs)	18,874.00	15,874.00
Subtotal	117,874.00	109,874.00
Chapter 6 – Library⁷		
Art. 1 (Purchase of books)	80,000.00	70,000.00
Art. 2 (Binding)	2,000.00	2,000.00
Art. 3 (Software)	43,000.00	43,000.00
Subtotal	125,000.00	115,000.00
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 2026 approved by the Finance Committee at its 100th session on 30 October 2025 (see [UNIDROIT 2025 – F.C. \(100\) 6](#)) and subsequently approved by the General Assembly at its 85th session in Rome on 11 December 2025 (see [UNIDROIT 2025 – A.G. \(85\) 9](#)).

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 with the 2026 Budget, the Secretariat forecasts an increase in expenditure under Article 4 (Committees of Experts), as envisaged expenditure under this budget line was reduced in 2026 due to the Centenary activities. The projects under the 2026-2028 Work Programme are expected to resume their regular pace in 2027. The forecast expenditure under Article 4 (Committees of Experts) and Article 5 (Official journeys and promotion of activities) remains below the level considered desirable by the Secretariat, in view of overall budget constraints. The establishment of the Liaison Office in Hong Kong SAR is expected to contribute to containing travel costs in the Asian-Pacific region. The Secretariat also anticipates using extrabudgetary funds for certain missions (e.g., missions to promote the Cape Town Convention benefit from funding provided by a not-for-profit organisation).

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.

The estimated expenditure for salaries as proposed in this Budget for 2027 is the same as the actual costs for salaries in 2025. 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.

The estimated expenditure under this Chapter remains at a level comparable to that foreseen in the 2026 Budget.

⁵ **Purpose of expenditure:** to cover ordinary running expenses of UNIDROIT (purchase of stationary, telephone charges, postage of materials and correspondence, etc.).

No changes are foreseen compared to the 2026 Budget.

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 proposes a slight reduction in expenditure under Article 6 (Upkeep of building, public services) considering the additional work carried out during the Centenary year. The Secretariat also proposes a modest reduction in expenditure under Article 5 (Office equipment) and Article 7 (Labour costs).

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.

In view of overall budget constraints and in an effort to contain costs, the Secretariat proposes a reduction in expenditure under Article 1 (Purchase of books).