



26th MEETING OF THE STANDING COMMITTEE
30th MEETING OF THE ADVISORY COMMITTEE

5 – 8 May 2026, Bonn, Germany

FINANCIAL AND ADMINISTRATIVE MATTERS
BUDGET 2027 - 2030

(Prepared by the Secretariat)

Summary:

This draft resolution addresses financial and administrative matters and sets out the budget for the Agreement for the quadrennium 2027–2030, including the assessed contributions payable by the Parties during that period. Resolution 10.1 would repeal Resolution 9.1.

Background

In preparing the proposed budget for the financial period 2027–2030, the Secretariat has taken into account the most recent developments affecting staff costs at the Bonn duty station, as well as the need to ensure the continued functioning of the Secretariat under conditions of budgetary constraint.

In December 2025, the Secretariat was informed of changes to the General Service (GS) salary scale for the Bonn duty station based on the outcomes of a comprehensive salary survey conducted by the UN Secretariat in 2024. An initial increase of 9.6 per cent was applied retroactively from 1 December 2024. In January 2026, the Secretariat was informed of a further adjustment to the GS salary scale, consisting of an 8.6 percent increase effective 1 December 2025. As communicated by the UN Secretariat, a further increase of 5.2 percent is expected to take effect 1 December 2026. In the light of these changes, the proposed budget reflects the updated salary scale in the actual staff costs.

Two budget scenarios are presented for consideration by the Standing Committee:

- a) a baseline scenario maintaining the structure and level of activities as approved for MoP9, adjusted to reflect actual staff costs;
- b) a scenario maintaining the structure and level of activities as approved for MoP9, but applying a 2 per cent increase per annum to all non-staff budget lines to account for inflation.

Staffing costs for both scenarios are based on the actual salary costs of the Secretariat. For General Service staff, the most recent adjustments to salary levels have been incorporated, and, starting from 2028, a two per cent inflation adjustment has been

applied to staff costs. For Professional staff, the estimates also include two percent annual increases as compensation for inflation.

Recommended actions during the joint 26th Meeting of the Standing Committee and the 30th Meeting of the Advisory Committee:

The Standing Committee is recommended to:

- a) discuss draft Resolution on Financial and Administrative Matters (Budget 2027–2030), contained in Annex 1 to this document, including the proposed budget scenarios, assessed contributions and the terms of reference for the administration of the Trust Fund for EUROBATS, and suggest further amendments, as appropriate.

ANNEX 1

**Draft Resolution: Financial and Administrative Matters
(Budget 2027-2030)**

The Meeting of the Parties to the Agreement on the Conservation of Populations of European Bats (hereafter "the Agreement"),

Having regard to Article V (1) of the Agreement which states that the Meeting of the Parties shall consider and decide upon "financial rules, including the provision of the budget and the scale of contributions for the next financial period";

Recalling Resolution No. 9.1 adopted at its 9th Session (Brijuni, Croatia, October 2022) on financial and administrative matters;

Recognising the continuing growth of the Agreement in its activities and scope and the resulting need to strengthen the capacity of the Secretariat of the Agreement to enable it to fulfil the additional tasks;

Acknowledging with appreciation the substantial contribution of the German Government in providing premises for the Secretariat on a rent-free basis and in making an annual voluntary contribution of EUR 25,600, and additional ad hoc contributions, in support of special measures and projects aimed at improving the implementation of the Agreement, and its commitment to continue doing so;

Acknowledging with appreciation the substantial contribution of Switzerland with the aim of developing a vision and a strategic plan for EUROBATS;

Recognising with appreciation that Monaco made annual voluntary contributions of EUR 10,000 in 2023, 2024, 2025 and 2026 to support measures aimed at strengthening the implementation of the Agreement;

Appreciating also that Luxembourg and Croatia regularly make voluntary contributions for projects, publications, meeting organisation and other activities;

Appreciating also that Ireland, Malta and Montenegro made voluntary contributions in 2023 to facilitate the organisation of an in-person Advisory Committee Meeting in the past quadrennium;

Expressing sincere gratitude to the Government of Malta for hosting the 10th Session of the Meeting of the Parties and for the substantial contribution for its organisation;

Noting with concern that a few Parties have failed to pay their contributions to the core budget for a number of years, thereby adversely affecting the implementation of the Agreement,

1. *Confirms* that all Parties shall contribute to the adopted budget in accordance with the scale of contributions agreed by the Meeting of the Parties pursuant to Article V (1) of the Agreement, as set out in Annex 2 to this resolution, which is based on the United Nations scale of assessments in force at the time of its preparation (adopted in **Resolution 79/249** on **24 December 2024**), and that this scale shall apply pro rata to new Parties;
2. *Decides* that the scale of contributions adopted in Annex 2 to this resolution shall apply for the entire period 2027–2030 and shall not be adjusted during that period on account of any subsequent revision of the United Nations scale of assessments;
3. *Agrees* that the scale of contribution as set forth in Annex 2 will not be adjusted downwards in the event that new Parties accede to the Agreement following the adoption of this resolution and that the contributions of new Parties will be recorded as additional income and included in the operating reserve of the Trust Fund;
4. *Discharges and approves* the income and expenditure for the year 2022 and the income and expenditure for the years 2023 - 2025 as presented to the Meeting by the Secretariat and UN Environment Programme. The Meeting further agrees that the expenditure for the year 2026 should be discharged and approved by the 11th Session of the Meeting of the Parties;
5. *Adopts* the budget for 2027 - 2030 attached as Annex 1 to this resolution;
6. *Instructs* the Standing Committee and the Secretariat to review the cost estimates in the budget on an annual basis in view of the USD/EUR exchange rate, potential accessions of new Parties as well as general savings and to redirect the available resources to the priorities identified at this 10th Session of the Meeting of Parties as well as the EUROBATS Strategic Plan;
7. *Requests* all Parties to pay their annual contributions promptly as far as possible but in any case, not later than the end of June of the year to which they relate;
8. *Requests* the Standing Committee, with support of the Secretariat, to investigate the reasons that Parties are in arrears and approach national focal points to facilitate payment of outstanding contributions;

9. *Decides* that delegates from countries otherwise eligible to receive funding shall not receive financial support for participation in meetings if their countries' contributions are in arrears for more than three years;
10. *Invites* Parties to consider the feasibility of providing gratis personnel and/or junior professional officers, in accordance with the United Nations rules and regulations, to strengthen the capacity of the Agreement Secretariat;
11. *Urges* all Parties and invites non-party Range States and governmental, intergovernmental and non-governmental organisations, to provide voluntary contributions throughout the four-year period for the organisation of in-person meetings of the Advisory Committee, including the participation of delegates from countries with economies in transition, as well as for other special activities related to the implementation of the Agreement;
12. *Requests* the Executive Director of UN Environment Programme to extend the duration of the Trust Fund for the administration of the budget to 31 December 2030;
13. *Approves* the Terms of Reference for the Administration of the Trust Fund as set out in Annex 3 to this resolution, for the period 2027 - 2030;
14. *Further decides* that an operating reserve should be maintained at a constant level of at least 15 per cent of estimated annual expenditure or US\$80,000, whichever is higher;
15. *Instructs* the Secretariat to report on its income and expenditure to the Standing Committee at each of its meetings, and to report back to the Meeting of Parties at its next session;
16. *Requests* the Secretariat to monitor exchange rate fluctuations carefully and adjust levels of expenditure where necessary;
17. *Instructs* the Standing Committee, through the Secretariat, to advise the Executive Director of UN Environment Programme, when requested, of its priorities for expenditure to enable the consideration of any need for withdrawing funds from the Trust Fund reserve or a need to use unearmarked funds arising from the transition from IMIS to Umoja;
18. *Repeals* Resolution 9.1, with assessed contributions of Parties to fund the 2023–2026 budget as set out in Annex 2 of the Resolution remaining on the record.

ANNEX 2b

SCALE OF CONTRIBUTIONS TO PARTIES FOR THE PERIOD 2027-2030 AS PER THE PROPOSED BUDGET (EURO)								
Party	2025-2027 UN Scale	% Applied	Scenario 1					Yearly increase MOP10 vs. MOP9
			Total MOP10	2027	2028	2029	2030	
Albania	0,01	0,036	8.000	2.000	2.000	2.000	2.000	-
Belgium	0,773	2,783	65.727	16.131	15.784	16.089	17.722	2.558
Bosnia and Herzegovina	0,014	0,050	8.000	2.000	2.000	2.000	2.000	-
Bulgaria	0,071	0,256	8.000	2.000	2.000	2.000	2.000	-
Croatia	0,088	0,317	8.086	2.000	2.000	2.000	2.086	22
Cyprus	0,035	0,126	8.000	2.000	2.000	2.000	2.000	-
Czechia	0,344	1,239	29.250	7.179	7.024	7.160	7.887	1.616
Denmark	0,531	1,912	45.150	11.081	10.843	11.052	12.174	2.022
Estonia	0,045	0,162	8.000	2.000	2.000	2.000	2.000	-
Finland	0,386	1,390	32.821	8.055	7.882	8.034	8.849	1.218
France	3,858	13,891	328.039	80.510	78.779	80.301	88.448	9.661
Georgia	0,009	0,032	8.000	2.000	2.000	2.000	2.000	-
Germany	5,692	20,495	483.980	118.782	116.229	118.475	130.494	23.674
Hungary	0,223	0,803	18.961	4.654	4.554	4.642	5.112	920
Ireland	0,472	1,699	40.133	9.850	9.638	9.824	10.821	2.678
Israel	0,609	2,193	51.782	12.709	12.436	12.676	13.962	3.546
Italy	2,813	10,129	239.184	58.703	57.441	58.550	64.491	6.364
Latvia	0,05	0,180	8.000	2.000	2.000	2.000	2.000	-
Lithuania	0,081	0,292	8.000	2.000	2.000	2.000	2.000	-
Luxembourg	0,073	0,263	8.000	2.000	2.000	2.000	2.000	-
Malta	0,02	0,072	8.000	2.000	2.000	2.000	2.000	-
Monaco	0,011	0,040	8.000	2.000	2.000	2.000	2.000	-
Montenegro	0,004	0,014	8.000	2.000	2.000	2.000	2.000	-
Netherlands (Kingdom of the)	1,298	4,674	110.367	27.087	26.505	27.017	29.758	4.520
North Macedonia	0,008	0,029	8.000	2.000	2.000	2.000	2.000	-
Norway	0,653	2,351	55.523	13.627	13.334	13.592	14.971	2.504
Poland	0,831	2,992	70.658	17.342	16.969	17.297	19.051	3.641
Portugal	0,328	1,181	27.889	6.845	6.698	6.827	7.520	1.058
Republic of Moldova	0,006	0,022	8.000	2.000	2.000	2.000	2.000	-
Romania	0,358	1,289	30.440	7.471	7.310	7.452	8.207	2.383
San Marino	0,002	0,007	8.000	2.000	2.000	2.000	2.000	-
Serbia	0,04	0,144	8.000	2.000	2.000	2.000	2.000	-
Slovakia	0,149	0,536	12.669	3.109	3.043	3.101	3.416	570
Slovenia	0,077	0,277	8.000	2.000	2.000	2.000	2.000	-
Spain	1,895	6,823	161.128	39.545	38.695	39.443	43.445	7.830
Sweden	0,822	2,960	69.893	17.154	16.785	17.109	18.845	2.880
Switzerland	1,029	3,705	87.494	21.473	21.012	21.418	23.591	2.873
Ukraine	0,074	0,266	8.000	2.000	2.000	2.000	2.000	-
United Kingdom of Great Britain and Northern Ireland	3,991	14,370	339.348	83.285	81.495	83.070	91.497	11.534
TOTAL TO BE SHARED BY PARTIES	27,773	100	2.452.524	602.592	590.456	601.129	658.346	

ANNEX 3b

SCALE OF CONTRIBUTIONS TO PARTIES FOR THE PERIOD 2027-2030 AS PER THE PROPOSED BUDGET (EURO)								
Party	2025-2027 UN Scale	% Applied	Scenario 2					Yearly increase MOP10 vs. MOP9
			Total MOP10	2027	2028	2029	2030	
Albania	0,01	0,036	8.000	2.000	2.000	2.000	2.000	-
Belgium	0,773	2,783	66.152	16.170	15.843	16.182	17.957	2.665
Bosnia and Herzegovina	0,014	0,050	8.000	2.000	2.000	2.000	2.000	-
Bulgaria	0,071	0,256	8.000	2.000	2.000	2.000	2.000	-
Croatia	0,088	0,317	8.112	2.000	2.000	2.000	2.112	28
Cyprus	0,035	0,126	8.000	2.000	2.000	2.000	2.000	-
Czechia	0,344	1,239	29.439	7.196	7.051	7.201	7.991	1.663
Denmark	0,531	1,912	45.442	11.108	10.883	11.116	12.335	2.095
Estonia	0,045	0,162	8.000	2.000	2.000	2.000	2.000	-
Finland	0,386	1,390	33.033	8.075	7.911	8.081	8.967	1.272
France	3,858	13,891	330.163	80.704	79.074	80.763	89.622	10.193
Georgia	0,009	0,032	8.000	2.000	2.000	2.000	2.000	-
Germany	5,692	20,495	487.115	119.069	116.663	119.156	132.227	24.457
Hungary	0,223	0,803	19.084	4.665	4.571	4.668	5.180	951
Ireland	0,472	1,699	40.393	9.874	9.674	9.881	10.965	2.743
Israel	0,609	2,193	52.118	12.739	12.482	12.749	14.147	3.630
Italy	2,813	10,129	240.733	58.844	57.655	58.887	65.347	6.752
Latvia	0,05	0,180	8.000	2.000	2.000	2.000	2.000	-
Lithuania	0,081	0,292	8.000	2.000	2.000	2.000	2.000	-
Luxembourg	0,073	0,263	8.000	2.000	2.000	2.000	2.000	-
Malta	0,02	0,072	8.000	2.000	2.000	2.000	2.000	-
Monaco	0,011	0,040	8.000	2.000	2.000	2.000	2.000	-
Montenegro	0,004	0,014	8.000	2.000	2.000	2.000	2.000	-
Netherlands (Kingdom of the)	1,298	4,674	111.081	27.152	26.604	27.172	30.153	4.699
North Macedonia	0,008	0,029	8.000	2.000	2.000	2.000	2.000	-
Norway	0,653	2,351	55.883	13.660	13.384	13.670	15.169	2.594
Poland	0,831	2,992	71.116	17.383	17.032	17.396	19.304	3.755
Portugal	0,328	1,181	28.070	6.861	6.723	6.866	7.620	1.103
Republic of Moldova	0,006	0,022	8.000	2.000	2.000	2.000	2.000	-
Romania	0,358	1,289	30.637	7.489	7.338	7.494	8.316	2.432
San Marino	0,002	0,007	8.000	2.000	2.000	2.000	2.000	-
Serbia	0,04	0,144	8.000	2.000	2.000	2.000	2.000	-
Slovakia	0,149	0,536	12.751	3.117	3.054	3.119	3.461	591
Slovenia	0,077	0,277	8.000	2.000	2.000	2.000	2.000	-
Spain	1,895	6,823	162.172	39.641	38.840	39.670	44.021	8.091
Sweden	0,822	2,960	70.346	17.195	16.848	17.208	19.095	2.993
Switzerland	1,029	3,705	88.061	21.525	21.090	21.541	23.904	3.015
Ukraine	0,074	0,266	8.000	2.000	2.000	2.000	2.000	-
United Kingdom of Great Britain and Northern Ireland	3,991	14,370	341.545	83.486	81.800	83.548	92.712	12.083
TOTAL TO BE SHARED BY PARTIES	27,773	100	2.467.449	603.953	592.520	604.370	666.606	

ANNEX 4

TERMS OF REFERENCE FOR THE ADMINISTRATION OF THE TRUST FUND FOR THE AGREEMENT ON THE CONSERVATION OF POPULATIONS OF EUROPEAN BATS

1. The Trust Fund for the Agreement on the Conservation of Populations of European Bats (hereinafter referred to as the Trust Fund) shall be extended for a period of four years to provide financial support for the aims of the Agreement.
2. The financial period shall be for four calendar years beginning 1 January 2027 and ending 31 December 2030.
3. The Trust Fund shall be administered by the Executive Director of the United Nations Environment Programme, subject to the approval of the United Nations Environment Assembly and the consent of the Secretary-General of the United Nations.
4. The administration of the Trust Fund shall be governed by the financial regulations and rules of the United Nations, the staff regulations and rules of the United Nations, and other administrative policies or procedures, promulgated by the Secretary-General of the United Nations.
5. In accordance with United Nations rules, UN Environment Programme shall deduct from the income of the Trust Fund an administrative charge equal to 13 per cent of the expenditure charged to the Trust Fund in respect of activities financed under the Trust Fund.
6. In the event that the Parties wish the Trust Fund to be extended beyond 31 December 2030, the Executive Director of UN Environment Programme shall be so advised in writing immediately after the 11th Session of the Meeting of Parties. It is understood that such extension of the Trust Fund shall be decided at the discretion of the Secretary-General of the United Nations.
7. The financial resources of the Trust Fund for 2027 - 2030 shall be derived from:
 - (a) The contributions made by the Parties by reference to Annex 2, including contributions from any new Parties;
 - (b) Further contributions from Parties and contributions from States not Parties to the Agreement, other governmental, intergovernmental and non-governmental organisations and other sources.
8. All contributions to the Trust Fund shall be paid in EURO. For contributions from States that become Parties after the beginning of the financial period, the initial contribution (from the thirtieth day after deposit of the instrument of ratification, acceptance or accession till the end of the financial period) shall be determined *pro rata* based on the contribution of other States Parties on the same level on the United Nations scale of assessment, as it applies from time to time. However, if the contribution of a new Party determined on this basis would be more than 20 per cent

of the budget, the contribution of that Party shall be 20 per cent of the budget for the financial year of joining (or pro rata for a part-year).

Contributions shall be paid to the bank account of the United Nations based on the invoice provided by the United Nations Environment Programme.

9. For the convenience of the Parties, for each of the years of the financial period the Executive Director of UN Environment Programme shall as soon as possible notify the Parties to the Agreement of their assessed contributions.
10. Contributions received into the Trust Fund that are not immediately required to finance activities shall be invested at the discretion of the United Nations, and any income shall be credited to the Trust Fund.
11. The Trust Fund shall be subject to audit by the United Nations Board of Auditors.
12. The budget estimates covering the income and expenditure for each of the four calendar years constituting the financial period to which they relate, prepared in EURO, shall be submitted to the ordinary session of the Meeting of Parties to the Agreement.
13. The estimates of each of the calendar years covered by the financial period shall be divided into sections and objects of expenditures, shall be specified according to budget lines, shall include references to the programmes of work to which they relate, and shall be accompanied by such information as may be required by or on behalf of the contributors, and such further information as the Executive Director of UN Environment Programme may deem useful and advisable. In particular estimates shall also be prepared for each programme of work for each of the calendar years, with expenditure itemised for each programme so as to correspond to the sections, objects of expenditure, and budget lines described in the first sentence of this paragraph.
14. The proposed budget, including all the necessary information, shall be dispatched by the Secretariat to all Parties at least ninety days before the date fixed for the opening of the ordinary session of the Meeting of Parties.
15. The budget shall be adopted by a three-quarters majority of the Parties present and voting at the ordinary session.
16. In the event that the Executive Director of UN Environment Programme anticipates that there might be a shortfall in resources over the financial period as a whole, the Executive Director shall consult with the Secretariat, who shall seek the advice of the Standing Committee as to its priorities for expenditure.
17. Commitments against the resources of the Trust Fund may be made only if they are covered by the necessary income of the Agreement.
18. Upon the request of the Secretariat of the Agreement, the Executive Director of UN Environment Programme should, to the extent consistent with the Financial Regulations and Rules of the United Nations, make transfers from one budget line to another. At the end of any calendar year within the financial period, the Executive Director of UN Environment Programme may transfer any uncommitted balance of appropriations to the following calendar year, provided that the total budget

approved by the Parties is not exceeded, unless this is specifically sanctioned in writing by the Standing Committee.

19. At the end of each calendar year within the financial period¹, the Executive Director of UN Environment Programme shall submit to the Parties, through the EUROBATS Secretariat, the accounts for the year. The Executive Director shall also submit, as soon as practicable, the audited accounts for the financial period. These shall include full details of actual expenditure compared to the original provisions for each budget line.
20. Those financial reports required to be submitted to the Executive Director of UN Environment Programme shall be transmitted simultaneously by the Secretariat of the Agreement to the members of the Standing Committee.
21. The Secretariat of the Agreement shall provide the Standing Committee with an estimate of proposed expenditures over the coming year simultaneously with, or as soon as possible after, distribution of the accounts and reports referred to in the preceding paragraphs.
22. The present terms of reference shall be effective from 1 January 2027 to 31 December 2030.

¹ The calendar year 1 January to 31 December is the accounting and financial year, but the accounts official closure date is 31 March of the following year. Thus, on 31 March the accounts of the previous year have to be closed, and it is only then that the Executive Director can submit the accounts of the previous calendar year.