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**PREPARATORY COMMISSION FOR THE
ESTABLISHMENT OF THE INTERNATIONAL REGISTRY
FOR MAC EQUIPMENT PURSUANT TO THE MAC
PROTOCOL**

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DESIGNATION OF A SUPERVISORY AUTHORITY

A. Introduction

1. At the MAC Protocol Diplomatic Conference in 2019, the Preparatory Commission was charged with the responsibility of designating a Supervisory Authority of the international registry to be established under the MAC Protocol.¹ In 2021, the Preparatory Commission requested UNIDROIT to consider whether it would be willing to accept the role. In 2023, the UNIDROIT Governing Council and General Assembly both approved UNIDROIT accepting the Supervisory Authority role. Now that UNIDROIT has indicated that it is willing to accept the Supervisory Authority role, the Preparatory Commission is in a position to consider formally designating UNIDROIT as Supervisory Authority, which would take effect once the MAC Protocol enters into force.

2. The purpose of this document is to provide additional information regarding the possibility of UNIDROIT undertaking the role of Supervisory Authority, in order to allow the Preparatory Commission to make an informed decision as to whether to formally designate UNIDROIT as Supervisory Authority.

B. Background

3. As a prerequisite for entry into force, each Protocol to the Cape Town Convention requires (i) the creation of an asset-specific international electronic registry for the registration of international interests, and (ii) the designation of a Supervisory Authority to monitor the operation of the International Registry. Under earlier Protocols to the Cape Town Convention, existing international entities with responsibility for the relevant category of assets were designated as Supervisory Authorities.² Unlike the three earlier Protocols, the MAC Protocol covers international interests in equipment used in three diverse sectors (mining, agriculture, and construction). As such, there seems to be no existing international entity with responsibility for all three sectors which could be designated as Supervisory Authority for the MAC Protocol.

¹ See Resolution 2 of the Final Act of the MAC Protocol Diplomatic Conference: <https://www.unidroit.org/wp-content/uploads/2023/02/Dipl-Conf-resolutions-MAC.pdf>.

² For example, the International Civil Aviation Organization (ICAO) was designated as the Supervisory Authority under the Aircraft Protocol. The Intergovernmental Organisation for International Carriage by Rail is now the Secretariat of the Supervisory Authority established under the Luxembourg Rail Protocol (although this arrangement is slightly different, as explained below).

4. Over the past seven years, UNIDROIT and the MAC Preparatory Commission have made strenuous efforts to identify an existing international body able and willing to undertake the role of Supervisory Authority for the MAC Protocol. Since 2017, many different candidates have been considered for the role of Supervisory Authority,³ including the World Bank Group's International Finance Corporation (IFC), the World Trade Organization (WTO), the Multilateral Investment Guarantee Agency (MIGA), the Organisation for Economic Cooperation and Development (OECD), the World Customs Organization (WCO), the International Fund for Agricultural Development (IFAD) and the United Nations Conference on Trade and Development (UNCTAD). It appears that there are no existing appropriate organisations or entities able and willing to undertake the role of Supervisory Authority.

5. As a result of the lack of other viable candidates, the Preparatory Commission, at its third session (June 2021), considered the suitability of UNIDROIT undertaking the role of Supervisory Authority. Following its deliberations, the Preparatory Commission invited UNIDROIT to initiate its internal procedures to determine whether the Institute was able and willing to accept the role of Supervisory Authority.

C. Consideration by UNIDROIT

Consideration by the Governing Council

6. Once UNIDROIT was invited to consider becoming the Supervisory Authority by the MAC Preparatory Commission, the matter was first transmitted to the Governing Council for consideration.

7. The Governing Council discussed a range of matters associated with the establishment of a Supervisory Authority under the MAC Protocol at its 100th and 101st sessions in 2021⁴ and 2022.⁵ In particular, the Governing Council discussed whether it would be preferable for UNIDROIT to undertake the role of Supervisory Authority, or for a new international entity to be established to undertake the role with UNIDROIT as its Secretariat. During these sessions, the Governing Council was unable reach a consensus on this matter. In order to work intersessionally and to allow the Governing Council to make a decision at its 102nd session, the Governing Council decided to establish an ad hoc Committee ("the Committee") to discuss the unresolved public international law matters.

8. The Committee, composed of seven Governing Council Members and four public international law experts, met for five sessions between November 2022 and April 2023.⁶ In addition, the Secretariat requested that a treaty law expert (Dr Orfeas Chasapis Tassinis, Research Fellow, University of Cambridge) prepare independent legal advice on the public international law questions, for discussion by the Committee. The independent legal advice and the Committee Reports are available in the documentation provided to the UNIDROIT General Assembly at its 82nd session in December 2023 ([A.G. \(82\) 5](#), Annexes I and II). Both the independent legal advice and Committee found that there are no insurmountable legal barriers under public international law regarding whether UNIDROIT should undertake the Supervisory Authority role, or whether a new entity should be established to undertake the role.

9. At its most recent 102nd session in May 2023, the majority of the Governing Council further considered the work of the Committee and the public international law legal advice. Upon further

³ For further information on recent discussions regarding potential candidates, please see documents [MACPC/2/Doc. 7](#) and [MACPC/2/Doc. 8](#).

⁴ See [UNIDROIT 2021 – C.D. \(100\) B.24 – Report](#), paras. 160–186.

⁵ See [UNIDROIT 2022 – C.D. \(101\) 21 – Report](#), paras. 285–310.

⁶ The five sessions were held on 4 November 2022, 16 December 2022, 7 February 2023, 21 March 2023 and 6 April 2023.

discussion of the relevant legal, policy and practical considerations, the Governing Council decided that it would be preferable for UNIDROIT to be designated as the MAC Protocol Supervisory Authority, rather than create a new international entity. The decision was not unanimous: 16 Governing Council Members supported UNIDROIT becoming Supervisory Authority, whereas three Governing Council Members supported the establishment of a new international entity to be the Supervisory Authority, with UNIDROIT as its Secretariat. As a result, the Governing Council referred the matter to the UNIDROIT General Assembly for further consideration, with a recommendation that UNIDROIT accept appointment as the Supervisory Authority to be established under the MAC Protocol.⁷

Consideration by the General Assembly

10. The UNIDROIT General Assembly Considered the matter at its 82nd session in December 2023. 11 Member States⁸ expressed support for UNIDROIT accepting the role of Supervisory Authority, whereas one State⁹ suggested it would be preferable to establish a new international body to perform the role. On this basis, the General Assembly agreed that UNIDROIT should inform the MAC Protocol Preparatory Commission that it would be willing to accept the role of Supervisory Authority.¹⁰

11. As consistent with the role of ICAO as the Supervisory Authority under the Aircraft Protocol, UNIDROIT is only able to accept designation as the Supervisory Authority under the MAC Protocol if the costs associated with undertaking the function are fully compensated (see “Financial Matters” below, for more information).

D. Timing of the designation

12. In order for the requisite preparations to be undertaken and procedures to be put in place, it is suggested that the Preparatory Commission consider designating UNIDROIT as Supervisory Authority at this sixth session. However, UNIDROIT would not formally become Supervisory Authority until the MAC Protocol enters into force. Until that time, the Preparatory Commission would continue to fulfil its function as Provisional Supervisory Authority. UNIDROIT would continue to support the operations as the Secretariat to the Preparatory Commission, and participate in discussions as Supervisory Authority designate, as appropriate.

E. Discharge of the Supervisory Authority functions

13. Article 17 (2) of the Convention sets out the core responsibilities of the Supervisory Authority.¹¹ The Supervisory Authority has no responsibility for the interpretation of the Convention

⁷ The Governing Council’s discussion and the different views expressed by Governing Council Members are available in the 102nd session report ([C.D. \(102\) 25](#), paras 238 – 271).

⁸ Australia, Brazil, France, India, Japan, Paraguay, Poland, South Africa, Spain, the United Kingdom and the United States of America.

⁹ Canada.

¹⁰ See the UNIDROIT General Assembly 82nd session Report ([UNIDROIT 2023 – A.G. \(82\) 11](#)), paras 58 – 76.

¹¹ (a) establish or provide for the establishment of the International Registry; (b) except as otherwise provided by the Protocol, appoint and dismiss the Registrar; (c) ensure that any rights required for the continued effective operation of the International Registry in the event of a change of Registrar will vest in or be assignable to the new Registrar; (d) after consultation with the Contracting States, make or approve and ensure the publication of regulations pursuant to the Protocol dealing with the operation of the International Registry; (e) establish administrative procedures through which complaints concerning the operation of the International Registry can be made to the Supervisory Authority; (f) supervise the Registrar and the operation of the International Registry; (g) at the request of the Registrar, provide such guidance to the Registrar as the Supervisory Authority thinks fit; (h) set and periodically review the structure of fees to be charged for the services and facilities of the International Registry; (i) do all things necessary to ensure that an efficient notice-based

or its Protocols, their implementation in matters not pertaining to the International Registry, nor any other function or activity not related to the Registry. Similarly, the Supervisory Authority is not responsible for adjudicating on a particular registration, nor does it give instructions to the Registrar to change any data relating to a particular registration.

14. In essence, the Supervisory Authority's functions under Article 17(2) of the Convention can be divided up into three categories:

- (i) Formal functions, such as the appointment or dismissal of the Registrar, the establishment or approval of Regulations and the setting of fees.
- (ii) General functions, such as the supervision of the Registrar and the operation of the international Registry, the approval of periodical reports and the establishment of complaint procedures.
- (iii) Administrative functions, such as the publication of regulations and the communication of periodical reports to Contracting States.

15. UNIDROIT has a significant degree of flexibility in its governance structure and operation. There are several different structural models that UNIDROIT could implement to discharge the Supervisory Authority formal and general functions (involving the Governing Council, General Assembly and/or the creation of new subgroups by either organ). The administrative functions could be discharged by the Secretariat. Should the Preparatory Commission decide to formally designate UNIDROIT as the Supervisory Authority, the Governing Council and General Assembly will further consider the best approach for UNIDROIT's organs to perform the Supervisory Authority functions.

16. Clause 9 of the draft Registry Contract also requires the Supervisory Authority to collaborate with the appointed Registrar to develop a programme to promote ratification of, or accession to, the MAC Protocol, by (a) working with interested parties to prepare promotional materials, (b) coordinating with interested parties to encourage the provision of incentives for transactions to which the Protocol applies, (c) liaising with the host State of the Registry, (d) identifying appropriate opportunities to promote the Protocol, and (e) participating in any bodies created to oversee and coordinate efforts to promote ratification/accession. Should UNIDROIT be designated as Supervisory Authority, it is anticipated that the UNIDROIT Secretariat could perform these functions.

Assistance to the Supervisory Authority

17. Resolution 2 of the MAC Protocol Diplomatic Conference Final Act invites the Supervisory Authority to establish a Commission of Experts with the task of assisting the Supervisory Authority in the discharge of its functions. Should UNIDROIT be designated as Supervisory Authority, UNIDROIT would establish such a Committee of Experts on entry into force of the Protocol, using the Commission of Experts of the Supervisory Authority of the International Registry (CESAIR) established by ICAO (in its capacity as the Supervisory Authority under the Aircraft Protocol) as a model.¹²

F. Financial matters

18. Article XVIII(2)(a) of the MAC Protocol provides that the Supervisory Authority has the right to recover the reasonable costs associated with the performance of its functions, exercise of its

electronic registration system exists to implement the objectives of this Convention and the Protocol; and (j) report periodically to Contracting States concerning the discharge of its obligations under this Convention and the Protocol.

¹² A similar body was now established for the Luxembourg Rail Protocol. To facilitate the functioning of the Committee in the initial phase of entry into force of the treaty, the Committee is composed by experts nominated by contracting Parties and additional experts appointed by the Chair of the Supervisory Authority.

powers and discharge of its duties. In anticipation of its possible designation as Supervisory Authority, the UNIDROIT Secretariat has prepared an estimate of the costs of performing the Supervisory Authority role. As noted above, UNIDROIT is only able to accept designation as the Supervisory Authority under the MAC Protocol if the costs associated with undertaking the function are fully compensated with external funds.

Supervisory Authority cost estimate

19. In preparing its costs estimate, UNIDROIT has consulted with both ICAO¹³ in its capacity as Supervisory Authority under the Aircraft Protocol, and OTIF¹⁴ in its capacity as Secretariat to the Supervisory Authority under the Luxembourg Rail Protocol.

20. As set out in the below table, UNIDROIT estimates the annual Supervisory Authority costs would be approximately 210,000 euro. A more detailed explanation of the costs estimate is available in Annexe I of this document.

Projected MAC Protocol Annual Supervisory Authority costs	
<u>Item</u>	<u>Cost (EUR)</u>
1. Staff costs	
a. Legal staff costs (75% one Legal Officer)	113,000
b. Support staff costs (75% one support staff)	46,418
2. Meeting costs (experts, committees)	20,000
3. Translation, editing and printing	5,000
4. Missions	10,000
5. Overhead (8%)	15,553
Total	209,971

21. The UNIDROIT Secretariat notes that these costs would be equivalent to approximately 9% of the projected annual hosting, maintaining and operating costs of the preferred candidate to build and operate the International Registry.

22. It is anticipated that the annual costs will generally be relatively stable, but could fluctuate to some extent, depending on whether the Supervisory Authority has to undertake major actions, such as adjustment of the regulations, fee schedule, or appointment/reappointment of the Registrar.

Transitional arrangements

23. UNIDROIT is currently supporting the work of the Preparatory Commission in its role as Provisional Supervisory Authority, as consistent with the role the Institute has undertaken for the Luxembourg Rail Protocol Preparatory Commission and the Space Protocol Preparatory Commission. The costs associated with UNIDROIT undertaking the role of the Secretariat of the Preparatory Commission are provided for by the Institute's ordinary budget.

24. However, once the MAC Protocol enters into force, UNIDROIT will become the Supervisory Authority and the Preparatory Commission will cease to exist. At that point, all costs associated with UNIDROIT undertaking the role will need to be provided for externally, and not from the UNIDROIT general budget.

¹³ The average cost for ICAO in performing the Supervisory Authority function under the Aircraft Protocol for the 17 years since entry into force has been \$283,000 USD (the highest annual cost being \$353,000 and the lowest being \$179,000).

¹⁴ OTIF has the right to recover 26,000 euro per year for the costs of performing the Supervisory Authority function.

25. It is highly likely that the Registry will not generate sufficient fees during its initial years of operation to fully cover the costs of operating the Registry, the costs of the Supervisory Authority, and the costs of the Depositary. As such, before UNIDROIT can begin its role as Supervisory Authority and in order for the Protocol to enter into force, UNIDROIT will require financial support from interested parties to compensate UNIDROIT for the Supervisory Authority and Depositary costs. These costs would need to come from industry, interested States, and/or Contracting States.

26. It is anticipated that the Registry will attract an increasing number of registrations each year, and thus generate an increasing amount of annual revenue. On this basis, it is suggested that the Registry should be expected to provide an increasing percentage of the Supervisory Authority costs each year of operation. Clause 15 of the draft Registry Contract currently provides that Registry fees will initially be allocated each year as follows:

- a. 1st year: 20% of Supervisory Authority and Depositary costs provided for through Registry fees, 80% of costs provided by interested parties.
- b. 2nd year: 40% of Supervisory Authority and Depositary costs provided for through Registry fees, 60% of costs provided by interested parties.
- c. 3rd year: 60% of Supervisory Authority and Depositary costs provided for through Registry fees, 40% of costs provided by interested parties.
- d. 4th year: 80% of Supervisory Authority and Depositary costs provided for through Registry fees, 20% of costs provided by interested parties.
- e. 5th year: 100% of Supervisory Authority and Depositary costs provided for through Registry fees.

27. The above provision would be the minimum amount provided through registry fees. If surplus fees are generated above the Registry operating costs, then the Registry would use that surplus to compensate the Supervisory Authority and Depositary for their operating costs.

28. As the Registry will only be able to reimburse fees once they have been collected, UNIDROIT will need to receive financial support from interested parties each year in advance, in order to undertake the Supervisory Authority functions. At the end of each of the first five years of operation, interested parties will be reimbursed the requisite percentage of their contribution, assuming the registry has collected such fees. If the initial funding is not made available from interested parties, UNIDROIT will not be able to begin its role as Supervisory Authority and the MAC Protocol will not be able to enter into force, even if the treaty has the requisite five Contracting States and the Registry is operational.

29. Finally, it should be noted that the Supervisory Authority is only entitled to recover the actual costs of performing its functions, so at the end of each year UNIDROIT may need to request additional financial support from registry fees/interested parties, or make a reimbursement.

G. Depositary Function and Costs

30. While the Depositary function and the Supervisory Authority functions are entirely separate under the MAC Protocol, if UNIDROIT is appointed as Supervisory Authority it will perform both functions. Further, the costs of UNIDROIT performing both roles will be fully funded from registry fees.

31. From a legal perspective, both the Governing Council Ad Hoc Committee and the public international law expert advise found there would be no problem under public international law for

UNIDROIT to undertake both the Depositary and the Supervisory Authority functions under the MAC Protocol.

32. In relation to costs, Article XVIII(2)(b) of the MAC Protocol provides that the Depositary has the right to recover the reasonable costs associated with the performance of its functions, exercise of its powers and discharges of its duties contemplated by Article 62(2)¹⁵ of the Convention and Article XXXVII(2)(c)-(f)¹⁶ of the MAC Protocol. As set out in the below table, UNIDROIT estimates the annual Depositary costs would be approximately 30,000 euro, using the same methodology utilised to estimate the Supervisory Authority costs (further explanation in Annexe I of this document).

Projected Depositary costs	
<u>Item</u>	<u>Cost (EUR)</u>
1. Staff costs	
a. Legal staff costs (10% one Legal Officer)	15,069.00
b. Support staff costs (10% one support staff)	6,189.00
2. Meeting costs (experts, committees)	2,000.00
3. Translation, editing and printing	1,000.00
4. Missions	2,000.00
5. Overhead (8%)	2,100.64
Total	28,358.64

33. Unlike the Supervisory Authority costs, the potential Depositary costs are likely to fluctuate significantly, depending on whether there is an HS code revision being negotiated by the World Customs Organisation, or whether there is a Contracting State proposal under Article XXXVII. On years where there is no such activity, Depositary costs are likely to be much more limited.

H. Next steps

34. If the Preparatory Commission decides to designate UNIDROIT as the Supervisory Authority, UNIDROIT will begin making the requisite preparations, including how UNIDROIT should structure the discharge of the Supervisory Authority functions utilising its existing organs, with the intention of

¹⁵ Article 62(2) of the Convention provides that the Depositary shall: (a) inform all Contracting States of: (i) each new signature or deposit of an instrument of ratification, acceptance, approval or accession, together with the date thereof; (ii) the date of entry into force of this Convention; (iii) each declaration made in accordance with this Convention, together with the date thereof; (iv) the withdrawal or amendment of any declaration, together with the date thereof; and (v) the notification of any denunciation of this Convention together with the date thereof and the date on which it takes effect; (b) transmit certified true copies of this Convention to all Contracting States; (c) provide the Supervisory Authority and the Registrar with a copy of each instrument of ratification, acceptance, approval or accession, together with the date of deposit thereof, of each declaration or withdrawal or amendment of a declaration and of each notification of denunciation, together with the date of notification thereof, so that the information contained therein is easily and fully available; and (d) perform such other functions customary for depositaries.

¹⁶ Article XXXVII(2) of the MAC Protocol provides that the Depositary shall: (c) provide the Supervisory Authority and the Registrar with a copy of each instrument of ratification, acceptance, approval or accession, together with the date of deposit thereof, of each declaration or withdrawal or amendment of a declaration and of each notification of denunciation, together with the date of notification thereof, so that the information contained therein is easily and fully available and assist in the performance of any related duties to ensure the proper operation of the Registry; (d) inform the Supervisory Authority and the Registrar of any pending processes under Article XXXV or Article XXXVI and of the outcomes of any such processes; (e) inform new Contracting States of any pending process under Article XXXV or Article XXXVI; and (f) perform the functions associated with the amendment of the Annexes, as referred to in Articles XXXIV, XXXV and XXXVI.

finalising such arrangements in the next 12 – 24 months. UNIDROIT will report back to the Preparatory Commission on progress at the Commission's seventh session.

35. If the Preparatory Commission decides not to designate UNIDROIT as the Supervisory Authority, the Preparatory Commission is invited to consider what other options might be available.

I. Decision

36. *The Preparatory Commission is invited to:*

- i. Decide whether to designate UNIDROIT as the Supervisory Authority of the International Registry under the MAC Protocol, under the conditions set forth in this document, and invite UNIDROIT to begin undertaking the necessary arrangements in order to be in a position to perform the role upon entry into force of the Protocol; and*
- ii. Should UNIDROIT be designated as Supervisory Authority, request that interested parties engage with UNIDROIT to discuss the provision of the transitional funding required for UNIDROIT to begin the Supervisory Authority role at the point at which the MAC Protocol is otherwise ready to enter into force.*

ANNEXE I**EXPLANATION OF UNIDROIT SUPERVISORY AUTHORITY COSTS ESTIMATE**

Projected MAC Protocol Annual Supervisory Authority costs	
<u>Item</u>	<u>Cost (EUR)</u>
1. Staff costs	
a. Legal staff costs (75% one Legal Officer)	113,000
b. Support staff costs (75% one support staff)	46,418
2. Meeting costs (experts, committees)	20,000
3. Translation, editing and printing	5,000
4. Missions	10,000
5. Overhead (8%)	15,553
Total	209,971

1. Staff costs (113,000 euro) – The staff costs for UNIDROIT to undertake the Supervisory Authority function depend on several different factors, as set out below. The projected staff costs have been calculated by averaging out a potential higher cost scenario (Scenario 1) and a lower cost scenario (Scenario 2), in order to try to find a likely middle point. The possible variations in the staff costs will depend on the following factors:

- a. the level of the staff members recruited to join the Secretariat to support the Supervisory Authority functions. It is anticipated that the function will require an experienced Legal Officer (P3) or a Senior Legal Officer (P4), and an experienced support staff (G2 - G4) to undertake the role. The two scenarios in the table below use these two levels to estimate potential costs.
- b. the amount of time each staff member will need to dedicate to the role. UNIDROIT anticipates that the Supervisory Authority function will require 75% of one fulltime Legal Officer and 75% of one fulltime support staff to undertake the function, however this could vary between 60 – 90% of each staff member. As such, 75% has been chosen as the average point.
- c. the life circumstances of the staff members recruited. UNIDROIT's staff regulations provide different allowances depending on whether an officer is married with a spouse who is not working, whether they have children and whether they have had to relocate internationally to undertake the role. The age of the staff member will also impact upon personal insurance premiums that UNIDROIT would have to pay. The two scenarios in the table below provide a high cost scenario (Scenario 1) where several additional allowances are applicable, and a low cost scenario (Scenario 2) where minimal allowances are applicable.

2. Meeting costs (20,000 euro) – These costs relate to the holding of meetings of the Supervisory Authority and any relevant committees, such as the Expert Advisory Committee that it is anticipated that UNIDROIT will create. While the Supervisory Authority will not be generally responsible for providing the travel costs of Supervisory Authority members or advising experts, it is likely that under certain circumstances financial support will need to be provided. The meeting costs also take into account the need for audio-visual equipment for the meeting room and for digital participation and simultaneous translation costs for the meetings. In certain circumstances, the meetings might need to be held outside UNIDROIT's premises (possibly on occasion at the seat of the International Registry itself), which will entail further costs in terms of hiring a location to hold the meeting etc.

3. Translation, editing and printing costs (5,000 euro) – These costs relate to the possible need to translate Supervisory Authority documents into languages that are not the UNIDROIT working languages of English and French, or the need to hire professional editing or printing services.

4. Missions (10,000 euro) – These costs relate to potential missions that the Supervisory Authority staff members may need to take, such as meetings with the Registry or Government bodies, to attend relevant meetings (such as the annual Cape Town Convention Academic Conference). As per usual practice, UNIDROIT staff performing the Supervisory Authority functions would only undertake in-person meetings or travel where it was strictly necessary.

5. Overhead (8%, 15,500 euro) – UNIDROIT would also need to recover an 8% overhead cost, which would relate to a variety of items not otherwise provided, such as administrative and financial costs for the staff supporting the Supervisory Authority role, office space and supplies, utilities, and other unforeseeable expenses that might arise. The 8% overhead expense is a standard amount that UNIDROIT requests when administering projects or other extra-budgetary matters.

Legal Officer Projected Costs		
	Scenario 1 Senior Officer P4.5, married, two dependents, expatriation allowance, age 34 - 45, plus moving costs.	Scenario 2 Legal Officer P3.1, single, no dependents, no expat allowance, no moving costs, age 34 - 45.
Annual Base Salary (USD)	€ 98,858.00	€ 75,414.00
Post adjustment (Rome) (34.6)	€ 34,204.87	€ 26,093.24
Sub-total (Salary + Post Adjustment)	€ 133,062.87	€ 101,507.24
UN Exchange Rate (USD = EUR)	€ 0.91	€ 0.91
Sub-total (Salary + Post Adjustment)	€ 121,486.40	€ 92,676.11
Expatriation (10%)	€ 12,148.64	
Dependent Spouse (6%)	€ 7,289.18	
Sub-total	€ 19,437.82	€ -
	€ 133,635.04	€ 92,676.11
Social security (20.3%)	€ 24,661.74	€ 18,813.25
Medical insurance (EUR) (age 35 - 44)	€ 1,841.00	€ 1,841.00
Life Insurance (EUR)	€ 875.92	€ 668.19
Accidental Death and Disability Insurance	€ 739.85	€ 564.40
Dependent Child (345.11 EUR per month per child)	€ 8,282.64	
Travel Expenses (International flights)	€ 4,500.00	
Cost of transporting furniture and chattel	€ 5,000.00	
Sub-total	€ 45,901.15	€ 21,886.84
TOTAL	€ 186,825.37	€ 114,562.96
75%	€ 140,119.03	€ 85,922.22
Average 100%		€ 150,694.16
Average 75%		€ 113,020.62

<u>Support Staff Projected Costs</u>		
	<u>Scenario 1</u> General Staff G4.1, married, two dependents, age 34 - 45	<u>Scenario 2</u> General Staff G2.1, not married, no dependants, age 34 - 45
<u>Support Staff Projected Costs</u>		
<i>Annual Salary (EUR)</i>	€ 48,396.00	€ 41,149.00
Dependent Spouse (6%)	€ 2,903.76	
<i>Sub-total</i>	€ 2,903.76	€ -
Social security (20.3%)	€ 9,824.39	€ 8,353.25
Medical insurance (EUR) (age 35 - 44)	€ 1,841.00	€ 1,841.00
Life Insurance (EUR)	€ 348.94	€ 296.68
Accidental Death and Disability Insurance Dependent Child (345.11 EUR per month per child)	€ 294.73	€ 250.60
	€ 8,282.64	
<i>Sub-total</i>	€ 20,591.69	€ 10,741.53
<u>TOTAL</u>	€ 71,891.45	€ 51,890.53
75%	€ 53,918.59	€ 38,917.90
Average 100%	€ 61,890.99	
Average 75%	€ 46,418.24	