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Policy directives to the drug programme of the United Nations Office on Drugs and Crime and strengthening the drug programme and the role of the Commission on Narcotic Drugs as its governing body, including administrative, budgetary and strategic management questions: role of the Commission as the governing body of the drug programme of the United Nations Office on Drugs and Crime; administrative, budgetary and strategic management questions

Commission on Crime Prevention and Criminal Justice

Reconvened twenty-third session

Vienna, 4-5 December 2014

Agenda item 3 (b) Strategic management, budgetary and administrative questions: directives on policy and budgetary issues for the United Nations crime prevention and criminal justice programme

Implementation of the consolidated budget for the biennium 2014-2015 for the United Nations Office on Drugs and Crime

Report of the Executive Director

Summary

The present report identifies adjustments to the consolidated budget for the biennium 2014-2015 for the United Nations Office on Drugs and Crime (E/CN.7/2013/15-E/CN.15/2013/28) and provides information on the implementation of the funding model of the Office, as requested by the Commission on Narcotic Drugs in its resolution 56/17 and by the Commission on Crime Prevention and Criminal Justice in its resolution 22/9.

For the Fund of the United Nations International Drug Control Programme, Member States are requested to endorse revised estimates for special-purpose funds totalling \$323,384,700, reflecting an increase of \$18,816,800 vis-à-vis the amount endorsed by the Commission on Narcotic Drugs in its resolution 56/17. The amount approved for general-purpose funds (\$11,189,700) and endorsed for programme support cost funds (\$23,880,600) in resolution 56/17 are being maintained.



For the United Nations Crime Prevention and Criminal Justice Fund, Member States are requested to endorse revised estimates for special-purpose funds totalling \$285,159,200, reflecting an increase of \$4,016,600 vis-à-vis the amount endorsed by the Commission on Crime Prevention and Criminal Justice in its resolution 22/9. The amounts approved for general-purpose funds (\$4,684,800) and endorsed for programme support cost funds (\$22,830,900) in resolution 22/9 are being maintained.

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I. Introduction

1. The Commission on Narcotic Drugs, at its reconvened fifty-sixth session, adopted resolution 56/17, entitled “Budget for the biennium 2014-2015 for the Fund of the United Nations International Drug Control Programme”, in which it approved the projected use of general-purpose funds in the biennium 2014-2015 for the Fund of the United Nations International Drug Control Programme. The Commission on Crime Prevention and Criminal Justice, at its reconvened twenty-second session, adopted resolution 22/9, entitled “Budget for the biennium 2014-2015 for the United Nations Crime Prevention and Criminal Justice Fund”, in which it approved the projected use of general-purpose funds in the biennium 2014-2015 for the United Nations Crime Prevention and Criminal Justice Fund.
2. In accordance with General Assembly resolutions 46/185 C and 61/252, section XI, the budget of the programme of the Funds (general-purpose funds) is presented to the Commissions for approval. The budgets for special-purpose funds and the related administrative and programme support cost budget (programme support cost funds) are presented to the Commissions for endorsement.
3. General-purpose funds are unearmarked voluntary contributions that are provided to finance normative work, core functions not funded by the regular budget, United Nations Office on Drugs and Crime (UNODC) corporate initiatives and programmatic shortfalls.
4. Special-purpose funds are earmarked voluntary contributions that are provided to finance technical cooperation and other substantive activities at headquarters (Vienna) and in the field. Programme support cost is the charge incurred in support of programme delivery financed from voluntary contributions. These costs are capped at 13 per cent, in accordance with General Assembly resolution 35/217, and are restricted to indirect support under the following categories: central administration, central programme/departmental administration, other internal and externally provided services, and overarching programme/departmental programme services.
5. The primary purpose of the present report is to inform Member States about adjustments to the consolidated budget for the biennium 2014-2015 and provide information on the implementation of the full-cost-recovery-based funding model. An overview of the revised estimates for the biennium 2014-2015 is presented in tables 1 and 2. Information on performance by region is provided in annex I.
6. The present report does not provide information on the adjustments to the funding of UNODC from the regular budget of the United Nations, as that information will be presented in the first performance report on the programme budget for the biennium 2014-2015 for approval by the General Assembly in December 2014.

II. Overview of the financial situation of the United Nations Office on Drugs and Crime

7. Table 1 presents a summary of mid-biennium projections.

Table 1
Summary of revised estimates for the biennium 2014-2015
(Millions of United States dollars)

	<i>General-purpose funds</i>		<i>Special-purpose funds</i>		<i>Programme support cost funds for UNODC</i>	
	<i>Approved budget</i>	<i>Revised estimates</i>	<i>Approved budget</i>	<i>Revised estimates</i>	<i>Approved budget</i>	<i>Revised estimates</i>
Fund balance at start of biennium	11.6	12.3 ^a	374.3	434.9	22.8	20.0 ^a
A. Income	17.1	18.0	511.0 ^b	521.6 ^b	53.3	54.4
B. Expenditure	(15.9)	(15.5)	(585.7)	(608.5)	(46.7)	(44.1)
C. Savings	–	(0.4)	–	–	–	(2.6)
Excess (shortfall) (A+B+C)	1.2	2.2	(74.8)	(86.9)	6.6	7.7
Fund balances at end of biennium	12.8	14.5	299.6	347.9	29.4	27.7

^a Net of adjustments for end-of-service actuarial gains/losses.

^b Net of programme support cost income.

8. During the first year of the transition to full cost recovery, UNODC improved processes, developed systems, reviewed costs, focused on issuing multiple guidelines, monitored implementation (paying particular attention to the UNODC field office network) and briefed stakeholders and Member States. While efforts are still ongoing, all new funding agreements are based on budgets that fairly and transparently reflect full cost recovery charges.

9. Special-purpose income is anticipated to reach \$575.8 million (gross of programme support income of \$54.2 million), an increase of \$11.8 million from initial projections. Programme delivery is also expected to increase by \$22.8 million from initial projections. These trends point to continued donor confidence regarding the effectiveness of UNODC in the delivery of technical assistance programmes.

10. Programme support cost income, a derivative of programme execution, also shows a slight increase of \$1.8 million, to a gross income total of \$54.4 million. The amount includes programme support channelled to implementing partners of \$1.2 million and programme support for the United Nations Interregional Crime and Justice Research Institute of \$2.2 million, resulting in a programme support cost disposable income of \$52.6 million for UNODC.

11. Unearmarked income remains low. Despite a one-time \$1.0 million contribution from a Member State in 2014, raising the income projections to \$18.0 million, the current level is not sufficient to offset the need to fully cost direct functions previously funded from general-purpose income to technical assistance programmes. The transition of these costs, therefore, continues to be necessary.

12. UNODC underwent cost-efficiency exercises at headquarters and in the field, resulting in savings of \$3.0 million against general-purpose and programme support cost funds, and a further reduction of \$1.2 million in field office direct support costs. Measures taken included freezing of posts, delayed recruitment, systematic review of cost structures, negotiation of outsourcing arrangements and increased host-country support, which does not affect the effectiveness of the programme or the integrity of the field office network. The Office intends to use the savings to bridge funding gaps associated with the transition to full cost recovery.

13. Mid-biennium results show that the current pace of transition is adequate at several field offices and requires further close monitoring at others. The savings made at UNODC headquarters will help to bridge current transition challenges. The Office will continue to closely monitor implementation by field offices throughout the biennium and is holding consultations with donors on pre-2014 funding agreements. UNODC will continue to cost its operations transparently, further reduce cross-subsidization of funds and improve programme and financial reporting.

III. Detailed results and activities during the first 12 months of the biennium

A. Background

14. In recent bienniums, UNODC has seen exponential growth in the volume and scope of its technical assistance, contrasted with persistent deterioration of general-purpose income and continuing pressure on regular budget and programme support costs. This trend caused a series of financial crises, the latest in 2013, when, for the first time, the general-purpose fund closed at an operating loss despite cost-saving measures.

15. In response, in 2012-2013 UNODC reviewed its funding model, costing methodologies and fund-sourcing options and developed a fundraising strategy with the objective of further enlarging its donor base and linking technical assistance activities to a system of direct cost recovery. Further, the Office assessed its alignment with the Financial Regulations and Rules of the United Nations (as reiterated by the United Nations Controller in June 2012) and responded to the request made by the General Assembly in its resolution 62/208 for the United Nations development system to further standardize and harmonize the concepts, practices and cost classifications related to transaction cost and cost recovery, while maintaining the principle of full cost recovery in the administration of all non-core/supplementary/extrabudgetary contributions, including in joint programmes.

16. Against this background, the consolidated budget for 2014-2015 introduced a revised funding model based on full direct costing. The model is aimed at sustainable and predictable funding of programme delivery by means of: (a) addressing consistent classification of direct and indirect costs; (b) fully and predictably costing UNODC programmes and direct project implementation costs; (c) aligning UNODC with other Secretariat entities on the use of programme support cost resources; and (d) ensuring the use of all funding sources for their intended purposes and eliminating cross-subsidization. To enable realization at a

realistic pace, the 2014-2015 budget introduced gradual transitional measures, with full realization to be achieved in 2016-2017.

17. Following the adoption of Commission on Narcotic Drugs resolution 56/17 and Commission on Crime Prevention and Criminal Justice resolution 22/9, in implementing the consolidated budget and provisional approval of the new funding model, UNODC committed to: (a) monitor cost structures against programme needs and transparently cost programme activities; (b) improve guidelines and procedures relating to cost recovery and the use of funding sources; (c) identify efficiencies in the field and at headquarters; (d) regularly inform Member States of the status of implementation and any projected adaptation of field offices and of headquarters operations; (e) consult donors and not automatically apply the new funding model to pre-2014 funding agreements; and (f) strengthen its efforts to further encourage donors to provide general-purpose funding, including by means of further increasing transparency and the quality of reporting.

B. Revised cost estimates for the biennium 2014-2015

18. The revised estimates for all sources of funding, showing the main determining factors and implementation in 2014, are presented in tables 2 and 3 and in annex II.

Table 2

Revised expenditure estimates (Millions of United States dollars)

	<i>Approved budget, 2014-2015</i>	<i>Adjustment of costing factors^a</i>	<i>Recosted budget, 2014-2015</i>	<i>Saving measures</i>	<i>Other changes</i>	<i>Revised estimates, 2014-2015</i>
A. General-purpose funds						
Post	14.9	0.2	15.1	(0.4)	0.1	14.8
Non-post	1.0	–	1.0	–	0.1	1.1
Subtotal	15.9	0.2	16.1	(0.4)	0.2	15.9
B. Special-purpose funds						
Drug programme fund	304.6	–	304.6	–	18.8	323.4
Crime programme fund ^b	281.1	–	281.1	–	4.0	285.2
Subtotal	585.7	–	585.7	–	22.8	608.5
C. Programme support cost funds						
Post	38.6	1.2	39.8	(2.2)	–	37.6
Non-post	8.1	–	8.1	(0.4)	1.4	9.1
Subtotal	46.7	1.2	47.9	(2.6)	1.4	46.7
D. Regular budget^c	88.9	–	88.9	–	–	88.9
Total	737.2	1.4	738.6	(3.0)	24.4	760.1

^a Adjustments for exchange rate, inflation, standard costs and vacancy rates following approval of revised rates by the General Assembly in December 2013.

^b Including the sub-fund of the United Nations Interregional Crime and Justice Research Institute.

^c Including 2014-2015 regular budget resources in sections 1, 16, 23 and 29G of the proposed programme budget.

Table 3
Implementation in 2014
(Millions of United States dollars)

	<i>Revised estimates, 2014-2015</i>	<i>Expenditure projections, 2014</i>	<i>Implementation rate (percentage)</i>
A. General-purpose funds	15.9	8.5	53.4
B. Special-purpose funds			
Drug programme fund	323.4	145.7	45.1
Crime programme fund	285.2	133.3	46.8
Subtotal	608.5	279.0	45.9
C. Programme support cost funds	46.7	21.8	46.6
D. Regular budget	88.9	46.3	52.1
Total	760.1	355.6	46.8

C. Implementation in 2014

Special-purpose funds

19. Programme delivery under special-purpose funds is expected to increase by \$22.8 million (3.9 per cent) from the initial projected amount of \$585.7 million. The mid-biennium delivery rate of 45.9 per cent is as expected and reflects an anticipated higher delivery rate in 2015. The increase in programme projections results mainly from a higher delivery rate in Latin America and the Caribbean (projected to reach \$170.2 million in the biennium, \$97.2 million of which in 2015), and to a lesser extent global programmes (projected to reach a total of \$186.8 million).

Programme support cost funds

20. Programme support cost mid-biennium delivery of 46.6 per cent (table 3) reflects efforts for corporate savings of \$2.6 million (further explained in table 4). After deducting a number of programmatic overruns, currently costed at \$1.4 million, net disposable savings of \$1.2 million remain, which can be used to further support the transition to full cost recovery. With the objective of reaching the mandatory level of reserves in the fund, the projected expenditure is maintained at \$46.7 million for the biennium.

General-purpose funds

21. Delivery of 53.4 per cent under general-purpose funds reflects efforts for corporate savings against a one-time charge of \$0.2 million for the closure of the Moscow office. The net savings of \$0.2 million will be made available for the full cost recovery transition. Owing to the income fluctuations inherent to this fund, UNODC aims to maintain the level of \$15.9 million in initial expenditures for the biennium.

D. Full cost recovery roll-out

22. In the first half of 2014, UNODC focused on ensuring a systematic and consistent application of full cost recovery to all programmes and projects funded from voluntary contributions. To that end, UNODC issued detailed guidelines to headquarters and field offices and established cost-centre accounts to manage field office direct costs in an organizationally consistent, fair and transparent manner. In order to support the change management process and to clarify the application of full cost recovery, UNODC also developed internal guidance notes and held several workshops for field offices and global programme managers.

23. The Senior-Level Full Cost Recovery Monitoring Committee, established by the Executive Director, oversaw the progress of implementation, analysed challenges encountered, endorsed mitigation measures and enabled ownership across the organization. The Committee constantly reinforced the channels of communication and outreach and directed a common position based on the principles of full cost recovery.

24. UNODC monitored closely the pace of transition and ensured that it stayed within the overall budget approved for the biennium. Adjustments were made to support individual offices facing greater transition challenges, without compromising the overall pace of the transition or fairness in the application of full cost recovery to all donors.

25. Externally, UNODC provided briefings on full cost recovery and engaged in individual consultations with donors, recipient countries and Member States. Full cost recovery has been a standing item at the meetings of the standing open-ended intergovernmental working group on improving the governance and financial situation of UNODC. Throughout the year, UNODC has clarified concepts and costing methods in funding agreements and provided comparative cost tables by office.

E. Application of full cost recovery to funding pledged prior to 2014

26. The total amount of direct programmatic charges transitioned to special-purpose funds amounts to \$6.6 million. This represents 1.1 per cent of the special-purpose funds budget and relates to field office representative positions (\$3.8 million) and direct (local) support (\$2.8 million).

27. In view of the requests in Commission on Narcotic Drugs resolution 56/17 and Commission on Crime Prevention and Criminal Justice resolution 22/9 that the new funding model not be applied automatically to existing funding agreements, UNODC has been assessing the impact of the transitioned amount of \$6.6 million on current charges to technical assistance programmes. The assessment covers funding pledged prior to 1 January 2014, totalling nearly \$450 million, and involves programme managers of global and field-based programmes, as well as Vienna staff from all UNODC divisions.

28. On the basis of the assessment exercise that evaluated agreements on whether the transitioned amounts had an impact on project outputs and outcomes, UNODC is closely monitoring a subset of the \$6.6 million, i.e. an amount of \$1.5 million

(0.2 per cent of the special-purpose funds budget), to ensure that there is no impact on deliverables. UNODC is currently in consultation with donors whose pre-2104 funding agreements are affected. New funding agreements fully incorporate the new funding model.

F. Cost-saving measures

29. The launching of full cost recovery necessitated improvements in the gathering and tracking of data on costs and in classification standards, which in turn made it possible for the first time to effect cross-office comparisons. Invariably, the availability of comparative figures strengthened the sense of transparency and cost-consciousness and enabled UNODC to identify areas for cost efficiencies. Overall, the Office is now in a better position to respond to the call in Commission on Narcotic Drugs resolution 56/17 and Commission on Crime Prevention and Criminal Justice resolution 22/9 to identify savings while remaining fully committed to increasing the effectiveness and results of its technical assistance.

30. A mid-biennium review identified gross cost-saving measures at headquarters and in the field totalling \$4.3 million (table 4); those measures relate to short- and long-term efficiencies without negatively affecting programme delivery.

Table 4

Cost-saving measures in 2014-2015

(Millions of United States dollars)

		<i>Amount</i>
A. General-purpose funds		
Executive direction and management	Non-post savings	0.1
Policy support	Delayed recruitment	0.1
ProFi development	Freezing of post	0.2
Subtotal		0.4
B. Programme support cost funds		
Operations support	Freezing of posts and non-post savings	1.0
Administrative support	Delayed recruitment	0.7
Umoja	Delayed recruitment	0.4
IPSAS	Delayed recruitment	0.5
Subtotal		2.6
C. Field office budget		
Central staff costs and operating expenses		1.2
Increased host-country support		0.1
Subtotal		1.3
Total		4.3

31. At headquarters, cost-saving measures amounting to \$3.0 million included the freezing of vacant posts, delayed recruitment and reductions in travel, consultancy and other non-post items. In order to better adjust to evolving programme needs and support the transition to full cost recovery, including in the field, the Division for

Operations is keeping four positions vacant at headquarters and is streamlining its support for and oversight of field operations. Likewise, in view of the forthcoming implementation of Umoja, a Programme and Financial Information Management System (ProFi) developer position under the Division for Management has also been frozen. In addition, in view of delays in the Umoja roll-out, the recruitment of the Umoja deployment team (six posts) has been postponed to the end of 2014. The revised deployment schedule would still allow for timely preparation for the implementation of the new system by November 2015. Savings related to the International Public Sector Accounting Standards (IPSAS) team have been made possible by delayed recruitment and central funding for two positions made available by the United Nations Controller for 2014. Savings also reflect vacancies resulting from normal staff turnover in the Division for Policy Analysis and Public Affairs and the Division for Management.

32. UNODC field offices conducted systematic reviews of direct cost structures and staff components against programme needs, resulting in saving and efficiency measures totalling a net \$1.3 million. The largest savings were reported by the Country Office in Afghanistan (\$0.8 million), followed by the Country Office in Peru, the Regional Office for East Africa, the Country Office in Nigeria and the Regional Office for the Middle East and North Africa. The Regional Office for Central America and the Caribbean is now benefiting from increased host-government contributions (\$0.1 million), while other offices are in the process of renegotiating their host-country support.

33. In the spring of 2014, UNODC closed the Programme Office in the Russian Federation owing to lack of sustained programme volume. Liquidation costs amounted to a one-time general-purpose expense of \$0.2 million. UNODC continues its high-level consultations with regard to the establishment of a liaison and partnership office in Moscow.

G. Secretariat-wide initiatives

International Public Sector Accounting Standards

34. The adoption of IPSAS will lead to more transparency in reporting assets, liabilities and commitments in UNODC financial statements. Preparatory work on IPSAS, involving headquarters and all field offices, was intensified to include asset verifications, real estate valuations, employee liability assessments and funding agreement classifications. UNODC is aiming at an unqualified opinion on its statements.

35. In an interim audit, the Board of Auditors fully acknowledged the progress made; however, it also highlighted that further work was required in the areas of reliability of the fixed-asset registers, valuation of construction projects and accounting for implementing partners. The Board also commented on the format of the IPSAS statements. The IPSAS implementation team is already working to successfully address the Board's findings.

36. In 2015, the IPSAS team will focus on the completion of pre-Umoja IPSAS procedures, the substantiation of accrual-based balances, and the preparation of

financial statements and notes. The IPSAS-related processes will be completely revisited during the Umoja roll-out, with finalization planned for 2016.

Umoja

37. The implementation of Umoja in Vienna and at UNODC field offices has now been scheduled for November 2015. Preparatory work has been intensified in the areas of fit/gap analysis, conversion planning, assessment of post-Umoja roles and processes, and ad hoc training.

38. With the full Umoja local deployment team planned to be on-board by the end of 2014, the main implementation work will commence, which includes training of trainers, staff training, cleaning and enrichment of data, process and workflow adaptation, role-mapping and security profiling.

39. UNODC is fully aware that its large geographical footprint, its large number of staff and the phased-in approach to the full scope of Umoja mean that there will be change-management challenges ahead. Accordingly, UNODC is liaising with the global Umoja team and early adopters of Umoja for guidance and lessons learned. Preparations are also being made to overcome potential temporary functional gaps through the temporary adaptation of existing systems up until the complete Umoja functionality is released in 2017.

40. The future of a well-functioning UNODC depends on the successful adoption of Umoja. UNODC is fully committed to successfully implementing it.

H. Use of general-purpose and programme support cost funds

41. In order to address the request from Member States for transparency, the present section provides information on the use of general-purpose and programme support cost funds.

General-purpose funds

42. In the biennium 2014-2015, general-purpose funds are being used to fund normative work, research, core functions not funded by the regular budget (Office of the Executive Director, Office of the Director, Division for Operations), UNODC corporate initiatives (ProFi) and programmatic shortfalls, including a gradual transition of field office representatives from general-purpose to special-purpose funding, as part of project and programme budgets. As the flow of sustained unearmarked resources is key to the Organization's long-term viability, UNODC continues to make calls to Member States to provide general-purpose funding for the funds' intended purposes.

Table 5
General-purpose funds: revised expenditure estimates by main area of work
(Millions of United States dollars)

	<i>Approved budget, 2014-2015</i>	<i>Adjustment of costing factors</i>	<i>Cost-saving and other measures</i>	<i>Revised estimates, 2014-2015</i>
A. Executive direction and management	1.9	0.1	(0.1)	1.9
B. Programme of work				
1. Transnational organized crime	0.5	–	–	0.5
5. Justice	1.0	–	–	1.0
6. Research	3.7	0.3	–	4.0
7. Policy support	1.4	–	(0.1)	1.3
8. Technical cooperation and field support (headquarters)	0.6	0.2	–	0.8
8. Technical cooperation and field support (field offices)	5.8	(0.5)	0.2	5.5
Subtotal, programme of work	13.0	0.0	0.1	13.1
C. Programme support	1.0	0.1	(0.2)	0.9
Total	15.9	0.2	(0.2)	15.9

Programme support cost funds

43. Based on the principles of full cost recovery and in accordance with the Financial Rules and Regulations of the United Nations, the use of programme support cost revenue is restricted to indirect central administration, programme and departmental administration, other internal and externally provided services, and overarching programme and departmental programme services. In an effort to sustain a reasonable pace of transition to the new funding model, in 2014-2015 programme support cost funds have also been used to provide support to field offices.

Table 6
Programme support cost funds: revised expenditure estimates by main area of work
(Millions of United States dollars)

	<i>Approved budget, 2014-2015</i>	<i>Adjustment of costing factors</i>	<i>Cost-saving and other measures</i>	<i>Revised estimates, 2014-2015</i>
A. Executive direction and management	2.0	–	–	2.0
B. Programme of work				
1. Transnational organized crime	0.8	0.1	–	0.9
2. Health	0.3	–	–	0.3
3. Countering corruption	0.4	–	–	0.4
4. Terrorism prevention	0.1	–	–	0.1
6. Research	0.7	0.1	–	0.8
7. Policy support	4.3	0.2	–	4.5
8. Technical cooperation and field support (headquarters)	10.1	0.5	(1.0)	9.6

	<i>Approved budget, 2014-2015</i>	<i>Adjustment of costing factors</i>	<i>Cost-saving and other measures</i>	<i>Revised estimates, 2014-2015</i>
8. Technical cooperation and field support (field offices)	7.0	–	1.4	8.4
Subtotal, programme of work	23.7	0.9	0.4	25.0
C. Programme support				
Division for Management	16.8	0.4	(0.7)	16.5
Other overarching services ^a	4.2	(0.1)	(0.9)	3.2
Total	46.7	1.2	(1.2)	46.7

^a Including resources for Umoja, IPSAS, the Board of Auditors and the Office of Internal Oversight Services.

I. Fund balances

44. Table 2 shows that fund balances are being maintained for both general-purpose and programme support cost funds. This is intended to ensure that UNODC is able to meet temporary cash shortfalls and any liquidation liabilities in cases of abrupt termination of activities financed from special-purpose funds. The United Nations financial policies require that funds maintain a constant level of reserves amounting to 15 per cent of estimated annual expenditures of general-purpose and special-purpose funds and 20 per cent of annual expenditures of programme support cost funds. With an average yearly implementation of \$335.5 million projected for the biennium and a projected unearmarked fund balance of \$42.2 million for both general-purpose and programme support cost funds, UNODC is below the full compliance level of \$51.5 million. UNODC reserves are therefore being monitored closely. The financial positions of the Fund of the United Nations International Drug Control Programme and of the United Nations Crime Prevention and Criminal Justice Fund are summarized in annex III.

IV. Conclusions

45. With the introduction of its new funding model, UNODC set out to fairly, consistently and predictably cost its technical cooperation assistance. This transition requires changes to processes, systems and policies, as well as the concerted involvement of staff and management at headquarters and in the field.

46. While implementation is still under way, UNODC reports that in 2014 it has taken steps to ensure consistent classification of direct and indirect costs and support functions in its accounts and donor reports, openly provided location-specific cost statistics to Member States, issued instructions and trained staff, adjusted to lessons learned, and identified savings and other cost-reduction schemes in the field and at headquarters. All UNODC divisions have taken part in the relevant activities, which were overseen by the Senior-Level Full Cost Recovery Monitoring Committee, which reports to the Executive Director of UNODC. In addition, UNODC has increasingly engaged in outreach to Member States and donors in order to ensure that the mechanisms and merits of full cost recovery are clarified.

47. At the mid-biennium point, UNODC has been able to maintain a realistic pace of transition without unduly compromising its field network. This has been supported through cost-efficiency measures both at headquarters and at field offices. Taking into account that UNODC programmes continue to increase, that all new funding agreements adhere to the principles of full cost recovery and that further savings measures have been introduced, UNODC plans to stay within the budget approved by the Commissions. Nevertheless, UNODC continues to seek the support of Member States for successful implementation and to seek their continuing contributions to the general-purpose fund.

48. A summary of the resolutions being sought is provided below. The texts of the draft resolutions being proposed are provided in annexes IV and V.

49. For the Fund of the United Nations International Drug Control Programme, Member States are requested to endorse revised estimates for special-purpose funds totalling \$323,384,700, reflecting an increase of \$18,816,800 vis-à-vis the amounts endorsed by the Commission on Narcotic Drugs in its resolution 56/17. The amounts approved for general-purpose funds (\$11,189,700) and endorsed for programme support cost funds (\$23,880,600) in that resolution are being maintained.

50. For the United Nations Crime Prevention and Criminal Justice Fund, Member States are requested to endorse revised estimates for special-purpose funds totalling \$285,159,200, reflecting an increase of \$4,016,600 vis-à-vis the amounts endorsed by the Commission on Crime Prevention and Criminal Justice in its resolution 22/9. The amounts approved for general-purpose funds (\$4,684,800) and endorsed for programme support cost funds (\$22,830,900) in that resolution are being maintained.

Annex I

Allocation of special-purpose voluntary contributions in the bienniums 2012-2013 and 2014-2015

1. The table below shows a breakdown, by theme, region, United Nations Office on Drugs and Crime (UNODC) division and fund, of the programme of work financed by special-purpose voluntary contributions in the bienniums 2012-2013 and 2014-2015. In accordance with the request of the Advisory Committee on Administrative and Budgetary Questions that UNODC should carefully monitor changing geographical needs (see E/CN.7/2005/9), the increase of \$194.0 million (46.8 per cent), from \$414.5 million in 2012-2013 to \$608.5 million in 2014-2015, is shown by region.

2. In Africa and the Middle East, an increase of \$54.1 million (77.0 per cent), from \$70.3 million in 2012-2013 to \$124.3 million in 2014-2015, is projected. The increase is due mainly to the significant expansion of cooperation between the European Union, Nigeria and UNODC and reflects the envisaged partnership between the European Union and UNODC in supporting the implementation of the Economic Community of West African States Regional Action Plan to Address the Growing Problem of Illicit Drug Trafficking, Organized Crime and Drug Abuse in West Africa. Other major factors contributing to the increase are efforts to strengthen criminal justice systems in the context of the UNODC strategy for the Sahel, support for transnational crime units under the West Africa Coast Initiative and the establishment of real-time operational communication between international airports in Africa, Latin American and the Caribbean. In the Middle East and North Africa, priority is being given to supporting criminal justice reform in countries such as Tunisia; extended support in the area of forensics in the State of Palestine; and enhanced partnerships with key institutions in the Gulf region. The volatile political and security situation remains a challenge and affects implementation in countries such as Iraq, South Sudan and Yemen. In East Africa, high-priority interventions are aimed at strengthening the capacity of Member States in HIV and AIDS prevention and supporting the criminal justice system of Ethiopia. The counter-piracy programme is expanding to become a maritime crime programme that supports additional interventions in the region, including Somalia, despite the tense security situation. In Southern Africa, UNODC continues to focus on raising funds to support Member States under its new regional programme for the Southern African Development Community region, with a focus on HIV and AIDS, wildlife and forest crime, and anti-corruption efforts.

3. In East Asia, South Asia and the Pacific, the overall budget for the region is expected to decrease slightly, by approximately \$4.7 million (14.2 per cent), from \$33.4 million in the biennium 2012-2013 to \$28.7 million in the biennium 2014-2015. The decrease reflects a reduction in the portfolio of UNODC in Indonesia, the Lao People's Democratic Republic, Myanmar and Viet Nam owing to a lack of donor funding. The reduction in the portfolio is likely to be reversed soon; some pledges are already coming in, and others are expected, for the recently approved regional programme for South-East Asia and the country programmes for Indonesia and Myanmar, which are all designed to provide synergies between and integration of global, regional and country-level projects. The regional programme for South Asia

also continues to implement and expand effective synergies through a set of regional and national projects that are complemented by global programme interventions in mandated areas.

4. In West and Central Asia, an increase of \$17.4 million (22.2 per cent), from \$78.3 million in 2012-2013 to \$95.7 million in 2014-2015, is projected. The increase is due mainly to the growth of the country programme for Afghanistan and the regional programme for Afghanistan and neighbouring countries. In the framework of that regional programme, whose implementation began in 2011, UNODC continues to facilitate and further promote successful regional interventions such as the Triangular Initiative, aimed at cross-border cooperation in counter-narcotics enforcement between Afghanistan, Iran (Islamic Republic of) and Pakistan, and the initiative covering Afghanistan, Tajikistan and Kyrgyzstan. The country programme in Pakistan will be implemented in close coordination with the United Nations country team in Pakistan under the “Delivering as one” initiative. The country programme in the Islamic Republic of Iran, despite some funding constraints, is expected to continue its delivery of technical assistance to support specific national priorities and plans through a renewed country partnership programme for 2015-2018. UNODC is committed to launching its new integrated subregional programme for Central Asia to strengthen national responses to the most pressing drug and crime challenges.

5. In Eastern and South-Eastern Europe, an increase of \$0.8 million (40.3 per cent), from \$2.0 million in 2012-2013 to \$2.8 million in 2014-2015, is projected. The strategic direction for UNODC is being guided by the regional programme for South-Eastern Europe and is being reviewed to achieve more coherent and integrated action. The regional project on HIV/AIDS prevention and care for Central Asia and Eastern Europe is expected to receive additional funding. In 2014 UNODC has for the first time established a presence in Belarus, where it is contributing to the expansion of the joint operational partnership in 2014-2015. Following a further scaling down of its programme in the Russian Federation, UNODC closed its programme office in the spring of 2014. UNODC is pursuing high-level consultations with regard to the establishment of a liaison and partnership office in Moscow.

6. In Latin America and the Caribbean, the overall budget increased by \$65.8 million (63.1 per cent), from \$104.3 million in 2012-2013 to \$170.2 million in 2014-2015. The increase was driven mainly by the Country Office in Colombia, which maintains the highest programme delivery worldwide, particularly through its activities in the field of alternative development. The Country Office in Colombia also moved towards portfolio diversification, adding thematic areas of intervention (e.g. anti-corruption activities, urban crime and trafficking in persons). UNODC continues to pursue the further strengthening of its strategic partnership with key countries, including through the important role played by its liaison and partnership offices. The first such offices, established in Mexico in 2012 and Brazil in 2013, have already resulted in the further consolidation of the commitments of the respective Governments to their strategic partnership with UNODC. The Country Office in the Plurinational State of Bolivia currently implements activities covering the strategic areas of health and livelihoods, research and trend analysis, policy support, and countering transnational organized crime, corruption and drug trafficking. In April 2014 the Regional Office for Central America and the

Caribbean, in Panama, launched the regional programme for 2014-2016 in support of the Caribbean Community Crime and Security Strategy. More recently, the regional office also developed a new project to support the consolidation of reforms to the criminal procedure in Panama. The Country Office in Peru, which also covers Ecuador, will continue to focus on the areas of health and livelihoods (in particular with regard to drugs and HIV), while also covering research and trend analysis and countering transnational organized crime and drug trafficking.

7. With respect to global activities, an increase of \$60.6 million (48.0 per cent), from \$126.3 million in 2012-2013 to \$186.8 million in 2014-2015, is projected. The growth is due mainly to the increase in activities of the United Nations Interregional Crime and Justice Research Institute. Other major factors contributing to the increase are the programmes on countering corruption; container control; terrorism prevention; prevention of illicit drug use and treatment of drug use disorders; combating wildlife and forest crime; and maritime crime.

Table
Programme of work funded from special-purpose voluntary contributions in the bienniums 2012-2013 and 2014-2015
 (Thousands of United States dollars)

	Fund of the United Nations International Drug Control Programme			United Nations Crime Prevention and Criminal Justice Fund			Total United Nations Office on Drugs and Crime funds		
	2012-2013 (actual amount)	2014-2015 (revised)	Variance (percentage)	2012-2013 (actual amount)	2014-2015 (revised)	Variance (percentage)	2012-2013 (actual amount)	2014-2015 (revised)	Variance (percentage)
A. By theme									
Executive direction and management	609.4	518.0	(15.0)	—	—	—	609.4	518.0	(15.0)
1. Countering transnational organized crime and illicit trafficking, including drug trafficking	50 789.1	94 995.8	87.0	53 623.6	100 099.2	86.7	104 412.6	195 095.0	86.8
2. Prevention, treatment and reintegration, and alternative development	139 834.3	188 314.4	34.7	1 042.7	1 247.4	19.6	140 877.0	189 561.8	34.6
3. Countering corruption	—	—	—	25 947.8	42 832.9	65.1	25 947.8	42 832.9	65.1
4. Preventing and combating terrorism	—	—	—	14 479.5	19 782.4	36.6	14 479.5	19 782.4	36.6
5. Justice	3 122.4	—	(100.0)	56 177.6	70 109.6	24.8	59 300.0	70 109.6	18.2
6. Research and trend analysis	20 142.4	27 484.9	36.5	29 312.8	42 823.2	46.1	49 455.2	70 308.0	42.2
7. Policy support	1 531.9	2 242.7	46.4	2 344.0	5 235.6	123.4	3 875.9	7 478.3	92.9
8. Technical cooperation and field support	5 327.9	3 683.3	(30.9)	2 279.5	2 987.0	31.0	7 607.4	6 670.3	(12.3)
9. Provision of secretariat services and substantive support to the governing bodies and the International Narcotics Control Board	1 571.7	5 277.0	235.8	—	21.5	—	1 571.7	5 298.5	237.1
Programme support	2 035.8	868.6	(57.3)	4 384.8	20.4	(99.5)	6 420.6	889.0	(86.2)
Total	224 964.8	323 384.7	43.7	189 592.3	285 159.2	50.4	414 557.1	608 543.9	46.8
B. By region									
Africa and the Middle East ^a	14 601.4	39 711.0	172.0	55 649.2	84 635.7	52.1	70 250.6	124 346.7	77.0
East Asia, South Asia and the Pacific	13 699.1	9 477.1	(30.8)	19 692.1	19 186.7	(2.6)	33 391.2	28 663.8	(14.2)
Central and West Asia	52 382.1	66 611.2	27.2	25 899.1	29 058.7	12.2	78 281.2	95 669.9	22.2
Central and Eastern Europe	1 634.2	1 543.5	(5.6)	408.3	1 322.1	223.8	2 042.5	2 865.6	40.3

	Fund of the United Nations International Drug Control Programme			United Nations Crime Prevention and Criminal Justice Fund			Total United Nations Office on Drugs and Crime funds		
	2012-2013 (actual amount)	2014-2015 (revised)	Variance (percentage)	2012-2013 (actual amount)	2014-2015 (revised)	Variance (percentage)	2012-2013 (actual amount)	2014-2015 (revised)	Variance (percentage)
Latin America and the Caribbean	90 344.6	136 507.0	51.1	13 998.4	33 687.4	140.7	104 343.0	170 194.4	63.1
Global ^b	52 303.4	69 534.8	32.9	73 945.2	117 268.7	58.6	126 248.6	186 803.5	48.0
Total	224 964.8	323 384.7	43.7	189 592.3	285 159.2	50.4	414 557.1	608 543.9	46.8
C. By division									
Division for Operations ^a	202 606.2	286 492.5	41.4	118 759.1	183 018.0	54.1	321 365.3	469 510.5	46.1
Division for Treaty Affairs ^b	12 719.4	23 814.9	87.2	60 567.9	90 039.5	48.7	73 287.3	113 854.4	55.4
Division for Policy Analysis and Public Affairs	6 994.0	9 930.6	42.0	5 880.5	6 851.7	16.5	12 874.5	16 782.3	30.4
Division for Management	2 035.8	2 628.6	29.1	4 384.8	5 250.0	19.7	6 420.6	7 878.6	22.7
Office of the Executive Director	609.4	518.0	(15.0)	–	–	–	609.4	518.0	(15.0)
Total	224 964.8	323 384.7	43.7	189 592.3	285 159.2	50.4	414 557.1	608 543.9	46.8

^a Including support costs paid to implementing partners.

^b Including the sub-fund for the United Nations Interregional Crime and Justice Research Institute.

Annex II**Revised resource projections, 2014-2015****Revised resource projections, 2014-2015**
(Thousands of United States dollars)

<i>Category</i>	<i>2014</i>	<i>2015</i>	<i>2014-2015</i>
A. General-purpose funds			
Post	7 928.3	6 920.5	14 848.8
Non-post	547.6	478.1	1 025.7
Subtotal	8 475.9	7 398.6	15 874.5
B. Special-purpose funds			
Drug programme fund	145 695.5	177 689.1	323 384.7
Crime programme fund	133 316.4	151 842.8	285 159.2
Subtotal	279 011.9	329 532.0	608 543.9
C. Programme support cost funds			
Post	18 254.4	19 314.2	37 568.6
Non-post	4 112.8	5 030.1	9 142.9
Subtotal	22 367.2	24 344.3	46 711.5
Total	309 855.0	361 274.9	671 129.9

Annex III

Financial position

A. Fund of the United Nations International Drug Control Programme

Drug programme: financial summary of the Fund of the United Nations International Drug Control Programme, bienniums 2012-2013 and 2014-2015
(Millions of United States dollars)

	2012-2013 actual amount				2014-2015 revised budget			
	General-purpose funds	Special-purpose funds	Programme support costs	Total	General-purpose funds	Special-purpose funds	Programme support costs	Total
I. Funding								
A. Fund balances at start of biennium	10.8	143.0	8.3	162.1	10.4 ^a	223.3	12.2 ^a	245.9
Total A	10.8	143.0	8.3	162.1	10.4	223.3	12.2	245.9
B. Income								
Contributions from Member States	11.1	159.3	–	170.4	10.9	135.3	–	146.2
Cost-sharing by Member States	–	123.1	–	123.1	–	142.4	–	142.4
Contributions from other governmental organizations	–	30.4	–	30.4	–	31.9	–	31.9
Contributions from international organizations	–	13.3	–	13.3	–	16.6	–	16.6
Public donations	–	1.0	–	1.0	–	1.5	–	1.5
Other income ^b	1.8	(0.5)	0.2	1.5	0.5	2.1	0.2	2.8
Subtotal, income	12.9	326.6	0.2	339.7	11.4	329.8	0.2	341.4
Programme support income for UNODC	–	(21.7)	21.7	–	–	(27.7)	27.7	–
Programme support paid to implementing partners	–	0.2	(0.2)	–	–	0.5	-0.5	–
Subtotal, B	12.9	305.1	21.7	339.7	11.4	302.6	27.4	341.4
Total, I (A+B)	23.7	448.1	30.0	501.8	21.8	525.9	39.6	587.3
II. Expenditure by subprogramme								
Executive direction and management	1.2	0.6	0.1	1.9	1.4	0.5	1.1	3.0
1. Countering transnational organized crime and illicit trafficking, including drug trafficking	–	50.8	–	50.8	–	95.0	0.2	95.2

	2012-2013 actual amount				2014-2015 revised budget			
	General-purpose funds	Special-purpose funds	Programme support costs	Total	General-purpose funds	Special-purpose funds	Programme support costs	Total
2. Prevention, treatment and reintegration, and alternative development	0.2	139.8	–	140.1	–	188.3	0.3	188.6
3. Countering corruption	–	–	–	–	–	–	–	–
4. Preventing and combating terrorism	–	–	–	–	–	–	–	–
5. Justice	–	3.1	–	3.1	–	–	–	–
6. Research and trend analysis	2.2	20.1	–	22.3	2.7	27.5	0.4	30.6
7. Policy support	1.1	1.5	0.5	3.2	1.3	2.2	2.4	5.9
8. Technical cooperation and field support	6.5	5.3	9.4	21.2	5.2	3.7	9.1	18.0
9. Provision of secretariat services and substantive support to the governing bodies and the International Narcotics Control Board	–	1.6	–	1.6	–	5.3	–	5.3
Programme support	1.1	2.0	5.9	9.0	0.5	0.9	10.2	11.6
Total, II	12.3	224.8	15.9	253.1	11.1	323.4	23.7	358.2
III. Other adjustments to fund balances								
Adjustment for unfunded end-of-service liabilities	3.4	–	5.5	8.9	–	–	–	–
Total, III	3.4	–	5.5	8.9	–	–	–	–
Fund balances at end of biennium (I-II+III)	14.8	223.3	19.6	257.6	10.7	202.5	15.9	229.1

^a Net of adjustments for end-of-service actuarial gains and losses.

^b Including interest income, gains and losses on foreign exchange (shared between funds) and miscellaneous income.

B. United Nations Crime Prevention and Criminal Justice Fund

Crime programme: financial summary of the United Nations Crime Prevention and Criminal Justice Fund,^a 2012-2013 and 2014-2015 (Millions of United States dollars)

	2012-2013 actual amount				2014-2015 revised budget			
	General-purpose funds	Special-purpose funds	Programme support costs	Total	General-purpose funds	Special-purpose funds	Programme support costs	Total
I. Funding								
A. Fund balances at start of biennium	3.4	171.2	8.9	183.5	1.9 ^b	211.6	7.8 ^b	221.3
Total A	3.4	171.2	8.9	183.5	1.9	211.6	7.8	221.3
B. Income								
Contributions from Member States	6.0	137.1	–	143.1	5.8	127.8	–	133.6
Cost-sharing by Member States	–	12.4	–	12.4	–	12.8	–	12.8
Contributions from other governmental organizations	–	81.6	–	81.6	–	85.7	–	85.7
Contributions from international organizations	–	14.3	–	14.3	–	10.0	–	10.0
Public donations	–	2.8	–	2.8	–	8.9	–	8.9
Other income ^c	1.3	1.9	0.1	3.3	0.8	0.9	0.1	1.8
Subtotal, income	7.3	250.1	0.1	257.5	6.6	246.1	0.1	252.8
Programme support income for UNODC	–	(19.4)	19.4	–	–	(25.5)	25.5	–
Programme support income for United Nations Interregional Crime and Justice Research Institute	–	(1.8)	1.8	–	–	(2.2)	2.2	–
Programme support paid to implementing partners	–	0.7	(0.7)	–	–	0.7	(0.7)	–
Subtotal, B	7.3	229.6	20.6	257.5	6.6	219.1	27.1	252.8
Total, I (A+B)	10.7	400.8	29.5	441.0	8.5	430.7	34.9	474.1
II. Expenditure by subprogramme								
Executive direction and management	0.6	–	0.7	1.3	0.6	–	0.8	1.4
1. Countering transnational organized crime and illicit trafficking, including drug trafficking	0.4	53.6	0.5	54.5	0.5	100.1	0.6	101.2

	2012-2013 actual amount				2014-2015 revised budget			
	General-purpose funds	Special-purpose funds	Programme support costs	Total	General-purpose funds	Special-purpose funds	Programme support costs	Total
2. Prevention, treatment and reintegration, and alternative development	–	1.0	–	1.0	–	1.2	–	1.2
3. Countering corruption	–	26.0	–	26.0	–	42.8	0.4	43.2
4. Preventing and combating terrorism	–	14.5	–	14.5	–	19.8	0.1	19.9
5. Justice	0.9	56.2	–	57.1	1.0	70.1	–	71.1
6. Research and trend analysis	1.4	29.3	1.9	32.6	1.3	42.8	0.3	44.4
7. Policy support	–	2.3	2.5	4.8	–	5.2	2.1	7.3
8. Technical cooperation and field support	4.9	2.3	9.0	16.2	0.9	3.0	8.7	12.6
9. Provision of secretariat services and substantive support to the governing bodies and the International Narcotics Control Board	–	–	–	–	–	–	–	–
Programme support	0.6	4.4	6.7	11.7	0.3	–	9.8	10.1
Total, II	8.8	189.6	21.3	219.7	4.6	285.0	22.8	312.4
III. Other adjustments to fund balances								
Adjustment for unfunded end-of-service liabilities	(0.8)	0.3	(3.4)	(3.9)	–	–	–	–
Total, III	(0.8)	0.3	(3.4)	(3.9)	–	–	–	–
Fund balances at end of biennium (I-II+III)	1.1	211.5	4.8	217.4	3.9	145.7	12.1	161.7

^a Including the sub-fund for the United Nations Interregional Crime and Justice Research Institute.

^b Net of adjustments for actuarial gains and losses.

^c Including interest income, gains and losses on foreign exchange (shared between funds) and miscellaneous income.

Annex IV

Draft resolution on the Fund of the United Nations International Drug Control Programme for adoption by the Commission on Narcotic Drugs

Implementation of the budget for the biennium 2014-2015 for the Fund of the United Nations International Drug Control Programme

The Commission on Narcotic Drugs,

Exercising the administrative and financial functions entrusted to it by the General Assembly in its resolution 46/185 C, section XVI, paragraph 2, of 20 December 1991,

Having considered the report of the Executive Director on the implementation of the consolidated budget for the biennium 2014-2015 for the United Nations Office on Drugs and Crime,¹

Recalling its resolution 56/17 of 13 December 2013,

1. *Notes* that the report of the Executive Director on the implementation of the consolidated budget for the biennium 2014-2015 for the United Nations Office on Drugs and Crime¹ provides information on the adjustments to the consolidated budget;

2. *Also notes* the continued strong donor confidence in programme delivery by the United Nations Office on Drugs and Crime, as reflected in the increase in special-purpose contributions;

3. *Further notes* the progress in the transition towards full cost recovery as set out in the report of the Executive Director on the implementation of the consolidated budget for the biennium 2014-2015 for the United Nations Office on Drugs and Crime;

4. *Notes* the cost-saving measures taken by the United Nations Office on Drugs and Crime to maintain general-purpose expenditure at 11,189,700 United States dollars and programme support cost expenditure at 23,880,600 dollars;

¹ E/CN.7/2013/6-E/CN.15/2013/6.

5. *Endorses* the revised estimates for special-purpose funds as indicated below:

Resource projections for the Fund of the United Nations International Drug Control Programme

	<i>Resources</i> <i>(thousands of United States dollars)</i>		<i>Posts</i>	
	<i>Approved budget, 2014-2015</i>	<i>Revised budget, 2014-2015</i>	<i>Approved budget, 2014-2015</i>	<i>Revised budget, 2014-2015</i>
General-purpose funds				
Post	10 451.9	10 439.9	28	30
Non-post	737.8	758.8	–	–
Subtotal	11 189.7	11 189.7	28	30
Programme support cost funds				
Post	19 499.8	19 054.6	93	93
Non-post	4 380.8	4 826.0	–	–
Subtotal	23 880.6	23 880.6	93	93
Special-purpose funds	304 567.8	323 384.7	112	137
Total	339 638.1	358 455.0	233	260

6. *Notes* that the estimated resource projections above are subject to the availability of funding.

Annex V

Draft resolution on the United Nations Crime Prevention and Criminal Justice Fund for adoption by the Commission on Crime Prevention and Criminal Justice

Implementation of the budget for the biennium 2014-2015 for the United Nations Crime Prevention and Criminal Justice Fund

The Commission on Crime Prevention and Criminal Justice,

Exercising the administrative and financial functions entrusted to it by the General Assembly in its resolution 61/252 of 22 December 2006,

Having considered the report of the Executive Director on the implementation of the consolidated budget for the biennium 2014-2015 for the United Nations Office on Drugs and Crime,¹

Recalling its resolution 22/9 of 13 December 2013,

1. *Notes* that the report of the Executive Director on the implementation of the consolidated budget for the biennium 2014-2015 for the United Nations Office on Drugs and Crime¹ provides information on the adjustments to the consolidated budget;

2. *Also notes* the continued strong donor confidence in programme delivery by the United Nations Office on Drugs and Crime, as reflected by the increase in special-purpose contributions;

3. *Further notes* the progress in the transition towards full cost recovery as set out in the report of the Executive Director on the implementation of the consolidated budget for the biennium 2014-2015 for the United Nations Office on Drugs and Crime;

4. *Notes* the cost-saving measures taken by the United Nations Office on Drugs and Crime to maintain general-purpose expenditure at 4,684,800 United States dollars and programme support cost expenditure at 22,830,900 dollars;

¹ E/CN.7/2013/6-E/CN.15/2013/6.

5. *Endorses* the revised estimates for special-purpose funds as indicated below:

Resource projections for the United Nations Crime Prevention and Criminal Justice Fund

	<i>Resources (thousands of United States dollars)</i>		<i>Posts</i>	
	<i>Approved budget, 2014-2015</i>	<i>Revised budget, 2014-2015</i>	<i>Approved budget, 2014-2015</i>	<i>Revised budget, 2014-2015</i>
General-purpose funds				
Post	4 417.9	4 417.9	13	13.5
Non-post	266.9	266.9	–	–
Subtotal	4 684.8	4 684.8	13	13.5
Programme support cost funds				
Post	19 091.6	18 513.9	81	81.0
Non-post	3 739.3	4 317.0	–	–
Subtotal	22 830.9	22 830.9	81	81.0
Special-purpose funds	281 142.7	285 159.2	178	169.0
Total	308 658.4	312 674.9	272	263.5

6. *Notes* that the estimated resource projections above are subject to the availability of funding.