



Conference of the States Parties to the United Nations Convention against Corruption

Distr.: General
24 October 2023

Original: English

Tenth session

Atlanta, United States of America, 11–15 December 2023

Item 2 of the provisional agenda*

**Review of the implementation of the United Nations
Convention against Corruption**

Resources and expenditures for the functioning of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption

Note by the Secretariat

I. Introduction

1. The present note provides updated budgetary information on expenditures incurred as at 31 August 2023 for the operation of the first and second cycles of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption, resources received both from the regular budget and from voluntary contributions, projected expenditures and the current shortfall on resource requirements for the functioning of the Mechanism.

2. It provides an update to the previous note by the Secretariat on resources and expenditures for the functioning of the Implementation Review Mechanism ([CAC/COSP/IRG/2023/4](#)), which was submitted to the Implementation Review Group at its fourteenth session, held from 12 to 16 June 2023.

II. Regular budget resources and expenditures for the Implementation Review Mechanism

3. Table 1 presents regular budget expenditures for the period 2010–2021, as well as regular budget resources and expenditures for the years 2022 and 2023.

* [CAC/COSP/2023/1](#).



Table 1

Interim statement of regular budget expenditures for the functioning of the Implementation Review Mechanism in the period 2010–2023, as at 31 August 2023

(United States dollars)

<i>Budgetary item</i>	<i>2010–2021^a Expenditures</i>	<i>2022</i>		<i>2023</i>	
		<i>Appropriation</i>	<i>Expenditures^b</i>	<i>Appropriation</i>	<i>Expenditures</i>
Posts and related general operating expenses					
Posts (1 D-1, 1 P-5, 3 P-4, 3 P-3, 3 P-2 and 1 General Service (Other level))	15 358 400	1 790 000	1 616 300	1 896 200	1 145 400
Computer maintenance	200 300	21 600	21 900	21 600	13 900
Communications	192 700	20 400	20 400	20 400	12 600
Subtotal	15 751 400	1 832 000	1 658 600	1 938 200	1 171 900
Implementation Review Group					
Interpretation ^c	2 019 800	202 400	199 800	200 800	75 800
Translation of documentation ^d	8 858 800	530 000	445 000	530 000	459 300
Subtotal	10 878 600	732 400	644 800	730 800	535 100
Total	26 630 000	2 564 400	2 303 400	2 669 000	1 707 000

^a Details related to the regular budget resources and expenditures for the period 2010–2021 are set out in the previous notes by the Secretariat on resources and expenditures for the functioning of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption ([CAC/COSP/IRG/2020/4](#), [CAC/COSP/IRG/2021/5](#) and [CAC/COSP/IRG/2022/5](#)).

^b Expenditure for 2022 was adjusted slightly following the closure of the 2022 financial period.

^c With regard to 2022 and 2023, interpretation was provided for a total of 7.5 days and 2.5 days, respectively, for the sessions of the Implementation Review Group.

^d With regard to 2022 and 2023, translation was provided for a total of 252 pages and 260 pages of documentation, respectively; the documents were issued in all official languages of the United Nations.

III. Estimates and extrabudgetary expenditures for the first cycle of the Implementation Review Mechanism

4. Table 2 presents estimates and final extrabudgetary expenditures for the first and fifth years, as well as estimates and interim expenditures for the second, third and fourth years, for the operation of the first cycle of the Implementation Review Mechanism. The first year of the Mechanism started in June 2010. Expenditures reported under the first year relate to activities undertaken with regard to the first group under review (27 countries). The second year of the Mechanism started in June 2011. Expenditures reported under the second year relate to activities undertaken with regard to the second group under review (41 countries). The third year of the Mechanism started in June 2012. Expenditures reported under the third year relate to activities undertaken with regard to the third group under review (35 countries). The fourth year of the Mechanism started in June 2013. Expenditures reported under the fourth year relate to activities undertaken with regard to the fourth group under review (85 countries). The fourth group of countries includes those that were part of the fourth group in June 2013 and those that have ratified or acceded to the Convention since then. Expenditures that relate to training provided in relation to those country reviews, as well as to any training conducted since June 2014, are reported under the fourth year of the Mechanism. The fifth year started in June 2014 and ended in December 2017. The fifth year covers only expenditures related to staff financed through extrabudgetary resources working in support of country reviews that were conducted under the second, third and fourth years of the first cycle between June 2014 and December 2017 and the participation of least developed countries in sessions of the Implementation Review Group that were held in 2014 and 2015.

Table 2
Estimates and extrabudgetary expenditures for the first cycle of the Implementation Review Mechanism, as at 31 August 2023

(United States dollars)

<i>Budgetary item</i>	<i>First year</i>		<i>Second year</i>		<i>Third year</i>		<i>Fourth year</i>		<i>Fifth year</i>		<i>All years</i>	
	<i>Estimates</i>	<i>Expenditures</i>	<i>Estimates</i>	<i>Expenditures</i>	<i>Estimates</i>	<i>Expenditures</i>	<i>Estimates</i>	<i>Expenditures</i>	<i>Estimates</i>	<i>Expenditures</i>	<i>Estimates</i>	<i>Expenditures</i>
Travel of participants for country visits and joint meetings	607 500	607 500	758 200	753 000	632 600	634 600	1 233 800	1 219 600	-	-	3 232 100	3 214 700
Translation of working documentation	303 000	303 000	470 500	435 300	426 100	423 300	933 500	746 000	-	-	2 133 100	1 907 600
Participation of least developed countries in the sessions of the Implementation Review Group	185 900	185 900	287 000	287 000	251 700	251 700	290 500	290 500	522 000	522 000	1 537 100	1 537 100
Training of governmental experts	275 200	275 200	454 600	454 600	490 200	490 200	415 000	410 500	-	-	1 635 000	1 630 500
Consultants	99 900	99 900	-	-	-	-	-	-	-	-	99 900	99 900
1 P-3 post and 1 General Service (Other level) post	-	-	36 800	36 800	174 900	174 900	267 500	267 500	962 100	962 100	1 441 300	1 441 300
Computer maintenance and communications costs	-	-	1 800	1 800	7 100	7 100	7 600	7 600	24 300	24 300	40 800	40 800
Total	1 471 500	1 471 500	2 008 900	1 968 500	1 982 600	1 981 800	3 147 900	2 941 700	1 508 400	1 508 400	10 119 300	9 871 900
	<i>First year</i>		<i>Second year</i>		<i>Third year</i>		<i>Fourth year</i>				<i>All years</i>	
Number of countries under review	27		41		35		85				188	

IV. Estimates for the second cycle of the Implementation Review Mechanism

5. Table 3 presents estimates and interim extrabudgetary expenditures for the operation of the first, second, third, fourth and fifth years of the second cycle. As explained in the note by the Secretariat on resources and expenditures for the functioning of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption (CAC/COSP/IRG/2018/4), the projections are based on the assumption that the cost-saving measures in place will continue to be applied. The first year of the second cycle of the Mechanism started in June 2016. Expenditures reported under the first year relate to activities undertaken with regard to the first group under review (29 countries), as well as training activities and travel of United Nations Office on Drugs and Crime (UNODC) experts to provide targeted assistance in countries under review until 30 June 2017. The second year of the second cycle of the Mechanism started in June 2017. Expenditures reported under the second year relate to activities undertaken with regard to the second group under review (48 countries), as well as training activities and travel of UNODC experts to provide targeted assistance in countries under review between 1 July 2017 and 30 June 2018. The third year of the second cycle of the Mechanism started in June 2018. Expenditures reported under the third year relate to activities undertaken with regard to the third group under review (36 countries), as well as training activities between 1 July 2018 and 30 June 2019. The fourth year of the second cycle of the Mechanism started in June 2019. Expenditures reported under the fourth year relate to activities undertaken with regard to the fourth group under review (37 countries), as well as training activities and travel of UNODC experts to provide targeted assistance in countries under review between 1 July 2019 and 30 June 2020. The fifth year of the second cycle of the Mechanism started in June 2020. Expenditures reported under the fifth year relate to activities undertaken with regard to the fifth group under review (38 countries), as well as training activities and travel of UNODC experts to provide targeted assistance in countries under review. Expenditures for the participation of least developed countries in the sessions of the Implementation Review Group are reported under each respective year.

Table 3
Estimates and extrabudgetary expenditures for the second cycle of the Implementation Review Mechanism,
as at 31 August 2023

(United States dollars)

<i>Budgetary item</i>	<i>First year</i>		<i>Second year</i>		<i>Third year</i>		<i>Fourth year</i>		<i>Fifth year</i>		<i>All years</i>	
	<i>Estimates</i>	<i>Expenditures</i>	<i>Estimates</i>	<i>Expenditures</i>	<i>Estimates</i>	<i>Expenditures</i>	<i>Estimates</i>	<i>Expenditures</i>	<i>Estimates</i>	<i>Expenditures</i>	<i>Estimates</i>	<i>Expenditures</i>
Travel of participants for country visits and joint meetings	379 600	307 700	702 800	480 000	555 300	237 200	540 300	215 100	465 300	160 600	2 643 300	1 400 600
Translation of working documentation	363 700	260 500	601 900	249 800	464 000	78 100	451 400	112 300	388 700	136 000	2 269 700	836 700
Participation of least developed countries in the sessions of the Implementation Review Group	309 500	309 500	243 100	243 100	311 000	236 900	311 000	147 100	311 000	159 100	1 485 600	1 095 700
Training of governmental experts	409 800	409 800	350 000	182 500	352 000	49 000	352 000	81 300	352 000	59 500	1 815 800	782 100
Travel of UNODC experts to provide targeted assistance in countries under review	58 300	58 300	58 500	26 900	58 500	26 000	58 500	29 900	58 500	48 400	292 300	189 500
Additional posts (1 P-4, 2 P-3)	313 300	313 300	207 400	207 400	-	-	-	-	-	-	520 700	520 700
Computer maintenance and communications costs	7 900	7 900	5 100	5 100	-	-	-	-	-	-	13 000	13 000
Total	1 842 100	1 667 000	2 168 800	1 394 800	1 740 800	627 200	1 713 200	585 700	1 575 500	563 600	9 040 400	4 838 300
	<i>First year</i>		<i>Second year</i>		<i>Third year</i>		<i>Fourth year</i>		<i>Fifth year</i>		<i>All years</i>	
Number of countries under review	29		48		36		37		38		188	

V. Resource requirements for the functioning of the Implementation Review Mechanism, extrabudgetary contributions received and funding shortfall

6. As shown in tables 4 and 5, a total of \$17,567,300 in voluntary contributions was received from Australia, Austria, Brazil, Canada, China, Denmark, the European Commission, France, Germany, Italy, Japan, Kazakhstan, Liechtenstein, Mexico, Morocco, the Netherlands (Kingdom of the), Norway, Panama, Qatar, the Russian Federation, Saudi Arabia, Sweden, Switzerland, Türkiye, the United Kingdom of Great Britain and Northern Ireland and the United States of America, as well as the United Nations Development Programme, between 2010 and 2023. As at 31 August 2023, three new contributions totalling \$156,800 had been received in 2023, and the amount of \$1,032,700 from a previous contribution to the Implementation Review Mechanism was reprogrammed in agreement with the donor to support technical assistance delivery since the funds could not be spent for the operation of the Mechanism in time. As result, net income for the year 2023 is a negative amount (-\$875,900) as at 31 August 2023. In-kind contributions were provided by Algeria, Angola, Argentina, Armenia, Australia, Austria, the Bahamas, Bahrain, Belize, Benin, Bhutan, Botswana, Brazil, Burkina Faso, Cabo Verde, Cameroon, Chile, China, Colombia, the Dominican Republic, Ecuador, Egypt, El Salvador, Eswatini, Fiji, Gabon, Greece, Grenada, Guyana, Haiti, India, Iran (Islamic Republic of), Israel, Italy, Kazakhstan, Kenya, Kiribati, Kuwait, Libya, Liechtenstein, Madagascar, Malaysia, Mauritania, Mexico, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Papua New Guinea, Paraguay, Portugal, Qatar, the Republic of Korea, the Russian Federation, Saint Lucia, Saudi Arabia, Senegal, Singapore, Solomon Islands, Spain, Switzerland, Tajikistan, Togo, Türkiye, the United Arab Emirates, Uzbekistan, Vanuatu and Zimbabwe.

Table 4
Extrabudgetary contributions to the Implementation Review Mechanism, by year, as at 31 August 2023

(United States dollars)

<i>Extrabudgetary contributions</i>	
2010	1 999 600
2011	2 711 000
2012	2 094 500
2013	2 085 800
2014	2 031 100
2015	392 500
2016	813 700
2017	2 099 300
2018	906 400
2019	2 116 600
2020	479 100
2021	693 600
2022	20 000
2023	(875 900)
Total, all years	17 567 300

Table 5
Extrabudgetary contributors to the Implementation Review Mechanism, by year,
as at 31 August 2023

<i>Year</i>	<i>Extrabudgetary contributors</i>
2010	Canada, France, Germany, Mexico, Netherlands (Kingdom of the), Norway, Sweden, United Kingdom, United States, United Nations Development Programme
2011	Australia, Austria, Brazil, Canada, France, Norway, Qatar, Russian Federation, Sweden, Switzerland, United States
2012	Australia, France, Mexico, Norway, Sweden, United States
2013	Australia, France, Italy, Mexico, Morocco, Norway, Qatar, Russian Federation, Sweden, Switzerland, United States
2014	Australia, France, Norway, Panama, Russian Federation, Saudi Arabia, Sweden, United Kingdom, United States
2015	Australia, France, Mexico, Morocco, Sweden, Türkiye, United States
2016	France, Japan, Mexico, Morocco, Norway, Qatar, Russian Federation, Sweden, United States
2017	Austria, Canada, China, France, Germany, Italy, Japan, Liechtenstein, Mexico, Panama, Qatar, Russian Federation, Sweden, United States
2018	Australia, European Commission, France, Germany, Japan, Mexico, Panama, Russian Federation, Sweden, Türkiye
2019	Denmark, France, Germany, Japan, Kazakhstan, Mexico, Panama, Russian Federation, United States
2020	Japan, Kazakhstan, Russian Federation, United States
2021	France, Mexico, Panama, Russian Federation, United States
2022	Panama
2023	France, Panama, Russian Federation

7. As shown in table 6, the voluntary extrabudgetary contributions received as at 31 August 2023 cover the costs for the operation of the first cycle and the first three years of the second cycle of the Implementation Review Mechanism. A total funding shortfall of \$1,592,400 under the fourth and fifth years remains to be filled to meet the total estimated requirements for the Mechanism.

Table 6
Extrabudgetary resource requirements for the functioning of the Implementation Review Mechanism, contributions received and funding shortfall, as at 31 August 2023

(United States dollars)

	<i>Total estimated requirements</i>	<i>Requirements covered by extrabudgetary contributions</i>	<i>Shortfall</i>
First cycle	10 119 300	10 119 300	-
Subtotal	10 119 300	10 119 300	-
Second cycle			
First year	1 842 100	1 842 100	-
Second year	2 168 800	2 168 800	-
Third year	1 740 800	1 740 800	-
Fourth year	1 713 200	1 696 300	16 900
Fifth year	1 575 500	-	1 575 500
Subtotal	9 040 400	7 448 000	1 592 400
Total, first and second cycles	19 159 700	17 567 300	1 592 400