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)

<table>
<thead>
<tr>
<th>Budgetary item</th>
<th>2010–2021&lt;sup&gt;a&lt;/sup&gt;</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Expenditure</td>
<td>Appropriation</td>
<td>Expenditures&lt;sup&gt;b&lt;/sup&gt;</td>
</tr>
<tr>
<td>Posts and related general operating expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Posts (1 D-1, 1 P-5, 3 P-4, 3 P-3, 3 P-2 and 1 General Service (Other level))</td>
<td>15 358 400</td>
<td>1 790 000</td>
<td>1 616 300</td>
</tr>
<tr>
<td>Computer maintenance</td>
<td>200 300</td>
<td>21 600</td>
<td>21 900</td>
</tr>
<tr>
<td>Communications</td>
<td>192 700</td>
<td>20 400</td>
<td>20 400</td>
</tr>
<tr>
<td>Subtotal</td>
<td>15 751 400</td>
<td>1 832 000</td>
<td>1 658 600</td>
</tr>
<tr>
<td>Implementation Review Group</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interpretation&lt;sup&gt;c&lt;/sup&gt;</td>
<td>2 019 800</td>
<td>202 400</td>
<td>199 800</td>
</tr>
<tr>
<td>Translation of documentation&lt;sup&gt;d&lt;/sup&gt;</td>
<td>8 858 800</td>
<td>530 000</td>
<td>445 000</td>
</tr>
<tr>
<td>Subtotal</td>
<td>10 878 600</td>
<td>732 400</td>
<td>644 800</td>
</tr>
<tr>
<td>Total</td>
<td>26 630 000</td>
<td>2 564 400</td>
<td>2 303 400</td>
</tr>
</tbody>
</table>

<sup>a</sup> 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).

<sup>b</sup> Expenditure for 2022 was adjusted slightly following the closure of the 2022 financial period.

<sup>c</sup> 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.

<sup>d</sup> 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)

<table>
<thead>
<tr>
<th>Budgetary item</th>
<th>First year</th>
<th>Second year</th>
<th>Third year</th>
<th>Fourth year</th>
<th>Fifth year</th>
<th>All years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel of participants for country visits and joint meetings</td>
<td>607 500</td>
<td>607 500</td>
<td>758 200</td>
<td>753 000</td>
<td>632 600</td>
<td>634 600</td>
</tr>
<tr>
<td>Translation of working documentation</td>
<td>303 000</td>
<td>303 000</td>
<td>470 500</td>
<td>435 300</td>
<td>426 100</td>
<td>423 300</td>
</tr>
<tr>
<td>Participation of least developed countries in the sessions of the Implementation Review Group</td>
<td>185 900</td>
<td>185 900</td>
<td>287 000</td>
<td>287 000</td>
<td>251 700</td>
<td>251 700</td>
</tr>
<tr>
<td>Training of governmental experts</td>
<td>275 200</td>
<td>275 200</td>
<td>454 600</td>
<td>454 600</td>
<td>490 200</td>
<td>490 200</td>
</tr>
<tr>
<td>Consultants</td>
<td>99 900</td>
<td>99 900</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1 P-3 post and 1 General Service (Other level) post</td>
<td>-</td>
<td>-</td>
<td>36 800</td>
<td>36 800</td>
<td>174 900</td>
<td>174 900</td>
</tr>
<tr>
<td>Computer maintenance and communications costs</td>
<td>-</td>
<td>-</td>
<td>1 800</td>
<td>1 800</td>
<td>7 100</td>
<td>7 100</td>
</tr>
<tr>
<td>Total</td>
<td>1 471 500</td>
<td>1 471 500</td>
<td>2 008 900</td>
<td>1 968 500</td>
<td>1 982 600</td>
<td>1 981 800</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Number of countries under review</th>
<th>First year</th>
<th>Second year</th>
<th>Third year</th>
<th>Fourth year</th>
<th>All years</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>27</td>
<td>41</td>
<td>35</td>
<td>85</td>
<td>188</td>
</tr>
</tbody>
</table>
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)

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

| 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)

<table>
<thead>
<tr>
<th>Extrabudgetary contributions</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>1,999,600</td>
</tr>
<tr>
<td>2011</td>
<td>2,711,000</td>
</tr>
<tr>
<td>2012</td>
<td>2,094,500</td>
</tr>
<tr>
<td>2013</td>
<td>2,085,800</td>
</tr>
<tr>
<td>2014</td>
<td>2,031,100</td>
</tr>
<tr>
<td>2015</td>
<td>392,500</td>
</tr>
<tr>
<td>2016</td>
<td>813,700</td>
</tr>
<tr>
<td>2017</td>
<td>2,099,300</td>
</tr>
<tr>
<td>2018</td>
<td>906,400</td>
</tr>
<tr>
<td>2019</td>
<td>2,116,600</td>
</tr>
<tr>
<td>2020</td>
<td>479,100</td>
</tr>
<tr>
<td>2021</td>
<td>693,600</td>
</tr>
<tr>
<td>2022</td>
<td>20,000</td>
</tr>
<tr>
<td>2023</td>
<td>(875,900)</td>
</tr>
<tr>
<td>Total, all years</td>
<td>17,567,300</td>
</tr>
</tbody>
</table>
Table 5  
Extrabudgetary contributors to the Implementation Review Mechanism, by year, as at 31 August 2023

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

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)

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