

10 September 2014

Original: English

---

## **Implementation Review Group**

### **Resumed fifth session**

Vienna, 13-15 October 2014

Item 5 of the provisional agenda\*

## **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 contains budgetary information on expenditures incurred so far for the first, second, third and fourth years of operation of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption, revised estimates for the first four years of operation of the Mechanism as well as resources received, both from the regular budget and from voluntary contributions. This note also reports on resource requirements for the fifth year of operation of the Mechanism.

### **II. Regular budget resources and expenditures for the Review Mechanism**

2. Tables 1, 2 and 3 present regular budget resources and expenditures for the bienniums 2010-2011, 2012-2013 and 2014-2015, respectively.

---

\* CAC/COSP/IRG/2014/1/Add.1.



Table 1  
**Regular budget resources and expenditures for the Review Mechanism in the biennium 2010-2011**

<i>Budgetary item</i>	<i>Budget, 2010-2011</i>	<i>Expenditures,</i>
	<i>(final)</i>	<i>2010-2011</i>
	<i>(United States dollars)</i>	
<b>Posts and related general operating expenses</b>		
Posts (1 D-1, 1 P-5, 2 P-4, 1 P-3, 3 P-2 and 1 General Service (Other level)), net of staff assessment <sup>a</sup>	1 458 600	1 474 100
Computer maintenance (\$1,300 per staff member per year)	23 400	23 400
Communications costs (\$1,500 per staff member per year)	27 000	27 000
<b>Subtotal</b>	<b>1 509 000</b>	<b>1 524 500</b>
<b>Implementation Review Group</b>		
Interpretation (20 meetings per year, 6 languages) and conference servicing <sup>b</sup>	465 600	351 300
Translation of documentation (100 pages per year, 6 languages) <sup>c</sup>	472 900	534 900
<b>Subtotal</b>	<b>938 500</b>	<b>886 200</b>
<b>Total</b>	<b>2 447 500</b>	<b>2 410 700</b>

<sup>a</sup> For the biennium 2010-2011, posts were budgeted as new posts, taking into account delays in recruitment. The over expenditure was reported in the context of the second performance report.

<sup>b</sup> Interpretation was provided for a total of 34 meetings. Thus the final expenditure was less than the estimate.

<sup>c</sup> Translation was provided for a total of 268 pages of documentation for the sessions of the Implementation Review Group. By making full and efficient use of the approved regular budget, it became possible to accommodate the increased requirements of the Group in the reporting period through reallocation of UNODC's share of existing translation resources. At the same time, owing to delays in the country reviews and in the finalization of the country reports and related executive summaries, several such reports were presented to the Group as conference room papers, for which no translation was provided.

Table 2  
**Regular budget resources and expenditures for the Review Mechanism in the biennium 2012-2013**

<i>Budgetary item</i>	<i>Budget, 2012-2013</i>	<i>Expenditures 2012-2013</i>
	<i>(United States dollars)</i>	
<b>Posts and related general operating expenses</b>		
Posts (1 D-1, 1 P-5, 2 P-4, 1 P-3, 3 P-2 and 1 General Service (Other level)) (continuing posts), net of staff assessment <sup>a</sup>	2 497 800	2 497 000
Computer maintenance	26 400	35 100
Communications costs	30 000	30 000
<b>Subtotal</b>	<b>2 554 200</b>	<b>2 562 100</b>

<i>Budgetary item</i>	<i>Budget, 2012-2013</i>	<i>Expenditures 2012-2013</i>
	<i>(United States dollars)</i>	
<b>Implementation Review Group</b>		
Interpretation (20 meetings per year, 6 languages) and conference servicing <sup>b</sup>	461 400	317 000
Translation of documentation (100 pages per year, 6 languages) <sup>c</sup>	401 600	2 569 400
<b>Subtotal</b>	<b>863 000</b>	<b>2 886 400</b>
<b>Total</b>	<b>3 417 200</b>	<b>5 448 500</b>

<sup>a</sup> In this table, posts are costed as continuing posts.

<sup>b</sup> Interpretation was provided for a total of 28 meetings in 2012 and 2013.

<sup>c</sup> Translation was provided for a total of 1 340 pages of documentation for the third, resumed third, fourth and resumed fourth sessions of the Implementation Review Group in 2012 and 2013. By making full and efficient use of the approved regular budget, it became possible to accommodate the increased requirements of the Group in the reporting period through reallocation of UNODC's share of existing translation resources. At the same time, owing to delays in the country reviews and in the finalization of the country reports and the related executive summaries, several such reports were presented to the Group as conference room papers, for which no translation was provided.

Table 3  
**Regular budget resources and expenditures for the Review Mechanism in the biennium 2014-2015**

<i>Budgetary item</i>	<i>Budget, 2014-2015</i>	<i>Expenditures as at 31 August 2014</i>
	<i>(United States dollars)</i>	
<b>Posts and related general operating expenses</b>		
Posts (1 D-1, 1 P-5, 2 P-4, 1 P-3, 3 P-2 and 1 General Service (Other level)) (continuing posts), net of staff assessment <sup>a</sup>	2 620 200	872 400
Computer maintenance	26 300	13 600
Communications costs	30 000	20 000
<b>Subtotal</b>	<b>2 676 500</b>	<b>906 000</b>
<b>Implementation Review Group</b>		
Interpretation (16 meetings per year, 6 languages) and conference servicing <sup>b</sup>	388 800	97 600
Translation of documentation (100 pages per year, 6 languages) <sup>c</sup>	361 400	554 600
<b>Subtotal</b>	<b>750 200</b>	<b>652 200</b>
<b>Total</b>	<b>3 426 700</b>	<b>1 558 200</b>

<sup>a</sup> In this table, posts are costed as continuing posts.

<sup>b</sup> Interpretation was provided for a total of 7 meetings in 2014.

<sup>c</sup> Translation was provided for a total of 307 pages of documentation for the fifth session of the Implementation Review Gr By making full and efficient use of the approved regular budget, it became possible to accommodate the increased requirements of the Group in the reporting period through reallocation of UNODC's share of existing translation resources.

### III. Extrabudgetary resources and expenditures for the Review Mechanism

3. Tables 4, 5, 6 and 7 present revised estimates and interim extrabudgetary expenditures for the first, second, third and fourth years, respectively, of the Mechanism. The revised estimates presented in this document update the estimates presented at the fifth session of the Implementation Review Group in June 2014 in the note on resources and expenditures for the functioning of the Mechanism (CAC/COSP/IRG/2014/5). Table 8 presents the resource requirements for the fifth year of the Mechanism.

4. Table 9 summarizes the extrabudgetary requirements and resources for those five years, and table 10 presents the sources of extrabudgetary contributions for those five years.

Table 4

#### Final extrabudgetary expenditures for the first year of the Review Mechanism<sup>a</sup>

<i>Budgetary item</i>	<i>Final expenditures for the first year</i>	
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	607 500 <sup>b</sup>	
Translation of working documentation	303 000	
Participation of least developed countries in the sessions of the Implementation Review Group	185 900	
Training of governmental experts	275 200 <sup>c</sup>	
Consultants	99 900 <sup>c</sup>	
<b>Total</b>	<b>1 471 500</b>	

<sup>a</sup> The first year of the Mechanism corresponds to the activities undertaken in the period starting in June 2010 and during which the first 27 countries were under review.

<sup>b</sup> Out of the 27 States parties reviewed in the first year, 24 have requested country visits, and 2 joint meetings have been held at the United Nations Office at Vienna. 1 country did not have a country visit nor a joint meeting.

<sup>c</sup> These expenditures were presented in greater detail in document CAC/COSP/2011/4.

Table 5

#### Revised estimates and interim extrabudgetary expenditures for the second year of the Review Mechanism<sup>a</sup>

<i>Budgetary item</i>	<i>Interim expenditures for the second year as at 31 August 2014</i>		<i>Revised estimates for the second year</i>
	<i>(United States dollars)</i>		
Travel of participants for country visits and joint meetings	680 400 <sup>b</sup>		958 300
Translation of working documentation	375 900		459 100
Participation of least developed countries in the sessions of the Implementation Review Group	287 000 <sup>c</sup>		287 000
Training of governmental experts	454 600 <sup>c</sup>		454 600

<i>Budgetary item</i>	<i>Interim expenditures for the second year as at 31 August 2014</i>	<i>Revised estimates for the second year</i>
	<i>(United States dollars)</i>	
Additional posts (1 P-3, 1 General Service (Other level))	36 800 <sup>c</sup>	36 800
Computer maintenance and communications costs	1 800	1 800
<b>Total</b>	<b>1 836 500</b>	<b>2 197 600</b>

<sup>a</sup> The second year corresponds to the activities undertaken in the period starting in June 2011 and during which the next 41 countries were under review.

<sup>b</sup> For the 41 reviews in the second year, 33 country visits and 2 joint meetings in Vienna had been held at the time of reporting.

<sup>c</sup> These expenditures were presented in greater detail in document CAC/COSP/IRG/2013/5.

**Table 6**  
**Revised estimates and interim extrabudgetary expenditures for the third year of the Review Mechanism<sup>a</sup>**

<i>Budgetary item</i>	<i>Interim expenditures for the third year as at 31 August 2014</i>	<i>Revised estimates for the third year</i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	366 300 <sup>b</sup>	820 000
Translation of working documentation	288 900	392 600
Participation of least developed countries in the sessions of the Implementation Review Group	251 700 <sup>c</sup>	251 700
Training of governmental experts	490 200 <sup>c</sup>	490 100
Additional posts (1 P-3, 1 General Service (Other level))	174 900 <sup>c</sup>	174 900
Computer maintenance and communications costs	7 100	7 100
<b>Total</b>	<b>1 579 100</b>	<b>2 136 400</b>

<sup>a</sup> The third year corresponds to activities undertaken in the period starting in June 2012 and during which the next 35 countries were under review.

<sup>b</sup> For the 35 reviews in the third year, 22 country visits and 2 joint meetings in Vienna had been held at the time of reporting.

<sup>c</sup> These expenditures were presented in greater detail in document CAC/COSP/IRG/2013/5.

**Table 7**  
**Revised estimates and interim extrabudgetary expenditures for the fourth year of the Review Mechanism<sup>a</sup>**

<i>Budgetary item</i>	<i>Interim expenditures for the fourth year as at 31 August 2014</i>	<i>Revised estimates for the fourth year</i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	214 200 <sup>b</sup>	1 640 900
Translation of working documentation	214 600	785 600
Participation of least developed countries in the	290 500	290 500

<i>Budgetary item</i>	<i>Interim expenditures for the fourth year as at 31 August 2014</i>	<i>Revised estimates for the fourth year</i>
	<i>(United States dollars)</i>	
sessions of the Implementation Review Group		
Training of governmental experts	210 600 <sup>e</sup>	612 200
Additional posts (1 P-3, 1 General Service (Other level))	267 500 <sup>d</sup>	267 500
Computer maintenance and communications costs	7 600	7 600
<b>Total</b>	<b>1 205 000</b>	<b>3 604 300</b>

<sup>a</sup> The fourth year corresponds to activities undertaken in the period starting in June 2013 and during which the next 66 countries are under review.

<sup>b</sup> For the 66 reviews in the fourth year, 14 country review had taken place, and preparations were well-advanced for several others at the time of writing.

<sup>c</sup> Since June 2013, regional training workshops were held in Bangkok, Moscow, Panama City and Vienna (2 sessions). National training sessions and/or ad-hoc assistance was provided for a total of over 20 countries.

<sup>d</sup> Expenditure reported covers the salary costs for the General Service (Other level) post and for the new Crime Prevention and Criminal Justice Officer (P-3) for the period June 2013-May 2014.

Table 8

**Resource requirements for the fifth year of the Review Mechanism<sup>a</sup>**

<i>Budgetary item</i>	<i>Interim expenditures for the fifth year as at 31 August 2014</i>	<i>Estimates for the fifth year</i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	0	0
Translation of working documentation	0	0
Participation of least developed countries in the sessions of the Implementation Review Group	118 900 <sup>b</sup>	254 100 <sup>b</sup>
Training of governmental experts	0	0
Additional posts (1 P-3, 1 General Service (Other level))	69 200 <sup>c</sup>	294 500 <sup>c</sup>
Computer maintenance and communications costs	0	8 400
<b>Total</b>	<b>188 100</b>	<b>557 000</b>

<sup>a</sup> The fifth year corresponds to activities undertaken in the period starting in June 2014. Countries which will ratify UNCAC in the course of 2014 will however be included under year 4, for reporting purposes.

<sup>b</sup> 29 delegates from least developed countries participated in the fifth session (2-6 June 2014) of the Group.

<sup>c</sup> The estimates correspond to the salary costs for the General Service (Other level) post and for the new Crime Prevention and Criminal Justice Officer (P-3) for the period June 2014-May 2015.

Table 9  
**Summary of extrabudgetary requirements and resources for the functioning of the Review Mechanism for the first, second, third, fourth and fifth years, based on revised estimates of 31 August 2014**

	<i>First year</i>	<i>Second year</i>	<i>Third year</i>	<i>Fourth year</i>	<i>Fifth year</i>
	<i>(United States dollars)</i>				
Fund balance at start of year	0	528 100	1 041 500	999 600	- 520 400
Extrabudgetary contributions received	1 999 600	2 711 000	2 094 500	2 084 300	942 300
Interim expenditure as at 31 August 2014	1 471 500	1 836 500	1 579 100	1 205 000	188 100
Projected requirements	0	361 100	557 300	2 399 300	368 900
Projected fund balance at end of year	528 100	1 041 500	999 600	- 520 400	- 135 100

5. A total of \$ 9,831,700 in voluntary contributions has been received from Australia, Austria, Brazil, Canada, France, Germany, Italy Mexico, Morocco, the Netherlands, Norway, Panama, Qatar, the Russian Federation, Saudi Arabia, Sweden, Switzerland, the United Kingdom of Great Britain and Northern Ireland, the United States of America and the United Nations Development Programme (UNDP) for 2010, 2011, 2012, 2013 and 2014. In-kind contributions have also been provided by Benin, China, Italy, Kazakhstan, Kenya, Portugal, the Russian Federation and the United Arab Emirates.

Table 10  
**Summary of extrabudgetary contributions received for the first, second, third and fourth years of the Review Mechanism, as at 28 February 2014**

<i>Extrabudgetary contributors</i>	
2010	Canada, France, Germany, Mexico, Netherlands, Norway, Sweden, United Kingdom, United States, UNDP
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	Panama, Saudi Arabia, United Kingdom, France

6. The voluntary contributions received so far cover the costs of the first year, the requirements of the Mechanism for the second and third years and part of the requirements of the Mechanism for the fourth year, based on the revised estimates.

7. It is anticipated that the shortfall at the end of the fifth year will be \$135,200.

## Annex

## Interim statement of expenditures (regular budget and extrabudgetary) for the first five years of functioning of the Mechanism<sup>a</sup>

<i>Budgetary item</i>	<i>Expenditures for the first year</i>	<i>Expenditures for the second year</i>	<i>Expenditures for the third year</i>	<i>Expenditures for the fourth year</i>	<i>Expenditures for the fifth year</i>
<i>(United States dollars)</i>					
<b>Regular budget<sup>b</sup></b>					
<b>Posts and related general operating expenses</b>					
Posts (1 D-1, 1 P-5, 2 P-4, 1 P-3, 3 P-2 and 1 General Service (Other level))	437 600	1 036 500	1 141 700	1 355 300	872 400
Computer maintenance	11 700	11 700	17 900	17 200	13 600
Communications	13 500	13 500	15 000	15 000	20 000
<b>Subtotal</b>	<b>462 800</b>	<b>1 061 700</b>	<b>1 174 600</b>	<b>1 387 500</b>	<b>906 000</b>
<b>Implementation Review Group<sup>c-f</sup></b>					
Interpretation	165 900	185 400	188 500	128 500	97 600
Translation of documentation	305 900	229 000	570 000	1 999 400	554 600
<b>Subtotal</b>	<b>471 800</b>	<b>414 400</b>	<b>758 500</b>	<b>2 127 900</b>	<b>652 200</b>
<b>Total, regular budget</b>	<b>934 600</b>	<b>1 476 100</b>	<b>1 933 100</b>	<b>3 515 400</b>	<b>1 558 200</b>
<b>Extrabudgetary<sup>g</sup></b>					
Travel of participants for country visits and joint meetings	607 500	680 400	366 300	214 200	0
Translation of working documentation	303 000	375 900	288 900	214 600	0
Participation of least developed countries in the sessions of the Implementation Review Group	185 900	287 000	251 700	290 500	118 900
Training of governmental experts	275 200	454 600	490 200	210 600	0
Consultants	99 900				
1 P-3 post <sup>h</sup> and 1 General Service (Other level) post <sup>i</sup>		36 800	174 900	267 500	69 200
Computer maintenance and communications costs		1 800	7 100	7 600	0
<b>Total, extrabudgetary</b>	<b>1 471 500</b>	<b>1 836 500</b>	<b>1 579 100</b>	<b>1 205 000</b>	<b>188 100</b>
<b>Grand total</b>	<b>2 406 100</b>	<b>3 312 600</b>	<b>3 512 200</b>	<b>4 720 400</b>	<b>1 746 300</b>

<sup>a</sup> The first year of the Mechanism corresponds to the activities undertaken in the period starting in June 2010 and during which the first 27 countries were under review. The second year corresponds to the activities undertaken in the period starting in June 2011 and during which the next 41 countries were under review. The third year corresponds to activities undertaken in the period starting in June 2012 and during which 35 countries were under review. The fourth year corresponds to activities undertaken in the period starting in June 2013 and during which the



next 66 countries are under review. The fifth year corresponds to activities undertaken in the period starting in June 2014. Countries which will ratify UNCAC in the course of 2014 will however be included under year 4, for reporting purposes.

<sup>b</sup> Regular budget expenditures are reported by calendar year. Expenditures incurred in 2010, 2011, 2012, 2013 and 2014 are reflected under the first year, the second year, the third year, the fourth year and the fifth year, respectively.

<sup>c</sup> The Implementation Review Group was serviced as follows: 16 meetings and 163 pages.

<sup>e</sup> The Implementation Review Group was serviced as follows: 18 meetings and 105 pages.

<sup>d</sup> The Implementation Review Group was serviced as follows: 16 meetings and 285 pages. Translation was revised downwards from 377 to 285 pages, as not all pages received required translation.

<sup>e</sup> The Implementation Review Group was serviced as follows: 12 meetings and 1,055 pages.

<sup>f</sup> The Implementation Review Group was serviced as follows: 7 meetings and 307 pages.

<sup>g</sup> Extrabudgetary expenditures are reported based on the years of the Review Mechanism, i.e. activities conducted in relation to the countries undergoing review in a given year of the Mechanism.

<sup>h</sup> Crime Prevention and Criminal Justice Officer to analyse and follow up on the technical assistance needs identified through the Review Mechanism.

<sup>i</sup> To support the above-mentioned P-3, as well as the Review Mechanism in general.