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**Implementation Review Group****Resumed third session**

Vienna, 14-16 November 2012

Item 4 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. In its resolution 3/1, entitled “Review mechanism”, the Conference of the States Parties to the United Nations Convention against Corruption underlined that the Mechanism for the Review of Implementation of the United Nations Convention against Corruption required a budget that ensured its efficient, continued and impartial functioning. In line with that resolution, the General Assembly, in its resolution 64/237, requested the Secretary-General to ensure that the Review Mechanism was adequately funded.
2. In its resolution 4/1, entitled “Mechanism for the Review of Implementation of the United Nations Convention against Corruption”, the Conference decided that the Implementation Review Group shall assist the Conference in the fulfilment of its responsibility to consider the budget biennially by engaging with the Secretariat during the intersessional period with regard to expenditures and projected costs related to the Review Mechanism. It also requested the United Nations Office on Drugs and Crime, in furtherance of the budget consideration function, and consistent with the financial rules and regulations of the United Nations, to support the Group by: (a) providing the Group with financial information on expenditures and projected costs related to the Review Mechanism, in a format and at intervals to be agreed by the Secretariat and the Group; (b) engaging in a dialogue, as appropriate, with the Group prior to finalizing its submissions relating to the finances of the Review Mechanism for each biennial regular budget.
3. The Secretariat is hereby submitting budgetary information to the Implementation Review Group on expenditures incurred so far for the first, second



and third years of operation of the Mechanism; and resources received for the biennium 2012-2013, both from the regular budget and from voluntary contributions.

## II. Regular budget expenditures for the Review Mechanism

### A. Regular budget expenditures for the biennium 2010-2011

4. Table 1 presents expenditures incurred from the regular budget for the biennium 2010-2011. The detailed requirements were presented in the note on Resource requirements for the functioning of the mechanism for the review of implementation of the United Nations Convention against Corruption (CAC/COSP/2011/4\*).

Table 1

#### Regular budget expenditures for the Review Mechanism in the biennium 2010-2011

<i>Budgetary item</i>	<i>Budget 2010-2011 (final)</i>	<i>Expenditures 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 GS (OL)), net of staff assessment	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 (10 days of meetings per year, 6 languages) and conference servicing	465 600	351 300
Translation of documentation	472 900	534 900
<b>Subtotal</b>	<b>938 500</b>	<b>886 200</b>
<b>Total, regular budget</b>	<b>2 447 500</b>	<b>2 410 700</b>

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

6. Interpretation was provided for 5 sessions, for a total of 34 meetings. Thus the final expenditure was lower than the estimate.

7. Translation was provided for a total of 268 pages of documentation for the five sessions of the Implementation Review Group. The initial estimate of 100 pages per year (see A/C.2/64/L.72) was revised to an estimate of 248 pages for 2010 and 2011 (see CAC/COSP/2011/4\*). In order to make full and efficient use of the approved regular budget, resources were redeployed to cover the increased requirements of the Implementation Review Group. At the same time, owing to delays in the country reviews and in the finalization of the country reports and related executive

summaries, several of the official documents were presented to the Implementation Review Group as conference room papers, for which no translation was provided.

## B. Regular budget expenditures for the biennium 2012-2013

8. Table 2 presents the expenditures incurred from the regular budget for the biennium 2012-2013.

9. For the biennium 2012-2013, staff members continue to facilitate the training of relevant experts from countries under review and reviewing countries; support 80 country reviews in total (analysis of self-assessment responses and supplementary information, participation in country visits, analysis of country reports and preparation of executive summaries of country reports); prepare 12 thematic reports and regional addenda; update annually the list of experts participating in the review process (up to 15 experts for each of the current total of 154 parties); and update the database of competent authorities, asset recovery focal points and central authorities.

Table 2

### Regular budget expenditures for the Review Mechanism in the biennium 2012-2013

<i>Budgetary item</i>	<i>Budget 2012-2013</i>	<i>Expenditures as of 30 September 2012</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 GS (OL)) (continuing posts), net of staff assessment	2 497 800	837 900
Computer maintenance	26 400	17 000
Communications costs	30 000	15 000
<b>Subtotal</b>	<b>2 554 200</b>	<b>869 900</b>
<b>Implementation Review Group</b>		
Interpretation (10 days of meetings per year, 6 languages) and conference servicing	461 400	135 000
Translation of documentation: 100 pages per year, 6 languages	401 600	505 900
<b>Subtotal</b>	<b>863 000</b>	<b>640 900</b>
<b>Total regular budget approved</b>	<b>3 417 200</b>	<b>1 510 800</b>

10. With regard to the Implementation Review Group, provision was made for the Group to hold one session of a duration of 10 days per year, and for the translation into all six official languages of 100 pages of documentation per year for the sessions. At the time of adoption of resolution 4/1, Member States were informed that a provision for translation of 100 pages of documentations was included in the proposed programme budget for 2012-2013 and that translation of additional documentation for the Implementation Review Group will not take place unless this requirement can be financed totally or partly through redeployment of existing resources, or through identification of outputs or subprogrammes in the current work programme that could be changed, curtailed or terminated as a consequence, or through the provision of voluntary contributions.

11. At the time of writing, interpretation had been provided for the third session of the Implementation Review Group, for a total of 5 days (10 meetings). Translation has been provided for a total of 252 pages of documentation for the third session and the resumed third session of the Group, within regular budget and the overall UNODC quota for documentation services, for a cost of US\$ 505,900. Additional expenditures are still expected under this item which will further exceed the regular budget allotment for the IRG and can be covered only under the same provision as outlined in paragraph 10 above.

### III. Extrabudgetary resources for the Review Mechanism

#### A. Interim expenditures for the first year of functioning of the Mechanism<sup>1</sup>

12. At the time of writing, not all of the country reviews of the first year are fully completed and thus the costs of the various budgetary items are interim data as of 30 September 2012, rounded to the nearest thousand.

13. The interim expenditures presented in Table 3 are to be compared with the revised estimates presented in greater detail at the fourth session of the Conference of the States parties to UNCAC in October 2011 in the note on Resource requirements for the functioning of the mechanism for the review of implementation of the United Nations Convention against Corruption (CAC/COSP/2011/4\*).

Table 3

#### Revised estimates and interim extrabudgetary expenditures for the first year of the Review Mechanism

<i>Budgetary item</i>	<i>Revised estimates for the first year starting June 2010</i>	<i>Interim expenditures for the first year as of 30 September 2012</i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	535 000	606 100
Translation of working documentation	302 000	298 500*
Participation of least developed countries in the sessions of the Implementation Review Group	193 000	192 000
Training of governmental experts	278 000	277 000
Consultants	90 600	90 600
<b>Total, extrabudgetary</b>	<b>1 398 600</b>	<b>1 464 200</b>

\* The amount is lower than the amount indicated in Table 3 of CAC/COSP/IRG/2012/5 due to a correction in rate of exchange.

<sup>1</sup> The years of the Review Mechanism are not to be understood as calendar years. The first year of the Mechanism corresponds to the activities undertaken in the period starting June 2010 and during which the first 26 countries are under review. The second year corresponds to the activities undertaken in the period starting June 2011 and during which the next 41 countries are under review. The third year corresponds to activities undertaken in the period starting June 2012 and during which the next 42 countries will be under review.

**Update on Translation of working documentation (extrabudgetary resources)**

14. Of the 26 country reviews conducted in the first year of the review cycle, 10 were conducted in one language, 14 in two languages and 2 in three languages. In accordance with paragraph 52 of the terms of reference, the secretariat is also providing, in the second year, translation from and into two languages that are not working languages of the Mechanism.

15. In several cases, the complete responses to the self-assessment checklist, as well as numerous supporting documents, have been or will be translated from one working language into two other working languages. Additional documents were also translated, in particular, additional documents shared during the country visits, as well as for the dialogue between the countries under review and the reviewing countries during the finalization of the country report and of the executive summary. At of 1 October 2012, the translation costs were \$298,500 for approximately 9,310 pages of working documentation, with several country reviews still ongoing.

16. Should all country reviews be completed by December 2012, final expenditures will be available for the fourth session of the Implementation Review Group in May 2013.

**B. Interim expenditures for the second year of functioning of the Review Mechanism**

17. At the time of writing, most of the country reviews of the second year were still ongoing and thus the costs of the various budgetary items as presented in table 4 are interim data as of 30 September 2012, rounded to the nearest thousand.

Table 4

**Revised estimates and interim extrabudgetary expenditures for the second year of the Review Mechanism**

<i>Budgetary item</i>	<i>Revised estimates for the second year starting June 2011</i>	<i>Interim expenditures for the second year as of 30 September 2012</i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	820 000	436 000
Translation of working documentation	465 000	206 400
Participation of least developed countries in the sessions of the Implementation Review Group	350 000	318 800
Training of governmental experts	425 000	417 400
Additional posts (1 P-3, 1 GS (OL))	134 300	36 700
Computer maintenance and communication costs	8 400	1 500
<b>Total, extrabudgetary</b>	<b>2 202 700</b>	<b>1 416 800</b>
	A	B
<b>Balance of estimated requirements</b>	<b>A-B</b>	<b>785 900</b>

**Participation of least developed countries parties to the Convention in the meetings of the Implementation Review Group (extrabudgetary resources)**

18. The costs of travel and daily subsistence allowance were covered for representatives of least developed countries parties to the Convention to enable them to participate in the second session (30 May-3 June 2011) (30 delegates<sup>2</sup>) and in the reconvened second session (7-9 September 2011) (31 delegates<sup>3</sup>). For the reconvened second session, several participants were invited from least developed countries that were involved in the second year of the review mechanism, as training sessions of governmental experts were organized back to back with the meeting, thus allowing for overall savings. The costs of travel and daily subsistence allowance for participation in the continued resumed second session (Marrakech, 25 October 2011) were covered by the funds made available for the participation in the fourth session of the Conference of the States Parties to UNCAC (Marrakech, 24-28 October 2011). No further expenditure is expected under this item for the second year.

**Training of governmental experts (extrabudgetary resources)**

19. In accordance with the terms of reference of the Review Mechanism and the guidelines for governmental experts and the secretariat, UNODC organized training workshops to familiarize focal points of States parties under review and governmental experts of reviewing States parties with the substantive provisions of the Convention and the methodology of the review process.

20. Six workshops, held in Panama, Kuala Lumpur and Vienna (4 sessions), were organized according to the regional and linguistic distribution of States. A final, ad hoc workshop was held in the margins of the Fourth Session of the Conference of the States Parties to UNCAC in Marrakesh, in October 2011 for States parties that had been unable to attend any of the other workshops, thus ensuring that all States parties under review and reviewing States parties had an opportunity for training. As was the case for the first year, the costs of one expert per country under review and two experts per reviewing country were covered through voluntary contributions.

21. As a follow-up to the training workshops organized pursuant to the terms of reference, several States parties under review requested further assistance from the secretariat to complete the self-assessment, as foreseen by paragraph 15 of the guidelines. National trainings on the self-assessment checklist for States parties under review were held for governmental experts from Timor-Leste, the Central African Republic, the Philippines, the Democratic Republic of Congo, the Lao People's Democratic Republic, Cameroon, Cape Verde and Colombia. In some

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<sup>2</sup> Afghanistan, Angola, Bangladesh, Benin, Burkina Faso, Burundi, Cambodia, Central African Republic, Democratic Republic of the Congo, Ethiopia, Guinea-Bissau, Haiti, Lao People's Democratic Republic, Lesotho, Madagascar, Malawi, Mali, Mauritania, Mozambique, Niger, Rwanda, Sao Tome and Principe, Senegal, Sierra Leone, Timor-Leste, Togo, Uganda, United Republic of Tanzania, Yemen and Zambia.

<sup>3</sup> Angola (2), Benin, Burkina Faso, Burundi, Central African Republic, Democratic Republic of the Congo, Ethiopia, Guinea-Bissau, Haiti, Lao People's Democratic Republic, Lesotho, Liberia, Madagascar (2), Malawi (2), Mali, Mauritania, Mozambique, Niger, Rwanda, Sao Tome and Principe, Senegal (2), Timor-Leste, Togo, Uganda, United Republic of Tanzania, Yemen and Zambia.

cases, UNDP supported the organization of these national trainings. No further expenditure is expected under this item for the second year.

**Translation of working documentation (extrabudgetary resources)**

22. In accordance with paragraph 51 of the terms of reference, “[t]he country review process may be conducted in any of the working languages of the Mechanism. The secretariat shall be responsible for providing the required translation and interpretation into any of the working languages of the Mechanism, as necessary for its efficient functioning.” Individual country reviews were expected to require translation of documentation (including responses to the self-assessment checklist and pertinent supporting material) from one official language into another. In addition to ensuring the translation of the complete response to the self-assessment checklist, States parties under review were requested to select the most relevant supporting documents to be submitted for translation

23. Of the 41 country reviews conducted in the second year of the review cycle, 14 are conducted in one language, 23 in two languages and 4 in three languages. In accordance with paragraph 52 of the terms of reference, the secretariat is also providing, in the second year, translation from and into two languages that are not working languages of the Mechanism.

24. In several cases, the complete responses to the self-assessment checklist, as well as numerous supporting documents, have been or will be translated from one working language into two other working languages, reaching a total of approximately 6,662 pages of working documentation in the second year as of October 2012.

25. Translation requirements for working documents have to be accommodated throughout the review process. In addition to the translation of the responses to the self-assessment checklist, the supporting documents and the final country review report, translation and interpretation are provided during the desk review for comments submitted by reviewing States parties, as well as in the ensuing dialogue with the State party under review. Where requested, the draft country review report and executive summary have been or will be translated into the working languages of the country review before being approved and finalized.

26. As per the practice in the first year<sup>4</sup> UNODC has continued to outsource the translations of the responses to the self-assessment checklist and of relevant supporting documents through the UNODC field office network.

27. At the time of writing, the translation costs were approximately \$206,400, with most of the country reviews still ongoing. Additional documents will therefore need to be translated, in particular, additional documents shared during the country visits, as well as for the dialogue between the countries under review and the reviewing countries during the finalization of the country report and of the executive summary.

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<sup>4</sup> Reference is made to paragraph 29 of document CAC/COSP/IRG/2012/5 (Resources and expenditures for the functioning of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption) and paragraph 28 of document CAC/COSP/2011/4\* (Resource requirements for the functioning of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption).

**Country visits and other means of active dialogue (extrabudgetary resources)**

28. As was the case in the first year of the review mechanism, most of the 41 countries are requesting either a country visit or a joint meeting in Vienna. Indeed, at the time of reporting, 23 country visits and 1 joint meeting in Vienna had taken place, 15 further States parties under review had requested a country visit or a joint meeting at the United Nations Office at Vienna, in accordance with paragraph 29 of the terms of reference and paragraph 24 of the guidelines. In two cases, the State party under review had not taken a decision as to the means of further dialogue.

29. Country visits last an average of three to four days. As noted by States parties during the resumed second session of the Implementation Review Group, briefings with the reviewing experts and the secretariat, and, where appropriate, with the focal point, were regarded as very useful for preparing the meetings. In addition, it was emphasized that, where feasible, an additional at the end of the visit should be included for the reviewing experts and the secretariat to gather information after the meetings and to compile and complete the draft country review report. In several cases, additional costs are incurred for such briefings before and after the meetings, as well as for travel days.

30. For the country visits, when required and within available resources, the participation of up to two governmental experts per reviewing State party is funded. Generally, the costs are being covered for experts from developing countries and least developed countries, as well as on a case-by-case basis for other requesting countries.

31. In addition, owing to the breadth of the chapters under review and the detailed analysis that quickly became the norm in the reviews, it was decided to have two staff from the secretariat travelling for each country visit, in order to provide appropriate and timely substantive support to the States parties, as well as to take care of administrative and logistical arrangements.

32. At the time of writing, the expenditures incurred for the country visits were approximately \$436,000 for the 23 country visits and 1 joint meeting that had already taken place.

**Additional staff costs (extrabudgetary resources)**

33. As recommended in the note on Resource requirements for the functioning of the mechanism for the review of implementation of the United Nations Convention against Corruption (CAC/COSP/2011/4\*) presented at the fourth session of the Conference of the States parties to UNCAC in October 2011, two additional new posts have been created to regularize the core functions carried out by the consultants who were recruited in 2010-2011 owing to the lack of availability of in-house expertise.

34. Since the Conference of the States Parties did not recommend that these requirements be funded from the regular budget of the United Nations in the biennium 2012-2013, extrabudgetary resources have been used to finance these two posts, which will in particular work on the analysis of the technical assistance needs identified through the Review Mechanism and devise, together with relevant partners and donors, strategies for a coordinated implementation of technical



assistance activities, projects and programmes, as mandated in particular by resolution 3/4, on technical assistance, of the Conference of the States Parties.

35. The additional post of Crime Prevention and Criminal Justice Officer (P-3) enables the secretariat to implement the mandate received from the Conference of the States Parties, in particular by its resolution 3/4, to analyse the technical assistance needs identified through the Review Mechanism; contribute to defining and monitoring the implementation of strategies (together with relevant partners and donors) for the coordinated implementation of technical assistance activities, projects and programmes; participate in joint programming activities; forge partnerships with assistance providers, as well as the public and private sectors; and further develop its database of anti-corruption experts in charge of delivering technical assistance. The new General Service (Other level) post supports the staff involved in the analysis of technical assistance needs and follow-up activities, through a wide range of office support and administrative functions. The new General Service (Other level) post is in place since January 2012. Expenditure reported for the second year covered the period of January to May 2012. The new Crime Prevention and Criminal Justice Officer (P-3) is expected to start the assignment before the end of 2012.

### C. Interim expenditures for the third year of functioning of the Review Mechanism

36. At the time of writing, all country reviews of the third year are ongoing and thus the costs of the various budgetary items as presented in table 5 are interim data as of 30 September 2012, rounded to the nearest thousand.

Table 5

#### Revised estimates and interim extrabudgetary expenditures for the third year of the Review Mechanism

<i>Budgetary item</i>	<i>Revised estimates for the third year starting June 2012</i>	<i>Interim expenditures for the third year as of 30 September 2012</i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	820 000	0
Translation of working documentation	465 000	0
Participation of least developed countries in the sessions of the Implementation Review Group	350 000	153 900
Training of governmental experts	425 000	198 600
Additional posts (1 P-3, 1 GS (OL))	273 400	27 000
Computer maintenance and communication costs	8 400	0
<b>Total, extrabudgetary</b>	<b>2 341 800</b>	<b>379 500</b>
	A	B
<b>Balance of estimated requirements</b>	<b>A-B</b>	<b>1 962 300</b>

**Participation of least developed countries parties to the Convention in the meetings of the Implementation Review Group (extrabudgetary resources)**

37. The costs of travel and daily subsistence allowance were covered for representatives of least developed countries parties to the Convention to enable them to participate in the third session (18-22 June 2012) (31 delegates<sup>5</sup>). Several participants were invited from least developed countries that were involved in the third year of the review mechanism, as training sessions of governmental experts were organized back to back with the meeting, thus allowing for overall savings. Further expenditure is expected under this item for the third year to take account of the costs of travel and daily subsistence allowance for representatives of least developed countries parties to the Convention to enable them to participate in the third reconvened session (14-16 November 2012).

**Training of governmental experts (extrabudgetary resources)**

38. Six workshops, held in Kuala Lumpur, Moscow and Vienna (4 sessions), were organized according to the regional and linguistic distribution of States. Trainings were in particular organized back to back with the third session of the Implementation Review Group, thus allowing for overall savings. A last, an ad hoc workshop will be held in the margins of the third resumed session of the Implementation Review Group in Vienna, in November 2012 for States parties that had been unable to attend any of the other workshops, thus ensuring that all States parties under review and reviewing States parties had an opportunity for training. As was the case for the first year, the costs of one expert per country under review and two experts per reviewing country were covered through voluntary contributions.

39. As a follow-up to the training workshops organized pursuant to the terms of reference, several States parties under review requested further assistance from the secretariat to complete the self-assessment, as foreseen by paragraph 15 of the guidelines. National trainings on the self-assessment checklist for States parties under review were held for governmental experts from Romania, the Former Yugoslav Republic of Macedonia, and Tunisia. The final costs for the trainings will be provided at the next session of the Implementation Review Group, as some of these trainings have been organized recently. In some cases, UNDP supported the organization of these national trainings.

**Translation of working documentation (extrabudgetary resources)**

40. Of the 36 country reviews conducted in the third year of the review cycle, the language combinations have been determined in 12 cases, with 6 of these reviews to be conducted in at least 2 languages. Further combinations will be determined during the remaining 24 initial teleconferences still to be organized. As the country reviews have just started in June 2012, the translation of self-assessment checklists

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<sup>5</sup> Afghanistan, Angola, Bangladesh, Benin, Burkina Faso, Burundi, Cambodia, Central African Republic, Democratic Republic of the Congo, Djibouti, Ethiopia, Haiti, Lao People's Democratic Republic, Lesotho, Liberia, Madagascar, Malawi, Mauritania, Mozambique, Nepal, Niger, Sao Tome and Principe, Senegal, Sierra Leone, Timor-Leste, Togo, Uganda, United Republic of Tanzania (2 participants), Yemen and Zambia.

and supporting documents started only recently, and therefore no interim expenditure is available yet.

41. In the first and second years UNODC outsourced the translations of working documentation through the UNODC field office network. In order to process the high volume of documents, field offices had to rely on a variety of administrative and financial arrangements (including procurement and individual contracts with translators on a case-by-case basis). In several cases, some combinations of languages remained difficult, or even impossible, to secure, and documents had to be split between different translators to ensure that the translation could be delivered within a month, creating some discrepancies in terms of quality.

42. The high volume and the various language combinations continue to create bottlenecks in terms of human and financial resources required for the processing of working documentation. Thus, a new approach needed to be identified. In order to streamline the translation process, the Secretariat decided to launch a global procurement exercise through the Procurement Section of the United Nations Office in Vienna. The procurement was aimed at securing the services of companies that could offer the different language combinations required and be able to process the volume of documents within the given deadline. The new arrangements may entail an increase of the overall translations costs for working documentation of the Implementation Review Group. It is however expected that the quality will be higher and that the time needed for translation will be shortened.

43. While the translation capacity of the Conference Management Service (CMS) of the United Nations Office at Vienna is primarily allocated to parliamentary documentation, based on its experience in various ways of processing documents, including high-volume outsourcing, CMS can assist in the processing of the working documentation. CMS can make available its electronic tools and applications, including linguistic support, terminology databases and reference tools; its fully electronic workflow and Contractor Management Application can be used to administer the outsourcing. The workload on the part of CMS is estimated at half a General Service (Other level) post to be financed from the overall extrabudgetary resources available for the IRM.

#### **Country visits and other means of active dialogue (extrabudgetary resources)**

44. At the time of reporting, no country visit or joint meeting at the United Nations Office at Vienna, in accordance with paragraph 29 of the terms of reference and paragraph 24 of the guidelines, had yet taken place, and most of State parties under review had not taken a decision as to the means of further dialogue.

#### **Additional staff (extrabudgetary resources)**

45. As mentioned for the second year, the new General Service (Other level) post is in place since January 2012. Expenditure reported for the third year covers the period June to September 2012.

## **IV. Funding of the overall requirements for the biennium 2012-2013**

### **A. Regular budget resources for the functioning of the Review Mechanism**

46. The Implementation Review Group recommended in its resolution 1/1 that the budgetary requirements of the Mechanism and its secretariat be funded from the regular budget of the United Nations, in accordance with the terms of reference annexed to Conference of the States Parties resolution 3/1, for the biennium 2012-2013.

47. The Group also requested the Secretary-General to include in his proposals for the programme budget for the biennium 2012-2013 the budgetary requirements necessary for the full functioning of the Mechanism, including posts and related general operating expenses, costs of communications and translation from and into the working language or languages of the Mechanism designated for individual reviews, the functioning of the Group and the participation of least developed countries in its meetings, in accordance with the estimates included in document CAC/COSP/IRG/2010/5, but excluding the line items proposed on country visits and training, submitted to the Implementation Review Group at its first session.

48. However, at its fourth session, the Conference of the States Parties did not recommend that the requirements to arise during 2012-2013 for the full functioning of the Mechanism and its secretariat be funded from the regular budget of the United Nations. It requested the Secretariat to further examine the shortfall identified in the note by the Secretariat on resource requirements for the functioning of the Mechanism (CAC/COSP/2011/4) to determine whether that shortfall can be addressed through cost efficiencies or voluntary contributions and to take that shortfall into account when submitting the budget for the biennium 2014-2015, in accordance with Group resolution 1/1 and section VII of the terms of reference. The Secretariat is currently working on the budget submission for the biennium 2014-2015 and will inform the Implementation Review Group and the Conference of the States Parties to UNCAC of the resources contained therein.

### **B. Extrabudgetary resources for the functioning of the Review Mechanism**

49. Since the additional requirements of the Review Mechanism for 2012-2013 are to be funded through voluntary contributions, there is no guarantee that a sufficient level of voluntary contributions remains to be available to ensure sustainability in meeting the requirements of the Mechanism. As the experience to date in raising funds for the Mechanism has demonstrated, with few exceptions of donors committing funds over multiple years, most voluntary contributions are one year contributions and thus unpredictable. However, without a minimum level of funding being ensured in advance, the sustainable functioning of the Mechanism cannot be guaranteed. The Implementation Review Group may thus wish to encourage States parties to take urgent action in this regard.

50. To date, a total of \$6,490,668 in voluntary contributions has been received from Australia, Austria, Brazil, Canada, France, Germany, Mexico, the Netherlands, Norway, Russia, Qatar, Sweden, Switzerland, the United Kingdom of Great Britain and Northern Ireland, the United States of America and UNDP for 2010, 2011 and 2012. Translations and training facilities have also been provided by Portugal and the Russian Federation. The voluntary contributions received so far thus cover the costs of the first year, as well as most of the additional requirements of the Mechanism for the second and third years, based on the revised estimates, with a surplus of \$481,968 in the third year.

51. This is based on the assumption that UNODC secures the agreement of the different donors that the validity of pledges can be extended to a further year or years. The agreement of the donors is being sought individually for 2012 and 2013. Should such agreement not be secured, additional funds will need to be raised to cover the estimated costs.

52. Table 6 shows the projected costs to be covered from extrabudgetary resources for the first (2010-2011), second (2011-2012) and third (2012-2013) years of the Mechanism. This is however based on estimates for years 2 and 3, as the actual expenditures for both years are not known yet. The expenditures for year 1 are also not fully final at this stage. Furthermore, the translation of official documentation for the IRG has already exceeded the 100 pages allocated in the regular budget. Consequently, translation of additional documentation for the Implementation Review Group can only be financed through redeployment of existing resources, or through identification of outputs or subprogrammes in the current work programme that could be changed, curtailed or terminated, or through the provision of extrabudgetary resources.

Table 6

**Summary of extrabudgetary requirements for the functioning of the Review Mechanism for the biennium 2012-2013 (first, second and third years) as of 30 September 2012 (United States dollars)**

	<i>First year</i>	<i>Second year</i>	<i>Third year</i>
Fund balance at start of year	0	535 446	1 038 735
Extrabudgetary contributions received	1 999 646	2 705 989	1 785 033
Interim expenditure as of 30 September 2012	1 464 200	1 416 800	379 500
Projected requirements	n/a	785 900	1 962 300
Projected Fund Balance at the end of the year	535 446	1 038 735	481 968

## Annex

### Interim statement of expenditures (regular budget and extrabudgetary) for the first three years of functioning of the Mechanism

1. This table presents an interim statement of expenditures for both regular budget and extrabudgetary resources in order to respond to the request of the Implementation Review Group to provide an overview of the costs of the Mechanism.

<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>(United States dollars)</i>		
<b>Regular Budget</b>			
	Year 2010	Year 2011	Year 2012
<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 GS (OL))	437 600	1 036 500	837 900
Computer maintenance	11 700	11 700	17 000
Communications	13 500	13 500	15 000
<b>Subtotal</b>	<b>462 800</b>	<b>1 061 700</b>	<b>869 900</b>
<b>Implementation Review Group</b>			
Interpretation	165 900	185 400	135 000
Translation of documentation	305 900	229 000	505 900
<b>Subtotal</b>	<b>471 800</b>	<b>414 400</b>	<b>640 900</b>
<b>Total, regular budget</b>	<b>934 600</b>	<b>1 476 100</b>	<b>1 510 800</b>
<b>Extrabudgetary</b>			
	First Year of the IRG cycle	Second year of the IRG cycle	Third year of the IRG cycle
Travel of participants for country visits and joint meetings	606 100	436 000	0
Translation of working documentation	298 500	206 400	0
Participation of least developed countries in the sessions of the Implementation Review Group	192 000	318 800	153 900
Training of governmental experts	277 000	417 400	198 600
Consultants	90 600	0	0
1 post of Crime Prevention and Criminal Justice Officer (P-3) to analyse and follow up on the technical assistance needs identified through the Review Mechanism	0	0	0
1 General Service (Other level) post to support the above-mentioned P-3 as well as the Review Mechanism in general		36 700	27 000
Computer maintenance		1 500	0
Communications costs		0	0
<b>Total, extrabudgetary</b>	<b>1 464 200</b>	<b>1 416 800</b>	<b>379 500</b>
<b>Total expenditures</b>	<b>2 398 800</b>	<b>2 892 900</b>	<b>1 890 300</b>

**A. Regular budget expenditures (reported by calendar year)**

2. Regular budget expenditures are reported by calendar year. Expenditures incurred in 2010, 2011 and 2012 are reflected under the first year, the second year and the third year respectively.

3. Owing to delays in recruitment, expenditures related to posts were lower in the first year than any subsequent year.

4. The Implementation Review Group was serviced as reflected below.

<i>Implementation Review Group</i>	<i>First year</i>	<i>Second year</i>	<i>Third year</i>
Interpretation	2 sessions, 16 meetings	3 sessions, 18 meetings	1 session, 10 meetings
Translation of documentation	163 pages	105 pages	252 pages

**B. Extrabudgetary expenditures (reported following the cycle of the Review Mechanism)**

5. Extrabudgetary expenditures are reported based on the years of the Review Mechanism. The first year of the Mechanism corresponds to the activities undertaken in the period starting June 2010 and during which the first 26 countries are under review. The second year corresponds to the activities undertaken in the period starting June 2011 and during which the next 41 countries are under review. The third year corresponds to the activities undertaken in the period starting June 2012 and during which the next 36 countries are under review. Detailed explanations on expenditure incurred so far are provided under part III of the note.

6. Furthermore, with regard to extrabudgetary expenditures reflected in years 2 and 3, due to the delays experienced with several reviews, additional expenditures are expected still expected to incur. This is particularly the case for the items on travel of participants for country visits and joint meetings and on translation of documentation.