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to the United Nations
Convention against Corruption**

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Financial and budgetary matters

**Resources and expenditure 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 expenditure incurred so far 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 expenditure and the current shortfall on resource requirements for the functioning of the Mechanism.

**II. Regular budget resources and expenditure for the
Implementation Review Mechanism**

2. Tables 1, 2, 3 and 4 present regular budget resources and expenditure for the bienniums 2010-2011, 2012-2013, 2014-2015 and 2016-2017, respectively.



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

<i>Budgetary item</i>	<i>Budget, 2010-2011 (final)</i>	<i>Expenditure 2010-2011</i>
<i>(United States dollars)</i>		
Posts and related general operating expenses		
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 ^a	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
Subtotal	1 509 000	1 524 500
Implementation Review Group		
Interpretation (20 meetings per year, 6 languages) and conference servicing ^b	465 600	351 300
Translation of documentation (100 pages per year, 6 languages) ^c	472 900	534 900
Subtotal	938 500	886 200
Total	2 447 500	2 410 700

^a 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.

^b Interpretation was provided for a total of 34 meetings. Thus the final expenditure was less than the estimate.

^c Translation was provided for a total of 268 pages of documentation for the first, resumed first, the second and resumed second sessions of the Implementation Review Group. The Conference Management Service of the United Nations Office at Vienna was able to cover the additional expenditure for translation of documentation in the reporting period through the reallocation of existing translation resources under Section 2 of the approved regular budget. 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 2
**Regular budget resources and expenditure for the Implementation Review
 Mechanism in the biennium 2012-2013**

<i>Budgetary item</i>	<i>Budget, 2012-2013</i>	<i>Expenditure 2012-2013</i>
<i>(United States dollars)</i>		
Posts and related general operating expenses		
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 ^a	2 497 800	2 497 000
Computer maintenance	26 400	35 100
Communications costs	30 000	30 000

<i>Budgetary item</i>	<i>Budget, 2012-2013</i>	<i>Expenditure 2012-2013</i>
	<i>(United States dollars)</i>	
Subtotal	2 554 200	2 562 100
Implementation Review Group		
Interpretation (20 meetings per year, 6 languages) and conference servicing ^b	461 400	317 000
Translation of documentation (100 pages per year, 6 languages) ^c	401 600	2 569 400
Subtotal	863 000	2 886 400
Total	3 417 200	5 448 500

^a In this table, posts are costed as continuing posts.

^b Interpretation was provided for a total of 28 meetings in the biennium 2012-2013.

^c 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. The Conference Management Service of the United Nations Office at Vienna was able to cover the additional expenditure for translation of documentation in the reporting period through the reallocation of existing translation resources under Section 2 of the approved regular budget. 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 expenditure for the Implementation Review Mechanism in the biennium 2014-2015

<i>Budgetary item</i>	<i>Budget, 2014-2015</i>	<i>Expenditure 2014-2015</i>
	<i>(United States dollars)</i>	
Posts and related general operating expenses		
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 ^a	2 634 400	2 320 800
Computer maintenance	26 300	17 700
Communications costs	30 000	23 800
Subtotal	2 690 700	2 362 300
Implementation Review Group		
Interpretation (16 meetings per year, 6 languages) and conference servicing ^b	388 800	302 800
Translation of documentation (100 pages per year, 6 languages) ^c	361 400	1 440 000
Subtotal	750 200	1 742 800
Total	3 440 900	4 105 100

^a In this table, posts are costed as continuing posts.

^b Interpretation was provided for a total of 25 meetings in the biennium 2014-2015 (7 meetings for the fifth session, in June 2014, 6 meetings for the resumed fifth session, in October 2014, 10 meetings for the sixth session, in June 2015, and 2 meetings for the resumed sixth session, in November 2015).

^c Translation was provided for a total of 797 pages of documentation for the fifth session, in June 2014, the resumed fifth session, in October 2014, the sixth session, in June 2015, and the resumed sixth session, in November 2015, of the Implementation Review Group. The Conference Management Service of United Nations Office at Vienna was able to cover the additional expenditure for translation of documentation in the reporting period through the reallocation of existing translation resources under Section 2 of the approved regular budget.

Table 4
Regular budget resources and expenditure for the Implementation Review Mechanism in the biennium 2016-2017

<i>Budgetary item</i>	<i>Budget, 2016-2017</i>	<i>Expenditure as at 31 July 2016</i>
	<i>(United States dollars)</i>	
Posts and related general operating expenses		
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 ^a	2 261 600	719 000
Computer maintenance	25 500	14 900
Communications costs	30 000	17 500
Subtotal	2 317 100	751 400
Implementation Review Group		
Interpretation (16 meetings per year, 6 languages) and conference servicing ^b	379 200	92 400
Translation of documentation (300 pages per year, 6 languages) ^c	1 084 000	572 800
Subtotal	1 463 200	665 200
Total	3 780 300	1 416 600

^a In this table, posts are costed as continuing posts as per the standard salary costs, version 9, issued by the Programme Planning and Budget Division.

^b Interpretation was provided for 10 meetings in 2016 for the seventh session, in June 2016.

^c Translation was provided for a total of 317 pages of documentation for the seventh session, in June 2016.

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

3. Table 5 presents the final extrabudgetary expenditure for the first year of the Implementation Review Mechanism. Tables 6, 7, 8 and 9 present estimates and interim extrabudgetary expenditure for the second, third, fourth and fifth years, respectively, for the operation of the first cycle of the Mechanism.

Table 5
Final extrabudgetary expenditure for the first year of the first cycle of the Implementation Review Mechanism^a

<i>Budgetary item</i>	<i>Final expenditure for the first year</i> (United States dollars)
Travel of participants for country visits and joint meetings	607 500 ^b
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 ^c
Consultants	99 900 ^c
Total	1 471 500

^a The first year of the Mechanism started in June 2010. Expenditure reported under the first year relates to activities undertaken with regard to the first group of 27 countries under review.

^b With regard to the 27 States parties under review, 24 had requested country visits, and 2 joint meetings had been held at the United Nations Office at Vienna. One country had neither a country visit nor a joint meeting.

^c This expenditure was presented in greater detail in document CAC/COSP/2011/4.

Table 6
Estimates and interim extrabudgetary expenditure for the second year of the first cycle of the Implementation Review Mechanism^a

<i>Budgetary item</i>	<i>Interim expenditure for the second year as at 31 July 2016</i>	<i>Estimates for the second year</i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	723 800 ^b	758 200
Translation of working documentation	417 600	470 500
Participation of least developed countries in the sessions of the Implementation Review Group	287 000	287 000
Training of governmental experts	454 600	454 600
Additional posts (1 P-3, 1 General Service (Other level))	36 800 ^c	36 800
Computer maintenance and communications costs	1 800	1 800
Total	1 921 600	2 008 900

^a The second year of the Mechanism started in June 2011. Expenditure reported under the second year relates to activities undertaken with regard to the second group of 41 countries under review.

^b With regard to the 41 States parties under review, 36 country visits and 3 joint meetings in Vienna had been held at the time of reporting.

^c Expenditure reported covers only the salary costs for the new General Service (Other level) post for the period of January to May 2012, since the new Crime Prevention and Criminal Justice Officer (P-3) started in November 2012.

Table 7
Estimates and interim extrabudgetary expenditure for the third year of the first cycle of the Implementation Review Mechanism^a

<i>Budgetary item</i>	<i>Interim expenditure for the third year as at 31 July 2016</i>	<i>Estimates for the third year</i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	595 800 ^b	632 600
Translation of working documentation	392 500	426 100
Participation of least developed countries in the sessions of the Implementation Review Group	251 700	251 700
Training of governmental experts	490 200	490 200
Additional posts (1 P-3, 1 General Service (Other level))	174 900 ^c	174 900
Computer maintenance and communications costs	7 100	7 100
Total	1 912 200	1 982 600

^a The third year of the Mechanism started in June 2012. Expenditure reported under the third year relates to activities undertaken with regard to the third group of 35 countries under review.

^b With regard to the 35 States parties under review, 29 country visits and 4 joint meetings in Vienna had been held at the time of reporting.

^c Expenditure reported covers the salary costs for the General Service (Other level) post for the period June 2012-May 2013 and for the new Crime Prevention and Criminal Justice Officer (P-3) for the period November 2012-May 2013.

Table 8
Estimates and interim extrabudgetary expenditure for the fourth year of the first cycle of the Implementation Review Mechanism^a

<i>Budgetary item</i>	<i>Interim expenditure for the fourth year as at 31 July 2016</i>	<i>Estimates for the fourth year</i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	937 500 ^b	1 233 800
Translation of working documentation	693 300	933 500
Participation of least developed countries in the sessions of the Implementation Review Group	290 500	290 500
Training of governmental experts	374 400 ^c	500 800
Additional posts (1 P-3, 1 General Service (Other level))	267 500 ^d	267 500
Computer maintenance and communications costs	7 600	7 600
Total	2 570 800	3 233 700

^a The fourth year of the Mechanism started in June 2013. Expenditure reported under the fourth year relates to activities undertaken with regard to the fourth group of 74 countries under review. 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 June 2013.

^b With regard to the 74 States parties under review, 56 country visits were conducted and 3 joint meetings had been held in Vienna, and preparations were well advanced for several others at the time of writing.

^c Since June 2013, regional training workshops were held in Bangkok, Cairo, Moscow (2 workshops), Panama City and Vienna (2 sessions). National training sessions and/or ad hoc assistance were provided for a total of over 38 countries.

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

Table 9
Estimates and interim extrabudgetary expenditure for the fifth year of the first cycle of the Implementation Review Mechanism^a

<i>Budgetary item</i>	<i>Interim expenditure for the fifth year as at 31 July 2016</i>	<i>Estimates for the fifth year</i>
	<i>(United States dollars)</i>	
Participation of least developed countries in the sessions of the Implementation Review Group	522 000 ^b	522 000
Additional posts (1 P-3, 1 General Service (Other level))	589 700 ^c	917 000 ^d
Computer maintenance and communications costs	8 400	18 900
Total	1 120 100	1 457 900

^a The fifth year covers the period from 1 June 2014 to 30 June 2017. Expenditure with regard to staff and sessions of the Group incurred since the beginning of the fifth year is reported under the fifth year. Expenditure that relates to training provided in relation to country reviews after 31 May 2014 is reported under the fourth year of the Implementation Review Mechanism. Other expenditure that relates to the second, third or fourth group of countries under review is reported under the second, third and fourth year of the Implementation Review Mechanism, respectively. Expenditure that relates to countries that have ratified the Convention after June 2014 is reported under the fourth year of the Implementation Review Mechanism.

^b Twenty-nine delegates from least developed countries participated in the fifth session (2-6 June 2014), 31 in the resumed fifth session (13-15 October 2014), 32 in the sixth session (1-5 June 2015) and 34 in the resumed sixth session (3-4 November 2015) of the Group.

^c Expenditure reported covers the salary costs for the General Service (Other level) post and for the Crime Prevention and Criminal Justice Officer (P-3) for the period June 2014-July 2016.

^d The estimates correspond to the salary costs for the General Service (Other level) post and for the Crime Prevention and Criminal Justice Officer (P-3) for the period 1 June 2014-30 June 2017. At the time of writing the estimate was that all first-cycle country reviews of States parties would be completed by the end of that period, with the exception of non-responsive States parties.

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

4. Tables 10 and 11 show the estimated financial requirements for the operation of the first and second years of the second cycle. The estimates are based on the projected costs for the first two years of the second cycle of the Mechanism as presented and explained in greater detail in annex 1 of CAC/COSP/2015/10.

Table 10
Estimates for the first year of the second cycle of the Implementation Review
Mechanism^a

<i>Budgetary item</i>	<i>Interim expenditure for the first year as at 31 July 2016</i>	<i>Estimates for the first year</i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	0	810 400
Translation of working documentation	0	586 800
Participation of least developed countries in the sessions of the Implementation Review Group ^b	163 900	280 800
Training of governmental experts ^c	44 700	468 100
Travel of experts of the United Nations Office on Drugs and Crime (UNODC) to provide targeted assistance in countries under review	0	58 600
Additional posts (1 P-4, 2 P-3) ^d	12 800	570 800
Computer maintenance and communications costs	0	22 600
Total	221 400	2 798 100

^a The first year of the second cycle of the Mechanism starts in June 2016. The estimates for the first year of the second cycle cover the projected operational expenditure for conducting 36 country reviews, the salary costs for three Crime Prevention and Criminal Justice Officers (2 P-3, 1 P-4) for the period 1 July 2016-30 June 2017. The estimate includes the estimated costs for the participation of delegates from least developed countries in the seventh session (June 2016) and the resumed seventh session (November 2016) of the Group.

^b Thirty-eight delegates from least developed countries were supported to enable them to participate in the seventh session (20-24 June 2016) of the Group.

^c Eight countries received training in support of piloting the revised draft self-assessment checklist on the implementation of chapters II (Preventive measures) and V (Asset recovery) of the Convention.

^d One Crime Prevention and Criminal Justice Officer (P-4) working in support of the second cycle has been covered since July 2016 using second-cycle funds.

Table 11
Estimates for the second year of the second cycle of the Implementation Review Mechanism^a

<i>Budgetary item</i>	<i>Estimates for the second year</i>
	<i>(United States dollars)</i>
Travel of participants for country visits and joint meetings	810 400
Translation of working documentation	586 800
Participation of least developed countries in the sessions of the Implementation Review Group	280 900
Training of governmental experts	468 100
Travel of UNODC experts to provide targeted assistance in countries under review	58 500
Additional posts (1 P-4, 2 P-3)	583 200
Computer maintenance and communications costs	22 600
Total	2 810 500

^a The second year of the second cycle of the Mechanism starts in June 2017. The estimates for the second year of the second cycle cover the projected operational expenditure for conducting 36 country reviews, the salary costs for three Crime Prevention and Criminal Justice Officers (2 P-3, 1 P-4) for the period 1 July 2017-30 June 2018. The estimate includes the estimated costs for the participation of delegates from least developed countries in the eighth session (tentatively June 2017) and the resumed eighth session (tentatively November 2017) of the Group. No expenditure was incurred for the second year as at 31 July 2016.

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

5. As shown in tables 12 and 13, a total of \$11,386,300 in voluntary contributions has been received from Australia, Austria, Brazil, Canada, France, Germany, Italy, Mexico, Morocco, the Netherlands, Norway, Oman, Panama, Qatar, the Russian Federation, Saudi Arabia, Sweden, Switzerland, Turkey, the United Kingdom of Great Britain and Northern Ireland, the United States of America and the United Nations Development Programme (UNDP) between 2010 and 2016. In-kind contributions have been provided by Angola, Argentina, Armenia, Austria, Bahamas, Bahrain, Benin, Botswana, Brazil, Cameroon, China, Colombia, the Dominican Republic, Ecuador, Egypt, Fiji, Gabon, Grenada, Greece, India, Israel, Italy, Kazakhstan, Kenya, Kiribati, Liechtenstein, Madagascar, Malaysia, Nepal, Oman, Papua New Guinea, Portugal, the Russian Federation, Saudi Arabia, Singapore, Solomon Islands, Turkey, the United Arab Emirates, Uzbekistan and Vanuatu.

Table 12
**Extrabudgetary contributions to the Implementation Review Mechanism,
as at 31 July 2016**

	<i>All years</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>
	<i>(United States dollars)</i>							
Extrabudgetary contributions received	10 611 000	1 999 600	2 711 000	2 094 500	2 084 300	1 256 000	262 600	203 000
Extrabudgetary contributions received specifically for the second cycle	775 300	-	-	-	-	-	426 100	349 200
Total	11 386 300	1 999 600	2 711 000	2 094 500	2 084 300	1 256 000	688 700	552 200

Table 13
**Extrabudgetary contributors to the Implementation Review Mechanism,
as at 31 July 2016**

	<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	Australia, France, Norway, Oman, Panama, Russian Federation, Saudi Arabia, Sweden, United Kingdom, United States
2015	Australia, France, Mexico, Morocco, Sweden, Turkey, United States
2016	France, Norway, Sweden, United States

6. As shown in table 14, the voluntary contributions received so far cover the costs for the operation of the first cycle of the Implementation Review Mechanism, whereas a significant funding shortfall — at the time of writing this report, on 31 July 2016 — continues to endanger the effective operation of the second cycle during its first two years. Additional funding is urgently required to allow for the recruitment of additional staff to enable the Secretariat to cope with the total workload of the second cycle of the Implementation Review Mechanism, finance the costs associated with the conduct of the country reviews and the participation of representatives from least developed countries in the sessions of the Implementation Review Group.¹

¹ Workload and costs associated with the operation of the first two years of the second cycle are detailed in the Note by the Secretariat on Projected costs for the functioning of the second cycle of the Mechanism (see annex 1 of CAC/COSP/2015/10).

7. As requested by the Conference in its resolution 6/1, the Secretariat examined the shortfall on resource requirements for the functioning of the first two years of the second cycle of the Mechanism. The Secretariat reconfirms its previous analysis and concludes that the shortfall cannot be addressed through cost-efficiencies, as has been already indicated to the Conference of the States Parties at its sixth session and again during the seventh session of the Group.

Table 14

Extrabudgetary resource requirements for the functioning of the Implementation Review Mechanism, contributions received and funding shortfall, as at 31 July 2016

	<i>Total estimated requirements</i>	<i>Requirements covered by extrabudgetary contributions</i>	<i>Shortfall</i>
<i>(United States dollars)</i>			
First cycle			
All years	10 154 600	10 154 600	0
Second cycle			
First year	2 798 050	1 231 700	1 566 400
Second year	2 810 550	0	2 810 550
<i>First and second year</i>	<i>5 608 600</i>	<i>1 231 700</i>	<i>4 376 900</i>

Annex

Interim statement of regular budget expenditure for functioning of the Mechanism

Budgetary item	Biennium	Biennium	Biennium	Biennium
	2010-2011	2012-2013	2014-2015	2016-2017
	<i>(United States dollars)</i>			
Posts and related general operating expenses				
Posts (1 D-1, 1 P-5, 2 P-4, 1 P-3, 3 P-2 and 1 General Service (Other level))	1 474 100	2 497 000	2 320 800	719 000
Computer maintenance	23 400	35 100	17 700	14 900
Communications	27 000	30 000	23 800	17 500
Subtotal	1 524 500	2 562 100	2 362 300	751 400
Implementation Review Group				
Interpretation	351 300	317 000	302 800	92 400
Translation of documentation	534 900	2 569 400	1 440 000	572 800
Subtotal	886 200	2 886 400	1 742 800	665 200
Total	2 410 700	5 448 500	4 105 100	1 416 600

Interim statement of extrabudgetary expenditure for functioning of the first cycle of the Mechanism

Budgetary item	Expenditure	Expenditure	Expenditure	Expenditure	Expenditure	Expenditure
	for the first year	for the second year	for the third year	for the fourth year	for the fifth year	for all years
	<i>(United States dollars)</i>					
Travel of participants for country visits and joint meetings	607 500	723 800	595 800	937 500	-	2 864 600
Translation of working documentation	303 000	417 600	392 500	693 300	-	1 806 400
Participation of least developed countries in the sessions of the Implementation Review Group	185 900	287 000	251 700	290 500	522 000	1 537 100
Training of governmental experts	275 200	454 600	490 200	374 400	-	1 594 400
Consultants	99 900	-	-	-	-	99 900
1 P-3 post and 1 General Service (Other level) post	-	36 800	174 900	267 500	589 700	1 068 900

<i>Budgetary item</i>	<i>Expenditure for the first year</i>	<i>Expenditure for the second year</i>	<i>Expenditure for the third year</i>	<i>Expenditure for the fourth year</i>	<i>Expenditure for the fifth year</i>	<i>Expenditure for all years</i>
	<i>(United States dollars)</i>					
Computer maintenance and communications costs		1 800	7 100	7 600	8 400	24 900
Total	1 471 500	1 921 600	1 912 200	2 570 800	1 120 100	8 996 200^a

^a As shown in table 14, the total estimated extrabudgetary resource requirements for the completion of 177 country reviews under the first cycle amount to \$10,154,600.