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Financial and budgetary matters

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 should 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; and (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.

* CAC/COSP/IRG/2012/1.

** The present document was submitted late owing to the late receipt of information.



3. The Secretariat is hereby submitting budgetary information to the Implementation Review Group on expenditures incurred so far for the first and second years of operation of the Mechanism and resources received for the biennium 2012-2013 from both the regular budget and from voluntary contributions.

4. The final expenditures for the first year of operation of the Mechanism will be presented at the resumed third session of the Implementation Review Group, in November 2012.

II. Regular budget resources for the Review Mechanism

A. Regular budget resources and expenditures for the biennium 2010-2011

5. Table 1 presents resources provided from the regular budget for the biennium 2010-2011 and expenditures incurred in that period. The detailed requirements were presented in the note by the Secretariat 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 resources and expenditures for the Review Mechanism for the biennium 2010-2011

<i>Budgetary item</i>	<i>Budget, 2010-2011 (final)</i>	<i>Expenditures, 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 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
Subtotal	1 509 000	1 524 500
Implementation Review Group		
Interpretation (10 days of meetings per year, six languages) and conference servicing	465 600	351 300
Translation of documentation	472 900	534 900
Subtotal	938 500	886 200
Total	2 447 500	2 410 700

6. 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 of the Secretary-General on the programme budget for the biennium 2010-2011 (A/66/578 and Corr.1).

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

8. 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 submitted to the Implementation Review Group as conference room papers, for which no translation was provided.

B. Regular budget resources and expenditures for the biennium 2012-2013

9. Table 2 presents the resources that have been approved in the programme budget for the biennium 2012-2013. The amounts indicated include the delayed impact of the posts approved in December 2009.

10. For the biennium 2012-2013, staff members will 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 160 States parties to the Convention); and update the database of competent authorities, asset recovery focal points and central authorities.

Table 2

Regular budget resources approved for the Review Mechanism for the biennium 2012-2013

	<i>Budget, 2012-2013</i>	<i>Regular budget section</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 GS (OL)) (continuing posts), net of staff assessment	2 497 800	16
Computer maintenance	26 400	16
Communications costs	30 000	29F
Subtotal	2 554 200	
Implementation Review Group		
Interpretation (10 days of meetings per year, six languages) and conference servicing	461 400	2 ^a

	<i>Budget, 2012-2013</i>	<i>Regular budget section</i>
	<i>(United States dollars)</i>	
Translation of documentation: 100 pages per year, six languages	401 600	2
Subtotal	863 000	
Total	3 417 200	

^a Section 2 of the regular budget is intended to cover, within its limits, mandated conference servicing requirements of all Vienna-based organizations; however, it does not include dedicated resources for any particular body.

11. 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. Official documentation will be translated for the third session of the Implementation Review Group in June 2012 and for its resumed third session, in November 2012. The total number of pages of official documentation translated was therefore not yet known at the time of writing. At the time of adoption of resolution 4/1, Member States were informed that a provision for the translation of 100 pages of documentation was included in the proposed programme budget for 2012-2013 and that the translation of additional documentation for the Implementation Review Group would be financed through the redeployment of existing resources or through the identification of outputs or subprogrammes in the current work programme that could be changed, curtailed or terminated, or through the provision of voluntary contributions.

III. Extrabudgetary resources for the Review Mechanism

A. Interim expenditures for the first year of functioning of the Mechanism

12. At the time of publication of the present note, not all country reviews of the first year¹ of the Review Mechanism have been completed, and thus interim data as of 31 March 2012, rounded to the nearest thousand, are given for the costs of the various budgetary items.

13. The interim expenditures presented in table 3 below are to be compared with the revised estimates presented in greater detail 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), submitted to the Conference at its fourth session, in October 2011.

¹ 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 were 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.

14. Should all country reviews be completed by September 2012, final expenditures will be available for the resumed third session of the Implementation Review Group, in November 2012.

Table 3

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

(United States dollars)

<i>Budgetary item</i>	<i>Revised estimated expenditure for the first year, starting June 2010</i>	<i>Interim expenditures for the first year, starting June 2010</i>
Travel of participants for country visits and joint meetings	535 000	606 100
Translation of working documentation	302 000	309 400
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
General operating expenses for conference calls and videoconferences	-	-
Consultants	90 600	90 600
Total	1 398 600	1 475 100

B. Requirements for the second and third years of the Review Mechanism

15. Table 4 shows the requirements for the second and third years of the Review Mechanism (biennium 2012-2013) to be covered from extrabudgetary resources. The detailed calculations of the requirements were presented at the fourth session of the Conference, in October 2011, in document CAC/COSP/2011/4.

16. Table 4 takes into account the fact that, at its fourth session, the Conference did not recommend that the requirements in the biennium 2012-2013 for the full functioning of the Mechanism and its secretariat be funded from the regular budget of the United Nations. In its resolution 4/1, the Conference 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), in order to determine whether that shortfall could 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.

Table 4
**Extrabudgetary resources: requirements for the second and third years of the
 Review Mechanism**
 (United States dollars)

<i>Budgetary items</i>	<i>Estimate for second year, starting June 2011</i>	<i>Estimate for third year, starting June 2012</i>	<i>Total estimates for second and third years</i>	<i>Assumptions</i>
Participation of least developed countries parties to the Convention in the meetings of the Implementation Review Group	350 000	350 000	700 000	Two sessions per year and 35 participants for each session
Training of governmental experts	425 000	425 000	850 000	Costs of one expert per country under review and two experts per reviewing country
Translation of working documentation	465 000	465 000	930 000	Translation of documents outsourced through UNODC field office network
Country visits and other means of active dialogue	820 000	820 000	1 640 000	For each country visit, cost of two staff from the secretariat and two experts from each reviewing State party that is a developing or a least developed country. Participants from countries from the Group of Eastern European States covered on a case-by-case basis.
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 ^a	81 800	166 400	248 200	Not approved in the regular budget for the biennium 2012-2013
1 General Service (Other level) post to support the above-mentioned P-3 as well as the Review Mechanism in general ^b	52 500	107 000	159 600	Not approved for the regular budget for 2012
Computer maintenance	3 900	3 900	7 800	Not approved for the regular budget for 2012
Communications costs	4 500	4 500	9 000	Not approved for the regular budget for 2012
Translation of documentation for the Implementation Review Group: 460 pages per year, six languages (in addition to the 100 pages already	Actual expenditure to be confirmed at the end of 2012	Actual expenditure to be determined in early 2013	Actual expenditure to be determined in early 2013	Taking States parties' concerns and directives into account, UNODC has been working to realize efficiencies by rearranging schedules and streamlining

<i>Budgetary items</i>	<i>Estimate for second year, starting June 2011</i>	<i>Estimate for third year, starting June 2012</i>	<i>Total estimates for second and third years</i>	<i>Assumptions</i>
included in the approved programme budget for 2012-2013) ^c				documentation. This should allow the elimination or the substantial reduction of the shortfall for translation at least for the second year of the Mechanism.
Total	2 202 700	2 341 800	4 544 500	

^a The new Professional post is costed at 50 per cent for the second year and 100 per cent for the third year.

^b The new General Service post is costed at 50 per cent for the second year and 100 per cent for the third year.

^c The total of 560 pages per year includes the executive summaries of country review reports (40×10 pages), the thematic reports (2×16 pages), the regional reports (5×16 pages) and other background documents (3×16 pages).

17. To date, a total of \$6,202,820 in voluntary contributions has been received from Australia, Austria, Brazil, Canada, France, Germany, Mexico, the Netherlands, Norway, Qatar, Russia, Sweden, Switzerland, the United Kingdom of Great Britain and Northern Ireland and the United States of America, as well as the United Nations Development Programme (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 \$183,220 in the third year.

18. The above-mentioned financial situation is based on the assumption that UNODC will secure the agreement of the different donors that the validity of pledges can be extended for a further year or further years. The agreement of the donors will be sought individually in the course of 2012. Should such agreement not be secured, additional funds will need to be raised to cover the estimated costs.

19. Table 5 shows the projected costs to be covered from extrabudgetary resources for the first year (2010/2011), second year (2011/2012) and third year (2012/2013) of the Mechanism. However, this is based on estimates for the second and third years, as the actual expenditures for both years are not yet known. In addition, the expenditures for the first year are also not final at this stage. Further, should there be no possibility to streamline and absorb the costs for translation of official documents of the Group that go beyond the 100 pages allocated in the regular budget, additional extrabudgetary resources will be required.

Table 5
Summary of extrabudgetary requirements for the functioning of the Review Mechanism for the biennium 2012-2013 (second and third years) as of March 2012
 (United States dollars)

	<i>First year</i>	<i>Second year</i>	<i>Third year</i>
Fund balance at start of year	0	524 540	846 230
Extrabudgetary contributions received	1 999 640	2 524 390	1 678 790
Interim expenditures	1 475 100	n/a	n/a
Estimates	n/a	2 202 700	2 341 800
Fund balance at year's end	524 540	846 230	183 220

C. Interim expenditures for the second year of functioning of the Review Mechanism

20. At the time of writing, all country reviews of the second year were ongoing (while some of the country reviews of the first year have not yet been finalized) and thus the costs provided under various budgetary items are interim data as of 31 March 2012, rounded to the nearest thousand.

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

21. 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 delegates²) and in the reconvened second session (7-9 September 2011) (31 delegates³) (see table 6). For the reconvened second session, several participants from least developed countries that were involved in the second year of the Review Mechanism were invited, as training workshops for 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, held in Marrakech on 25 October 2011, were covered by the funds made available for the participation in the fourth session of the Conference, held in Marrakech on 24-28 October 2011. No further expenditure is expected under this item for the second year.

² 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.

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

Table 6
Costs of participation of least developed countries in the Implementation Review Group
 (United States dollars)

<i>Costs foreseen for biennium 2012-2013, per year</i>	<i>Interim expenditures as of March 2012 (second year)</i>
350 000	318 800

2. Training of governmental experts (extrabudgetary resources)

22. 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.

23. Six workshops, held in Panama City, Kuala Lumpur and Vienna (four 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, in Marrakech 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 (see table 7).

24. 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 in paragraph 15 of the guidelines. National training workshops 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 the Congo, the Lao People's Democratic Republic, Cameroon, Cape Verde and Colombia. The final costs for the training workshops will be provided at the next session of the Implementation Review Group, as some of those training workshops were only recently held. In some cases, UNDP supported the organization of those national training workshops.

Table 7
Costs of training of governmental experts
 (United States dollars)

<i>Costs foreseen for biennium 2012-2013, per year</i>	<i>Interim expenditures as of March 2012 (second year)</i>
425 000	374 600

3. Translation of working documentation (extrabudgetary resources)

25. In accordance with paragraph 51 of the terms of reference, “the 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.

26. 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.

27. 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 over 5,300 pages in the second year as of March 2012.

28. 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.

29. The large number of pages and the various language combinations continued to create bottlenecks in terms of both human and financial resources. The translation capacity of the Conference Management Service of the United Nations Office at Vienna is primarily allocated to parliamentary documentation and thus cannot ensure the translation of the Group’s working documents within one month after receipt of the responses to the checklist. In addition, voluntary contributions are insufficient to cover the additional translation requirements at the United Nations standard translation rates.

30. As per the practice in the first year, and in order to accelerate the translation process and to reduce overall costs, UNODC has therefore continued to outsource the translation of the responses to the self-assessment checklist and of relevant supporting documents through the UNODC field office network.

31. At the time of writing, total translation costs to date were approximately \$172,300 (see table 8). Because all country reviews are ongoing, additional documents will need to be translated, in particular, documents shared during the country visits and documents required for the dialogue between the countries under review and the reviewing countries during the finalization of the country report and the executive summary.

Table 8
Costs of translation of working documentation
 (United States dollars)

<i>Costs foreseen for biennium 2012-2013, per year</i>	<i>Interim expenditures as of March 2012 (second year)</i>
465 000	172 300

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

32. As was the case in the first year of the Review Mechanism, most of the 41 countries have requested either a country visit or a joint meeting in Vienna. At the time of reporting, six country visits had taken place, and 24 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 11 cases, the State party under review had not taken a decision as to the means of further dialogue.

33. 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, 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 meeting 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.

34. 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.

35. 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 travel 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.

36. At the time of writing, the expenditures incurred for the country visits were approximately \$112,400 for the six country visits that had already taken place (see table 9).

Table 9
Costs of country visits and other means of active dialogue
 (United States dollars)

<i>Costs foreseen for biennium 2012-2013, per year</i>	<i>Interim expenditures as of March 2012 (second year)</i>
820 000	112 400

IV. Conclusions on the funding of the overall requirements for the biennium 2012-2013

37. 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 resolution 3/1, for the biennium 2012-2013.

38. 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.

39. However, at its fourth session, the Conference did not recommend that the requirements in the biennium 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 Review Mechanism (CAC/COSP/2011/4) to determine whether that shortfall could 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 intends to proceed along those lines and keep the Implementation Review Group and the Conference informed of developments.

40. Since the additional requirements of the Review Mechanism for the biennium 2012-2013 are to be funded through voluntary contributions, there is no guarantee that a sufficient level of voluntary contributions will remain 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 a 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 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 that regard.

Annex

Interim statement of regular budget and extrabudgetary expenditures for the first two years of functioning of the Mechanism

1. Table A.1 presents an interim statement of expenditures for both regular budget and extrabudgetary resources, in response to the request of the Implementation Review Group to provide an overview of the costs of the Mechanism.

Table A.1

Interim expenditures of the Review Mechanism for its first two years (United States dollars)

<i>Budgetary item</i>	<i>Expenditures for the first year</i>		<i>Expenditures for the second year</i>	
	Year 2010		Year 2011	
Posts and related general operating expenses				
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	
Computer maintenance	11 700		11 700	
Communications	13 500		13 500	
Subtotal	462 800		1 061 700	
Implementation Review Group				
Interpretation	165 900		185 400	
Translation of documentation	305 900		229 000	
Subtotal	471 800		414 400	
Total, regular budget	934 600		1 476 100	
		First year of the review cycle		Second year of the review cycle
Travel of participants for country visits and joint meetings	606 100		112 400	
Translation of working documentation	309 400		172 300	
Participation of least developed countries in the sessions of the Implementation Review Group	192 000		318 800	
Training of governmental experts	277 000		374 600	
Consultants	90 600		-	
Total, extrabudgetary	1 475 100		978 100	
Total expenditures	2 409 700		2 454 200	

A. Regular budget expenditures, reported by calendar year

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

3. Owing to delays in recruitment, expenditures related to posts were lower in the first year than in any subsequent year.
4. The Implementation Review Group was serviced as reflected in table A.2 below.

Table A.2

Servicing of the Implementation Review Group

	<i>First year</i>	<i>Second year</i>
Interpretation	2 sessions, 16 meetings	3 sessions, 18 meetings
Translation of documentation	163 pages	106 pages

B. Extrabudgetary expenditures, reported according to 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, during which the first 26 countries were under review. The second year corresponds to the activities undertaken in the period starting June 2011, during which the next 41 countries are under review. A detailed description of expenditure incurred so far is provided in section III of the present note.

6. Further, with regard to extrabudgetary expenditures reflected in the second year, owing to the delays experienced in several reviews, it is expected that additional expenditures will be incurred. This is particularly the case for two items: travel of participants for country visits and joint meetings, and translation of documentation. With regard to those two items, it is expected that the expenditures in the second year will exceed those of the first year.