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to the United Nations
Convention against Corruption**

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

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

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

* CAC/COSP/IRG/2014/1.



Table 1
Regular budget resources and 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>		
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 overexpenditure 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 sessions of the Implementation Review Group. By making full and efficient use of the approved regular budget, it became possible to accommodate the increased requirements of the Group in the reporting period through reallocation of the United Nations Office on Drugs and Crime (UNODC) share of existing translation resources. At the same time, owing to delays in the country reviews and in the finalization of the country reports and the related executive summaries, several such reports were presented to the Group as conference room papers, for which no translation was provided.

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

<i>Budgetary item</i>	<i>Budget, 2012-2013</i>	<i>Expenditures, 2012-2013</i>
	<i>(United States dollars)</i>	
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
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 2012 and 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. By making full and efficient use of the approved regular budget, it became possible to accommodate the increased requirements of the Group in the reporting period through reallocation of the UNODC share of existing translation resources. At the same time, owing to delays in the country reviews and in the finalization of the country reports and the related executive summaries, several such reports were presented to the Group as conference room papers, for which no translation was provided.

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

<i>Budgetary item</i>	<i>Budget, 2014-2015</i>	<i>Expenditures as at 28 February 2014</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	2 620 200	347 000
Computer maintenance	26 300	
Communications costs	30 000	
Subtotal	2 676 500	347 000
Implementation Review Group		
Interpretation (20 meetings per year, 6 languages) and conference servicing	485 400	
Translation of documentation (100 pages per year, 6 languages)	401 600	
Subtotal	887 000	
Total	3 563 500	347 000

III. Extrabudgetary resources and expenditures for the Review Mechanism

3. Tables 4, 5, 6 and 7 present revised estimates and interim extrabudgetary expenditures for the first, second, third and fourth years, respectively, of the Mechanism. The revised estimates presented in this document update the estimates presented at the first part of the fourth session of the Implementation Review Group, in May 2013, in the note on resources and expenditures for the functioning of the Mechanism (CAC/COSP/IRG/2013/5). Table 8 presents the resource requirements for the fifth year of the Mechanism.

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

Table 4
Final extrabudgetary expenditures for the first year of the Review Mechanism^a

<i>Budgetary item</i>	<i>Final expenditures for the first year</i>
	<i>(United States dollars)</i>
Travel of participants for country visits and joint meetings	607 500 ^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 corresponds to the activities undertaken in the period starting in June 2010, during which the first 27 countries were under review.

^b Out of the 27 States parties reviewed in the first year, 24 have requested country visits, and 2 joint meetings have been held at the United Nations Office at Vienna. One country had neither a country visit nor a joint meeting.

^c These expenditures were presented in greater detail in document CAC/COSP/2011/4.

Table 5
Revised estimates and interim extrabudgetary expenditures for the second year of the Review Mechanism^a

<i>Budgetary item</i>	<i>Interim expenditures for the second year as at 28 February 2014</i>	<i>Revised estimates for the second year</i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	680 400 ^b	958 300
Translation of working documentation	367 800	459 100
Participation of least developed countries in the sessions of the Implementation Review Group	287 000 ^c	287 000
Training of governmental experts	454 600 ^c	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	1 828 400	2 197 600

^a The second year corresponds to the activities undertaken in the period starting in June 2011, during which the next 41 countries were under review.

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

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

Table 6
Revised estimates and interim extrabudgetary expenditures for the third year of the Review Mechanism^a

<i>Budgetary item</i>	<i>Interim expenditures for the third year as at 28 February 2014</i>	<i>Revised estimates for the third year</i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	299 300 ^b	820 000
Translation of working documentation	288 200	392 600
Participation of least developed countries in the sessions of the Implementation Review Group	251 700 ^c	251 700
Training of governmental experts	490 100 ^c	490 100
Additional posts (1 P-3, 1 General Service (Other level))	181 400 ^c	181 400
Computer maintenance and communications costs	8 400	8 400
Total	1 519 100	2 144 200

^a The third year corresponds to activities undertaken in the period starting in June 2012, during which the next 35 countries were under review.

^b For the 35 reviews in the third year, 20 country visits and 1 joint meeting in Vienna had been held at the time of reporting.

^c These expenditures were presented in greater detail in document CAC/COSP/IRG/2013/5. The adjustments also reflect the reclassification of group training expenditures for the third year that were previously reported under the fourth year.

Table 7
Revised estimates and interim extrabudgetary expenditures for the fourth year of the Review Mechanism^a

<i>Budgetary item</i>	<i>Interim expenditures for the fourth year as at 28 February 2014</i>	<i>Revised estimates for the fourth year</i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	95 900 ^b	1 640 900
Translation of working documentation	166 100	785 600
Participation of least developed countries in the sessions of the Implementation Review Group	291 600 ^c	291 600
Training of governmental experts	180 000 ^d	612 200
Additional posts (1 P-3, 1 General Service (Other level))	221 100 ^e	290 000
Computer maintenance and communications costs	8 400	8 400
Total	963 100	3 628 700

^a The fourth year corresponds to activities undertaken in the period starting in June 2013, during which the next 66 countries are under review.

^b For the 66 reviews in the fourth year, 1 country review had taken place, and preparations were well advanced for several others at the time of writing.

^c Thirty-three delegates from least developed countries participated in the first part of the fourth session (27-31 May 2013) of the Group and 28 in the resumed fourth session (26-27 November 2013).

^d Between June and December 2013, regional training workshops were held in Bangkok, Moscow, Panama City and Vienna (2 sessions). National training sessions and/or ad hoc assistance was provided for a total of over 20 countries.

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

Table 8
Resource requirements for the fifth year of the Review Mechanism^a

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

^a The fifth year corresponds to activities undertaken in the period starting in June 2014. Countries that will ratify the United Nations Convention against Corruption in the course of 2014 will, however, be included under the fourth year for reporting purposes.

^b The estimated costs for the travel of representatives from least developed countries to the first part of the fifth session and the resumed fifth session of the Group are calculated on the basis of an average from the first four years.

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

Table 9
Summary of extrabudgetary requirements and resources for the functioning of the Review Mechanism for the first, second, third and fourth years, based on revised estimates as at 28 February 2014

	<i>First year</i>	<i>Second year</i>	<i>Third year</i>	<i>Fourth year</i>	<i>Fifth year</i>
	<i>(United States dollars)</i>				
Fund balance at start of year	0	528 100	1 041 500	991 800	- 567 600
Extrabudgetary contributions received	1 999 600	2 711 000	2 094 500	2 069 300	830 000
Interim expenditure as at 28 February 2014	1 471 500	1 828 400	1 519 100	963 100	0
Projected requirements	0	369 200	625 100	2 665 600	557 000
Projected fund balance at end of year	528 100	1 041 500	991 800	- 567 600	- 294 600

5. A total of \$9,704,400 in voluntary contributions has been received from Australia, Austria, Brazil, Canada, France, Germany, Italy, Mexico, Morocco, the Netherlands, Norway, Qatar, the Russian Federation, Sweden, Switzerland, the United Kingdom of Great Britain and Northern Ireland, the United States of America and the United Nations Development Programme (UNDP) for 2010, 2011, 2012, 2013 and 2014. In-kind contributions have also been provided by Benin, Portugal, the Russian Federation and the United Arab Emirates.

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

	<i>Extrabudgetary contributors</i>
2010	Canada, France, Germany, Mexico, Netherlands, Norway, Sweden, United Kingdom, United States, UNDP
2011	Australia, Austria, Brazil, Canada, France, Norway, Qatar, Russian Federation, Sweden, Switzerland, United States
2012	Australia, France, Mexico, Norway, Sweden, United States
2013	Australia, France, Italy, Mexico, Morocco, Norway, Russian Federation, Sweden, Switzerland, United States
2014	United Kingdom

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

7. It is anticipated that the shortfall at the end of the fourth year will be \$294,600.

Annex

Interim statement of expenditures (regular budget and extrabudgetary) for the first four years of functioning of the Mechanism^a

<i>Budgetary item</i>	<i>Expenditures for the first year</i>	<i>Expenditures for the second year</i>	<i>Expenditures for the third year</i>	<i>Expenditures for the fourth year</i>	<i>Expenditures for the fifth year</i>
<i>(United States dollars)</i>					
Regular budget^b					
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))	437 600	1 036 500	1 141 700	1 355 300	347 000
Computer maintenance	11 700	11 700	17 900	17 200	0
Communications	13 500	13 500	15 000	15 000	0
Subtotal	462 800	1 061 700	1 174 600	1 387 500	347 000
Implementation Review Group					
Interpretation	165 900	185 400	188 500	128 500	0
Translation of documentation	305 900	229 000	570 000 ^c	1 999 400	0
Subtotal	471 800^d	414 400^e	758 500^f	2 127 900^g	0
Total, regular budget	934 600	1 476 100	1 933 100	3 515 400	347 000
Extrabudgetary^h					
Travel of participants for country visits and joint meetings	607 500	680 400	299 300	95 900	0
Translation of working documentation	303 000	367 800	288 200	166 100	0
Participation of least developed countries in the sessions of the Implementation Review Group	185 900	287 000	251 700	291 600	0
Training of governmental experts	275 200	454 600	490 100	180 000	0
Consultants	99 900				
1 P-3 post ⁱ and 1 General Service (Other level) post ⁱ		36 800	181 400	221 100	0
Computer maintenance and communications costs		1 800	8 400	8 400	0
Total, extrabudgetary	1 471 500	1 828 400	1 519 100	963 100	0
Grand total	2 406 100	3 304 500	3 452 200	4 478 500	347 000

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

to activities undertaken in the period starting in June 2013, during which the next 66 countries are under review.

^b Regular budget expenditures are reported by calendar year. Expenditures incurred in 2010, 2011, 2012 and 2013 are reflected under the first year, the second year, the third year and the fourth year, respectively.

^c Translation workload for 2012 was revised downwards to 285 pages, as not all pages submitted required translation. Consequently, \$570,000 was spent instead of the \$755,000 reported earlier.

^d The Implementation Review Group was serviced as follows: 16 meetings and 163 pages.

^e The Group was serviced as follows: 18 meetings and 105 pages.

^f The Group was serviced as follows: 16 meetings and 285 pages. Translation was revised downwards from 377 to 285 pages, as not all pages received required translation.

^g The Group was serviced as follows: 12 meetings and 1,055 pages.

^h Extrabudgetary expenditures are reported based on the years of the Review Mechanism, i.e. activities conducted in relation to the countries undergoing review in a given year of the Mechanism.

ⁱ Crime Prevention and Criminal Justice Officer to analyse and follow up on the technical assistance needs identified through the Review Mechanism.

^j To support the above-mentioned P-3, as well as the Review Mechanism in general.