



**Conference of the States Parties  
to the United Nations  
Convention against Corruption**

Distr.: General  
5 April 2013

Original: English

---

**Implementation Review Group**

**Fourth session**

Vienna, 27-31 May 2013

Item 4 of the provisional agenda\*

**Financial and budgetary matters**

**Financial 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 following tables contain budgetary information on expenditure incurred so far for the first, second and third years of operation of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption, as well as revised estimates for the first three years of operation of the Mechanism and resources received for the biennium 2012-2013, from both the regular budget and voluntary contributions. Resource requirements for the fourth year of operation of the Mechanism are also presented.

---

\* CAC/COSP/IRG/2013/1.



## II. Regular budget resources and expenditure for the Mechanism for the Review of Implementation of the United Nations Convention against Corruption

Table 1  
Regular budget resources and expenditure for the 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>	
<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 <sup>1</sup>	1 458 600	1 474 100
Computer maintenance (\$1,300 per staff member per year)	23 400	23 400
Communications costs (\$1,500 per staff member per year)	27 000	27 000
<b>Subtotal</b>	<b>1 509 000</b>	<b>1 524 500</b>
<b>Implementation Review Group</b>		
Interpretation (20 meetings per year, 6 languages) and conference servicing <sup>2</sup>	465 600	351 300
Translation of documentation (100 pages per year, 6 languages) <sup>3</sup>	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>

<sup>1</sup> 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.

<sup>2</sup> Interpretation was provided for 5 sessions, for a total of 34 meetings. Thus the final expenditure was lower than the estimate.

<sup>3</sup> Translation was provided for a total of 268 pages of documentation for the five sessions of the Implementation Review Group. 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.

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

<i>Budgetary item</i>	<i>Budget 2012-2013</i>	<i>Expenditure as of</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 <sup>4</sup>	2 497 800	1 560 500
Computer maintenance	26 400	17 000
Communications costs	30 000	15 000
<b>Subtotal</b>	<b>2 554 200</b>	<b>1 592 500</b>
<b>Implementation Review Group</b>		
Interpretation (20 meetings per year, 6 languages) and conference servicing <sup>5</sup>	461 400	188 500
Translation of documentation (100 pages per year, 6 languages) <sup>6</sup>	401 600	755 100
<b>Subtotal</b>	<b>863 000</b>	<b>943 600</b>
<b>Total regular budget approved</b>	<b>3 417 200</b>	<b>2 536 100</b>

<sup>4</sup> In this table, posts are costed as continuing posts.

<sup>5</sup> Interpretation was provided for 2 sessions, for a total of 16 meetings in 2012.

<sup>6</sup> Translation was provided for a total of 377 pages of documentation for the five sessions of the Implementation Review Group in 2012. 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.

### III. Extrabudgetary resources and expenditure for the Mechanism for the Review of Implementation of the United Nations Convention against Corruption

Table 3

**Revised estimates and interim extrabudgetary expenditure for the first year of the Review Mechanism<sup>7</sup>**

<i>Budgetary item</i>	<i>Interim expenditure for the first year as of 31 March 2013</i>	<i>Revised estimates for the first years<sup>8</sup></i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	630 400 <sup>9</sup>	630 400
Translation of working documentation	301 300 <sup>10</sup>	302 000
Participation of least developed countries in the sessions of the Implementation Review Group	192 000 <sup>11</sup>	192 000
Training of governmental experts	277 100 <sup>12</sup>	277 100
Consultants	90 600 <sup>13</sup>	90 600
<b>Total, extrabudgetary</b>	<b>1 491 400</b>	<b>1 492 100</b>

<sup>7</sup> The years of the Review Mechanism are calendar years. The first year of the Mechanism corresponds to the activities undertaken in the period starting June 2010 and during which the first 27 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 were under review. The third year corresponds to activities undertaken in the period starting June 2012 and during which the next 35 countries were under review.

<sup>8</sup> The newly revised estimates presented in this document are updating the revised estimates presented 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\*). The newly revised estimates are aligned with the actual expenditure, when the expenditure for a specific item is final.

<sup>9</sup> Out of the 27 States parties in the first year of reviews, 24 have requested country visits, and 2 joint meetings have been held at the United Nations Office at Vienna.

<sup>10</sup> An estimated 9,450 pages of working documentation had been translated as of 31 March 2013. Limited additional translation is expected as some country reviews are not completed yet. The previous estimate is still valid.

<sup>11</sup> This expenditure was presented in greater detail in document CAC/COSP/2011/4\*.

<sup>12</sup> Ibid.

<sup>13</sup> Ibid.

Table 4  
**Revised estimates and interim extrabudgetary expenditure for the second year of the Review Mechanism**

<i>Budgetary item</i>	<i>Interim expenditure for the second year as of 31 March 2013</i>	<i>Revised estimates for the second year<sup>14</sup></i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	597 000 <sup>15</sup>	958 300 <sup>16</sup>
Translation of working documentation	263 600 <sup>17</sup>	459 100 <sup>18</sup>
Participation of least developed countries in the sessions of the Implementation Review Group	288 800 <sup>19</sup>	288 800
Training of governmental experts	421 200 <sup>20</sup>	421 200
Additional posts (1 P-3, 1 GS (OL))	36 800 <sup>21</sup>	36 800
Computer maintenance and communication costs	4 200	4 200
<b>Total, extrabudgetary</b>	<b>1 611 600</b>	<b>2 168 400</b>

<sup>14</sup> The newly revised estimates presented in this document are updating the revised estimates presented 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\*). The newly revised estimates are aligned with the actual expenditure, when the expenditure for a specific item is final.

<sup>15</sup> Out of the 41 reviews in the second year, 28 country visits and 2 joint meetings in Vienna had been held. A further 10 country visits or joint meetings had been discussed, with several already agreed to and in various stages of planning.

<sup>16</sup> The revised estimates are calculated on the basis of 41 country reviews, which is 52 per cent more than the 27 reviews conducted in the first year.

<sup>17</sup> An estimated 8,300 pages of working documentation had been translated as of 31 March 2013.

<sup>18</sup> The revised estimates are calculated on the basis of 41 country reviews, which is 52 per cent more than the 27 reviews conducted in the first year.

<sup>19</sup> 31 Delegates from Least Developed Countries participated in the second session of the Implementation Review Group (30 May-2 June 2011) and 33 in the resumed second session of the Implementation Review Group (7-9 September 2011).

<sup>20</sup> Training workshops were organized in Panama, Kuala Lumpur, Vienna (5 sessions) and Marrakesh (1 session). National training sessions were organized in Colombia, the Central African Republic, Timor-Leste, the Democratic Republic of Congo, Lao PDR, Cameroon, Cape Verde and the Philippines. UNDP shared the cost of several of the sessions.

<sup>21</sup> Expenditure reported covers the salary costs of the new General Service (Other level) for the period of January to May 2012. The new Crime Prevention and Criminal Justice Officer (P-3) started the assignment later in 2012.

Table 5  
**Revised estimates and interim extrabudgetary expenditure for the third year of the Review Mechanism**

<i>Budgetary item</i>	<i>Interim expenditure for the third year as of 31 March 2013</i>	<i>Revised estimates for the third year<sup>22</sup></i>
	<i>(United States dollars)</i>	
Travel of participants for country visits and joint meetings	63 400 <sup>23</sup>	820 000 <sup>24</sup>
Translation of working documentation	92 900 <sup>25</sup>	392 600 <sup>26</sup>
Participation of least developed countries in the sessions of the Implementation Review Group	256 100 <sup>27</sup>	256 100
Training of governmental experts	351 800 <sup>28</sup>	351 800
Additional posts (1 P-3, 1 GS (OL))	132 700 <sup>29</sup>	178 000
Computer maintenance and communication costs	8 400	8 400
<b>Total, extrabudgetary</b>	<b>905 300</b>	<b>2 006 900</b>

<sup>22</sup> The newly revised estimates presented in this document are updating the revised estimates presented 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\*). The newly revised estimates are aligned with the actual expenditure, when the expenditure for a specific item is final.

<sup>23</sup> Out of the 35 reviews in the second year, two country visits had been held.

<sup>24</sup> The revised estimates are calculated on the basis of 35 country reviews, which is 30 per cent more than the 27 reviews conducted in the first year.

<sup>25</sup> An estimated 650 pages of working documentation had been translated as of 31 March 2013.

<sup>26</sup> The revised estimates are calculated on the basis of 35 country reviews, which is 30 per cent more than the 27 reviews conducted in the first year.

<sup>27</sup> 31 Delegates from Least Developed Countries participated in the third session (18-22 June 2012) and 33 in the reconvened third session (14-16 November 2012) of the Implementation Review Group.

<sup>28</sup> Regional training workshops were organized in Kuala Lumpur, Moscow and Vienna (6 sessions). National training sessions were organized in Afghanistan, Albania, the Former Yugoslav Republic of Macedonia, Cameroon, Cambodia, the People's Republic of China (including the Special Administrative Regions of Hong Kong and Macao), Mauritania, Djibouti, Cape Verde, Egypt, Indonesia, Lao PDR, Qatar, Romania, Tanzania, Tunisia and Yemen. CEB also serviced a joint UNDP-UNODC workshop for focal points of the UNCAC Review Mechanism on preparation and lessons learned of the review process, held in Burkina Faso. UNDP shared the cost of several of the sessions.

<sup>29</sup> Expenditure reported covers the salary costs of the General Service (Other level) for the period of June 2012-March 2013 and of the new Crime Prevention and Criminal Justice Officer (P-3) for the period November 2012 to March 2013.

#### IV. Requirements for the fourth year of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption

Table 6

**Regular budget resources for the Review Mechanism in 2014, as submitted for approval to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee**

<i>Budgetary item</i>	<i>Budget 2014 (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	1 289 900*
Computer maintenance	13 200
Communications costs	15 000
<b>Subtotal</b>	<b>1 318 100</b>
<b>Implementation Review Group</b>	
Interpretation (10 days of meetings per year, 6 languages) and conference servicing	229 300
Translation of documentation: 100 pages per year, 6 languages**	189 500
<b>Subtotal</b>	<b>418 800</b>
<b>Total regular budget approved</b>	<b>1 736 900</b>

\* At 2012-2013 revised rates.

\*\* Section 2 of the regular budget is meant 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.

Table 7  
**Extrabudgetary resources: requirements for the fourth year of the Review Mechanism**<sup>30</sup>

<i>Budgetary item</i>	<i>Revised estimates for the third year starting June 2013</i>
	<i>(United States dollars)</i>
Travel of participants for country visits and joint meetings	1 640 900 <sup>31</sup>
Translation of working documentation	785 600 <sup>32</sup>
Participation of least developed countries in the sessions of the Implementation Review Group	281 800 <sup>33</sup>
Training of governmental experts	612 200 <sup>34</sup>
Additional posts (1 P-3, 1 GS (OL))	277 400
Computer maintenance and communication costs	8 400
<b>Total, extrabudgetary</b>	<b>3 606 300</b>

<sup>30</sup> Draft information was distributed to the delegates at the IRG in November 2012. The information in this current document should be considered as the latest estimates for the mentioned period. The fourth year of the Mechanism corresponds to the activities to be undertaken in the period starting June 2013 and during which 61 countries are scheduled to be under review.

<sup>31</sup> The estimates are based on the revised estimates for year 3 and calculated on the basis of 61 country reviews, which is 74 per cent more than the 35 reviews conducted in the third year. An additional 15 per cent has been added to take into account the fact that several islands from the Pacific have recently ratified UNCAC, and will be reviewed in year 4 (Cook Islands, Marshall Islands, Micronesia (Federated States of), Nauru, Palau, Solomon Islands and Vanuatu). Consequently, the costs of country visits and/or joint meetings in Vienna will likely increase due to their geographical position, based on experience gained from previous country visits organized in the region.

<sup>32</sup> The estimates are based on the revised estimates for year 3 and calculated on the basis of 61 country reviews, which is 74 per cent more than the 35 reviews conducted in the third year. An additional 15 per cent has been added to take into account the foreseen increase of the costs entailed by the new arrangements established with the translations services secured through a global procurement exercise. It is however expected that the quality will be higher and that the time needed for translation will be shortened.

<sup>33</sup> The estimates are based on the revised estimates for year 3. An additional 10 per cent has been added to take into account the recent or foreseen ratification by at least four LDCs.

<sup>34</sup> The estimates are based on the revised estimates for year 3 and calculated on the basis of 61 country reviews, which is 74 per cent more than the 35 reviews conducted in the third year.



Table 8  
**Summary of extrabudgetary requirements and resources for the functioning of the Review Mechanism for the first, second, third and fourth years, as based on revised estimates of 31 March 2013 (United States dollars)**

	<i>First year</i>	<i>Second year</i>	<i>Third year</i>	<i>Fourth year</i>
Fund balance at start of year	0	508 246	1 050 835	1 083 123
Extrabudgetary contributions received	1 999 646	2 710 989	2 039 188	485 671
Interim expenditure as of 31 March 2013	1 491 400	1 611 600	905 300	0
Projected requirements	700	556 800	1 101 600	3 606 300
Projected Fund Balance at the end of the year	508 246	1 050 835	1 083 123	-2 037 506

2. A total of \$7,185,494 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, 2012 and 2013. Translations and training facilities have also been provided by Portugal and the Russian Federation.

Table 9  
**Summary of extrabudgetary contributions received for the first, second, third and fourth years of the Review Mechanism, as of 31 March 2013**

	<i>Countries</i>
Extrabudgetary contributions received in 2010	Canada, France, Germany, Mexico, Netherlands, Norway, Sweden, United Kingdom, United States of America and UNDP
Extrabudgetary contributions received in 2011	Australia, Austria, Brazil, Canada, France, Norway, Qatar, Russia, Sweden, Switzerland, United States of America
Extrabudgetary contributions received in 2012	Australia, France, Mexico, Norway, Sweden, United States of America
Extrabudgetary contributions received in 2013	Australia

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

4. It is anticipated that the shortfall at the end of the fourth year will be \$2,087,506. Indications of additional funding has been received for an estimated \$800,000. Once these pledges have been formally received, the shortfall at the end of the fourth year will be \$1,237,506.

## Annex

**Interim statement of expenditure (regular budget and extrabudgetary) for the first three years of functioning of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption<sup>35</sup>**

<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>(United States dollars)</i>		
<b>Regular Budget<sup>36</sup></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	1 560 500
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>1 592 500</b>
<b>Implementation Review Group</b>			
Interpretation	165 900	185 400	188 500
Translation of documentation	305 900	229 000	755 100
<b>Subtotal</b>	<b>471 800<sup>37</sup></b>	<b>414 400<sup>38</sup></b>	<b>943 600<sup>39</sup></b>
<b>Total, regular budget</b>	<b>934 600</b>	<b>1 476 100</b>	<b>2 536 100</b>

<sup>35</sup> The years of the Review Mechanism are calendar years. The first year of the Mechanism corresponds to the activities undertaken in the period starting June 2010 and during which the first 27 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 were under review. The third year corresponds to activities undertaken in the period starting June 2012 and during which 35 countries were under review.

<sup>36</sup> Regular budget expenditure is reported by calendar year. Expenditure incurred in 2010, 2011 and 2012 is reflected under the first year, the second year and the third year respectively.

<sup>37</sup> The Implementation Review Group was serviced as follows: two sessions, 16 meetings and 163 pages.

<sup>38</sup> The Implementation Review Group was serviced as follows: three sessions, 18 meetings and 105 pages.

<sup>39</sup> The Implementation Review Group was serviced as follows: two sessions, 16 meetings and 377 pages.

<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>(United States dollars)</i>		
<b>Extrabudgetary<sup>40</sup></b>			
	First Year of the first cycle	Second year of the first cycle	Third year of the first cycle
Travel of participants for country visits and joint meetings	630 400	597 000 <sup>41</sup>	63 400 <sup>42</sup>
Translation of working documentation	301 300	263 600 <sup>43</sup>	92 900 <sup>44</sup>
Participation of least developed countries in the sessions of the Implementation Review Group	192 000	288 800	256 100
Training of governmental experts	277 100	421 200 <sup>45</sup>	351 800
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	36 800	132 700
1 General Service (Other level) post to support the above-mentioned P-3 as well as the Review Mechanism in general			
Computer maintenance and Communications costs		4 200	8 400
<b>Total, extrabudgetary</b>	1 491 400	1 611 600	905 300
<b>Total expenditure</b>	2 426 000	3 087 700	3 441 400

<sup>40</sup> Extrabudgetary expenditure is 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 (year 1 starting June 2010, year 2 starting June 2011 and year 3 starting June 2012).

<sup>41</sup> Due to the delays experienced with several reviews, additional expenditure is expected.

<sup>42</sup> Ibid.

<sup>43</sup> Ibid.

<sup>44</sup> Ibid.

<sup>45</sup> Ibid.