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Advisory Committee on Administrative and Budgetary Questions

**First report on the proposed programme
budget for 2022**

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Note

Symbols of United Nations documents are composed of letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

Part XIII Development Account

Section 35 Development Account

Appropriation for 2020	\$14,199,400
Expenditure for 2020	\$15,960,100
Appropriation for 2021	\$15,199,400
Proposal for 2022 submitted by the Secretary-General	\$15,199,400
<i>Note: Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).</i>	

XIII.1 The regular budget resources requested by the Secretary-General for section 35 for 2022 amount to \$15,199,400 before recosting, at the same level as the appropriation for 2021 (A/76/6 (Sect. 35), table 35.1). Upon request, the Advisory Committee was provided with updated historical data on the resources provided to the Development Account and to the share of the Account in the respective overall programme budget appropriations since the establishment of the Account, as contained in table XIII.1.

Table XIII.1

Resources provided to the Development Account and the share of the Account in the overall programme budgets

(United States dollars)

<i>Year</i>	<i>Resolution(s)</i>	<i>Total programme budget appropriation</i>	<i>Development Account appropriation</i>	<i>Percentage</i>
1998–1999	52/221	2 532 331 200	13 065 000	0.52
2000–2001	54/250 A–C	2 535 689 200	13 065 000	0.52
2002–2003	56/254 A	2 625 178 700	13 065 000	0.50
2004–2005	58/271 A–C	3 160 860 300	13 065 000	0.41
2006–2007	61/253	4 173 895 900	16 480 900	0.39
2008–2009	64/242 A–B	4 799 914 500	26 151 300	0.54
2010–2011	64/244 A	5 156 029 100	23 651 300	0.46
2012–2013	66/248 A–C	5 152 299 600	29 243 200	0.57
2014–2015	68/248 A–C	5 530 349 800	28 398 800	0.51
2016–2017	70/249 A–C	5 401 794 400	28 398 800	0.53
2018–2019	72/263 A–C	5 396 907 300	28 398 800	0.53
2020	74/264 A–C	3 073 830 500	14 199 400	0.46
2021	75/254 A–C	3 208 080 100	15 199 400	0.47
2022	Proposed	3 119 724 000	15 199 400	0.49

XIII.2 A summary of the evolution of overall financial resources by object of expenditure and source of funds is contained in table XIII.6.

Funding of the Development Account

XIII.3 The Advisory Committee recalls that, in paragraph 4 of its resolution [54/15](#), the General Assembly decided that savings to be achieved as a result of the efficiency measures could be identified in the context of budget performance reports and were to be transferred to the Development Account section with the prior approval of the Assembly. Accordingly, and in line with the recommendation of the Committee in its report ([A/75/7](#) and [A/75/7/Corr.1](#), para. XIII.3), endorsed by the Assembly, the Secretary-General should have tracked and identified savings resulting from efficiency measures to be transferred to the Account. Upon enquiry, the Committee was informed that the currently available expenditure data point at underexpenditure of \$58 million in 2020 compared to the 2020 appropriation, partly as a result of the cash conservation measures necessitated by the liquidity challenges in 2020. According to the Secretary-General, however, he is not in a position to attribute such savings to “efficiency measures”, since multiple factors play a role when final expenditures are below the appropriation level, and each performance report justifies such variances by referring to the respective factors. Therefore, the full analysis of the underexpenditure for 2020 will be provided in the upcoming financial performance report on the programme budget for 2020, to be considered by the Assembly at the main part of its seventy-sixth session.

XIII.4 Upon request, the Committee was also provided with a table showing the evolution of the funding of the Development Account (see also [A/75/7](#) and [A/75/5/Corr.1](#), para. XIII.2 and table XIII.4).

XIII.5 The Advisory Committee recalls that in 1997, when proposing to create a “dividend for development” from savings in administrative and other overhead costs, the Secretary-General maintained that it would be possible to deliver an efficiency dividend of some \$200 million by 1 January 2002 ([A/51/950](#), paras. 57 and 58). In paragraph 4 of its resolution [56/237](#), the General Assembly requested the Secretary-General to intensify efforts to enhance efficiency measures that might result in sustainable savings, with a view to augmenting the Development Account, in accordance with the provisions of Assembly resolution [54/15](#).

XIII.6 In its resolutions [60/246](#) and [61/252](#), the General Assembly requested the Secretary-General to make recommendations on how additional resources could be added to the Development Account, in the amounts of \$5 million and \$2.5 million, respectively. In response to resolution [60/246](#), the Secretary-General reported to the Assembly that no efficiency savings had been identified as part of the unencumbered balance of the approved budget appropriation to be transferred to the Account. That was attributed to the difficulty of identifying such savings in the absence of dependable methodologies, such as a cost-accounting system. Even if such a system were in place, the tendency of the programme managers would be to retain savings to meet additional mandates and workloads rather than to surrender them for transfer to the Account. Therefore, the Secretary-General was not in a position to make recommendations on how additional resources could be identified ([A/61/282](#), paras. 16, 18 and 21). The Secretary-General stated in his subsequent report, in response to resolution [61/252](#), that with the current information technology systems, it was not possible to identify efficiency or other gains for transfer to the Account ([A/62/466](#), para. 79).

XIII.7 In both instances, the General Assembly decided to make an exceptional appropriation to address the lack of transfer of resources to the Account. In paragraph 5 of section IV of its resolution [61/252](#), the Assembly decided as an immediate exceptional measure to appropriate \$2.5 million to the Account as a non-recurrent amount. The Assembly also increased, as a non-recurrent amount, the provisions of the Account by an additional amount of \$5 million (see resolution [62/235](#) A, para. 2 (d)).

XIII.8 In paragraphs 6 and 14 of section VIII of its resolution [62/238](#), the General Assembly requested the Secretary-General to fully comply with its resolution [52/12 B](#) and subsequent resolutions on the Development Account. The Assembly also recognized that the current modalities for financing the Account, which was to be funded from savings achieved as a result of the efficiency measures that could be identified in the context of budget performance reports, had not proved successful. In paragraph 11 of the resolution, the Assembly decided to appropriate an additional \$2.5 million, as non-recurrent amount, for the Account.

XIII.9 The General Assembly once again decided, at its discretion, in paragraph 2 (d) of its resolution [64/242 A](#), to increase the provision under the Development Account by a non-recurrent amount of \$7.5 million, for a total amount of \$26,151,300 for the biennium 2008–2009. In its resolutions [64/243](#) and [66/246](#), the Assembly also decided to appropriate the additional non-recurrent amounts of \$5 million and \$6 million, respectively, for the Account, bringing the total amount to \$23,651,300 for the biennium 2010–2011 and \$29,243,200 for the biennium 2012–2013.

XIII.10 The Advisory Committee, once again, notes with concern that the Secretary-General has not responded to the requests of the General Assembly in its previous resolutions, including resolutions [52/12 B](#), [54/15](#), [56/237](#), [62/238](#), [70/247](#) and [75/254 A–C](#), and that, to date, no savings from efficiencies have been identified and transferred to the Development Account (see also [A/75/7](#) and [A/75/7/Corr.1](#), para. XIII.3, and [A/74/7](#), para. XIII.12).

XIII.11 The Advisory Committee reiterates its recommendation that the General Assembly again request the Secretary-General to further track and identify savings resulting from efficiency measures to be transferred to the baseline of the Development Account, in accordance with the provisions of its resolutions related to the funding of the Account (see also [A/75/7](#) and [A/75/7/Corr.1](#), paras. XIII.3 and XIII.4). The Committee trusts that updated information pertaining to efforts to identify savings as a result of the efficiency measures will be provided to the Assembly at the time of its consideration of the present report. The Committee further recommends that the Assembly request the Secretary-General to develop a clear methodology to track and identify savings to be transferred to the Account and to submit the proposed methodology in the context of his next budget submission (see also [A/63/479](#), para. 9).

Recosting

XIII.12 At its sixtieth session, the General Assembly, as a one-time exercise, decided that the Development Account should be recosted for the biennium 2006–2007, which led to an increase of \$986,900 (including a non-recurrent amount of \$71,000) (resolution [60/246](#), para. 14). The question of recosting the maintenance base of the Account was deliberated, once again, by the Assembly at its sixty-second session in the context of the proposed programme budget for 2008–2009, where it decided not to recost the maintenance base (see resolution [62/238](#), sect. VIII, para. 11, and [A/75/7](#) and [A/75/7/Corr.1](#), paras. XIII.6–XIII.8).

XIII.13 The Advisory Committee, once again, expresses concern that the Development Account is not subject to recosting, unlike other sections of the programme budget, and, in view of the current challenges to achieve savings consistently, recommends that the General Assembly request the Secretary-General to recost the Account, for its consideration, in his next budget submission (see also [A/75/7](#) and [A/75/7/Corr.1](#), para. XIII.8).

Resource requirements for 2022

XIII.14 The resource requirements of the Development Account by object of expenditure, before recosting, for 2022 are reflected in table XIII.2.

Table XIII.2

Summary of resource requirements by object of expenditure (before recosting)

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>Amount</i>
Other staff costs	840.3
Consultants and experts	6 005.4
Travel of staff	1 944.3
Contractual services	1 625.5
General operating expenses	639.8
Furniture and equipment	15.6
Grants and contributions	4 128.4
Total	15 199.4

XIII.15 The Advisory Committee was also provided, upon request, with information on the resources allocated to the Development Account and the expenditure since the biennium 2016–2017, by object of expenditure, as reflected in table XIII.3.

Table XIII.3

Resources allocated and expenditure by object of expenditure, from the biennium 2016–2017 to 2021

(Thousands of United States dollars)

	<i>Biennium 2016–2017</i>		<i>Biennium 2018–2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure (January–June)</i>
Other staff costs	1 158.1	718.0	1 133.4	914.5	495.8	906.6	649.7	902.5
Consultants and experts	9 340.2	11 869.6	9 616.1	11 903.9	4 836.1	10 136.6	4 613.3	7 398.9
Travel of staff	5 307.1	5 087.8	4 164.2	5 269.5	2 340.1	206.0	2 080.4	14.1
Contractual services	2 023.0	3 563.7	3 629.0	3 358.1	1 739.8	2 341.7	2 165.3	1 821.4
General operating expenses	498.6	1 477.3	487.4	1 574.9	584.2	411.8	1 078.7	295.4
Supplies and materials	–	12.7	–	11.0	–	25.7	–	–
Furniture and equipment	231.5	216.7	126.5	219.6	–	189.5	9.3	45.4
Grants and contributions	9 840.3	12 847.1	9 242.2	10 940.3	4 203.4	1 742.2	4 602.7	1 606.4
Total	28 398.8	35 792.9	28 398.8	34 191.8	14 199.4	15 960.1	15 199.4	12 084.1

XIII.16 Upon enquiry, the Advisory Committee was also informed that the other staff costs take the form of general temporary assistance to finance short-term contracts for short-term needs. General temporary assistance does not fund long-term staff, and, on average, represents 5.5 per cent of the total budget of a project. Upon further enquiry, the Committee was informed that given the specific ongoing evaluation functions, a temporary Evaluation Officer (P-4) position in the Development Account team of the Department of Economic and Social Affairs of the Secretariat is included

in the proposed budget for 2022 to conduct two programme-level evaluations of complex joint projects that are closing.

XIII.17 The Advisory Committee was also informed, upon further enquiry, that the temporary position of Evaluation Officer (P-4) proposed for 2022 would be funded from “Other staff costs” under Section 35 and had the following two primary functions for the Development Account: (a) to design and manage programme-level evaluations; and (b) to provide guidance and support for project evaluations conducted by the implementing entities. While the Evaluation Officer position is required immediately to manage the programme-level evaluation of the tenth tranche Programme on Statistics and Data, which was implemented by all 10 Development Account entities, and the evaluation of the Account’s response to COVID-19, it is expected that there will be a continuing requirement for the functions beyond 2022.

Consultants and experts

XIII.18 Regarding consultants and experts, which represent about 40 per cent of the resource requirements for 2022 and were included in the same budget line, the Advisory Committee was informed that, during the COVID-19 pandemic, the ongoing projects were able to deliver on their expected results by changing their implementation modalities to online training and consultations and through the recruitment of national consultants to help with coordination and local training. These factors led to lower expenditures for ongoing projects, especially those of the eleventh tranche that are expected to close by the end of 2021. Funds from these projects will be transferred to five new joint, short-term COVID-19 response projects that were launched in June 2020. This transfer is in line with General Assembly resolution [56/237](#), according to the Secretary-General. **The Advisory Committee trusts that consultants and experts will be reported as two different budget lines and recommends that the General Assembly request the Secretary-General to provide information on the use of consultancies, including a breakdown of the number of consultants per project and the associated costs, as well as the difference between national experts and international consultants, in the context of his next budget submissions.**

Travel of staff

XIII.19 With regard to travel of staff, which represents 12.8 per cent of the total budget, the Advisory Committee was informed, upon enquiry, that the 10 implementing entities are mostly non-resident agencies. Most of the projects are in areas where the economic and social entities of the Secretariat have very specific mandates and knowledge that are normally not available within the resident agencies. The resident coordinators have some experts in their team, but they are not normally specialized enough to support Member States in the specific areas of the projects. Through the Development Account, the implementing entities can operationalize their vast knowledge and know-how in thematic areas not otherwise available in United Nations country teams to deliver capacity development support to selected stakeholders. Travel of experts from the headquarters of the implementing entities to the field has been an essential part of the capacity development support provided. Advice to Governments often needs to be provided in person, as do workshops to share experiences between countries and partners within and outside of specific countries. Moving forward, all projects will be encouraged to consider the lessons learned from the Account’s e-learning efforts, as well as the implementing entities’ own experiences in delivering capacity development amid a global pandemic, and to integrate elements of hybrid and virtual activities where suitable.

XIII.20 The Advisory Committee considers that there is a need to rationalize the resource requirements for travel through efficiencies and more reliance on online

tools and local experts, with a view to dedicating more of these resources to the funding of the Development Account’s sustainable projects.

XIII.21 The Advisory Committee recommends the approval of the proposal of the Secretary-General for section 35.

Projects proposed for 2022: country selection

XIII.22 The Secretary-General indicates that 21 projects are proposed for 2022, under the overall theme “Recovering better from COVID-19: for greener, resilient, inclusive and equal post-pandemic societies that leave no one behind” (A/76/6 (Sect. 35), para. 35.12). It is also indicated that most projects cover countries with special needs – least developed countries, landlocked developing countries and small island developing States – among their beneficiary countries (ibid., para. 35.18). The proposed projects are described in annex I to the budget submission, while figures 35.III and 35.IV thereof show the number of projects by group of countries and by geographical area, respectively.

XIII.23 The Advisory Committee was informed, upon enquiry, that the selection of beneficiary countries is based on Member States’ demand for the capacity development assistance provided by the projects. Once a project proposal has been selected and approved, project managers are asked to include references to specific requests for assistance from target countries as part of their project documents. As with previous tranches, Africa and Asia and the Pacific have the highest number of proposed projects, followed by Latin America and the Caribbean, the Middle East and North Africa, and Europe and Central Asia. A total of 47 project proposals were submitted to the Development Account team for the fourteenth tranche, for a budget of \$31 million. As part of the project submission guidelines, implementing entities are encouraged to focus on countries with special needs. Therefore, many projects choose to include a focus on countries with special needs as part of their country selection requirements. For the tenth tranche, countries with special needs, such as least developed countries, landlocked developing countries and small island developing States, were prioritized, with more than 90 per cent of the projects including countries from at least one of those categories.

XIII.24 The Advisory Committee trusts, once again, that the Secretary-General will ensure transparency in the selection of countries and projects and will develop an outreach programme, through the dissemination of information on projects to countries with special needs, in line with the Sustainable Development Goals, including through close coordination with the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, the Office of the Special Adviser on Africa and the resident coordinator system, among others, to allow for the formulation of demands by Member States (see also A/75/7 and A/75/7/Corr.1, para. XIII.11).

XIII.25 The Advisory Committee reiterates that the complementarity between the regular programme of technical cooperation and the Development Account should be ensured and further developed in order to maximize the combined impact of the activities implemented through the two mechanisms (see also A/75/7 and A/75/7/Corr.1, para. V.104; A/70/7, para. V.100; A/68/7, para. V.114; and A/66/7 and A/66/7/Corr.1, para. V.102). The Committee recommends that the General Assembly request the Secretary-General to conduct an assessment of the Account to identify complementarity with the resident coordinator system, through the establishment of a coordination mechanism, with a view to ensuring efficient use of resources.

Implementing entities

XIII.26 Upon request, the Advisory Committee was provided with updated information on the distribution of resources among implementing entities in 2020, 2021 and 2022, as reflected in table XIII.4.

Table XIII.4

Distribution of the Development Account resources among implementing entities

(United States dollars)

<i>Entity</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Department of Economic and Social Affairs	2 049 400	3 593 000	4 000 000
ECA	1 450 000	1 273 000	1 000 000
ECE	950 000	1 077 000	1 130 000
ECLAC	2 720 000	1 273 000	1 000 000
ESCAP	1 200 000	1 273 000	1 200 000
ESCWA	950 000	1 019 000	1 403 000
UN-Habitat	550 000	1 077 000	1 140 000
UNCTAD	2 330 000	1 702 000	1 900 000
UNEP	1 100 000	1 077 000	860 000
UNODC	900 000	524 000	–
Joint COVID-19 projects	–	820 000	783 400
Project-level evaluation	–	–	284 000
Programme-level evaluation	–	491 400	499 000
Total	14 199 400	15 199 400	15 199 400

XIII.27 The Advisory Committee was also provided, upon request, with a breakdown of the share of projects led by the Department of Economic and Social Affairs in the proposed resource requirements of the Development Account for 2022, as reflected in table XIII.5.

Table XIII.5

Share of projects led by the Department of Economic and Social Affairs in the proposed resource requirements of the Development Account for 2022

(United States dollars)

<i>Title</i>	<i>Lead entity</i>	<i>Cooperating entities within the United Nations system</i>	<i>Other staff costs</i>	<i>Consultants and experts</i>	<i>Travel of staff</i>	<i>Contractual services</i>	<i>General operating expenses</i>	<i>Grants and contributions</i>	<i>Total</i>
Resilient and agile national statistical systems to meet post-COVID-19 data needs to recover better	DESA	ECLAC, ECA, ESCAP, ESCWA, ECE, UNEP, UNODC, United Nations country teams and resident coordinators	180 000	480 000	510 000	250 000	80 000	1 500 000	3 000 000
Smooth transition beyond graduation for least developed countries in Africa and Asia and the Pacific in a post-COVID-19 environment	DESA	UNCTAD, UN-OHRLLS and UNDP	–	249 000	70 000	6 000	25 000	150 000	500 000
Resilience of micro-, small and medium-sized enterprises in Africa and Asia	DESA	UNCTAD, UNIDO, ITC, ILO, ECA and ESCAP	84 000	200 000	48 000	8 000	30 000	130 000	500 000
Total			264 000	929 000	628 000	264 000	135 000	1 780 000	4 000 000

Abbreviations: DESA, Department of Economic and Social Affairs; UN-OHRLLS, Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States.

XIII.28 The Advisory Committee notes that resource requirements for projects led by the Department of Economic and Social Affairs represent 26 per cent of the total resource requirements under section 35 and that those requirements almost doubled between 2020 and 2022 (from \$2,049,400 to \$4,000,000), without clear justification. **The Advisory Committee trusts that the resources for section 35 will be shared more equitably between the different entities.**

XIII.29 **The Advisory Committee continues to share the concern of the Board of Auditors with respect to the management of implementing entities and the monitoring and oversight mechanisms across different entities and trusts that the projects will be fit for purpose and implemented in full and in a timely manner (see also para. XIII.32; A/75/7 and A/75/7/Corr.1, para. XIII.16; A/74/528 and A/74/528/Corr.1, para. 22; and A/73/430, para. 25).**

Evaluation activities

XIII.30 The Secretary-General indicates that the evaluation framework and project evaluation guidelines, issued in October 2019, introduced a new approach to project evaluations. The new approach includes evaluating half of the tranche projects of each implementing entity and increasing the evaluation budget from 2 per cent to up to 4 per cent of the project budgets. The projects not selected for evaluation will continue to be subject to an internal performance review as part of the development of the final project report. The above-mentioned project evaluation guidelines have been promoted among Development Account implementing entities through the issuance of a supplementary guidance note in July 2020 (A/76/6 (Sect. 35), para. 35.20). The framework and guidelines will continue to be refined. Planned work for 2021 includes the development of guidance on the evaluation of projects that are jointly implemented by multiple entities (*ibid.*, para. 35.22).

XIII.31 Upon enquiry, the Advisory Committee was also informed that the planning and conduct of the Development Account project evaluations are supported by the evaluation units of the respective implementing entities and governed by the entities' evaluation policies, procedures and guidelines, including report formats, which very often are endorsed by their respective governing bodies and vary across the entities, reflecting, among other things, their mandates, organizational sizes and structures, and funding structures and levels. In addition, the methodologies for Development Account project evaluations are chosen on the basis of each project's unique characteristics, such as types of activities, geographic scope and thematic focus, and taking into account the available evaluation budget (approximately 2 per cent of the project budget, which ranged between \$6,300 and \$20,000 for the tenth tranche projects), in line with the United Nations Evaluation Group standard requiring the selection of the methodology to respond to the scope and objective of the evaluations and fit within the allocated budget and time (see also paras. XIII.16 and XIII.17).

XIII.32 **The Advisory Committee trusts that the Secretary-General will provide comprehensive information on the progress of the evaluation activities and the status of implementation of projects over previous years, including assessments made on the pilot projects and lessons learned, in the progress report on the activities of the Development Account, which should be provided as a matter of routine in the context of the consideration by the General Assembly of future budget submissions.**

Other matters*Impact of the pandemic and lessons learned*

XIII.33 Upon enquiry, the Advisory Committee was informed that the response of the Development Account to the COVID-19 pandemic had included a focus on new methodologies to continue to deliver projects when travel and in-person activities were no longer possible. The report entitled “Blended learning methodologies for capacity development” includes clear proposals and guidelines for how to run e-learning and hybrid delivery models that maximize the efficiency and effectiveness of capacity development training in the context of the United Nations Secretariat, with an emphasis on reaching a wide audience and achieving sustainable institutional change. The report offers a wide array of hybrid learning options to account for the varying levels of existing capacity and experience across United Nations entities. In addition, the assessment provides evidence-based recommendations on how best to adapt in-person capacity development training to online settings (see [A/76/6 \(Sect. 35\)](#), para. 35.10).

Table XIII.6

Section 35, Development Account: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary				Total			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021–2022)
Other staff costs	649.7	906.6	649.7	902.5	840.3	190.6	–	–	–	–	495.8	649.7	840.3	190.6
Consultants and experts	4 613.3	10 136.6	4 613.3	7 398.9	6 005.4	1 392.1	–	–	–	–	4 836.1	4 613.3	6 005.4	1 392.1
Travel of staff	2 080.4	206.0	2 080.4	14.1	1 944.3	(136.1)	–	–	–	–	2 340.1	2 080.4	1 944.3	(136.1)
Contractual services	2 165.3	2 341.7	2 165.3	1 821.4	1 625.5	(539.8)	–	–	–	–	1 739.8	2 165.3	1 625.5	(539.8)
General operating expenses	1 078.7	411.8	1 078.7	295.4	639.8	(438.9)	–	–	–	–	584.2	1 078.7	639.8	(438.9)
Supplies and materials	–	25.7	–	–	–	–	–	–	–	–	–	–	–	–
Furniture and equipment	9.3	189.5	9.3	45.4	15.6	6.3	–	–	–	–	9.3	15.6	6.3	
Grants and contributions	4 602.7	1 742.2	4 602.7	1 606.4	4 128.5	(474.2)	–	–	–	–	4 203.4	4 602.7	4 128.5	(474.2)
Total	15 199.4	15 960.1	15 199.4	12 084.1	15 199.4	–	–	–	–	–	14 199.4	15 199.4	15 199.4	–