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Advisory Committee on Administrative and Budgetary Questions

**First report on the proposed programme
budget for 2023**

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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

Regular budget	
Appropriation for 2021	\$15,199,400
Expenditure for 2021	\$25,939,900
Appropriation for 2022	\$16,199,400
Expenditure as at 30 June 2022	\$9,930,700
Proposal for 2023	\$15,199,400
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

XIII.1 The regular budget resources requested by the Secretary-General for section 35 for 2023 amount to \$15,199,400 before recosting, reflecting a decrease in the amount of \$1,000,000 compared with the appropriation for 2022 (A/77/6 (Sect. 35), table 35.1). The decrease is due to the removal of the non-recurrent increase of \$1,000,000 in 2022, pursuant to General Assembly resolution 76/245. Upon request, the Advisory Committee was provided with updated historical data on the resources provided to the Development Account and its percentage of 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 its percentage of the overall programme budget appropriations

(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	76/246 A–C	3 121 651 000	16 199 400	0.52
2023	Proposed	3 385 088 900	15 199 400	0.45

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 response to General Assembly resolution [52/235](#), the Secretary-General outlined in his report ([A/52/1009](#)) the types and areas of productivity improvement initiatives that could release resources for transfer to the Development Account, as well as the modalities for identifying gains and transferring funds to the Account. It was indicated that six major types of efficiency measures were being pursued, namely: simplifying processes, procedures, rules and services; enhancing flexibility and responsibility of line managers; expanding and strengthening common services; creating an electronic United Nations and fully utilizing information and automation systems; establishing further equitable reimbursement for services rendered to extrabudgetary activities, and cost recovery; and enhancing conference services support. It was also indicated that, once gains had been achieved, they would be verified to ensure that they did not have an impact on programme delivery and that the Secretary-General would then include them in performance reports and seek approval for the redeployment of resources to the Account. It was further proposed, in the Secretary-General's report ([A/53/945](#)), that the total amount available in the special account would be identifiable, considering the transfers that the Assembly had approved to the Development Account as a result of its deliberations on the second performance report.

XIII.4 The Advisory Committee also recalls that, in 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 (resolution [54/15](#), para. 4). In response to Assembly resolution [54/15](#), the Secretary-General highlighted the challenges in identifying efficiency gains. For example, it was indicated that, in many cases where there have been savings in dollar terms, programme managers have redirected the released resources to priority areas within their budget sections, and that productivity and efficiency activities were by nature long-term and that, after having been able to identify a series of quick gains early on, it would require some "maturation" before new activities generated savings that were sustainable and therefore would qualify for redeployment to the Account (see [A/56/7](#)).

XIII.5 The Advisory Committee further recalls that, in its resolution [56/237](#), the General Assembly requested the Secretary-General to intensify efforts to enhance efficiency measures that may result in sustainable savings, with a view to augmenting the Development Account, in accordance with the provisions of Assembly resolution [54/15](#) (resolution [56/237](#), para. 4). In its resolutions [60/246](#) and [61/252](#), the Assembly requested the Secretary-General to make recommendations on how additional resources could be added to the Account, in the amount of \$5 million and \$2.5 million, respectively.

XIII.6 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 Development 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). In his subsequent report, the Secretary-General states that, in

response to Assembly resolution [61/252](#), with the current information technology systems, it is 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 Development Account. In its resolution [61/252](#), the Assembly decided exceptionally to appropriate \$2.5 million to the Account (resolution [61/252](#), sect. IV, para. 5), 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 (resolution [62/235 A](#), para. 2 (d)). In its resolution [62/238](#), the Assembly requested the Secretary-General to fully comply with its resolution [52/12 B](#) and subsequent resolutions on the Account. The Assembly also recognized that the current modalities for financing the Account, which is to be funded from savings achieved as a result of the efficiency measures that can be identified in the context of budget performance reports, had not proved successful (resolution [62/238](#), sect. VIII, paras. 6 and 14). The Assembly further decided to appropriate an additional \$2.5 million, as a non-recurrent amount, for the Account (*ibid.*, para. 11).

XIII.8 The General Assembly, once again, decided, at its discretion, in its resolution [64/242 A](#), to increase the provision under the Development Account by a non-recurrent amount of \$7.5 million (resolution [62/242 A](#), para. 2 (d)), for a total amount of \$26,151,300 for the biennium 2008–2009. The Assembly also decided to appropriate, in its resolutions [64/243](#) and [66/246](#), the non-recurrent amounts of \$5 million and \$6 million, respectively, bringing the total amount to \$23,651,300 for the biennium 2010–2011 and \$29,243,200 for the 2012–2013 period. The Assembly once again approved an additional appropriation of \$1 million to the account by its resolution [75/254](#), increasing the baseline to \$15,199,400. The Assembly further decided to increase, on a non-recurrent basis, the Account for 2022 by \$1 million.

XIII.9 In its previous reports, the Advisory Committee recommended that the General Assembly request the Secretary-General to develop a clear methodology to track and identify savings to be transferred to the Development Account and to submit the proposed methodology in the context of his next budget submission ([A/76/7](#) and [A/76/7/Corr.1](#), para. XIII.11, and [A/75/7](#) and [A/75/7/Corr.1](#), para. XIII.3). In response, the Secretary-General noted that, as indicated in the proposed programme budget for 2022 ([A/76/6 \(Sect. 35\)](#)) and for 2023 ([A/77/6 \(Sect. 35\)](#)), savings realized, or underexpenditure, are tracked and reported in the context of the performance reports for a decision by the Assembly. However, the Secretariat was not in a position to attribute such savings to “efficiency measures”, since multiple factors played a role when final expenditures were below the appropriation level. Such variances were justified in each performance report by referring to the respective factors. The full analysis of the underexpenditure for 2021 will be provided in the upcoming financial performance report on the programme budget for 2021, to be considered by the Assembly at the main part of its seventy-seventh session ([A/77/6 \(Sect. 35\)](#), annex II).

XIII.10 Upon enquiry, the Advisory Committee was further informed that, as has been the case for more than 20 years, the Secretariat has continued to face challenges in tracking and identifying savings resulting from efficiency measures for the 2021 budget performance report, as it proves to be too challenging to come up with objective criteria to determine how much of the \$207 million underexpenditure for 2021 could objectively be identified as resulting from efficiency measures to be transferred to the Development Account. In each performance report, therefore, variances are justified by referring to the respective factors, and ultimately the decision on the transfer of savings to the Account has rested with the General Assembly. At its discretion, the Assembly provided additional resources for the Account following its consideration of the second performance reports of past

bienniums, although these amounts were not identified as efficiency gains. If it is the intention of the Assembly to increase the Account on a regular basis, the Secretariat would welcome guidance from the Assembly on exploring other approaches or mechanisms.

XIII.11 **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 or transferred to the Development Account (see also A/76/7 and A/76/7/Corr.1, para. XIII.10, A/75/7 and A/75/7/Corr.1, para. XIII.3, and A/74/7, para. XIII.2).**

XIII.12 **The Advisory Committee, therefore, recommends that the General Assembly request the Secretary-General to present in the next budget submission options for the funding modalities for the Development Account for future budget submissions, aiming to reach a resource level not less than 0.5 per cent of the overall budget proposal, taking into account the evolution of the resources of the Account since its inception, and to ensure that the Account meets its purpose and objectives, as well as the needs of the Member States (see also para. XIII.29 below). The Committee also notes that, when the level of resources of the Account compared with the overall budget is assessed to be reducing, the Assembly may consider maintaining or increasing the resources up to the appropriate level, on the basis of previous trends.**

Recosting

XIII.13 In its previous reports, the Advisory Committee expressed 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 consistently achieving savings, recommended that the General Assembly request the Secretary-General to recost the Account, for its consideration in his next budget submission (A/76/7 and A/76/7/Corr.1, para. XIII.13, and A/75/7 and A/75/7/Corr.1, para. XIII.8).

XIII.14 Upon enquiry, the Advisory Committee was informed that, in accordance with established practice, the proposed programme budget for 2023 will be recosted prior to its adoption by the General Assembly, the impact of which will be reflected in the report of the Secretary-General entitled “Revised estimates: effect of changes in rates of exchange and inflation”, for the consideration of the Assembly. The recosted proposed programme budget will take into account the recosting of the Development Account, as is the practice for all other budget sections. As in previous years, the report will be submitted to the Assembly in December 2022 and will provide updates to the rates assumed earlier in 2022, based on information obtained in December. A preliminary recosting for all budget sections is also reflected in the Introduction to the proposed programme budget for 2023 (A/77/6 (Introduction)). For the Account, the preliminary recosting amount is \$805,600 (see also A/77/6 (Sect. 35), annex II).

XIII.15 **The Advisory Committee welcomes the recosting of the Development Account.** The Advisory Committee will make further comments in the context of its consideration of the revised estimates report.

Resource requirements for 2023

XIII.16 The resource requirements of the Development Account by object of expenditure, before recosting, for 2023 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	784.7
Consultants and experts	6 911.0
Travel of staff	1 677.4
Contractual services	1 846.5
General operating expenses	866.1
Furniture and equipment	–
Grants and contributions	3 113.7
Total	15 199.4

XIII.17 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 2022

(Thousands of United States dollars)

	<i>Biennium 2016–2017</i>		<i>Biennium 2018–2019</i>		<i>2020</i>		<i>2021</i>		<i>2022</i>		<i>2023</i>
	<i>Appropriation</i>	<i>Expenditure</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>	<i>Proposed</i>
Other staff costs	1 158.1	718.0	1 133.4	914.5	495.8	906.6	649.7	1 959.7	840.2	719.6	784.7
Consultants and experts	9 340.2	11 869.6	9 616.1	11 903.9	4 836.1	10 136.6	4 613.3	14 968.8	6 605.4	5 087.3	6 911
Travel of staff	5 307.1	5 087.8	4 164.2	5 269.5	2 340.1	206.0	2 080.4	297.6	1 994.3	759.5	1 677.4
Contractual services	2 023.0	3 563.7	3 629.0	3 358.1	1739.8	2 341.7	2 165.3	4 208.0	1 775.5	1 377.2	1 846.5
General operating expenses	498.6	1 477.3	487.4	1 574.9	584.2	411.8	1 078.7	703.6	739.8	450.3	866.1
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	15.6	–	–
Grants and contributions	9 840.3	12 847.1	9 242.2	10 940.3	4 203.4	1 742.2	4 602.7	3 559.5	4 228.4	1 513.7	3 113.70
Total	28 398.8	35 792.9	28 398.8	34 191.8	14 199.4	15 960.1	15 199.4	25 939.9	16 199.4	9 930.7	15 199.4

XIII.18 The Secretary-General explains that other staff costs (general temporary assistance) represent approximately 5 per cent of the total budget and are used for short-term needs to carry out the activities of the projects, such as organizing workshops and data collection. Resources for a temporary position of Evaluation Officer (P-4) in the Department of Economic and Social Affairs continue to be included for evaluation support at the programme level (A/77/6 (Sect. 35), para. 35.23).

Consultants

XIII.19 According to the Secretary-General, the projects typically utilize national consultants to support project implementation at the national level, as well as for collating and exchanging national and regional best practices. International consultants are often required for projects involved in new subject areas, which require expertise that may not be available within the country or the implementing entity (*ibid.*, para. 35.24). As shown in table 35.3 of the report, the proposed resources for the fifteenth tranche include 111 international consultants for a total of 497 work-months, at an estimated cost of \$3.8 million, and 131 national consultants for a total of 678 work-months, at an estimated cost of \$3.1 million. The Advisory Committee was informed, upon enquiry, that the list of target countries for each project has not been fully determined yet, and thus the nationality of the consultants cannot be given at this stage.

XIII.20 The Advisory Committee was also informed that the decision to hire national or international consultants is made on the basis of the needs of the project and countries. The projects typically utilize national consultants to support project implementation at the national level, as well as for collecting and exchanging national and regional best practices. International consultants are often required for projects involved in new subject areas, which require expertise that may not be available within the country or the implementing entity. International consultants are used for areas such as helping to prepare material and systems for e-learning, adapting and finalizing methodologies and leading or assisting with international workshops.

XIII.21 The Advisory Committee notes the capacity-building benefits of the use of national consultants and trusts that more efforts will be made to increase such use compared with international consultants. The Committee trusts that updated information on the use of national and international consultants will continue to be included in future budget submissions.

Travel of staff

XIII.22 The Secretary-General indicates that, given that the implementing entities are mostly non-resident in the project beneficiary countries and that all projects have country-level activities, travel of staff is required for projects, representing an average of 11 per cent of the total resources. Alternative methods of project delivery have been developed, and virtual and blended learning methodologies have been included in the delivery of projects. However, these tools cannot replace all face-to-face delivery modalities in their effectiveness. Limitations in digital access may, for example, pose a challenge to virtual/hybrid means of delivery, and travel is, therefore, required for effective project implementation. Decisions on which deliverables to provide through virtual or hybrid means or through e-learning methodologies are guided by how best to achieve tangible capacity development results on the ground in beneficiary countries and how to make available funds go the furthest (*ibid.*, para. 35.24). Upon enquiry, the Advisory Committee was informed that travel funds are mainly to cover missions of United Nations staff to beneficiary countries. Grants and contributions fund participant travel and daily subsistence allowance for workshops at the national

and regional levels and study tours. The funds are allocated to the implementing entities, which normally execute the projects.

XIII.23 The Advisory Committee, once again, considers that there is a need to rationalize the resources 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 (see also A/76/7 and A/76/7/Corr.1, para. XIII.20).

Projects proposed for 2023: country selection

XIII.24 The Secretary-General indicates that 22 projects, representing the fifteenth tranche of projects under the Development Account, are proposed for 2023, under the overall theme "Supporting Member States to address the risk of widening inequality in the post-pandemic recovery through inclusive and resilient policy support that leaves no one behind" (A/77/6 (Sect. 35), Foreword). The Account supports developing countries in their implementation of the 2030 Agenda for Sustainable Development in response to expressed needs and demands from Member States, as well as recommendations and decisions made in the intergovernmental processes and relevant governing bodies of the implementing entities. Annex I to the report includes the list of the 22 projects proposed to be funded for the period 2023–2026, with the objectives of the majority aligned with more than one Sustainable Development Goal and multiple projects supporting specific Goals (ibid, para. 35.2 and annex I). Upon enquiry, the Advisory Committee was informed that the project details found in annex I are based on the initial concept notes received from the implementing entities. However, the specific deliverables and performance measures will be further developed during the elaboration of project documents later in the year.

XIII.25 The Advisory Committee was informed, upon enquiry, that at the launch of a new tranche, the Development Account Programme Manager issues a call for proposals to all 10 Development Account implementing entities. It is specified in the call that projects should be in line with the theme of the tranche, after which the entities submit their project proposals. On the basis of the priorities of Member States expressed in intergovernmental negotiations, country demand, past entity performance, the quality of the proposals and the proposed budget, a shortlist is then prepared in consideration of the priorities of the implementing entities and in consultation with them. The shortlist is then endorsed by the Development Account Steering Committee, consisting of representatives of all 10 Development Account implementing entities, and is approved by the Programme Manager prior to the project proposals being included in the budget fascicle that is presented to the General Assembly.

XIII.26 The selection of beneficiary countries is managed by the implementing entities, on the basis of 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. Given the wide range of topics addressed by Development Account projects, some projects are more suited to be undertaken within specific countries, and others are more suited to a regional or global approach. In all cases, multiple countries are supported. However, the identification of specific beneficiary countries within multiple regions requires additional time and is undertaken at a later stage in the development of the project.

XIII.27 As regards the fifteenth tranche, the Advisory Committee was informed, upon enquiry, that a total of 44 project proposals were submitted, representing a total budget of approximately \$31 million, from which the 22 projects proposed for funding in 2023 were selected. The Development Account is also currently receiving requests

for more immediate action on food, energy and finance issues owing to the current global economic situation. On the basis of the priorities of Member States expressed in intergovernmental negotiations, country demand, past entity performance, the quality of the proposals and the proposed budget, a shortlist was then prepared considering the priorities of the implementing entities and in consultation with them, including the 22 proposed projects. Upon enquiry, the Committee was provided with a list of the proposals not selected to be funded under the fifteenth tranche and their objectives.

XIII.28 Upon enquiry, the Advisory Committee was also provided with a list of the number of proposed and selected projects under the eleventh to fifteenth tranches, as reflected in table XIII.4.

Table XIII.4

Number of projects proposed and selected over the past five years

(United States dollars)

<i>Tranche</i>	<i>Number of proposals</i>	<i>Cost</i>	<i>Number selected</i>	<i>Budget</i>
11	62	42 348 300	46	28 398 800
12	59	38 241 998	22	14 199 400
13	57	36 148 253	21	14 199 400
14	47	31 670 579	21	15 199 400
15	44	30 954 058	22	15 199 400

XIII.29 The Advisory Committee notes with concern that, since the twelfth tranche, the Development Account was able to select 50 per cent or less of the total number of projects proposed by the requesting Member States, mainly owing to the limitations imposed by the funds available to the Account, and that no additional resources have been proposed to meet more requests.

XIII.30 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, including the dissemination of information on projects to countries with special needs in line with the Sustainable Development Goals, and including close coordination with, among others, the United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and the Small Island Developing States, the Office of the Special Adviser on Africa and the resident coordinator system, to allow for the formulation of demands by the Member States (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. XIII.24, and [A/75/7](#) and [A/75/7/Corr.1](#), para. XIII.11). The Committee recommends that the General Assembly request the Secretary-General to undertake an assessment of the areas of possible cooperation and coordination with those entities to identify where more efforts need to be made, and to provide an update in his next budget submission.

Implementing entities

XIII.31 Upon request, the Advisory Committee was provided with updated information on the distribution of resources among implementing entities in 2023 and the previous three years, as reflected in table XIII.5. The Advisory Committee notes the distribution of resources among implementing entities of the Development Account and trusts that more information on the criteria applied to ensure a more equitable sharing of resources, including information on joint initiatives, will be provided in the next budget submission.

Table XIII.5
Distribution of the Development Account resources among implementing entities

(United States dollars)

<i>Entity</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
DESA	2 049 400	3 593 000	4 000 000	2 180 000
ECA	1 450 000	1 273 000	1 000 000	2 440 000
ECE	950 000	1 077 000	1 130 000	1 000 000
ECLAC	2 720 000	1 273 000	1 000 000	1 297 600
ESCAP	1 200 000	1 273 000	1 200 000	1 300 000
ESCWA	950 000	1 019 000	1 403 000	1 050 000
UN-Habitat	550 000	1 077 000	1 140 000	1 440 000
UNCTAD	2 330 000	1 702 000	1 900 000	2 350 000
UNEP	1 100 000	1 077 000	860 000	1 000 000
UNODC	900 000	524 000	–	300 000
Joint COVID-19 projects	–	820 000	783 400	–
Project-level evaluation	–	–	284 000	233 824
Programme-level evaluation	–	491 400	499 000	607 976
Total	14 199 400	15 199 400	15 199 400	15 199 400

Abbreviation: DESA, Department of Economic and Social Affairs.

XIII.32 The Advisory Committee recommends the approval of the proposal of the Secretary-General for section 35.

Other matters

Coordination with the regular programme of technical cooperation

XIII.33 Upon enquiry, The Advisory Committee was informed that, while both the Development Account and the regular programme of technical cooperation have similar objectives, their programming, implementation, monitoring and evaluation approaches are distinctly different. The Account funds medium-term interventions that are executed over a period of up to four years at primarily the subregional level, but also the regional and global levels, targeting specific countries and focusing on their particular development needs. The regular programme of technical cooperation funds short-term, small-scale, demand-driven, specific interventions responding in a flexible manner to often urgent and not easily predictable national development needs. Both programmes operate in the broader United Nations development system, including funds, programmes and specialized agencies, and are aimed at filling capacity development gaps in niche areas that fall outside the priorities and expertise of other development organizations. However, there is no direct coordination between the two programmes, as the regular programme of technical cooperation is managed in a decentralized way. Each entity has mechanisms in place at the programme and subprogramme levels to ensure consistency and synergy.

XIII.34 As regards the role of the resident coordinator system, the Advisory Committee was informed, upon enquiry, that the resident coordinator offices are responsible for coordinating the efforts of the United Nations system at the country level rather than for the implementation of projects. At the country level, collaboration with the resident coordinator offices ensures that Development Account projects cater to local needs and build on the capacities of the United Nations system

on the ground in project beneficiary countries. While the resident coordinator system serves to coordinate United Nations system efforts at the country level, the Account is a capacity development programme of the economic and social entities of the United Nations Secretariat that enables the 10 Development Account implementing entities, which are mostly non-resident, to operationalize their normative and analytical expertise and deliver capacity development projects, in line with country needs and in coordination with the wider United Nations system, including resident coordinators. Projects implemented by the Account complement the assistance provided to beneficiary countries by the United Nations resident agencies in the United Nations country teams, and these efforts are coordinated through the resident coordinator system.

XIII.35 The Advisory Committee recalls the need for further complementarity between the regular programme of technical cooperation and the United Nations Development Account (see also A/76/7 and A/76/7/Corr.1, para. 25, 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) and recommends that the General Assembly request the Secretary-General to conduct an assessment of the two mechanisms in order to maximize complementarity and impact of the projects, in particular at the local level, and ensure the efficient use of resources, in cooperation with the resident coordinator system.

Evaluation activities

XIII.36 The Secretary-General explains that evaluation continues to be a crucial part of the programming of the Development Account. A total of 32 of the 56 eleventh tranche projects were selected, including at least half of the projects for each implementing entity, in line with the Development Account evaluation framework. In addition, a supplementary guidance note was circulated to implementing entities in September 2021 to promote the application of the project evaluation guidelines, along with the new administrative instruction on evaluation in the United Nations Secretariat (ST/AI/2021/3), issued in August 2021 (A/77/6 (Sect. 35), paras. 35.14–35.18). Upon enquiry, the Advisory Committee was informed that the evaluation framework and project evaluation guidelines, issued in October 2019, introduced a new approach to project evaluations. A standard template for project evaluation reports was finalized on the basis of feedback received from members of the Development Account evaluation focal points network and shared with the network in November 2021 for use in the evaluation of the projects of the eleventh tranche on a pilot basis.

XIII.37 The Advisory Committee was also informed that entities that have their own standard evaluation report templates are allowed to use them for eleventh tranche project evaluations, based on the confirmation that all elements included in the Development Account template are covered by their evaluation reports. This was designed to ensure that these entities could continue to use their own standard templates to facilitate the synthesis of evaluation findings and lessons learned to include in their entity-specific annual reports on evaluation. Most of the eleventh tranche project evaluation reports are due at the end of June 2022, and a meeting of the Development Account evaluation focal points network will be held in the third quarter of 2022 to discuss experiences with using the template and potential refinements. The findings and lessons learned from the project evaluations will also be reviewed to identify those applicable to all of the Account projects in general, with such findings and lessons learned to be incorporated into the development of guidelines for future tranches.

XIII.38 Upon enquiry, the Advisory Committee was further informed that the Development Account progress report provides information on the implementation of the latest tranches of the Account projects, in order to complete their implementation

and be closed and provide updates on the management of the Account. The first twelve tranches of the Account were launched on a biennial basis. Following the annualization of the United Nations budget cycle, new tranches of the Account have, since the thirteenth tranche, been launched on a yearly basis. All Account projects have an implementation period of up to four years. The latest progress report on the Account ([A/76/87](#)) provided information on the closing of the projects of the tenth tranche. Given that the eleventh and twelfth tranches were still launched on a biennial basis, the next two Account progress reports will not be due until 2023 and 2025, respectively. Starting from 2026, the Development Account progress reports will, however, be submitted on an annual basis.

XIII.39 The Advisory Committee notes that the next two progress reports on the activities of the Development Account will be submitted biennially in 2023 and 2025, respectively, and that starting from 2026 the report will be submitted on an annual basis. The Committee trusts that the Secretary-General will include, in future budget submissions, information on guidelines and evaluation standards, progress of the evaluation activities and the status of implementation and impact of projects, including pilots.

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			
	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January– June)	2023 estimate	Variance (2022–2023)	2021 expenditure	2022 estimate	2023 estimate	Variance (2022–2023)	2021 expenditure	2022 appropriation	2023 estimate	Variance (2022–2023)
Other staff costs	649.7	1 959.7	840.2	719.6	784.7	55.5	–	–	–	–	1 959.7	840.2	784.7	55.5
Consultants and experts	4 613.3	14 968.5	6 605.4	5 087.3	6 911.0	(305.6)	–	–	–	–	14 968.5	6 605.4	6 911.0	(305.6)
Travel of staff	2 080.4	297.6	1 994.3	759.5	1 677.4	316.6	–	–	–	–	297.6	1 994.3	1 677.4	316.6
Contractual services	2 165.3	4 208.0	1 775.5	1 377.2	1 846.5	(710.0)	–	–	–	–	4 208.0	1 775.5	1 846.5	(710.0)
General operating expenses	1 078.7	703.6	739.8	450.3	866.1	(126.3)	–	–	–	–	703.6	739.8	866.1	(126.3)
Supplies and materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Furniture and equipment	9.3	–	15.6	–	–	15.6	–	–	–	–	–	15.6	–	15.6
Grants and contributions	4 602.7	3 559.5	4 228.4	1 513.7	3 113.7	1 114.7	–	–	–	–	3 559.5	4 228.4	3 113.7	1 114.7
Total	15 199.4	25 939.9	16 199.4	9 930.7	15 199.4	1 000.0	–	–	–	–	25 939.9	16 199.4	15 199.4	1 000.0