



United Nations

Advisory Committee on Administrative and Budgetary Questions

**First report on the proposed programme
budget for 2025**

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Advisory Committee on Administrative and Budgetary Questions

First report on the proposed programme budget for 2025



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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 2023 | \$16,491,300 |
| Expenditure for 2023 | \$12,978,500 |
| Appropriation for 2024 | \$18,502,900 |
| Expenditure as at 30 June 2024 | \$7,624,300 |
| Proposal for 2025 | \$18,473,900 |

Note: Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting). Appropriation figures for 2023 and 2024 and proposals for 2025 are for the fifteenth, sixteenth and seventeenth tranches, respectively. Expenditure for 2023 and as at 30 June 2024 are as incurred in the multi-year account and cover three tranches at different stages of implementation.

XIII.1 The proposed programme budget for section 35 for 2025⁸ amounts to \$18,473,900 before recosting, reflecting a decrease of \$29,000, or 0.2 per cent, compared with the appropriation for 2024. The decrease is owing to a reduction of \$1,029,000 under grants and contributions, which relates to the removal of a non-recurrent provision approved for 2024 by the General Assembly in its resolution [78/252](#), partially offset by an increase of \$1,000,000 under grants and contributions, which is proposed to allow the projects to provide broader and more in-depth capacity development support to developing countries ([A/79/6 \(Sect. 35\)](#), paras. 35.16 and 35.17 and table 35.1). A summary of the evolution of overall financial resources by object of expenditure and source of funds is contained in table XIII.8. Upon request, the Advisory Committee was provided with updated information on the resources allocated to the Development Account and the expenditure since 2020, by object of expenditure, as reflected in table XIII.1. The Committee notes that expenditures do not correspond to the appropriations in the same financial year but rather cover three tranches at different stages of implementation, as indicated in the note to the table. **The Advisory Committee trusts that, to allow for proper consideration of the budget implementation and performance, the current presentation of the information on the evolution of the financial resources will be revised, with a view to making it clear, transparent and more compatible with the results-based budgeting principles, and will be included in the next budget submission.**

⁸ To implement Development Account projects under the seventeenth tranche over the next four years (2025–2028).

Table XIII.1
Resources allocated and expenditure by object of expenditure, 2020–2025

(Thousands of United States dollars)

| | 2020 | | 2021 | | 2022 | | 2023 | | 2024 | | 2025 | |
|----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|-----------------|-------------------------|
| | Appropriation | Expenditure | Appropriation | Expenditure | Appropriation | Expenditure | Appropriation | Expenditure | Appropriation | Expenditure (January–June) Proposed | Proposed | Variance (2024–2025) |
| Other staff costs | 495.8 | 906.6 | 649.7 | 1 959.7 | 840.2 | 972.3 | 851.4 | 841.5 | 805.0 | 235.2 | 740.5 | (64.5) |
| Consultants and experts | 4 836.1 | 10 136.6 | 4 613.3 | 14 968.8 | 6 605.4 | 7 559.4 | 7 498.4 | 5 014.4 | 6 836.3 | 3 295.4 | 6 670.2 | (166.1) |
| Travel of staff | 2 340.1 | 206.0 | 2 080.4 | 297.6 | 1 994.3 | 1 463.7 | 1 820.0 | 1 722.6 | 2 673.2 | 1 013.7 | 2 462.7 | (210.5) |
| Contractual services | 1 739.8 | 2 341.7 | 2 165.3 | 4 208.0 | 1 775.5 | 1 964.9 | 2 003.4 | 1 764.5 | 2 333.2 | 649.4 | 2 798.5 | 465.3 |
| General operating expenses | 584.2 | 411.8 | 1 078.7 | 703.6 | 739.8 | 799.0 | 939.7 | 770.6 | 1 535.3 | 328.4 | 1 392.9 | (142.3) |
| Supplies and materials | – | 25.7 | – | – | – | 4.7 | – | 5.2 | – | 0.3 | – | – |
| Furniture and equipment | – | 189.5 | 9.3 | 45.4 | 15.6 | 28.9 | – | 27.1 | – | 7.6 | – | – |
| Grants and contributions | 4 203.4 | 1 742.2 | 4 602.7 | 3 559.5 | 4 228.4 | 2 440.3 | 3 378.4 | 2 832.6 | 4 319.9 | 2 094.3 | 4 409.1 | (89.2) |
| Total | 14 199.4 | 15 960.1 | 15 199.4 | 25 939.9 | 16 199.4 | 15 239.7 | 16 491.3 | 12 978.5 | 18 502.9 | 7 624.3 | 18 473.9 | (29.0) |

Note: Appropriation figures for 2021, 2022, 2023 and 2024 and proposals for 2025 are for the thirteenth, fourteenth, fifteenth, sixteenth and seventeenth tranches, respectively. Expenditures are as incurred in the multi-year account and cover three tranches at different stages of implementation. The figures therefore cannot be compared with the total amount proposed for the seventeenth tranche starting in 2025.

Other staff costs

XIII.2 The Secretary-General explains that other staff costs (general temporary assistance) represent approximately 4 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 (*ibid.*, para. 35.20). Upon enquiry, the Advisory Committee was provided with information on the general temporary assistance for 2025 (seventeenth tranche). It was also informed that all projects were currently at the concept note stage. Further details would be available when the project documents had been prepared and consultations had been held with target countries and resident coordinators.

Consultants

XIII.3 The Secretary-General also explains that the Development Account 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. As indicated by the Secretary-General, the proposed resources for the seventeenth tranche include 114 international consultants for a total of 613 work-months, at an estimated cost of \$3,276,600, and 166 national consultants for a total of 664 work-months, at an estimated cost of \$2,807,600 (*ibid.*, para. 35.22 and table 35.3). Upon enquiry, the Advisory Committee was provided with updated information on the number and cost of international and national consultants for the period from 2022 to 2025, as reflected in table XIII.2. **The Advisory Committee notes the information on the number of national and international consultants and, once again, recognizes the capacity-building benefits and cost-effectiveness of the use of national and regional consultants. The Committee trusts that updated information on the use of national, regional and international consultants will be included in future budget submissions, as a matter of routine (see also A/78/7, para. XIII.7, and A/77/7, para. XIII.21).** The Advisory Committee further discusses consultants in chapter I above.

Table XIII.2

Number and cost of international and national consultants, 2022–2025

(Thousands of United States dollars)

| Year | Type of consultant | Number of consultants | Number of work-months | Cost ^a |
|--------------|--------------------|-----------------------|-----------------------|-------------------|
| 2022 | International | 113 | 470 | 3 071.2 |
| | National | 146 | 554 | 1 998.1 |
| Total | | 259 | 1 024 | 5 069.3 |
| 2023 | International | 111 | 497 | 3 825.0 |
| | National | 131 | 678 | 3 086.0 |
| Total | | 242 | 1 175 | 6 911.0 |
| 2024 | International | 114 | 429 | 3 244.4 |
| | National | 125 | 459 | 2 215.2 |
| Total | | 239 | 888 | 5 459.6 |
| 2025 | International | 114 | 613 | 3 276.6 |
| | National | 166 | 664 | 2 807.6 |
| Total | | 280 | 1 277 | 6 084.2 |

^a Costs do not include the cost of consultant travel.

Travel of staff

XIII.4 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 13 per cent of the total resources, a 1 per cent reduction compared with the sixteenth tranche. While projects typically include an e-learning component, and incorporating such elements is useful for maximizing efficiencies and broadening outreach, these tools cannot replace all face-to-face delivery modalities in their effectiveness (A/79/6 (Sect. 35), para. 35.21). Upon enquiry, the Advisory Committee was informed that digital gaps across geographical areas and population groups, as well as other issues, such as communication difficulties, constitute a challenge to inclusive participation in e-learning activities. **The Advisory Committee reiterates that it is of the view that there is still 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 (see A/78/7, para. XIII.8, and A/77/7, para. XIII.23).** The Advisory Committee further discusses travel of staff in chapter I above.

Contractual services

XIII.5 The resource requirements for 2025 under contractual services amount to \$2,798,500, reflecting an increase of \$465,300, or 16.6 per cent, compared with the appropriation for 2024. According to the supplementary information, contractual services include institutional contracts with national, regional or international institutions, companies, intergovernmental organizations or non-governmental organizations for preparing publications, conducting studies, carrying out technical work, assisting with the organization of workshops, interpreting for expert group meetings, and translating or printing documents. The selection of institutions for contractual services is done in accordance with United Nations financial rules and regulations and on a competitive basis. National and local contractual services are often for venue rental and workshop-related support work. According to the supplementary information, detailed information on contractual services with regard to the related costs has been included in paragraph 35.23 of the proposed programme budget for section 35 for 2025 (A/79/6 (Sect. 35)). **The Advisory Committee trusts that more detailed information on contractual services by location of projects and the related costs will be included in future budget submissions (see A/78/7, para. XIII.9).** The Advisory Committee further discusses contractual services in chapter I above.

Grants and contributions

XIII.6 The Secretary-General explains that the cost of workshop participants (travel and allowances), under grants and contributions, represents, on average, 24 per cent of the project budgets. Projects typically use national workshops for training, coordination and consensus-building. Most projects also include a smaller number of regional workshops. Regional and interregional workshops are often used to share the findings with larger audiences and are often organized in connection with other intergovernmental meetings or events to reduce costs (A/79/6 (Sect. 35), para. 35.24). Upon enquiry, the Advisory Committee was provided with a breakdown of the grants and contributions as included in the project concept notes for each project and was informed that the information was tentative and could change on the basis of discussions with the beneficiary countries and the respective resident coordinators. The Committee further discusses grants and contributions in chapter I above.

Funding of the Development Account

XIII.7 The Advisory Committee recalls that the Development Account was established in 1997 by the General Assembly in its resolution 52/12 B (para. 24) as a mechanism to fund capacity development projects of the economic and social entities of the United Nations. The Assembly decided, by the same resolution, that the newly established Account would be funded from savings from possible reductions in administration and other overhead costs, without affecting full implementation of mandated programmes and activities, and requested the Secretary-General to submit a detailed report by the end of March 1998 identifying the sustainability of the initiative, as well as the modalities of implementation, the specific purposes and associated performance criteria for the use of such resources. The Committee included detailed background of the funding of the Development Account since its establishment in its previous reports (see, for example, A/78/7, paras. XIII.11–XIII.30). Upon request, the Committee was provided with updated historical data of the resources provided to the Development Account and their percentage share in the relevant overall programme budget appropriations, as contained in table XIII.3. The table shows that, over the years since the inception of the Development Account, owing to the lack of savings to be transferred to the Account, the Assembly has made many decisions to allocate additional resources, including in its most recent resolution 78/254 A–C, by which the Assembly allocated a non-recurrent provision of \$1.0 million to the Account.

Table XIII.3

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

(United States dollars)

| Year | Resolution(s) | Total programme budget appropriation ^a | Development Account appropriation | Percentage |
|-----------|---------------|---|-----------------------------------|------------|
| 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 | 76/247 A–C | 3 121 651 000 | 16 199 400 | 0.52 |
| 2023 | 77/264 A–C | 3 396 308 300 | 16 491 300 | 0.49 |
| 2024 | 78/254 A–C | 3 615 704 400 | 18 502 900 | 0.51 |
| 2025 | Proposed | 3 627 352 100 ^b | 18 473 900 | 0.51 |

^a The overall amount appropriated by the General Assembly for each budget year, inclusive of the amounts for the major construction projects, as indicated in the respective financing resolutions.

^b Does not include major construction projects.

XIII.8 The Advisory Committee points out that the changes that have taken place since the establishment of the Development Account, including the development reform, may call for the refinement of the modality being used to fund and manage the Account. The Committee reiterates that it is of the view that taking into consideration the integration of the resident coordinator system into the Secretariat, the issues of the funding stream and challenges, including the limitations of the Development Account as a tool for the capacity development programme in support of the implementation of the 2030 Agenda, including its level and sustainability of resources, its governance, programme oversight and management arrangements among its entities, as well as the lack of concrete tools to measure the impact of its projects, adversely affect the realization of its objectives and restrict its ability to effect tangible results in support of the most vulnerable countries. The Committee, once again, recommends that the General Assembly discuss, at the appropriate level and platform, the number of implementing entities, concrete plans to strengthen the role of the Development Account and ensure its efficacy, the soundness of its management and the sufficiency and predictability of its funding, with a view to repositioning the Account as an important tool and a dividend for development in the context of the development reform efforts in order to support the countries in need in implementing the 2030 Agenda (see paras. XIII.13, XIII.15, XIII.18, XIII.22 and XIII.23 below; see also [A/78/7](#), para. XIII.28). In this regard, the Committee further recommends that the Assembly request the Secretary-General to present a report to the Assembly to allow this discussion and to provide an update thereon in the next budget submission.

XIII.9 In the meantime, the Advisory Committee recommends that the General Assembly reiterate its requests to the Secretary-General to identify savings from efficiencies to be transferred to the Development Account in the next budget submission (see resolutions [75/254 A–C](#), [70/247](#), [62/238](#), [56/237](#), [54/15](#) and [52/12 B](#); see also [A/78/7](#), para. XIII.29, [A/77/7](#), para. XIII.11, [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.12).

XIII.10 Subject to its recommendations in the present report, the Advisory Committee recommends that the General Assembly approve the Secretary-General's proposal for section 35.

Other matters

Implementing entities

XIII.11 The Secretary-General explains that the Development Account was established in 1997 as a mechanism to fund capacity development projects of the economic and social entities of the United Nations. All projects funded through the Account build on the mandates and the comparative advantages of the 10 implementing entities ([A/79/6 \(Sect. 35\)](#), para. 35.1). Upon enquiry, the Advisory Committee was informed that, since its inception, the Development Account had been implemented by 10 United Nations Secretariat entities⁹ (see [A/52/848](#)). Projects build on the normative and analytical capacities of the entities. They are carried out over four years, with an average budget of \$700,000, and involve work with multiple countries, encouraging South-South learning and experience-sharing and later feeding findings into intergovernmental processes and analytics ([A/79/6 \(Sect. 35\)](#), para. 35.3). Upon request, the Committee was provided with updated information on

⁹ Department of Economic and Social Affairs, ECA, ECE, ECLAC, ESCAP, ESCWA, UNCTAD, UNEP, UN-Habitat and UNODC.

the distribution of resources among the implementing entities in 2025 and the previous five years, as reflected in table XIII.4.

Table XIII.4
Distribution of Development Account resources among implementing entities
(United States dollars)

| <i>Entity</i> | <i>2020</i> | <i>2021</i> | <i>2022</i> | <i>2023</i> | <i>2024</i> | <i>2025</i> |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Department of Economic and Social Affairs | 2 049 400 | 3 805 145 | 4 229 853 | 2 180 000 | 2 400 000 | 2 429 000 |
| ECA | 1 450 000 | 1 348 163 | 1 057 464 | 2 440 000 | 1 350 000 | 1 903 000 |
| ECE | 950 000 | 1 140 590 | 1 194 934 | 1 000 000 | 2 375 000 | 1 696 900 |
| ECLAC | 2 720 000 | 1 348 162 | 1 057 464 | 1 297 600 | 1 350 000 | 1 903 000 |
| ESCAP | 1 200 000 | 1 348 162 | 1 268 956 | 1 300 000 | 1 200 000 | 1 903 000 |
| ESCWA | 950 000 | 1 079 166 | 1 483 621 | 1 050 000 | 1 375 000 | 1 696 900 |
| UN-Habitat | 550 000 | 1 140 590 | 1 205 508 | 1 440 000 | 1 120 000 | 1 522 400 |
| UNCTAD | 2 330 000 | 1 802 493 | 2 009 181 | 2 350 000 | 2 800 000 | 2 473 900 |
| UNEP | 1 100 000 | 1 140 590 | 909 419 | 1 000 000 | 1 120 000 | 1 522 400 |
| UNODC | 900 000 | 554 939 | – | 300 000 | 560 000 | 684 600 |
| External project- and programme-level evaluations and relevant activities | – | 491 400 | 783 000 | 841 800 | 636 700 | 738 900 |
| Total | 14 199 400 | 15 199 400 | 15 199 400 | 15 199 400 | 16 286 700 | 18 473 900 |

XIII.12 The Advisory Committee was also informed, upon enquiry, that, in the budget fascicle, the distribution by entity was presented based on the lead entity, as shown in table XIII.5. That distribution changed every year because one entity was often leading a larger project and several projects that might have more funds were implemented by two or more entities. The distribution of resources for the seventeenth tranche in the table above is an estimate. After the implementing entities have completed the preparation of project documents and funds have been allocated, more detailed information will be available on the actual distribution of funds for all seventeenth tranche projects. Table XIII.6 reflects information on the distribution of funds at the beginning of the project's implementation. The seventeenth tranche is not included in the table because the distribution of funds will not take place until 2025, after the General Assembly has approved the resources and the project documents have been developed.

Table XIII.5
Distribution of funds by lead entity as estimated in budget fascicles
(Percentage)

| <i>Entity</i> | <i>Twelfth tranche</i> | <i>Thirteenth tranche</i> | <i>Fourteenth tranche</i> | <i>Fifteenth tranche</i> | <i>Sixteenth tranche</i> | <i>Seventeenth tranche</i> |
|---|------------------------|---------------------------|---------------------------|--------------------------|--------------------------|----------------------------|
| Department of Economic and Social Affairs | 14 | 26 | 29 | 15 | 14 | 14 |
| ECA | 10 | 9 | 7 | 17 | 10 | 11 |
| ECE | 7 | 8 | 8 | 7 | 10 | 10 |
| ECLAC | 19 | 8 | 7 | 9 | 12 | 11 |
| ESCAP | 8 | 9 | 9 | 9 | 11 | 11 |
| ESCWA | 7 | 9 | 10 | 7 | 9 | 10 |
| UN-Habitat | 4 | 8 | 8 | 10 | 7 | 9 |

| Entity | Twelfth tranche | Thirteenth tranche | Fourteenth tranche | Fifteenth tranche | Sixteenth tranche | Seventeenth tranche |
|--------|-----------------|--------------------|--------------------|-------------------|-------------------|---------------------|
| UNCTAD | 16 | 12 | 14 | 16 | 14 | 14 |
| UNEP | 8 | 12 | 6 | 7 | 7 | 9 |
| UNODC | 6 | 4 | – | 2 | 4 | 4 |

Table XIII.6

Actual allocation of funds at the beginning of project implementation

(Percentage)

| Entity | Twelfth tranche | Thirteenth tranche | Fourteenth tranche | Fifteenth tranche | Sixteenth tranche |
|---|-----------------|--------------------|--------------------|-------------------|-------------------|
| Department of Economic and Social Affairs | 14 | 11 | 11 | 13 | 13 |
| ECA | 10 | 11 | 12 | 10 | 13 |
| ECE | 7 | 10 | 12 | 7 | 8 |
| ECLAC | 19 | 12 | 12 | 12 | 11 |
| ESCAP | 8 | 14 | 12 | 14 | 12 |
| ESCWA | 7 | 10 | 10 | 9 | 8 |
| UN-Habitat | 4 | 8 | 7 | 10 | 7 |
| UNCTAD | 16 | 14 | 12 | 15 | 16 |
| UNEP | 8 | 8 | 9 | 8 | 8 |
| UNODC | 6 | 4 | 3 | 2 | 4 |

XIII.13 In the supplementary information on the fascicle, it is explained that the funds available under each tranche of the Development Account are allocated to the implementing entities building on past practice, taking several criteria into consideration, such as the priorities of Member States expressed in the intergovernmental negotiations and in their interaction with the implementing entities, the strength of the individual project proposals put forward, the capacity of the implementing entities to deliver projects and the past performance of projects. **The Advisory Committee notes that there continues to be a lack of clarity regarding the criteria applied in the distribution of resources among the implementing entities of the Development Account and recommends that the General Assembly request the Secretary-General to include detailed information on the distribution of resources among the implementing entities and the criteria thereon in future budget submissions as a matter of routine (see para. XIII.8 above; see also [A/78/7](#), para. XIII.39, and [A/77/7](#), para. XIII.31).**

Projects proposed for 2025–2028: country selection

XIII.14 The Secretary-General indicates that 26 projects, representing the seventeenth tranche of projects under the Development Account, are proposed for the period 2025–2028, under the overarching theme “Supporting Member States in accelerating actions to adapt to and mitigate climate change with a focus on social and economic resilience in pursuit of the 2030 Agenda”. Five of the projects are aimed at enhancing the statistical capacity of countries, in order to address issues related to climate change (see [A/79/6 \(Sect. 35\)](#), para. 35.6, for additional details). In total, the seventeenth tranche includes nine projects that will be jointly executed by Development Account entities. Furthermore, partnerships continue to be essential to all projects, including collaboration within and outside of the United Nations system. Over 90 per cent of the proposed projects of the seventeenth tranche support countries

with special needs, namely, least developed countries, landlocked developing countries and small island developing States (*ibid.*, paras. 35.3 and 35.4, figures 35.I–35.IV and annex I). Upon request, the Advisory Committee was provided with an updated list of the number of the proposed and selected projects under the twelfth to the seventeenth tranches, as reflected in table XIII.7. Upon enquiry, the Committee was informed that the amount proposed for the sixteenth tranche of the Development Account in the proposed programme budget for 2024, as presented in the 2024 budget fascicle (A/78/6 (Sect. 35)), was \$16,286,700 before recosting. As the General Assembly had appropriated the amount of \$18,502,900, the Development Account project management team was currently working on the allocation of the additional amount appropriated by the Assembly so as to best support Member States. In the supplementary information on the budget fascicle, it is explained that the short list of projects proposed for funding from the Development Account is prepared in close consultation with the implementing entities, taking into consideration both the availability of funds and countries demands and needs, as well as the criteria reported on under action taken to implement the recommendation of the Committee in its previous report (A/78/7, para. XIII.39). The projects are implemented in areas where the implementing entities have clear mandates, comparative advantages and demand from Member States. In the supplementary information, it is also stated that, at the time of preparing the fascicle, projects are at the concept stage and have not yet been approved and the target countries have not yet been confirmed. Once the Assembly has approved the fascicle and the project concepts have been elaborated upon into full project documents, target countries will be confirmed and more details will be available on the contractual services.

XIII.15 The Advisory Committee notes the lack of detailed quantified information on the projects to be covered by the proposed budget and points out that the current funding modality of the Development Account and the lack of predictability of its resources adversely impact the development of the projects, including the selection of the beneficiary Member States. The 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, in close coordination with, among others, 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, to allow for the formulation of requests by the Member States (see A/78/7, para. XIII.35). The Committee expects that the Secretary-General will include detailed information on the outreach programme in the next budget submission.

Table XIII.7

Number of projects proposed and selected 2020–2025

(United States dollars)

| <i>Year</i> | <i>Tranche</i> | <i>Number of projects proposed</i> | <i>Cost</i> | <i>Number of projects selected</i> | <i>Budget</i> |
|-------------|----------------|------------------------------------|-------------|------------------------------------|---------------|
| 2020 | 12 | 59 | 38 241 998 | 22 | 14 199 400 |
| 2021 | 13 | 57 | 36 148 253 | 21 | 14 199 400 |
| 2022 | 14 | 47 | 31 670 579 | 21 | 15 199 400 |
| 2023 | 15 | 44 | 30 954 058 | 22 | 15 199 400 |
| 2024 | 16 | 59 | 35 151 527 | 28 | 16 286 700 |
| 2025 | 17 | 50 | 32 136 992 | 26 | 18 473 900 |

Coordination with the resident coordinator system

XIII.16 According to the Secretary-General, the proposed projects will be implemented with partners from the United Nations Secretariat and the wider United Nations system, including United Nations country teams as relevant, as well as governments and national, regional and international organizations. Resident coordinators will be informed about the national project activities and engaged to support the projects at various levels. Beyond this, resident coordinator offices might provide support for a particular project by identifying and/or inviting meeting and workshop participants, identifying partners and government counterparts, disseminating project outputs, fine-tuning the modalities and activities of projects to national contexts, identifying synergies with other projects or initiatives in the subject area, identifying a stakeholder engagement strategy and mobilizing supplementary resources. In addition, depending on the project, there might be more in-depth engagement with the United Nations country team (A/79/6 (Sect. 35), paras. 35.8–35.10 and annex I). Upon enquiry, the Advisory Committee was informed that there were no resources dedicated to the interaction between the resident coordinator system and the Development Account and that no resources were transferred to the resident coordinator offices as part of the projects since the role of the resident coordinators was to advise and inform rather than to implement project activities.

XIII.17 Upon request, the Advisory Committee was provided with an extract of a document from one of the seventeenth tranche projects containing guidelines on engagement with the resident coordinator offices and the country teams and was informed that each implementing entity might also have internal guidelines that went beyond those of the Account's projects, but that the project management team did not have a central repository of those guidelines. The extract shows that it is recommended that the entity responsible for implementing the project consult with the resident coordinator office in each target country during the design phase. It will be a requirement to report on the engagement with the offices in target countries in subsequent annual progress reports. Such reporting should be based on interaction that has occurred or will occur in the context of the specific project, rather than outlining general organizational policies or practices. There are two main types of involvement, namely: the resident coordinator office is informed of the project and national activities to be undertaken in the country; and, in some cases, the resident coordinator office provides support for the project by identifying and/or inviting meeting or workshop participants, identifying resource persons (including those within the country team) or national consultants, and disseminating project outputs. That involvement could also include fine-tuning project modalities or activities to national contexts, identifying government counterparts, focal points and partners, identifying synergies with other projects or initiatives in the focus area, developing a stakeholder engagement strategy, mobilizing supplementary resources and implementing sustainability measures. **The Advisory Committee, taking into account the central role of the resident coordinator system in positioning the United Nations development system to provide effective, efficient and accountable support to countries in their efforts to implement the 2030 Agenda, emphasizes the need to ensure close and uniform coordination of the Development Account and its implementing entities with the Development Coordination Office and resident coordinators throughout the project life cycle.**

Coordination with the regular programme of technical cooperation

XIII.18 The Secretary-General indicates that the Development Account and the regular programme of technical cooperation continue to complement each other. Each implementing entity has mechanisms in place at the programme and subprogramme levels to ensure consistency and synergy between the regular programme and the

Development Account. While the Development Account funds medium-term projects executed over a period of up to four years in primarily subregional, but also regional and global settings, building national capacities, the regular programme funds short-term, small-scale interventions, responding in a flexible manner to often urgent and not easily predictable national development needs. Some interventions under the regular programme may lead to Development Account projects, in order to provide longer-term and sustainable support to the countries. The programming, implementation, monitoring and evaluation approaches of the regular programme and the Development Account are distinctly different. A decentralized approach is used for managing the regular programme, so instead of direct coordination between the two programmes, the implementing entities maintain a good overview of the planned activities financed from the regular programme, the Development Account and extrabudgetary resources while ensuring that these activities build on and do not duplicate one another (*ibid.*, para. 35.12, and [A/79/6 \(Sect. 23\)](#), paras. 23.13 and 23.21). **The Advisory Committee trusts that the complementarity between the Development Account and the regular programme of technical cooperation will continue to be ensured and further developed in order to maximize the combined impact of the activities implemented through them (see para. XIII.8 above; see also [A/78/7](#), para. XIII.43, and [A/77/7](#), para. XIII.35).** The Advisory Committee makes further observations in section 23 above.

Evaluation activities

XIII.19 The Secretary-General explains that evaluation has been cemented as an essential component of the Development Account programme management function. The processes and procedures to support the planning, implementation, monitoring and evaluation of projects, including joint projects with a larger budget, have been strengthened based on the findings and lessons learned from the evaluations of the projects of the tenth and eleventh tranches. The evaluations of 11 out of 22 twelfth tranche projects are currently under way, guided by the Development Account project evaluation guidelines, a supplementary guidance note and an updated report template. A guidance note has also been issued to support the thirteenth tranche project evaluations to be conducted in 2025. The Development Account evaluation focal points network, consisting of the evaluation units of the 10 implementing entities, has maintained regular communication through virtual meetings and email, discussing critical issues pertaining to the evaluation function and exchanging lessons learned and good practices. The planning of the next programme-level evaluation will be initiated in the second half of 2024, in consultation with the evaluation focal points network and other relevant stakeholders ([A/79/6 \(Sect. 35\)](#), paras. 35.13–35.15).

XIII.20 Upon enquiry, the Advisory Committee was informed that project evaluation guidelines, which were issued in October 2019, were aimed at standardizing the evaluation process and that a series of supplementary guidance notes had been issued to promote their application. The first standard template for project evaluation reports was developed in late 2021, to be used in the eleventh tranche project evaluations on a pilot basis. The template had since been updated twice, on the basis of feedback from the implementing entities. Four of the 10 implementing entities had used the template for their eleventh tranche project evaluation reports. For the twelfth tranche, a total of six entities had indicated their intention to use the template, while the remaining four entities planned to continue to use their standard report templates (one of them had made a few adjustments to its template to meet the additional requirements of the Development Account). Fully unifying the format of the project evaluation reports across all implementing entities might not be feasible, since project evaluations were commissioned and overseen by the implementing entities and were governed by their evaluation policies, procedures and guidelines. Some of them, including the four entities that were not planning to use the template for the twelfth

tranche evaluations, also had their standard report formats and templates, which were endorsed by their respective governing bodies and/or senior management. The Advisory Committee was also informed, upon enquiry, that the evaluation reports for the twelfth tranche projects were due at the end of June 2024, in accordance with the guidance note on planning and conducting terminal evaluations of tranche projects. As at 8 July 2024, only one of the tranche's project evaluation reports had been finalized and submitted to the programme management team.

XIII.21 The Advisory Committee was further informed that, while the projects had been included in the scope of the Office of Internal Oversight Services programme and subprogramme evaluations of the implementing entities, to date, the Office of Internal Oversight Services had not evaluated the Development Account as a whole. The Development Account was, however, included among the planned evaluations for 2025, as indicated in the Office's proposed programme budget for 2025 (see [A/79/6 \(Sect. 30\)](#), table 30.5).

XIII.22 The Advisory Committee stresses that the absence of uniform evaluation criteria and means of assessing the efficiency, productivity and impact of projects across all implementing entities is a serious shortcoming that must be overcome. The Committee recommends that the General Assembly request the Secretary-General to provide in future budget submissions and future progress reports on the activities of the Development Account more comprehensive information on project evaluation, such as the status and costs, including the date of commencement and completion, the expenditures, the overhead costs, and its impact, along with information on the criteria, guidelines and standards applied, and the status of the project evaluation activities, as well as the lessons learned and good practices, as a matter of routine (see [A/78/7](#), paras. XIII.10, XIII.28 and XIII.49, [A/77/7](#), para. XIII.39, and [A/76/7](#) and [A/76/7/Corr.1](#), para. XIII.32).

XIII.23 The Advisory Committee, while recognizing self-evaluation and self-monitoring as valuable tools, emphasizes the importance of continued regular independent monitoring and evaluation activities, such as those carried out by the Office of Internal Oversight Services, as a source of objective analysis of the achievements and shortcomings of the United Nations programmes and projects.

Table XIII.8

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 | | | | |
|----------------------------|-----------------------|---------------------|-----------------------|---------------------------------------|------------------|-------------------------|------------------|---------------------|------------------|------------------|-------------------------|-----------------------|---------------------|-----------------------|------------------|-------------------------|
| | 2023 appropriation | 2023 expenditure | 2024 appropriation | 2024 expenditure (January-June) | 2025 estimate | Variance (2024-2025) | 2023 estimate | 2023 expenditure | 2024 estimate | 2025 estimate | Variance (2024-2025) | 2023 appropriation | 2023 expenditure | 2024 appropriation | 2025 estimate | Variance (2024-2025) |
| Other staff costs | 851.4 | 841.5 | 805 | 235.2 | 740.5 | (64.5) | - | - | - | - | - | 851.4 | 841.5 | 805 | 740.5 | (64.5) |
| Consultants and experts | 7 498.4 | 5 014.4 | 6 836.3 | 3 295.4 | 6 670.2 | (166.1) | - | - | - | - | - | 7 498.4 | 5 014.4 | 6 836.3 | 6 670.2 | (166.1) |
| Travel of staff | 1 820.0 | 1 722.6 | 2 673.2 | 1 013.7 | 2 462.7 | (210.5) | - | - | - | - | - | 1 820.0 | 1 722.6 | 2 673.2 | 2 462.7 | (210.5) |
| Contractual services | 2 003.4 | 1 764.5 | 2 333.2 | 649.4 | 2 798.5 | 465.3 | - | - | - | - | - | 2 003.4 | 1 764.5 | 2 333.2 | 2 798.5 | 465.3 |
| General operating expenses | 939.7 | 770.6 | 1 535.3 | 328.4 | 1 392.9 | (142.3) | - | - | - | - | - | 939.7 | 770.6 | 1 535.3 | 1 392.9 | (142.3) |
| Supplies and materials | - | 5.2 | - | 0.3 | - | - | - | - | - | - | - | - | 5.2 | - | - | - |
| Furniture and equipment | - | 27.1 | - | 7.6 | - | - | - | - | - | - | - | - | 27.1 | - | - | - |
| Grants and contributions | 3 378.4 | 2 832.6 | 4 319.9 | 2 094.3 | 4 409.1 | (89.2) | - | - | - | - | - | 3 378.4 | 2 832.6 | 4 319.9 | 4 409.1 | (89.2) |
| Total | 16 491.3 | 12 978.5 | 18 502.9 | 7 624.3 | 18 473.9 | (29.0) | - | - | - | - | - | 16 491.3 | 12 978.5 | 18 502.9 | 18 473.9 | (29.0) |