

# Working with the Development Account

## A Guide for Implementing Entities

2025



*Photo Caption: A factory production line in Arusha, Tanzania. Photo taken in 2022 as part of Development Account Project 2023E, Coherent Strategies for productive capacity development in African least developed countries.*



**United  
Nations**

**Development Account  
Department of Economic and Social Affairs,  
United Nations**

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## INTRODUCTION

*Section updated on: 28/02/2025*

This guide provides a brief overview of the United Nations Development Account (DA) and how to work with it, including the principles, requirements, project management processes, and timelines involved. It is intended to serve as a reference for the entities implementing DA projects, as well as other UN stakeholders, partners, or member States interested in gaining a better understanding of the DA.

## ABOUT THE UNITED NATIONS DEVELOPMENT ACCOUNT

*Section updated on: 28/02/2025*

### BACKGROUND

The DA is a programme of the United Nations Secretariat that aims to enhance capacities of developing countries in the priority areas of the United Nations Sustainable Development Agenda. It was established by the General Assembly in 1997 in its resolution 52/12B and is funded from the Secretariat's regular budget. The DA funds projects implemented by the 10 economic and social entities of the Secretariat (referred to by the DA as "implementing entities"), namely: the Department of Economic and Social Affairs (DESA), the Economic Commission for Africa (ECA), the Economic Commission for Europe (ECE), the Economic and Social Commission for Asia and the Pacific (ESCAP), the Economic and Social Commission for Western Asia (ESCWA), the Economic Commission for Latin America and the Caribbean (ECLAC), the United Nations Conference on Trade and Development (UNCTAD), the United Nations Environment Programme (UNEP), the United Nations Human Settlements Programme (UN-Habitat) and the United Nations Office on Drugs and Crime (UNODC). Since its establishment, the DA has funded over 530 projects for a total budget of \$358 million in 17 tranches.

The Development Account provides its 10 implementing entities, which are mostly non-resident in projects' target countries, with the ability to apply their vast knowledge to deliver capacity development support to selected stakeholders. The implementing entities submit project proposals in response to needs expressed and demands made by Member States to the implementing entities, as well as recommendations and decisions made in intergovernmental processes and relevant governing bodies, and DA funds are then allocated to the implementing entities to execute the projects that are selected for funding. These projects provide a bridge between the headquarters of the implementing entities and the field, enabling those entities to apply their normative and analytical expertise on the ground and to support the development of sustainable capacities. Through the support of the DA, the 10 implementing entities are able to follow up on intergovernmental processes and their analytical work with concrete projects at the multi-country, sub-regional, regional and global levels. Most of the projects are focused on multiple countries, often least developed countries, landlocked least developed countries, and small island developing States, frequently across multiple regions, and involve the United Nations Secretariat and United Nations system entities, as well as partnerships with national Governments and other development partners.

### HOW THE DA IS FUNDED

As noted above, the DA is part of the UN programme budget ("regular budget"), which is funded from the assessed contributions of Member States. The DA Programme Management Team (DA-PMT), together with the Implementing Entities and the Programme Planning and Budget Division (PPBD) prepare a proposed budget for each programme budget cycle (formerly biennial, but on an annual basis since 2020). This proposed budget

becomes a section of the UN’s Proposed Programme Budget (PPB) and is known as “the fascicle”. Currently the DA is Section 35 of the PPB. For each programme budget cycle, the fascicle presents a new set of projects for consideration to be implemented over a four-year period, which is known as a “tranche”. The fascicle includes an overall analysis of the tranche, the project titles, objectives, implementing entities, Sustainable Development Goal (SDG) targets and budgets. It also includes details on evaluation with a budget for project- and programme-level evaluation activities of around 4%. There is an additional document called Supplementary Information that is provided to the Advisory Committee on Administrative and Budgetary Questions (ACABQ) that includes a one-page description of each project with a budget by object class.

Once the fascicle has been finalized, the Programme Manager of the Development Account (see more information in the next sub-section) answers questions from experts and member States about its proposed budget through hearings and informal consultations as done for all budget sections. First, there is a hearing by experts in ACABQ in June-July, and then with the Fifth Committee (the administrative and budgetary committee) of the General Assembly (GA) in October-November. Based on the hearing and additional questions, the ACABQ includes analysis, comments and recommendations on the DA in their report on the PPB for the Fifth Committee and GA. The Fifth Committee then reviews this report and recommendations and normally accepts the report and recommendations unless it makes specific additional comments or removes recommendations by taking note of them. The Secretariat will then report on the implementation of these recommendations in the next budget submission. Based on a draft resolution of the Fifth Committee, the GA approves by consensus the PPB, including the DA fascicle, in its plenary session toward the end of the year. When a fascicle is prepared, it does not include recosting, which is added later based on a GA-approved percentage. See the [Governance section](#) for additional details on these committees.

The DA-PMT also prepares a now annual report of the Secretary General to the GA on the implementation of projects financed from the Development Account (“the SG’s DA Progress Report”). It includes details on the implementation of projects within the newly closed tranche and includes other relevant information on the management of the DA. Published fascicles, progress reports to the General Assembly, and other official documents can be found on the [documents page](#) of the DA website.

## OVERVIEW OF THE MANAGEMENT OF THE DA

The Under-Secretary-General (USG) for Economic and Social Affairs (DESA) is designated as the Programme Manager of the DA with responsibility for overall coordination, programming, monitoring and evaluation, as well as for reporting to the intergovernmental bodies. The day-to-day work of the DA is managed by the DA-PMT, composed of a Senior Programme Management Officer, a Programme Management Officer, an Associate Programme Management Officer, and an Evaluation Officer, all funded under DESA’s programme budget and located within the Capacity Development Programme Management Office (CDPMO) of DESA. The work is overseen by the Head of CDPMO, who directly reports to the Programme Manager. The finance section of CDPMO supports the DA on a number of finance-related matters, such as processing allocations.

Within each implementing entity, there is a DA Focal Point who serves as the main point of contact with the DA-PMT and who maintains oversight of all of that implementing entity’s projects. The DA-PMT regularly liaises with these DA Focal Points, including through monthly meetings.

The DA Steering Committee, composed of NY representatives of the main implementing entities and PPBD, advises the Programme Manager on strategic and policy issues, particularly related to management, coordination,

programming, monitoring, evaluation and reporting. It is chaired by an Assistant Secretary General (ASG) of DESA. For further details on these stakeholders and their roles, please see the [Governance](#) section.

## CHARACTERISTICS OF DA PROJECTS

### DA projects should:

- (i) Focus on assisting mainly developing countries with developing the capacity to address economic and social issues in priority areas of the UN development agenda;
- (ii) Be developed in response to clear demand from member States (i.e., be demand-driven rather than supply-driven) and achieve concrete results at the country level;
- (iii) Build on the capacities and comparative advantage of the implementing entity and be executed by staff of the entity;
- (iv) Complement the work of other development entities working in these areas and countries, including other DA implementing entities and work done under the Regular Programme for Technical Cooperation (RPTC);
- (v) Have a strong South-South learning component.

### DA projects are not expected to:

- Continue work from previous projects, unless there's a substantial new component (such as a new region);
- Fund ongoing work of the entities (e.g., annual events);
- Primarily focus on producing documents and publications (i.e., assessments, reports, and policy papers) without going a step further to leverage such documents for capacity development work with stakeholders in the target countries (e.g. training workshops, working with them on developing action plans or policies, etc.).

Typical DA projects are expected to have a more in-depth approach in 3-6 target countries, where concrete capacity development work is undertaken on the ground. In some projects, there might be 2-3 target countries in 2 or 3 regions under the umbrella of one project, when there is the potential for cross-regional learning between the target countries. In addition, lessons learned and project outputs are frequently brought to additional countries in the region(s) as a final output in DA projects. However, the focus of the projects is still considered to be the target countries.

DA projects can be divided into two general categories: single-entity projects and joint projects:

- **Single-entity projects** are led by one DA entity, and only that lead entity receives a funding allocation from the DA for the project. Other entities might collaborate on the project, but do not receive funds.
- **Joint projects** are projects that are designed, implemented, and monitored by two or more DA implementing entities. One or two entities take the overall lead, and funds are allocated by the DA directly to each of the jointly implementing entities.

### A Note on Joint Projects:

Based on past experience and lessons learned, joint projects should also meet the following criteria: (a) having a shared goal and shared expected outcomes among the jointly implementing entities (as opposed to working in siloes under separate outcomes); (b) clear benefits of combining the expertise and efforts of the jointly

implementing entities; (c) and joint implementation of at least one output rather than separate outputs for each entity. As a principle, the development of joint projects is encouraged when it supports an integrated approach to the problems a project aims to address, and when working together has the potential to achieve greater results at the national level than working separately. However, joint projects also come with increased workload associated with financial management, administration, communication, coordination, monitoring, reporting and evaluation. It is therefore important to consider these costs and benefits before deciding to undertake a joint project to ensure that it makes sense to do so. In addition, it is generally advised to limit the number of jointly implementing entities and their divisions/sub-units involved for most DA projects, to allow for regular and effective communication and coordination and avoid excessive workload for monitoring and reporting, and to have one entity take the overall lead to create clear lines of accountability, ownership and reporting to the DA-PMT.

Additional guidance on joint projects is also provided throughout the guidelines for concept notes, project documents, etc. Please see the resources section below for additional information.

## DA RESOURCES

Below is a list of the resources available to find specific documents and more detailed information on the DA in specific areas. The four key resources to be familiar with are: (1) the DA website, (2) the searchable project database housed on the DA website, (3) the DA SharePoint Site, and (4) the Document Repository housed on the DA SharePoint Site. These are described in more detail below, as well as the additional resources available on both the DA Website and the DA SharePoint Site.

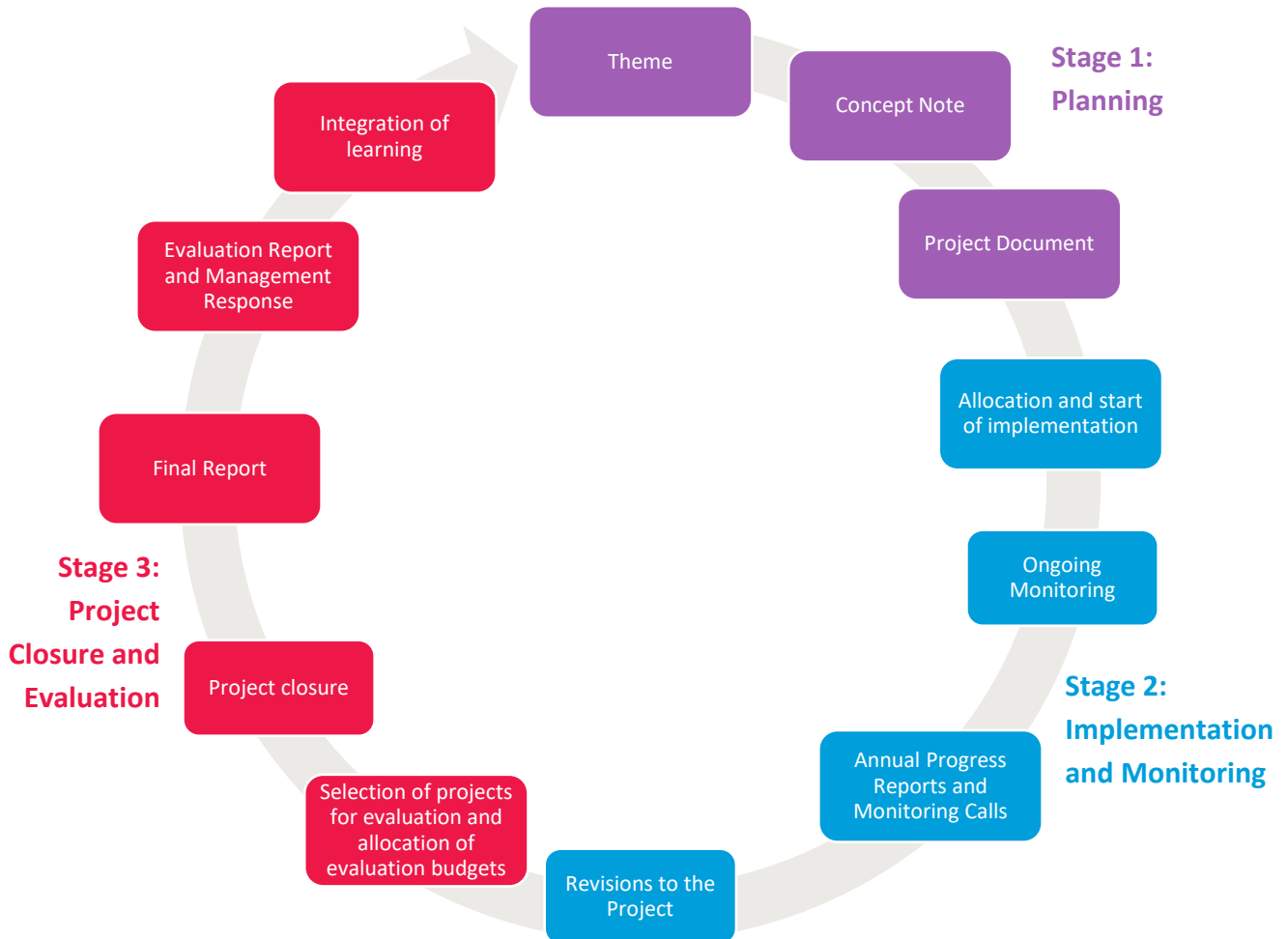
- **The DA's public website:** <https://da.desa.un.org/>.
  - The [Achievements Page](#): where you can find success stories from past DA projects.
  - The [Documents Page](#): where you can find official documents related to the DA including budget fascicles, GA resolutions, ACABQ reports, reports of the Secretary General, and mandates.
  - The [Guidance Page](#): where you can find the latest guidelines for concept notes, project documents, progress reports, final reports and evaluations.
  - The [E-learning Resources Page](#): where you can find the Blended Learning Methodologies for Capacity Development report, an e-learning webinar series, and other useful materials on e-learning.
  - The [Evaluation Page](#): where evaluation reports and management responses are published.
  - The [Projects Page](#): where you can find **the searchable database of all active and closed DA projects**, as well as key information on them. By clicking on a project's code, you can see additional information on each project.
- **The DA SharePoint Site** provides more information for **DA Focal Points, implementing entities' staff working with the Focal Points, and DA Evaluation Focal Points**. It has several elements:
  - [DA Focal Point Meetings](#): meeting minutes and other documents shared for DA Focal Point meetings.
  - [All Project Related Documents](#) (i.e., **the document repository**): where you can find all project-related documents, from concept notes to evaluation reports, for all DA projects.
  - [DA Evaluation](#): resources for DA evaluations, including guidelines and templates, memos, network meeting minutes, and additional resources.
  - [Collaborative Space](#): for working together on documents, identifying partnerships for new tranches, and other collaboration.

A note on access: The DA SharePoint Site is managed by the DA-PMT and is not a public site. It is for use by DA Focal Points, implementing entities' staff working with the Focal Points, and DA Evaluation Focal Points. In order to access it, the DA-PMT must approve each user's access rights. You can request access by emailing the DA-PMT.

## OVERVIEW OF THE DA PROJECT MANAGEMENT CYCLE

*Section updated on: 28/02/2025*

Below are the key stages of the project cycle, which starts approximately 1.5 years before the 4-year project implementation period starts: (1) planning, (2) implementation and monitoring, and (3) project closure and evaluation. Each of these stages is explained in more detail in the sections that follow. It should be noted that these stages overlap for the different tranches of funding. Since each tranche includes approximately 25-30 projects, and projects are implemented over four years, this means that at any given time, there are roughly 100 active DA projects at various stages of implementation, as well as additional projects in the planning or evaluation stages.



## STAGE 1: PLANNING

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### THEME

The theme provides the overarching direction for the design and implementation of Development Account projects for each tranche. Proposals for draft themes are developed by the DA-PMT in consultation with the implementing entities based on priorities of Member States expressed in General Assembly resolutions. The draft proposals are then presented to the Development Account Steering Committee for review and selection (with possible modifications). Once the Steering Committee has selected a proposed theme, it is presented to the Development Account Programme Manager for approval. Examples of past themes include:

- 16th tranche: Supporting Member States in developing and implementing policies for accelerating the Sustainable Development Goals for transformational change, resilience and just transitions addressing the economic and social aftermath of ongoing crises and shocks while ensuring that no one is left behind
- 15th tranche: Supporting Member States to address the risk of widening inequality in the post-pandemic recovery through inclusive, resilient and green policy support that leaves no one behind
- 14th tranche: Recovering better from COVID-19: for greener, resilient, inclusive and equal post-pandemic societies that leave no one behind
- 13th tranche: Supporting Member States in utilizing innovative and catalytic approaches to accelerate progress in achieving the Sustainable Development Goals

The theme for a new tranche is typically developed in June or early July two years prior to the beginning of the 4-year project implementation period. The approved theme is then communicated to the Executive Heads of the implementing entities through a memo from the Programme Manager launching the tranche, normally in July-August (i.e., approximately 17 months prior to the beginning of the 4-year project implementation period).

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### CONCEPT NOTE

Concept notes are the first documents drafted by project teams to present an initial project concept. They are shorter than project documents and serve three purposes: (1) to facilitate the selection of the short list of proposed projects to include in the fascicle; (2) to provide information to present in the fascicle; and (3) to allow the DA-PMT to provide early feedback, to help prepare for the development of full project documents. Following the Programme Manager's memo launching the tranche, the concept note guidelines are shared with implementing entities, typically in August. It is important to use the latest version of the guidelines, as they are updated for each tranche. The latest concept note guidelines are available on the DA SharePoint Site (in the "Guidelines" folder) and on the [DA website](#) (on the "Guidance" page). The DA Focal Points coordinate the internal process of preparing concept notes within their respective entities, in accordance with their mandates and priorities and guided by demand from member States and the theme of the tranche. The deadline for submission of concept notes is typically in mid-November. Thorough internal quality review and adherence with the guidelines is very important.

Once concept notes are submitted, the DA-PMT prepares a proposed short list of concept notes in consultation with the implementing entities for review by the DA Steering Committee, which recommends the finalized list to the Programme Manager for approval. Once the short list is finalized, the DA-PMT prepares the fascicle with guidance from PPBD. The fascicle includes high-level information on each of the short-listed projects and a broader analysis of the projects included in the tranche, and it is submitted in March the year before the projects' implementation begins.



### **Selection of Projects for Funding**

The selection of projects is based on multiple factors, including:

- The prioritization provided by the implementing entity
- Alignment of the project with the theme of the tranche
- Demonstrated demand for the project from the target countries
- Clear mandate and capacity to implement the project
- A well-developed logical framework (outputs, outcomes, objective)
- Potential for capacity development results

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### **PROJECT DOCUMENT**

In April/May the project document guidelines, which are updated by the DA-PMT for each tranche, are shared with the DA Focal Points, and the DA-PMT organizes virtual workshops on the preparation of project documents for project teams. Project documents are much more detailed plans for projects, building on the earlier concept notes, and include a theory of change, results framework, monitoring plan, and budget, as well as other information. Project teams are strongly encouraged to consult colleagues responsible for monitoring and/or evaluation in their entities in developing the results framework, including elaborating on the project's expected outcomes, in terms of change in the target countries' national capacity, and defining indicators of achievement that measure the progress towards achieving the outcomes and that aid in monitoring the project's progress over the course of its implementation.

A project document for a project with a budget of \$ 1 million or more is also required to include an evaluation plan, as evaluation is mandatory for such a project (see more information on evaluation under Stage 3 "[Project closure and evaluation](#)"). For such projects, the team developing the project document is required to include an evaluation officer, programme management officer, and/or other staff responsible for results-based management and monitoring from the lead entity to provide inputs on these issues.

Once drafted, project documents are expected to go through an entity-level quality assurance process that includes the completion of a standard check list by the DA Focal Point to ensure adherence to the guidelines. Implementing partners need to be consulted, and consultations with the Resident Coordinator's Office (RCO) in each target country should take place to confirm demand and needs during this phase. Once this internal quality assurance process is completed, project documents are submitted to the DA-PMT by mid-September. The DA-PMT reviews submitted project documents to confirm adherence to the requirements in the guidelines, and normally provides one or two rounds of comments and suggested revisions for each project document. Project teams are expected to respond to DA-PMT comments and suggested revisions by incorporating them or providing the reasons for not doing so. Once a project document is finalized in alignment with the guidelines, the project is ready for the allocation of funds after the GA has approved the tranche.

The project document guidelines and check list for the latest tranche are available in the DA SharePoint Site (in the "Guidelines" folder) and on the [DA website](#) (on the "Guidance" page).

## **STAGE 2: IMPLEMENTATION AND MONITORING**

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### **ALLOCATION AND START OF IMPLEMENTATION**

Usually in late December of the year before projects begin implementation, the GA approves the Proposed Programme Budget in its plenary, based on the recommendations from the Fifth Committee. Following this, PPBD

informs the DA-PMT of the actual budget figure for the tranche, taking into account the approved amount and recosting. It is at this point that funds are transferred to the DA account for the new tranche. It should be noted that funds can only be allocated by the DA once the Proposed Programme Budget has been approved and the DA has received the funds, typically mid-January.

Allocations are done using two different processes, depending on whether or not the project will be entered in the Integrated Planning, Management and Reporting solution (IPMR). More details can be found on the DA SharePoint Site in the guidelines folder, within the IPMR sub-folder.

Projects should plan their activities in February at the earliest.

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## ONGOING MONITORING

During projects' implementation, project teams are responsible for periodically monitoring the delivery of the outputs and progress in achieving the expected outcomes, using the indicators of achievement included in the results framework and in accordance with the monitoring plan outlined in the project document. Monitoring data should inform ongoing adjustments to projects with a view to ensuring that the expected outcomes are delivered within the four-year project implementation period. It should also be used for the preparation of the annual progress reports and the final report and serves as a key input to the final evaluation, if the project is selected for evaluation, as described in the sections below. The DA-PMT provides the DA Focal Points with monthly financial implementation rates by project to aid in the entity-level oversight of projects' implementation. For joint projects, monthly financial implementation rates by entity are also provided to support project-level monitoring and coordination through the project's steering committee.

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## ANNUAL PROGRESS REPORTS AND MONITORING CALLS

Annual progress reports are required to report on the progress made and any issues that arose over the previous calendar year, as well as any changes to the project that have been made or are necessary as a result of those issues. Please note that some changes require the review/approval of the DA-PMT, and/or should be raised earlier than in the progress report. Please see the section on [revisions to projects](#) for more details. Guidelines for progress reports are shared toward the end of each year, and the reports are then submitted to the DA-PMT by the end of March each year, covering the previous calendar year. The DA-PMT reviews the reports and organizes an annual monitoring call with the DA Focal Point of each entity to discuss any questions or concerns, as well as solutions. For joint projects with a budget of \$ 1 million or more, there is an annual monitoring call, to be attended by the project steering committee, the DA-PMT, and the DA Focal Points and Evaluation Focal Points of all jointly implementing entities.

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## REVISIONS TO PROJECTS

Annual progress reports provide an opportunity to give updates on any significant developments related to the project and to propose changes to the project to better deliver its expected outcomes. In particular, it is recognized that situations in the target countries may change over the 5.5-year timeframe between the concept note development and the project's completion, which may in turn significantly affect their involvement in the project. In general, significant changes to the project, reasons for them, and how they may affect the achievement of the project's expected outcomes should be highlighted in the annual progress reports and discussed internally with the DA Focal Point and, as necessary, during the annual monitoring calls with the DA-PMT. Changes should be kept in line with the overall objective of the project, and the expected outcomes. A complete overhaul of the project that was approved by Member States or the finalized project document is not allowed. The first Progress

Report is expected to include country-specific action plans that have been agreed upon with the countries. Ideally, (but optionally) it should also include updated realistic outcomes for each target country.

**However, certain changes should be raised with the DA-PMT as they arise via email, rather than waiting for the submission of an annual progress report.** The following substantive changes should be discussed with and pre-approved by DA-PMT as they arise, with a view to ensuring the delivery of the project’s expected outcomes:

- changing (adding to, dropping, and/or replacing) target countries
- revising indicators of achievement for any of the expected outcomes
- significant revisions to the project’s budget, particularly when they are related to GTA or sub-contracting. Due to the set-up of Umoja, all changes to GTA require approval by the DA-PMT and change in Umoja by the DESA Finance Unit.

**The process for submitting a request to the DA-PMT to review and approve any of the above changes is as follows:** (1) project teams need to consult with the DA Focal Point in their entity, and (2) if the proposed change requires review by the DA-PMT, then the DA Focal Point is the one who then contacts the DA-PMT. If the project is being jointly implemented, then the request should be submitted by the DA Focal Point of the lead entity, with the other jointly implementing entity/ies in copy. The request should be sent to the DA-PMT via email and should include specific details on the change being requested, the reasons for it, and how it may affect the achievement of the expected outcomes.

**For changes to target countries, please include:**

1. The project code and title
2. The original target countries
3. The requested revisions
4. The reasons for the requested revisions
5. Specify the specific demand received from any newly proposed target countries

**For changes to indicators of achievement, please include:**

1. The project code and title
2. The requested revisions
3. The reasons for the requested revisions
4. Attach both the original results framework and the proposed results framework
5. An explanation of how this may affect the delivery of the project’s expected outcomes

**For significant revisions to the budget, please include:**

1. The project code and title
2. The table below

| <b>Object Class</b>          | <b>Budget as per project document</b> | <b>Previous revised budget, if applicable (totals per object class)</b> | <b>New proposed revised budget (totals per object class)</b> |
|------------------------------|---------------------------------------|---|--|
| 015, Other staff costs (GTA) |                                       |   |  |
| 105, Consultants and experts |                                       |   |  |
| 115, Travel of staff         |                                       |   |  |

|   |  |  |  |
|---|--|--|--|
| 120, Contractual services                             |  |  |  |
| 130, Supplies and materials                           |  |  |  |
| 135, Furniture and equipment                          |  |  |  |
| 145, Workshops/Study tours (grants and contributions) |  |  |  |
| <b>TOTAL</b>  |  |  |  |

3. The detailed reasons for the proposed revisions  
*If the revision is related to subcontracting, the detailed reasons should include:*
  - The name of the sub-contracted organization that will be receiving the funds
  - How much is proposed to be transferred to them
  - What the sub-contracted organization will do
  - The reasons they need to be subcontracted
4. An explanation of how the revisions may affect the delivery of relevant outputs, and in turn the achievement of the project’s expected outcomes

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#### KEY REQUIREMENTS OF DA PROJECT BUDGETS

There are a few key requirements for DA project budgets to keep in mind, both when developing project documents and when requesting revisions:

- In line with the four-year implementation period for DA projects, projects are required to financially close at the end of the four years without any further expenditures beyond that period. However, for projects that are selected for evaluation, evaluation-related expenses may continue beyond this period to allow the evaluation to be completed.
- Projects should aim to achieve a financial implementation rate of 100% by the end of the four-year implementation period (monthly financial dashboards are provided by the DA-PMT to DA Focal Points to assist them with monitoring projects’ financial implementation).
- The DA is based on the premise that the implementing entities have sufficient staff capacity to implement the projects. Therefore, projects should not recruit a project manager, transfer a majority of their funds to an implementing partner, or be coordinated and managed by consultants.
- ACABQ has also been critical of high travel expenses, and travel costs should therefore be weighed carefully to ensure that they are necessary. Hybrid and virtual options should be utilized where possible.
- In order to contribute to strengthening capacities in the target countries and regions, national and regional consultants should be preferred over international consultants when possible. Likewise, if engaging institutions and/or NGOs, engaging local and regional institutions and/or NGOs is encouraged.

#### STAGE 3: PROJECT CLOSURE AND EVALUATION

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##### SELECTION OF PROJECTS FOR EVALUATION AND ALLOCATION OF EVALUATION BUDGETS

At the halfway point in projects’ implementation (at the beginning of the 3<sup>rd</sup> year of implementation), the implementing entities select projects for evaluation. In each tranche, approximately half of the projects are selected for evaluation, including any projects with a budget of \$1 million or more, for which evaluation is

mandatory. The selection of projects is guided by the priorities and needs of the implementing entity with a view to ensuring that the DA project evaluations generate relevant evidence to support decision-making by the implementing entities, considering the strategic importance and relevance of each project to the mandates of the implementing entities, any pressing knowledge gaps, and other pertinent factors considered by the management. The DA-PMT issues a guidance note on selection of projects for evaluation at the beginning of the third year of four-year project implementation period for the tranche, with the selection decisions by implementing entities due in mid-February of the same year. The guidance note on selection of projects for evaluation for the latest tranche is available on the DA SharePoint Site (in the “Evaluation” folder) and on the [DA website](#) (on the “Guidance” page).

For projects selected for evaluation, an evaluation budget in the amount equivalent to up to 4% of the final total project budget will be allocated in the fourth and final year of the project’s implementation. Guidance on how to request the transfer of the evaluation budget is included in the guidance note on the planning and conduct of terminal evaluations for each tranche, which is issued by the DA-PMT in March of the fourth/final year of the project implementation period for the tranche. For projects selected for evaluation, preparation of evaluation terms of reference (TOR) should be initiated in the second half of the final year of implementation. For projects with a budget of \$ 1 million or more, a DA-PMT review and approval of the detailed evaluation plan or evaluation TOR, including an elaboration of the tentative methodology, is required prior to the transfer of the evaluation budget. The latest tranche guidance note on the planning and conduct of terminal evaluations is available in the DA SharePoint Site (in the “Evaluation” folder) and on the [DA website](#) (on the “Guidance” page).

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## PROJECT CLOSURE

It is generally recommended that projects plan to complete operational implementation by the end of June of the fourth and final year of the project implementation period, both to allow a cushion in case of operational delays and to help ensure that all financial transactions are completed by the end of the year (with the exception of those related to evaluation for projects selected for evaluation). While the recommendation is to complete implementation by the end of June, implementation can continue until the end of December of the final year without the need to submit a formal extension request. No extensions beyond the end of the fourth year are granted. During the final six months of implementation, project teams are also expected to conduct the final data collection for the indicators of achievement in the results framework, to inform the self-assessments of the achievement of the projects’ outcomes, which are to be included in the final reports. These self-assessments will also form a critical input to the evaluation, if the projects are selected for evaluation. Projects which are selected for evaluation are also expected to initiate the planning of the evaluation during the last six months of their implementation.

Shortly before the projects reach the end of their fourth year of implementation, the DA-PMT sends instructions on the financial closure of the projects to the DA Focal Points and finance focal points.

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## FINAL REPORT

DA Focal Points are required to submit final reports for each project to the DA-PMT three months after the projects are completed (i.e., by the end of March the year after implementation ends). Final reports provide a self-assessment of projects’ results and, for projects that will be evaluated, form a critical input to the evaluation. The final report details the delivery of the outputs, as well as the extent to which the expected outcomes have been achieved, drawing upon actual measurements of each indicator of achievement in the results framework. In addition, there are narrative reporting sections capturing both successes and lessons learned, a final financial report on the expenditures of the project, and other information, which will be used by the DA-PMT to draft

annual progress reports on the DA's work for the General Assembly. The guidelines and template for final reports are updated by the DA-PMT for each tranche and shared with the implementing entities in September of the final year. The latest final report guidelines and template are available in the DA SharePoint Site (in the "Guidelines" folder) and on the [DA website](#) (on the "Guidance" page).

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## EVALUATION AND MANAGEMENT RESPONSE

DA project evaluations are conducted at the end of the project and aim to provide objective assessments of the projects' relevance, effectiveness, efficiency and several other critical criteria, determining the results achieved and generating lessons learned. They consist of five phases:

1. **The preparatory phase**, in which the Terms of Reference (TOR) are developed in coordination with stakeholders, consultant(s) are identified and hired, and secondary resources are compiled.
2. **The inception phase**, in which a desk review is conducted by the evaluator, including the assessment of the available data and documentation, and an inception report is developed based on the results of the desk review and in consultation with key stakeholders.
3. **The data gathering phase**, in which primary and additional secondary data are gathered and analyzed by the evaluator, with preliminary results of the evaluation validated through discussions with key stakeholders.
4. **The reporting phase**, in which additional analysis is conducted and an evaluation report, including recommendations, is prepared, informed by inputs of relevant stakeholders.
5. **The follow-up phase**, in which the results of the evaluation are shared with key and other relevant stakeholders, and a management response (mandatory since the 12<sup>th</sup> tranche) is developed by the entities, in accordance with their respective policy, procedures and mechanisms, addressing the recommendations of the evaluation and identifying actions to be taken to implement those accepted by them, and responsibilities for implementation and oversight/tracking.

For each tranche, a guidance note on the planning and conduct of evaluations, including an evaluation report template, is updated and shared by the DA-PMT in March of the final year of the projects' implementation. Evaluations of joint projects should be guided by the guidance note on terminal evaluation of joint projects. The DA also has a suggested management response template, while the entities may use their existing templates. For projects with budgets under \$1 million, the deadline for the submission of evaluation reports is the end of June after the last year of implementation, and for projects with budgets of \$1 million or more, the deadline is the end of September after the final year of implementation. A management response is due within three months after the finalization of the evaluation report. Both project evaluation reports and management responses are published on the "Evaluation" page of the DA website, in addition to being published on the entities' own websites. To help ensure use of evaluation results, entities are expected to track the implementation of accepted evaluation recommendations in accordance with their established procedures and mechanisms. The latest guidance notes and templates for DA project evaluations are available on the DA SharePoint Site (in the "Evaluation" folder) and on the ["Guidance" page of the DA website](#).

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## INTEGRATION OF LEARNING

Lessons learned generated through the self-assessments as part of the final reports and the external evaluations of projects selected for evaluation are used to inform the future work of the entities, including future projects under the DA. Many implementing entities also incorporate the findings of DA project evaluations into the periodic evaluation syntheses developed by their evaluation units and promote use of evaluation findings at the entity

level. In addition, both the final reports and evaluation reports are thoroughly reviewed by the DA-PMT to identify key lessons learned that are applicable at the DA level. Key lessons learned from project evaluations relating to key aspects of project design and management are systematically analyzed and used to inform new sets of guidelines or enhance the existing guidelines. In addition, some evaluations of joint projects with a budget of \$1 million or more generate recommendations addressed to the DA-PMT with applicability at the DA level. Along with programme-level evaluations, these joint project evaluations directly inform the improvement of DA programming, particularly in relation to joint projects.

## EXAMPLE TIMELINE FOR A NEW TRANCHE

*Section updated on: 28/02/2025*

| <b>Stage 1: Planning (2 years)</b>                      |                          |   |
|---|--------------------------|---|
| <b>Planning Year 1</b>                                  | June – August            | <ul style="list-style-type: none"> <li>A new theme is developed and finalized, and a new tranche is launched.</li> <li>The DA-PMT issues updated concept note guidelines.</li> </ul>  |
|   | August – November        | <ul style="list-style-type: none"> <li>Implementing entities develop and submit concept notes and their prioritization of them.</li> </ul>  |
|   | November – December      | <ul style="list-style-type: none"> <li>The DA-PMT, in consultation with implementing entities, develops a shortlist of proposed projects for endorsement by the Steering Committee, and approval by the Programme Manager.</li> </ul>   |
| <b>Planning Year 2</b>                                  | January – March          | <ul style="list-style-type: none"> <li>The DA-PMT drafts the fascicle and prepares for ACABQ session.</li> </ul>  |
|   | May – July               | <ul style="list-style-type: none"> <li>The DA-PMT issues updated project document guidelines.</li> <li>The DA-PMT holds a workshop on preparation of project documents.</li> <li>ACABQ reviews the DA fascicle and the SG's DA Progress Report.</li> </ul>  |
|   | July – September/October | <ul style="list-style-type: none"> <li>Implementing entities develop project documents for the shortlisted projects, building on the concept notes.</li> </ul>  |
|   | October – December       | <ul style="list-style-type: none"> <li>The DA-PMT reviews the project documents, and implementing entities revise/finalize them based on DA comments/suggestions.</li> <li>The Fifth Committee has informal consultations with DESA and reviews the DA fascicle and ACABQ recommendations.</li> </ul> |
|   | End of December          | <ul style="list-style-type: none"> <li>The General Assembly approves the proposed programme budget, including the DA fascicle.</li> </ul>   |
| <b>Stage 2: Implementation and Monitoring (4 years)</b> |                          |   |
| <b>Implementation Year 1</b>                            | January – March          | <ul style="list-style-type: none"> <li>Funds are allocated to projects with finalized project documents (implementing entities finalize any remaining project documents).</li> <li>Projects begin implementation.</li> </ul>  |
|   | April – December         | <ul style="list-style-type: none"> <li>The DA-PMT issues updated progress report guidelines in September.</li> <li>Implementation continues.</li> </ul>   |
| <b>Implementation Year 2</b>                            | January to March         | <ul style="list-style-type: none"> <li>Implementing entities develop/submit their first progress report.</li> <li>Implementation continues.</li> </ul>  |
|   | April – June             | <ul style="list-style-type: none"> <li>The DA-PMT holds monitoring calls with the implementing entities to discuss any issues identified in progress reports.</li> <li>Implementation continues.</li> </ul>   |

|   |                 |  |
|---|-----------------|--|
|   | July – December | <ul style="list-style-type: none"> <li>The DA-PMT issues updated progress report guidelines in September.</li> <li>Implementation continues.</li> </ul>  |
| Implementation Year 3                                     | January – March | <ul style="list-style-type: none"> <li>The DA-PMT issues a guidance note on selecting projects for evaluation, and implementing entities select projects to be evaluated in February.</li> <li>Implementing entities develop and submit their second progress report by the end of March.</li> <li>Implementation continues.</li> </ul>  |
|   | April – June    | <ul style="list-style-type: none"> <li>The DA-PMT holds monitoring calls with the implementing entities to discuss any issues identified in progress reports.</li> <li>Implementation continues.</li> </ul>  |
|   | July – December | <ul style="list-style-type: none"> <li>The DA-PMT issues updated progress report guidelines in September.</li> <li>Implementation continues.</li> </ul>  |
| Implementation Year 4                                     | January – March | <ul style="list-style-type: none"> <li>Implementing entities develop/submit their third progress report.</li> <li>The DA-PMT issues an updated guidance note on planning and conducting project evaluations in March.</li> <li>Implementation continues.</li> </ul>  |
|   | April – June    | <ul style="list-style-type: none"> <li>The DA-PMT holds monitoring calls with the implementing entities to discuss any issues identified in progress reports.</li> <li>Implementing entities request an allocation of the evaluation budgets for projects selected for evaluation.</li> <li>Implementation continues.</li> </ul>   |
|   | July – December | <ul style="list-style-type: none"> <li>Projects conduct final data collection using indicators of achievement to include in final reports.</li> <li>For projects selected for evaluation, evaluation TOR are developed and an evaluator(s) recruited.</li> <li>The DA-PMT issues updated final report guidelines in September.</li> <li>Implementation may continue until December, when projects must close operationally and financially.</li> </ul> |
| <b>Stage 3: Capturing and Evaluating Results (1 year)</b> |                 |  |
| Evaluation Year 1   | January – March | <ul style="list-style-type: none"> <li>Implementing entities develop and submit final reports by the end of March.</li> </ul>  |
|   | April – June    | <ul style="list-style-type: none"> <li>Implementing entities submit evaluation reports by the end of June, for projects selected for evaluation that are under \$1 million.</li> </ul>   |
|   | July – December | <ul style="list-style-type: none"> <li>Implementing entities submit evaluation reports by the end of September for projects with budgets of \$1 million or more.</li> <li>Implementing entities submit management responses within three months of the finalization of the evaluation reports (by the end of September for projects under \$1 million, and by the end of December for projects of \$1 million or more).</li> </ul>                     |

## GOVERNANCE, DA ACTORS, AND COORDINATION WITH THE UN SYSTEM

*Section updated on: 28/02/2025*

### PROGRAMME MANAGER (UNDER-SECRETARY-GENERAL, DESA)

The Under-Secretary-General (USG) for Economic and Social Affairs serves as Programme Manager for the Development Account and as such is responsible for the overall programme management of the Account, including



the approval of projects. The Development Account Steering Committee provides guidance to the USG on strategic and policy-related issues as well as project selection.

## STEERING COMMITTEE

The Steering Committee advises and assists the Programme Manager in managing the Development Account with respect to strategic and policy-related issues in order to strengthen the effectiveness, efficiency, and impact of the Account. The Steering Committee builds on the operational and substantive experience of the implementing entities, their good practices, as well as those of the UN operational community. Key functions of the Steering Committee are to consider and agree on the theme of a new tranche and on the short list of proposed projects to be funded under a new tranche for the Programme Manager's approval.

The Steering Committee is composed of five members representing the implementing entities and other key stakeholders (members are designated by their entity):

- One representing DESA;
- One representing the Regional Commissions (i.e., Regional Commissions New York Office or RCNYO);
- One representing UNCTAD;
- One representing UNEP, UN-Habitat and UNODC; and
- One from the Programme, Planning and Budget Division (PPBD)

All members representing the implementing entities must be present to constitute a quorum. Meetings of the Committee are chaired by an Assistant Secretary-General (ASG) of DESA, who represents the Programme Manager.

## ACABQ

The Advisory Committee on Administrative and Budgetary Questions (ACABQ) is a subsidiary organ of the General Assembly and consists of 21 members appointed by the Assembly in their individual capacities. The major functions of the Advisory Committee are:

- a) To examine and report on the budget submitted by the Secretary-General to the General Assembly;
- b) To advise the General Assembly concerning any administrative and budgetary matters referred to it;
- c) To examine on behalf of the General Assembly the administrative budgets of the specialized agencies and proposals for financial arrangements with such agencies; and
- d) To consider and report to the General Assembly on the auditors' reports on the accounts of the United Nations and of the specialized agencies.

The Development Account has a hearing with ACABQ once a year (typically in June or July) in the context of the Proposed Programme Budget for the following year and the projects that are proposed to be included under the DA (section 35) within that budget. ACABQ members ask questions about the DA's proposed budget and the projects proposed for funding, either in person during the hearing or in writing afterward. The Programme Manager is normally represented by a DESA ASG, supported by the head of CDPMO and the DA-PMT. The hearing is also attended by senior officials from PPBD and RCNYO, who answer relevant questions posed by ACABQ. Based on the hearing and the deliberations on the responses to its members' questions that follow, ACABQ prepares a report for the Fifth Committee with recommendations for its consideration.

## THE FIFTH COMMITTEE

The Fifth Committee, i.e., the Administrative and Budgetary Committee, is one of the six Main Committees of the General Assembly and is responsible for administrative and budgetary matters. The Fifth Committee considers the Proposed Programme Budget, including the proposed DA budget (fascicle), during its annual main session starting in October. The session includes informal consultations on the proposed DA budget (section 35), where Member States pose questions to the Programme Manager through a senior official designated to represent her/him, normally a DESA ASG, who is supported by the Head of CDPMO and senior officials from PPBD and RCNYO. After the informal consultations and the negotiations that follow, the Fifth Committee submits a report, recommending draft resolutions for the General Assembly to adopt. Based on the report of the Fifth Committee, the General Assembly adopts a resolution in its plenary approving the budget of the Organization, including the DA.

## HEAD OF CAPACITY DEVELOPMENT PROGRAMME MANAGEMENT OFFICE (CDPMO)

The Head of the CDPMO has the delegated authority to manage the Account on behalf of the Programme Manager and advises the Programme Manager on strategic policy and programme support matters. The Head represents the DA management in the Steering Committee, oversees the work of the DA-PMT, and liaises with the Programme Planning and Budget Division (PPBD) on programme, budget and accounting issues.

## DEVELOPMENT ACCOUNT PROGRAMME MANAGEMENT TEAM (DA-PMT)

The DA-PMT handles the day-to-day operations of the programme management of the Account, provides direct support on all aspects of the DA's management, and liaises with the DA Focal Points on all aspects of their projects, including selection, approval, implementation, monitoring, reporting and evaluation of projects. It also provides secretariat support to the DA Steering Committee and DA Network (i.e., monthly DA Focal Point meetings).

## EXECUTIVE HEADS

The Executive Heads of the implementing entities engage with the Programme Manager on key strategic and policy issues, identify programmatic priorities of their entities to be included in project proposals, and have ultimate responsibility for the effective and timely delivery of the projects and compliance with the Development Account's requirements.

## DA FOCAL POINTS

The DA Focal Points (normally the Chief of Programme Planning and/or Chief of Capacity Development/Technical Cooperation Units) coordinate all activities of their implementing entity related to the Development Account (programming, reporting, monitoring and evaluation). They are the main contact person for the Head of CDPMO and the DA-PMT in their implementing entity on all issues related to the DA, serve as the interface between the policy and operational levels within their entity, and ensure internal quality assurance of documents submitted to the DA.

## DA COORDINATION WITH THE UN SYSTEM AT COUNTRY LEVEL

At the country level, the Resident Coordinator system ensures the coordination of all organizations of the United Nations system dealing with operational activities for development, regardless of the nature of their presence in the country. It encompasses the UN Resident Coordinator (RC), the UN Country Team (UNCT), and the Resident Coordinator's Office (RCO). The RC is responsible for leading the UNCT, ensuring system-wide accountability on the ground for the UN Sustainable Development Cooperation Framework, and coordinating UN support to countries in

their implementation of the 2030 Agenda. The UNCT includes all the UN entities working on sustainable development, emergency, recovery and transition in programme countries, including some non-resident entities.<sup>1</sup>

There are two main levels of involvement that RCOs have in DA projects:

- **Being informed** (mandatory for all projects) – Informing RCOs (and UNCTs through them) of the DA project and activities to be undertaken in, or targeted at, their countries is the minimum requirement for all DA projects.
- **Support to the project** (strongly recommended for all projects) – examples of RCO support may include identifying and/or inviting meeting/workshop participants, identifying resource persons (including those within the UNCT) or national consultants, and disseminating project outputs. RCOs may also assist with fine-tuning project modalities/activities to national contexts, identification of government counterparts, focal points and partners, identification of synergies with other projects/initiatives in the focus area, stakeholder engagement strategy, mobilization of supplementary resources, and sustainability measures.

In addition, the implementing entity may be a member of the UNCT and participate in the Common Country Analysis (CCA) and the UN Sustainable Development Cooperation Framework, and the project activities may be part of the entity's contribution to outputs and strategic priorities within the Cooperation Framework. It is strongly recommended that all projects consult with the RCO of each target country during the design phase of a project (i.e., after the concept note has been shortlisted and before the project document has been submitted).

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<sup>1</sup> <https://unsdg.un.org/about/how-we-work>