



United Nations

Advisory Committee on Administrative and Budgetary Questions

**First report on the proposed programme
budget for 2024**

**General Assembly
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Part XIII Development Account

Section 35 Development Account

Regular budget	
Appropriation for 2022	\$16,199,400
Expenditure for 2022	\$15,239,700
Appropriation for 2023	\$16,491,300
Expenditure as at 30 June 2023	\$7,382,700
Proposal for 2024	\$16,286,700
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2023 rates (i.e. before recosting).	

XIII.1 The proposed programme budget for section 35 for 2024 amounts to \$16,286,700, before recosting, reflecting a decrease in the amount of \$204,600, or 1.2 per cent, compared with the appropriation for 2023. The decrease results from the proposed conversion of the general temporary assistance position of Evaluation Officer (P-4) to an established post under section 9, Economic and social affairs, of the proposed programme budget for 2024 (A/78/6 (Sect. 35), table 35.1 and paras. 35.18–35.19). Estimates for 2024 after preliminary recosting amount to \$16,726,400, which represents an increase of 1.4 per cent compared with the resources approved for 2023 (A/78/6 (Introduction), table 2). A summary of the evolution of overall financial resources by object of expenditure and source of funds is contained in table XIII.9.

XIII.2 The resource requirements for the Development Account by object of expenditure, before recosting, in 2024 are reflected in table XIII.1 (A/78/6 (Sect. 35), table 35.2).

Table XIII.1

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

(Thousands of United States dollars)

	<i>Amount</i>
Other staff costs	670.4
Consultants and experts	6 167.2
Travel of staff	2 280.4
Contractual services	2 171.9
General operating expenses	1 386.6
Grants and contributions	3 610.2
Total	16 286.7

XIII.3 The Advisory Committee was provided, upon request, with updated information on the resources allocated to the Development Account and the expenditure since the biennium 2018–2019, by object of expenditure, as reflected in table XIII.2.

Table XIII.2
Resources allocated and expenditure by object of expenditure, 2018–2019 to 2023

(Thousands of United States dollars)

	2018–2019		2020		2021		2022		2023		2024	
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure (January–June)
Other staff costs	1 133.4	914.5	495.8	906.6	649.7	1 959.7	840.2	972.3	851.4	432.8	670.4	670.4
Consultants and experts	9 616.1	11 903.9	4 836.1	10 136.6	4 613.3	14 968.8	6 605.4	7 559.4	7 498.4	3 093.8	6 167.2	6 167.2
Travel of staff	4 164.2	5 269.5	2 340.1	206.0	2 080.4	297.6	1 994.3	1 463.7	1 820.0	923.9	2 280.4	2 280.4
Contractual services	3 629.0	3 358.1	1 739.8	2 341.7	2 165.3	4 208.0	1 775.5	1 964.9	2 003.4	955.1	2 171.9	2 171.9
General operating expenses	487.4	1 574.9	584.2	411.8	1 078.7	703.6	739.8	799.0	939.7	442.8	1 386.6	1 386.6
Supplies and materials	–	11.0	–	25.7	–	–	–	4.7	–	2.7	–	–
Furniture and equipment	126.5	219.6	–	189.5	9.3	45.4	15.6	28.9	–	7.2	–	–
Grants and contributions	9 242.2	10 940.3	4 203.4	1 742.2	4 602.7	3 559.5	4 228.4	2 440.3	3 378.4	1 534.3	3 610.2	3 610.2
Total	28 398.8	34 191.8	14 199.4	15 960.1	15 199.4	25 939.9	16 199.4	15 239.7	16 491.3	7 382.7	16 286.7	16 286.7

Other staff costs

XIII.4 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. 35.22). The Advisory Committee further discusses general temporary assistance in chapter I above.

Consultants

XIII.5 According to the Secretary-General, the Development Account's 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 sixteenth tranche include 114 international consultants for a total of 429 work-months, at an estimated cost of \$3.2 million, and 125 national consultants for a total of 459 work-months, at an estimated cost of \$2.2 million (*ibid.*, para. 35.24 and table 35.3). Upon enquiry, the Advisory Committee was informed that the mandates and expertise of the Development Account implementing entities filled capacity development gaps in niche areas that fall outside the priorities and expertise available in United Nations country teams and resident coordinator offices. While the design and management of projects are done internally by the implementing entities, as well as a larger part of the implementation of projects, consultants are brought in for their specific knowledge that is not available within the entities on technical or substantive issues (for international consultants) or on country-specific knowledge (for national consultants).

XIII.6 The Advisory Committee was also informed, upon enquiry, that international consultants were used for areas such as helping to prepare material and systems for e-learning, adapting and finalizing methodologies, and leading on or assisting in international workshops. In addition, international consultants can be necessary when specific, knowledge is required, but a local expert who understands the administration, context and other specificities at the national level can be necessary to help to translate such specific knowledge to the local context. This is a complementarity that the Development Account has employed, while simultaneously working to increase the number of local and national consultants in relation to international consultants. Upon request, the Committee was provided with information on the number and costs of international and national consultants for the period from 2022 to 2024, as reflected in table XIII.3.

Table XIII.3

Number and cost of international and national consultants, 2022–2024

(Thousands of United States dollars)

<i>Year</i>	<i>Type of consultant</i>	<i>Number of consultants</i>	<i>Number of work-months</i>	<i>Cost^a</i>
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

<i>Year</i>	<i>Type of consultant</i>	<i>Number of consultants</i>	<i>Number of work-months</i>	<i>Cost^a</i>
2024	International	114	429	3 244.4
	National	125	459	2 215.2
Total		239	888	5 459.6

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

XIII.7 The Advisory Committee notes the information on the number of national and international consultants employed under the Development Account and the costs thereon. The Committee recognizes the capacity-building benefits of the use of national and regional consultants and trusts that more efforts will be done to increase such use, compared with international consultants. The Committee also trusts that updated information on the use of national and international consultants will continue to be included in future budget submissions (see also A/77/7, para. XIII.21). The Advisory Committee further discusses consultants in chapter I above.

Travel of staff

XIII.8 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 14 per cent of the total resources. While all projects are required to 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/78/6 (Sect. 35), para. 35.23). Upon enquiry, the Advisory Committee was informed that the travel of staff of the implementing entities to the field had been an essential part of the capacity development support provided. Advice to Governments often needs to be done in person, as do workshops to share experiences between countries and partners within and outside of specific countries. In addition, while the COVID-19 pandemic has shown that effective training can be delivered virtually, the lessons learned have also shown that virtual training comes with its own set of complexities. For example, limitations in digital access may pose a challenge to virtual/hybrid means of delivering outputs. Digital gaps across geographic areas and population groups constitute a challenge to inclusive participation in e-learning activities. Other challenges include communication difficulties between participants and trainers, keeping participants engaged during online training and financial resources required for the operation of digital courses. In view of these limitations, virtual events should be viewed as a complement to and not a complete substitute for in-person events. **The Advisory Committee notes the increase in the resource requirements under the travel of staff and once again considers that there is a need to rationalize the resource requirements for travel through efficiencies and more reliance on online tools and local experts, with a view to dedicating more of these resources to the funding of the Development Account's sustainable projects (see also A/77/7, para. XIII.23, and A/76/7 and A/76/7/Corr.1, para. XIII.20).** The Advisory Committee further discusses travel of staff in chapter I above.

Contractual services

XIII.9 The Secretary-General explains that contractual services are used to engage national and local institutions or organizations to assist in the implementation of national components of the projects, including studies, local pilots, consultations and workshops. They also often include elements of capacity development for the

institutions and organizations themselves. Venue rentals, conference service and communications costs associated with workshops, training events, seminars or expert group meetings typically fall under the general operating expenses category (A/78/6 (Sect. 35), para. 35.25). Upon enquiry, the Advisory Committee was informed that contractual services included institutional contracts with national, regional or international institutions, companies and international organizations and NGOs for preparing publications, conducting studies, carrying out technical work, assisting in the organization of workshops, interpretation costs 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. With regard to national and local contractual services, these are often for venue rental and workshop-related support work. UNDP country offices and resident coordinator offices often support the organization of national capacity development events and the selection of venues and workshop support. These resident entities might have rosters for such support. At the level of the Development Account as a programme, there are no rosters for local or national contractual services. Project managers are responsible for supervising and monitoring the work of the local and national contractors on the basis of the terms of reference to ensure that the delivery of outputs proceeds as planned, identify possible problems and issues that need to be addressed, and initiate corrective action, if necessary. Efficiency, effectiveness and accountability are monitored and assessed on the basis of the financial regulations and rules and the contract's provisions. **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 proposals.** The Advisory Committee further discusses contractual services in chapter I above.

Grants and contributions

XIII.10 The Secretary-General also explains that the cost of workshop participants (travel and allowances), under grants and contributions, represents, on average, 22 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, which are typically used for South-South cooperation and the sharing of lessons learned between the project beneficiary countries. 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 (*ibid.*, para. 35.26). Upon enquiry, the Advisory Committee was informed that the Development Account's funded projects delivered a mixture of activities aimed at collectively achieving their expected changes in the project countries' capacity in specific thematic areas, and that workshops were not the only activity. Project evaluations focus on the assessment of the project's results achieved at the project level, rather than at the activity level, at the end of its four-year implementation period. Contact information of workshop participants, along with post-workshop survey results, is included in the list of the documents and information that are expected to be made available to the external evaluators conducting the terminal evaluation. Terminal evaluations of the projects very often use surveys of workshop participants that are conducted following project completion and that are designed to gauge the use of the knowledge and skills gained by participants in developing a policy or programme or taking other action that indicates the enhanced capacity of the project countries. These surveys are used as one of the several lines of evidence to inform the assessment of the achievement of the project's expected results. **The Advisory Committee trusts that lessons learned from the impact assessment of the projects will be consolidated and used in all future projects, as appropriate.** The Advisory Committee further discusses grants and contributions in chapter I above.

Funding of the Development Account

XIII.11 Upon request, the Advisory Committee was also provided with updated historical data of the resources provided to the Development Account and their percentage to the relevant overall programme budget appropriations since the establishment of the Account, as contained in table XIII.4.

Table XIII.4

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

(Thousands of United States dollars)

<i>Year</i>	<i>General Assembly resolution(s)</i>	<i>Total programme budget appropriation</i>	<i>Development Account appropriation</i>	<i>Percentage</i>
1998–1999	52/221	2 532 331 200	13 065 000	0.52
2000–2001	54/250 A–C	2 535 689 200	13 065 000	0.52
2002–2003	56/254 A–C	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–C	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	Proposed	3 436 120 400	16 286 700	0.47

XIII.12 The Advisory Committee recalls that, in response to the General Assembly in its resolution [52/235](#), the Secretary-General outlined in his report [A/52/1009](#) the types and areas of productivity improvement initiatives that could release resources for transfer to the Development Account, as well as the modalities for identifying gains and transferring funds to the Account. It was indicated that six major types of efficiency measures were being pursued: simplification of processes, procedures, rules and services; enhancing flexibility and responsibility of line managers; expanding and strengthening common services; creating an electronic United Nations and fully utilizing information and automation systems; establishing further equitable reimbursement for services rendered to extrabudgetary activities, and cost recovery; and enhancing conference services support. It was also indicated that, once gains had been achieved, they would be verified to ensure that they did not have an impact on programme delivery and that the Secretary-General would then include them in performance reports and seek approval for the redeployment of resources to the Development Account. The Secretary-General in his report [A/53/945](#), further proposed that the total amount available in the special account would be identifiable, considering the transfers that the Assembly had approved to the Development Account as a result of its deliberations on the second performance report.

XIII.13 In paragraph 4 of its resolution [54/15](#), the General Assembly decided that savings to be achieved as a result of the efficiency measures could be identified in the context of budget performance reports and were to be transferred to the Development Account section with the prior approval of the Assembly. In response to that resolution, the Secretary-General highlighted the challenges in identifying efficiency gains. For example, it was indicated that, in many cases in which there had been savings in dollar terms, programme managers had redirected the released resources to priority areas within their budget sections and that productivity and efficiency activities were, by nature, long term and that, after having been able to identify a series of quick gains early on, some maturation would be required before new activities generated savings that were sustainable and therefore would qualify for redeployment to the Development Account (see [A/56/7](#)).

XIII.14 The General Assembly, in paragraph 4 of its resolution [56/237](#), requested the Secretary-General to intensify efforts to enhance efficiency measures that might result in sustainable savings, with a view to augmenting the Development Account, in accordance with the provisions of Assembly resolution [54/15](#). In its resolutions [60/246](#) and [61/252](#), the Assembly requested the Secretary-General to make recommendations on how additional resources could be added to the Account, in the amount of \$5 million and \$2.5 million, respectively.

XIII.15 In response to resolution [60/246](#), the Secretary-General reported to the General Assembly that no efficiency savings had been identified as part of the unencumbered balance of the approved budget appropriation to be transferred to the Development Account. This was attributed to the difficulty in identifying such savings in the absence of dependable methodologies, such as a cost-accounting system. Even if such a system were in place, the programme managers tended to retain savings to meet additional mandates and workloads rather than surrender them for transfer to the Development Account. Therefore, the Secretary-General was not in a position to make recommendations on how additional resources could be identified ([A/61/282](#), paras. 16, 18 and 21). In his subsequent report, the Secretary-General stated that, in response to Assembly resolution [61/252](#), with the current information technology systems it was not possible to identify efficiency or other gains for transfer to the Development Account ([A/62/466](#), para. 79).

XIII.16 In both instances, the General Assembly decided to make an exceptional appropriation to address the lack of transfer of resources to the Development Account. In section IV, paragraph 5, of its resolution [61/252](#), the Assembly decided to exceptionally appropriate \$2.5 million to the Development Account as a non-recurrent amount. The Assembly also increased, as a non-recurrent amount, the provisions of the Development Account by an additional amount of \$5 million (resolution [62/235](#) A, para. 2 (d)). In section VIII, paragraphs 6 and 14, of its resolution [62/238](#), the Assembly requested the Secretary-General to fully comply with its resolution [52/12](#) B and subsequent resolutions on the Development Account. The Assembly also recognized that the current modalities for financing the Development Account, which was to be funded from savings achieved as a result of the efficiency measures that could be identified in the context of budget performance reports, had not proved successful. The Assembly further decided to appropriate an additional \$2.5 million, as a non-recurrent amount, for the Development Account (resolution [62/238](#), sect. VIII, para. 11).

XIII.17 The General Assembly once again decided, in its resolution [64/242](#) A, at its discretion, to increase the provision under the Development Account by a non-recurrent amount of \$7.5 million, for a total amount of \$26,151,300 for the biennium 2008–2009. The Assembly also decided to appropriate, by its resolutions [64/243](#) and [66/246](#), the non-recurrent amounts of \$5 million and \$6 million, respectively, bringing the total amount to \$23,651,300 for the biennium 2010–2011

and \$29,243,200 for the biennium 2012–2013. The Assembly once again approved an additional appropriation of \$1 million to the Development Account by its resolution [75/254](#), increasing the baseline to \$15,199,400. The Assembly further decided to increase, on a non-recurrent basis, the Development Account for 2022 by \$1 million.

XIII.18 In reports in the seventy-fifth and seventy-sixth sessions of the General Assembly, the Advisory Committee recommended that the Assembly request the Secretary-General to develop a clear methodology to track and identify savings to be transferred to the Development Account and to submit the proposed methodology in the context of his next budget submission (see [A/76/7](#) and [A/76/7/Corr.1](#), para. XIII.11, and [A/75/7](#) and [A/75/7/Corr.1](#), para. XIII.3). In response, the Secretary-General noted that, as indicated in the proposed programme budget for 2022 ([A/76/6 \(Sect. 35\)](#)) and for 2023 ([A/77/6 \(Sect. 35\)](#)), savings realized, or underexpenditure, were tracked and reported in the context of the performance reports for a decision by the Assembly. However, the Secretariat was not in a position to attribute such savings to “efficiency measures”, given that multiple factors played a role when final expenditure was below the appropriation level. Each performance report justified such variances by referring to the relevant factors. The full analysis of the underexpenditure for 2021 was to be provided in the financial performance report on the programme budget for 2021, to be considered by the Assembly at the main part of its seventy-seventh session (see [A/77/6 \(Sect. 35\)](#), annex II).

XIII.19 The General Assembly, by its resolution [77/262](#), endorsed the Advisory Committee’s recommendation, in para. XIII.12 of its report [A/77/7](#), to request the Secretary-General to present in the next budget submission options for the funding modalities for the Development Account for future budget submissions, aiming to reach a resource level not less than 0.5 per cent of the overall budget proposal, taking into account the evolution of the resources of the Account since its inception, and to ensure that the Account met its purpose and objectives, as well as the needs of Member States. The Committee also noted that “when the level of resources of the Account compared with the overall budget is assessed to be reducing, the Assembly may consider maintaining or increasing the resources up to the appropriate level, on the basis of previous trends”.

XIII.20 In his report ([A/78/6 \(Sect. 35\)](#), annex IV), the Secretary-General explains that the Secretariat explored two approaches:

(a) Approach A, whereby the annually proposed amount for the Development Account under section 35 of the proposed programme budget would be equivalent to 0.5 per cent of the total proposed programme budget before recosting for the same annual budget year and would be reflected in the introduction to the respective report of the proposed programme budget. However, the amount indicated for the total proposed programme budget in the introduction to that report, which was submitted in May, would not take into account supplementary budget proposals in relation to new or expanded mandates that would be prepared later in the year, for example, from the Main Committees or plenary sessions of the General Assembly, the Economic and Social Council or the Human Rights Council. Accordingly, there would not be enough time for the Secretariat to submit, and for the Main Committees to consider, a revised proposed budget level for the Development Account, including planned additional projects, as a percentage against the overall budget proposals, including all add-on budget proposals. Furthermore, the Secretariat would not be able to determine the proposed level for the Development Account until all budget sections of the proposed programme budget were finalized, by mid-May. This would not allow for sufficient time to prepare and finalize the Development Account budget proposal, which includes a list of the projects to be funded from the Account that are selected through a consultative process with all the implementing entities based on requests for assistance from Member States and taking into account the proposed level of the

Account. This process takes between two and three months, from the start of the budget preparation process to the finalization of the budget fascicle for section 35;

(b) The Secretariat therefore explored a second approach (approach B), whereby the annually proposed amount for the Development Account under section 35 of the proposed programme budget would be the equivalent of 0.5 per cent of the total approved regular budget of the preceding annual budget year, as contained in the budget appropriations resolution of the respective main session (e.g., 0.5 per cent of the appropriations for 2023 contained in General Assembly resolution 77/264 A–C, less the appropriations for major construction projects, for the Account level proposed for 2024). This approved overall budget amount would include the supplementary budgets approved by the Assembly for new or expanded mandates at the end of the previous year. The amounts approved for the ongoing major construction projects would, however, be excluded, given that these projects and related resources are, by nature, exceptional and limited in time. They are also not included under approach A, given that the proposed budgets for major construction projects are supplementary budget proposals that are not part of the total proposed programme budget presented in the introduction to the report. This approach would allow the planning and budgeting process for the Development Account to start in January of every year.

XIII.21 According to the Secretary-General, the Secretariat also assessed proposing a higher percentage for the Development Account than 0.5 per cent of the overall programme budget. However, in the absence of objective criteria for proposing another specific percentage, the Secretary-General considered that any such different percentage would have to be decided upon by the General Assembly. As indicated by the Secretary-General, the table in annex IV of his report shows what the level of the Development Account would have been each year since 1998 for approach A and the recommended approach B, compared with the amounts proposed by the Secretary-General for the Account over those years. As shown in the table, over the past 12 years, the amounts resulting from approach B would have been slightly higher than the amounts under approach A or those proposed in the budget fascicle. The exception would be 2022, when the Assembly exceptionally approved significant resources as commitment authorities rather than appropriations, which would have affected the level of the account as calculated for 2023.

XIII.22 Upon enquiry, the Advisory Committee was informed that one more option had been considered by the Secretariat, which was found not to be viable and, therefore, not presented to Member States: to propose in the budget fascicle for section 35 an amount for the Development Account corresponding to 0.5 per cent of the total proposed programme budget before recosting for the same budget year as reflected in the foreword and introduction to the report and to subsequently include in each supplementary budget proposal in relation to new or expanded mandates that would be prepared later in the year an amount for the Account corresponding to 0.5 per cent of the supplementary budget proposal. This would result in multiple relatively small amounts for the Development Account included in each programme budget implication and revised estimates report, which would not be related to the new or expanded mandate for which the supplementary budget proposals would be presented in the first place. According to the information provided, this piecemeal approach would not present to the Member States a comprehensive amount to be approved for the Development Account and would complicate the budgetary process for programme budget implications and revised estimates.

XIII.23 The Advisory Committee was also informed, upon enquiry, that the Secretary-General's understanding was that the new funding modality, if approved by the General Assembly, would replace the decisions and requests from the Assembly in its previous resolutions that savings to be achieved as a result of efficiency measures would be identified in the context of budget performance reports and

transferred to the Development Account with the prior approval of the Assembly. The amount that the Assembly would approve for the Development Account following the implementation of the new methodology would be appropriated to Member States.

XIII.24 As regards the proposed exclusion of the construction projects, the Advisory Committee was informed that the major construction projects were time-bound one-off projects, whose resource requirements fluctuated significantly from one budget period to another, presenting a distorted view of the general trend of the programme budget. Since 2014, resources appropriated for major construction projects have gone from \$49.0 million to \$116 million in 2022, down to \$93.0 million in 2023 and \$95.6 million estimated for 2024. Furthermore, many of these construction projects will be completed by the end of 2025, with a significant reduction in related resources needed from Member States. According to the Secretary-General, it should also be noted that, for the most significant of these construction projects, namely, the strategic heritage plan at Geneva, the General Assembly has not officially decided that the resources appropriated for the project should be part of the programme budget, given that the establishment of a special account remains under consideration.

XIII.25 The Advisory Committee was also informed, upon enquiry, that the other mechanism based on a percentage of the overall approved programme budget for the previous budget period was the contingency fund, which had been set at 0.75 per cent of the approved programme budget for the previous years, without exclusions. However, the contingency fund and the Development Account cannot be compared because they are very different. The contingency fund is not a funding mechanism, given that there is no appropriation nor assessment into the fund. In addition, resources for construction projects are also presented as a charge against the contingency fund, and it is therefore consistent to include them in the basis used for the calculation of the 0.75 per cent.

XIII.26 The Advisory Committee recalls that the General Assembly, in paragraph 14 of its resolution [52/12 B](#), recognized the urgent need for resources for development on a predictable, continuous and assured basis. The Committee also recalls that, within the overall programme objectives and direction for the utilization of the Development Account, it is envisaged that the resources will be utilized to assist: (a) in the promotion of development of developing countries in the context of globalization and increasing interdependence; (b) in the understanding by the international community of emerging challenges and persistent problems in global development through improved analysis and improved networking of experts so as to promote an enhanced appreciation of global economic and social issues; and (c) developing countries in various aspects of the implementation of the global programmes and platforms of action, especially the follow-up to United Nations conferences ([A/52/848](#), para. 5, and [A/52/1009](#), para. 23). In paragraph 4 of his report [A/52/1009](#), the Secretary-General explained that the underlying assumption in the proposal for the creation of the Development Account was that any gains achieved as a result of productivity improvements, such as streamlining and simplification of processes and procedures, would become a permanent component of the Account. Accordingly, once a productivity gain has been identified and achieved, approval by the Assembly will be sought for the transfer of the associated resources into that Development Account. Each proposed programme budget will therefore include the amount approved for the Development Account in the previous programme budget, supplemented by any additional productivity gains achieved during the prior biennium, together with any further prospective productivity gains anticipated in the forthcoming biennium. Once the target level of transfer is attained, the Development Account will become sustainable through the existing budget appropriation process.

XIII.27 The Advisory Committee is of the view that more comprehensive options providing the General Assembly with the modalities to consider maintaining or

increasing the resources up to the appropriate level could have been presented. Noting that the recommended option contained in the Secretary-General's proposal represents 0.47 per cent of the overall proposed budget, below the considered target for the funding of the Development Account, the Committee emphasizes that the Secretary-General did not fully respond to the request of the Assembly in its resolution [77/262](#) to present options for the funding modalities of the Account for future regular budget submissions (see para. XIII.30 below; see also [A/77/7](#), para. XIII.12).

XIII.28 The Advisory Committee is of the view that, in general, 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 inflict tangible results in support of the most vulnerable countries. The Committee, taking into account such limitations, including the lack of complementarity with the regular programme for technical cooperation, recommends that the General Assembly discuss, at the appropriate level and platform, concrete plans to strengthen the role of the Development Account and ensure its efficacy, the soundness of its management, including its relation with the different related entities, 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. The Committee considers that the outcome of such consideration would provide clear guidance to the Secretary-General in formulating his future budget submissions (see paras. XIII.35, XIII.39, XIII.43 and XIII.49 below).

XIII.29 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 also resolutions [52/12 B](#), [54/15](#), [56/237](#), [62/238](#), [70/247](#) and [75/254 A–C](#), and [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.30 Subject to its recommendations above, and for budgeting purposes only, the Advisory Committee recommends that the General Assembly approve, on an exceptional and temporary basis, the amount of \$16,981,500 for section 35, Development Account, for 2024, which represents 0.5 per cent of the overall approved budget for 2023, including supplementary resources approved by the Assembly for new or expanded mandates, as well as for major construction projects.

Other matters

Projects proposed for 2024–2027: country selection

XIII.31 The Secretary-General indicates that 28 projects, representing the sixteenth tranche of projects under the Development Account, are proposed for the period 2024–2027, under the overall theme “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”. The Development Account supports developing countries in their implementation of the 2030 Agenda in response to expressed needs and demands from

Member States, as well as recommendations and decisions made in the intergovernmental processes and relevant governing bodies of the implementing entities. By the end of 2022, the Steering Committee of the Development Account had decided that the Account should also support Member States in addressing the economic and social aftermath of crises. Therefore, seven projects have been developed on this aspect, which are longer term in nature, build on the comparative advantages of the entities and are executed jointly by several entities (A/78/6 (Sect. 35), foreword, and para. 35.2). Annex I of the report on the proposed programme budget for 2024 for the Development Account includes the list of the 28 projects proposed to be funded from 2024 to 2027, with the objectives of the majority aligned with more than one Sustainable Development Goal and multiple projects supporting specific Goals. Upon enquiry, the Advisory Committee was informed that, at this stage of the development of the projects in the fascicle, there was no final list of beneficiary countries. The detailed information on the project countries is developed in the project document using only individual country and stakeholder analysis. Once the General Assembly approves the programme budget for 2024, the project documents will be finalized and details on the project countries will be made available on the Development Account's website.

XIII.32 The Advisory Committee was also informed that the implementing entities selected which projects to develop on the basis of the priorities of Member States expressed in intergovernmental negotiations, country demands and requests for capacity development assistance, and consultations with the resident coordinator system. On the basis of the priorities of Member States expressed in intergovernmental negotiations, country demand, past entity performance, quality of the proposals and proposed budget, a shortlist is then prepared in consideration of the priorities of the implementing entities and in consultation with them. The shortlist is then endorsed by the Steering Committee of the Development Account, consisting of representatives of all 10 Account implementing entities, and is approved by the programme manager prior to the project proposals being included in the budget fascicle that is presented to the General Assembly. All Development Account projects are developed and implemented in response to specific requests for assistance submitted to the implementing entities by Member States. All Member States can approach the implementing entities with requests for capacity development assistance, either through bilateral interaction or through the governing bodies of the implementing entities.

XIII.33 The Advisory Committee was further informed, upon enquiry, that the implementing entities of the Development Account were normally in close contact with Member States and had mechanisms for outreach to Member States. The Development Account has a limited number of projects per tranche. Each of the 10 entities has an average of two projects per tranche. Each of these projects supports Member States in a very specific thematic area and often limited geographical area. Projects build on South-South cooperation and sharing lessons learned between countries with similar issues. The project design team normally has a good understanding of the needs and demands of the countries when they put together a limited number of target countries. After the countries have been selected, there are close consultations with the country on what activities to do in that area, building on their needs and assets available in that area. There are outreach programmes in the substantive areas of the various implementing entities that help to identify vulnerable and other countries that could use support in these areas. The outreach at the level of the Development Account as a programme is focusing on disseminating the information through the Account's website.

XIII.34 Upon request, the Advisory Committee was provided with an updated list of the number of the proposed and selected projects under the twelfth to sixteenth tranches, as reflected in table XIII.5.

Table XIII.5
Number of projects proposed and selected 2018–2022
 (United States dollars)

<i>Tranche</i>	<i>Number of proposals</i>	<i>Cost</i>	<i>Number selected</i>	<i>Budget</i>
12	59	38 241 998	22	14 199 400
13	57	36 148 253	21	14 199 400
14	47	31 670 579	21	15 199 400
15	44	30 954 058	22	15 199 400
16	59	35 151 527	28	16 286 700

XIII.35 The Advisory Committee once again notes with concern that, since the twelfth tranche, the Development Account has been able to select only 50 per cent or less of the total number of projects proposed by the requesting Member States, owing mainly to the limitations imposed by the funds available to the Account, and that no additional resources have been proposed to meet more requests (see also [A/77/7](#), para. XIII.29). 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, and including close coordination with, among others, the United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and the Small Island Developing States, the Office of the Special Adviser on Africa and the resident coordinator system, to allow for the formulation of demands by the Member States (see para. XIII.28 above; see also [A/77/7](#), para. XIII.30, [A/76/7](#) and [A/76/7/Corr.1](#), para. XIII.24, and [A/75/7](#) and [A/75/7/Corr.1](#), para. XIII.11).

XIII.36 The Advisory Committee recalls that the General Assembly endorsed, in its resolution [77/262](#), the Committee's recommendation that the Assembly request the Secretary-General to undertake an assessment of the areas of possible cooperation and coordination with those entities to identify where more efforts needed to be made, and to provide an update in his next budget submission (see [A/77/7](#), para. XIII.30). According to the Secretary-General, an assessment was conducted through a detailed survey with the relevant entities, and the outcome showed the following (see [A/78/6 \(Sect. 35\)](#), annex II): (a) in line with existing guidance, implementing entities are expected to work in close coordination with the resident coordinator system on all Development Account projects. Projects are formulated in response to requests from Governments or resident coordinators on behalf of the Government. Some implementing entities have increased consultation with the resident coordinator system as part of project concept design and work with the resident coordinators from the inception phase (e.g., during the formulation of the common country analysis and related formulation of the United Nations Sustainable Development Cooperation Framework). These procedures are intended to ensure that resident coordinator offices are fully informed of activities and projects funded under the Development Account carried out in their countries. Collaboration with the resident coordinator system on projects, however, differs slightly among Development Account implementing entities, in that each entity has different coordination mechanisms in place and is dependent on whether the Account cycle coincides with the Cooperation Framework cycle of beneficiary countries; and (b) on the basis of Development Account guidelines, implementing entities are requested to consult with United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and the Small Island Developing States and the Office of the

Special Adviser on Africa and review possible collaboration, if relevant, when preparing the project documents and implementing projects. Given the Office of the High Representative's mandate to advocate for, support, mobilize, coordinate and report on the implementation of the Doha Programme of Action for the Least Developed Countries, the Vienna Programme of Action for Landlocked Developing Countries and the SIDS Accelerated Modalities of Action (SAMOA) Pathway, entities are requested to review possible cooperation and collaboration with Office of the High Representative. The Office of the Special Adviser on Africa's four key functional roles are advisory, advocacy, coordination and monitoring and, to a lesser extent, economic and social capacity development. Given this, there are fewer areas where there is a close interlinkage. **The Advisory Committee considers that more details on the assessment and its outcomes could have been included in the budget submission and trusts that more comprehensive information will be provided to the General Assembly at the time of its consideration of the present report and that updated information will be contained in the next budget submission.**

Implementing entities

XIII.37 Upon enquiry, the Advisory Committee was informed that the Development Account, since its inception in 1998, had been implemented by 10 Secretariat entities⁷ (see A/52/848). The implementing entities work in close collaboration with one other and other development partners. When the Development Account was created, the intention was to use the normative and analytical capacities of the implementing entities to help developing countries to implement the agendas that they had set at the United Nations. These economic and social entities of the Secretariat have clear capacity-building mandates and have the resources to execute the projects with their own staff. Thus, the Development Account provides its 10 implementing entities with the ability to apply their vast knowledge and know-how to deliver capacity development support to selected stakeholders. Development Account 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. Upon request, the Committee was provided with updated information on the distribution of resources among the implementing entities in 2023 and the previous three years, as reflected in table XIII.6.

Table XIII.6

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>
Department of Economic and Social Affairs	2 049 400	3 593 000	4 000 000	2 180 000
ECA	1 450 000	1 273 000	1 000 000	2 440 000
ECE	950 000	1 077 000	1 130 000	1 000 000
ECLAC	2 720 000	1 273 000	1 000 000	1 297 600
ESCAP	1 200 000	1 273 000	1 200 000	1 300 000
ESCWA	950 000	1 019 000	1 403 000	1 050 000
UN-Habitat	550 000	1 077 000	1 140 000	1 440 000
UNCTAD	2 330 000	1 702 000	1 900 000	2 350 000
UNEP	1 100 000	1 077 000	860 000	1 000 000
UNODC	900 000	524 000	–	300 000

⁷ Department of Economic and Social Affairs, ECA, ECE, ECLAC, ESCAP, ESCWA, UNCTAD, UNEP, UN-Habitat and UNODC.

<i>Entity</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
Joint COVID-19 projects	–	820 000	783 400	–
Project-level evaluation	–	–	284 000	233 824
Programme-level evaluation	–	491 400	499 000	607 976
Total	14 199 400	15 199 400	15 199 400	15 199 400

XIII.38 The Advisory Committee was also informed, upon enquiry, that, in the budget fascicle, the distribution by entity was presented on the basis of the lead entity, as shown in table XIII.7. This distribution changes every year, because one entity is often leading a larger project and several projects that might have more funds are implemented by two or more entities. The distribution of resources for projects for the sixteenth tranche has been split evenly among lead entities, which represents an estimate at this stage, pending the completion of project documents. Table XIII.8 reflects information on the distribution of funds at the beginning of the project's implementation. The sixteenth tranche is not included in the table because the distribution of funds will not take place until 2024, after the General Assembly approves the resources and the project documents are developed.

Table XIII.7

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>
Department of Economic and Social Affairs	14	26	29	15	14
ECA	10	9	7	17	10
ECE	7	8	8	7	10
ECLAC	19	8	7	9	12
ESCAP	8	9	9	9	11
ESCWA	7	9	10	7	9
UN-Habitat	4	8	8	10	7
UNCTAD	16	12	14	16	14
UNEP	8	12	6	7	7
UNODC	6	4	–	2	4

Table XIII.8

Actual allocation of funds at the beginning of project implementation

(Percentage)

<i>Entity</i>	<i>Twelfth tranche</i>	<i>Thirteenth tranche</i>	<i>Fourteenth tranche</i>	<i>Fifteenth tranche</i>
Department of Economic and Social Affairs	14	11	11	13
ECA	10	11	12	10
ECE	7	10	12	7
ECLAC	19	12	12	12
ESCAP	8	14	12	14
ESCWA	7	10	10	9
UN-Habitat	4	8	7	10

<i>Entity</i>	<i>Twelfth tranche</i>	<i>Thirteenth tranche</i>	<i>Fourteenth tranche</i>	<i>Fifteenth tranche</i>
UNCTAD	16	14	12	15
UNEP	8	8	9	8
UNODC	6	4	3	2

XIII.39 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 once again trusts that detailed information on the criteria applied to ensure a more equitable sharing of resources, in particular in support of the countries in vulnerable situations, including information on joint initiatives, will be provided in the next budget submission (see para. XIII.28 above; see also [A/77/7](#), para. XIII.31).

Coordination with the regular programme of technical cooperation

XIII.40 The Secretary-General indicates that the Development Account and the regular programme of technical cooperation share the objective of providing coherent and focused capacity development support to Member States and advancing the implementation of the 2030 Agenda. Their programming and implementation approaches are, however, distinctly different. The Development Account funds medium-term interventions executed over a period of up to four years in response to requests from countries for specific development assistance. The regular programme of technical cooperation, on the other hand, funds specific short-term and small-scale interventions in response to requests from countries for urgent, and not easily predictable, national development assistance (see [A/78/6 \(Sect. 35\)](#), annex II).

XIII.41 An assessment was conducted through a detailed survey of the relevant entities. It can be stated that, although approaches to safeguarding the links between the Development Account and the regular programme of technical cooperation differ among the implementing entities, there is an integrated approach at the management level in all implementing entities to consider coherence. Implementing entities use Development Account and regular programme of technical cooperation funding complementarily to maximize impact in various ways. According to the Secretary-General, many Development Account projects are formulated on the basis of earlier regular programme of technical cooperation interventions. Regular programme of technical cooperation initiatives can lead to the formulation of Development Account projects in which the regular programme of technical cooperation is used as seed funding for the development of Development Account projects. In other instances, regular programme of technical cooperation requests from Member States are scaled up and transformed into Development Account projects. In addition, the regular programme of technical cooperation is sometimes used to implement project activities in some countries after the closure of a Development Account project. At other times, Development Account projects give rise to additional country requests during the implementation of the project, which are responded to using regular programme of technical cooperation funding. Lastly, where the activities of Development Account projects are successful and could be expanded, but funds are a constraint, implementing entities have successfully mobilized regular programme of technical cooperation funds and vice versa. This has allowed for results to be upscaled and deepen the interventions through the provision of further capacity development support (*ibid.*).

XIII.42 Upon enquiry, the Advisory Committee was informed that, while both the Development Account and the regular programme of technical cooperation had similar objectives, there was no direct coordination between the two programmes,

given that the regular programme of technical cooperation was managed in a decentralized way. The Development Account and regular programme of technical cooperation are both instruments to enable the Secretariat entities to provide their expertise at the country level to support Member States in addressing various needs (short and long term). The programmatic coherence between the Development Account and the regular programme of technical cooperation is ensured at the level of the implementing entities as part of the planning and programming of their capacity development support. Each entity has mechanisms in place at the programme and subprogramme levels to ensure consistency and synergy.

XIII.43 The Advisory Committee notes the outcome of the survey and that there is no direct coordination between the regular programme of technical cooperation and the Development Account, owing essentially to the decentralized management approach, in particular of the regular programme, and once again recalls the need for further complementarity between the two mechanisms in order to maximize the impact of the projects, in particular at the local level, and ensure the efficient use of resources, in cooperation with the resident coordinator system (see para. XIII.28 above; see also A/77/7, para. XIII.35, A/76/7 and A/76/7/Corr.1, para. XIII.25, A/75/7 and A/75/7/Corr.1, para. V.104, A/70/7, para. V.100, A/68/7, para. V.114, and A/66/7 and A/66/7/Corr.1, para. V.102). The Advisory Committee makes further observations in section 23 above.

Evaluation activities

XIII.44 The Secretary-General explains that evaluation has become an increasingly essential component of the Development Account programme management function. The application of the Development Account project evaluation guidelines has been promoted through the issuance of supplementary guidance notes, tools and analyses. The Development Account evaluation focal points network, consisting of the evaluation units of the 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 project evaluation template developed in consultation with the network in late 2021 and piloted with the eleventh tranche project evaluations has been revised for use with the twelfth tranche evaluations, incorporating feedback from network members.

XIII.45 According to the Secretary-General, starting with the fourteenth tranche, half of the projects from each tranche will be selected for evaluation at the midpoint (after two years of implementation) on the basis of the strategic importance and relevance to the entities' mandates, pressing knowledge gaps and/or potential for replication or scaling up. Guidance will be issued in late 2023 to guide the selection process. An amount of \$636,700, representing approximately 4 per cent of the overall value of the proposed projects, would provide for external project- and programme-level evaluations and relevant activities. A synthesis of the tenth and eleventh tranche project evaluation findings relating to the response to COVID-19 is planned in mid-2023. Along with the results of the five joint COVID-19 projects, one of which was completed in 2022 with the remaining four under way, the findings of the synthesis will inform the Development Account's response to future global crises.

XIII.46 Considering the criticality and long-term nature of the evaluation function in supporting continuous improvements in the management of the Development Account and the implementation of projects, it is proposed that the general temporary assistance position of Evaluation Officer (P-4), currently funded under the Account, be converted to an established post under section 9, Economic and social affairs, of the proposed programme budget for 2024. All current Development Account-related management posts are funded under section 9 (1 P-5, 1 P-4 and 1 P-2). The conversion of the temporary position of Evaluation Officer (P-4) as an established post under

section 9 would ensure the continuity and sustainability of functions, including the development of guidelines and tools and the provision of support for project evaluations, and the conduct of programme-level evaluations and syntheses of project evaluation results (A/78/6 (Sect. 35), paras. 35.14–35.17).

XIII.47 Upon enquiry, the Advisory Committee was informed that the programme-level evaluations were conducted by external evaluators. At the project level, evaluations are conducted by external evaluators and managed by the implementing entities' evaluation units. The amount of \$636,700 in the 2024 budget would cover the costs of engaging individual external evaluators both to conduct project- and programme-level evaluations and to help to develop Development Account-level evaluation knowledge products. These external evaluators are recruited on the basis of specific requirements of the evaluation evaluators. By contrast, the Evaluation Officer is responsible for, among others, developing evaluation terms of reference, including an evaluation scope, questions and methodology; contracting external evaluators; providing evaluators access to relevant stakeholders and documentation and data sources; conducting a quality assurance review of inception reports and evaluation reports; and facilitating the engagement of stakeholders in the evaluation process. The Evaluation Officer also develops and updates Development Account-wide guidance on various aspects of evaluation (e.g. selection of projects to be evaluated, planning and conduct of and follow-up to evaluations, and use of evaluation results in project design), templates and other reference materials, as well as facilitates an exchange of lessons learned and good practices among the Account's evaluation focal points in the implementing entities.

XIII.48 In his thirteenth progress report (A/78/85), submitted pursuant to General Assembly resolution 56/237, the Secretary-General provides information on the implementation of the projects funded by the Development Account since the submission of the twelfth progress report (A/76/87), as well as updates on the management of the Account. The Advisory Committee recalls that it was informed that the Development Account progress report provided information on the implementation of the most recent tranches of Account projects, in order to for them to be implemented and closed and for updates on the management of the Account to be provided. The first twelve tranches of the Development Account were launched on a biennial basis. Following the annualization of the United Nations budget cycle, new tranches of the Development Account have, since the thirteenth tranche, been launched on a yearly basis. All Development Account projects have an implementation period of up to four years. Given that the eleventh and twelfth tranches were still launched on a biennial basis, the two Development Account progress reports will be due in 2023 and 2025, respectively. Starting from 2026, the Development Account progress reports will be submitted on an annual basis (see also A/77/7, para. XIII.38).

XIII.49 The Advisory Committee emphasizes the importance of project monitoring and evaluation and its expectation that efforts will continue to be undertaken to further enhance such activities and recommends that the General Assembly request the Secretary-General to provide comprehensive information on the status of implementation and impact of projects, including assessments made on the pilot projects, and lessons learned, as well as information on the evaluation guidelines and standards and the progress of the evaluation activities in the next budget submission and future progress report on the activities of the Development Account (see para. XIII.28 above; see also A/77/7, para. XIII.39, and A/76/7 and A/76/7/Corr.1, para. XIII.32).

XIII.50 **The Advisory Committee recommends that the General Assembly take note of the thirteenth progress report.** The Advisory Committee makes further comments and recommendations on the proposal of the conversion of the temporary position of Evaluation Officer (P-4) in section 9 above.

Table XIII.9
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				
	2022 appropriation	2022 expenditure	2023 appropriation	2023 expenditure (January-June)	2022 expenditure	2023 estimate	2024 estimate	Variance (2023-2024)		2022 expenditure	2023 estimate	2024 estimate	Variance (2023-2024)
Other staff costs	840.2	972.3	851.4	432.8	670.4	670.4	(181.0)	-	-	972.3	851.4	670.4	(181.0)
Consultants and experts	6 605.4	7 559.4	7 498.4	3 093.8	6 167.2	6 167.2	(1 331.2)	-	-	7 559.4	7 498.4	6 167.2	(1 331.2)
Travel of staff	1 994.3	1 463.7	1 820.0	923.9	2 280.4	2 280.4	460.4	-	-	1 463.7	1 820.0	2 280.4	460.4
Contractual services	1 775.5	1 964.9	2 003.4	955.1	2 171.9	2 171.9	168.5	-	-	1 964.9	2 003.4	2 171.9	168.5
General operating expenses	739.8	799.0	939.7	442.8	1 386.6	1 386.6	446.9	-	-	799.0	939.7	1 386.6	446.9
Supplies and materials	-	4.7	-	2.7	-	-	-	-	-	4.7	-	-	-
Furniture and equipment	15.6	28.9	-	7.2	-	-	-	-	-	28.9	-	-	-
Grants and contributions	4 228.4	2 440.3	3 378.4	1 534.3	3 610.2	3 610.2	231.8	-	-	2 440.3	3 378.4	3 610.2	231.8
Total	16 199.4	15 239.7	16 491.3	7 382.7	16 286.7	16 286.7	(204.6)	-	-	15 239.7	16 491.3	16 286.7	(204.6)

Table XIII.10
Comparison of the two approaches for the funding modalities for the Development Account for future budget submissions
 (Thousands of United States dollars)

	1998-1999	2000-2001	2002-2003	2004-2005	2006-2007	2008-2009	2010-2011	2012-2013	2014-2015	2016-2017	2018-2019	2020	2021	2022	2023	2024
Approach A																
(a) Total proposed programme budget (before recosting)	2 479 300.0	2 535 604.9	2 519 403.8	2 905 846.2	3 608 450.5	4 195 243.0	4 887 476.9	5 196 993.4	5 404 438.4	5 568 595.8	5 405 050.0	2 868 306.1	2 987 346.8	3 119 724.0	3 224 058.8	TBD
(b) Development Account level as 0.5 per cent of (a)	12 396.5	12 678.0	12 597.0	14 529.2	18 042.3	20 976.2	24 437.4	25 985.0	27 022.2	27 843.0	27 025.3	14 341.5	14 936.7	15 598.6	16 120.3	TBD
Approach B																
(c) Total approved programme budget of preceding year	2 603 300.0	2 529 903.5	2 533 125.4	2 890 818.7	3 608 173.9	4 173 895.9	4 865 080.2	5 367 234.7	5 563 625.6	5 659 361.5	5 620 221.6	2 947 478.5	3 073 830.5	3 208 080.1	3 121 651.0	3 396 308.3
(d) Amounts appropriated for major construction projects	—	—	—	—	—	—	—	—	—	15 629.9	57 882.7	52 543.0	62 993.6	69 000.3	92 683.2	63 518.6
(e)=(c)-(d)	2 603 300.0	2 529 903.5	2 533 125.4	2 890 818.7	3 608 173.9	4 173 895.9	4 865 080.2	5 367 234.7	5 563 625.6	5 643 731.6	5 562 338.9	2 894 935.5	3 010 836.9	3 139 079.8	3 028 967.8	3 332 789.7
(f) Development Account level as 0.5 per cent of (e)	13 016.5	12 649.5	12 665.6	14 454.1	18 040.9	20 869.5	24 325.4	26 836.2	27 818.1	28 218.7	27 811.7	14 474.7	15 054.2	15 695.4	15 144.8	16 664.0
(Level of the Development Account as proposed in budget fascicles)	13 065.0	13 065.0	13 065.0	13 065.0	16 480.9	18 651.3	23 651.3	28 398.8	28 398.8	28 398.8	28 398.8	14 199.4	14 199.4	15 199.4	15 199.4	16 286.7

Abbreviation: TBD, to be determined.