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Proposed programme budget for 2024

Proposed programme budget for 2024

Part XIII Development Account

Section 35 Development Account

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* [A/78/50](#).

** In keeping with paragraph 10 of General Assembly resolution [77/267](#), the part consisting of the post and non-post resource requirements (part III) is submitted through the Advisory Committee on Administrative and Budgetary Questions for the consideration of the Assembly.



Foreword

The 28 Development Account projects proposed in the present fascicle are guided by the overall theme of “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”.

Since mid-2022, the world has been facing several simultaneously ongoing crises, including a triple crisis on food, energy and finance that threatens the economies of many developing countries and is posing challenges to Member States and affecting their ability to make progress on the 2030 Agenda for Sustainable Development, the Sustainable Development Goals and the promise of leaving no one behind. By the end of 2022, the Development Account Steering Committee had decided that the Development Account should also support Member States in addressing the economic and social aftermath of this crisis. Therefore, seven projects have been developed on this aspect. These projects are longer-term in nature, build on the comparative advantages of the entities and are executed jointly by several entities.

Partnerships are essential for the implementation of the Development Account, and all projects include partnerships between the Account’s 10 implementing entities, as well as with other partners both within and outside the United Nations system, including resident coordinator offices and United Nations country teams.

The present fascicle reflects the mandates entrusted to the Secretariat and recommendations received from intergovernmental processes.

(Signed) **Li Junhua**
Under-Secretary-General for Economic and Social Affairs

A. Overall orientation

Mandates and background

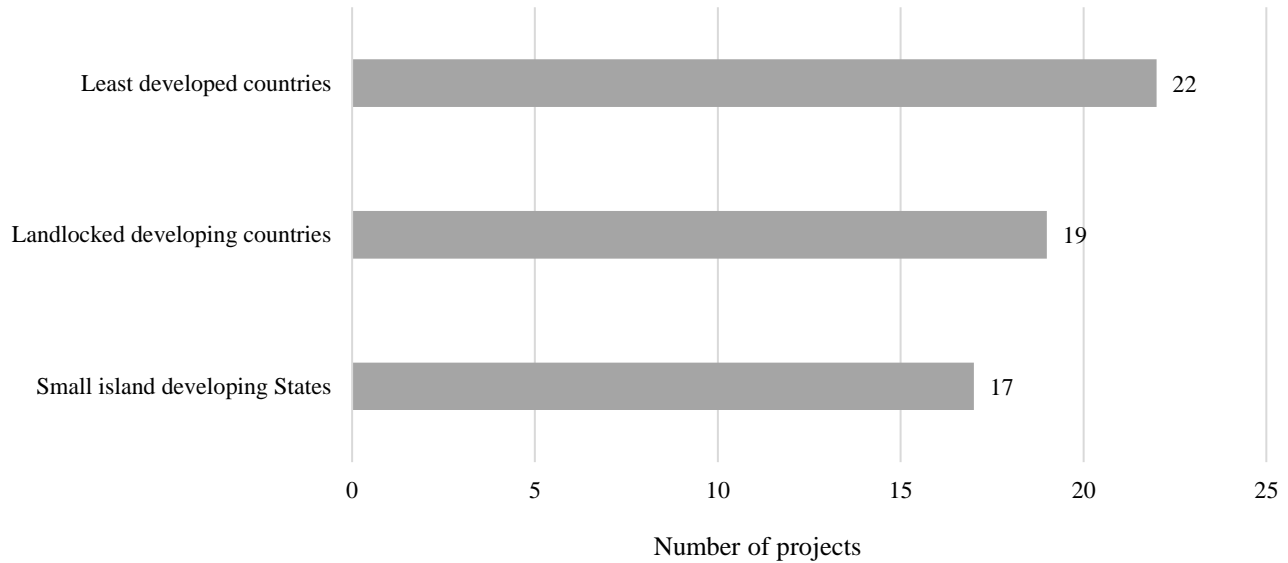
- 35.1 The Development Account was established in 1997 by the General Assembly in its resolution [52/12 B](#) as a mechanism to fund capacity development projects of the economic and social entities of the United Nations, namely, the Department of Economic and Social Affairs of the Secretariat, the Economic 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). All projects funded through the Account build on the mandates and the comparative advantages of the 10 implementing entities.
- 35.2 The Development Account supports developing countries in their implementation of the 2030 Agenda for Sustainable Development in response to expressed needs and demands from Member States, and supports the recommendations and decisions made during intergovernmental processes and by the relevant governing bodies of the implementing entities.
- 35.3 The General Assembly, in its resolution [77/262](#), endorsed the recommendation of the Advisory Committee on Administrative and Budgetary Questions, in paragraph XIII.12 of its first report on the proposed programme budget for 2023 ([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, aimed at reaching a resource level not less than 0.5 per cent of the overall budget proposal, taking into account the evolution of the resources of the Account since its inception, and to ensure that the Account meets its purpose and objectives, as well as the needs of the Member States. These options are presented in annex IV.

Strategy

- 35.4 The Development Account provides its 10 mostly non-resident implementing entities with the ability to operationalize their vast knowledge and expertise to deliver capacity development support to selected countries, providing a bridge between the normative and analytical expertise of Headquarters and the development of sustainable capacities in developing countries. With the support of the Account, the implementing entities can follow up on intergovernmental processes and their analytical work with concrete projects at the country, subregional, regional and global levels. Under the overarching theme of the sixteenth 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”, 28 proposed projects (see annex I) are spread across all regions (see figure 35.II), supporting all the Sustainable Development Goals (see figure 35.III) and often supporting countries with special needs (see figure 35.I). Seven of the projects under the sixteenth tranche aim at jointly addressing issues stemming from the crises in food, energy and finance. In total, the sixteenth tranche includes 14 projects that will be jointly executed by Development Account entities. Furthermore, partnerships continue to be essential to all projects, including collaboration within and outside of the United Nations system, and critical cross-cutting issues such as gender and disability will be included throughout the projects.
- 35.5 As noted above, most of the proposed projects of the sixteenth tranche support countries with special needs, namely, least developed countries, landlocked developing countries and small island developing States. Figure 35.I shows the number of projects supporting countries with special needs. These numbers are likely to increase as implementing entities finalize the beneficiary countries of their projects. Some projects are focused specifically on these groups of countries, such as the project

on innovation and digital government transformation in the Caribbean small island developing States (project J), which focuses specifically on small island developing States, and the project on finance and investments for climate action while ensuring debt sustainability in Asia-Pacific countries in special situations (project Y), which focuses on all three categories of countries with special needs.

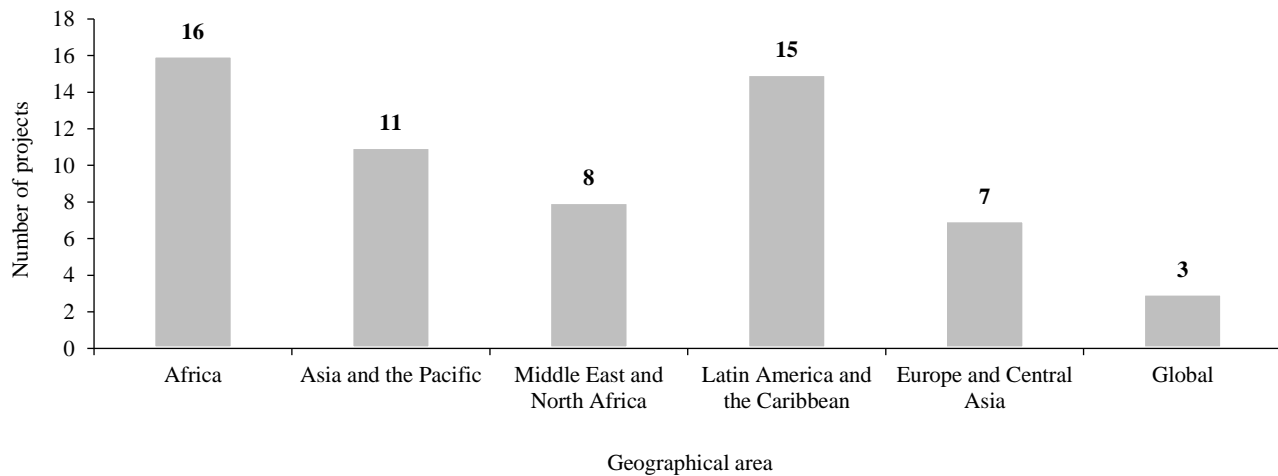
Figure 35.I
Projects supporting countries with special needs^a



^a Projects can have beneficiary countries from multiple groups, and some countries with special needs can belong to two groups.

35.6 Figure 35.II illustrates how the proposed projects of the sixteenth tranche are spread across different regions. While projects are proposed for all regions of the world, Africa continues to have the highest number of proposed projects, as in previous tranches.

Figure 35.II
Number of projects by geographical area^a



^a One project can contribute to more than one region.

- 35.7 Since mid-2022, the world has been facing several simultaneously ongoing crises, including those on food, energy and finance, which threaten the economies of many developing countries. Rising food and energy prices and tightened financial conditions have significant effects on their own, but the crises in these three areas also feed into each other with devastating effects. The economic and social implementing entities of the Development Account have expertise, mandates and comparative advantages in many of these areas and have, therefore, come together to develop seven joint project proposals in response to this triple crisis. The proposals have been developed through the joint efforts of several implementing entities and will focus on one or more regions of the world. The seven projects include capacity development for sustainable and resilient food supply chains (project C), energy security and resilience (project D), sustainable production and the use of the critical raw materials for low-carbon transitions (project E), finance and investment for energy transition (project B), innovative financing instruments for climate action and sustainable development (project G), urban economic resilience-building for responses and recovery from disasters (project F) and strengthening social protection policies to advance socioeconomic recovery from the triple crisis (project A). In addition to these seven projects, several of the other proposed projects of the sixteenth tranche also focus on issues related to the triple crisis, for example, resilience to food and energy crises (project Z), sustainable and inclusive energy transition (project X), tax-avoidance (project H), sustainable finance and investment (project L) and finance and investments for climate action while ensuring debt sustainability (project Y).
- 35.8 In line with the theme of the tranche, several of the proposed projects focus on innovation and transformational change, for example, innovation and digital government transformation (project J), industrial policy for transformational change (project M), innovative digital trade (project T), transformational change through global services trade (project K) and innovative circular economy approaches to agricultural and municipal waste management for better air quality (project N). Several projects also directly focus on issues related to vulnerable groups, such as advancing care policies (project W), bridging social protection gaps (project AB), overcoming barriers to adequate housing for marginalized groups (project P), preparing urban areas for protracted displacement (project Q), strengthening the migration-development nexus (project S), promoting equality and creating opportunities for future generations (project AA) and identifying and mitigating corruption risks (project R). In addition, several of the proposed projects focus on issues related to the climate, including green jobs for youth (project O), green, circular, resilient and high-quality public private partnerships in support of the Sustainable Development Goals (project U) and subregional cooperation to accelerate clean air policies (project V).
- 35.9 The proposed projects also contribute to all of the Sustainable Development Goals, as outlined in figure 35.III, with a notable number of projects contributing to Goal 17, on partnerships for the Goals, as well as Goal 10, on reducing inequalities, Goal 8, on decent work and economic growth, and Goal 1, on poverty.

Figure 35.III
Contribution of projects of the sixteenth tranche to the Sustainable Development Goals^a



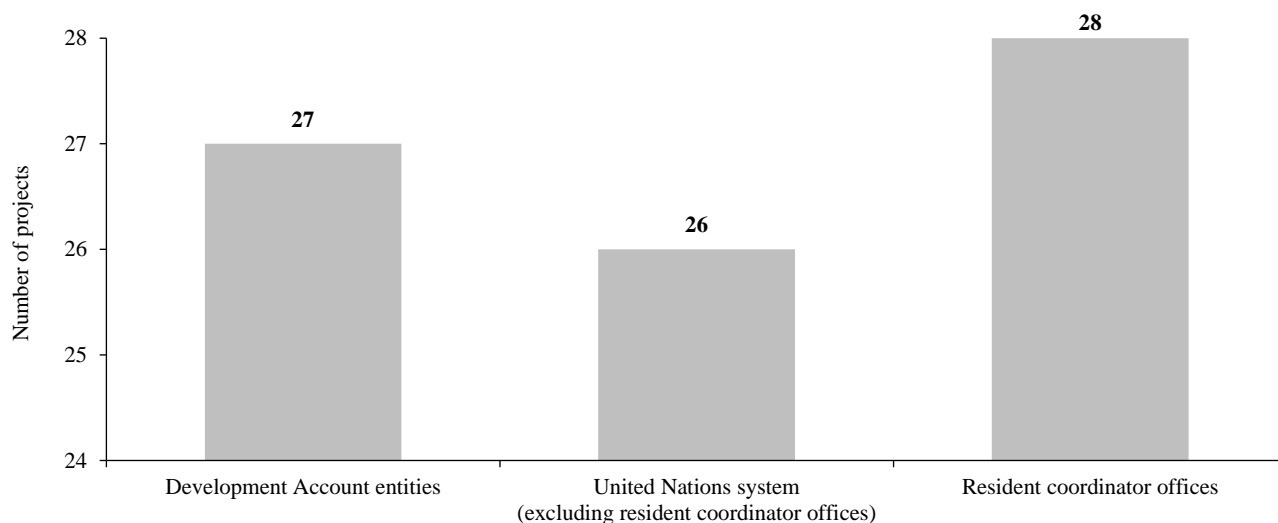
^a One project can contribute to more than one goal.

35.10 Whenever relevant, all projects of the sixteenth tranche will integrate cross-cutting issues, such as gender, disability, human rights and the environment, throughout their planning and implementation, from the analysis of the issues being addressed by the projects to the contexts in which the projects will be implemented and the design of project activities and monitoring plans. In addition to all projects being designed and implemented with these issues in mind, several projects in the tranche focus on these topics more specifically. For example, project W focuses on strengthening capacities to design and implement care policies that recognize, reduce and redistribute unpaid care work while rewarding and representing paid care work, thus facilitating women’s economic inclusion. Project A focuses on building capacity to establish gender-sensitive, crisis-responsive social protection policies and programmes. Other projects, including projects Q, J and AB, pay particular attention to women and girls or vulnerable groups more broadly, including households headed by women. Projects AA and J focus on equality and inclusion across multiple groups, including persons with disabilities. Several projects have a focus on the environment, including projects V and N, which focus on clean air policies and their related effects on ecosystems and human health, as well as circular economy approaches to agricultural and municipal waste management for better air quality. In addition, projects Y, U and O aim at addressing climate change by catalysing finance and investments for climate action, developing public-private partnerships that guarantee respect for human rights and protect the planet, and strengthening policies for green jobs for youth in Africa and Latin America and the Caribbean.

35.11 Partnerships are essential to the implementation of Development Account projects. All proposed projects will be implemented with partners from the United Nations Secretariat and the wider United Nations system, including resident coordinator offices and United Nations country teams, as well as governments and national, regional and international organizations. This helps to ensure that Development Account projects leverage the comparative strengths of both national and international partners to better achieve transformational change, respond to identified national needs while avoiding duplication of work, and work alongside national and local governments and organizations to strengthen their capacity throughout project implementation.

35.12 As illustrated in figure 35.IV, all projects will be implemented in partnership with other entities within the United Nations system, including the resident coordinator offices. The number of partnerships is likely to further increase as projects are finalized following the General Assembly's consideration and approval of the present budget fascicle and the projects proposed therein.

Figure 35.IV
Partnerships in Development Account projects^a



^a One project can partner with multiple partners.

35.13 In addition to the partnership arrangements described above, 14 of the proposed projects of the sixteenth tranche will be led jointly by multiple Development Account entities, including all 7 of the triple crisis projects. Joint projects build on natural areas of synergy and cooperation between Development Account entities and involve a more extensive partnership between entities, whereby each of the joint implementing entities is responsible for the delivery of specific deliverables and receives a part of the total project budget. Entities work jointly throughout the project cycle, from the design of the project to its implementation, as well as throughout the reporting, monitoring and evaluation phases. These projects also include the formation of a steering committee comprising representatives from all entities that meets throughout the project life cycle to facilitate dialogue and cooperation, resolve any issues that arise, facilitate the monitoring of project performance and ensure that the projects are efficient and effective in achieving results at the country level. Since joint projects require a more work-intensive governance structure and coordination, they are only undertaken in areas where there is a clear advantage to doing so and where the combined efforts of the entities will equal more than the sum of their parts. The table in annex I provides further details on which projects will be jointly implemented.

Evaluation activities

35.14 Evaluation has become an increasingly essential component of the Development Account programme management function. The findings and recommendations of the evaluation of the tenth tranche Programme on Statistics and Data, the first programme-level evaluation of the Development Account, have aided in strengthening the processes and procedures in place to support the effective planning, monitoring and evaluation of projects, particularly with regard to joint projects with a large budget.

- 35.15 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 10 implementing entities, has maintained regular communication through virtual meetings and email, discussing critical issues pertaining to the evaluation function and exchanging lessons learned and good practices. The project evaluation template developed in consultation with the network in late 2021 and piloted with the evaluations of the projects of the eleventh tranche has been revised for use with the evaluation of the projects of twelfth tranche, incorporating feedback from network members.
- 35.16 Starting with the fourteenth tranche, half of the projects from each tranche will be selected for evaluation at their midpoints (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 related to the response to the coronavirus disease (COVID-19) pandemic is planned for mid-2023. Along with the results of the five joint COVID-19 projects, one of which was completed in 2022, while the remaining four are still under implementation, the findings of the synthesis will inform the Development Account's response to future global crises.
- 35.17 Considering the criticality and long-term nature of the evaluation function in supporting the continuous improvements to the management of the Development Account and the implementation of projects, the general temporary assistance position of Evaluation Officer (P-4), currently funded under the Development Account, is proposed to 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) to an established post under section 9 would ensure the continuity and sustainability of functions, including: (a) the development of guidelines and tools, and the provision of support for project evaluations; and (b) the conduct of programme-level evaluations and the syntheses of project evaluation results.

B. Proposed resource requirements for 2024

35.18 As reflected in table 35.1, the overall resources proposed for 2024 amount to \$16,286,700 before recosting, taking into account the conversion and redeployment of an Evaluation Officer (P-4) to section 9, Economic and Social Affairs, as described in paragraph 35.17. The proposed level of resources provides for the full, efficient and effective implementation of mandates.

Table 35.1
Evolution of financial resources by object of expenditure

(Thousands of United States dollars)

Regular budget

Object of expenditure	2022 expenditure	2023 appropriation	Changes				2024 estimate (before recosting)	
			Technical adjustments	New/ expanded mandates	Other	Total		Percentage
Grants and contributions	16 199.4	16 491.3	–	–	(204.6)	(204.6)	(1.2)	16 286.7

Explanation of variances by factor

Other changes

35.19 As reflected in table 35.1, resource changes reflect a decrease of \$204,600 resulting 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, as explained in paragraph 35.17 above and further explained in the budget fascicle for section 9.

Multi-year account

35.20 The General Assembly, in its resolution [54/15](#), decided to establish a multi-year account for the Development Account. The resources proposed for the Account for 2024 are for the implementation of the projects over a four-year period (2024–2027). Within the multi-year account, the breakdown of resource requirements by object of expenditure for the sixteenth tranche of projects is presented in table 35.2.

Table 35.2
Summary of resource requirements by object of expenditure (before recosting)

(Thousands of United States dollars)

Object of expenditure	Amount
Other staff costs	670.4
Consultants	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

- 35.21 Development Account projects are designed to provide the efficient and effective use of resources. The resource requirements are based on concept notes, which provide project descriptions and initial plans for project implementation. After the General Assembly’s review of the proposed budget by the end of 2023, the implementing entities will launch projects based on project documents that include detailed analyses, deliverables, timelines and budgets and will complete the identification of beneficiary countries.
- 35.22 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.
- 35.23 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.
- 35.24 The projects typically utilize national consultants to support project implementation at the national level, as well as for collating and exchanging national and regional best practices. International consultants are often required for projects involved in new subject areas, which require expertise that may not be available within the country or the implementing entity. As shown in table 35.3, 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.

Table 35.3
Summary of consultancy requirements^a

<i>Type of consultant</i>	<i>Number of consultants</i>	<i>Number of work-months</i>	<i>Cost (thousands of United States dollars)</i>
International	114	429	3 244.4
National	125	459	2 215.2
Total	239	888	5 459.6

^a This figure does not include the cost of consultant travel.

- 35.25 Contractual services are used to engage national and local institutions or organizations to assist with 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 costs and communications costs associated with workshops, training events, seminars or expert group meetings typically fall under the general operating expenses category.
- 35.26 The costs of workshop participants (travel and allowances), under grants and contributions, represent 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.
- 35.27 Project deliverables fall under four general categories, as detailed in table 35.4. These deliverables are expected to have a strong focus on the national level, to help to ensure national ownership and prioritization of national processes and institutions. They are also expected to focus on different capacity development aspects (e.g. skills, institutions and an enabling environment) for increased and sustainable impact.

Table 35.4
Summary of deliverables (2024–2027 plan)

<i>Quantified deliverables: B. Generation and transfer of knowledge</i>		<i>Non-quantified deliverables: C. Substantive deliverables</i>	
<i>Seminars, workshops and training events (number of days for all projects)</i>	<i>Technical materials (number of materials for all projects)</i>	<i>Consultation, advice and advocacy (number of projects including these deliverables)</i>	<i>Databases and substantive digital materials (number of projects including these deliverables)</i>
1 105	386	28	26

Annex I

Projects proposed for funding from the Development Account (for the period 2024–2027)

Proposed projects and objectives

Implementing entities, partnerships and budgets

Triple crisis projects

- | | |
|---|--|
| <p>A. National social protection policies and capacities to respond to the triple crisis in Africa and Asia and the Pacific</p> <p><i>Objective:</i> To build national capacities for establishing sustainable, effective social protection systems and measures, and to build robust, gender-sensitive and crisis-responsive social protection policies and programmes that advance socioeconomic recovery from the triple crisis in Africa and Asia and the Pacific</p> | <p>The Department of Economic and Social Affairs, ECA and ESCAP jointly and in collaboration with resident coordinator offices (\$500,000)</p> |
| <p>B. Attracting finance and investment for the energy transition in Africa</p> <p><i>Objective:</i> To strengthen the capacities of the beneficiary countries in Africa to design and implement strategies to increase international private financing and investment in renewable energy in support of energy transition</p> | <p>UNCTAD and the Department of Economic and Social Affairs jointly and in collaboration with resident coordinator offices (\$500,000)</p> |
| <p>C. Harnessing trade policy and transport and logistics to build sustainable and resilient food supply chains in the Caribbean and the Middle East and North African regions</p> <p><i>Objective:</i> To strengthen the capacities of countries in the Caribbean and the Middle East and North African regions to leverage trade policy measures and harness transport and logistics to be better prepared for and respond to supply chain disruptions and build sustainable and resilient food supply chains</p> | <p>UNCTAD, ECLAC and ESCWA jointly and in collaboration with resident coordinator offices (\$500,000)</p> |
| <p>D. Energy security and resilience through energy transition</p> <p><i>Objective:</i> To strengthen the capacity of selected countries to build resilient and sustainable energy systems and enhance their energy security</p> | <p>ECE, ESCAP and ECLAC jointly and in collaboration with ESCWA, ECA and UNCTAD and resident coordinator offices (\$375,000)</p> |
| <p>E. Sustainable production, use and reuse of critical raw materials for low-carbon transitions</p> <p><i>Objective:</i> To enhance the capacity of selected countries to achieve sustainable and circular low-carbon transitions in producing, using and reusing critical raw materials</p> | <p>ECE and ESCAP jointly and in collaboration with ESCWA, ECLAC and ECA and resident coordinator offices (\$375,000)</p> |
| <p>F. Urban economic resilience for inclusive response and recovery from crises</p> <p><i>Objective:</i> To strengthen the capacity of local governments in selected countries to design, implement and monitor sustainable, resilient and inclusive economic and financial responses to crises</p> | <p>ECE, ECA, ESCWA, ESCAP and ECLAC jointly and in collaboration with UN-Habitat, the Department of Economic and Social Affairs and resident coordinator offices (\$375,000)</p> |

G. Innovative financing instruments for sustainable development in Arab States, Africa and Latin America and the Caribbean

Objective: To enhance the capacity of policymakers in selected Member States towards strengthening their access to innovative financing instruments for sustainable development in response to the triple crisis of food, energy and climate in Arab States, Africa and Latin America and the Caribbean

ESCWA, ECA and ECLAC jointly and in collaboration with resident coordinator offices (\$375,000)

Projects led by the Department of Economic and Social Affairs

H. Identifying and addressing vulnerabilities to aggressive tax-avoidance in developing countries

Objective: Strengthening capacity of developing countries to identify and address vulnerabilities to aggressive tax-avoidance

The Department of Economic and Social Affairs, ECA, ECLAC and ESCAP jointly and in collaboration with UNCTAD and resident coordinator offices (\$750,000)

I. Strengthening capacity for evidence-based policymaking: using innovative data sources and methods to formulate policies for responding to global crises in fuel, food and finance

Objective: To increase the capacity of selected least developed countries, landlocked developing countries and small island developing States in Africa, Asia and the Pacific and Latin America and the Caribbean to produce and use non-traditional data to formulate and implement evidence-based policies to mitigate the impacts of the food, fuel and finance crises and achieve the Sustainable Development Goals

The Department of Economic and Social Affairs in collaboration with ESCAP, ECA and resident coordinator offices (\$650,000)

J. Innovation and digital government transformation in the Caribbean small island developing States

Objective: To enhance the capacities of government officials in selected Caribbean small island developing States to promote digital transformation and innovation for better public service delivery leaving no one behind

The Department of Economic and Social Affairs and ECLAC jointly and in collaboration with resident coordinator offices (\$500,000)

Project led by the United Nations Conference on Trade and Development

K. Strengthening capacity for evidence-based policymaking and the economic resilience of CARICOM

Objective: To strengthen the capacity and data infrastructure of selected CARICOM member States to improve their evidence-based policymaking for increased resilience and transformational change via global services

UNCTAD in collaboration with ECLAC and resident coordinator offices (\$600,000)

L. Strengthening sustainability reporting to foster sustainable finance and investment in selected developing countries in Asia and Latin America

Objective: To strengthen the capacity of selected developing countries in Asia and Latin America to reinforce their sustainability reporting infrastructure to promote sustainable finance and attract investment geared towards the Sustainable Development Goals

UNCTAD in collaboration with UNEP, ESCAP, ECLAC and resident coordinator offices (\$600,000)

M. Regional integration and industrial policy for transformational change and resilience in Latin America

UNCTAD in collaboration with ECLAC and resident coordinator offices (\$600,000)

Objective: To strengthen the design of industrial policy and economic and productive integration between selected economies in Latin America, improve coordination on industrial and trade policy, and ultimately contribute to structural transformation, economic recovery and inequality reduction in the continent

Projects led by the United Nations Environment Programme

N. Innovative circular economy approaches to agricultural and municipal waste management for better air quality in Asia and the Pacific and the Western Balkans

UNEP in collaboration with ECE, ESCAP and resident coordinator offices (\$560,000)

Objective: To promote policy solutions for circularity and sound agricultural and municipal waste management for improved urban air quality and resilience to health, economic and social shocks in selected beneficiary countries in Asia and the Pacific and the Western Balkans

O. Strengthening policies and capacities for green jobs for youth in Africa and Latin America and the Caribbean

UNEP in collaboration with ECA, ECLAC and resident coordinator offices (\$560,000)

Objective: To enhance capacities of governments to develop and implement just transition policies and initiatives supporting green job creation and skills development for youth, especially women, in selected countries in Africa and Latin America and the Caribbean

Projects led by the United Nations Human Settlements Programme

P. Overcoming barriers to adequate housing for marginalized groups in cities in Eastern Europe and Central Asia with evidence-based approaches to housing policy

UN-Habitat and ECE jointly and in collaboration with resident coordinator offices (\$560,000)

Objective: To enhance the municipal capacities of selected countries in Central Asia and Eastern Europe to improve access to adequate housing for marginalized groups, including refugees, migrants, internally displaced persons, returnee and host-community households.

Q. Promoting a multi-scaled territorial approach to better prepare urban areas in the Sahel for protracted displacement

UN-Habitat in collaboration with UNODC and resident coordinator offices (\$560,000)

Objective: To strengthen regional, national and local capacities for strategic urban/spatial planning in selected countries in the Sahel to better prepare urban areas for protracted displacement

Projects led by the United Nations Office on Drugs and Crime

R. Identifying and mitigating corruption risks to strengthen peacebuilding efforts in Africa

UNODC in collaboration with resident coordinator offices (\$560,000)

Objective: To strengthen the capacity of three countries in Africa to assess and manage corruption risks

Projects led by the Economic Commission for Africa

S. Strengthening the migration-development nexus in Africa
Objective: To enhance national capacities of selected countries to develop evidence-based policies and actions that mainstream migration's contribution to sustainable development

ECA in collaboration with the Department of Economic and Social Affairs and resident coordinator offices (\$750,000)

T. Innovative digital trade under the African Continental Free Trade Area for promoting food security and agricultural value chains in Africa

ECA in collaboration with UNCTAD and resident coordinator offices (\$600,000)

Objective: To strengthen the capacity of selected African countries to use digital trade innovations to improve food security and agricultural value chains under the African Continental Free Trade Area

Projects led by the Economic Commission for Europe

U. Green, circular and resilient public-private partnerships in support of the Sustainable Development Goals for transformational change in Africa, Central Asia, Europe and Latin America and the Caribbean

ECE, ECLAC and ECA jointly and in collaboration with resident coordinator offices (\$750,000)

Objective: To strengthen the capacity of public officials in selected Member States to develop and implement green, circular, resilient and high-quality public-private partnership projects in line with the Sustainable Development Goals

V. Accelerated clean air policies in Eastern Europe and the Caucasus

ECE and UNEP jointly and in collaboration with resident coordinator offices (\$500,000)

Objective: To strengthen the capacities of selected countries in Eastern Europe and the Caucasus to accelerate clean air policies for positive impacts on climate, biodiversity, public health and the economy

Projects led by the Economic Commission for Latin America and the Caribbean

W. Advancing care policies for transformative recovery in Latin America and the Caribbean, Asia and the Pacific and the Arab States

ECLAC, ESCAP and ESCWA jointly and in collaboration with resident coordinator offices (\$750,000)

Objective: To strengthen capacities of governments in Latin America and the Caribbean, Asia and the Pacific and the Arab States to develop and implement comprehensive care policies that recognize, reduce and redistribute unpaid care work

X. Sustainable and inclusive energy transition in Latin America and the Caribbean

ECLAC in collaboration with resident coordinator offices (\$600,000)

Objective: To strengthen national capacities of selected developing countries of Latin America and the Caribbean to elaborate policies, strategies and plans to accelerate energy transition in support of affordable, reliable, sustainable and modern energy for all (Sustainable Development Goal 7)

Projects led by the Economic and Social Commission for Asia and the Pacific

Y. Catalysing finance and investments for climate action while ensuring debt sustainability in Asia-Pacific countries in special situations

ESCAP in collaboration with the Department of Economic and Social Affairs and resident coordinator offices (\$600,000)

Objective: To enhance the capacity of selected countries in the Asia-Pacific region to mobilize climate finance and foreign direct investment from public and private sources to meet nationally determined contributions, while ensuring debt sustainability

Z. Building disaster and climate resilience to food and energy crises in Asia and the Pacific

ESCAP in collaboration with resident coordinator offices (\$600,000)

Objective: To build capacity of selected countries in the Asia-Pacific region to better manage the increasing and shifting variability of climate and disaster risks in food and energy systems to build long-term resilience

Projects led by the Economic and Social Commission for Western Asia

AA. Promoting equality through youth inclusion and development of small and medium-sized enterprises in Arab and African States

ESCWA in collaboration with ECA, UNCTAD and resident coordinator offices (\$500,000)

Objective: To promote equality through youth inclusion and small and medium-sized enterprise development in Arab and African States

AB. Bridging the social protection gaps in the Arab and African regions

ESCWA and ECA jointly and in collaboration with resident coordinator offices (\$500,000)

Objective: To strengthen the capacity of countries in the Arab and African regions to identify social protection needs and gaps, and to design, adapt and implement policies and programmes to close these gaps

Abbreviations: CARICOM, Caribbean Community; ECA, Economic Commission for Africa; ECE, Economic Commission for Europe; ECLAC, Economic Commission for Latin America and the Caribbean; ESCAP, Economic and Social Commission for Asia and the Pacific; ESCWA, Economic and Social Commission for Western Asia; UNCTAD, United Nations Conference on Trade and Development; UNEP, United Nations Environment Programme; UN-Habitat, United Nations Human Settlements Programme; UNODC, United Nations Office on Drugs and Crime.

Annex II

Summary of follow-up action taken to implement relevant recommendations of advisory and oversight bodies

Brief description of the recommendation

Action taken to implement the recommendation

Advisory Committee on Administrative and Budgetary Questions

[A/77/7](#)

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

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

The Advisory Committee, once again, considers that there is a need to rationalize the resources requirements for travel through efficiencies and more reliance on online tools and local experts, with a view to dedicating more of these resources to the funding of the Development Account's sustainable projects (para. XIII.23).

The Advisory Committee trusts, once again, that the Secretary-General will ensure transparency in the selection of countries and projects and will develop an outreach programme, including the dissemination of information on projects to countries with special needs in line with the Sustainable Development Goals, and including close coordination with, among others, the United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and the Small Island Developing States, the Office of the Special Adviser on Africa and the resident coordinator system, to allow for the formulation of demands by the Member States. The Committee recommends that the General Assembly request the

These options are presented in annex IV.

Information on the use of national and international consultants is provided in paragraph 35.24 of the present report.

Information on the resources requirements for travel is provided in paragraph 35.23 of the present report.

The Development Account is a funding mechanism for capacity development of 10 entities of the United Nations Secretariat. Projects are implemented in areas where the entities have clear mandates, comparative advantages and demand from Member States. In the different thematic areas, the entities normally have close contact with Member States and are aware of their needs and demands and have mechanisms for outreach.

As presented in figure 35.I of the present report, countries with special needs are a strong focus of all projects, and the selection of those countries will continue to be emphasized when project documents are prepared and during the actual implementation.

Brief description of the recommendation

Secretary-General to undertake an assessment of the areas of possible cooperation and coordination with those entities to identify where more efforts need to be made, and to provide an update in his next budget submission (para. XIII.30).

Action taken to implement the recommendation

An assessment was conducted through a detailed survey with the relevant entities, the outcome of which is as follows.

In accordance 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. In line with United Nations reform and its focus on country- and regional-level delivery of joint United Nations system assistance, some implementing entities have increased consultation with the resident coordinator system as part of project concept design and work with the system from the inception phase (e.g. during the formulation of the common country analysis and the related formulation of the United Nations Sustainable Development Cooperation Framework). These procedures are aimed at ensuring that resident coordinator offices are fully informed of the activities and projects funded under the Development Account taking place in their countries. Collaboration with the resident coordinator system on projects, however, differs slightly between Development Account implementing entities, as each entity has different coordination mechanisms in place, and is also dependent on whether or not the Development Account cycle coincides with the Cooperation Framework cycle.

Typically, throughout project implementation, country-level activities are coordinated with the help of resident coordinator offices, often with their active participation. In the early design stage of projects, project managers contact the resident coordinator offices to reaffirm demand, understand country-level needs and the capacities that already exist to address them, and inform the relevant resident coordinator of the project implementation plans and the planned national-level activities. During that process, the project manager may also consult the resident coordinator on potential partners (e.g. relevant ministries, other United Nations entities, civil society organizations, and initiatives) and identify synergies with other ongoing activities. Resident coordinator collaboration is also valuable in terms of coordinating meetings with resident United Nations entities to explore synergies in target countries and advise on the selection of United Nations country team partners for the project, as well as to coordinate the project's planned activities, such as the preparation of country-level inception workshops. Collaboration with resident coordinators is also sought to discover their views on the topics to be addressed by the project and insights

The Advisory Committee notes the distribution of resources among implementing entities of the Development Account and trusts that more information on the criteria applied to ensure a more equitable sharing of resources, including information on joint initiatives, will be provided in the next budget submission (para. XIII.31).

from target countries. Project managers may be required to make presentations to relevant resident coordinator offices and United Nations country teams on the project. After the approval of a Development Account project, the resident coordinator offices are informed about the roll out of its implementation.

Based on Development Account guidelines, implementing entities are requested to consult with the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and 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 for the Decade 2014–2024 and the SIDS Accelerated Modalities of Action (SAMOA) Pathway, entities are requested to review projects for possible cooperation and collaboration with the Office of the High Representative. The four key functional roles of the Office of the Special Adviser on Africa are to advise, advocate, coordinate and monitor, and, to a lesser extent, develop economic and social capacity. Given this, there are fewer areas where there is a close interlinkage. The Economic Commission for Africa has a close mandated relationship with the Office of the Special Adviser on Africa.

The funds available under each tranche of the Development Account are allocated to the 10 implementing entities, building on past practice, but also take several criteria into consideration. The implementing entities can broadly be categorized into two different groups: five regional entities and five global entities, with funds equally distributed between these two groups. While the distribution of projects remains relatively stable from tranche to tranche (with three Department of Economic and Social Affairs and United Nations Conference on Trade and Development projects each and two projects for all other implementing entities, except for the United Nations Office on Drugs and Crime, which usually has one project), key aspects – such as the priorities of Member States expressed in the intergovernmental negotiations, the strength of the individual project proposals put forward, the capacity of the implementing entities to deliver projects and the past performance of projects – are taken into account when deciding which projects to select. In the spirit of

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

delivering as one, around a quarter of the available funds each year are used for joint projects that are led by different entities. For the sixteenth tranche, as many as 14 of the 28 proposed projects are joint projects. This includes seven joint triple crisis project proposals. The lead entity for each project is indicated in annex I.

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 for Sustainable Development. 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.

An assessment was conducted through a detailed survey with the relevant entities. It can be stated that, although approaches to safeguarding the linkages between the Development Account and the regular programme of technical cooperation differ between implementing entities, there is an integrated approach at the management level in all implementing entities to consider coherence. Implementing entities use the Development Account and regular programme funding complementarily to maximize impact in several different ways. Through the identification of synergies and areas of cooperation, coordination between the two programmes is ensured.

First, many Development Account projects are formulated based on earlier regular programme of technical cooperation interventions. Thus, the long-term impact and sustainability of initial intervention through the regular programme is ensured by longer-term project activities. Regular programme initiatives can lead to the formulation of Development Account projects when regular programme funding is used as seed funding for the development of Development Account projects. In other instances, requests from Member States for regular programme of technical cooperation projects are scaled up and transformed into Development Account projects. Second, the regular programme is sometimes used to implement project activities in additional countries after the

Brief description of the recommendation

Action taken to implement the recommendation

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

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 funding from the regular programme.

Third, where Development Account project activities 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 scaled up and interventions to be intensified through the provision of further capacity development support.

As a biennial progress report will be submitted for the seventy-eighth session of the General Assembly, the information on guidelines and evaluation standards, the progress of the evaluation activities and the status of implementation and impact of projects, including pilots, will be included in the progress report, complemented by information on the Development Account website.

Annex III

Mandates of the Development Account

The programme of work will continue to be guided by all mandates entrusted to it as detailed in the list below.

List of mandates

General Assembly resolutions

52/12 B	Renewing the United Nations: a programme for reform	74/270	Global solidarity to fight the coronavirus disease 2019 (COVID-19)
52/235 ; 53/220 A and B; 54/15 ; 56/237	Development Account		

Annex IV

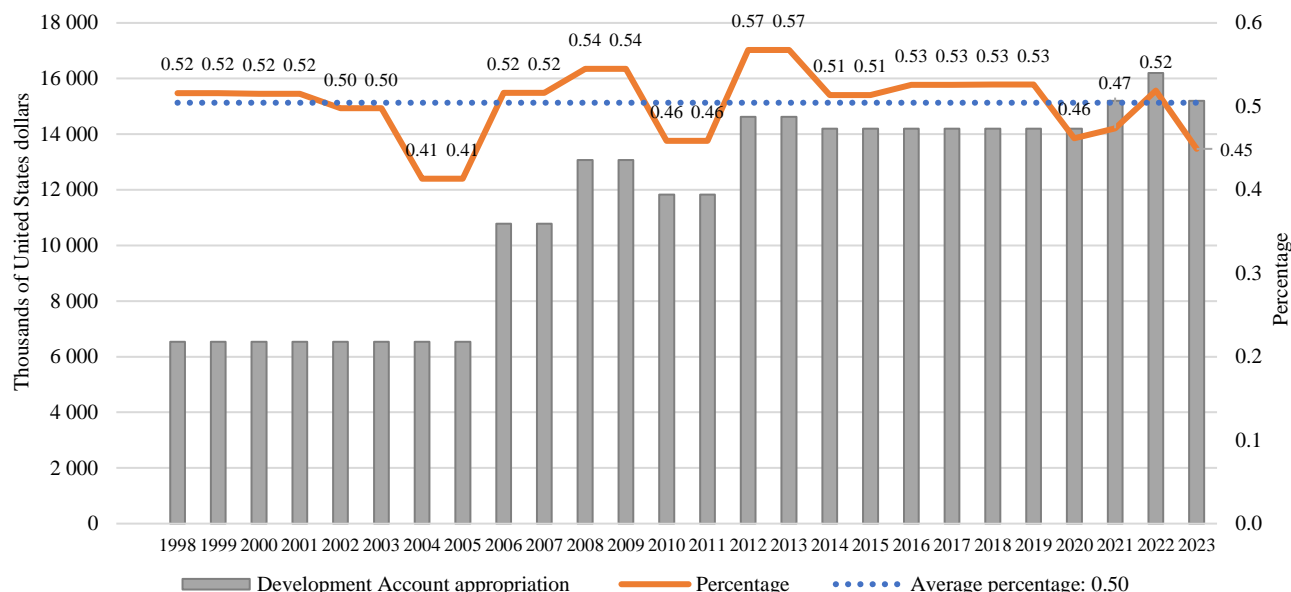
Options for the funding modalities for the Development Account for future budget submissions

1. The General Assembly, in its resolution [77/262](#), endorsed the recommendation of the Advisory Committee on Administrative and Budgetary Questions, in paragraph XIII.12 of its first report on the proposed programme budget for 2023 ([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, aimed at reaching a resource level not less than 0.5 per cent of the overall budget proposal, taking into account the evolution of the resources of the Account since its inception, and to ensure that the Account meets its purpose and objectives, as well as the needs of the Member States. The Advisory Committee also noted that when the level of resources of the Account compared with the overall budget was assessed to be decreasing, the Assembly may consider maintaining or increasing the resources up to the appropriate level, on the basis of previous trends.

Background

2. In its resolution [52/12 B](#), the General Assembly decided to establish a Development Account to be funded from savings from possible reductions in administration and other overhead costs, without affecting the full implementation of mandated programmes and activities, and requested the Secretary-General to submit a detailed report by the end of March 1998 identifying the sustainability of this initiative, as well as the modalities of implementation, the specific purposes and the associated performance criteria for the use of such resource.
3. Subsequently, in its resolution [54/15](#), the General Assembly decided that savings to be achieved as a result of the efficiency measures could be identified in the context of budget performance reports and should be transferred to the Development Account section with the prior approval of the Assembly.
4. In this regard, realized savings, or underexpenditures, have been tracked and reported in the context of the performance reports on the programme budget. However, the Secretariat has not been in a position over the years to attribute such savings to “efficiency measures”, since multiple factors play a role when final expenditures are below the appropriation level, and each performance report justifies such variances by referring to the respective relevant factors. Ultimately, the decision on the transfer of savings to the Development Account has rested with the General Assembly, which, at its discretion, has provided additional resources for the Development Account, on both a recurrent and non-recurrent (one-time) basis, following its consideration of the second performance reports of past bienniums. The Assembly did so for the bienniums 2006–2007 and 2008–2009, although these amounts were not identified as efficiency gains. The Assembly has also provided additional resources for the Development Account in the context of its consideration of the Secretary-General’s proposed programme budgets, as it did for the budget years 2021 and 2022.
5. As a result, and as illustrated in the figure below, the level of the Development Account has shown a fluctuating and unpredictable pattern both as an absolute value and as a percentage of the overall programme budget.

Resources provided to the Development Account by budget period



Notes: For the biennium 2006–2007, the General Assembly, in its resolution 61/252, decided to appropriate for the Development Account an additional amount of \$2.5 million as an immediate exceptional measure towards addressing the lack of transfer of resources to the Account since its inception, and in its resolution 62/235 A, taking note of the second performance report of the Secretary-General on the programme budget for the biennium 2006–2007, decided to increase the appropriation for the Account by \$5 million (non-recurrent). The Assembly also decided in its resolution 60/246 that the Development Account should be recosted for the biennium 2006–2007.

For the biennium 2008–2009, the General Assembly, in its resolution 62/238, decided to appropriate for the Development Account an additional amount of \$2.5 million, and in its resolution 64/242 A, taking note of the second performance report of the Secretary-General on the programme budget for the biennium 2008–2009 (A/64/545), decided to increase the appropriation for the Account by \$7.5 million (non-recurrent).

For the biennium 2010–2011, the General Assembly, in its resolution 64/243, decided to appropriate an additional amount of \$5 million for the Account (the net reduction compared with 2008–2009 was due to the fact that the increase of \$7.5 million for 2006–2007 stemming from resolution 64/242 A was non-recurrent).

For the biennium 2012–2013, the General Assembly, in its resolution 66/246, decided to appropriate an additional amount of \$6 million for the Development Account.

In line with resolution 67/248 on the proposed programme budget outline for the biennium 2014–2015, the level of the Development Account proposed by the Secretary-General for 2014–2015 was reduced by \$844,400 and approved by the General Assembly in its resolution 68/248 A-C.

In its resolution 75/252, the General Assembly endorsed the recommendation of the Advisory Committee on Administrative and Budgetary Questions, in its first report on the proposed programme budget for 2021 (A/75/7 and A/75/7/Corr.1), to increase the baseline of the Development Account by \$1 million, starting from the proposed programme budget for 2021, pending more sustainable funding.

In its resolution 76/245, the General Assembly decided to increase, on a non-recurrent basis, the Development Account for 2022 by \$1 million.

In its resolution 76/245, the General Assembly also endorsed the recommendation of the Advisory Committee on Administrative and Budgetary Questions, in its first report on the proposed programme budget for 2022 (A/76/7 and A/76/7/Corr.1), to request the Secretary-General to recast the Development Account for the Assembly’s consideration in his next budget submission, pursuant to which, in its resolution 77/264 A-C, the Assembly appropriated an amount after the recosting of the Account and endorsed, in its resolution 77/262, the Advisory Committee’s conclusions and recommendations welcoming the recosting of the Development Account.

Assessment

6. The Secretariat explored two approaches. The first was approach A, whereby the annual 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 (e.g. [A/77/6 \(Introduction\)](#)).

7. The amount indicated for the total proposed programme budget in the introduction to that report, which is 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. These supplementary proposals are submitted by the Secretariat for consideration by the Fifth Committee, through the Advisory Committee on Administrative and Budgetary Questions, in the fall of each year in the form of reports on programme budget implications or revised estimates. As the respective new or revised mandates are issued and their related budgetary proposals are submitted until late November, there would not be enough time for the Secretariat to submit, and for the 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.
8. This approach, however, would create a challenge for the preparation process of the Development Account budget proposal, as 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 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, 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.
9. The Secretariat therefore explored a second approach (approach B), whereby the annual 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 resolution on budget appropriations 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 Development Account proposed for 2024). This approved overall budget amount would include the supplementary budgets approved by the General 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, as these projects and related resources are by nature exceptional and limited in time (they are also not included under approach A, as 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.
10. The Secretary-General also considered 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 particular percentage, the Secretary-General considered that any such different percentage would have to be decided upon by the General Assembly.

Recommendation

11. The Secretariat recommends the second approach (approach B) outlined above for future budget submissions for the Development Account, by which its proposed level would be 0.5 per cent of the programme budget approved for the previous budget period, excluding resources appropriated for major construction projects, as outlined above. This approach would ensure that the level of the Account is based on an overall comprehensive programme budget, taking into account all approved supplementary budget proposals. The recommended approach would also provide for a more stable and predictable funding compared to the current situation, and would allow for more and adequate time to plan the projects to be funded by the Account, compared with approach A.

12. The amount proposed for the Development Account would be recosted, as is the practice for all other budget sections, in line with resolution [77/262](#), in which the General Assembly endorsed the Advisory Committee's conclusions and recommendations welcoming the recosting of the Development Account, the final impact of which would be reflected in the report of the Secretary-General entitled "Revised estimates: effect of changes in rates of exchange and inflation", for the consideration of the Assembly, in accordance with the established practice.
13. The table below shows what the level of the Development Account would have been each year since 1998 for the recommended approach B. For comparison purposes, the table also shows what the level of the Account would have been based on approach A. As shown in the table, over the past 12 years, including 2023, the amounts resulting from the approach recommended by the Secretariat (approach B) would have been slightly higher than the amounts under approach A. The exception would be 2022, when the General Assembly exceptionally approved significant resources as commitment authorities rather than appropriations, which would have had an impact on the level of the Account as calculated for 2023.

Comparison of approaches A and B

(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																
<i>a</i> 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	To be determined
<i>b</i> Development Account as 0.5% of <i>a</i>	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	To be determined
Approach B																
<i>c</i> Total approved programme budget of the preceding biennium/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
<i>d</i> 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
<i>e</i> = <i>c-d</i>	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
<i>f</i> Development Account as 0.5% of <i>e</i>	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	14 199.4	14 199.4	15 199.4	15 199.4	16 286.7