# Annex 1 – Managing a Delivery Enabling Services Project for Pre-positioning Capacities until Information on Projects to be Charged Becomes Available

1. Service-providing entities within and beyond the CO may establish a delivery enabling services project when pre-positioning of capacities is necessary before the actual information on the projects to be charged becomes available. When project information for providing delivery enabling services is already known, and pertains to personnel, multi-funded positions should be established and charged directly through the payroll. For non-payroll costs, the appropriate project COA should be used for charging directly at the time of making payment to the vendors.
2. When directly charging project(s) is impractical or information is not available at the time of payment, an initial advance from internal funds may be established, budgeting in a specific delivery enabling services project. Such an advance may be used for full or partial funding of personnel or other related operational costs. When services are provided to a project, the project receiving the services must be charged and the credit posted to delivery enabling services project against the funding source used to advance the payment.
3. The main principles of delivery enabling services projects include a minimum “pre-funding,” periodic reconciliation, and a reversal of expenses between delivery enabling services projects and development projects. At minimum, such reconciliation must be performed quarterly; but as often as offices deem necessary. Offices should establish a timeline for these reconciliations at the beginning of each year and assign these functions to the relevant staff.
4. Expenses recorded under the delivery enabling services project should be apportioned to attributable projects by year-end, debiting the actual development project activity for which the services were provided, and the account which defines the expense. This ensures that projects reflect all costs appropriately when reporting to donors. Ideally, a delivery enabling services project should end with a fiscal year and zero expense if supply matched demand during the year.
5. Delivery enabling services projects can be pre-financed from the following sources:
6. Funds transfer from Country Co-Financing cost-sharing (11888): Offices should transfer the resources from 11888 to their project and fund 11309, controlled by cash at the project, fund, and donor (00012) level.
7. ASL from XB (GMS): The CO should enter a budget revision in the project with XB funds (such as 11300). No transfer of funds via GLJE is required to delivery enabling services pre-financing (11309) from XB funds (11300/11301/11303).
8. Other Core Programme resources: The CO should enter a budget revision in the project with the appropriate fund code (such as 04100). No transfer of funds via GLJE is required to delivery enabling services pre-financing (11309) from these fund codes.
9. Project type, “Management” should be used when setting up a delivery enabling services project in Quantum. All delivery enabling services projects should bear the long description, “Unit Name - Delivery Enabling Services Project Advance,” in Quantum to facilitate corporate-level monitoring.
10. A delivery enabling services project does not require government approval even if pre-funding comes from programme resources. Project expenses will be attributed on a regular basis back to the relevant development projects.
11. In the HR module, the office would assign the COAs of the delivery enabling services project to the office positions (FTAs, TAs or SCs/PSA) that provide delivery enabling services. For consultants, a purchase order should be created and paid from the delivery enabling services project COA.
12. Service providers and requesters should review and agree on the charges to be recovered from each development project for services provided through delivery enabling services on a regular basis and make adjustments as needed.
13. Any delivery enabling services project or interim account deficits to preposition staff capacities, not fully recovered through projects by year-end, must be covered through internal unit resources.
14. The delivery enabling services project shall remain active in Quantum, to be used in subsequent years, unless it is no longer needed for pre-financing delivery enabling services to other development projects. As the delivery enabling services project expense is offset at year-end, an information audit trail of costs charged to the delivery enabling services project and costs attributed to the development projects will remain.
15. The delivery enabling services project shall be subject to review for compliance with the full costing and budgeting policy during audits by the Office of Audit and Investigations or UNBOA.
16. Offices should submit certifications as part of the year-end closing process, confirming and justifying any balances in the delivery enabling services project.