# **Planning and Paying for Delivery Enabling Services to Projects**

1. The head of office must ensure that all resources and capacities, including personnel support to projects, are incorporated into the office’s annual workplan. This includes personnel to be provided by the office managing the project or requested from other cost centers. Likewise, this includes all functions/activities described as delivery enabling services.
2. On the project side, the head of office should ensure that all projects have identified the demand for delivery enabling services within their annual work planning exercise.
3. Irrespective of planning tools, a discussion should be held between the service requesters and providers to adequately plan and pre-position capacities for providing the delivery enabling services.
4. At the CO level, the multiple projects receiving services through UNDP staff must be charged automatically through payroll by establishing multi-funded positions. Refer to [POPP procedures on Multi-Funding Lines](https://popp.undp.org/node/11136). The share of their operating overhead costs must be charged directly to the project at the time of making payments to non-staff personnel or other external vendors.
5. If the funding source for staff to provide project services is unknown at the time of payment, an interim pre-funding line may be used. Such advance funding may come from the Office’s institutional budget or other non-core resources. Once the project information becomes available, reversal entries should be promptly affected for payroll charges already incurred, and remaining services should be charged directly to the project budget(s).
6. Service-providing entities beyond the CO may establish a delivery enabling services project. If the establishment of multi-funded positions is impractical, an initial advance from internal funds may be used to pre-position staff capacities to meet project service demands. Such staff may be fully or partially funded from the recovery of delivery enabling services project, depending on the nature of their functions. When services are provided, the project receiving the services must be charged, and the credit posted to the delivery enabling services project, directly offsetting the funding source used for pre-positioning.
7. Any delivery enabling services project or interim account deficits to preposition staff capacities, that not fully recovered through projects by year-end, must be covered through internal unit resources.
8. A positive delivery enabling services project balance could occur if the project service costs are received in advance, or a revolving advance fund was established to pre-fund delivery enabling services. Such positive balances may be used for further pre-positioning needs. Detailed guidance is provided in [Annex 1](https://popp.undp.org/node/3146).
9. UNDP should charge all non-staff related expenses directly to the project at the time a payment is made to an individual, other entity for related rent or other shared costs, implementing partner, responsible party, or grantee, etc. If such information is initially unavailable, an interim account may be used. Reversal entries must be made promptly once relevant project information becomes available.
10. The UNDP practice of using flat percentages or other types of fees for delivery enabling services must be transitioned out through renegotiation with funding partners. In the interim, such fees must be credited to delivery enabling services. If national partners insist on a flat percentage fee, it should be clearly derived from the full project costing and budgeting exercise. It should also be documented and discussed with National Partners, and fully disclosed and agreed by the Regional Bureaus.