

## Non-core Development Advisory Services (DAS) Funding Facility

 Alert Me



### General

1. In addition to the existing funding modalities, in each Country Office, a Development Advisory Services (DAS) Facility funded through Other Resources can be established in order to provide Resident Representatives with a rapid response capacity for direct support to upstream initiatives in UNDP's focus areas.

### The DAS facility

2. Development Advisory Services (DAS) are intended to directly support high priority frameworks and programming initiatives, such as Country Programmes, SRFs, UNDAFs, pursuance of MDGs and Joint Programmes. The DAS facility should be leveraged to significantly enhance the substantive capacity of UNDP country offices to respond in a timely and flexible manner to the identified needs of governments in the above areas. The DAS facility also is expected to enhance the consultative process between Resident Representatives, Governments and donors, especially with respect to the alignment and programming of core and non-core resources.

3. There is no prescribed funding level for the DAS facility established in each country office. Rather, DAS funding will depend entirely on the ability of country offices to mobilize resources for this purpose in close consultation with the government.

4. The DAS facility could receive funds from a variety of sources, such as one or more of the following below:

(i) The Country Programme Cost sharing Account (11888 account) represents a source of non-core programme resources available to countries in support of a broad range of programme initiatives falling within the purview of their Country Programmes. Resources currently flow into it from two different sources: (1) blanket contributions to Country Programmes from donors (usually the concerned programme country government); and (2) interest earned on cost sharing income balances. Country offices should review the current status of their Country Programme cost sharing accounts (11888 accounts), especially accumulated interest earned on cost sharing income balances, and then hold appropriate consultations with host governments in order to determine the magnitude of resources, if any, which could be best utilized through transfer to the DAS facility.

(ii) Residual Cost Sharing Income Balances exist with respect to a large number of completed projects that still have remaining cost sharing income balances. Consistent with general practice in the organization, donor agreement/concurrence must be secured prior to transferring and utilizing any such balances to the DAS facility.

(iii) Direct Government and Third-Party Contributions can also be mobilized and credited to the DAS facility to directly support programme initiatives.

### Operational and Procedural Guidelines

#### Recording of Income

5. The Development Advisory Services (DAS) facility is cash controlled fund managed through the AX1 DP ledger, fund code 11999.

6. The facility can receive funds from a variety of sources noted above. However, once income is

recorded in the DAS facility, it cannot be considered fungible and thus is not eligible for consideration for transfer for other purposes.

7. If Country Offices transfers unutilized cost sharing balances to the DAS facility, the following prerequisites apply:

- Offices are to ensure that corresponding costs-sharing project is closed and there are no outstanding financial obligations or commitments;
- Offices are to secure the concurrence of the donor in order to redeploy these funds to the DAS;
- A General Ledger Journal Entry (GLJE) is raised based on the following model:

Line	Account	Fund	Project	Oper	Dept	Amount	Comment
1	51035	As per cost sharing project fund	your project	CO	CO	TBD	DEBIT to cost sharing balances to redeploy as DAS
2	51035	11999	n/a	CO	CO	TBD	CREDIT to DAS facility from CS balances

8. In cases where the Country Office successfully mobilizes government or third party cost-sharing contributions towards the DAS, upon receipt of the contribution, offices are to apply the contribution to Fund 11999 using the Accounts Receivable module in Atlas. It must be emphasized that regular GMS charges will apply to the contribution, as per cost recovery policy.

#### **Project Set up**

9. Based on actual income recorded in the Development Advisory Services facility and as requested by the Country Office, the Country Office can set up a development project(s) using the following COA:

YEAR: Current Year

FUND: 11999

OP UNIT: Country Office Code

PROJECT: To be created by CO

IMPL. AGENT: UNDP

DONOR: 00012

#### **Monitoring and Reporting of Income and Expenditure**

10. As for any other funds, Country Offices can monitor both their DAS income and their DAS expenditures through the Atlas Executive Snapshot as well as through relevant Atlas fund level reports.

#### **Substantive Reporting of Results**

11. CO's should report their activities and results achieved through the DAS facility in the ROAR.