

Ref. No.: 2643-00/2018/Zahl/48-F&A/2018

Contact: Doris Gruber
Email: doris.gruber@ada.gv.at

INTOSAI Development Initiative (IDI)
attn. Director General
Mr. Einar Gorrissen
PO BOX 8130 Dep
0032 Oslo
NORWAY

Vienna, April 23, 2018

**ADC-Contract No. 2643-00/2018; Contribution to Global
Call for Proposal tier 2 Supreme Audit Institutions**

Dear Mr. Gorrissen,

The Austrian Development Agency (ADA) submits, with reference to your letter dated April 04, 2018, enclosed the referenced contract which has been countersigned by ADA.

The transfer of the first instalment in the amount of **EUR 185,000.00** has already been arranged for.

The ADA asks you to submit all accounts in accordance with the reporting deadlines for interim and final accounts agreed upon in the contract, together with the documents as stipulated in the contract (account overview and financial report showing the project plan including revenues and financing, single document listing or single entry listing), the confirmation according to item 4 of the General Terms, interest calculation, if required the complete audit report / expenditure verification report / report of an auditor, account statements of the project account(s), inventory list, any information about changes of bank accounts, addresses, etc.) plus a narrative report to the mailbox abrechnungen@ada.gv.at and cc: to the mailbox of the responsible desk officer and / or to the mailbox of the responsible department.

Please send any extensive annexes to the narrative report only to the mailbox of the responsible desk officer and / or to the mailbox of the responsible department.

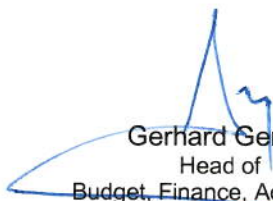
If a coordination Office is responsible for the verification of the accounts, please send the above documents to the mailbox of the responsible coordination Office and cc: to abrechnungen@ada.gv.at.

Please send the accounting documents and the original documents including proof(s) of payment respectively the original audit report also by post to the ADA, Finance and Audit department, or to the Coordination Office responsible for your project(s).

In the subject line of the Email message the **project number** (format XXXX-YY/ZZZZ) has to be indicated. Any Email lacking this information cannot be processed for technical reasons!

The responsibility for the completeness of the submitted accounting documents lies by all means with you as the contractual partner.

Yours sincerely,
Austrian Development Agency



Gerhard Gerlza
Head of
Budget, Finance, Accounting



Doris Gruber
Advisor
Budget, Finance, Accounting

Enclosure

ADC - Contract No. 2643-00/2018

CONTRACT

between

the Austrian Development Agency

and

the INTOSAI Development Initiative (IDI)

regarding

funding to the IDI

for

**the GCP Tier 2 SAls INTOSAI Providers Programme
2018 - 2020**

1 Scope and Objectives

- 1.1. This contract (the Contract) sets forth the terms and procedures for the cooperation between the Austrian Development Agency and the INTOSAI Development Initiative (IDI), a foundation under Norwegian legislation, ('the Recipient') regarding implementation of the "the GCP Tier 2 SAIs INTOSAI Providers Programme" ('the Program').
- 1.2. The goal and planned results of the Program are described in:
 - Annex I The GCP Tier 2 SAIs INTOSAI Providers Programme Document version 1.2018 (including its annex 1 MoU between the IDI, the African Organisation of English Speaking Supreme Audit Institutions (AFROSAI-E) and the Regional Council of Training for Supreme Audit Institutions of Sub-Saharan Francophone Africa (CREFIAP) 2018-2023, annex 2 Partnership agreement IDI, AFROSAI-E and CREFIAP 2018-2019, annex 3 SAI PMF indicators, annex 4 Theory of change underlying the program, annex 5 Calculation of the program costs and summary budget relevant for account and reallocation of budget lines, annex 6 Environmental appraisal, annex 7 Gender appraisal and annex 8 Social standard appraisal);
 - Annex 2 2018 Implementation Plan and Budget version 1.2018, and
 - Annex 3 Terms of Reference for Audit.

2 Contributions of the Donor

- 2.1. The Donor will, subject to parliamentary appropriations, make total contributions not exceeding the following amounts (collectively referred to as the Grant) to be used exclusively to finance the Program in the period 1 January 2018 – 31 December 2020.
- 2.2. The Austrian Development Agency will provide a contribution of up to Euro 400,000 (in words Euro four hundred thousand only), for the implementation of the Program in 2018 and 2019 and an evaluation in 2020. The Donor intends to continue the support to selected countries from 2020 onwards. Funding for this purpose will be determined depending on the progress and results of the program in 2018 and 2019. The first contribution will be disbursed after signature of the Contract, the subsequent annual contributions will be disbursed after approval of the annual reports and annual financial statements by ADA, submitted to the Donor by 31 May each year.
- 2.3. In no event will the Donor assume any liability in excess of its respective contribution provided under this Contract.

- 2.4. Upon completion of the Support Period, any unutilized part of the Grant shall be returned to the Donor, unless the Parties, through mutual consent, have agreed otherwise in writing upon the utilization of such funds.
- 2.5. Any accrued interest on the Grant may be used to finance the implementation of the Program during the Support Period. The same refers to possible third party funding. The Recipient shall notify ADA in writing of any such third-party grant and based on written consultations with and approval of ADA any possible unspent ADA grant shall be used for the further implementation of the Programme during the Support Period.
- 2.6. If the Recipient is to transfer all or part of the Grant to a partner organisation, the Recipient shall enter into a written agreement with the partner, requiring the partner to apply such administrative procedures as to comply with the obligations of this Contract, particularly in regard to accounting, reporting, audit, procurements and measures against corruption and other financial irregularities.

3 Cooperation and representation of the Donor

- 3.1. The Donor will meet with the Recipient once a year (the Annual Donor Meeting) in order to discuss the progress of the Program and the cooperation between the Donor. The documentation submitted according to Paragraph 6 will form the basis for the discussions. Wherever possible, the Annual Donor Meeting should be organized together with the annual meeting of the Tier 2 Partnership of IDI, AFROSAI-E and CREFIAF.
- 3.2. The IDI will draft minutes and send the draft for comments and approval within two weeks after the meeting.
- 3.3 The Donor may at any time request additional meetings to discuss the progress and plans of the Program.

4 Obligations of the Recipient

The Recipient shall:

- 4.1, be fully responsible for the implementation of the Program in accordance with the agreed Program Document including the annual work plans and budgets and the conditions set forth in this Contract. Should there be any inconsistency between the mentioned documents, the Contract shall prevail,
- 4.2. perform all procurement in accordance with its procurement policy. This shall be shared with the donor. The Recipient's current procurement policy requires at least three quotes to be obtained for purchases exceeding 30.000 Norwegian Kroner (in words thirty thousand Norwegian Kroner),

- 4.3. ensure that the Grant is used efficiently, cost effectively and solely for the purpose for which it is provided, that it is properly accounted for and that adequate financial management is in place, including internal control, accountability structures and transparency and through approval by the Board of Directors of the recipient's financial statements. The approval shall be part of the reporting to the Donor. The Recipient shall include all income and expenditure of the Program in the financial statements, and shall administer the Grant in accordance with applicable legislation and current standards as well as the Recipient's procedures for financial management and internal control,
- 4.4. inform the Donor if additional support from any other donor is received in relation to the activities covered under this grant, and submit to the Donor a revised budget and financing plan,
- 4.5. inform the Donor, in advance, of any significant deviations from the approved plans and budget. If requested by the Donor, the Recipient shall submit a revised Program Document as well as a revised budget. Disbursement of the Grant may be suspended until the Donor has approved the revised documents,
- 4.6. inform the Donor, in writing, of any condition which interferes or threatens to interfere with a successful implementation of the Program,
- 4.7. ensure that representatives from the Donor are permitted to visit the Recipient for purposes related to the Contract and examine any relevant records, goods and documents,
- 4.8. during implementation of the Program, identify, assess and manage any internal and external risks associated with its activities,
- 4.9. notify the Donor without undue delay of any breaches of the Recipient's ethical guidelines,
- 4.10. ensure that the Grant is not used in violation of relevant UN conventions and resolutions of the UN Security Council,
- 4.11. ensure that the Grant is used in compliance with the Paris Declaration on Aid Effectiveness, the Accra Agenda for Action, and the Busan Partnership for Effective Development Cooperation,
- 4.12. not dispose of claims arising from the Contract, neither by assignment, transfer or pledge nor in any other way.

5 Disbursements

- 5.1. The first disbursement in the amount of Euro 185,000 (in words Euro one hundred eighty five thousand only) will be made by the Donor to the Recipient upon signing of the contract by that Donor and the Recipient within two months. Subsequent disbursements will be made by the Donor to the Recipient annually upon receipt of written requests from the Recipient stating the amount needed until the next disbursement based on the approved annual budget and plan and if applicable, unspent disbursed parts of the Grant.

Bank Account: 6026.05.27439
Bank Name: Nordea Bank Norge ASA
Address: Pb. 1166 Sentrum, 0107 Oslo, Norway
Account Holder: Stiftelsen INTOSAI Development Initiative
IBAN: NO3560260527439
BIC /SWIFT: NDEANOKK

- 5.2. The Recipient shall immediately, in writing, acknowledge receipt of the contributions to the Donor stating the amount received and the exchange rate applied.

6 Reporting

6.1 General provisions

- 6.1.1. The Recipient shall submit to the Donor the plans and reports specified below for approval.
- 6.1.2. If a deadline for a report cannot be met, the Recipient shall notify the Donor immediately.
- 6.1.3. The Donor shall approve the annual budget and the contractual reporting.
- 6.1.4. All plans and all reporting shall be publicly available unless access to the documents is restricted pursuant to the Norwegian Act of 19 May 2006 No. 16 relating to the right of access to documents held by public authorities and public undertakings (Freedom of Information Act/Offentleglova).

6.2 Annual plan and budget

- 6.2.1. Any significant changes to the budget during the implementation period (i.e. over 10% of a budget heading) shall be approved by the Donor in advance. Any plans to increase the total budget for the Program shall be subject to the availability of such additional financing, and shall be advised to the Donor on a no objection basis.

6.3 Annual report

6.3.1. By 31 May each year as of 2018, the Recipient shall submit to the Donor an annual performance and financial report for the previous year of the Program, as part of the IDI Performance and Accountability report.

6.3.2. The report shall include the following information:

- A description of the activities and a detailed assessment of the progress of implementation against the Program Document and the annual work plan for the programme based on the logic of intervention and the indicators thereof.
- An explanation of any major deviations from the Program Document and annual work plan and steering measures implemented.
- An assessment of challenges and risks that may affect the success of the future work program.
- The annual work plan and budget of the year n+1 (the budget shall follow the same format as the multi-year budget in the program document)
- Whenever possible, the reporting shall include sex-disaggregated data and information on actions taken to promote gender equality.
- An explanation of the receipt and use of funds compared to budget, for the year and cumulative period to date, including major variances.
- Confirmation of the substantive and financial accuracy of the reports as well as confirming the implementation of the contribution in accordance with the Contract and compliance with the principles of economy, efficiency and expediency.
- An assessment of any need for adjustments to agreed plans and/or inputs and outputs, including actions for risk mitigation.

6.3.3. The Donor shall approve the interims progress report and the next disbursements based on the actual need for funds evidenced and made the next disbursement within two months after approval of the interims progress report and of the substantive and financial accuracy of the interim financial statements.

6.4 Financial statements and audit

6.4.1. By 31 May each year as of 2019, the Recipient shall submit to the Donor the ordinary audited financial statements for the organisation for the previous year, as an annex to the performance and financial report. Income from the Donor should be identified in the audited financial statements.

6.4.2. The audit shall be performed by an independent and state authorised or registered public accountant, in accordance with international standards of auditing. The audit conclusion must be expressed with reasonable assurance.

6.4.3. If the Recipient is to transfer all or part of the Grant to a partner organisation, the financial statements of the partner shall be audited as specified above, and the audit be included in the Recipient's audit.

6.4.4. The Donor shall have access to the Recipient's ordinary annual financial audit report and any numbered letters (management letters) provided by the auditor.

6.4.5. the Recipient's budgets, accounts and financial statements shall be made in Norwegian Kroner.

6.5 Final report

6.5.1. The performance and financial report concerning the year 2020 shall include a report on the entire Support Period. The report shall include the following information:

- A description of the activities and a detailed assessment of the implementation against the Program Document and annual work plans based on the logic of intervention and the indicators thereof,
- An explanation of any major deviations from the Program Document and annual work plans plan and steering measures implemented,
- An assessment of the management of challenges and risks that may have affected the success of the Program,
- To the degree possible, the reporting shall include sex-disaggregated data and information on actions taken to promote gender equality,
- An explanation of the receipt and use of funds compared to budget, including major variances,
- an assessment of the sustainability of the Program,
- a summary of main "lessons learned".

6.5.2. The Donor shall approve the report in writing and make the final disbursement within two months after approval of the final progress report and of the substantive and financial accuracy of the final financial statement.

7 Reviews and Evaluation

7.1. The Program Document foresees an evaluation of Phase 1 of the Programme in 1st quarter of 2020.

7.2. The Donor shall to the extent possible refrain from conducting unilateral reviews/evaluations. However, the cost will be covered by the Donor requiring the review/evaluation. The Recipient will be consulted immediately on the proposed ToR, and the Donor concerned will immediately share the results of the review/evaluation.

8 Corruption

- 8.1 The Recipient shall organise its activities and internal control in a way that prevents corruption and other financial irregularities, including theft, embezzlement, fraud and misappropriation of funds. Furthermore, the Recipient shall not at any time request, receive, accept, offer or provide any form of gift, payment or advantage that may be construed as corruption or constitute breach of applicable law.
- 8.2 The Recipient shall notify the Donor without delay of any suspicion of corruption and/or other financial irregularities of which the Recipient becomes aware during implementation of the Strategy. In the event of such suspicion, the Recipient shall consider withholding further disbursement of funds to any partner organisations involved, and shall consider taking the necessary legal steps pursuant to applicable law in order to initiate investigation and prosecution of the suspected persons. The Donor shall be notified of any assessments and decisions in such cases, and may overrule the Recipient's decisions and instruct the Recipient to undertake further follow-up measures.

9 Breach of contract

- 9.1. If the Recipient fails to fulfil its obligations under this Contract or if any major organizational changes are found to be contradictory to the purpose of the Program the Donor may, separately or jointly, and upon consultations with the Recipient, claim repayment and/or withdraw the total or a portion of the Grant provided to the Recipient.
- 9.2. The Donor may, upon joint decision, cancel this Contract or portion of this Contract and have the right to demand the cancellation of any contract financed under this Contract with immediate effect if it determines that corrupt or fraudulent practices were engaged in by representatives of the Recipient or of a beneficiary of the Grant during procurement or during the execution of the contract without the Recipient having taken timely and appropriate action satisfactory to the Donor to remedy the situation.

10 Entry into force – Termination - Disputes

- 10.1. This Contract shall enter into force on the date of the signature of the Parties.
- 10.2. In case of termination of the Contract, the Recipient shall not commit any of the funds from the Donor from the date of the receipt of the note of termination. Any disbursed funds not committed by the date of the receipt of the note of termination, shall be repaid to the Donor without delay in a pro rata share.

- 10.3. Any modification or amendment of the terms and provisions of this Contract will only be approved if agreed in writing by all Parties.
- 10.4. If any dispute arises relating to the implementation or interpretation of this Contract, the Parties shall consult with a view to reaching an amicable solution.
- 10.5. Any dispute that cannot be solved amicably shall be referred to the competent court where the Recipient has its headquarters.

11 Signatures and list of annexes

This Contract is drawn in two copies, one copy for the Recipient and one for the Donor.

For the Donor:

Signature:
Mr. Martin Ledolter, LL.M.
Managing Director
Austrian Development Agency (ADA)

Place:

Date:

For the Recipient:

Signature:
Mr. Einar Gørrissen
Director General
INTOSAI Development Initiative

Place:

Date:

The Contract between The Donor and IDI has the following annexes:

- Annex I: Program Document version 1.2018 including all its annexes 1-5 and Environmental, Gender and Social Standards appraisals
- Annex II: 2018 Implementation plan and budget version 1.2018
- Annex III: Terms of Reference for Audit.

Annexures

Annex I: Programme document

The Programme document including all its annexes is provided in separate pdf documents.

Annex II: Implementation plan and budget

The 2018 implementation plan and budget is provided in a separate excel file.

Annex III: Terms of Reference for Audit

The auditor shall carry out the audit in accordance with any national legislation relevant for International Non-Governmental Organizations as well as International Standards on Auditing (ISA).

The objective of the audit is to audit the annual financial statements of the Program as defined in the Contract as well as compliance with certain contractual obligations.

The auditor shall be given a copy of the present Contract, and decides himself whether to submit one or two reports.

The audit report(s) shall state the auditor's opinion/findings as to:

- whether the financial statements and the cash/bank/financial position present fairly, in all material respects, the income and expenditures of the Program,
- whether funds have been deposited in a separate bank account in the name of the Recipient and that the accrued interest are reflected in the statement from the bank,
- whether the audit has uncovered any illegal or corrupt practices,
- whether receipts and use of funds are properly accounted for.

The above list does not preclude the Recipient or the auditor from addressing further issues.

The auditor shall also submit a management letter to the Recipient upon completion of the audit if there are material issues arising from the audit. The letter should address deficiencies noted in the system of internal control.

Project Fact Sheet: 2643-00/2018

Budget line: Region Africa

Title:

Contribution to Global Call for Proposal tier 2 Supreme Audit Institutions

Country (DAC): Africa, regional/multi-country (298)

Desk Officer: Leibrecht Gertrude

Contractual Partner:

INTOSAI Development Initiative (IDI)

Address:

Postboks 8130 Dep., 0032 Oslo, Norway

Partners:

African Organisation of English-speaking Supreme Audit Institutions
African Organisation of French-speaking Supreme Audit Institutions

Project Duration: 01.01.2018 - 31.12.2020

Contribution by ADA: EUR 400.000,00

Total costs: EUR 400.000,00

Reports

(as per agreement/contract)

End of reporting period

To be submitted by

31.12.2018

31.12.2019

31.12.2020

31.05.2019

31.05.2020

31.05.2021

Project Summary:

Project objective

The programme's overall objective is to empower Supreme Audit Institutions (SAIs) in politically unstable and challenging environments to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens in their countries in line with International Standards of Supreme Audit Institutions number 12:

- Strengthening the accountability, transparency and integrity of government and public sector entities
- Demonstrating ongoing relevance to citizens, Parliament and other stakeholders
- Being a model organisation through leading by example

The support provided to the targeted SAIs is expected to address all main challenges of the SAI. There shall be a high focus on delivery of support through long term partnerships between the targeted SAI, donors and providers of support from the community of the International Organisation of Supreme Audit Institutions (INTOSAI). Worldwide experiences of SAI capacity development show that peer-to-peer cooperation can both ensure highly qualified and relevant advices, as well as ensure a trustful and sustainable relationship between SAI employees and advisors.

Expected results

The Programme is planned for 2 phases:

- A Phase 1 of 2 years to assist the SAIs to clarify strategic priorities and operational plans, and establish long-term project proposals.
- A Phase 2 of several years with support to implementation of project proposals developed in Phase 1.

The expected results for Phase 1 in 2018-19 are planned as follows:

1. Strengthened SAIs strategic management

a. By end of 2019 5 SAIs have strategic plans developed based on needs assessments and containing core elements for effective performance of the SAI.

b. By end of 2019 7 SAIs have new or updated operational plans developed with a clear performance and results orientation, especially an indication of the number of audits to be carried out.

2. SAIs have sufficient, effective and coordinated external support

a. 7 SAIs have comprehensive plans for external financial and technical support to strategic plan implementation developed. The plans show priority projects and contain specific project proposals.

b. SAIs have dedicated staff and responsibility for coordination of external support

c. 5 SAIs have established funding and cooperation agreements starting in 2020 to meet the needs of the Strategic plan implementation document.

3. SAls lead by example in the areas of gender, inclusion and diversity

a. 7 SAls have considered gender, inclusion and diversity in their strategic and operational plans.

Target group/Beneficiaries/Partners/Location

The implementing agencies are the INTOSAI Development Initiative, IDI, the African Organisation of English-speaking Supreme Audit Institutions, AFROSAI-E, and the African Organisation of French-speaking Supreme Audit Institutions, CREFIAF. IDI, is the INTOSAI capacity development organization, which supports SAls in developing countries in their efforts to sustainably enhance performance, independence and professionalism. INTOSAI is an autonomous, independent, professional and nonpolitical organization consisting of 192 member SAls. It is the recognized voice of SAls and recognizes the important role of SAls in strengthening accountability, transparency, good governance and the stewardship of public funds. The Austrian Development Cooperation has been supporting INTOSAI since 2009.

In January 2018, the IDI, AFROSAI-E and CREFIAF agreed on a Memorandum of Understanding for five years (2018-2023) to work collectively with the Tier 2 SAls. The IDI, AFROSAI-E and CREFIAF, have collectively wide experience and access to resources in almost all areas of SAI development.

9 SAls are potential partners and beneficiary institutions of the programme as they have been selected for the Global Call for Proposals Tier 2 initiative. These SAls are in the Democratic Republic of the Congo (DRC), Madagascar, Guinea, Togo and Niger (French speaking, CREFIAF members), and Eritrea, Zimbabwe, Sierra Leone and Gambia (English speaking, AFROSAI-E members). In mid-2018 it will be decided which of the Tier 2 SAls that will be a part of the programme.

The programme is expected to involve a large part of SAI staff in the activities to ensure commitment to change and strategic priorities. More than 1,000 SAI staff may directly benefit from the programme, assuming that most of the 9 SAls will be included in the programme.

Activities

The focus of Phase 1 of 2 years is to clarify strategic priorities and operational plans and establish long-term project proposals for all SAls. The support to the Tier 2 SAls is planned with different tracks as the SAls have a different starting point. Generally, the activities are to assist each SAI to:

- establish project functions, including strategic planning teams and communication facilities
- systematically assess their current capacity, performance and needs and to develop updated or new strategic and operational plans with involvement of all SAI staff
- consult key national stakeholders on expectations of SAI development
- print and share electronically the finalized strategic plan
- sensitize and motivate all staff and national stakeholders on the finalized strategic and operational plans
- develop a comprehensive plan and project proposals for external financial and human support to implementation of the strategic plan
- mobilize comprehensive support for implementation of the strategic plan

Context

The Global Call for Proposals (GCP) is a mechanism seeking to match SAI capacity development proposals with donor or International organisation of SAls funding. It aims to empower SAls in developing countries to drive forward their capacity and performance by ensuring proposals for capacity development are SAI-led and aligned with the SAI's strategic plans. GCP is under the INTOSAI-Donor Steering Committee.

The 2nd Tier of the GCP involves more intensive support to a small group of the most challenged SAls that struggle with developing strategic capacity development programs, particularly SAls in politically unstable or fragile and conflict environments.

Prior project: 2643-00/2016 (was a contribution to the INTOSAI-Donor Cooperation together with Ireland, Norway, Ireland and Switzerland to strengthen donor coordination and collaboration on SAI capacity development)

6.5.10



ORGANISATION
AFRICAINNE
DE
COOPERATION
ET
DE
DEVELOPPEMENT
ECONOMIQUE
ET
FINANCIER
O.A.D.E.F.



Programme document

GCP Tier 2 SAIs **INTOSAI Providers Programme**

A Partnership of IDI, AFROSAI-E and CREFIAF

Version 1.2018

Versions	Description	Date
1.2017	Submitted to ADA 1 st time	23.12.2017
1.2018	Submitted to ADA 2 nd time	15.3.2018

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Acronyms

AFROSAI-E	African Organisation of English-speaking Supreme Audit Institutions
CREFIAF	African Organisation of French-speaking Supreme Audit Institutions (Regional Council of Training for Supreme Audit Institutions of Sub-Saharan Francophone Africa)
CSO	Civil Society Organisation
GCP	Global Call for Proposals
IDI	INTOSAI Development Initiative
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standards for Supreme Audit Institutions
MoU	Memorandum of Understanding
NGO	Non-Governmental Organisation
PAC	Public Accounts Committee
PFM	Public Financial Management
SAI	Supreme Audit Institution
SAI PMF	Performance Management Framework for SAIs
SDGs	Sustainable Development Goals
SSMF	SAI Strategic Management Framework

1 Background: The 2nd tier of the Global Call for Proposal is a call for more effective action by the INTOSAI community

The Global Call for Proposals (GCP) is a mechanism seeking to match SAI capacity development proposals with donor or INTOSAI funding. It aims to empower SAIs in developing countries to drive forward their capacity and performance by ensuring proposals for capacity development are SAI-led and aligned with the SAI's strategic plans. GCP is under the INTOSAI-Donor Steering Committee.

The 2nd Tier of the GCP involves more intensive support to a small group of the most challenged SAIs that struggle with developing strategic capacity development programs, particularly SAIs in politically unstable or fragile and conflict environments.

The overarching purpose of the implementation of the GCP is sustainable improvement in SAI performance. With improved capacity and performance, the SAIs are expected to contribute to greater accountability, transparency and governance in their countries, and ultimately make a difference in the lives of citizens.

SAIs can make significant contributions towards the achievement of the SDGs, through their audits, by confirming that controls are operating effectively, identifying waste, and suggesting ways in which public sector entities can improve their service delivery to citizens. Building on the lessons from earlier development initiatives, such as the Millennium Development Goals, INTOSAI has recognized that delivering on the SDGs will require more attention to effectiveness and efficiency by governments, as well as greater accountability and transparency to meet the growing expectations of citizens, and that SAIs will have a critical role in doing so. Strengthening of the SAI itself is recognized by Goal 16 of the SDGs¹, which the UN General Assembly adopted on 25 September 2015 under the 2030 Agenda for Sustainable Development.

The support provided to the targeted SAIs in Tier 2 is expected to address all main challenges of the SAI. The Tier 2 will have a high focus on delivery of support through long term partnerships between the targeted SAI, donors and providers of support from the INTOSAI community.

Worldwide experiences of SAI capacity development show that peer-to-peer cooperation can both ensure highly qualified and relevant advices, as well as ensure a trustful and sustainable relationship between SAI employees and advisors. The INTOSAI community organizations, the IDI, AFROSAI-E and CREFIAF, have collectively wide experience and access to resources in almost all areas of SAI development. The organizations also have previous experience of working with the selected Tier 2 SAIs, as well as ongoing initiatives with some of these SAIs.

¹ SDG 16 aims at promoting peaceful and inclusive societies for sustainable development, providing access to justice for all, and building effective, accountable and inclusive institutions at all levels. It envisages this will be achieved mainly by substantially reducing corruption and bribery in all their forms; developing effective, accountable and transparent institutions at all levels; and ensuring public access to information and protecting fundamental freedoms, in accordance with national legislation and international agreements.

Against this backdrop and given the respective and complementary roles of AFROSAI-E, CREFIAF and IDI, the three organizations have decided to join forces and create synergies in a common programme for supporting the Tier 2 SAIs.

In January 2018, the IDI, AFROSAI-E and CREFIAF agreed an MoU for five years (2018-2023) to work collectively with the Tier 2 SAIs (see appendix 1). A partnership agreement was also agreed, which establishes a joint programme, a result framework and the main steering mechanisms for 2018 and 2019 (see appendix 2).

This Programme document outlines the how the support is to be provided to the SAIs, including long-term targets, principles of engagement, implementation strategy, budget overview and staffing. The programme document serves as a joint document for both the Tier 2 partners and the financial donor(s) to the programme.

2 Current status and needs of the Tier 2 SAIs

After a selection process led by the INTOSAI-Donor Steering Committee, nine SAIs have been selected to be a part of the Tier 2 effort: Democratic Republic of the Congo (DRC), Madagascar, Guinea, Togo and Niger (French speaking, CREFIAP members), and Eritrea, Zimbabwe, Sierra Leone and Gambia (English speaking, AFROSAI-E members).

An analysis of the data collected through the 2017 INTOSAI Global Survey shows that the Tier 2 SAIs are facing challenges in several areas:

- **Legal framework and independence:** Most of the Tier 2 SAIs, irrespective of their model (Parliamentary or Court Model), are facing challenges in terms of financial independence and have reported frequent interference of the executive in the management of the Office.
- **Internal governance:** All the SAIs but two, have developed strategic plans and operational plans. However, several reported that their operational plans are not based on their strategic plans, which shows a lack of alignment of the Strategic Planning and Implementation Processes.
- **Audit quality and reporting:** The SAIs in Tier 2 are characterized by a broad mandate, but a low coverage of their audit mandate. Only two SAIs meet the benchmark for auditing at least 75% of the financial statements submitted to the SAI. The coverage is lower when it comes to compliance auditing and particularly performance audits where no SAI meets the benchmark of conducting at least 10 performance audits in the last three years. There is also a limited coverage in terms of jurisdictional decisions for the SAIs who have the mandate to carry out such activities. For instance, in 2016, one SAI has judged only 18 accounts out of the 130 accounts that were received. The quality of the audits are undermined by the absence of quality assurance mechanisms in most of the SAIs, although a majority of the SAIs reported to have adopted a methodology consistent with the level 3 ISSAIs in compliance, financial and performance auditing. They also reported to have established quality control processes within the SAI.
- **Communication and stakeholder management:** Stakeholder communication and engagement appears to be an area where the Tier 2 SAIs also face challenges. There is a lack of communication policy and the SAIs, except one, don't consistently engage with their stakeholders either to present reports or to follow-up on the implementation of audit recommendations.

In addition, Tier 2 SAIs are operating in challenging political and economic contexts:

- **Political environment:** About half of the countries are regarded as “Not free” by the Freedom House ranking of political and civil rights (2016).² This means many SAIs have

² See data at www.freedomhouse.org Freedom House scoring of 1-7 where a country or territory is assigned two ratings (7 to 1)—one for political rights and one for civil liberties. 1 = most free and 7 = least free. The average of a country's or territory's political rights and civil liberties ratings is called the Freedom Rating, and it is this figure that determines the status of Free/F (1.0 to 2.5), Partly Free/PF (3.0 to 5.0), or Not Free/NF (5.5 to 7.0).

a challenging political environment which limit the possibility for SAI reform and capacity development.

- **Economic and social development:** All countries are categorized as Least developed countries (LDCs)³. These are low-income countries confronting severe structural impediments to sustainable development. They are highly vulnerable to economic and environmental shocks and have low levels of human assets. This means the country capacity for reform is limited.
- **PFM-performance:** All countries are scoring low on corruption and PFM as measured by PEFA or the Open Budget Index. Sierra Leone and Zimbabwe have a more developed PFM-environment and scores higher on SAI-related indicators than the other countries.
- **Security:** Most of the countries have a medium security risk⁴. This means caution needs to be taken, but it is possible to conduct support activities in the country without extensive security arrangements.

³ UN categorization. The Least Developed Countries (LDCs) is a list of the countries that, according to the United Nations, exhibit the lowest indicators of socioeconomic development, with the lowest Human Development Index ratings of all countries in the world.

⁴ International SOS Global Security risk rating, 2016.

3 Objective, time frames and result framework

3.1 Overall objective

The programme's overall objective is to: *Empower SAIs in politically unstable and challenging environments to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens in their countries in line with ISSAI 12.*

ISSAI 12⁵ states that the extent to which a SAI is able to make a difference to the lives of citizens depends on the SAI:

- Strengthening the accountability, transparency and integrity of government and public sector entities
- Demonstrating ongoing relevance to citizens, Parliament and other stakeholders
- Being a model organisation through leading by example

3.2 Time frame and phased approach

The time frame for successful institutional development in post conflict countries is at least ten to twenty years.⁶ The time-frame for the programme is therefore proposed to be five years with a possible extension of five more years. Given the challenging situation of the SAIs, sustainable change is not likely in any shorter time frame. This is also in line with the principle of continuity and presence and lessons learned of capacity development in fragile states.

The programme is planned to be organized in two phases:

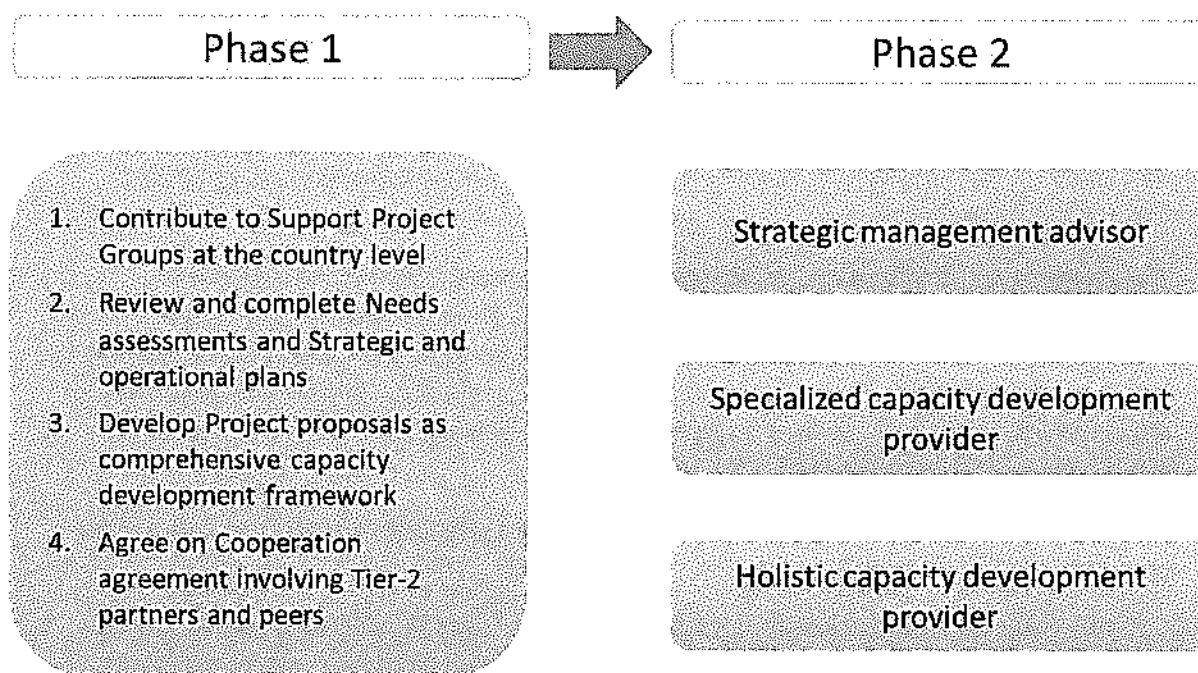
- **A Phase 1** of two years to clarify strategic priorities and operational plans, and establish long-term project proposals for all SAIs. For each SAI, the planning activities will have a duration of 1-2 years depending on the current situation and existing plans. In this phase, it will also be clarified to what extent the SAIs in Tier 2 would request for and need long-term capacity development support by the Tier 2 Partners.
- **A Phase 2** of several years where the Tier 2 Partners will consider offering different models of engagement depending on the request for such support and the resources available to provide the support. Given the need for long term scaled up support for several SAIs and the time it takes to build trust and understanding, the partners seek to be prepared to support SAIs also for the Phase 2. The partners will especially seek to offer to engage as an advisor in strategic management and capacity development. This is because the SAIs are likely to need a partner that is familiar of the strategic plans developed and has the INTOSAI network to help the SAIs in their efforts to implement their strategic plans.

The model in Figure 1 illustrates the phased approach and the key elements in each phase (described more in detail in chapter 5).

⁵ <http://www.intosai.org/issai-executive-summaries/view/article/issai-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-liv.html>

⁶ World Development Report 2011

Figure 1 Overview of phases of support



3.3 Result framework

When setting the result framework for the programme, the following structure has been applied:

- Some general SAI outcomes in terms of value and benefits of SAIs are set. These outcomes are from some the SAI domains as defined by the SAI Strategic Management Framework and the SAI PMF (see chapter 4). These outcomes are expected to be key outcomes for all SAIs and not depending on the strategic priorities of each SAI. Still, the expected outcomes and outputs will have to be individual for each SAI where the Partners are involved, depending on the phase, length and the scope of engagement.
- For each SAI outcome, some selected outputs are listed as they are assumed to be relevant for most SAIs. Not all of these outputs may be chosen by each SAI and agreed in the individual Cooperation agreements. However, for Phase 1 relevant strategic and operational plans are outputs expected in all SAIs, as well as comprehensive plans and project proposals for external financial and human support to implement the strategic plan. For both Phase 1 and 2, policies and action related to gender, inclusiveness and diversity are included as a cross-cutting issue.
- Selected SAI PMF indicators will be used to measure progress. In Phase 1, a target is to ensure all SAIs are at level 2 as defined by the SAI-3 indicator “Strategic Planning Cycle”. Level 2 is the so-called “Development level”. Generally the “Development level” means that the feature exists and the SAI has begun developing and implementing relevant strategies and policies, but these are not complete and are not regularly implemented. For example, the SAI may have a strategic and development action plan, a human resource strategy and a communications strategy. However, if these are weak

and/or only partially implemented, this will be reflected in the score. See appendix 3 for a list of the SAI PMF indicators.

- To measure progress annually, targets for the percentage of completed plans are set for Phase 1. For the Phase 2, targets will be set individually for each SAI for several years depending on the areas of support. It will be tried to establish a baseline for these indicators for the programme as a whole using the work on needs assessment with the SAIs in the Phase 1.
- The measuring of progress will be done through the annual reporting of SAI level Projects aggregated to the Annual Programme Report. It will be tried to use the data produced by the SAIs as much as possible, and link it to the SAI Performance report. To have more in-depth data on progress for the SAI PMF indicators, the partners will offer to assist the SAI to form a joint team to assess progress, typically after a 3-year period. This can be done jointly or individually for the SAIs.
- External evaluations will also be carried out regularly in the programme. The first will be carried out by the end of Phase 1.

Table 1 and Table 2 list the proposed main SAI outcomes, outputs, indicators and targets to be used in the programme. Please note that the outcome related to strategic management of the SAIs are relevant for both phases as it is regarded as a key precondition for a stronger SAI. It should still be underlined that other outcomes in terms of audit results and SAI impact are regarded as the ultimate and higher-level outcomes of the programme.

Table 1 Phase 1 results framework

SAI outcome	Expected outputs	Indicators of goal achievement	Targets
1. Strengthened SAIs strategic management	a. Strategic plans have been developed based on needs assessments and containing core elements for effective performance of the SAI.	SAI-PMF SAI-3 <i>Strategic Planning Cycle</i> % of SAIs having a new or updated needs based strategic plan	Level 2 as an average by the end of 2019 80 % by the end of 2019 ⁷
	b. Operational plans are developed with a clear performance and results orientation, especially an indication of the number of audits to be carried out annually in relation with the SAI mandate and capacities	% of SAIs with a new or updated operational plan developed using the partner methodology	80 % by the end of 2019 ⁸

⁷ This is equal to five of seven SAIs, assuming that seven SAIs need to update their strategic plan and all will be a part of the programme. The target has to be reviewed when it is clear how many of the Tier 2 SAIs the Partners will be involved in supporting and the need for new plans. This is expected to be clear in mid-2018.

⁸ This is equal to seven of nine SAIs, assuming that nine SAIs need to update their operational plan and all will be a part of the programme.

SAI outcome	Expected outputs	Indicators of goal achievement	Targets
2. SAIs have sufficient, effective and coordinated external support	a. Comprehensive plans for external financial and technical support to strategic plan implementation are developed. The plans show priority projects and contain specific project proposals.	% of SAIs having developed funding proposals linked to their strategic plans	80 % by the end of 2019 ⁹
	b. SAIs have dedicated staff and responsibility for coordination of external support	% of SAIs having comprehensive support agreements starting in 2020	60 % by the end of 2019 ¹⁰
	c. Funding and cooperation agreements established to meet the needs of the Strategic plan implementation document		
3. SAIs lead by example in the areas of gender, inclusion and diversity	a. Gender, inclusion and diversity are considered by the SAIs in the strategic and operational planning process	% of SAIs who have made plans for improvements related to gender, inclusion and diversity	80 % by the end of 2019 ¹¹
		Female representation in the SAI strategic planning team equal to or higher than the proportion of female employees in the SAI	80 % of the partner-SAIs ¹²

Table 2 Phase 2 results framework (tentative)

SAI outcome	Outputs to be considered	Indicator of goal achievement	Targets
1. Strengthened SAIs strategic management	<p>a. Operational plans are developed on an annual basis with a clear performance and results orientation, especially an indication of the number of audits to be carried out annually in relation with the SAI mandate and capacities</p> <p>b. SAIs internal reports showing execution and monitoring of operational plans</p>	SAI-PMF SAI-3 <i>Strategic Planning Cycle</i>	To be set in the beginning of Phase 2

⁹ This is equal to seven of nine SAIs, assuming that nine SAIs will be a part of the programme.

¹⁰ This is equal to five of nine SAIs, assuming that nine SAIs will be a part of the programme.

¹¹ This is equal to seven of nine SAIs, assuming that nine SAIs will be a part of the programme.

¹² This is equal to seven of nine SAIs, assuming that nine SAIs will be a part of the programme.

SAI outcome	Outputs to be considered	Indicator of goal achievement	Targets
3. Core audits and jurisdictional controls completed and reported, improved quality and coverage	c. SAI Performance reports showing implementation of Strategic plan		
	a. Overall audit plans set annually b. Annual audit of financial statement c. Annual jurisdictional control d. Compliance audits e. Performance audits	SAI PMF SAI-7 <i>Overall Audit Planning</i> SAI-8 <i>Audit Coverage</i> SAI-11 <i>Financial Audit Results</i> SAI-14 <i>Performance Audit Results</i> SAI-17 <i>Compliance Audit Results</i> SAI-20 <i>Results of Jurisdictional Controls</i>	To be set in the beginning of Phase 2
4. SAIs engage with stakeholders to communicate and follow-up on audit results	a. SAIs have dedicated staff and responsibility for communication b. SAI Communication routines c. Summary presentations of audit findings and SAI Performance report for various stakeholders published broadly d. Press briefings or Dissemination workshops with stakeholders	SAI PMF SAI-24 <i>Communication with the Legislature, Executive and Judiciary</i>	To be set in the beginning of Phase 2
5. SAIs progress towards greater independence	a. Updated legal framework providing for improved independence b. Implementation of legal framework in key areas	SAI PMF SAI-1 <i>Independence of the SAI</i>	To be set in the beginning of Phase 2
6. SAIs lead by example	a. Codes of ethics are developed, shared and implemented	SAI PMF SAI-4 <i>Organizational Control Environment</i>	To be set in the beginning of Phase 2
	b. Gender, diversity and inclusiveness is a part of the office policy and implemented in practice	% female representation in programme activities	

In addition to the six outcomes defined in Table 2 for the Phase 2, several other areas of SAI development are relevant for support through the programme. These areas will be considered individually for the SAIs depending on their needs and strategic priorities. The following areas represent such more individual set outcomes:

1. Professional development
2. Management development
3. Internal core management systems (internal control, quality control, quality assurance) are put in place
4. Support services

3.4 Beneficiaries and effect on the INTOSAI capacity for support to SAIs

Beneficiaries can be defined as individuals involved in and benefitting directly from programme activities. The programme is expected to involve a large part of SAI staff in the activities in Phase 1, to ensure commitment to change and strategic priorities. All SAI staff can therefore be regarded as the potential number of SAI staff beneficiaries in the programme. However, the number of staff involved will vary depending on the type of activities agreed with the SAIs. The number of SAI staff involved in programme activities will be shown in the annual programme report. In Phase 2, the number of beneficiaries of the programme will depend on the number of SAIs being supported and the role of the Tier 2 partners.

Table 3 shows approximate numbers of staff in the Tier 2 SAIs based on the numbers reported in the Global Stocktaking report 2017. Some data are missing and the figures must be regarded as indicative.

Table 3 Number of staff in the Tier 2 SAIs

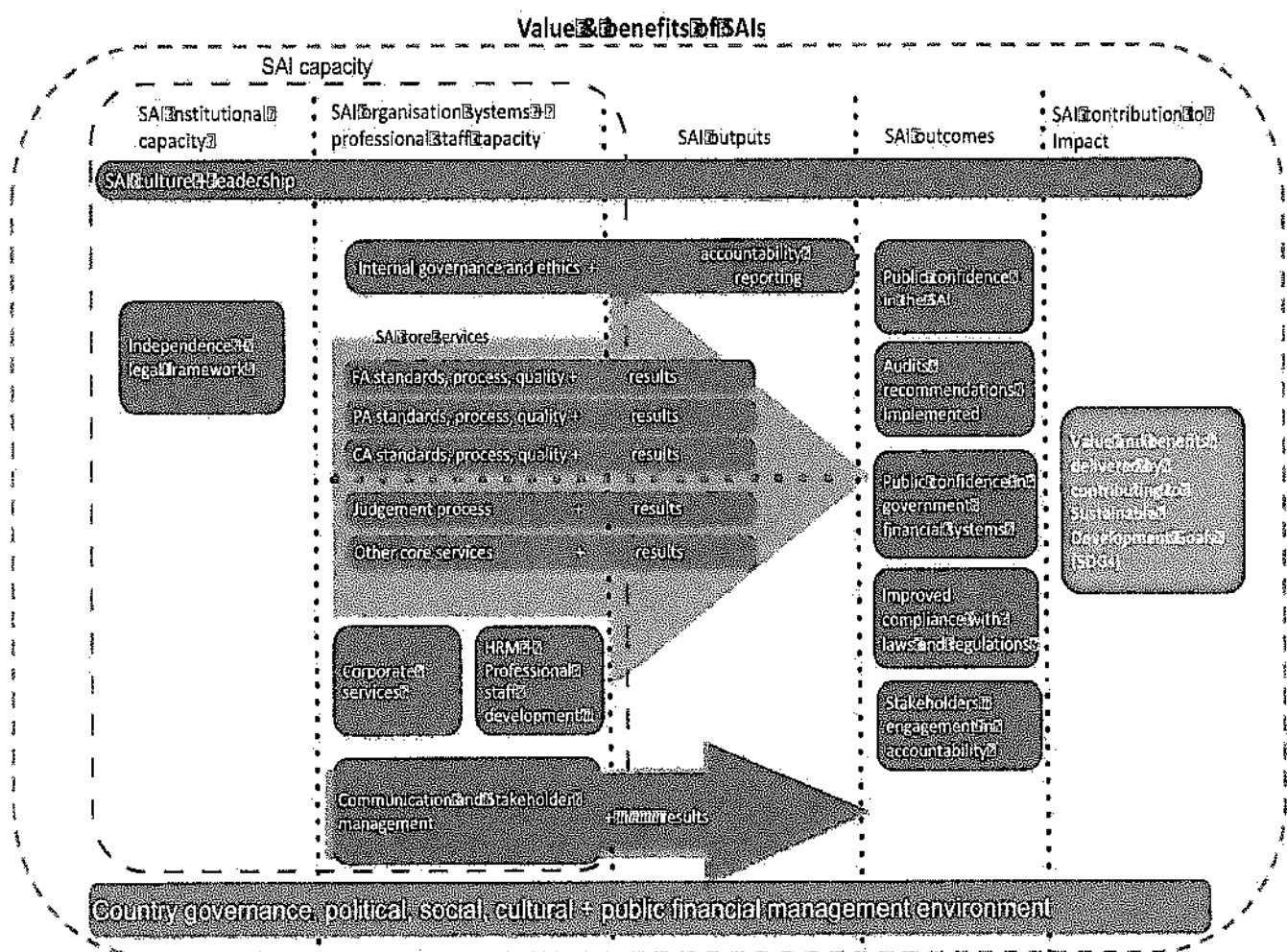
SAI	Staff total	Men	Female	% Female	Staff involved in audits
Democratic Republic of Congo	288	NA	NA	NA	130
Eritrea	93	70	23	25 %	NA
Gambia	68	42	26	38 %	50 (32 M, 18 F)
Guinea	31	27	4	13 %	NA
Madagascar	102	56	46	45 %	22 (11 M, 11 F)
Niger	82				65
Sierra Leone	179	135	44	25 %	105 (84 M, 21 F)
Togo	45	38	7	16 %	NA
Zimbabwe	258	NA	NA	25 %	218
Totals	1146				
Average	127			27 %	

In addition to SAI staff beneficiaries, the programme is expected to lead to increased capacity of both IDI, AFROSAI-E and CREFIAF to support SAIs holistically and in challenging contexts. This is important for strengthening of the INTOSAI-based capacity to strengthen SAIs.

4 Key principles for supporting the SAIs and enable sustainable change

Sustainable change is dependent on improvements of several interrelated processes in the SAI. The SAI Strategic Management Framework (SSMF) represents one framework of what elements in a SAI are key for performance (see Figure 2). The SSMF is an alignment of IDI's capacity development framework and the SAI Performance Measurement Framework (SAI PMF). SSMF describes the value chain through which an SAI delivers value and benefits and the SAI environment that influences this value chain.

Figure 2 The SAI Strategic Management Framework



The SSMF provides a holistic view of the internal components influencing SAI Performance over time and group them into six domains: Independence and legal framework (A); Internal governance and ethics (B); Audit quality and reporting (C), which covers financial, performance and compliance audit, as well as jurisdictional control wherever applicable;

Financial management, assets and support services (D); Human resources and training (E); and Communication and stakeholder management (F).

The framework forms the basis under which any attempt to improve SAI performance can be built, and can be measured using the SAI PMF. The SAI PMF, which consists of a set of measurable indicators and a qualitative report, is a tool for improving strategic management and assessing performance improvements in relation to the domains identified in the SSMF.

Any attempt to create sustainable change in the most challenged SAIs requires more than a framework and tools. It should also be based on key principles that could ensure ownership by the beneficiary of the support and build on the strengths of all the providers.

In the case of Tier 2 SAIs, the following principles seems key for providing support:

1. SAI-led process towards ISSAI compliance
2. Holistic and change oriented approach using the SAI Strategic Management Framework
3. Presence and continuity
4. Peer-to-peer support by experienced resource persons
5. Flexibility and continuous learning
6. Synergies with existing regional programs and resources
7. Active coordination with development partners and alignment with the INTOSAI Donor Cooperation Tier 2 structures
8. Promote gender balance, diversity and inclusiveness

Appendix 4 presents some research findings on how SAIs can change and improve performance, and some lessons learned of capacity development in fragile states. These assumptions can be seen as the theory of change underlying the programme, and are used for setting the principles for supporting the most challenged SAIs.

4.1 SAI-led process towards ISSAI compliance

The Tier 2 support shall take its starting point from SAI needs and preconditions. We are colleagues and discussion partners that base our interventions on the needs and opportunities expressed by our partners, rather than coming in with predefined solutions and approaches.¹³ Such an approach is assumed to enhance ownership and sustainability. Also, it should ensure necessary adjustments to the local context and enable the Tier 2 Partners to “make no harm” in a fragile context.

The Tier 2 Partners’ support activities should be in line with the existing plans of the partner-SAI. If the SAI does not have an updated needs assessment and strategic plan, the Tier 2 Partners will first support the SAI in developing this. The SAI PMF tool is a useful resource for this process. In some contexts, it will be considered to recommend a light form of needs assessment and use a simple format for the strategic plan adopted to the capacity of the partner-SAI.

The ISSAIs constitute the best practice for how SAIs should conduct their audit work and serve as guidelines for identifying areas relevant for support. However, in supporting SAIs in

¹³ See also Williamson, T. (2015) Change in challenging contexts. How does it happen? ODI report.

particularly challenged countries, it is important to take a phased approach to ISSAI implementation. Similarly, it is important to develop a critical mass of staff that are able to use the ISSAIs and obtain both an understanding and commitment of top management to gradual ISSAI implementation.

4.2 Holistic and change oriented approach based on the SAI Strategic Management Framework

The Tier 2 Partners promotes a holistic approach to capacity development of SAIs. The SAI Strategic Management Framework defines major domains of a SAI which influence its performance. A cooperation will not necessarily involve support covering all domains, but the framework is a fundament for discussions on which capacities of a SAI that must be considered and strengthened.

What type of support activities are chosen for each SAI, should be based on what is assumed to create change in the specific context by the respective SAI. How the cooperation can contribute to change, and which preconditions must be in place to achieve these goals, must be laid out. The SAI Strategic Management framework can be used to develop a theory of change for the support activities. A theory of change is a description of how and why a desired change is expected to happen in a particular context. It is a mapping exercise, where the starting point is the desired long-term goals and then working back from these to identify all the conditions (outcomes) that must be in place for the goals to occur, including how these conditions relate to one another causally.

Close dialogue with the partner SAI is necessary to determine which preconditions must be in place in order to bring about change. These parameters may include factors that our partners exert some control over, but also factors that fall outside the sphere that a SAI (at least in the short to intermediate time) can influence, such as the legal framework. The Tier 2 Partners will provide support in areas where it has reasonable assurances that improvements in SAI outcomes will take place. Nevertheless, as organizations for all SAIs in developing countries, the Tier 2 Partners will be willing to support SAIs in a non-conducive political environment where major improvements only can be expected in the long run. In unpromising environments with very limited national support for strengthening of the SAI, the support of the Tier 2 Partners may be directed towards empowerment of the SAI leadership, to believe in reform success, create national awareness of the potential role of the SAI, mobilize support of partners and create a momentum for change. The SAI can develop partnerships with the donor community in its country, civil society, media and academia, but of course most importantly with parliamentarians and political parties. In addition to creating partnerships, a strategy for SAIs in unpromising environments is also to carry out audits strategically which clearly show the value and benefits of the SAI, such as in areas of service delivery. A support strategy of the Tier 2 Partners could be to strengthen professional and organizational capacities of the SAI where these can lead to audits raising the respect of the SAI and increasing the prospects for reform.

Often capacity development interventions can be linked to the execution and reporting of concrete audits. This means providing support for tasks that are part of our partners' core activities. Completion of audits could ensure "quick wins" in the cooperation and thereby contribute to the achievement of significant longer-term capacity changes.

4.3 Presence and continuity

In particularly challenged countries, a high degree of sensitivity of the local conditions is required. Presence and continuity are important for establishing the necessary trust, developing good organisational and cultural knowledge, gaining insight into political and economic contexts, and enhancing our relevance as partner. For the Tier 2 Partners the general rule is the use of short-term resource persons and frequent contact through e-mail and phone, but long-term deployments can also be considered. The degree of the Tier 2 Partners' presence must be assessed case-by-case considering the needs of the SAI, financial and human resources available and what type of support which will ensure sustainable improvements of the SAI.

4.4 Peer-to-peer support by experienced resource persons

Resource persons selected by the Tier 2 Partners need to have strong personal as well as professional competencies. SAI employees shall generally staff the projects. The Tier 2 Partners will seek to utilize people and SAIs with experience from similar environments and challenges as the partner-SAI is having. Consultants can also be used as resource persons, if qualified peers are not available.

In the modalities of support, and in line with the approach of the Tier 2 Partners global and regional programmes, emphasis should be put on combining theoretical knowledge with practical experience. "On the job-training" and mentoring on audits are important mechanisms here. Building personal relationships and mutual trust is a success factor and must be given priority.

4.5 Flexibility and continuous learning

The principle of flexibility is relevant in several ways. Firstly, the Tier 2 Partners are flexible in terms of what areas the SAI priorities for capacity development support. Secondly, the Tier 2 Partners take a flexible approach to how global public goods and the Tier 2 Partners material are used in the specific context of the SAI. Work will be done to adapt the material to the local context and take a phased approach to the strengthening of the SAI.

Thirdly, the Tier 2 Partners are flexible to adjustment of plans, reflecting the Tier 2 Partners' commitment to continuous learning in partnerships and the evolving conditions facing the SAI. Still, the Tier 2 Partners stress that agreements and plans should be used actively during implementation. That is how needs for changes can be identified at an early process. Also, by having clear expectations to the partner for using plans, the ownership of the partner is taken seriously. To enable annual learning in a more long-term support programme, the design of the support shall group expected outputs and activities into discrete steps that can be taken and evaluated.

4.6 Synergies with existing regional programs and resources

Several of the Tier 2 SAIs already take part in regional programmes and use regional resources. In several cases, extra support to participation in global/regional programmes may be an effective way of providing support for the Tier 2 SAIs, in addition to tailor made

support initiatives. Synergies with the Tier 2 Partners' global/regional programmes will be sought, in terms of utilization of material and resource persons.

4.7 Active coordination with development partners and alignment with the INTOSAI Donor Cooperation Tier 2 structures

A number of different actors in international development assistance are supporting SAIs, PFM-improvements and anti-corruption work. This gives a need for harmonization and coordination. The Tier 2 Partners' support projects shall be carried out in close interaction with other partners, donors and relevant actors in the partner country to ensure a coordinated effort in the particular context.¹⁴

To maximize the value of the support, the Tier 2 Partners will seek partnerships with financial donors and other technical providers of support. These partners may have comparative advantages which could complement the Tier 2 Partners support, for instance ability to be physically present in the country over time or stronger qualifications in organizational development in the cultural context.

For the Tier 2 SAIs, country level Project Support Groups will be initiated by the INTOSAI Donor Secretariat. The PSGs are meant to meet four times a year and be a platform where all the stakeholders involved in providing support to the SAIs can interact and coordinate their actions.

As a result, the Tier 2 Partners will consistently seek to align their work at the SAI level with the activities of the project support groups established by the INTOSAI Donor Secretariat to support the Tier 2 SAIs.

4.8 Promote gender balance, diversity and inclusiveness

Gender has long been a priority issue in development support. Gender equality has been strongly linked to improvements in justice and equity in society, as well as improvements in economic development. With the Sustainable Development Goals, inclusiveness in general has become a high priority.

The SAIs generally aim to lead by example, and this could also be linked to gender, diversity and inclusiveness. SAIs with a good gender balance are more likely to utilize the full potential of a country's workforce, which leads to better productivity and value for society. A more diverse work force and inclusiveness is also more likely to understand and respond to the interests of all citizens, leading to more relevant and valuable contributions from audit to citizens.

As a result, the Tier 2 Partners will strive to promote gender awareness, diversity and inclusiveness in the interaction with the SAIs. This may take various forms, from ensuring female participation in the activities, to supporting organizational changes necessary for gender awareness and encouraging gender, diversity and inclusiveness to be addressed in the strategic planning process as well as the strategic plan itself.

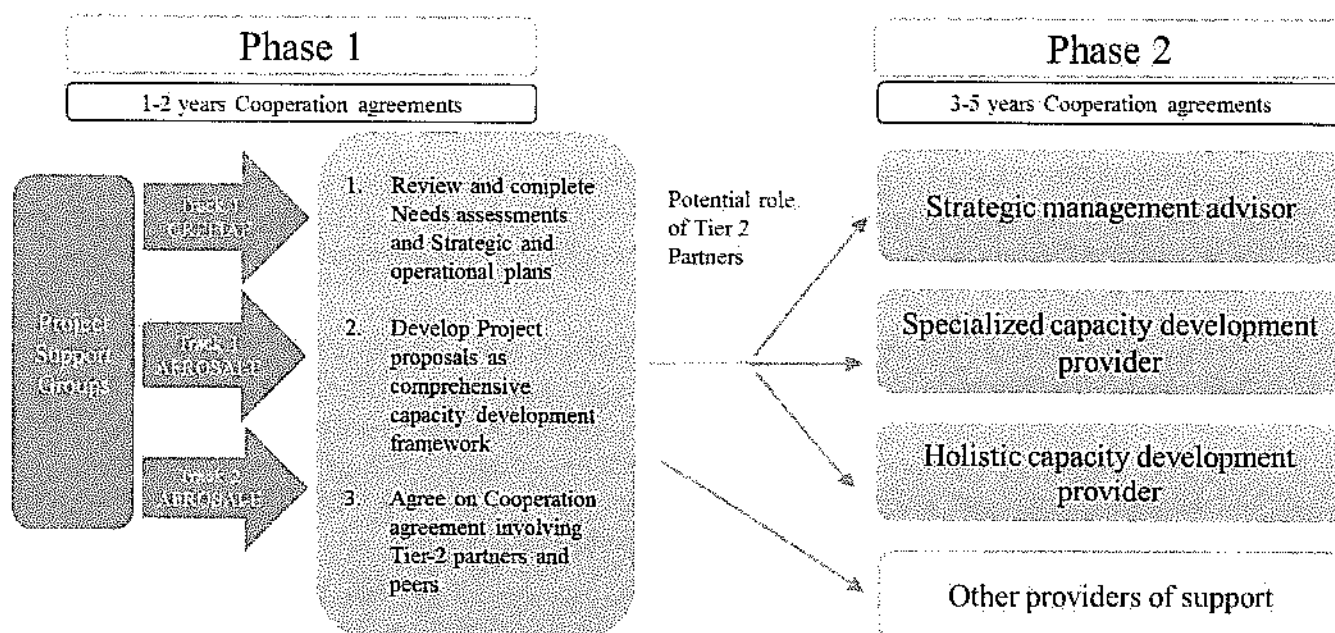
¹⁴ All projects will be entered in the SAI Capacity Development Database: (<http://intosaidonor.org/sai-capacity-database/>)

5 Implementation strategy

5.1 Different phases and tracks of support to the SAIs

As described in chapter 2, the programme is planned in two phases (Phase 1 and Phase 2). For the Phase 1 the support to the Tier 2 SAIs is planned with different tracks as the SAIs have a different starting point. Figure 3 illustrates the main roles, periods and time-frames for the engagements.

Figure 3 Implementation strategy



When setting the different tracks of support for the Phase 1, the groups proposed by the GCP Tier 2 Implementation Roadmap have been the starting point. This roadmap suggests the SAIs to be grouped mainly related to whether the SAI have needs assessment and strategic and operational plans to be used for scaled up support. When deciding the tracks, language has also been taken into account. Support activities are assumed to be challenging if not done separately for English speaking and French speaking SAIs.

Based on the available info, the SAIs in Tier 2 are planned with the following tracks:

- Track 1 CREFIAF: DRC, Niger, Guinea, Togo, Madagascar
- Track 1 AFROSAI-E: Gambia, Eritrea
- Track 2 AFROSAI-E: Zimbabwe and Sierra Leone

The SAIs in track 1 need to clarify their strategic and operational plans to be able to get scaled up support. Some SAIs in track 1 are at a more basic level in a sense that they don't have strategic plans and operational plans to build on. They are also facing important challenges in terms of strengthening the timeliness and quality of the result of their core processes (audit practice and jurisdictional function). Other SAIs in track 1 have a strategic plan, but it is assumed to need revision and alignment with the operational planning.

SAIs in track 1 also need support in setting up organizational processes that will lead to improvement in their performance or showcase their value and benefits to their stakeholders, such as a communication and stakeholder management process.

SAIs in track 2 appear to have most of the strategic management processes in place and are ready for scaled up support. The SAIs in track 2 are also receiving support from INTOSAI providers already,¹⁵ and the involvement of the Tier 2 Partners may not be demanded for the Phase 1.

As indicated in Figure 3, the Project Support Groups are a first step in the Phase 1. In these country level groups, it will be decided which of the Tier 2 SAIs that the Tier 2 Partners will be asked to support. It may be all nine SAIs, but it may also be less. For planning purposes, it has been assumed that the Tier 2 Partners will be asked to be involved in support to all 9 SAIs. However, this will have to be reconsidered and plans possibly adjusted during the first half of 2018.

After Phase 1 the Tier 2 Partners will consider different models of engagement with the Tier 2 SAIs depending on their requests, needs and the available resources. This must also be considered in the Project Groups at the country level where Development Partners, the SAI and other providers of support are represented.

In Phase 2, the Tier 2 partners can be involved in different roles. For some it could be substantial involvement as a holistic capacity development manager, or for others be more limited involved in support of strategic priorities in addition to being a strategic advisor. For some SAIs it will be possible to mobilize other providers of support who will mainly support in the implementation of the strategic priorities clarified in the Phase 1. The various models of engagement are described more in detail in the following chapters.

The role of the INTOSAI Donor Secretariat operating on a mandate of the INTOSAI Donor-Committee and the Tier 2 partners will have to be separated. While the Tier 2 partners are providing support to capacity development of the SAIs, the IDS/IDC will be responsible for mobilizing support and matching providers of support.

5.2 Phase 1 processes, milestones and activities

The table below lists the processes and milestones set for Phase 1. The activities leading up to these milestones are described more in detail in the following chapters.

Process and milestone	Date
Process A: Establish programme capacity	
<i>M1 Basic programme capacity established</i>	<i>01.07.2018</i>
Process B: Establish SAI level Cooperation agreements and Peer project teams for the Phase 1	
<i>M2 Cooperation agreements established with interested Tier-2 SAIs and Peer project teams established</i>	<i>01.10.2018</i>

¹⁵ SAI Sweden has a partnership agreement with SAI Zimbabwe for 2017-2019 and SAI Norway entered into an MoU with SAI Sierra Leone in 2016.

Process and milestone	Date
Process C: Phase 1 Track 1 CREFIAF SAIs - Support to strategic and operational planning for long-term scaled up support	
M3 <i>All cooperating SAIs in CREFIAF have strategic and operational plans and agreements of external support</i>	01.12.2019
Process D: Phase 1 Track 1 AFROSAI-E SAIs - Support to strategic and operational planning for long-term scaled up support	
M4 <i>All track 1 SAIs in AFROSAI-E have strategic and operational plans and agreements of external support</i>	01.12.2019
Process E: Phase 1 Track 2 AFROSAI-E SAIs - Support to operational planning for long-term scaled up support	
M5 <i>All track 2 SAIs in AFROSAI-E have strategic and operational plans and agreements of external support</i>	31.12.2019

A: Establishing programme management capacity

Several activities should be carried out to establish sufficient programme capacity. These activities are planned mainly to be carried out during the first half of 2018:

- Finalize a MoU and Partnership agreement of IDI, AFROSAI-E and CREFIAF
- Establish sufficient funding for 2018-19 Phase 1
- Establish basic programme functions: set routines for coordination, monitoring, reporting, logistics and finance
- Mobilize personnel in each Partner of the Programme, through recruitments and reallocation of staff
- Establish sufficient communication facilities in CREFIAF for programme and project coordination
- Map potential peer resources and make agreements with resources persons partners
- Develop programme learning material and templates
- Training of programme managers, coordinators and resource persons

B: Establish SAI level Cooperation agreements and Peer project teams

To clarify which SAIs the Tier 2 Partners will work with and establish contact with the SAIs, several activities will be carried out during 2018:

- Coordinate with IDC and participate in IDC-initiated activities generally for the Tier 2 SAIs
- Participate in Project Support Groups
- Develop and sign Phase 1 Cooperation agreements with interested and relevant SAIs, in combination with creating top management awareness of strategic planning, identifying lessons learned of previous support and mapping of available resources and documents in the SAI useful for the Phase 1

- Set members of Peer project teams for each SAI, including making additional resource person agreements if necessary

C: Track 1 CREFIAF

This track will be for SAIs in CREFIAF, that don't have Strategic and operational plans (fully or partly). The activities and expected outputs below are used as a starting point for agreeing with each SAI on the most relevant activities for the Phase 1.

Year	Activity	Expected output
2018	Assist each SAI to establish project functions, incl Strategic planning teams and communication facilities	Strategic planning teams set. SAI contact persons online and available.
	Assist each SAI to systematically assess the current capacity, performance and needs	SAI Status and Needs report
	Assist each SAI to consult key national stakeholders on expectations of SAI development	List of stakeholder expectations to the SAI
2019	Assist each SAI to develop updated or new strategic and operational plans with involvement of all SAI staff	Strategic and operational plans
	Assist each SAI to print and share electronically the finalized strategic plan	Printed and electronically available strategic plans
	Assist each SAI to sensitize and motivate all staff on the finalized strategic and operational plans	All staff are aware of the key strategic and operational plans
	Assist each SAI to sensitize national stakeholders on the finalized strategic plans	Key stakeholders are aware of and confident about plans for SAI strengthening
	Develop a comprehensive plan and project proposals for external financial and human support to implementation of the strategic plan	Comprehensive plan for external support and specific project proposals.
	Assist each SAI in the process of mobilizing comprehensive support agreements for implementation of the strategic plan, such as by participating in PSGs	New support agreements for each SAI

D: Track 1 AFROSAI-E

This track will be for SAIs in AFROSAI-E, that have a strategic plan in place, but are requiring assistance in aligning their operational plan to the Strategic plan. The activities and expected outputs below are used as a starting point for agreeing with each SAI on the most relevant activities for the Phase 1.

Year	Activity	Expected output
2018	Assist each SAI to systematically assess the current capacity, performance and needs	SAI Status and Needs report
	Assist each SAI to consult key national stakeholders on expectations of SAI development	List of stakeholder expectations to the SAI

Year	Activity	Expected output
2019	Assist each SAI to develop updated or new strategic and operational plans with involvement of all SAI staff	Strategic and operational plans
	Assist each SAI to print and share electronically the finalized strategic plan	Printed and electronically available strategic plans
	Assist each SAI to sensitize and motivate all staff on the finalized strategic and operational plans	All staff are aware of the key strategic and operational plans
	Assist each SAI to sensitize national stakeholders on the finalized strategic plans	Key stakeholders are aware of and confident about plans for SAI strengthening
	Develop a comprehensive plan and project proposals for external financial and human support to implementation of the strategic plan	Comprehensive plan for external support and specific project proposals.
	Assist each SAI in the process of mobilizing comprehensive support agreements for implementation of the strategic plan, such as by participating in PSGs	New support agreements for each SAI

E: Track 2 AFROSAI-E

This track is designed for SAIs in AFROSAI-E, that have a sound strategic planning and operational processes in place. The activities and expected outputs below are used as a starting point for agreeing with each SAI on the most relevant activities for the Phase 1.

Year	Activity	Expected outputs
2018	Assist each SAI to systematically assess the current capacity, performance and degree of implementation of existing strategic plan	Assessment of strategic plan implementation (f. inst. Mid-term)
	Assist each SAI to update operational plans	Operational plans
2019	Develop a comprehensive plan and project proposals for external financial and human support to implementation of the strategic plan	Comprehensive plan for external support and specific project proposals.
	Assist each SAI in the process of mobilizing comprehensive support agreements for implementation of the strategic plan, such as by participating in PSGs	Support agreements.

F: Programme and project management

Key activities include regular coordination and execution of programme plans, enable annual meetings and reporting, communication with external stakeholders and quality control and evaluation. There will be an overlap between these activities and the activities in the other

processes. The activities involved in programme and project management are described more in detail in chapter 6.

5.3 Phase 2 - alternative roles for the Tier 2 Partners

After the Phase 1, the SAI may request for support of the Tier 2 Partners going forward. The alternative roles are described in the following chapters. It should also be clear that the SAI could choose to engage with other providers of support for implementing the strategic plan. This could be INTOSAI providers (as strong SAIs) or other technical providers as GIZ or others or private consultants. In cases where country level arrangements are already working well, this might be the best option.

Phase 2 alternative role 1: Advisor in strategic management and capacity development – long term (3-5 years)

For all the SAIs who requests for support by the Tier 2 Partners after the Phase 1, the Tier 2 Partners would seek to assist the SAIs in managing capacity development for long-term. This involves having a function as a strategic advisor for SAI top management, coaching of SAI employees responsible for capacity development and liaise with different providers of technical and financial support.

The SAIs will be encouraged to actively use a detailed operational plan linked to the strategic plan. The operational plan should show the planned projects, activities, timelines, budget, outputs, responsibilities and risks involved. Focus will be put on performance indicators oriented to outcomes and outputs rather than activities.

Example: The Tier 2 Partners' nominate an advisor to assist SAI top management in daily coordination and management of capacity development, in close cooperation with other development partners. The Tier 2 Partners also establish a team of experienced SAI managers who regularly meets with SAI top management of the partner-SAI to advise on strategic issues.

Phase 2 alternative role 2: Specialized capacity development partner – selected strategic priorities (3-5 years – significant funding necessary)

For the SAIs who requests for support by the Tier 2 Partners after the Phase 1 to specific strategic priorities, this role is relevant. It should involve support to implementation of strategic priorities where the Tier 2 Partners have comparative advantages. Typically, this will be in areas where the Tier 2 Partners have carried out a regional or global programme and have access to resource persons, hereunder ISSAI-based auditing through on-the-job training and systems development. The Tier 2 Partners could be a provider which deliver a component of support within a larger programme mainly handled by the SAI itself or other partners of the SAI.

Example: The Tier 2 Partners agree to support improvements of the legal framework of a SAI by using the material and resources of the IDI independence programme, tailor-made for the specific SAI. The Tier 2 Partners also agree to support on management development, using the AFROSAI-E Management Development programme tools and resources.

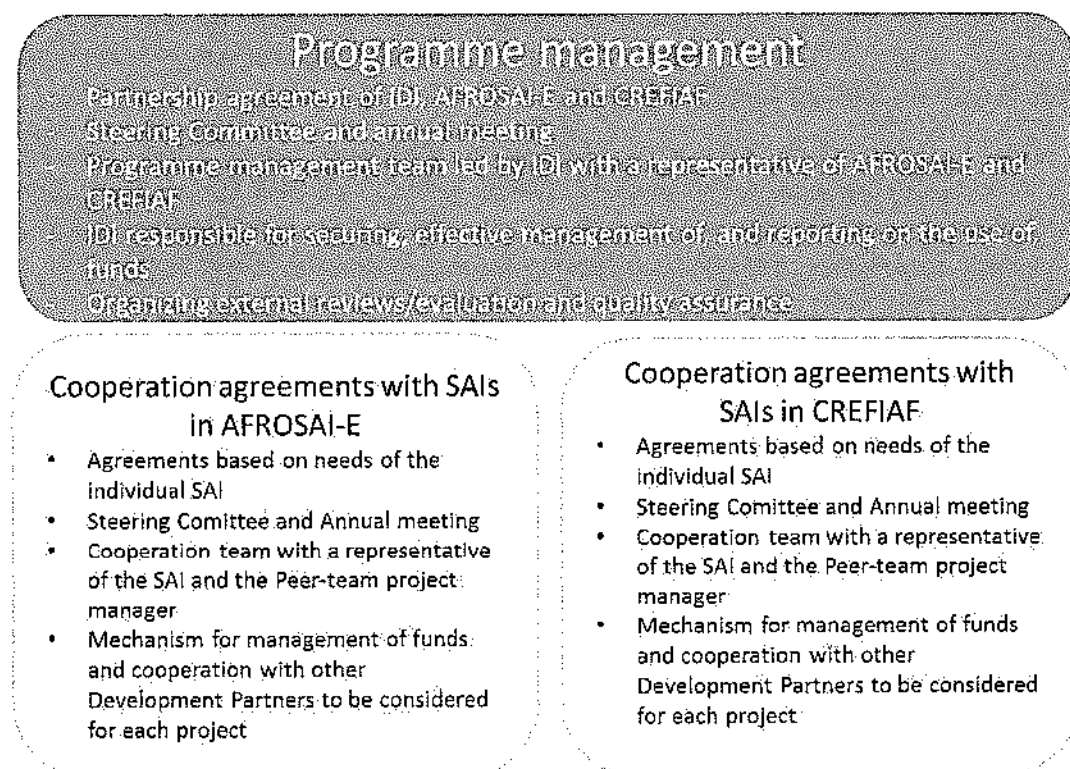
Phase 2 alternative role 3: Holistic capacity development partner – long term (5 years minimum – significant funding necessary)

For the SAIs who requests for support by the Tier 2 Partners after the Phase 1 to several strategic priorities, this role is relevant. This role entails involvement of the Tier 2 Partners in the SAI over long time in capacity development of most SAI domains. The involvement of the Tier 2 Partners' staff is expected to be substantial. This would potentially involve support for complete audit cycles as well as support to building alliances for SAI reform and close cooperation and contact with providers of support to PFM, especially Parliamentary oversight and follow-up of audit findings in the Executive.

Example: The Tier 2 Partners regard it as necessary to be permanently present on-site to fulfil this role in this country and recruits two persons to be seconded to the SAI. The advisors both assist SAI top management in daily coordination and management of capacity development, contact with stakeholders and in execution of audit activities. A number of activities are carried out to raise the profile, both formally and informally. Legal amendments are developed and stakeholder seminars carried out.

6 Programme and project management

The support is planned as a programme with SAI level projects. Programme management then refers to the management of the whole Tier 2 provider programme, while project management is about the individual cooperation with SAIs. The following model for programme management is established:



6.1 Programme management

IDI will be responsible for programme management which includes the following functions:

- Develop annual plans and reports of the programme as a whole.
- Manage funds for the programme, including efficient and transparent routines, approval, payments and accounting.
- Initiate and ensure coordination of events of several SAIs. The regional organization may have the main responsibility for coordination if such events are done as a part of events organized by the regional organizations.
- Continuous coordination of activities, to inform involved parties and adjust plans.
- Ensure a programme and project teams in total have the necessary competencies, including in the areas of gender, diversity and inclusion
- Provide templates for agreements, reports, etc.
- Mobilize and retain qualified peers for the project activities.
- Facilitate learning and professional development of providers of support,
- Review SAI level documents as Cooperation agreements and annual reports.

- Coordinate with the INTOSAI Donor Secretariat, the INTOSAI Donor Steering Committee, financial donors and other stakeholders, such as sharing of the annual plan, report, minutes of the annual meeting.
- Handle arising issues continuously due to the fragile situations the partner-SAIs are in.

6.2 Plans, monitoring and reporting of the programme

For monitoring and evaluation of the programme, a steering committee is established where each of the three partners are represented. The committee will be led by the Director General of IDI. It will meet annually to approve the annual report and plans for the project.

Monitoring of the project will then be done as a part of the annual reporting and meeting. The steering committee can also meet ad-hoc to discuss the support project and be consulted on arising issues.

The annual meeting is the main decision forum for the Partnership. To prepare for the annual meeting, IDI will provide the main text needed to the annual report as well as a draft work plan for next year for the programme. Key parts of the agenda will include the assessment of the achievements in the passing year and planning for the next year.

The programme document outlines more in detail how the partners will carry out the support. The budget and activity plan is updated annually and approved by the Steering committee.

6.3 Project management and SAI level Cooperation agreements

To clarify the cooperation and ensure commitment, SAI level Cooperation agreements will be entered with each SAI. In these SAI level Cooperation agreements, there will typically be three main partners: The SAI, the regional organization and IDI. It could also be considered to make cooperation agreements involving other partners who will jointly take part in the execution of activities.

Key mechanisms in the cooperation agreements are clear outcomes and outputs, outlining the principles for how the partners will interact, risk assessments and monitoring mechanisms specified such as a Steering Committee and an annual meeting.

The partner-SAI should be in the driving seat in the implementation of activities. Typically, the partner-SAI will be requested to have the following key responsibilities:

- Integrate the project-related activities with the rest of the plans for the office, and ensure plans are linked to the Strategic Plan for enhancing sustainability
- Actively monitor and follow-up on the execution of activities, milestones and expected outputs in the project
- Ensure the availability of adequate staff and their continuity in the areas covered through the project
- Prepare annually a summary of progress of agreed activities and performance compare to intended outputs and indicators. This information should be provided as an integrated part of the SAI performance report, as long as this is possible.
- Invite for annual meetings in due time, and include all Development Partners and eventually Resource-person partners in the annual meeting
- Develop and approve ToRs for specific project activities, such as workshops

A Peer project team will be formed to manage the support to the SAI. INTOSAI providers interested in supporting the SAIs will be invited to be a part of these peer-project-teams. The following functions are required to manage SAI level agreements:

- Manage and deliver the support activities in a close dialogue with the SAI and development partners
- Coach and retain qualified peers for the project activities
- Advise on annual plans and reports of the programme and project
- Ensure funds are well managed, including efficient and transparent routines, approval, payments and accounting
- Continuous coordination of activities, to inform involved parties and adjust plans
- Coordinate with the Programme management team
- Participate and contribute to learning and professional development of providers of support
- Handle arising issues continuously due to the fragile situations partner-SAIs are in

6.4 Management of risks

The Tier 2 SAIs have significant challenges of performance and often an unfavourable environment. Furthermore, working in fragile states involves a risk of making more harm than good due to a complex and stressed situation. The implication is that the support projects will involve high developmental and operational risks (such as delays), but also reputational risks for the partners.

Some challenges related to the Tier 2 Partners' capacity to conduct support properly are:

- Availability of resource persons with sufficient experience and personal qualities
- Lack of understanding and adoption to the local context
- Ability to be physically present and continuously clarify misconceptions and unblock issues
- Lack of donor funds for long-term and substantial support to the Tier 2 SAIs

Some challenges related to the most challenged SAIs and their environment are:

- SAI leadership and commitment to change
- Weak capacity of project management and coordination
- Lack of SAI independence, weak Parliament and unfavourable external pressure
- Lack of qualified and motivated staff and managers, and lack of incentives for performance
- Lack of physical structures and resources, incl lack of willingness from donors to support the SAIs
- Weak internal financial management and several opportunities for fraud and corruption among staff
- Insecurity, changing conditions and unpredictability

Table 4 and Table 5 specify these risks and lists possible strategies to deal with them.

Table 4 Support provider related risks in support to the Tier 2 SAIs and some strategies to deal with them

Risks	Specification and examples	Support strategies to deal with the risks
Hard to recruit resource persons with sufficient experience and personal qualities	<ul style="list-style-type: none"> • Few resource persons able to speak the national language, travel frequently or stay permanently in the partner-SAI country • Lack of sensitivity for the hyper-politicized environment 	<ul style="list-style-type: none"> • Extensive assessment of availability of resource persons before Cooperation agreement is signed • Emphasize personal qualifications of resource persons • Train resource persons in sensitivity as well as the country specific PFM-system
Lack of understanding and adoption to the local context	<ul style="list-style-type: none"> • Limited previous experience in the country • Funding only for a few years • Global goods material not suitable 	<ul style="list-style-type: none"> • Partner with organizations present in the country • Critical and flexible use of global/regional goods and standards • Seek long-term funding mechanisms
Ability to be physically present and continuously clarify misconceptions and unblock issues	<ul style="list-style-type: none"> • The Tier 2 Partners' intentions and/or requirements are misunderstood • Activities get stalled due to misunderstandings 	<ul style="list-style-type: none"> • Frequent telephone contact if basically remote support and short-term missions • Partner with organizations present in the country • Discuss with the partner-SAI which misconceptions may arise and what to do to unblock issues • Critically consider both parties' resources and available time when planning
Lack of donor funds for support to the Tier 2 SAIs	<ul style="list-style-type: none"> • Some countries not been prioritized by the large financial donors • Limited willingness of donors to commit long-term and to substantial and costly support activities 	<ul style="list-style-type: none"> • Active participation in the Project Support Groups • Address the concern in meetings with DPs and seek long-term funding • Assist the SAI in how to be a credible partner for donors

Table 5 Possible SAI related risks in support to the Tier 2 SAIs and some strategies to deal with them

Risks	Specification and examples	Support strategies to deal with the risks
SAI leadership and commitment to change	<ul style="list-style-type: none"> • Agreed objectives and activities not followed-up, resourced or implemented • Resistance or inability to change 	<ul style="list-style-type: none"> • Involve SAI top management from the beginning and regularly, by SAI level Cooperation agreements and annual meetings

Risks	Specification and examples	Support strategies to deal with the risks
Weak capacity for project management and coordination in the partner-SAI	<ul style="list-style-type: none"> • Continuous uncertainty of whether and when planned activities can be carried out • Weak planning culture • Agreements are not adhered to • ToRs not developed or seriously delayed • The Tier 2 Partners activities will not be coordinated with support of other providers • Information is not shared in the SAI • Permanent chaos in terms of responsibility and authority in the SAI 	<ul style="list-style-type: none"> • Annual SAI reporting on progress • Arrange top management seminar annually devoted to change management issues • High degree of presence and continuity to ensure proper communication and coordination of activities • Set milestones which ensure incremental achievements towards expected outcomes • Resources spent on ensuring a coordinated approach with other development partners and national development efforts • Seek flexible funding arrangements and flexible plans
Lack of SAI independence, weak Parliament and unfavourable external pressure	<ul style="list-style-type: none"> • Major risks are not audited • The capacity or methodology for auditing is hindered with the result of limited findings • Audit results will not be reported or followed-up by Parliament or the Executive • Independence and strengthening of the SAI will meet significant resistance among influential elites 	<ul style="list-style-type: none"> • Clarify that the Tier 2 Partners can not guarantee for the quality of the audit as this is mainly within the authority of the SAI and may be challenging due to external pressure • Partnership with other actors to support PFM-reform and greater independence of the SAI
Lack of qualified and motivated staff and managers, and lack of incentives for performance in the partner-SAI	<ul style="list-style-type: none"> • Flawed recruitments and nepotism • Inefficiency and low productivity • The best staff quits • Staff busy with personal issues during office time 	<ul style="list-style-type: none"> • Involve a critical mass of staff in support activities • Link capacity development activities to professional development of staff • Address organizational systems critical for performance, such as by supporting improvements of reporting, management contracts and conditions of service
Lack of physical structures and resources in the partner-SAI	<ul style="list-style-type: none"> • Office accommodation not appropriate • No cars for fieldwork • Electricity break-down and unstable internet 	<ul style="list-style-type: none"> • Focus on cost-efficiency in SAI operations and new solutions for capacity • Clear principles for what type of financial support the Tier 2 Partners

Risks	Specification and examples	Support strategies to deal with the risks
Weak internal financial management and several opportunities for fraud and corruption among staff in the partner-SAI	<ul style="list-style-type: none"> • Uncertainty of budget responsibility and control • Staff and managers involved in corruption • Distorted funds in the SAI 	<p>can provide if asked to provide financial support, such as for travel</p> <ul style="list-style-type: none"> • Necessary to partner with financial donors to ensure better physical structures and resources • The risk must be on the agenda in all agreements and major meetings in the cooperation • Support to financial management should be offered or facilitated • Support to external audit of the SAI
Insecurity, changing conditions and unpredictability	<ul style="list-style-type: none"> • Unsafe areas limiting visits and movements • Unexpected change of AG or managers of the SAI 	<ul style="list-style-type: none"> • For some SAIs, consider meeting outside the country • Flexible plans • Capacity development must involve a robust number of staff to not be vulnerable for changes

To deal with the risks, it is critical that the Tier 2 Partners' support is based on a realistic assessment of the Tier 2 Partners' capacity, characteristic of the partner-SAI and the local context. In the management of the programme, risks are expected to be specified at both programme and project level and regularly monitored and followed-up.

7 Budget, finances and personnel

7.1 Budget for Phase 1

The total budget for Phase 1 is provided in Table 6. The budget includes all expected costs, including both staff and non-staff costs for 2018 and 2019. The budget also includes costs for an evaluation of Phase 1 in early 2020.

The human resource budget for 2018 include some staff man-days that also goes into 2019. This means the human resource budget for 2018 is slightly over-estimated and in the same manner underestimated for 2019.

The cost contributions of the different partners are shown, but these must be regarded as rough estimates. Please also note that the total personnel costs can not be reported by the IDI, only the costs covered by funding contributions from the IDI to the partners.

The budget shows a total cost of 10,75 mill NOK. It is budgeted for an ADA contribution of 400 000 Euros in total. There is a funding gap of 10 % or 1 mill NOK (109 000 Euros). The funding gap will be handled in two ways. Firstly, the IDI will seek to adjust the IDI contribution for 2019 when the revised budget for 2019 is forwarded to the Board. Secondly, the actual spending can be reduced compare to the budget by adjusting the activities and number of participants for the processes C, D and E when making agreements with the individual SAIs. The actual implementation of planned activities may also be delayed for some of the partner-SAIs.

The budget assumes the Tier 2 partners will be asked to support all the 9 SAIs in Tier 2. The costs may be reduced if the Tier 2 partners are not going to support all the 9 SAIs or if other INTOSAI providers can take a significant part of the responsibility for support activities to some of the SAIs. The number of SAIs and the extent of support by the programme, is expected to be clarified in mid-2018 when Cooperation agreements are to be entered with the interested SAIs.

Table 6 Budget 2018 and 2019, and partly for 2020***

Costs	2018	2019	2020***	Grand total	Percentage of total
1. Human resource costs, sum all partners	kr 2 584 000	kr 2 834 000	kr 38 000	kr 5 456 000	51 %
IDI	kr 1 127 000	kr 1 239 000	kr 21 000	kr 2 387 000	22 %
AFROSAI-E	kr 648 000	kr 564 000	kr 11 000	kr 1 223 000	11 %
CREFIAC	kr 416 000	kr 536 000	kr 6 000	kr 958 000	9 %
Resource person partners*	kr 393 000	kr 495 000	-	kr 888 000	8 %
2. Overhead costs, sum all partners	kr 379 000	kr 417 000	kr 5 000	kr 801 000	7 %
3. Activity costs (travel, meetings, translation, printing, internet), sum all processes	kr 1 831 000	kr 2 364 000	-	kr 4 195 000	39 %
Process A: Establish programme capacity	kr 276 000	-	-	kr 276 000	3 %
Process B: Establish SAI level Cooperation agreements and Peer project teams	kr 476 000	-	-	kr 476 000	4 %
Process C: Track 1 CREFIAC SAIs - Support to strategic and operational planning for long-term scaled up support	kr 512 000	kr 1 312 000	-	kr 1 824 000	17 %
Process D: Track 1 AFROSAI-E SAIs - Support to strategic and operational planning for long-term scaled up support	kr 207 000	kr 434 000	-	kr 641 000	6 %
Process E: Track 2 AFROSAI-E SAIs - Support to operational planning for long-term scaled up support	kr 357 000	kr 126 000	-	kr 483 000	4 %
Process F: Programme and project management	kr 3 000	kr 492 000	-	kr 495 000	5 %
4. Evaluation	-	-	kr 300 000	kr 300 000	3 %
Total costs	kr 4 794 000	kr 5 615 000	kr 343 000	kr 10 752 000	100 %
Funding	2018	2019	2020***	Grand total	Percentage of total
IDI contribution (bilateral programme)	kr 1 000 000	kr 1 000 000	-	kr 2 000 000	19 %
IDI contribution (salaries)	kr 1 100 000	kr 1 250 000	kr 24 000	kr 2 374 000	22 %
AFROSAI-E contribution (salaries)**	kr 120 000	kr 120 000	kr 12 000	kr 252 000	2 %
CREFIAC contribution (salaries)**	kr 60 000	kr 100 000	kr 6 900	kr 166 900	2 %
Resource person partners (personnel in-kind)*	kr 455 300	kr 574 200	-	kr 1 029 500	10 %
Amount applied for from the ADA	kr 1 792 650	kr 1 792 650	kr 290 700	kr 3 876 000	36 %
Funding gap	kr 266 050	kr 778 150	kr 9 400	kr 1 053 600	10 %

* Figure included as a rough estimate showing the value of in-kind contributions. The funding contribution of Resource person partners are set as the same amount as the sum of the salary and overhead costs of Resource person partners.

** Salary contributions of partners are rough estimates.

*** The budget for 2020 is not complete. It only covers the cost of an evaluation of Phase I. A new budget for 2020 will be developed in 2019.

7.2 Plans for staffing and resource person partnerships

The programme relies on both employees of the three partners as well as peers provided in-kind. In addition, it will be considered to use secondments, especially in the regional secretariats. Finally, consultants may be brought in for work in the specific projects.

Principles for staffing the programme:

1. Ensure dedicated resources as advisors for the different SAIs, both as employees of the partners and in-kind contributed peers from strong SAIs.
2. Cater for gradual increase of staffing as projects move on to Phase 2 of implementation of strategic priorities.
3. Cater for different needs in the two regions, depending on the needs of the SAIs and availability of peers as in-kind.

Table 7 shows the estimated need for man-days (MDs) per phase and year and per partner. Please note that these estimates are very rough, and that some of the staffing needs for 2018 include activities that also goes into 2019. This means the staffing needs in 2018 are slightly over-estimated and slightly underestimated for 2019.

Table 7 Estimated need for man-days per partner and year

Process	IDI		AFROSAL-E		CREFIAF	
	2018	2019	2018	2019	2018	2019
A: Establish programme capacity	91	0	40	0	45	0
B: Establish SAI level Cooperation agreements and Peer project teams	86	0	45	0	64	0
C: Track 1 CREFIAF SAIs - Support to strategic and operational planning for long-term scaled up support	57	173	0	0	62	191
D: Track 1 AFROSAL-E SAIs - Support to strategic and operational planning for long-term scaled up support	14	58	23	80	0	0
E: Track 2 AFROSAL-E SAIs - Support to operational planning for long-term scaled up support	20	14	47	29	0	0
F: Programme and project management	54	109	30	52	37	77
Sum man-days (MDs)	322	354	185	161	208	268
Sum full-time positions*	1,6	1,8	0,9	0,8	1,0	1,3

**Assumption: 1 full-time position is 200 man-days*

Table 7 shows there is a need for about 4 full-time positions per year in total for all partners to manage the programme and deliver key activities in addition to what is expected as in-kind peer-support.

All partners plan to hire new staff during the 1st half of 2018 to work dedicated with the Tier 2 programme and projects:

- IDI expects to have 2 new managers for bilateral support, funded partly by IDI basket funding and programme resources
- AFROSAI-E expects to recruit one new staff dedicated for the programme, funded by programme resources
- CREFIAF plans to source two new staff, funded partly as in-kind from SAI Cameroon and partly through programme funds

Tier 2 secondments as an option

There could be secondments in the regional organizations and/or IDI that could assist in both programme and project coordination. This will be up to each organization to decide on whether that is wanted and consider the possibilities of secondments.

Staffing and need for advisors and peers in SAI level Projects

In the SAI level Projects, there are several alternatives for staffing:

- Programme paid staff as Project managers or coordinators, located at the regional secretariat or in IDI
- Long-term advisor present in the SAI
- SAI appointed level coordinator – located at the SAI level

There will be a need for peers in-kind for the project activities. The peers can be mobilized as individuals or through institutional partnerships with strong SAIs.

For the Phase 1, the mobilization of peers will mainly be done as make agreements with some larger selected SAIs to become “Resource person partners” of the programme. Eventual need for additional peers will be sourced for when SAI level projects are established.

Use of consultants

There could be a situation where the partners are not able to mobilize sufficient or qualified peers for the activities. The partners could consider making agreements with consultants to provide services over time in the programme activities.

Appendix 1 MoU between the IDI, the AFROSAI-E and the CREFIAF 2018-2023

See separate document.

Appendix 2 Partnership agreement IDI, AFROSAI-E and CREFIAF 2018-2019

See separate document.

Appendix 3 SAI PMF indicators

The table gives an overview of the indicators and dimensions per SAI domain. See the SAI PMF webpage for more info (<http://www.idi.no/en/idi-cpd/sai-pmf>).

Indicator	Domain	Dimensions
A. Independence and Legal Framework		
SAI-1	Independence of the SAI	(i) Appropriate and effective constitutional framework (ii) Financial independence/autonomy (iii) Organizational independence/autonomy (iv) Independence of the Head of SAI and its Officials
SAI-2	Mandate of the SAI	(i) Sufficiently broad mandate (ii) Access to information (iii) Right and obligation to report
B. Internal Governance and Ethics		
SAI-3	Strategic Planning Cycle	(i) Content of the Strategic Plan (ii) Content of the Annual Plan/Operational Plan (iii) Organizational Planning Process (iv) Monitoring and Performance Reporting
SAI-4	Organizational Control Environment	(i) Internal Control Environment – Ethics, Integrity and Organizational Structure (ii) System of Internal Control (iii) Quality Control System (iv) Quality Assurance System
SAI-5	Outsourced Audits	(i) Process for Selection of Contracted Auditor (ii) Quality Control of Outsourced Audits (iii) Quality Assurance of Outsourced Audits
SAI-6	Leadership and Internal Communication	(i) Leadership (ii) Internal Communication
SAI-7	Overall Audit Planning	(i) Overall Audit Planning Process (ii) Overall Audit Plan Content
C. Audit Quality and Reporting		
SAI-8	Audit Coverage	(i) Financial Audit Coverage (ii) Coverage, Selection and Objective of Performance Audit (iii) Coverage, Selection and Objective of Compliance Audit (iv) Coverage of Jurisdictional Control
SAI-9	Financial Audit Standards and Quality Management	(i) Financial Audit Standards and Policies (ii) Financial Audit Team Management and Skills (iii) Quality Control in Financial Audit
SAI-10	Financial Audit Process	(i) Planning Financial Audits (ii) Implementing Financial Audits (iii) Evaluating Audit Evidence, Concluding and Reporting in Financial Audits
SAI-11	Financial Audit Results	(i) Timely Submission of Financial Audit Results (ii) Timely Publication of Financial Audit Results

Indicator	Domain	Dimensions
		(iii) SAI Follow-up on Implementation of Financial Audit Observations and Recommendations
SAI-12	Performance Audit Standards and Quality Management	(i) Performance Audit Standards and Policies (ii) Performance Audit Team Management and Skills (iii) Quality Control in Performance Audit
SAI-13	Performance Audit Process	(i) Planning Performance Audits (ii) Implementing Performance Audits (iii) Reporting on Performance Audits
SAI-14	Performance Audit Results	(i) Timely Submission of Performance Audit Reports (ii) Timely Publication of Performance Audit Reports (iii) SAI Follow-up on Implementation of Performance Audit Observations and Recommendations
SAI-15	Compliance Audit Standards and Quality Management	(i) Compliance Audit Standards and Policies (ii) Compliance Audit Team Management and Skills (iii) Quality Control in Compliance Audit
SAI-16	Compliance Audit Process	(i) Planning Compliance Audits (ii) Implementing Compliance Audits (iii) Evaluating Audit Evidence, Concluding and Reporting in Compliance Audits
SAI-17	Compliance Audit Results	(i) Timely Submission of Compliance Audit Results (ii) Timely Publication of Compliance Audit Results (iii) SAI Follow-up on Implementation of Compliance Audit Observations and Recommendations
SAI-18	Jurisdictional Control Standards and Quality Management (for SAIs with Jurisdictional Functions)	(i) Jurisdictional Control Standards and Policies (ii) Jurisdictional Control Team Management and Skills (iii) Quality Control of Jurisdictional Controls
SAI-19	Jurisdictional Control Process (for SAIs with Jurisdictional Functions)	(i) Planning Jurisdictional Controls (ii) Implementing Jurisdictional Controls (iii) Decision-making Process During Jurisdictional Controls (iv) Final Decision of Jurisdictional Controls
SAI-20	Results of Jurisdictional Controls (for SAIs with Jurisdictional Functions)	(i) Notification of Decisions Relating to Jurisdictional Control (ii) Publication of Decisions Relating to Jurisdictional Control (iii) Follow-up by the SAI on the Implementation of Decisions Relating to Jurisdictional Control
D. Financial Management, Assets and Support Services		
SAI-21	Financial Management, Assets and Support Services	(i) Financial Management (ii) Planning and Effective Use of Assets and Infrastructure (iii) Administrative Support Services
E. Human Resources and Training		
SAI-22	Human Resource Management	(i) Human Resources Function (ii) Human Resources Strategy (iii) Human Resources Recruitment

Indicator	Domain	Dimensions
		(iv) Remuneration, Promotion and Staff Welfare
SAI-23	Professional Development and Training	(i) Plans and Processes for Professional Development and Training (ii) Financial Audit Professional Development and Training (iii) Performance Audit Professional Development and Training (iv) Compliance Audit Professional Development and Training
F. Communication and Stakeholder Management		
SAI-24	Communication with the Legislature, Executive and Judiciary	(i) Communications Strategy (ii) Good Practice Regarding Communication with the Legislature (iii) Good Practice Regarding Communication with the Executive (iv) Good Practice Regarding Communication with the Judiciary, Prosecuting and Investigating Agencies
SAI-25	Communication with the Media, Citizens and Civil Society Organizations	(i) Good Practice Regarding Communication with the Media (ii) Good Practice Regarding Communication with Citizens and Civil Society Organizations

Appendix 4 Theory of change underlying the programme

This appendix presents some research findings on how SAIs can change and improve performance. We also present some lessons learned of capacity development in fragile states. These assumptions can be seen as the theory of change underlying the programme, and are used for setting the principles presented in chapter 4.

The most extensive research carried out on major improvements of SAI performance is carried out by Noussi (2012).¹⁶ She concludes that *SAI leadership and national elite alliances for SAI reform* are the ultimate conditions for the effective institutionalization of SAIs as accountability arrangements. According to her, SAIs will develop, consolidate and endure if SAI leadership is advocating for reform and if national elite groups are brought into a situation where they lose less by accepting reform than by resisting reform.

This means that the empowerment of SAI leadership, to believe in reforms, to engage in learning processes and to build alliances with partners and create a momentum for change (“change space”) can be regarded as essential for strengthening the most challenged SAIs. Support to strategic management of the SAI could be an important first step to achieve change. Furthermore, a support strategy could be to advise SAI management on how to advocate for reform and take part in a team of reformers.

In addition to creating alliances, the SAI could carry out audits strategically which show the value and benefit of the SAI. This could enhance the SAI as a part of a solution to a national problem of poor service delivery or misuse of funds. A support strategy could therefore be to strengthen professional and organizational capacities of the SAI where these can lead to audits raising the profile of the SAI and enhancing the prospects for reform.

At the same time, it must be recognized that in unsafe and unpromising environments, it may be challenging to achieve tangible performance improvement in the short and medium term. A support strategy may then be to preserve capacity and keep the SAI “alive”. In a paper on good-enough governance, Grindle (2005)¹⁷ argues that the ambitions of reforms must be adopted to the existing state characteristics and the support to reform. Although SAIs in weak and conflict-ridden states often have the greatest needs for improvement, weaker states often provide more difficult environments in which to introduce reforms and there is very limited capacity to handle implementation challenges.

One approach to handle such implementation challenges is to recognize that reforms will be messy in practice and look for opportunities. According to research by the Overseas Development Institute (ODI) on reforms in fragile contexts¹⁸, strengthening capacity and systems for public financial management in such contexts is possible, but is messy in practice. The actions which deliver genuine change tend not to be pre-planned, but responses to local problems and opportunities. Reforms need to be relevant to those problems and adapted based on experience, and must fit within the available space for reform and capacity. Senior officials in authority typically provide and protect the space for change, but change

¹⁶ Noussi, K. (2012): *How Public Accountability Is Institutionalized: The Case of External Public Auditing in Global Perspective Applying a Mixed-Methods Approach*.

¹⁷ M. S. Grindle 2005 *Good Enough Governance. Revisited*, A Report for DFID with reference to the Governance Target Strategy Paper, 2001, Harvard University.

¹⁸ T. Williamson (ODI) 2015 *Change in challenging contexts How does it happen?*

may for instance be taken forward by mid-level bureaucrats who convene teams to deliver reform and build coalitions in support of change.

Sustainable change is dependent on improvements of a number of interrelated processes in the SAI. The SAI Performance Measurement Framework (SAI PMF) represents one framework of what elements in a SAI are key for performance. SAI PMF is a performance measurement tool that examines holistically both the internal processes of the SAI's audit and non-audit functions in relation to its legal foundation and environment. An important element of the SAI PMF assessment is also that it identifies root causes of SAI performance and linkages between performance in different areas. SAI PMF is not meant to be a theory of change for SAIs, but it suggests that sustainable performance can only take root if all domains of the framework are managed. The implication is that when facilitating change of SAIs, it may be critical to work holistically with all the domains of the SAI PMF framework.

The question is then how external support should be carried out to facilitate improvements in key areas of the SAIs. A number of success factors in capacity development have been summarized, and particularly highlighted for more fragile contexts. These principles are likely to be relevant also for working with the most challenging SAIs. These are presented in Table 8.

Table 8 Lessons learned of capacity development (CD) in general and fragile states specifically. Source: Various research and evaluations¹⁹

Desirable for effective capacity development in general	Special concerns for capacity development in fragile states
<ul style="list-style-type: none"> • Local leadership and the partner's capacity to dedicate time and commitment to a CD process is essential. • Local ownership of CD includes ownership of program approach, design and pace of implementation. • A strategy of long-term engagement, but with 'quick wins' early in the life of the capacity development process. • Capacity assessments and context analysis are important for prioritizing interventions. • Adaptation of the intervention to the local context. • Need to consider sustainability and reinforcement of endogenous capacity. • Risk analysis and mitigation. • Flexibility in programme design and budget to enable opportunities to be seized and unforeseeable challenges to be addressed. • Synchronicity between program and political cycles is important. Pay attention to the 	<ul style="list-style-type: none"> • Limited capacity to build on. Often not simply rebuilding, but creating new capacities. • Pressure to restore, start or upgrade services quickly. • Little "margin of error" (e.g. lack of trust and social capital, institutional resilience, etc.). • Hyper-politicized environment. • More urgent need for synchronicity between program and political cycle (e.g. elections, phase in peace agreement, foreseeable political development) • Limited external capacities have higher influence (e.g. poor and insecure road infrastructure, non-existing PFM system across government). • The needs assessment should be light and focused. • Contextual analysis is a must (e.g. political economic, conflict analysis) to support programming and implementation. • Longer timeframe for CD.

¹⁹ D. Brinkerhoff (2007); *Capacity Development in Fragile States*, Discussion paper No 58D, Ecdpm

Desirable for effective capacity development in general	Special concerns for capacity development in fragile states
<p>political dimension of sequencing activities and outputs.</p> <ul style="list-style-type: none"> • Coordination and collaboration among partners. 	<ul style="list-style-type: none"> • Management of expectations, as improvement in CD is commonly overestimated. • Favor simple, direct approaches over large, complex strategies. • Political savvy and diplomatic skills are important for capacity developers.

Appendix 5 Summary budget for ADA relevant for account and reallocation of budget lines

Budget summary (NOK)		
Costs	Total 2018-2020	Percentage of total
1. Human resource costs, sum all partners	kr 5 456 000	51 %
IDI	kr 2 387 000	22 %
AFROSAI-E	kr 1 223 000	11 %
CREFIAP	kr 958 000	9 %
Resource person partners*	kr 888 000	8 %
2. Overhead costs, sum all partners	kr 801 000	7 %
3. Activity costs (travel, meetings, translation, printing, internet), sum all processes	kr 4 195 000	39 %
Process A: Establish programme capacity	kr 276 000	3 %
Process B: Establish SAI level Cooperation agreements and Peer project teams	kr 476 000	4 %
Process C: Track 1 CREFIAP SAIs - Support to strategic and operational planning for long-term scaled up support	kr 1 824 000	17 %
Process D: Track 1 AFROSAI-E SAIs - Support to strategic and operational planning for long-term scaled up support	kr 641 000	6 %
Process E: Track 2 AFROSAI-E SAIs - Support to operational planning for long-term scaled up support	kr 483 000	4 %
Process F: Programme and project management	kr 495 000	5 %
4. Evaluation	kr 300 000	3 %
Total costs	kr 10 752 000	100 %
Funding	Total 2018-2020	Percentage of total
IDI contribution (bilateral programme)	kr 2 000 000	19 %
IDI contribution (salaries)	kr 2 374 000	22 %
AFROSAI-E contribution (salaries)**	kr 252 000	2 %
CREFIAP contribution (salaries)**	kr 166 900	2 %
Resource person partners (personell in-kind)**	kr 1 029 500	10 %
Amount applied for from the ADA	kr 3 876 000	36 %
Funding gap	kr 1 053 600	10 %

* Figure included as a rough estimate showing the value of in-kind contributions. The human resource cost and contribution of Resource person partners can not be reported to ADA.

** Salary contributions of partners are rough estimates. For Resource person partners the in-kind contribution is set to be the same amount as the sum of the human resource costs and overhead costs of the resource person partner.

Budget summary (Euro)		
Cost categori	Total 2018-2020	Percentage of total
1. Human resource costs, sum all partners	€ 563 000	51 %
IDI	€ 246 000	22 %
AFROSAI-E	€ 126 000	11 %
CREFIAF	€ 99 000	9 %
Resource person partners*	€ 92 000	8 %
2. Overhead costs, sum all partners	€ 83 000	7 %
3. Activity costs (travel, meetings, translation, printing, internet), sum all processes	€ 432 000	39 %
Process A: Establish programme capacity	€ 28 000	3 %
Process B: Establish SAI level Cooperation agreements and Peer project teams	€ 49 000	4 %
Process C: Track 1 CREFIAF SAls - Support to strategic and operational planning for long-term scaled up support	€ 188 000	17 %
Process D: Track 1 AFROSAI-E SAls - Support to strategic and operational planning for long-term scaled up support	€ 66 000	6 %
Process E: Track 2 AFROSAI-E SAls - Support to operational planning for long-term scaled up support	€ 50 000	4 %
Process F: Programme and project management	€ 51 000	5 %
4. Evaluation	€ 31 000	3 %
Total costs	€ 1 109 000	100 %
Funding	Total 2018-2020	Percentage of total
IDI contribution (bilateral programme)	€ 206 000	19 %
IDI contribution (salaries)	€ 245 000	22 %
CREFIAF contribution (salaries)*	€ 26 000	2 %
AFROSAI-E contribution (salaries)*	€ 17 000	2 %
Resource person partners (personell in-kind)*	€ 106 000	10 %
Amount applied for from the ADA	€ 400 000	36 %
Funding gap	€ 109 000	10 %
* Figure included as a rough estimate showing the value of in-kind contributions. The human resource cost and contribution of Resource person partners can not be reported to ADA.		

** Salary contributions of partners are rough estimates



REGIONAL COUNCIL OF TRAINING FOR SUPREME AUDIT INSTITUTIONS OF SUB-SAHARAN FRANCOPHONE AFRICA (CREFIAP)



MEMORANDUM OF UNDERSTANDING

BETWEEN

THE INTOSAI DEVELOPMENT INITIATIVE (IDI)

AND

**THE AFRICAN ORGANISATION OF ENGLISH SPEAKING
SUPREME AUDIT INSTITUTIONS (AFROSAI-E)**

AND

**REGIONAL COUNCIL OF TRAINING FOR SUPREME AUDIT
INSTITUTIONS OF SUB-SAHARAN FRANCOPHONE AFRICA (CREFIAP)**

1. PREAMBLE

The IDI, AFROSAI-E and CREFIAF, hereinafter collectively referred to as the "Tier 2 Partners",

Inspired by the INTOSAI's overall goal to support SAIs to make a decisive contribution to the success of the 2030 Agenda and the Sustainable Development Goals, and thereby help improve the lives of citizens around the world;

Recognising that strong and independent Supreme Audit Institutions (SAIs) have a vital role to play in holding governments to account for spending and service delivery, and that in fragile contexts, SAIs can through timely audits and guidance make a substantial contribution to state building and curbing corruption;

Aware that several SAIs in politically or economically unstable, conflict or challenged environments struggle to conduct relevant audits and provide value and benefits for the Parliament, the Executive and the citizens;

Considering the Tier 2 approach of the Global Call for Proposals (GCP) which is expected to involve more intensive support to a small group of the most challenged SAIs, through long term partnerships between the targeted SAI, the donors and providers of support from the INTOSAI community;

Respecting the principles set for the GCP of projects being SAI led, based on needs, linked to strategic planning and coordinated with other support projects,

Aiming at contributing to greater performance of the most challenged SAIs through joint and coordinated support;

Have agreed in pursuit of the above, to enter into the present Memorandum of Understanding (hereinafter referred to as "the MoU") to establish a Partnership for providing support to the most challenged SAIs.

2. OBJECTIVE

The overall objective of the Partnership is to "Empower SAIs in politically unstable and challenging environments to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens in their countries in line with ISSAI 12."

ISSAI 12¹ states that the extent to which a SAI is able to make a difference to the lives of citizens depends on the SAI:

- Strengthening the accountability, transparency and integrity of government and public sector entities
- Demonstrating ongoing relevance to citizens, Parliament and other stakeholders
- Being a model organisation through leading by example

¹ <http://www.intosai.org/issai-executive-summaries/view/article/issai-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-liv.html>

3. TIME-FRAME AND PHASES

The time-frame for the Partnership is five years with a possible extension of five more years. The Partnership is planned for two phases:

- A Phase 1 of two years to clarify strategic priorities and operational plans, and establish long-term project proposals. For each SAI, the activities will have a duration of 1-2 years depending of the current situation and existing plans. In this phase, it will be clarified to what extent the SAIs would request for and need long-term capacity building support by the Tier 2 Partners.
- An Phase 2 of several years where the Tier 2 Partners will consider offering different types of support depending on the requests and the resources available. Given the need for long term scaled up support for several SAIs and the time it takes to build trust and understanding, the partners seek in Phase 1 to prepare for support to SAIs in Phase 2.

The detailed areas of cooperation, expected outcomes, steering, management, roles, responsibilities, reporting mechanisms and cost implications will be provided for in a separate Partnership agreement between the Tier 2 Partners.

4. PRINCIPLES GOVERNING COOPERATION BETWEEN THE PARTNERS

The primary principles that will govern the Partnership are the following:

- a) The Tier 2 partners recognise and respect the governance structures and internal processes of each other.
- b) The Tier 2 partners will be transparent with regard to planned activities that might potentially impact on the work of the other party and will seek ways to complement each other in the performance of their functions.
- c) This MoU is based on the understanding and honouring of the respective mandates, processes and responsibilities of each other.
- d) The three institutions will cooperate with honesty, integrity and professionalism, and will respect the work, findings and representations made by each other.
- e) Communication between the Tier 2 partners will be responded to with the necessary promptness and will be considered in the context of seeking ways to cooperate and complement each other's functions.
- f) The Tier 2 partners commit to maintaining open and effective internal and external communication on all matters pertaining to the collaboration. The Tier 2 partners will strive to share information on relevant activities and partnerships generated as a supplement to or a consequence of the Partnership.
- g) The Tier 2 Partners will separately or jointly give appropriate visibility to the Partnership and its activities, and work to improve awareness of the priorities and activities of the partners.

5. UNDERTAKINGS

The Partners undertake jointly:

- To assume the responsibility for the contribution of each partner being used efficiently, effectively and for jointly agreed purposes.

- To implement the Partnership and to provide resources as specified in this MoU and in accordance with the provisions in the Partnership agreement. The Partners commit to making all necessary preparations for the successful implementation of the partnerships, i.e. to assign the most relevant persons for active participation in the activities and to set aside the time and the resources needed.
- To coordinate and harmonise the implementation of the Tier 2 Partnership activities with other international and national support provided to the SAIs in order to assure the best use of resources and the best results possible.

6. INTERACTION CONTACT POINTS AND DELEGATION OF POWERS

Formal interaction between the three institutions and changes and/or amendments to the MoU will be handled by a Steering Committee where each of the partners are represented at a high level.

Every partner will appoint a primary contact person for implementation of the Partnership, through which all requests, cooperation and interaction should be channelled.

7. CONFIDENTIALITY

The partners shall maintain complete confidentiality regarding each other's confidential information that might be shared during the course of the programme unless prior written permission is obtained from the party.

8. COPYRIGHT

The partners shall be entitled to use materials for SAI development produced under this MoU free of charge in programmes focused on the developments in SAIs other than those within the AFROSAI-E and CREFIAF region. Each party shall, when appropriate, mention that the material has been produced by either IDI, AFROSAI-E or CREFIAF/or other donors.


9. ENTRY INTO FORCE

This MoU will be effective from January 18, 2018 to January 17, 2023 (renewable).

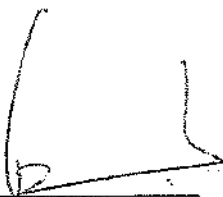
10. TERMS OF THE MEMORANDUM OF UNDERSTANDING

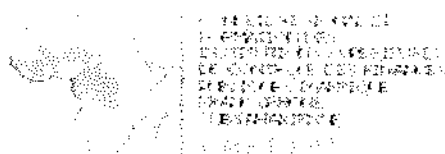
Three originals of the MoU have been signed.

Pretoria, 18. January 2018


Mr Ola Hoem
Deputy Director General: IDI


Mrs Meisie Nkai
Chief Executive Officer:
AFROSAI-E


Madam Rose MBAH ACHA
FOMUNDAM
President of the CRRl

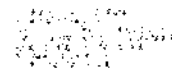


Partnership agreement

GCP Tier 2 SAIs INTOSAI Providers Programme

**A Partnership of IDI, AFROSAI-E and
CREFIAF**

Final version



1 Introduction

IDI, AFROSAI-E and CREFIAF have agreed an MoU for five years (2018-2023) to contribute to greater performance of the most challenged SAIs through joint and coordinated support. This Partnership agreement details the support to the SAIs for 2018 and 2019.

The partnership has been established following the new Tier 2 initiative of the Global Call for Proposals (GCP). GCP is a mechanism seeking to match SAI capacity development proposals with donor or INTOSAI funding. It aims to empower SAIs in developing countries to drive forward their capacity and performance by ensuring proposals are SAI-led and aligned with the SAI's strategic plans.

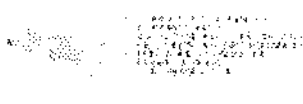
The 2nd Tier of the GCP involves more intensive support to a small group of the most challenged SAIs that struggle with developing strategic capacity development programs, particularly SAIs in politically unstable or fragile and conflict environments. The support provided to the targeted SAIs in Tier 2 is expected to be geared around the whole strategic management cycle. The Tier 2 will have a high focus on delivery of support through long term partnerships between the targeted SAI, donors and providers of support from the INTOSAI community.

The GCP is managed by the INTOSAI - Donor Steering Committee (IDC). After a selection process led by the IDC, nine SAIs have been selected to be a part of the Tier 2 effort: Democratic Republic of the Congo (DRC), Madagascar, Guinea, Togo and Niger (French speaking, CREFIAF members), and Eritrea, Zimbabwe, Sierra Leone and Gambia (English speaking, AFROSAI-E members).

Worldwide experiences of SAI capacity development show that peer-to-peer cooperation can both ensure highly qualified and relevant advises, as well as ensure a trustful and sustainable relationship between SAI employees and advisors. The INTOSAI community organizations IDI, AFROSAI-E and CREFIAF have collectively experience and access to resources in almost all areas of SAI development. The organizations also have previous experience of working with the Tier 2 SAIs, as well as ongoing initiatives with some of the Tier 2 SAIs.

Against this backdrop and given the respective and complementary roles of AFROSAI-E, CREFIAF and IDI, the three organizations have decided to join forces and create synergies in a common programme for supporting the Tier 2 SAIs. The partners have agreed to establish a MoU for 2018-2023 and a Partnership agreement detailing the support for 2018-2019. This means the partners will first assist Tier 2 SAIs in reaching a state where they have a sound, needs based strategic proposal behind which long-term institutional support can be aligned. This will then form the basis for additional support and a new partnership agreement, depending on the needs and experiences of the partners in 2018-19.

The number of SAIs to be supported by the Tier 2 Partners is expected to be clarified in mid-2018 in a dialogue with the Tier 2 SAIs.



2 Result framework

2.1 Overall objective

The overall objective of the Partnership is to: *Empower SAIs in politically unstable and challenging environments to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens in their countries in line with ISSAI 12.*

ISSAI 12¹ states that the extent to which a SAI is able to make a difference to the lives of citizens depends on the SAI:

- Strengthening the accountability, transparency and integrity of government and public sector entities
- Demonstrating ongoing relevance to citizens, Parliament and other stakeholders
- Being a model organisation through leading by example

2.2 Phased approach

The Partnership is to be organized in two phases. This Partnership agreement outlines the agreements for Phase 1 where the partners seek to assist in needs assessments, clarify strategic priorities and operational plans, and establish long-term project proposals. For each SAI, the activities will have a duration of 1-2 years depending of the current situation and existing plans. In this phase, it will also be clarified to what extent the SAIs in Tier 2 would request for and need long-term capacity building support by the Tier 2 Partners.

In Phase 2, the Tier 2 Partners will consider offering different models of engagement depending on the request for such support and the resources available to provide the support.

2.3 Result framework

Table 1 list the proposed main SAI outcomes, outputs, indicators and targets for the Phase 1. The outcomes are expected to be key outcomes for all the SAIs supported and not depending on the strategic priorities of each SAI.

For each SAI outcome, some selected outputs are defined as relevant in general. Not all of these outputs may be chosen in the individual Cooperation agreements.

In Phase 1, a target is to ensure all cooperating SAIs are at level 2 "The Development Level"² as defined by the SAI-3 indicator "Strategic Planning Cycle". Targets for the percentage of completed plans are also set.

¹ <http://www.intosai.org/issai-executive-summaries/view/article/issai-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-liv.html>

² „The development level“ means that the feature exists and the SAI has begun developing and implementing relevant strategies and policies, but these are not complete and are not regularly implemented.



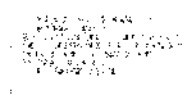
The measuring of progress will be done through the annual reporting of SAI level Projects aggregated to the Annual Programme Report. An external review of the progress, quality and achievements of the Phase 1 will also be carried out.

Table 1 Phase 1 results framework

SAI outcome	Expected outputs	Indicators of goal achievement	Targets
1. Strengthened SAIs strategic management	a. Strategic plans have been developed based on needs assessments and containing core elements for effective performance of the SAI.	SAI-PMF SAI-3. Strategic Planning Cycle	Level 2 as an average by the end of 2019
	b. Operational plans are developed with a clear performance and results orientation, especially an indication of the number of audits to be carried out annually in relation with the SAI mandate and capacities	% of SAIs having a new or updated needs based strategic plan % of SAIs with a new or updated operational plan developed using the partner methodology	80 % by the end of 2019 ³ 80 % by the end of 2019 ⁴
2. SAIs have sufficient, effective and coordinated external support	a. Comprehensive plans for external financial and technical support to strategic plan implementation are developed. The plans show priority projects and contain specific project proposals.	% of SAIs having developed funding proposals linked to their strategic plans	80 % by the end of 2019
	b. SAIs have dedicated staff and responsibility for coordination of external support	% of SAIs having comprehensive support agreements starting in 2020	60 % by the end of 2019
3. SAIs lead by example in the areas of gender, inclusion and diversity	c. Funding and cooperation agreements established to meet the needs of the Strategic plan implementation document		
	a. Gender, inclusion and diversity are considered by the SAIs in the strategic and operational planning process	% of SAIs who have made plans for improvements related to gender, inclusion and diversity Female representation in the SAI strategic planning team equal to or higher than the proportion of female employees in the SAI	80 % by the end of 2019 80 % of the partner-SAIs

³ The target has to be reviewed when it is clear how many of the Tier 2 SAIs the Partners will be involved in supporting and the need for new plans. This is expected to be clear in mid-2018.

⁴ As number 3.



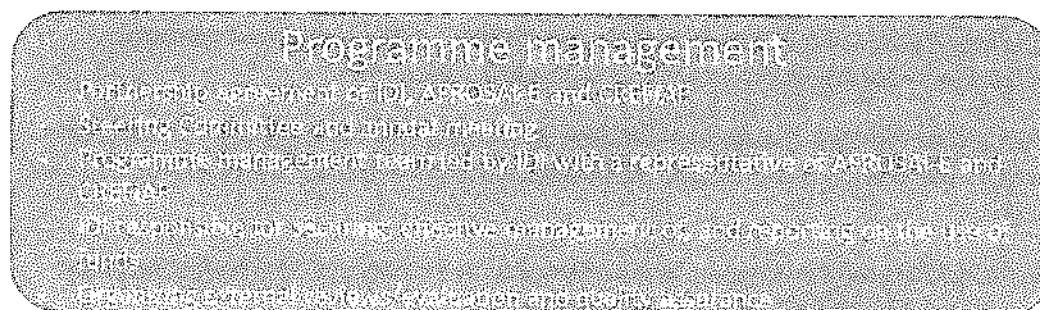
3 Principles for providing the peer-support

The programme document outlines the principles for providing the support:

1. SAI-led process towards ISSAI compliance
2. Holistic and change oriented approach using the SAI Strategic Management Framework
3. Presence and continuity
4. Peer-to-peer support by experienced resource persons
5. Flexibility and continuous learning
6. Synergies with existing regional programs and resources
7. Active coordination with development partners and alignment with the INTOSAI Donor Cooperation Tier 2 structures
8. Promote gender balance, inclusion and diversity

4 Programme management and division of roles

The support is planned as a programme with SAI level projects. Programme management then refers to the management of the whole Tier 2 provider programme, while project management is about the individual cooperation with SAIs. The following model for programme management is established:

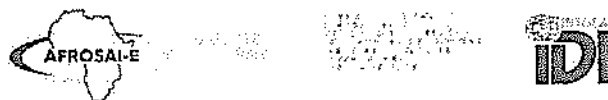


Cooperation agreements with SAIs in AFROSAI-E

- Agreements based on needs of the individual SAI
- Steering Committee and Annual meeting
- Cooperation team with a representative of the SAI and the Peer-team project manager
- Mechanism for management of funds and cooperation with other Development Partners to be considered for each project

Cooperation agreements with SAIs in CREFIAF

- Agreements based on needs of the individual SAI
- Steering Committee and Annual meeting
- Cooperation team with a representative of the SAI and the Peer-team project manager
- Mechanism for management of funds and cooperation with other Development Partners to be considered for each project



IDI will be responsible for programme management which includes the following functions:

- Develop annual plans and reports of the programme as a whole.
- Manage funds for the programme, including efficient and transparent routines, approval, payments and accounting.
- Initiate and ensure coordination of events of several SAIs. The regional organization may have the main responsibility for coordination if such events are done as a part of events organized by the regional organizations.
- Continuous coordination of activities, to inform involved parties and adjust plans.
- Provide templates for agreements, reports, etc.
- Mobilize and retain qualified peers for the project activities.
- Facilitate learning and professional development of providers of support.
- Review SAI level documents as Cooperation agreements and annual reports.
- Coordinate with the INTOSAI Donor Secretariat, the INTOSAI Donor Steering Committee, financial donors and other stakeholders.
- Handle arising issues continuously due to the fragile situations the partner-SAIs are in.

5 Project management and SAI level Cooperation agreements

To clarify the cooperation and ensure commitment, SAI level Cooperation agreements will be entered with each SAI. In these SAI level Cooperation agreements, there will typically be three main partners: The SAI, the regional organization and IDI. It could also be considered to make cooperation agreements involving other partners who will jointly take part in the execution of activities.

Key mechanisms in the cooperation agreements are clear outcomes and outputs, outlining the principles for how the partners will interact and monitoring mechanisms specified such as a Steering Committee and an annual meeting.

The partner-SAI should be in the driving seat in the implementation of activities. Typically, the partner-SAI will be requested to have the following key responsibilities:

- Integrate the project-related activities with the rest of the plans for the office, and ensure plans are linked to the Strategic Plan for enhancing sustainability
- Actively monitor and follow-up on the execution of activities, milestones and expected outputs in the project
- Ensure the availability of adequate staff and their continuity in the areas covered through the project
- Prepare annually a summary of progress of agreed activities and performance compare to intended outputs and indicators. This information should be provided as an integrated part of the SAI performance report, as long as this is possible.
- Invite for annual meetings in due time, and include all Development Partners and eventually Resource-person partners in the annual meeting



- Develop and approve ToRs for specific project activities, such as workshops

A Peer project team will be formed to manage the support to the SAI. The following functions are required for each project to manage SAI level agreements:

- Manage the support activities in a close dialogue with the SAI and development partners
- Coach and retain qualified peers for the project activities
- Advise on annual plans and reports of the programme and project
- Ensure funds are well managed, including efficient and transparent routines, approval, payments and accounting
- Continuous coordination of activities, to inform involved parties and adjust plans
- Coordinate with the Programme management team
- Participate and contribute to learning and professional development of providers of support
- Handle arising issues continuously due to the fragile situations partner-SAIs are in

6 Plans, monitoring and reporting

For monitoring and evaluation of the programme, a steering committee is established where each of the three partners are represented. The committee will be led by the Director General of IDI. It will meet annually to approve the annual report and plans for the project. Monitoring of the project will then be done as a part of the annual reporting and meeting. The steering committee can also meet ad-hoc to discuss the support project and be consulted on arising issues.

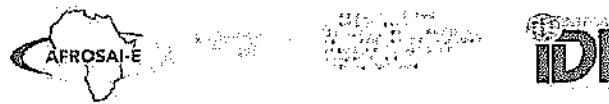
The annual meeting is the main decision forum for the Partnership. To prepare for the annual meeting, IDI will provide the main text needed to the annual report as well as a draft work plan for next year for the programme. Key parts of the agenda will include the assessment of the achievements in the passing year and planning for the next year.

The partners have a programme document which outlines more in detail how the partners will carry out the support (appendix 1). The budget and activity plan is updated annually and approved by the Steering committee (appendix 2 – plan and budget for 2018).

7 Management of risks

The Tier 2 SAIs have significant challenges of performance and often an unfavourable environment. Furthermore, working in fragile states involves a risk of making more harm than good due to a complex and stressed situation. The implication is that the support projects will involve high developmental and operational risks, but also reputational risks for the partners.

To deal with the risks, it is critical that the Tier 2 Partners' support is based on a realistic assessment of the Tier 2 Partners' capacity, characteristic of the partner-SAI and the local context.



Some challenges related to the Tier 2 Partners' capacity to conduct support properly are:

- Availability of resource persons with sufficient experience and personal qualities
- Lack of understanding and adoption to the local context
- Ability to be physically present and continuously clarify misconceptions and unblock issues
- Lack of donor funds for long-term and substantial support to the Tier 2 SAs

Some challenges related to the Tier 2 SAs and their environment are:

- SAI leadership commitment
- Weak capacity of project management and coordination
- Lack of SAI independence, weak Parliament and unfavourable external pressure
- Lack of qualified and motivated staff and managers, and lack of incentives for performance
- Lack of physical structures and resources, incl lack of willingness from donors to support the SAs
- Weak internal financial management and several opportunities for fraud and corruption among staff
- Insecurity, changing conditions and unpredictability

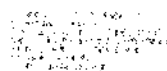
The strategies to handle the risks are set in the programme document. Risks are expected to be regularly monitored by the programme management team and discussed at the annual meeting. Financial management

IDI will be responsible for financial management of the project, including reporting to the financial donor. The other partners commit to provide IDI with key information required for this reporting.

Routines for logistics and financial management will be provided by the IDI.

For per diems, the IDI compensation policy will apply for IDI staff, the AFROSAI-E Subsidization policy⁵ will apply for AFROSAI-E staff and member-SAI representatives, and the CREFIAP policy for per diem will apply for staff and member-SAI representatives.

⁵ This means the OAGS participants will not be entitled to per diems other than eventual meals not provided. However, OAGS participants are entitled to per diems and any other entitlements from any other funding sources, in accordance with policies and rules of the government of the Republic of Somalia or other funding agencies regulations. Please notice that expenses to field work in Somalia for OAGS staff is not covered through this project.



8 Agreement



As partners we commit to work together to achieve the listed programme outcomes and outputs.

We agree to seek to allocate the required resources and staff for participation in the project.

We agree that any changes to the project outcomes and outputs will be mutually discussed and agreed upon.

We commit to the cooperation principles and requirements as stated in the donor agreement for the programme.

Date: 18 January 2018

CREFI AF  Madam Rose MBAH ACHA FOMUNDAM <i>President of CRR</i>	AFROSAI-E  Mrs Meisie Nkai <i>Chief Executive Officer</i>	INTOSAI Development Initiative (IDI)  Mr Ola Hoem <i>Deputy Director General</i>
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Appendices

Appendix I Programme document

See separate word-file.

Appendix II Detailed work plan and budget

See separate excel file.

Budget for ADA - version 1.2018

Budget summary (NOK)

Costs	Total 2018-2020	Percentage of total
1. Human resource costs, sum all partners	kr 5,456,000	51%
IDI	kr 2,387,000	22%
AFROSAL-E	kr 1,223,000	11%
CREFIAP	kr 958,000	9%
Resource person partners*	kr 888,000	8%
2. Overhead costs, sum all partners	kr 801,000	7%
3. Activity costs (travel, meetings, translation, printing, internet), sum all processes	kr 4,195,000	39%
Process A: Establish programme capacity	kr 276,000	3%
Process B: Establish SAI level Cooperation agreements and Peer project teams	kr 476,000	4%
Process C: Track 1 CREFIAP SAls - Support to strategic and operational planning for long-term scaled up support	kr 1,824,000	17%
Process D: Track 1 AFROSAL-E SAls - Support to strategic and operational planning for long-term scaled up support	kr 641,000	6%
Process E: Track 2 AFROSAL-E SAls - Support to operational planning for long-term scaled up support	kr 483,000	4%
Process F: Programme and project management	kr 495,000	5%
4. Evaluation	kr 300,000	3%
Total costs	kr 10,752,000	100%
Funding	Total 2018-2020	Percentage of total
IDI contribution (bilateral programme)	kr 2,000,000	19%
IDI contribution (salaries)	kr 2,374,000	22%
AFROSAL-E contribution (salaries)**	kr 252,000	2%
CREFIAP contribution (salaries)**	kr 166,900	2%
Resource person partners (personell in-kind)**	kr 1,029,500	10%
Amount applied for from the ADA	kr 3,876,000	36%
Funding gap	kr 1,053,600	10%

* Figure included as a rough estimate showing the value of in-kind contributions. The human resource cost and contribution of Resource person partners can not be reported to ADA.

** Salary contributions of partners are rough estimates. For Resource person partners the in-kind contribution is set to be the same amount as the sum of the human resource costs and overhead costs of the resource person partner.

Budget summary (Euro)

Cost category	Total 2018-2020	Percentage of total
1. Human resource costs, sum all partners	€ 563,000	51%
IDI	€ 246,000	22%
AFROSAL-E	€ 126,000	11%
CREFIAP	€ 99,000	9%
Resource person partners*	€ 92,000	8%
2. Overhead costs, sum all partners	€ 83,000	7%
3. Activity costs (travel, meetings, translation, printing, internet), sum all processes	€ 432,000	39%
Process A: Establish programme capacity	€ 28,000	3%
Process B: Establish SAI level Cooperation agreements and Peer project teams	€ 49,000	4%
Process C: Track 1 CREFIAP SAls - Support to strategic and operational planning for long-term scaled up support	€ 188,000	17%
Process D: Track 1 AFROSAL-E SAls - Support to strategic and operational planning for long-term scaled up support	€ 66,000	6%
Process E: Track 2 AFROSAL-E SAls - Support to operational planning for long-term scaled up support	€ 50,000	4%
Process F: Programme and project management	€ 51,000	5%
4. Evaluation	€ 31,000	3%
Total costs	€ 1,109,000	100%
Funding	Total 2018-2020	Percentage of total
IDI contribution (bilateral programme)	€ 206,000	19%
IDI contribution (salaries)	€ 245,000	22%
CREFIAP contribution (salaries)*	€ 26,000	2%
AFROSAL-E contribution (salaries)*	€ 17,000	2%
Resource person partners (personell in-kind)*	€ 106,000	10%
Amount applied for from the ADA	€ 400,000	36%
Funding gap	€ 109,000	10%

* Figure included as a rough estimate showing the value of in-kind contributions. The human resource cost and contribution of Resource person partners can not be reported to ADA.

** Salary contributions of partners are rough estimates.

Annual budget summary for D1 internal use version 1/2018

Budget summary (NOK)

Costs	2018	2019	2020***	Grand total	Percentage of total
1. Human resource costs, sum all partners	kr 2,884,000	kr 2,834,000	kr 28,000	kr 5,746,000	51%
D1	kr 1,127,000	kr 1,239,000	kr 21,000	kr 2,387,000	22%
AFROSAL-E	kr 646,000	kr 563,000	kr 1,000	kr 1,210,000	11%
CREFIAF	kr 481,000	kr 576,000	kr 5,000	kr 962,000	9%
Resource person partners**	kr 303,000	kr 403,000	kr -	kr 606,000	8%
2. Overhead costs, sum all partners	kr 379,000	kr 417,000	kr 5,000	kr 801,000	7%
3. Activity costs (travel, meetings, translation, printing, internet, sum all processes)	kr 1,831,000	kr 2,364,000	kr -	kr 4,195,000	39%
Process A: Establish programme capacity	kr 276,000	kr -	kr -	kr 276,000	3%
Process B: Establish SAM level Cooperation agreements and Peer Project teams	kr 476,000	kr -	kr -	kr 476,000	4%
Process C: Task 1 CREFIAF SAM - Support to strategic and operational planning for long-term scaled up support	kr 512,000	kr 1,312,000	kr -	kr 1,824,000	17%
Process D: Task 1 AFROSAL-E SAM - Support to strategic and operational planning for long-term scaled up support	kr 207,000	kr 314,000	kr -	kr 521,000	6%
Process E: Task 2 AFROSAL-E SAM - Support to operational planning for long-term scaled up support	kr 357,000	kr 126,000	kr -	kr 483,000	4%
Process F: Programme and project management	kr 3,000	kr 492,000	kr -	kr 495,000	5%
4. Evaluation	kr -	kr -	kr 200,000	kr 200,000	3%
Total costs	kr 4,794,000	kr 5,613,000	kr 313,000	kr 10,720,000	100%
Funding					
D1 contribution (bilateral programmes)	kr 1,000,000	kr 1,000,000	kr -	kr 2,000,000	19%
D1 contribution (salaries)	kr 1,400,000	kr 1,250,000	kr 24,000	kr 2,674,000	25%
AFROSAL-E contribution (salaries)**	kr 120,000	kr 120,000	kr 12,000	kr 252,000	2%
CREFIAF contribution (salaries)**	kr 160,000	kr 160,000	kr 6,000	kr 326,000	3%
Resource person partners (personnel in-kind)**	kr 455,000	kr 574,000	kr -	kr 1,029,000	10%
Amount applied for from the ADA	kr 1,792,000	kr 1,992,000	kr 29,000	kr 3,813,000	36%
Funding gap	kr 2,992,000	kr 3,621,000	kr 284,000	kr 6,907,000	64%

* Figure included as a rough estimate showing the value of in-kind contributions. The human resource cost and contribution of Resource person partners can not be reported as such.

** Salaries contributions of partners are rough estimates. For Resource person partners the in-kind contribution is not to be the same sum as the sum of the human resource costs and overhead costs of the resource person partners.

*** The budget for 2020 is not complete. It only covers the cost of an evaluation of Phase 1. This will be developed in 2019.

Type

(A1)

Row Labels	2018	2019	2020	Grand Total
A. Establish programme capacity				
Sum of Salary costs D1	kr 318,500		kr 318,500	
Sum of Salary costs AFROSAL-E	kr 140,000		kr 140,000	
Sum of Salary costs CREFIAF	kr 90,000		kr 90,000	
Sum of Salary costs RP	kr 185,000		kr 185,000	
Sum of Overhead costs D1	kr 45,500		kr 45,500	
Sum of Overhead costs AFROSAL-E	kr 20,000		kr 20,000	
Sum of Overhead costs CREFIAF	kr 23,500		kr 23,500	
Sum of Overhead costs RP	kr 28,000		kr 28,000	
Sum of Flight costs D1	kr 24,776		kr 24,776	
Sum of Accommodation costs D1	kr 6,689		kr 6,689	
Sum of Accommodation costs D1	kr 9,029		kr 9,029	
Sum of Flight costs D1	kr 3,463		kr 3,463	
Sum of Flight costs AFROSAL-E	kr 24,776		kr 24,776	
Sum of Accommodation costs AFROSAL-E	kr 10,736		kr 10,736	
Sum of Accommodation costs AFROSAL-E	kr 4,925		kr 4,925	
Sum of Flight costs AFROSAL-E	kr 4,542		kr 4,542	
Sum of Flight costs CREFIAF	kr 24,776		kr 24,776	
Sum of Accommodation costs CREFIAF	kr 10,323		kr 10,323	
Sum of Accommodation costs CREFIAF	kr 5,781		kr 5,781	

Budget summary (Euro)

Cost category	2018	2019	2020***	Grand total	Percentage of total
1. Human resource costs, sum all partners	€ 262,000	€ 292,000	€ 4,000	€ 558,000	51%
D1	€ 116,000	€ 128,000	€ 2,000	€ 246,000	22%
AFROSAL-E	€ 67,000	€ 58,000	€ 1,000	€ 126,000	11%
CREFIAF	€ 49,000	€ 55,000	€ 1,000	€ 99,000	9%
Resource person partners**	€ 41,000	€ 51,000	€ -	€ 92,000	8%
2. Overhead costs, sum all partners	€ 39,000	€ 43,000	€ 1,000	€ 83,000	7%
3. Activity costs (travel, meetings, translation, printing, internet, sum all processes)	€ 186,000	€ 244,000	€ -	€ 430,000	39%
Process A: Establish programme capacity	€ 28,000	€ -	€ -	€ 28,000	3%
Process B: Establish SAM level Cooperation agreements and Peer Project teams	€ 49,000	€ -	€ -	€ 49,000	4%
Process C: Task 1 CREFIAF SAM - Support to strategic and operational planning for long-term scaled up support	€ 51,000	€ 135,000	€ -	€ 186,000	17%
Process D: Task 1 AFROSAL-E SAM - Support to strategic and operational planning for long-term scaled up support	€ 21,000	€ 45,000	€ -	€ 66,000	6%
Process E: Task 2 AFROSAL-E SAM - Support to operational planning for long-term scaled up support	€ 37,000	€ 13,000	€ -	€ 50,000	4%
Process F: Programme and project management	€ -	€ 51,000	€ -	€ 51,000	5%
4. Evaluation	€ -	€ -	€ 31,000	€ 31,000	3%
Total costs	€ 498,000	€ 579,000	€ 35,000	€ 1,112,000	100%
Funding					
D1 contribution (bilateral programmes)	€ 103,000	€ 113,000	€ -	€ 216,000	19%
D1 contribution (salaries)	€ 114,000	€ 129,000	€ 2,000	€ 245,000	22%
CREFIAF contribution (salaries)**	€ 12,000	€ 12,000	€ 1,000	€ 25,000	2%
AFROSAL-E contribution (salaries)**	€ 6,000	€ 10,000	€ 1,000	€ 17,000	2%
Resource person partners (personnel in-kind)**	€ 47,000	€ 50,000	€ -	€ 97,000	10%
Amount applied for from the ADA	€ 185,000	€ 185,000	€ 30,000	€ 400,000	36%
Funding gap	€ 270,000	€ 394,000	€ 5,000	€ 669,000	60%

* Figure included as a rough estimate showing the value of in-kind contributions. The human resource cost and contribution of Resource person partners can not be reported as such.

** Salaries contributions of partners are rough estimates. For Resource person partners the in-kind contribution is not to be the same sum as the sum of the human resource costs and overhead costs of the resource person partners.

*** The budget for 2020 is not complete. It only covers the cost of an evaluation of Phase 1. This will be developed in 2019.

	N	-	M	Kr
Sum of Per diem costs CREPIAF		-		
Sum of Flight costs SAI		-		
Sum of Accommodation costs SAI		-		
Sum of Conference costs SAI		-		
Sum of Per diem costs SAI		55,332		
Sum of Flight costs RP		33,447		
Sum of Accommodation costs RP		10,895		
Sum of Conference costs RP		17,343		
Sum of Per diem costs RP		-		
Sum of Translation costs		-		
Sum of Printing costs		20,000		
Sum of Office facilities costs		10,000		
Sum of Internet costs		-		
Sum of Travelation costs		-		
B: Establish Sal level Negotiation agreements and Per project teams				
Sum of Salary costs IDI	Kr	361,500		
Sum of Salary costs AFROSAL-E	Kr	767,500		
Sum of Salary costs CREFIAF	Kr	128,000		
Sum of Salary costs RP	Kr	45,000		
Sum of Overhead costs IDI	Kr	43,000		
Sum of Overhead costs AFROSAL-E	Kr	22,500		
Sum of Overhead costs CREFIAF	Kr	19,200		
Sum of Overhead costs RP	Kr	7,200		
Sum of Flight costs IDI	Kr	20,000		
Sum of Accomodation costs IDI	Kr	20,000		
Sum of Conferrence costs IDI	Kr	6,321		
Sum of Per diem costs IDI	Kr	10,405		
Sum of Flight costs AFROSAL-E	Kr	34,695		
Sum of Accomodation costs AFROSAL-E	Kr	15,031		
Sum of Conferrence costs AFROSAL-E	Kr	4,294		
Sum of Per diem costs AFROSAL-E	Kr	6,359		
Sum of Flight costs CREFIAF	Kr	39,641		
Sum of Accomodation costs CREFIAF	Kr	16,517		
Sum of Conferrence costs CREFIAF	Kr	6,607		
Sum of Per diem costs CREFIAF	Kr	121,125		
Sum of Flight costs SAI	Kr	18,599		
Sum of Accomodation costs SAI	Kr	18,559		
Sum of Conferrence costs SAI	Kr	-		
Sum of Per diem costs SAI	Kr	-		
Sum of Flight costs RP	Kr	-		
Sum of Accomodation costs RP	Kr	-		
Sum of Conferrence costs RP	Kr	10,000		
Sum of Per diem costs RP	Kr	50,000		
Sum of Translation costs	Kr	-		
Sum of Printing costs	Kr	-		
Sum of Office facilities costs	Kr	-		
Sum of Internet costs	Kr	-		
C: Track 1 CREEFAF SAL - Support to strategic and operational planning for long-term scaled up support				
Sum of Salary costs IDI	Kr	199,500		
Sum of Salary costs AFROSAL-E	Kr	605,100		
Sum of Salary costs CREFIAF	Kr	392,000		
Sum of Salary costs RP	Kr	87,500		
Sum of Overhead costs IDI	Kr	28,500		
Sum of Accomdation costs AFROSAL-E	Kr	-		
Sum of Overhead costs CREFIAF	Kr	18,600		
Sum of Overhead costs RP	Kr	14,000		
Sum of Flight costs IDI	Kr	12,988		
Sum of Accomodation costs IDI	Kr	6,699		
Sum of Conferrence costs IDI	Kr	2,257		
Sum of Per diem costs IDI	Kr	3,469		
Sum of Flight costs AFROSAL-E	Kr	-		
Sum of Accomodation costs AFROSAL-E	Kr	-		
Sum of Conferrence costs AFROSAL-E	Kr	-		
Sum of Flight costs CREFIAF	Kr	46,248		
Sum of Accomdation costs CREFIAF	Kr	22,711		
Sum of Conferrence costs CREFIAF	Kr	6,194		
Sum of Per diem costs CREFIAF	Kr	59,500		
Sum of Accomplcation costs SAI	Kr	107,030		
Sum of Conferrence costs SAI	Kr	59,253		
Sum of Flight costs SAI	Kr	30,592		
Sum of Accommodatoin costs RP	Kr	141,496		
Sum of Accomodation costs RP	Kr	89,154		
Sum of Conferrence costs RP	Kr	6,775		
Sum of Per diem costs RP	Kr	10,446		
Sum of Translatioin costs	Kr	-		
Sum of Prindling costs	Kr	50,000		
Sum of Office facilities costs	Kr	-		
Sum of Internet costs	Kr	-		
D: Track 1 AFROSAL-SALs -Support to strategic and operational planning for long-term scaled up support				
Sum of Salary costs IDI	Kr	43,000		
Sum of Salary costs AFROSAL-E	Kr	90,500		
Sum of Salary costs CREF-PAF	Kr	30,000		
Sum of Salary costs RP-	Kr	85,000		

Sum of Overhead costs IDI	kr	7 500	kr	20 000	kr	36 000
Sum of Overhead costs AFROSAI-E	kr	11 500	kr	40 000	kr	51 500
Sum of Overhead costs CREPIAF	kr	-	kr	19 000	kr	19 000
Sum of Overhead costs RP	kr	4 000	kr	12 000	kr	12 000
Sum of Accommodation costs IDI	kr	-	kr	5 075	kr	5 075
Sum of Accommodation costs AFROSAI-E	kr	-	kr	1 800	kr	1 800
Sum of Accommodation costs CREPIAF	kr	-	kr	2 800	kr	2 800
Sum of Accommodation costs RP	kr	-	kr	17 343	kr	17 343
Sum of Flight costs IDI	kr	11 562	kr	17 343	kr	28 905
Sum of Flight costs AFROSAI-E	kr	4 294	kr	9 662	kr	13 957
Sum of Flight costs CREPIAF	kr	2 312	kr	7 598	kr	9 910
Sum of Flight costs RP	kr	1 817	kr	4 088	kr	5 905
Sum of Conference costs IDI	kr	-	kr	-	kr	-
Sum of Conference costs AFROSAI-E	kr	-	kr	-	kr	-
Sum of Conference costs CREPIAF	kr	-	kr	-	kr	-
Sum of Conference costs RP	kr	-	kr	-	kr	-
Sum of Per diem costs IDI	kr	60 562	kr	20 751	kr	80 544
Sum of Per diem costs AFROSAI-E	kr	50 000	kr	27 670	kr	77 670
Sum of Per diem costs CREPIAF	kr	40 000	kr	239 277	kr	279 277
Sum of Per diem costs RP	kr	6 056	kr	18 159	kr	24 255
Sum of Accommodation costs IDI	kr	6 889	kr	20 068	kr	26 958
Sum of Accommodation costs AFROSAI-E	kr	2 257	kr	6 772	kr	9 029
Sum of Accommodation costs CREPIAF	kr	3 469	kr	10 405	kr	13 874
Sum of Accommodation costs RP	kr	-	kr	-	kr	-
Sum of Travel costs IDI	kr	-	kr	20 000	kr	20 000
Sum of Travel costs AFROSAI-E	kr	-	kr	-	kr	-
Sum of Travel costs CREPIAF	kr	-	kr	-	kr	-
Sum of Travel costs RP	kr	-	kr	-	kr	-
Sum of External evaluation costs	kr	-	kr	-	kr	-
Sum of External evaluation costs AFROSAI-E	kr	-	kr	-	kr	-
Sum of External evaluation costs CREPIAF	kr	-	kr	-	kr	-
Sum of External evaluation costs RP	kr	-	kr	-	kr	-
Sum of External evaluation costs IDI	kr	70 000	kr	49 000	kr	119 000
Sum of Salary costs IDI	kr	164 500	kr	101 500	kr	266 000
Sum of Salary costs AFROSAI-E	kr	50 000	kr	27 500	kr	77 500
Sum of Salary costs CREPIAF	kr	10 000	kr	7 000	kr	17 000
Sum of Salary costs RP	kr	23 500	kr	14 500	kr	38 000
Sum of Overhead costs IDI	kr	-	kr	-	kr	-
Sum of Overhead costs AFROSAI-E	kr	-	kr	-	kr	-
Sum of Overhead costs CREPIAF	kr	-	kr	-	kr	-
Sum of Overhead costs RP	kr	-	kr	-	kr	-
Sum of Flight costs IDI	kr	8 000	kr	4 400	kr	12 400
Sum of Flight costs AFROSAI-E	kr	-	kr	-	kr	-
Sum of Flight costs CREPIAF	kr	-	kr	-	kr	-
Sum of Flight costs RP	kr	-	kr	-	kr	-
Sum of Conference costs IDI	kr	-	kr	-	kr	-
Sum of Conference costs AFROSAI-E	kr	-	kr	-	kr	-
Sum of Conference costs CREPIAF	kr	-	kr	-	kr	-
Sum of Conference costs RP	kr	-	kr	-	kr	-
Sum of Per diem costs IDI	kr	11 502	kr	17 349	kr	28 905
Sum of Per diem costs AFROSAI-E	kr	12 000	kr	9 662	kr	21 662
Sum of Per diem costs CREPIAF	kr	5 461	kr	1 902	kr	6 337
Sum of Per diem costs RP	kr	-	kr	4 088	kr	5 456
Sum of Accommodation costs IDI	kr	-	kr	-	kr	-
Sum of Accommodation costs AFROSAI-E	kr	-	kr	-	kr	-
Sum of Accommodation costs CREPIAF	kr	-	kr	-	kr	-
Sum of Accommodation costs RP	kr	-	kr	-	kr	-
Sum of Flight costs IDI	kr	60 562	kr	30 251	kr	90 844
Sum of Flight costs AFROSAI-E	kr	66 094	kr	27 873	kr	94 767
Sum of Flight costs CREPIAF	kr	168 013	kr	18 059	kr	176 072
Sum of Flight costs RP	kr	-	kr	-	kr	-
Sum of Conference costs IDI	kr	12 112	kr	6 056	kr	18 159
Sum of Conference costs AFROSAI-E	kr	13 375	kr	13 375	kr	26 750
Sum of Conference costs CREPIAF	kr	6 537	kr	2 800	kr	9 337
Sum of Conference costs RP	kr	-	kr	-	kr	-
Sum of Travel costs IDI	kr	-	kr	-	kr	-
Sum of Travel costs AFROSAI-E	kr	-	kr	-	kr	-
Sum of Travel costs CREPIAF	kr	-	kr	-	kr	-
Sum of Travel costs RP	kr	-	kr	-	kr	-
Sum of External evaluation costs	kr	-	kr	-	kr	-
Sum of External evaluation costs AFROSAI-E	kr	-	kr	-	kr	-
Sum of External evaluation costs CREPIAF	kr	-	kr	-	kr	-
Sum of External evaluation costs RP	kr	-	kr	-	kr	-
Sum of External evaluation costs IDI	kr	189 000	kr	181 500	kr	370 500
Sum of Salary costs IDI	kr	105 000	kr	182 000	kr	287 000
Sum of Salary costs AFROSAI-E	kr	74 000	kr	154 000	kr	228 000
Sum of Salary costs CREPIAF	kr	15 000	kr	75 000	kr	90 000
Sum of Salary costs RP	kr	27 000	kr	54 000	kr	81 000
Sum of Overhead costs IDI	kr	11 100	kr	12 000	kr	23 100
Sum of Overhead costs AFROSAI-E	kr	-	kr	-	kr	-
Sum of Overhead costs CREPIAF	kr	-	kr	-	kr	-
Sum of Overhead costs RP	kr	-	kr	-	kr	-
Sum of Flight costs IDI	kr	1 806	kr	9 481	kr	11 287
Sum of Flight costs AFROSAI-E	kr	-	kr	6 537	kr	6 537
Sum of Flight costs CREPIAF	kr	-	kr	28 731	kr	28 731
Sum of Flight costs RP	kr	661	kr	1 982	kr	2 643
Sum of Conference costs IDI	kr	-	kr	-	kr	-
Sum of Conference costs AFROSAI-E	kr	-	kr	-	kr	-
Sum of Conference costs CREPIAF	kr	-	kr	-	kr	-
Sum of Conference costs RP	kr	-	kr	-	kr	-
Sum of Per diem costs IDI	kr	526	kr	12 181	kr	12 707
Sum of Per diem costs AFROSAI-E	kr	-	kr	70 239	kr	70 239
Sum of Per diem costs CREPIAF	kr	-	kr	24 379	kr	24 379
Sum of Per diem costs RP	kr	-	kr	-	kr	-

E: Track 2 AFROSAI-E stage - support to operational planning for long-term scaled up support.

F: Programme and project management

Sum of Flight costs RP	kr	26,004	kr	19,000
Sum of Accommodation costs RP	kr	28,759	kr	28,759
Sum of Conference costs RP	kr	8,126	kr	8,126
Sum of Per client costs RP	kr	13,974	kr	13,974
Sum of Translation costs	kr	-	kr	-
Sum of Printing costs	kr	-	kr	-
Sum of Office facilities costs	kr	-	kr	-
Sum of Internet costs	kr	-	kr	-
Sum of External evaluation costs	kr	-	kr	500,000
Total	kr	117,000	kr	217,000
Total Sum of Accommodation costs AFROSAL-E	kr	28,759	kr	28,759
Total Sum of Conference costs AFROSAL-E	kr	8,126	kr	8,126
Total Sum of Salary costs CREFAF	kr	416,000	kr	8,000
Total Sum of Salary costs CREFAF	kr	392,500	kr	837,500
Total Sum of Salary costs RP	kr	151,000	kr	3,000
Total Sum of Overhead costs D1	kr	52,500	kr	341,000
Total Sum of Overhead costs AFROSAL-E	kr	62,400	kr	1,500
Total Sum of Overhead costs CREFAF	kr	62,400	kr	148,700
Total Sum of Overhead costs RP	kr	62,200	kr	990
Total Sum of Flight costs D1	kr	86,714	kr	148,553
Total Sum of Flight costs D1	kr	92,447	kr	84,084
Total Sum of Accommodation costs D1	kr	28,759	kr	28,759
Total Sum of Conference costs D1	kr	17,343	kr	33,530
Total Sum of Per client costs D1	kr	32,595	kr	64,116
Total Sum of Flight costs AFROSAL-E	kr	42,944	kr	34,355
Total Sum of Accommodation costs AFROSAL-E	kr	16,847	kr	11,562
Total Sum of Conference costs AFROSAL-E	kr	18,159	kr	14,533
Total Sum of Per client costs AFROSAL-E	kr	110,854	kr	137,917
Total Sum of Accommodation costs CREFAF	kr	48,551	kr	73,324
Total Sum of Conference costs CREFAF	kr	19,408	kr	21,885
Total Sum of Per client costs CREFAF	kr	339,150	kr	197,744
Total Sum of Flight costs SAI	kr	307,712	kr	125,984
Total Sum of Accommodation costs SAI	kr	308,997	kr	879,567
Total Sum of Conference costs SAI	kr	104,333	kr	214,722
Total Sum of Per client costs SAI	kr	73,553	kr	151,626
Total Sum of Accommodation costs RP	kr	24,379	kr	50,115
Total Sum of Conference costs RP	kr	38,184	kr	31,451
Total Sum of Per client costs RP	kr	10,000	kr	70,000
Total Sum of Accommodation costs	kr	20,000	kr	-
Total Sum of Conference costs	kr	20,000	kr	-
Total Sum of Printing costs	kr	60,000	kr	-
Total Sum of Office facilities costs	kr	20,000	kr	-
Total Sum of Internet costs	kr	60,000	kr	-
Total Sum of External evaluation costs	kr	300,000	kr	300,000

Staff budget

Problems	2018	2019	APPROXIMATE	2018	2019	2020	2021	2022
A. Education programme costs	81	0	40	0	46	0	5	0
B. Education Support Coordination Elements and Programme Costs	25	6	42	0	64	0	7	0
C. Staff 3 UNFPA staff support to national and international training for the development of national and international planning for the programme budget	63	173	0	0	67	494	7	123
D. Staff 4 UNFPA staff support to national and international planning for the programme budget	64	46	23	18	6	0	0	34
E. Staff 5 UNFPA staff support to national and international planning for the programme budget	29	14	47	26	0	0	2	14
F. Programme support costs (programme)	34	100	50	42	27	27	0	52
G. Programme support costs (programme)	142	364	185	69	288	308	17	198
H. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
I. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
J. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
K. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
L. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
M. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
N. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
O. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
P. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
Q. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
R. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
S. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
T. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
U. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
V. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
W. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
X. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
Y. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8
Z. Programme support costs (programme)	1.8	1.8	0.9	0.9	1.3	0.8	0.8	1.8

Programme support costs (programme)

Row Labels	2010	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000	3001	3002	3003	3004	3005	3006	3007	3008	3009	3010	3011	3012	3013	3014	301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Sum of MDs total (L)	91	76	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	1																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										

Cost rates

Travel cost rates

Regional average rate NOK	AFROSAI-E city	CREFIAF city	Oslo	Average	Comment
Intercontinental airfare	12.388	12.388	12.388	12.388	
Regional airfare	5.781	6.607	5.781	6.056	
Hotel room incl. breakfast	1.074	1.032	1.239	1.115	
Conf.package incl. lunch+2 coffee breaks	330	413	611	451	Most common city used for the cost calculation per regional representative, for instance CREFIAF city rate although a few workshops are held in Pretoria or Oslo
Per diem SAI representatives (dinner)	-	-	-	-	Expected to be covered by the SAI
Per diem estimate Partners and Resource persons	454	454	826	578	UNDP rate

Personell cost rates

Regional average rate NOK	AFROSAI-E	CREFIAF	IDI	RP average	Comment
Salary rate per day	3.500	2.000	3.500	2.500	
Overhead rate per day	500	300	500	400	

Other costs

Item	Sum	Comment
Printing	10000	Lump sum
Translation	10000	Lump sum
Internet connection, annual c	10000	Lump sum
Office facilities, investment	20000	Lump sum
External evaluation	300000	Lump sum

Exchange rates

Convert 1 Euro to NOK	9,69	06.02.2018	xe.com
Convert 1 USD to NOK	7,8	06.02.2018	xe.com

Environmental Appraisal

Project n°. 2643-00/2018

Final Conclusion

Considerable environmental impacts are not likely. From an environmental point of view the project is therefore recommended.

Marker Environment (ENV): 0

Marker Climate Change Mitigation (FCC): 0

Marker Climate Change Adaptation (ADP): 0

Marker Biodiversity (CBD): 0

Marker Combat Desertification (CCD): 0

Recommendations, Conditions, Remarks
2643-00/2018 Empfehlung Umwelt Nr. 1 Recommendation 1 environmental recommendation for the implementation phase which is targeted to any meetings, workshops, and conferences, namely: to ensure the application of resource efficiency measures where feasible: green meetings certifications; water, energy, materials and waste efficiency measures; offsetting any emissions from any travels through a selected emissions offsetting program (the choice of which is left up to the project). Kindly please Report on planned and implemented measures, best practices, any challenges and how these were overcome in the respective Progress and Final Reports to ADA. to be followed until: 03.12.2018

Date: 19.01.2018

Environmental expert: Pinto Rodrigues, Marla

