

GRANT CONTRACT
- EXTERNAL ACTIONS OF THE EUROPEAN UNION -
HUM/2019/413-164
(the 'contract')

The European Union, represented by the European Commission, (the 'contracting authority')

of the one part,

and

Stiftelsen INTOSAI Development Initiative
Non-profit foundation under Norwegian Law
Official registration number: 980997278
Stenersgata 2, 0184 Oslo
Norway

of the other part,

(the 'parties')

have agreed as follows:

Special conditions

Article 1 — Purpose

- 1.1 The purpose of this contract is the award of a grant by the contracting authority to finance the implementation of the action entitled: Strengthened performance of the most challenged Supreme Audit Institutions through the Accelerated Peer-Support Partnership programme (PAP-APP) (the 'action') described in Annex I.
- 1.2 The beneficiary(ies) shall be awarded the grant on the terms and conditions set out in this contract, which consists of these special conditions (the 'special conditions') and the annexes, which the beneficiary(ies) hereby declares it has noted and accepted.
- 1.3 The beneficiary(ies) accepts the grant and undertakes to be responsible for carrying out the action.

Article 2 — Implementation period of the action

- 2.1 This contract shall enter into force on the date when the second of the two parties signs.
- 2.2 Implementation of the action shall begin on: 1 January 2020
- 2.3 The implementation period of the action, as laid down in Annex I, is 48 months.
- 2.4 The execution period of this contract shall end when the payment of the balance is made by the contracting authority and, in any event, at the latest 18 months after the end of the implementation period as stipulated in Article 2.3 unless postponed in accordance with Article 12.5 of Annex II.

Article 3 — Financing the action

- 3.1 The total eligible costs are estimated at EUR 1,691,874, as set out in Annex III.
- 3.2 The contracting authority undertakes to finance a maximum amount of EUR 500,000.
The grant is further limited to 30% of the total eligible cost of the action specified in paragraph 1.
The final amount of the contracting authority's contribution shall be determined in accordance with Articles 14 and 17 of Annex II.
- 3.3 Pursuant to Article 14.8 of Annex II, 7% of the final amount of direct eligible costs of the action established in accordance with Articles 14 and 17 of Annex II, may be claimed as indirect costs.

Article 4 — Reporting and payment arrangements

- 4.1 Payments shall be made in accordance with Article 15 of Annex II option no.2 as set out in Article 15.1
Initial pre-financing payment: EUR 89,264.
Further pre-financing payments(s): EUR 360,736 (subject to the provisions of Annex II).
Balance of the final amount of the grant:
(subject to the provisions of Annex II): EUR 50,000.
- 4.2 An electronic system will be used by the contracting authority and the beneficiary(ies) for all stages of implementation including, inter alia, management of the contract (amendments and notifications), reporting (including reporting on results) and payments. The beneficiary(ies) will be required to register in and use the appropriate electronic exchange system to allow for the e-management of the contract. With regard to interim and final reports, the beneficiary(ies) will be expected to use the forms in the electronic system for encoding and submitting the reports.

The electronic management of the contract through the aforementioned system may commence on the date on which implementation of the contract starts, as described in Article 2 above, or at a later date.

In the latter case, the contracting authority will inform the beneficiary(ies) in writing that he/they will be required to use the electronic system for all communications within a maximum period of 3 months.

Article 5 — Contact addresses

- 5.1 Any communication relating to this contract shall be in writing, state the number and title of the action and be sent to the following addresses:

For the contracting authority

Payment requests and attached reports, including requests for changes to bank account arrangements shall be sent to:

European Commission

Directorate-General for International cooperation and Development

Unit DEVCO R5 – Finance, Centre of Gravity, HR Business Correspondent

For the attention of Head of Unit

B-1049 Brussels

Belgium

Copies of the documents referred to above, and correspondence of any other nature, shall be sent to:

European Commission

Directorate-General for International cooperation and Development

Unit DEVCO A4, Budget Support, Public Finance Management , Domestic Revenue Mobilisation

For the attention of Head of Unit

B-1049 Brussels

Belgium

- 5.2 The expenditure verification(s) referred to in Article 15.7 of Annex II will be carried out by Price Waterhouse Coopers PWC Postboks 748 Sentrum, NO-0106 Oslo, Norway.

Article 6 — Annexes

- 6.1 The following documents are annexed to these special conditions and form an integral part of the contract:

- | | |
|------------|--|
| Annex I: | Description of the action (including the logical framework of the project and the concept note) |
| Annex II: | General conditions applicable to European Union-financed grant contracts for external actions |
| Annex III: | Budget for the action (worksheets 1, 2 and 3) |
| Annex IV: | Procurement rules for beneficiary(ies) |
| Annex V: | Standard request for payment and financial identification form |
| Annex VI: | Model narrative and financial report |
| Annex VII: | Terms of reference for an expenditure verification of a European Union financed grant contract for external actions and model report of factual findings |

- 6.2 In the event of a conflict between the provisions of the present special conditions and any annex thereto, the special conditions shall take precedence. In the event of a conflict between the provisions of Annex II and those of the other annexes, those of Annex II shall take precedence.

Done in English in two originals, one original being for the contracting authority, one original being for the Beneficiary.

For the beneficiary

Name: Einar
Gorriison

Title:
Director
General

Signature



For the contracting authority

Name: Erica Gerretsen

Title: Head of Unit

Signature



Date

20/12/2014

Date



Contracting authority: European Commission

**Strengthened performance of the most challenged Supreme
Audit Institutions through the Accelerated Peer-Support
Partnership programme (PAP-APP)**

Grant application form

[Budget line(s): BGUE 21 02 07 03 global Public Goods and Challenges
Programme (GPGC)]

Open procedure: award of a grant without a call for proposals

Title of the action:	Strengthened performance of the most challenged Supreme Audit Institutions through the Accelerated Peer-Support Partnership programme (PAP-APP)
[Number & title of lot]	Not applicable
Location(s) of the action:	<i>Supreme Audit Institutions in challenging environments, in particular SAIs selected by the INTOSAI-Donor Cooperation. This includes SAIs in nine countries in Africa: DRC, Eritrea, Gambia, Guinea, Madagascar, Niger, Sierra Leone, Togo and Zimbabwe. These are developing Countries eligible under the DCI thematic programme GPGC, and according to the OECD DAC list of ODA recipients.</i>
Name of the lead applicant	INTOSAI Development Initiative
Nationality of the lead applicant ¹	Norwegian

¹ An organisation's statutes must show that it was established under the national law of the country concerned and that the head office is located in an eligible country. Any organisation established in a different country cannot be considered an eligible local organisation. See the footnotes to the guidelines for the call.

Dossier No	
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(for official use only)

EuropeAid ID ²	IDI is not yet registered in PADOR
Ongoing contract/legal entity file number (if available) ³	N/A Legal entity form was filled out and sent to the appropriate authorities
Legal status ⁴	Non-profit organisation registered as a Norwegian foundation.
Co-applicant ⁵	N/A
Affiliated entity ⁶	N/A

Lead applicant's contact details for the purpose of this action	
Postal address:	Stiftelsen INTOSAI Development Initiative Stenersgata 2 0184 Oslo
Telephone number: (fixed and mobile) country code + city code + number	+47 47327251
Fax number: country code + city code + number	No fax number
Contact person for this action:	Jostein F. Tellnes, Senior Manager
Contact person's email:	Jostein.tellnes@idi.no
Address:	Stenersgata 2 0184 Oslo
Website of the lead applicant:	www.idi.no

Any change in the addresses, phone numbers, fax numbers or e-mail, must be notified in writing to the contracting authority. The contracting authority will not be held responsible in the event that it cannot contact an applicant.

² To be inserted if the organisation is registered in PADOR (Potential Applicant Data On-Line Registration). For more information and to register, please visit

https://ec.europa.eu/europeaid/funding/about-calls-proposals/pador-helpdesk_en

³ If a lead applicant has already signed a contract with the European Commission and/or has been informed of the legal entity file number. If not, write 'N/A'.

⁴ E.g. non-profit, governmental body, international organisation.

⁵ Use one row for each co-applicant.

⁶ Use one row for each affiliated entity.




Contents

PART B. FULL APPLICATION FORM	4
1 General information.....	4
2 The action.....	5
2.1. Description of the action	5
2.2. Lead applicant's experience.....	26
3 The LEAD applicant	32
3.1. Identity	32
4 Associates participating in the action	34
5 Checklist for the full application form	36
6 Declaration by the LEAD applicant (FULL APPLication).....	38
7 Assessment grid FOR the full application.....	40

Appendices

1. PAP-APP Plan and budget - excel
2. Cost budget
3. Funding budget
4. Cost calculations
5. Justification of the budget
6. Programme expected results

E-76



PART B. FULL APPLICATION FORM⁷

1 GENERAL INFORMATION

Reference of the call for proposals	Open procedure: award of a grant without a call for proposals
Title of the call for proposals	Collect More Spend Better: EU support to developing countries in the area of domestic revenue mobilisation and domestic public finance
Name of the lead applicant	INTOSAI Development Initiative
Number of the proposal⁸	[not applicable]
Title of the action	Strengthened performance of the most challenged Supreme Audit Institutions through the Accelerated Peer-Support Partnership programme (PAP-APP)
Location of the action	Supreme Audit Institutions in challenging environments, in particular SAIs selected by the INTOSAI-Donor Cooperation. This includes SAIs in nine countries in Africa: DRC, Eritrea, Gambia, Guinea, Madagascar, Niger, Sierra Leone, Togo and Zimbabwe. These are developing Countries eligible under the DCI thematic programme GPGC, and according to the OECD DAC list of ODA recipients.
Duration of the action	48 months (January 2020 – December 2023)
[Number of the lot]	N/A

270

⁷ The full application is composed of this full application form, the budget (Annex B) and the logical framework (Annex C).

⁸ For restricted procedures only; when the contracting authority has evaluated the concept note it informs the lead applicant of the outcome and allocates a proposal number.

2 THE ACTION⁹

2.1. Description of the action

2.1.1. Description

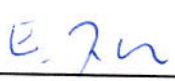
Relevance

Implementing the 2030 Agenda for Sustainable Development requires sound domestic public finance systems to foster fair and effective domestic revenue collections and use. The Addis Ababa Action Agenda (AAAA), as an integral part of the 2030 Agenda, sets a new paradigm for implementation through the effective use of financial and non-financial means, by placing domestic action and sound policies at the forefront. The support to Supreme Audit Institutions (SAIs) are part of the EC action supporting 5 initiatives embedded in the "Collect More Spend Better" strategy (CMSB). It is in line with the new European Consensus and the Global Public Goods and Challenges Multi-annual Indicative Programme II 2018-2020.

Supreme Audit Institutions can play a key role in promoting good governance and curbing corruption. Through their audits, SAIs seek to provide objective information about major financial irregularities, lack of compliance with laws and regulations, and ways in which public sector entities can improve their service delivery to citizens. Strong SAIs are both a part of SDG number 16, as well as an important enabler of achievement of other SDGs. Yet several SAIs in challenging contexts struggle to conduct relevant audits and provide value and benefits for the Parliament, the Executive and the citizens.

In 2017 the INTOSAI Donor Cooperation took an initiative to stimulate scaled up support to the most challenged SAIs globally, in particular SAIs in political unstable or fragile environments. This was done as a part of the Global Call for Proposals (GCP) - 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. While most SAIs are expected to develop project proposals largely by themselves and fall under Tier 1 of the GCP, highly challenged SAIs with limited current support are targeted by the 2nd Tier of the GCP. These SAIs are to be offered intensive support to develop strategically based proposals for long term scaled up capacity development support. Based on a number of selection criteria, nine SAIs from Africa were finally selected for the Tier 2 by a specialised committee¹⁰ established by the IDC. These are the SAIs of the Democratic Republic of the Congo (DRC), Madagascar, Guinea, Togo and Niger (French-speaking), and the SAIs of Eritrea, Zimbabwe, Sierra Leone and the Gambia (English-speaking).

As a response to the Global Call for Proposals Tier 2 initiative, the IDI, AFROSAI-E and CREFIAF established a joint programme to contribute to greater performance of the most challenged SAIs. The programme is called the Accelerated Peer-support Partnership programme or Partenariat d'Appui Accéléré par des Pairs in French (PAP-APP). The three organizations have collectively wide experience and access to resources in almost all areas of SAI development.


⁹ The evaluation committee will refer to information provided in the concept note as regards objectives and the relevance of the action.

¹⁰ Committee members: Austria, EC, Irish Aid, Norway (donors) and SAI France, SAI South Africa (INTOSAI)

In 2018 and 2019 the partners have started to support the nine selected SAIs to strengthen their strategic management and prepare plans for long-term capacity development. Success for these SAIs in implementing the projects proposed will depend on sufficient financial support, high-quality technical support and concerted political support. For technical support, several peers (other strong SAIs) have shown interest in partnering with the GCP Tier 2 SAIs. This is very positive as experiences of SAI capacity development worldwide is that peer-to-peer cooperation can both ensure highly qualified and relevant advice, as well as ensure a trustful and sustainable relationship between SAI employees and advisors. However, some peers are less experienced in working in challenging environments, which requires extra care and a customized approach to not make harm.

Against this backdrop, the IDI and its partners AFROSAI-E and CREFIAF intend to establish a phase 2 of the PAP-APP programme. In phase 2 we want to ensure synergies across the country projects for the SAIs and enable providers to succeed in supporting the SAIs. We also want to have a global outreach on good practices for support to challenged SAIs based on our experiences, which could be useful if a new round of GCP Tier 2 (involving new countries) is established by the IDC. Some costs of the application are therefore allocated for contributing to planning a possible new round of GCP Tier 2. To what extent IDI will provide support to SAIs in a new round of GCP Tier 2 still has to be considered in light of which countries and regions are selected, available human and financial resources, and if the engagement fits with the overall priorities of IDI.

Most of the costs applied for under this action are for the overarching PAP-APP programme costs. As the IDI, AFROSAI-E and CREFIAF expect to be involved in country projects as well, the application also seeks some funding for involvement in three prioritized areas where we want to build on the experiences of phase 1 support: 1) SAI strategic change management, 2) SAI mechanisms for coordinating partners and projects, and 3) SAI gender, diversity and inclusion related audits and policies. The country projects are, however, expected to be mainly funded through other donor agreements.

Target groups and final beneficiaries

The action is targeting providers of support to SAIs in challenging environments, to contribute to increased capacity of various SAIs and organizations engaged in peer-to-peer cooperation. While providers getting involved in scaled up support to the current nine SAIs in GCP Tier 2 will be targeted, other interested providers of support to challenged SAIs will also be sought included in programme activities. In total we expect this will increase the INTOSAI-based capacity to support Capacity Development initiatives aiming at strengthening SAI performance. Lessons learned and good practices and stories will be shared globally, enabling both SAIs and other providers to benefit from the action.

Ultimately the action intends to benefit SAIs in challenging environments and their staff supported through country projects and activities across countries. Through enhanced capacity and performance these SAIs aim to create benefits and values for both government and citizens.

Needs and constraints

SAIs across the globe face many challenges towards strengthening their capacities and performance to deliver value and benefits for citizens. Many SAIs operate in constrained environments, in particular SAIs in challenged and complex environments such as the SAIs selected by the GCP Tier 2 and supported in the PAP-APP phase 1 programme.

All these nine SAIs struggle with audit coverage, quality and timeliness, and they aim to strengthen the reporting of their audits and jurisdictional controls. To enable more and better audits, the SAIs plan to strengthen capacities in all main areas, such as audit processes, internal governance, HR, ICT and support services, stakeholder engagement and communication. Most of the SAIs, irrespective of their model (Parliamentary or Court Model), are also intending to work systematically to get more country-support for SAI independence.

Among providers of support, there is a mix of experienced and less experienced INTOSAI providers. Especially on how to provide support and succeed in challenging contexts is expected to be a need for development among many providers. This includes taking into account the political sensitivity, the lack of trust, holistic approach and ensuring resource persons with the right personal and professional skills.

Intervention logic

Overall objective and impact

The PAP-APP 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 12¹¹ 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

The time frame for successful institutional development in post conflict countries is at least ten to twenty years.¹² For many SAIs in challenging environments, sustainable change is not likely in any shorter time frame. The time-frame for the programme is five years with a possible extension of five more years. However, after five years it is expected that a number of providers will be able to continue in supporting the SAIs without the overarching programme support.

Result framework

The overall programme result framework is illustrated in the Figure 1. The programme outputs are expected to lead to increased and high-quality SAI project support, leading to SAIs establishing capacities and delivering strategic outputs, leading to SAI Strategic outcomes and finally impact of the SAI's work in their countries. The programme is thus expected to have immediate outcomes in the form of scaled-up support by INTOSAI providers and effective support to the most challenged SAIs, in particular the GCP Tier 2 SAIs. Global sharing of good stories and approaches of support to the most challenged SAIs are also expected to contribute to more effective future support to SAIs in similar situations.

The country projects for the nine GCP Tier 2 SAIs supported in PAP-APP phase 1 are currently being developed in partnership with financial and technical providers. Each country

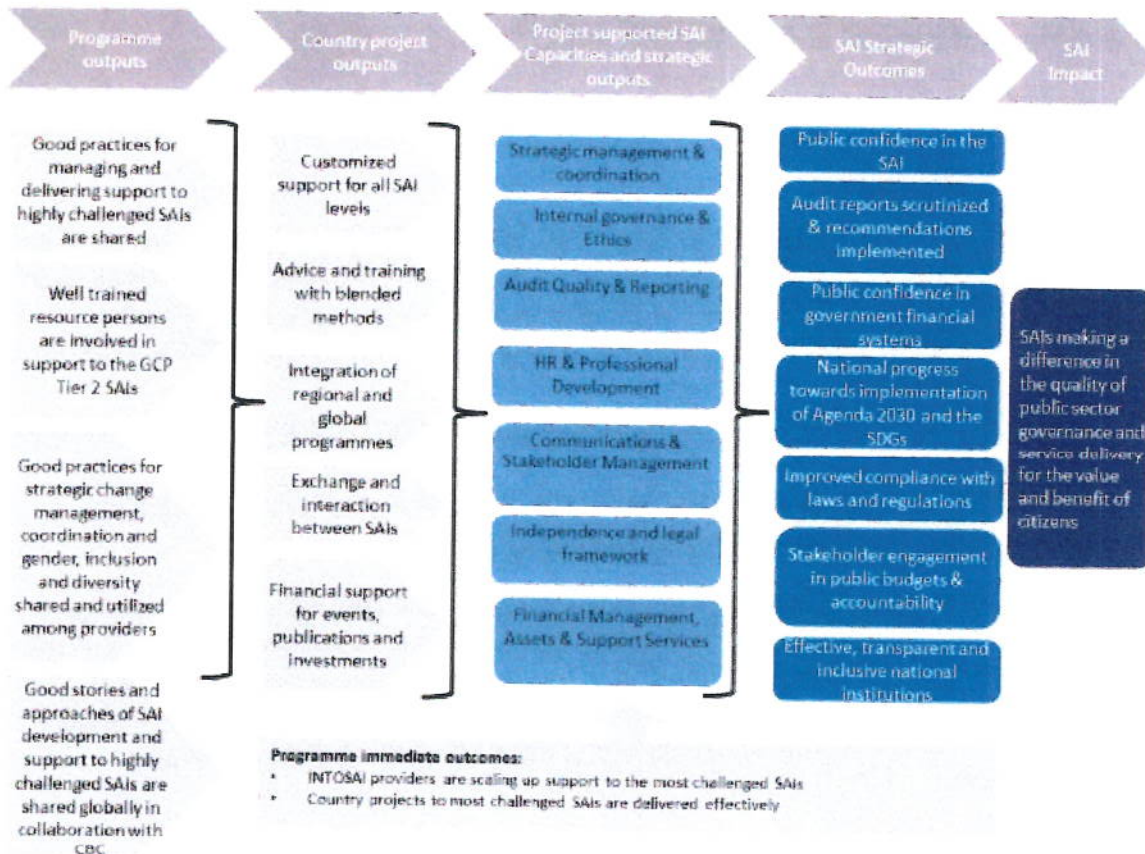
¹¹ <http://www.intosai.org/issai-executive-summaries/view/article/issai-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-liv.html>

¹² World Development Report 2011

project will have its own result framework, depending on the prioritized needs of support and ambitions of the SAI. The programme will seek to compile these result frameworks, and especially select some indicators across the SAIs that can capture results in the form of project supported SAI capacities and outputs, and SAI outcomes.

The fundamental pre-conditions for these results are related to country political support to the SAI and SAI commitment to changes. See programme specific pre-conditions and risks in chapter 2.1.4.

Figure 1 PAP-APP result framework



Main studies as a basis for the action

The PAP-APP programme phase 1 will be evaluated. The final report is expected in June 2020. The evaluation will be used for learning and the recommendations will feed into the PAP-APP phase 2, as well as a possible new round of GCP Tier 2.

The nine SAIs have all assessed their own current capacity and performance through the support of the PAP-APP Phase 1 programme. Seven SAIs conducted wide status and needs assessments, while two conducted mid-term reviews of their current strategic plans. These studies are used as a basis for understanding their needs and role in their countries and guide new providers of support to the SAIs.

Integration of cross-cutting issues

Gender equality

Gender equality is an integral part of the programme. This is one of the prioritized areas where the programme will share good practices with providers and offer support to the SAIs across the countries. How the SAIs lead by example in the areas of gender, inclusion and diversity are expected to be addressed when advising SAIs in strategic and HR-management. Support to audit of gender related issues will also be offered. The PAP-APP programme will also seek gender balance and encourage greater participation of women as resource persons and participants in the country projects.

Climate change and protection of the environment

The programme will seek to minimize the need for flights, which has a negative climate impact. This will be done by actively using videoconferencing and ict-tools for communication and support. For SAIs with a weak internet and lack of videoconferencing, support to this will be sought established in the early phase of the projects. In addition, IDI will compensate for CO2 emissions to reduce air travel emissions.

2.1.2. Implementation approach

Contribute to increased and high-quality peer-to-peer support to SAIs in challenging environments

The PAP-APP phase 1 support aims to assist all SAIs establish scaled-up and long-term support. This support will mainly be continued and finalized throughout 2020 under the phase 1 funding and programme document, as it is expected that it will take time to have projects established and donor agreements finalized for all SAIs.

The phase 2 support will concentrate on enabling the providers of support to succeed in managing identified projects and achieve results when projects are established. We expect the projects to be highly challenging, due to several reasons such as unpredictable environment, limited absorption capacity, resistance to change and setbacks. For providers it may be difficult to ensure synergies across different support interventions and establishing the right dynamic of cooperation with the SAI.

Various providers of support are expected to be involved in supporting the SAIs in Phase 2. Some will be less experienced in providing support in the highly challenged SAIs and contexts. Other providers are less familiar with the regional and global resources for SAI capacity development and could benefit from easy access and advice to these. For the PAP-APP partners, there is a continuous need to improve both competencies and routines to manage country tailored support projects with high quality.

The programme will share good practices and approaches for project management, such as in the areas of project design, resourcing, reporting, monitoring and follow-up, logistics and finances. The programme will also seek to share and stimulate learning among providers on how principles for good capacity development to SAIs can be implemented in practice.

This will be done by an annual project management and experience sharing workshop among the providers of support to the SAIs. In cooperation with the providers involved, joint trainings of resource persons will also be offered. Several providers have such general trainings, and these will be complemented by topics particularly relevant for the highly

challenged SAIs. This will be done in cooperation with the INTOSAI Capacity Building Committee working group on peer-to-peer cooperation,¹³ led by SAI Netherlands for 2020-2022. It will be done within each region and sought linked to the regional events, to avoid duplication of efforts and cost-efficiency. The material developed by the CBC workstream of Audit in Complex and Challenging Contexts¹⁴ will be utilized, such as the guide “State building in fragile situations – the role of Supreme Audit Institutions and their international partners”.

Depending on the request of the providers, the following will also be considered:

- Deeper exchanging of governance and management routines for managing bilateral support projects in synergy with other support, such as between AFROSAI-E and CREFIAF
- Provide specific advice to providers, for instance for engagement of advisors, follow-up of project agreements, etc.
- Support projects to integrate ongoing global and regional programs
- Contribute to joint events of the SAIs, where this is a good support option and necessary in addition to other ongoing programs
- Provide quality review of selected project products and deliverables

Build strong competencies and share best practices for support in the areas of strategic change management, coordination and gender actions

The action grant will enable the programme to develop and share best practices for providing support to the SAIs in three selected areas:

- SAI Strategic change management
- SAI coordination of partners and projects
- SAI actions for gender, diversity and inclusion

For these three areas it is assumed the PAP-APP partners have a comparative advantage given the role in Phase 1 and the global and regional roles in capacity development. It is also assumed that there are few other providers available who can take these roles. For instance, there are several strong SAIs interested in supporting the challenged SAIs, but peers mainly have their available resource persons in the audit domains. For peers it is often too resource intensive to play a role of advisor in strategic change or coordination of various providers of support.

Strategic change management – a fundamental condition for success

Strategic change management for SAIs involves policies, strategies and techniques intended to direct SAI top management and staff's attention and behavior towards the continuous and holistic improvement of SAI performance in line with strategic outcomes and outputs. It does so by also explicitly factoring in the broader governance and political economy environment in which the SAI operates and the expectations of the key SAI stakeholders.

The ability of SAI leadership to lead strategically and establish core strategic management systems and practices is regarded as a key determinant of implementation of strategic plans. To get to a new level, most of the SAIs need to strengthen capacities in many areas. To do this the SAIs need to both utilize existing human and financial resources as well as mobilize more resources and external support. However, actual improvements can easily be undermined if the SAI spreads the effort too much and is not able to allocate sufficient

¹³ See here: <https://www.intosaicbc.org/peer-to-peer-cooperation/>

¹⁴ See here: <https://www.intosaicbc.org/acccgoodstories/>

resources into key necessary actions to strengthen the SAI. It is assumed that strategic change management is highly challenging and can benefit greatly by external technical support.

Strategic management support would seek to empower SAI leadership—to believe in reforms, to engage in learning processes, to engage with national/international elites where needed and useful and to build alliances with partners and create a momentum for change. Support options to be outlined include:

- Dedicated peer-team support by regular contact and in-country guidance and training to developing systems of operational planning, internal reporting and regular follow-up. Focus on reaching strategic outcomes and outputs rather than set activities.
- Change management and leadership development advice and trainings
- Support to conduction of mid-term and end-term review of SAIs' strategic plans, utilizing staff in the SAIs across and clearly linked to organizational development projects to enhance learning.

This will be outlined in cooperation with similar efforts in AFROSAI-E, CREFIAF and IDI's workstreams (such as the SAI young leaders and Strategic Planning, Monitoring and Reporting initiatives). Using approaches of strong SAIs in these areas and providers of internationally recognized certification programmes will also be considered.

Promote strong coordination of projects and partners - integrated with the SAI's strategic management system

Related to strategic management is coordination of different support projects and partners. This is assumed to be critical for good utilization of support, but also challenging. In many countries the SAI and the providers of support have an objective to coordinate, but no extra resources or requirements are put into ensuring this coordination is operative and effective. Plans, reporting and annual meetings are all done separately. When regional and global trainings or programs are planned and delivered, it is not systematically assessed whether these programs fit with other support projects and how synergies can be ensured.

To avoid such a scenario, the PAP-APP programme will share good practices and advise the SAIs and providers to have defined Project (or SAI) Support Groups as a group for coordination among several projects and supporting the SAI in advocacy and efforts to increase independence. The groups and SAIs are advised to ensure the following mechanisms are operative:

- The SAI Strategic plan guides scope and timing of external support projects at a general level
- The SAI Operational plan includes all external support and is used to adjust priorities, scope, budget and timing annually
- There are joint Annual meetings for all main partners to review achievements and set main plans
- Quarterly meetings for all main partners are invited for to adjust plans and coordinate
- Annual SAI Performance report compiles progress of all projects and is used as a basis for project reports
- Generally active use of online communication, to enable partners to coordinate without necessarily travelling

Facilitate successful gender, inclusion and diversity actions across projects

Promoting gender equality, diversity and inclusiveness is a way to lead by example. Gender equality has been strongly linked to poverty reduction, 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. Gender equality is a specific goal (SDG 5) and cuts across all SDGs.

The SAIs have developed various strategies for gender, diversity and inclusion in Phase 1. The strategies can broadly be categorized as execution of audits of gender related risks and SAI HR-policies and practices with a stronger gender focus. The table below shows some areas where the SAIs have needs of support and support interventions to be considered across the SAIs facilitated by the programme. Few peer providers have worked systematically with gender related support. It is assumed that there is a general need to strengthen these competencies among providers, and particularly related to how to take into account the sensitivities and approach to gender, diversity and inclusion in the most challenged SAIs.

Area	SAIs and strategies in brief ¹⁵	Support options across projects
General - Strategic change management and leadership	Congo: Strategic outcome to contribute to better gender/inclusion/diversity Guinea: Gender is a cross-cutting priority. Communicate with stakeholders about gender. Niger: Be a model institution by including gender issues.	<ul style="list-style-type: none"> • Good examples of how to prioritize gender and inclusion related strategies. • Experience sharing across SAIs on gender actions and results, contributing to a network of SAI gender focal points. This may be done in cooperation with other government entities and similar networks.
Auditing	Congo: Integrate gender issues in audit activities Gambia: A performance audit on a gender-related topic Guinea: Conduct gender-related audits Madagascar: Conduct gender-related audits, with a recruited gender expert. Niger: CA and PA about gender/inclusion/diversity Togo: Include gender in audits	<ul style="list-style-type: none"> • Advice for mapping and analysing gender risks in the SAIs annual overall risk assessment. • Training and on-the job guidance for completed audit cycles related to gender, inclusion and diversity • A parallel gender related audit where the SAIs meet, get knowledge and review each others work three times during the audit cycle (for planning, data collection and reporting).
HR and professional development	Congo: Gender committee, gender strategy. Indicators. Gambia: take gender/diversity into account. No gender HR policy perceived as a weakness. Guinea: Apply gender/inclusion. Gender committee by 2020. Next 5 years, train staff about gender and inclusion issues Eritrea: Integrate gender in HR policy Sierra Leone: Develop a gender and diversity policy Togo: Include gender in HR policy	<ul style="list-style-type: none"> • Advice for developing HR-policies with a gender, diversity and inclusion focus • Priority of gender in professional and leadership development • Tailored advice for recruitment systems and processes, with a gender, inclusion and diversity focus

¹⁵ Based on strategic plans as of mid-November 2019.

Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthen their capacities and performance

Through the support to the SAIs, the PAP-APP partners gain experience of working with SAIs in challenging contexts. In collaboration with the INTOSAI CBC workstream on Auditing in Complex and Challenging Contexts, efforts will be done to compile good stories from the SAIs and share these globally. "Good stories" are short and inspiring stories showing how a SAI has addressed or managed to overcome challenges related to a complex situation. There can be stories about both the experiences related to both supporting and management of SAIs in such situations. Through the CBC working group on peer-to-peer support it will also be sought to share material and approaches developed through the PAP-APP programme support globally.

Contribute to a possible new round of GCP Tier 2

The PAP-APP programme was developed as a response to the Global Call for Proposals Tier 2.¹⁶ The INTOSAI Donor Cooperation is considering developing a new round of the Global Call for Proposals Tier 2 for a new group of SAIs. The PAP-APP approach to enable strategically based and SAI-led support to the SAIs can potentially be replicated to other SAIs in challenging situations, enabling them to significantly strengthen their capacities and performance. Through the evaluation of the PAP-APP phase 1 and regular compilation of lessons learned, the programme hopes to contribute to well-designed support for SAIs in similar situations. The action will enable resources for contributing to planning a possible new round of GCP Tier 2.

Programme management

The programme is executed as a partnership arrangement between IDI, AFROSAI-E and CREFIAF. A programme team led by IDI will be managing the programme. For monitoring and evaluation of the programme, the steering committee where each of the three partners are represented will be continued from phase 1. The committee is led by the Director General of IDI. It shall meet minimum twice a year to approve the annual report and decide on plans and budget for the programme (not country-projects). The steering committee shall receive four monthly progress reports, linked to IDI's internal system for monitoring and reporting. It can meet ad-hoc to discuss the support project and be consulted on arising issues. An Annual meeting shall be held in collaboration with development partners of the programme.

The country projects are expected to be led by different providers and involve different partners. The projects will be managed separately from the programme, with their own funding and tailored result framework.

Providers being involved in various projects will also be consulted in a joint forum annually. This may be done in relation to a regional event or online. Topics for discussion include the progress of projects, the role of the various partners in projects, and how good practices and resources can be shared better and synergies across projects and partners ensured. This is expected to also contribute to good coordination between global and regional programmes and the providers in the various SAIs.

For projects managed by IDI, the project manager will be an employee in IDI. The projects are expected to be managed in line with IDI's bilateral policy. For projects to be SAI-led, IDI

¹⁶ See more here : <https://intosaidonor.org/what-we-do/global-call-for-proposal-funding-sources/targeted-support/>

prefers a project Steering Committee led by the Head of SAI and where there is an annual meeting to approve the report and plans.

Communication

Regular and powerful communication is key both at the programme level and in each of the country projects. Sharing of good stories, examples and tools is an integrated part of the programme work to ensure high quality support of various projects and partners. As communication is at the core of strategic change management, supporting the SAIs to develop news stories, videos, etc for sharing with both external and internal stakeholders will be considered as a part of the country projects.

A communication plan will be developed during the 1st half of 2020 to clarify how communication will be done at the programme level. This plan will ensure visibility of the EU contribution to the action. Each of the country projects will have their own communication plan, ideally linked to the SAI's own communication plans.

Evaluation

A mid-term review / evaluation of the programme will be carried out in the final year of the action period in 2023. The programme may continue after the action period depending on the length and needs of the various providers and country projects.

It is also expected that the country projects will be reviewed or evaluated. These evaluations will be utilized and compiled by the programme.

2.1.3. Indicative action plan for implementing the action

The action plan is set in a combined implementation plan and activity based budget for the programme. Outputs have been set for each programme activity. Some of these outputs will be specified in the annual plans of the programme, to fit the needs of the providers and SAIs. Please see appendix 1 for the excel version.

Table 1 Action plan for year 1 - 2020

Activities		Expected outputs	1	2	3	4	5	6	7	8	9	10	11	12	Implementing body
Programme level															
Programme management Phase 2															
A	Ongoing programme management	Updated plans, regular reports and risk assessment.													PAP-APP programme team
C	Steering Committee meetings	Meeting protocol													PAP-APP programme team
D	Communication planning	Communication plan.													PAP-APP programme team
D	Communication plan implementation	Presentations, news articles, material and videos shared.													PAP-APP programme team
1. Contribute to increased and well managed peer-to-peer support to SAIs in challenging environments															
A	Plan and execute an annual experience sharing workshop among providers of support to GCP Tier 2 SAIs	Good practices for managing and delivering support to highly challenged SAIs are shared among providers of support													PAP-APP programme team, with CBC P2P
B	Develop a brief competency framework and training plan for resource persons in partnership with interested providers	Well trained resource persons are involved in support to the GCP Tier 2 projects													PAP-APP programme team, with partners
B	Plan and implement resource person trainings prioritized for the year	Well trained resource persons are involved in support to the GCP Tier 2 projects													PAP-APP programme team, with partners
2. Build strong competencies and share best practices for support in the areas of strategic change management, support coordination and gender, diversity and inclusion															
A	Compile, improve and share topic guidance, examples of SAI approaches and support material specifically for strategic management, coordination and gender, diversity and inclusion by SAIs in challenging contexts	Good practices for SAI strategic change management, SAI Coordination of partners and support, and SAI gender, inclusion and diversity policies are shared among and utilized by the providers of support to the GCP Tier 2 SAIs													PAP-APP programme team
3. Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthen their capacities and performance															
A	Identify, develop and share good stories of SAI development and support projects globally, in collaboration with CBC	Good stories of SAI development and support projects shared globally													PAP-APP programme team, in partnership with CBC ACCC
B	Compile and share good approaches for support globally, in collaboration with CBC	Good approaches of support to SAIs in challenging contexts shared globally													PAP-APP programme team, in partnership with CBC P2P
C	Contribute to planning of a new possible round of GCP Tier 2, in collaboration with the INTOSAI Donor Cooperation	A well designed approach in a new round utilizing lessons learned of PAP-APP phase 1, set in a concept note, programme document, or similar													PAP-APP programme team, in partnership with IDC
Country projects level															
SAI Strategic change management support in country projects															
A	Strategic change management training, advice, exchange visit and other tailored activities for the SAI	Effective strategic management systems including regular monitoring of progress on plans													Country project team
SAI Coordination support in country projects															
A	External Support Coordination trainings, advice, exchange visits and other tailored activities agreed with the SAI	Better development partner coordination including feedback systems and regular meetings and well-managed projects													Country project team
SAI Gender, inclusion and diversity support in country projects															

Table 2 Action plan year 2-4 (2021 – 2023)

Activities		Expected outputs	1	2	3	4	5	6	7	8	9	10	11	12	Implementing body
Programme level															
Programme management Phase 2															
A	Ongoing programme management	Updated plans, regular reports and risk assessment.													PAP-APP programme team
B	Annual meeting among partners and donors	Annual report and plan													PAP-APP programme team
C	Steering Committee meetings	Meeting protocol													PAP-APP programme team
D	Communication plan adjustment and implementation	Updated communication plan. Presentations, news articles, material and videos shared.													PAP-APP programme team
1. Contribute to increased and well managed peer-to-peer support to SAIs in challenging environments															
A	Plan and execute an annual experience sharing workshop among providers of support to GCP Tier 2 SAIs	Good practices for managing and delivering support to highly challenged SAIs are shared among providers of support													PAP-APP programme team, with CBC P2P
B	Plan and implement resource person trainings prioritized for the year	Well trained resource persons are involved in support to the GCP Tier 2 projects													PAP-APP programme team, with partners
2. Build strong competencies and share best practices for support in the areas of strategic change management, support coordination and gender, diversity and inclusion															
A	Compile, improve and share topic guidance, examples of SAI approaches and support material specifically for strategic management, coordination and gender, diversity and inclusion by SAIs in challenging contexts	Good practices for SAI strategic change management, SAI Coordination of partners and support, and SAI gender, inclusion and diversity policies are shared among and utilized by the providers of support to the GCP Tier 2 SAIs													PAP-APP programme team
3. Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthen their capacities and performance															
A	Identify, develop and share good stories of SAI development and support projects globally, in collaboration with CBC	Good stories showing successes and lessons learned of SAIs in challenging situations													PAP-APP programme team, in partnership with CBC ACCC
B	Compile and share good approaches for support globally, in collaboration with CBC	Good approaches of support to SAIs in challenging contexts shared globally													PAP-APP programme team, in partnership with CBC P2P
C	Contribute to planning of a new possible round of GCP Tier 2, in collaboration with the INTOSAI Donor Cooperation	A well designed approach in a new round utilizing lessons learned of PAP-APP phase 1, set in a concept note, programme document, or similar													PAP-APP programme team, in partnership with IDC
Country projects level															
SAI Strategic change management support in country projects															
A	Strategic change management training, advice, exchange visit and other tailored activities for the SAI	Effective strategic management systems including regular monitoring of progress on plans													Country project team
SAI Coordination support in country projects															
A	External Support Coordination trainings, advice, exchange visits and other tailored activities agreed with the SAI	Better development partner coordination including feedback systems and regular meetings and well-managed projects													Country project team
SAI Gender, inclusion and diversity support in country projects															
A	Gender related audit with experienced resource persons and gender training; combination of on-site and online support to the full audit cycle, including planning, data collection and reporting. To be considered as a parallel audit involving several SAIs.	Gender related audit reported													Country project team

Jul

2.1.4. Sustainability of the action

Expected impact of the action

At a global level, the action can enhance sustainability of peer-support by increasing the number of providers being willing to work with SAIs in challenging situations, and contribute in a possible new round of GCP Tier 2.

The ultimate impact is related at how the SAIs improve their performance and impact in their societies. *SAI Impact* refers to the contribution that SAIs make to the quality of public sector governance and service delivery for the value and benefit of citizens. It is the sum of the SAI strategic outcomes that the PAP-APP programme contributes to (see logical framework below).

SAI strategic outcomes are those results that the SAI can substantially contribute to in the strategic planning period, but which are not within the control of the SAI. For example, a SAI can contribute to improved compliance with rules and regulations by conducting and reporting on high quality compliance audits, with strong recommendations. However, the audits and recommendations alone cannot ensure improved compliance. Recommendations need to be followed up and implemented, and this involves the decisions, actions and behaviour of government officials, who are not directly accountable to the SAI and under its control.

There is a variation among the current nine GCP Tier 2 SAIs in terms of definition of strategic outcomes and plans for measuring whether these are achieved. Of the nine SAIs, six have clearly defined strategic outcomes for their new strategic plan. Examples of such outcomes are stronger integrity, accountability and transparency of public administration, and SAIs leading by example in the area of gender, inclusion and diversity.

The programme will develop and advice for country projects to establish a result framework linked to these strategic outcomes, and indicators measuring this as far as possible within the project period.

Risk analysis and management

The SAIs have significant challenges of performance and often an unfavourable environment. Furthermore, working in challenging contexts involves a risk of doing harm due to a complex and stressed situation. The implication is that the country projects will involve high developmental and operational risks (such as delays), but also reputational risks for the partners.

Risks related to the PAP-APP programme are grouped in the following categories:

- Programme level operational and reputational risks
- Project level operational and reputational risks
- SAI development risks

Table 3 shows the programme level operational and reputation risks.

Table 3 Programme level operational and reputational risks

Programme risks	Specification and examples	Strategies to deal with the risks
Lack of interest among peer-SAIs for working with challenged SAIs	<ul style="list-style-type: none">• Strong SAIs may find it hard to prioritize the time and effort required to work dedicated and build competencies related to support to challenged SAIs• Lack of sensitivity for the hyper-politicized environment	<ul style="list-style-type: none">• Sharing of good stories of support and how this can provide benefits for providers of support• Offer systematic training for resource persons, seen as a part of their own professional development

Programme risks Projects prioritized	Specification and examples	Strategies to deal with the risks
	<ul style="list-style-type: none"> SAI's immediate needs for support in projects may be prioritized at the expense of more general programme level work 	<ul style="list-style-type: none"> Seek sufficient programme funding and safeguard those resources
Limited availability of peer gender expertise	<ul style="list-style-type: none"> Few peers may be available to build general competencies on how to implement policies of gender, inclusion and diversity relevant for the challenged SAIs 	<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

In IDI, the risks will be linked to the IDI corporate risk register. The risks will be addressed through regular monitoring and adjustment of actions in programme and project management. Support to the SAI's own risk management is intended to be integrated with the strategic change management support to the SAIs, which can address the developmental risks generally. It should also be noted that the programme itself is intended to address several of the operational risks of projects, such as unprepared resource persons, mediocre quality of deliverables and misconceived role of partners.

Financial sustainability

The providers of support are expected to be financially dependent on getting some operational costs for providing peer-support covered also after the action period. However, most of peers are expected to have funds to cover their own salary costs and thereby provide in-kind support in the long run.

Challenged SAIs supported through the programme are expected to be in a need of technical and financial support to successfully develop for many years, given the challenging country context. After the programme period, these SAIs are expected to be less dependent on such support as compare to when the programme was initiated. This could be related to a new audit act giving the SAI greater financial independence, better utilization of existing resources due to better strategic management or a stronger national support to the SAI as a result of programme supported audits and stakeholder activities.

Institutional sustainability

The providers involved in the programme activities are expected to be able to institutionally capture the lessons learned of providing support. However, long term institutional sustainability of providing support will depend on to what extent they are able to show good results and national political support for engaging in peer-to-peer support. Through the programme it is intended to ensure the support succeeds.

The support to the SAIs will take its starting point from their strategic plans and own defined needs for support. As providers of support we will seek to act as colleagues and discussion partners, rather than coming in with predefined solutions and approaches. Such an approach is assumed to enhance ownership and sustainability. Also, it should ensure necessary adjustments to the local context and enable the providers of support to "make no harm" in a fragile context.

Policy level sustainability

The providers of support are assisted to develop internal policies on how to work with challenged SAIs. These policies are expected to be useful in the long run.

The support to the SAIs are based on their strategic plans where increased institutional capacity are priorities. This means the country projects may lead to new legal framework for some SAIs, which is expected to lead to policy level sustainability for the SAIs. Internally in the SAIs various policies and manuals are also expected to be developed and represent sustainable capacities.

Potential replication of the PAP-APP programme approach to other SAIs in challenging contexts in other regions

The INTOSAI Donor Cooperation is considering developing a new round of the Global Call for Proposals Tier 2 for a new group of SAIs. The PAP-APP approach to enable strategically based and SAI-led support to the SAIs can potentially be replicated to other SAIs in challenging situations, enabling them to significantly strengthen their capacities and performance. Through the evaluation of the PAP-APP phase 1 and regular compilation of lessons learned, the programme hopes to contribute to a well-designed support to a potential new round of GCP Tier 2.

2.1.5. Logical framework

The PAP-APP programme's result framework presented in Figure 1 has been set using the same structure as the IDI result framework. IDI developed its own results framework based on recommendations from the mid-term review of the previous Strategic Plan. It follows its own logic and was commended by stakeholders and several donors. For reasons of efficiency and effectiveness and in view of the results IDI seeks to achieve, IDI therefore suggests using its own results framework structure instead of the logical framework template provided by the EC.

Table 4 presents the *immediate programme outcomes* and related indicators expected at the programme level. The programme immediate outcomes are capturing the actual support to the SAIs, also measured by so-called Project outputs and SAI capacities and strategic outputs illustrated in Figure 1. Then SAI strategic outcomes represent the ultimate outcomes of the programme.

Table 4 PAP-APP Phase 2 Programme immediate outcomes

Expected programme immediate outcomes	Indicator No.	Indicator	Source	Baseline (Date)	Target / Actual	2020	2021	2022	2023	Comments
a) INTOSAI providers are scaling up support to the most challenged SAIs	1	Cumulative number of peer-SAIs engaged in the GCP Tier 2 SAIs	PAP-APP annual report (summary provided in IDI Annual Performance and Accountability Reports)	6 (2018-19)	Target	8	9	10	11	This outcome will partly be a result of PAP-APP phase 1 support, and the efforts of the Global Foundations in IDI.
					Actual					
b) Country projects to the most challenged SAIs are delivered effectively	2 (as IDI output indicator no. 25)	Overall conclusion of available evaluations/reviews of GCP Tier 2 projects (Scale: project expected results fully / mostly / partly / not achieved)	Country project evaluation and review reports	N/A	Target				Mostly	Assumption: Phase 2 projects will be evaluated and reports published. Targets to be added when timing of evaluations
					Actual					

Table 5 presents the *expected programme outputs*. These are the products, programmes, platforms, resource pools and support mechanisms developed and provided by PAP-APP

programme. They are predominantly under the programme's control, under normal circumstances. Targets and actual results are set and monitored in relation to the calendar years in which each output is expected to be produced; this may be every year for some outputs, and only once for other outputs.



2.1.6. Budget, amount requested from the contracting authority and other expected sources of funding

The application for support is primarily seeking funds for the overarching programme costs, including all IDI's costs and travel and meeting costs of partners. It is expected that AFROSAI-E, CREFIAF and peers involved in programme activities will source funding for their own staff costs. These costs have been estimated in the EC funding budget as in-kind cost contributions.

The application also seeks some funding for flexible support in country level projects. Support in three prioritized areas are intended to be offered by the PAP-APP partners: strategic change management, coordination of projects, and gender, diversity and inclusion related audits and policies in the SAIs. The country projects are, however, expected to be mainly funded through additional donor agreements.

The tables below present the cost and funding budgets, as well as justifications. Please see appendix 1 in Excel for the details and appendix 4 for cost calculations.



Table 5 PAP-APP Phase 2 programme outputs

Expected programme outputs	Indicator No.	Indicator	Source	Baseline (Date)	Target / Actual	2020	2021	2022	2023	Comments
1. Contribute to increased and well managed peer-to-peer support to SAIs in challenging environments										
a) Good practices for managing and delivering support to highly challenged SAIs are shared among providers of support	3	Cumulative number of providers taking part in an annual experience sharing workshop on providing support to challenged SAIs	PAP-APP annual report (summary provided in IDI Annual Performance and Accountability Reports)	N/A	Target	10	20	30	40	
					Actual					
b) Well trained resource persons are involved in support to the GCP Tier 2 projects	4	Number of resource persons involved in support to the GCP Tier 2 SAIs taking part in joint training (physical/webinar)	PAP-APP annual report (summary provided in IDI Annual Performance and Accountability Reports)	N/A	Target	20	40	60	80	
					Actual					
	5	Survey results of participants in trainings: Compiled satisfaction of trainings by the resource persons on a scale from 1-5			Target	4	4	4	4	
					Actual					
2. Build strong competencies and share best practices for support in the areas of strategic change management, support coordination and gender, diversity and inclusion actions										
a) Good practices for SAI strategic change management are shared among and utilized by the providers of support to the GCP Tier 2 SAIs	6 (as IDI- SAI outputs indic 23b)	Cumulative number of SAIs use operational plans, internal reporting and issue a SAI Performance report annually	PAP-APP annual report (summary provided in IDI Annual Performance and Accountability Reports)	2 (2019)	Target	3	4	5	6	
					Actual					
b) Good practices for SAI coordination of partners and support projects are shared among and utilized by providers to the GCP Tier 2 SAIs	7 (as IDI output indic 24b)	Number of countries where the SAIs have established support groups/arrangements (covering e.g. policy dialogue and coordination) meeting as a minimum 2 times a year	PAP-APP annual report (summary provided in IDI Annual Performance and Accountability Reports)	N/A	Target	9	9	9	9	
					Actual					
c) Good practices for SAI gender, inclusion and diversity policies are shared among and utilized by the providers to the GCP Tier 2 SAIs	8	Cumulative number of SAIs having HR-policies with gender, diversity and inclusion focus developed	PAP APP annual report (summary provided in IDI Annual Performance and Accountability Reports)	N/A	Target	1	3	5	7	Assumption: All nine SAIs aim to include this in their HR-policies
					Actual					
3. Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthen their capacities and performance										
a) Good stories of SAI development and support projects shared globally	9	Cumulative number of a) "good stories" (short articles showing how a challenge was overcome and the lessons learned) developed by PAP-APP	PAP-APP annual report (summary provided in IDI Annual Performance and Accountability Reports)	N/A	Target	a) 2, b) 50	a) 4, b) 100	a) 6, b) 150	a) 10, b) 200	Rough estimated targets.
					Actual					
b) Good approaches of support to SAIs in challenging contexts shared globally	10	Whether new material has been made available annually through IDI online channels (offered for sharing also to the INTOSAI Capacity Building Committee)	PAP-APP annual report (summary provided in IDI Annual Performance and Accountability Reports)	N/A	Target	Yes	Yes	Yes	Yes	The type of material will be specified in annual plans and the significance of it reported qualitatively.
					Actual					

Table 6 EC Cost budget

1. Budget for the Action ¹					All Years				Year 1 ²			
Costs	Unit ¹³	# of units	Unit value (in EUR)	Total Cost (in EUR) ³	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR)	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR)
1. Human Resources¹⁴												
1.1 Salaries (gross salaries including social security charges and other related costs, local staff) ⁴												
1.1.1 Technical	Per day	357	€ 538	€ 191 973	Per day	74	€ 514	€ 38 046				
1.1.2 Top and Middle Management	Per day	68	€ 700	€ 47 587	Per day	12	€ 669	€ 8 029				
1.1.2 Administrative/ support staff	Per day	202	€ 341	€ 68 827	Per day	49	€ 326	€ 15 963				
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)	Per day	869	€ 599	€ 520 819	Per day	138	€ 573	€ 79 077				
1.3 Per diems for missions/travel ⁵												
1.3.1 Abroad (staff assigned to the Action)	Per diem			€ 42 425	Per diem			€ 5 056				
1.3.2 Local (staff assigned to the Action)	Per diem			€ 7 911	Per diem			€ 1 256				
1.3.3 Seminar/conference participants	Per diem				Per diem							
Subtotal Human Resources				€ 879 541				€ 147 427				
2. Travel⁶												
2.1. International travel	Per flight	148	€ 1 983	€ 294 307	Per flight	35	€ 1 983	€ 68 656				
2.2 Local transportation	Per month				Per month							
Subtotal Travel				€ 294 307				€ 68 656				
3. Equipment and supplies⁷												
3.1 Furniture, computer equipment	Per month	48	€ 250	€ 12 013	Per Month	12	€ 250	€ 3 003				
3.2 Other office machines	Per month	48	€ 20	€ 952	Per Month	12	€ 20	€ 238				
Subtotal Equipment and supplies				€ 12 013				€ 3 003				
4. Local office¹⁴												
4.1 Office rent	Per month	48	€ 396	€ 19 031	Per month	12	€ 396	€ 4 758				
4.2 Consumables - office supplies	Per month	48	€ 11	€ 523	Per month	12	€ 11	€ 131				
4.3 Other services (tel/fax, electricity/heating, maintenance)	Per month	48	€ 342	€ 16 414	Per month	12	€ 342	€ 4 103				
Subtotal Local office				€ 35 968				€ 8 992				
5. Other costs, services⁸												
5.1 Publications ⁹	Lump sum			€ 15 862	Lump sum			€ 3 966				
5.2 Studies, research ⁹												
5.3 Expenditure verification/Audit	Apportioned from IDI Audit Engagement per month	48	€ 22	€ 1 070	Apportioned from IDI Audit Engagement per month	12	€ 22	€ 268				
5.4 Evaluation costs	IDI evaluation			€ 39 656				€ -				
5.5 Translation, interpreters												
5.6 Financial services (bank guarantee costs etc.)	Per Month	48	€ 42	€ 2 022	Per Month	12	€ 42	€ 506				
5.7 Costs of conferences/seminars ⁹	Per Participant	278	€ 1 025	€ 284 889	Per Participant	41	€ 1 025	€ 42 092				
5.8 Visibility actions ¹⁰	Lump sum			€ 15 862	Lump Sum			€ 3 172				
Subtotal Other costs, services				€ 359 362				€ 50 003				
6. Other												
Subtotal Other				€ -								
7. Subtotal direct eligible costs of the Action (1-6)				€ 1 581 191				€ 278 081				
8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)				€ 110 683				€ 19 406				
9. Total eligible costs of the Action, excluding reserve and volunteers' work (7+ 8)				€ 1 691 874				€ 297 547				
10.1 Provision for contingency reserve (maximum 5% of 7 'Subtotal of direct eligible costs of the Action')												0
10.2 Volunteers' work ¹⁵	Per day				Per day							0
11. Total eligible costs (9+10)				€ 1 691 874				€ 297 547				
12. - Taxes ¹¹												
- Contributions in kind ¹²												0
13. Total accepted¹¹ costs of the Action (11+12)				€ 1 691 874				€ 297 547				

Table 7 EC funding budget

3. Expected sources of funding & summary of estimated costs¹

	Amount EUR	Percentage %
Expected sources of funding		
EU/EDF contribution sought in this application (A)	€ 500 000	
CO-FINANCING (1+2+3+4) (B)	€ 1 191 874	
1. Other contributions (Applicant, other Donors etc)		
Name	Conditions	
IDI own funds	€ 1 191 874	
2. Revenue from the Action ⁶	0	
To be inserted if applicable and allowed by the guidelines:		
3. In-kind contributions ⁷	€ 390 827	
4. Volunteers' work ⁸	NA	
Expected TOTAL CONTRIBUTIONS (A)+(B)	€ 1 691 874	
Estimated Costs		
Estimated TOTAL ELIGIBLE COSTS ² (C)	€ 1 691 874	
EU/EDF contribution expressed as a percentage of total eligible costs ⁴ (A/C x 100)		30 %
To be inserted if applicable and allowed by the guidelines:		
Taxes/In-kind contributions ⁵	NA	
Estimated TOTAL ACCEPTED COSTS ³ (D)	NA	
EU/EDF contribution expressed as a percentage of total accepted costs ⁴ (A/D x 100)		NA

Table 8 Justification of the Budget for the action

2. Justification of the Budget for the Action - part 1

		All Years
Costs	Clarification of the budget items	Justification of the estimated costs
1. Human Resources		
1.1 Salaries (gross salaries including social security charges and other related costs, local staff)		For all staff cost calculations we have followed the following model: (Monthly salary+(monthly salary*norwegian holiday pay allowance(12%)-(monthly salary*norwegian holiday pay deduction (-9,6%)+(employer's pension contribution (12,6%)+(Payroll tax on all preceding amounts (14,1%)). For staff based in other countries they are either based on equivalents in their home country or only contracted amounts. There are three such staff included in the action. In order to incorporate inflation, we have used the 3% current rate in Norway to adjust for expected wage increases. See cost calculation sheet for detailed break down of staff costs. We have calculated daily rates based on the IDI norm of 222 working days per year. The rate for all five years of the action is an average of daily rates over the five years. We used the current rate of wage inflation in Norway (3%) as the basis for making annual adjustments to these rates. The difference between sumproduct calculation of each year's person days*each year's rate and the average rate*total person days was minimal. The presentation in the budget is therefore in the simplified form.
1.1.1 Technical	This is technical staff necessary to complete the action. There is one Senior Manager	The non-ecat technical manager working on the action is a Senior Manager. The staff cost is calculated based on the 2020 benchmark salary level for that position (see salary table) with above adjustments for related costs.
1.1.2 Top or middle management	This is middle management whose time is required to supervise the activities of the action	The supervising manager is a deputy director general at the top level. The staff cost is calculated based on the 2020 benchmark salary level for that position (see salary table) with above adjustments for related costs
1.1.3 Administrative/ support staff	Support staff who are necessary for organizing logistics in order to complete the activities of the action	The staff member is remunerated as Senior Coordinator level. The staff cost is calculated based on the 2020 benchmark salary level for that position (see salary table) with above adjustments for related costs.
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)	This is technical staff whose time is necessary to complete the action, who also have ex-pat benefits in accordance with IDI's procedures	There are two ex pat managers working close to full time on this. The benefits are normally rent for apartments in Oslo and cost of children's schooling and/or kindergarten. This amounts to approximately 25 000 euros per year on average. The calculation is based on the same approach as above, but an addition NOK 250 000 is added to the salary in a way that also adjusts for the additional payroll tax incurred.
1.3 Per diems for		
1.3.1 Abroad (staff assigned to the Action)	These are resource persons who contribute to the action	The per diems are based on average UNDP rates in the regions we operate. The number of days are taken from our events plans.
1.3.2 Local (staff assigned to the Action)	These are for IDI staff per diem	The per diem rate is an average of the Norwegian government per diem rates in the regions we operate in this action. The number of days are taken from our events plans.
1.3.3 Seminar/conference participants	We don't pay per diems to participants	

2. Justification of the Budget for the Action - part 2

Subtotal Human Resources		
2. Travel		
2.1. International travel	Travel for IDI staff, resource persons and participants. Necessary to complete the activities to achieve the objectives of the action.	Most of IDI's activities are events in regions or SAls requiring travel for IDI staff and where we pay travel costs for participants. These are the costs filtered on the activities that can be related to the action.
2.2 Local transportation		
Subtotal Travel		
3. Equipment and supplies		
3.1 Purchase or rent of vehicles		
3.2 Furniture, computer equipment	Apportion of IDI's Computer equipment and associated costs (software, web services, rented through Visolit, IDI's IT service provider)	Sum of IDI's annual budget for computers, visolit and other office machines. This is then calculated monthly and the monthly rate is 6% of the IDI's total, which corresponds to the number of FTEs for the action / total number of FTEs in IDI
3.3 Machines, tools...	Other office machines such as printes	Sum of IDI's annual budget for printers. This is then calculated monthly and the monthly rate is 6% of the IDI's total, which corresponds to the number of FTEs for the action / total number of FTEs in IDI
3.4 Spare parts/equipment for machines, tools	None	not applicable
3.5 Other (please specify)	None	not applicable
Subtotal Equipment and supplies		
4. Local office		
4.1 Vehicle costs	No vehicles	not applicable
4.2 Office rent	Apportion of IDI's office rental costs	IDI's annual rent, paid to OAGN for office space. This is calculated as a monthly rate and 6% is the apportionment rate for the action (as above)
4.3 Consumables - office supplies	Consumables and office supplies	Based on 2019 purchase and projection for 2020 to produce an annual amount. This is calculated as a monthly rate and 6% is the apportionment rate for the action (as above)
4.4 Other services (tel/fax, electricity/heating,		
Subtotal Local office		
5. Other costs, services		
5.1 Publications	Printing costs of products produced by SAls	This is for printing products produced through the action. The amounts are based on lump sum projections of printing costs across the action.
5.2 Studies, research	Not applicable	not applicable
5.3 Expenditure verification/Audit	Apportionment of audit of the IDI, which includes EU verification	The total annual cost of the audit of IDI is calculated monthly and 6% of this is apportioned to the action.
5.4 Evaluation costs	Planned evaluation only in last year of the action.	This is estimated lump sum, based on our previous evaluations of a similar scope.
5.5 Translation, interpreters		
5.6 Financial services (bank guarantee costs etc.)	Apportionment of IDI's banking costs	The total annual cost of IDI's banking costs is calculated monthly and 6% is apportioned to the action.
5.7 Costs of conferences/seminars	Conference and seminar events necessary to complete the action.	Combination of respective daily rates for accomodation and conferencing facilities, per region, multiplied by the number of participants.
5.8. Visibility actions	Graphic design material and distribution to promote the visibility of the action.	
Subtotal Other costs, services		
6. Other		
Subtotal Other		
12. - Taxes		
- Contributions in kind		

2.2. Lead applicant's experience

The IDI was established by resolution of the INTOSAI Congress (INCOSAI) in 1986 and was hosted by the SAI of Canada from 1986 to 2000 prior to being hosted by the Office of the Auditor General of Norway (OAGN) since 2001.

IDI started as a small organisation focussed on trainings at the beginning. Since then IDI has moved to more comprehensive capacity development. This is based on the experience and lessons learnt that trainings are not enough to strengthen SAI performance and capacity.

Less than 10 years ago IDI had only 15 staff members. Currently, IDI has 35 staff members and financial turnover has more than doubled in recent years. Among the reasons for this growth is the increased demand from SAIs, IDI's excellent reputation among SAIs and the fact that IDI is a trusted partner for SAIs and development partners alike.

Over the last two years IDI has experienced constant growth. Based on projections and a funding scenario developed by IDI, this growth is expected to continue. It is also needed to implement IDI's Strategic Plan 2019-2023.

The quality of IDI's work was also confirmed in evaluations and reviews. This has certainly contributed to IDI's positive image (please see the latest evaluations/reviews on IDI programmes and of its previous Strategic Plans on IDI's website: <http://www.idi.no/en/about-idi/evaluation-and-reviews>.)

The evaluations/reviews are an important source of information on IDI's work in the past. In addition, IDI's financial statements, done by an external auditor, are also available online: <http://www.idi.no/en/about-idi/finances>.

IDI can also provide recent, existing letters of recommendations from January 2019 from other donors that have been working with IDI in the past.



For similar actions

Name of the lead applicant: INTOSAI Development Initiative					
Project title: Contribution to Global Call for Proposal tier 2 Supreme Audit Institutions (now called Accelerated Peer-Support Partnership) – phase 1		Sector (see Section 3.2.2 of Section 3): Good Governance			
Location of the action	Cost of the action (EUR)	Role in the action: coordinator, co-beneficiary, affiliated entity	Donors to the action (name)¹⁷	Amount contributed (by donor)	Dates (from dd/mm/yyyy to dd/mm/yyyy)
9 SAIs in fragile situations in developing countries (Africa)	1.8 million €	Coordinator and implementor in partnership with CREFIAF and AFROSAI-E	ADA (Austrian Development Agency) MFA Iceland MEFA France	400 000 € 262 560 € 100 000 €	01/01/2018 to 31/12/2020 (phase 1)
Objectives and results of the action		<p>The objective of this grant is to contribute to strengthening the performance of SAIs in Africa, specifically:</p> <ul style="list-style-type: none"> • Strengthening the accountability, transparency and integrity of government and public-sector entities in AFROSAI-E members states • Demonstrating ongoing relevance to citizens, Parliament and other stakeholders in the AFROSAI-E member states • Being a model organisation through leading by example <p>EC involvement: The EC representative in the INTOSAI Donor Cooperation Steering Committee, also participated in the tier 2 committee. The latter made the decision on the 9 participating SAIs in this programme.</p>			

¹⁷ If the donor is the European Union or an EU Member State, please specify the EU budget line, EDF or EU Member State.

Name of the lead applicant: INTOSAI Development Initiative					
Project title: NAC Peer-support Project 2017-2020		Sector : Good Governance			
Location of the action	Cost of the action (EUR)	Role in the action: coordinator, co-beneficiary, affiliated entity	Donors to the action (name)¹⁸	Amount contributed (by donor)	Dates (from dd/mm/yyyy to dd/mm/yyyy)
South Sudan	415 000 €	Coordinator and implementor in partnership with AFROSAI-E	Ministry of Foreign Affairs, Norway	300 000 €	01/05/2017 to 30/04/2020
Objectives and results of the action		<p>The overall objective of the project is to “Maintain and strengthen key audit-related capacities in NAC, to prepare NAC to play a strong role in the reform efforts of the Government of South Sudan to improve and sustain Public Financial Management Administration and accounting systems.” There are six expected outcomes of the project:</p> <ol style="list-style-type: none"> 1. A relevant and enhanced regularity audit function in NAC 2. A relevant and enhanced performance audit function in NAC 3. Core audit management and HR systems in place in NAC 4. Key stakeholders are familiar with NAC’s function, audit findings and how reports can be utilized 5. NAC is developing in line with the ISSAIs and international best practices 6. NAC’s capacity development is strategically managed and well-coordinated <p>Preliminary results:</p> <ul style="list-style-type: none"> • Four Performance audit reports and one Special audit report on IFMIS are in process of design and printing. • Stable turnover 2017-2018, but increasing in 2019 • Financial and performance audit manuals customized, and IFMIS audit guideline developed • HR- and stakeholder engagement strategies developed Development and launch of new strategic plan • New operational and audit plan format developed • NAC representatives have completed key regional trainings 			

Other actions

¹⁸ If the donor is the European Union or an EU Member State, please specify the EU budget line, EDF or EU Member State.

Name of the lead applicant: INTOSAI Development Initiative					
Project title: Core Funding to the INTOSAI Development Initiative (IDI)		Sector (see Section 3.2.2 of Section 3): Good Governance			
Location of the action	Cost of the action (EUR)	Role in the action: coordinator, co-beneficiary, affiliated entity	Donors to the action (name)¹⁹	Amount contributed (by donor)	Dates (from dd/mm/yyyy to dd/mm/yyyy)
Global (all developing countries)	Core funding for the entirety of IDI's Strategic Plan 2014-2018 Total IDI revenues according to approved financial statements for: 2015: 6.2 Mio € (61.1 Mio NOK) 2016: 4.9 Mio € (48.1 Mio NOK) 2017: 6.2 Mio € (61.1 Mio NOK) 2018: 7.8 Mio € (75 Mio NOK).	Coordinator and Implementing entity	Office of the Auditor General of Norway (OAGN)	Initially 2.05 million € (20 million NOK) annually This was raised to 2.56 million € (25 million NOK) annually In 2019: 2.68 million € (26.2 million NOK) This will from now on be index-adjusted.	IDI is hosted by the Office of the Auditor General of Norway (OAGN) since 2001. IDI is host funded annually. The funding for IDI is a separate line in the Norwegian state budget
Objectives and results of the action		Objectives and expected results are set out in the annual application for funding. They are based on the Strategic and Operational Plan in place. IDI's annual Performance and Accountability Reports ²⁰ give account of how these results were achieved. See also the mid-term review of the IDI Strategic Plan 2014-2018 ²¹			

¹⁹ If the donor is the European Union or an EU Member State, please specify the EU budget line, EDF or EU Member State.

²⁰ See: <http://www.idi.no/en/about-idi/reports>

²¹ See: <http://www.idi.no/en/about-idi/evaluation-and-reviews>

Name of the lead applicant: INTOSAI Development Initiative					
Project title: Funding to the INTOSAI Development Initiative (IDI) for the INTOSAI Donor Cooperation 2016-2018			Sector (see Section 3.2.2 of Section 3): Good Governance		
Location of the action	Cost of the action (EUR)	Role in the action: coordinator, co-beneficiary, affiliated entity	Donors to the action (name)²²	Amount contributed (by donors)	Dates (from dd/mm/yyyy to dd/mm/yyyy)
Global (all developing countries)	1 925 480 Euros original three-year expenditure budget (see final financial reporting, incl. in the IDI financial statements)	Coordinator and Implementing entity	Multi-donor funded: ADA (Austrian Development Agency) IrishAid SECO (Secrétariat d'Etat à l'économie)	For phase 3 (2016-2018) 300.000 € 750.000 € 355.000 € for 2016-2017	01/01/2016 to 31/12/2018
Objectives and results of the action		<p>Objectives and expected results are set out in the annual Programme document (INTOSAI-Donor Cooperation Phase 3 Programme document: https://intosaidonor.org/who-we-are/program-document). The document is based on experience and evaluations and reviews (see: https://intosaidonor.org/what-we-do/results/independent-evaluations) from the previous two phases (2010-12, 2013-15). For results see: https://intosaidonor.org/what-we-do/results/ and https://intosaidonor.org/what-we-do/results/results-2016-18/</p> <p>Progress reports can be found here: https://intosaidonor.org/what-we-do/results/progress-reports</p> <p>EC involvement: While the EC was not directly funding the action, it was an active member of the INTOSAI Donor Cooperation Steering Committee. Through this engagement the EC got to know and worked with IDI. This was also one reason of the EC decision to fund IDI (see current proposal).</p>			

²² If the donor is the European Union or an EU Member State, please specify the EU budget line, EDF or EU Member State.

3 THE LEAD APPLICANT²³

EuropeAid ID number²⁴	IDI is not yet registered in PADOR
Name of the organisation	INTOSAI Development Initiative

3.1. Identity

The lead applicant's contact details for the purpose of this action	Stiftelsen INTOSAI Development Initiative Stenersgata 2 0184 Oslo
Legal entity file number²⁵	N/A Legal entity form was filled out for last contract with the EC and sent to the appropriate authorities
Abbreviation	IDI
Registration number (or equivalent)	980997278
Date of registration	19 August 1999
Place of registration	Oslo, Norway
Official address of registration	Stiftelsen INTOSAI Development Initiative Stenersgata 2 0184 Oslo
Country of registration²⁶/ Nationality²⁷	Norway
Website and e-mail address of the organisation	www.idi.no
Telephone number: country code + city code + number	+47 22 17 95 00

²³ Remember to submit filled in organisation data forms (Annex F) for the lead applicant, each co-applicant and each affiliated entity together with the full application form.

²⁴ This number is available to an organisation which registers its data in PADOR. For more information and to register, please visit https://ec.europa.eu/europeaid/search/site/pador_en
This information does not need to be provided in case of calls where the European Commission is not the contracting authority.

²⁵ If the lead applicant has already signed a contract with the European Commission.

²⁶ For organisations. (If not in one of the countries listed in Section 2.1.1 of the guidelines for applicants, please give reasons for its location).

²⁷ For individuals. (If not in one of the countries listed in Section 2.1.1 of the guidelines for applicants, please give reasons for its location).



Fax number: country code + city code + number	No fax number
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The contracting authority must be notified of any change in addresses, phone numbers, fax numbers and e-mail, in particular. The contracting authority will not be held responsible in the event that it cannot contact an applicant.



4 ASSOCIATES PARTICIPATING IN THE ACTION

This section must be completed for each associated organisation within the meaning of Section 2.1.3 of the guidelines for applicants. You must make as many copies of this table as necessary to create entries for more associates.

	Associate 1
Full legal name	African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E)
EuropeAid ID number²⁸	NA
Country of registration	South Africa
Legal status²⁹	Non-governmental organization
Official address	3rd Floor, Pegasus Building, Menlyn Main, C/o January Masilela and Amarand Av. Waterkloof Glen Ext 2, Pretoria
Contact person	Wynand Wentzel
Telephone number: country code + city code + number	+27 (0) 10 286 0104
Fax number: country code + city code + number	
E-mail address	info@afrosai-e.org.za
Number of employees	23
Experience of similar actions, in relation to role in the implementation of the proposed action	Partner in PAP-APP Phase 1 programme
History of cooperation with the applicants	The IDI and AFROSAI-E have been cooperating closely for years in several areas, including joint programmes for SAIs in Africa, development of global goods and guidelines and support to other INTOSAI regions.
Role and involvement in preparing the proposed action	Contributed to and decided upon principles for the programme through PAP-APP Steering Committee meetings in 2019
Role and involvement in implementing the proposed action	Programme partner. Will take part in various activities.

²⁸ This number is available to an organisation which registers its data in PADOR. For more information and to register, please visit https://ec.europa.eu/europeaid/search/site/pador_en.

²⁹ E.g. non-profit, governmental body or international organisation.

	Associate 2
Full legal name	Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques de l'Afrique Francophone subsaharienne (CREFIAF)
EuropeAid ID number³⁰	NA
Country of registration	Cameroon
Legal status³¹	International organisation with diplomatic status
Official address	940, Rue de Narvick BP 376 Yaoundé
Contact person	Hassan (only name)
Telephone number: country code + city code + number	(+237) 222 22 81 52 / (+237) 670 82 91 78
Fax number: country code + city code + number	-
E-mail address	hassan@crefiaf.org
Number of employees	3 permanent staffs and about 30 staffs of SAI Cameroon in part-time engagement
Experience of similar actions, in relation to role in the implementation of the proposed action	Partner in PAP-APP Phase 1 programme
History of cooperation with the applicants	The IDI and CREFIAF have been cooperating closely for years in several areas, including joint programmes for SAIs in Africa, development of global goods and guidelines and support to other INTOSAI regions.
Role and involvement in preparing the proposed action	Contributed to and decided upon principles for the programme through PAP-APP Steering Committee meetings in 2019
Role and involvement in implementing the proposed action	Programme partner. Will take part in various activities.

³⁰ This number is available to an organisation which registers its data in PADOR. For more information and to register, please visit https://ec.europa.eu/europeaid/search/site/pador_en.

³¹ E.g. non-profit, governmental body or international organisation.

5 CHECKLIST FOR THE FULL APPLICATION FORM

BUDGET LINE: BGUE 21 02 07 03 GLOBAL PUBLIC GOODS AND CHALLENGES
PROGRAMME (GPGC)

OPEN PROCEDURE: AWARD OF A GRANT WITHOUT A CALL FOR PROPOSALS

ADMINISTRATIVE DATA	To be filled in by the lead applicant
<u>Name of the lead applicant</u>	
EuropeAid ID number	IDI is not yet registered in PADOR
Nationality³²/country and date of registration³³	Norway, date of registration: 19 August 1999
Legal entity file number³⁴	N/A Legal entity form was filled out for and sent to the appropriate authorities
Legal status³⁵	Non-profit organisation registered as a Norwegian foundation.
<u>Co-applicant³⁶</u>	
N/A	
Name of the co-applicant	
EuropeAid ID number	
Nationality/country and date of registration	
Legal entity file number (if available)	
Legal status	
<u>Affiliated entity³⁷</u>	
N/A	
Name of the affiliated-entity	
EuropeAid ID number	
Nationality/country and date of registration	
Legal status:	
Specify to which entity you are affiliated (lead applicant and/or the co-applicant).	
Specify the kind of affiliation you have with that entity.	

³² For individuals.

³³ For organisations.

³⁴ If the lead applicant has already signed a contract with the European Commission.

³⁵ E.g. non-profit, governmental body, or international organisation.

³⁶ Add as many rows as co-applicant(s).

³⁷ Add as many rows as affiliated entities.

BEFORE SENDING YOUR PROPOSAL, PLEASE CHECK THAT EACH OF THE FOLLOWING CRITERIA HAVE BEEN MET IN FULL AND TICK THEM OFF		Tick the items off below	
		Yes	No
Title of the proposal: Strengthened performance of the most challenged Supreme Audit Institutions through the Accelerated Peer-Support Partnership programme (PAP-APP)			
PART 1 (ADMINISTRATIVE)			
1. The correct grant application form has been used.		x	
2. The declaration by the lead applicant has been filled in and signed. The lead applicant, the co-applicants and the affiliated entities have filled in the declaration on honour on exclusion criteria and selection criteria		x	
3. The proposal is typed and is in English. Where more than one language is allowed, the proposal is drafted in the language most commonly used by the target population in the country in which the action takes place.		x	
4. One original and <X copy(ies)> are included		NA	
5. An electronic version of the proposal is enclosed		x	
6. Each co-applicant has completed and signed the mandate and the mandate is included.		NA	
7. Each affiliated entity(ies) has completed and signed an affiliated entity(ies)'s statement and the statements are included Please write 'Not applicable' (NA) if you have no affiliated entity(ies)]		NA	
8. The budget is enclosed, in balance, presented in the format requested, and stated in [EUR]		x	
9. The logical framework has been completed and is enclosed.		x	
PART 2 (ELIGIBILITY)			
10. The action will be implemented in [an] eligible [country(ies)] [region(s)] and in the minimum required number of eligible [countries] [regions].		x	
11. The duration of the action is between <X months> and <X months> (the minimum and maximum allowed).		x	
12. The requested EU contribution is between <X EUR/other currency> and <X EUR/other currency> (the minimum and maximum allowed).		x	
13. The requested EU contribution is between <X %> and <X %> of the total eligible costs (minimum and maximum percentage allowed). ³⁸		x	
14. The amount of financing requested on the basis of simplified cost options is supported by appropriate justification in the "justification sheet" of the Budget and in case of other/recurrent SCO the methods are based on a priory obtained ex-ante assessment.		x	
15. The requested contribution has not been changed by more than 20 % compared to the amount requested at the concept note stage.]		NA	

³⁸ If applicable, insert an additional % of the total accepted costs.

6 DECLARATION BY THE LEAD APPLICANT (FULL APPLICATION)

The lead applicant, represented by the undersigned, being the authorised signatory of the lead applicant, in the context of the present call for proposals, representing any co-applicant(s), affiliated entity(ies) in the proposed action, hereby declares that

- the lead applicant has the sources of financing specified in Section 2 of the guidelines for applicants;
- the lead applicant has sufficient financial capacity to carry out the proposed action or work programme;
- the lead applicant certifies the legal statues of the lead applicant, of the co-applicant(s) and of the affiliated entity(ies) as reported in part 3, 4, and 5 of this application;
- the lead applicant, the co-applicant(s) and the affiliated entity(ies) have the professional competences and qualifications specified in Section 2 of the guidelines for applicants;
- the lead applicant undertakes to comply with the obligations foreseen in the affiliated entity(ies)'s statement of the grant application form and with the principles of good partnership practice;
- the lead applicant is directly responsible for the preparation, management and implementation of the action with the co-applicant(s) and affiliated entity(ies), if any, and is not acting as an intermediary;
- if the requested amount is above EUR 60.000 the lead applicant, the co-applicant(s) and the affiliated entities must fill in and sign the declaration on honour (PRAG Annex A14) certifying that they are not in any of the situations excluding them from participating in contracts which are listed in Section 2.6.10.1. of the practical guide (available from the following internet address: <http://ec.europa.eu/europeaid/prag/document.do>. Furthermore, it is recognised and accepted that if the lead applicant, co-applicant(s) and affiliated entity(ies) (if any) participate in spite of being in any of these situations, they may be excluded from other procedures in accordance with the Financial Regulation in force;
- the lead applicant and each co-applicant and affiliated entity (if any) is in a position to deliver immediately, upon request, the supporting documents stipulated under Section 2.4 of the guidelines for applicants.
- **the lead applicant and each co-applicant and affiliated entity (if any) are eligible in accordance with the criteria set out under Sections 2.1.1 and 2.1.2 of the guidelines for applicants;**
- if recommended to be awarded a grant, the lead applicant, the co-applicant(s) and the affiliated entity(ies) accept the contractual conditions as laid down in the standard grant contract annexed to the guidelines for applicants (Annex G) (or the Contribution Agreement, where applicable);

These are the sources and amounts of Union funding received or applied for the action or part of the action or for its functioning during the same financial year as well as any other funding received or applied for the same action.

IDI has currently not applied for / does currently not receive other funds from the EU. However, it may be involved in country projects in the GCP Tier 2 countries where funds from the EC delegations are allocated for the project. If so, any overlap will be avoided and the project budgets will be separated from the programme budget.


IDI will use some core funding from OAGN (Norwegian Parliament Grant), SIDA, DFID and ADA for the same action (contracts signed). IDI has also signed / is discussing funding & follow-up contracts with the following development partners who will also fund parts of the action: Global Affairs Canada, Irish Aid, MFA & SAI Estonia, MFA France, SAI Qatar & Saudi Arabia and SECO. As this is a 5-year period, IDI cannot provide the exact amounts of funding & the sources of funding at this stage. However, IDI will update the contracting authority periodically in its financial reporting.

The lead applicant is fully aware of the obligation to inform without delay the contracting authority to which this application is submitted if the same application for funding made to other European

Commission departments or European Union institutions has been approved by them after the submission of this grant application.

We acknowledge that if we participate in spite of being in any of the situations listed in Section 2.6.10..1 of the practical guide or if the declarations or information provided prove to be false we may be subject to rejection from this procedure and to administrative sanctions in the form of exclusion and financial penalties up to 10 % of the total estimated value of the grant being awarded and that this information may be published on the Commission website in accordance with the Financial Regulation in force. We are aware that, for the purposes of safeguarding the EU's financial interests, our personal data may be transferred to internal audit services, to the early detection and exclusion system, to the European Court of Auditors, to the Financial Irregularities Panel or to the European Anti-Fraud Office.

Signed on behalf of the lead applicant

Name	Einar Gørrissen
Signature	
Position	Director General
Date	22 November 2019



7 ASSESSMENT GRID FOR THE FULL APPLICATION

(FOR THE USE OF THE CONTRACTING AUTHORITY ONLY)

	YES	NO
For open procedures: [OPENING & ADMINISTRATIVE CHECK AND CONCEPT NOTE EVALUATION]		
1. The submission deadline has been met.		
2. The application satisfies all the criteria specified in the checklist in Section 7 of Part B.		
Administrative compliance has been checked by: Date:		
DECISION:		
A. The committee has decided to evaluate the concept note, which passed the administrative checks.		
B. The committee has decided to recommend evaluation of the full application form.		
The concept note has been evaluated by: Date:		
For restricted procedures: [OPENING & ADMINISTRATIVE CHECK]		
1. The submission deadline has been met.		
2. The full application satisfies all the criteria specified in the checklist in Section 7 of Part B.		
DECISION:		
The committee has decided to evaluate the full application, which passed the administrative checks.		
Administrative compliance has been checked by: Date:		
EVALUATION OF THE FULL APPLICATION		
DECISION:		
A. The proposal has been provisionally selected as one of the top ranked proposals within the available financial envelope and the committee has recommended eligibility checking.		
B. The proposal has been put on the reserve list as one of the top ranked proposals and the committee has recommended eligibility checking		
The proposal has been evaluated by: Date:		
ELIGIBILITY VERIFICATION		
3. The checklist for the full application form (part 2) has been duly completed.		
4. The lead applicant satisfies the eligibility criteria in Section 2.1.1 of the guidelines.		
5. The co-applicant(s), if any, satisfy the eligibility criteria in Section 2.1.1 of the guidelines.		
6. The affiliated entity(ies), if any, satisfy the eligibility criteria in Section 2.1.3 of the guidelines.		
7. The supporting documents listed below were submitted in accordance with the guidelines (Section 2.4)		
a. The lead applicant's statutes or articles of association		

b. The statutes or articles of association of the co-applicants and the affiliated entity(ies)		
c. The lead applicant's external audit report (if applicable)		
d. Copy of the lead applicant's latest accounts.		
Eligibility has been assessed by:		
Date:		
<u>DECISION:</u>		
The committee has checked the proposal's eligibility under the criteria laid down in the guidelines for applicants and has selected the proposal for funding.		

E7-0



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