

UNDAF ACTION PLAN GUIDANCE NOTE

Annex 1

How to Complete the UNDAF Action Plan Template
and the UNDAF Action Plan Results Matrix

January 2010



**UNITED NATIONS
DEVELOPMENT GROUP**

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The following annex provides guidance on the content and format of the UNDAF Action Plan. Given the multiple purposes of the UNDAF Action Plan, including its function as a mechanism to ensure accountability and as part of the legal framework establishing the relationship between each UN system agency and the concerned Government, some aspects of the UNDAF Action Plan are highly recommended. Specific text suggestions are indicated by text boxes as follows:

It is highly recommended that you use the text in these boxes when drafting the UNDAF Action Plan.

There are also some clauses relating to the Harmonized Approach to Cash Transfers (HACT) that are mandatory for UN system agencies applying HACT. The UNDAF Action Plan should specify which UN system agencies are applying HACT and note in each instance, where text refers to HACT processes, that the HACT-specific mechanisms apply only to those UN system agencies following HACT procedures. **The clauses relating to HACT MUST BE INCLUDED VERBATIM.** This text is identified by text boxes as follows:

The text in these boxes is mandatory for those UN system agencies following HACT procedures and must be included in the UNDAF Action Plan VERBATIM.

Text in [square brackets] is intended as advice to drafters of UNDAF Action Plans.

1. Cover Page and Introductory Elements

1.1 The UNDAF Action Plan document has a cover page and includes a table of contents, a glossary/ acronym list, a contents page, an executive summary, etc. The introduction of the document must explicitly state that the UNDAF Action Plan complements the UNDAF and it represents a common operational plan for implementing the UNDAF.

2. Partnerships, Values and Principles (1 page)

2.1 This section outlines key principles of the relationship between the UN system agencies and the Government. It includes:

- The purpose of the cooperation—achievement of the MDGs, fulfilment of human rights, UN Conventions, Conferences and Summits;
 - Strong alignment with national development priorities and country processes;
 - Building on experience of previous programmes;
 - The objectives of greater coherence and coordination between the UN system agencies;
 - The Doha Financing for Development Review Conference Outcome document and its implications at country level;
 - The aid environment/Paris Declaration, reference to any prevailing frameworks for enhancing aid effectiveness (e.g. joint assistance strategies);
- Reference to partnerships with civil society and the non-governmental sector;¹
 - This section MUST include reference to the cooperation or assistance agreements² or other agreements which are the legal basis for the relationship between the Government and each UN organization. Suggested text for this is given in the box below with examples for a number of UN system agencies. UN system agencies not included in the examples should seek advice on specific text from their headquarters.
 - This section may also refer to the principles and basis for the collaboration among the UN system agencies, which is based on the [Guidance Note on Resident Coordinator and UN Country Team Working Relations](#). If there is a UNCT Code of Conduct this can be referred to, the full document may be attached as an Annex to the UNDAF Action Plan if this is considered useful.

¹ Non-government/civil society partners would not sign the UNDAF Action Plan.

² The cooperation or assistance agreement between the Government and the Funds and Programmes are the Basic Cooperation Agreement for UNICEF; Standard Basic Assistance Agreement for UNDP, which also applies to UNFPA; and the Basic Agreement for WFP.

Whereas the Government of _____ (hereinafter referred to as “the Government”) has entered into the following:

a) WHEREAS the Government and the United Nations Development Programme (hereinafter referred to as UNDP) have entered into a basic agreement to govern UNDP’s assistance to the country (Standard Basic Assistance Agreement (SBAA) [or other agreement depending on country], which was signed by both parties on _____ (date). Based on Article I, paragraph 2 of the SBAA, UNDP’s assistance to the Government shall be made available to the Government and shall be furnished and received in accordance with the relevant and applicable resolutions and decisions of the competent UNDP organs, and subject to the availability of the necessary funds to the UNDP. In particular, decision 2005/1 of 28 January 2005 of UNDP’s Executive Board approved the new Financial Regulations and Rules and along with them the new definitions of ‘execution’ and ‘implementation’ enabling UNDP to fully implement the new common country programming procedures resulting from the UNDG simplification and harmonization initiative. In light of this decision this UNDAF Action Plan together with an AWP (which shall form part of this UNDAF Action Plan, and is incorporated herein by reference) concluded hereunder constitute together a project document as referred to in the SBAA [or other appropriate governing agreement].

b) With the United Nations Children’s Fund (UNICEF) a Basic Cooperation Agreement (BCA) concluded between the Government and UNICEF on ___ and revised on ___.

c) With the Office of the United Nations High Commissioner for Refugees (UNHCR) a Country Co-operation Agreement concluded between the Government and UNHCR on ___ and revised on ___.

d) With the World Food Programme a Basic Agreement concerning assistance from the World Food Programme, which Agreement was signed by the Government and WFP on _____.

e) With the United Nations Population Fund (UNFPA) a [select: Exchange of letters/Memorandum of understanding] dated _____ to the effect that the SBAA signed by UNDP and the Government on _____ be applied, mutatis mutandis, to UNFPA.

f) With UNIDO the Agreement between the Government of [NAME] and [MOFCOM] for the establishment of the UNIDO Office as established in [YEAR]. If an SBAA has been concluded with the Government concerned, a reference to it should be included instead of or in addition to the Country Office Agreement.

g) With the Food and Agriculture Organization of the United Nations the Agreement for the opening of the FAO Representation in [COUNTRY] on [DATE]. [in case FAO has a sub-regional or a regional office in the country, a relevant specific mention shall be made].

[Add in references to other UN system agencies as appropriate]. The UNDAF Action Plan will, in respect of each of the United Nations system agencies signing, be read, interpreted, and implemented in accordance with and in a manner that is consistent with the basic agreement between such United Nations system agency and the Host Government.

3. Programme Actions and Implementation Strategies (2-3 pages)

3.1 This section outlines the UNDAF outcomes and outputs, the rationale for programmatic choices and the strategies through which they will be delivered. It does not need to repeat the information provided in the UNDAF. This section includes:

- A summary of the programming process;
- An outline of the relationship between the UNDAF, governing body documents (e.g. CPDs or Biennial Work Plans), the UNDAF Action Plan, and work plans/Project Documents. It may be easiest to do this through a diagram showing the relationship between results in these various documents, including showing the point at which UN system agency-specific responsibility is identified, or joint programmes where more than one UN system agency may be working towards the same results;
- A brief description of programme components, outlining how they support the achievement of national development priorities;
- Partnership strategies and agreements with Government, NGOs/CSOs, global MoUs which show how UN system agencies are working with

Government and other national partners to support the achievement of national development priorities. [If there are many complex arrangements it is better to summarize in the main document and provide more detail in an Annex]; and

- Programme management strategies that the UN will use to ensure coordinated delivery of resources and capacity development support, for example joint programmes, UN theme groups or other programme coordination groups, or an inter-agency group responsible for M&E. This section should outline clearly how the UN system agencies will organize themselves to support Government in implementing programme-based approaches such as SWAPs (e.g. will the UN identify lead agencies in specific sectors or use other mechanisms to work coherently within SWAPs).

4. Programme Management and Responsibilities (2-3 pages)

4.1 This section outlines the mechanisms for decision making and coordination between the UN system agencies and Government, and within the UNCT. It may need to outline the various levels of Government coordination (e.g. if specific UN system agencies have particular line Ministries responsible for coordination of the UN organization's programme). If there are many different Ministries responsible for coordination of different UN system agencies' programmes, it may be useful to list these in an Annex. This section is required to outline the accountability structure, showing how financial and human resources will be managed and by whom. It must also outline the management arrangements and coordination mechanisms for the

implementation of programme activities; stipulating the roles and responsibilities of participating UN system agencies and Implementing Partners, including the governance structure (for example a joint steering committee between Government and UNCT). It should also identify common implementation arrangements, including those which apply to joint programmes. It contains specific language relating to cash transfers as noted below, and should include the following information:

- Mechanisms and partners for Government coordination: the following text is suggested:

The programme will be nationally executed under the overall co-ordination of _____ (Government Co-ordinating Authority). Government coordinating authorities for specific UN system agency programmes are noted in Annex X. Government Ministries, NGOs, INGOs and UN system agencies will implement programme activities. The UNDAF Action Plan will be made operational through the development of Annual work plans and/or Project Documents which describe the specific results to be achieved and will form an agreement between the UN system agencies and each implementing partner on the use of resources. To the extent possible the UN system agencies and partners will use the minimum documents necessary, namely the signed UNDAF Action Plan and signed AWP/project documents to implement programmatic initiatives. However, as necessary and appropriate, project documents can be prepared using, inter alia, the relevant text from the UNDAF Action Plan and AWP/project documents.³

³ In the case of UNDP, the Government Coordinating Authority will nominate the Government Co-operating Agency directly responsible for the Government's participation in each UNDP-assisted AWP. The reference to "Implementing Partner(s)" shall mean "Executing Agency(s)" as used in the SBAA. Where there are multiple implementing partners identified in an Annual Work Plan, a Principal Implementing Partner will be identified as who will have responsibility for convening, co-ordinating and overall monitoring (programme and financial) of all the Implementing Partners identified in the AWP to ensure that inputs are provided and activities undertaken in a coherent manner to produce the results of the AWP.

- Details of the process for developing key tools to be used for management (particularly annual work plans and project documents), including mechanisms for working with national partners;
- Management arrangements for joint programmes, including Government management/ coordination;
- Arrangements for cash transfers to Implementing Partners: for those UN system agencies which are using the Harmonized Approach to Cash Transfers

there should be a statement of commitment by the UN system agencies to apply harmonized cash transfer procedures and coordinate monitoring and assurance activities with other UN system agencies. It should be clarified which UN system agencies are using these procedures and state that for those UN system agencies the following will apply: (use the following text **VERBATIM**);

All cash transfers to an Implementing Partner are based on the Annual Work Plans agreed between the Implementing Partner and the UN system agencies.

Cash transfers for activities detailed in AWP's can be made by the UN system agencies using the following modalities:

1. Cash transferred directly to the Implementing Partner:

- a. Prior to the start of activities (direct cash transfer), or*
- b. After activities have been completed (reimbursement);*

2. Direct payment to vendors or third parties for obligations incurred by the Implementing Partners on the basis of requests signed by the designated official of the Implementing Partner;

3. Direct payments to vendors or third parties for obligations incurred by UN system agencies in support of activities agreed with Implementing Partners.

[In countries where it has been agreed that cash will be transferred to institutions other than the Implementing Partner (e.g., the Treasury) please replace with the following text:]

Cash transfers for activities detailed in AWP's can be made by the UN system agencies using the following modalities:

1. Cash transferred to the [national institution] for forwarding to the Implementing Partner:

- a. Prior to the start of activities (direct cash transfer), or*
- b. After activities have been completed (reimbursement).*

(cont'd) ►

◀ (cont'd)

2. *Direct payment to vendors or third parties for obligations incurred by the Implementing Partners on the basis of requests signed by the designated official of the Implementing Partner.*

3. *Direct payments to vendors or third parties for obligations incurred by UN system agencies in support of activities agreed with Implementing Partners*

Where cash transfers are made to the [national institution], the [national institution] shall transfer such cash promptly⁴ to the Implementing Partner.

Direct cash transfers shall be requested and released for programme implementation periods not exceeding three months. Reimbursements of previously authorized expenditures shall be requested and released quarterly or after the completion of activities. The UN system agencies shall not be obligated to reimburse expenditure made by the Implementing Partner over and above the authorized amounts.

Following the completion of any activity, any balance of funds shall be refunded or programmed by mutual agreement between the Implementing Partner and the UN system agencies.

Cash transfer modalities, the size of disbursements, and the scope and frequency of assurance activities may depend on the findings of a review of the public financial management capacity in the case of a Government Implementing Partner, and of an assessment of the financial management capacity of the non-UN⁵ Implementing Partner. A qualified consultant, such as a public accounting firm, selected by the UN system agencies may conduct such an assessment, in which the Implementing Partner shall participate. The Implementing Partner may participate in the selection of the consultant.

Cash transfer modalities, the size of disbursements, and the scope and frequency of assurance activities may be revised in the course of programme implementation based on the findings of programme monitoring, expenditure monitoring and reporting, and audits.

- A summary of the roles and responsibilities of the specific decision making structures required for the programme management strategies as noted in the previous section (i.e. for the UNCT itself, for the UN Theme Groups or Programme Coordination Groups, for inter-agency groups for M&E, etc.). This may refer to the UNCT Code of Conduct if there is one;
- A summary of the roles and responsibilities of UN system agencies within the context of any common funding arrangements or funding for

joint programmes (e.g. if there is to be a 'One Fund' and UN system agencies will take on roles as participating UN system agencies, or as managing agents or administrative agents). Where the role is already clarified in other documentation it is sufficient to summarize and make a reference to the more detailed documents (e.g. to the MoUs governing joint programme arrangements or any document outlining the principles and processes for management and the allocation mechanisms of One Fund);

⁴ This can be replaced by a specific number of days in lieu of "promptly."

⁵ For the purposes of these clauses, "the UN" includes the IFIs.

- A statement noting that each UN system agency head is accountable to his/her Executive Head/ Governing body for resources received by the UN system agency from its own resources, and in line with the pertinent financial regulations and rules of the concerned UN system agency. The UN system agency head or Representative of each system agency in a country is accountable to the Executive Head (or governing body, if relevant) of his/her own system agency for the resources received from his/her own organization. These resources are subject to the external and internal audit procedures laid down in his/her own organization; and
- A statement to be included, indicating that each UN organization is solely subject to the external and internal auditing procedures laid down in each organization's financial regulations and rules and procedures, and that should HACT be used, it is subject to the "standard" HACT procedures (e.g. macro/micro-assessments).

5. Resources and Resource mobilization strategy (1 page)

5.1 This section sets out the financial and human resource commitments of each of the UN system agencies. It also outlines the key mechanisms for resource mobilization, including reference to mechanisms such as “One Fund” if such a mechanism is to be established. Key issues to include are:

- A table summarizing the financial requirements for each national development priority area identified in the UNDAF for each year of the programme, showing each UN organization’s contribution in both core/regular resources and non-core/other/extra-budgetary resources and indicate any shortfall. The table may be a synthesis of a
- [common budgetary framework](#)⁶ (see also the UNDG toolkit for further information). This table MUST include a footnote stating these are estimated amounts, and actual amounts will depend on availability of UN system agencies’ resources and contributions from funding partners;
- A statement that regular/core and other/non-core/extra-budgetary resources indicated are exclusive of funding received in response to emergency appeals;
- A statement of the types of support to be provided to national counterparts, for which the following text is suggested:

The UN system agencies will provide support to the development and implementation of activities within the UNDAF Action Plan, which may include technical support, cash assistance, supplies, commodities and equipment, procurement services, transport, funds for advocacy, research and studies, consultancies, programme development, monitoring and evaluation, training activities and staff support. Part of the UN system agencies’ support may be provided to Non-Governmental [and Civil Society] system agencies as agreed within the framework of the individual Annual Work Plan and project documents.

Additional support may include access to UN organization-managed global information systems, the network of the UN system agencies’ country offices and specialized information systems, including rosters of consultants and providers of development services, and access to the support provided by the network of UN Specialized Agencies, Funds and Programmes.

The UN system agencies shall appoint staff and consultants for programme development, programme support, technical assistance, as well as monitoring and evaluation activities.

Subject to annual reviews and progress in the implementation of the programme, the UN system agencies’ funds are distributed by calendar year and in accordance with the UNDAF Action Plan. These budgets will be reviewed and further detailed in the Annual Work Plans and project documents. By mutual consent between the Government and the UN system agencies, funds not earmarked by donors to the UN system agencies for specific activities may be re-allocated to other programmatically equally worthwhile activities.

⁶ This guidance is forthcoming

- For those UN system agencies using the Harmonized Approach to Cash Transfers the following text should be used **VERBATIM**:

In case of direct cash transfer or reimbursement, the UN system agencies shall notify the Implementing Partner of the amount approved by the UN system agencies and shall disburse funds to the Implementing Partner in [here insert the number of days as per UN system agency schedule].

In case of direct payment to vendors or third parties for obligations incurred by the Implementing Partners on the basis of requests signed by the designated official of the Implementing Partner; or to vendors or third parties for obligations incurred by the UN system agencies in support of activities agreed with Implementing Partners, the UN system agencies shall proceed with the payment within [here insert the number of days as agreed by the UN system agencies].

The UN system agencies shall not have any direct liability under the contractual arrangements concluded between the Implementing Partner and a third party vendor.

Where the UN system agencies and other UN system agency provide cash to the same Implementing Partner, programme monitoring, financial monitoring and auditing will be undertaken jointly or coordinated with those UN system agencies.

- The commitment by UN system agencies to raise additional resources for the programme, subject to donor funding;
- The [joint resource mobilization strategy](#) for any shortfall in funding (see further details in the [UNDG toolkit](#)). If such a strategy focuses on resource mobilization for the programme activities as a whole (and/or specific results within it) rather than for specific UN system agency results, this should be indicated. If the UNCT has agreed to establish 'One Fund' to meet shortfalls in funding the programme activities, the key principles of its management should be mentioned here and full terms of reference should be attached as an Annex;
- The human resource requirements for the programme, and how human resource needs will be met, outlining the profile, type and number of staff required. [This level of detail may only be possible if the UN system agencies have conducted a capacity assessment—if this has not happened, but will happen in the future, reference should be made to that; if there has not been a capacity assessment, UN system agencies should be able to estimate human resource needs, and may be able to indicate a broad HR strategy for meeting HR gaps]; and
- Inter-agency staffing arrangements; if any inter-agency staffing (including business operations staff) is proposed, this is indicated here, together with a summary of the management/coordination mechanisms for such staff.

6. Communication (half page)

6.1 Experience suggests that coherent communication can enhance the UN's influence and advocacy on key issues. Guidance on [how to develop a joint communications strategy](#) is given in the UNDG toolkit.

6.2 This section includes:

- A summary of the UN system agencies' communication strategy (if it exists) or the process through which such a strategy is to be developed and the principles behind it (if a strategy is to be developed). The full strategy should be attached as an Annex;
- If there is no intention to develop a strategy as such, this section should set out the principles guiding coherent communication, showing how UN system agencies will ensure such coherence in communication with Government, the public, donors, the media or other entities; and
- If applicable it also set out any common staffing arrangements relating to communication and how these will work in relation to UN system agency-specific capacity.

6.3 UNCTs may wish to include a section on information and knowledge management, linking to the processes and mechanisms identified in the M&E section, and indicating how the UNCT will manage information and knowledge from those processes.

7. Monitoring and Evaluation (1-2 pages)

7.1 This section outlines the arrangements for monitoring and evaluation of programme activities, both situation monitoring and performance monitoring. As part of the development of the UNDAF, an M&E Plan is developed. The UNDAF Action Plan provides the opportunity to operationalize the UNDAF M&E Plan. Whilst the UNDAF Action Plan is intended to bring about coherence, simplification and reduced transaction costs, UN system agency-specific monitoring, evaluation and reporting obligations to governing bodies and donors still apply.

7.2 The indicators and targets in the UNDAF Results Matrix should be monitored through the UNDAF Action Plan monitoring and evaluation processes. UNDAF inter-agency groups for M&E, constituted around each national development priority area, can play an important role in bringing about coherence in monitoring between reviews with Implementing Partners of work plans/projects and the UNDAF annual review. The UNDAF annual review provides an opportunity to revise the UNDAF Action Plan.

7.3 There are two aspects to monitoring and evaluation: performance monitoring of the UN system agencies and Implementing Partners (did the UN system agencies/partners do what they said they would do) and situation monitoring (are the country's human development indicators showing progress, especially in areas where the UN is supporting national development priorities). Performance monitoring tools should use the agreed UNDG tools and processes for monitoring and evaluation as much as possible. Where there are agreed national monitoring processes (e.g. sector annual reviews) these should be used as much as possible to meet monitoring needs.

7.4 A key reporting tool for the UNCT, particularly in its reporting to Government, is the "Standard Operational Format and Guidelines for Reporting Progress on UNDAF."

7.5 This section should also include mandatory text from the HACT framework on the monitoring of activities supported by cash transfers.

7.6 The M&E section of the UNDAF Action Plan should include:

- An outline of the monitoring *processes* of the UNDAF Action Plan and how these link into the UNDAF M&E Plan for performance monitoring of the UN system agencies. The monitoring processes are activities undertaken (e.g. studies, surveys, monitoring systems, reviews and evaluations) and need to be described separately for each UNDAF outcome area (and noted in the UNDAF Action Plan results matrix). There should also be an indication of how these monitoring processes relate to the UNDAF evaluation.
- Details of the performance monitoring *mechanisms*, which need to be linked to national monitoring mechanisms of development effectiveness (implementation of national policies, strategies and plans; MDG monitoring) and allow for dialogue between national partners (Government, including line ministries as well as non-governmental organizations and civil society) and the UN system. These mechanisms need to be described separately for each UNDAF outcome area (and noted in the UNDAF Action Plan results matrix). They may include theme groups, programme coordination groups, etc.;
- For the purposes of streamlining procedures, reporting mechanisms should follow and be an integral part of the UNDAF annual review process;
- In relation to cash transfers, a number of clauses must be included using the following text **VERBATIM**:

Implementing Partners agree to cooperate with the UN system agencies for monitoring all activities supported by cash transfers and will facilitate access to relevant financial records and personnel responsible for the administration of cash provided by the UN system agencies. To that effect, Implementing Partners agree to the following:

- 1. Periodic on-site reviews and spot checks of their financial records by the UN system agencies or their representatives,*
- 2. Programmatic monitoring of activities following the UN system agencies' standards and guidance for site visits and field monitoring,*
- 3. Special or scheduled audits. Each UN organization, in collaboration with other UN system agencies (where so desired: and in consultation with the respective coordinating Ministry) will establish an annual audit plan, giving priority to audits of Implementing Partners with large amounts of cash assistance provided by the UN system agencies, and those whose financial management capacity needs strengthening.*

- To facilitate assurance activities relating to cash transfers, Implementing Partners and the UN system agencies may agree to use a programme monitoring and financial control tool allowing data sharing and analysis;
- This section should also include a statement that assessments and audits of non-government Implementing Partners will be conducted in accordance with the policies and procedures of the UN system agencies.

To include VERBATIM: (Select from the following two options):

- [Where an assessment of the Public Financial Management system has confirmed that the capacity of the Supreme Audit Institution is high and willing and able to conduct scheduled and special audits]:

The Supreme Audit Institution may undertake the audits of Government Implementing Partners. If the SAI chooses not to undertake the audits of specific Implementing Partners to the frequency and scope required by the UN system agencies, the UN system agencies will commission the audits to be undertaken by private sector audit services⁷.

- [Where no assessment of the Public Financial Management capacity has been conducted, or such an assessment identified weaknesses in the capacity of the Supreme Audit Institution]:

The audits will be commissioned by the UN system agencies and undertaken by private audit services.

⁷ For UNDP, the audit of NGO or nationally implemented projects can be assigned to the national Supreme Audit Institution (SAI) only on the condition that the institution has a demonstrated capacity to carry out the audits in an independent manner. To this effect, the UNDP Office of Audit and Investigations (OAI) has made available on its Intranet site guidance on the assessment of SAIs along with a questionnaire that will need to be properly completed, signed and communicated to OAI to support that due diligence has been exercised prior to opting for having such audits undertaken by the national SAI. Please refer to OAI Intranet site for further details.

8. Commitments of the Government (2-3 pages)

8.1 The focus of both the UNDAF and the UNDAF Action Plan is the achievement of national development priorities. The leadership of Government is paramount and this section sets out the commitments of the Government to achieve those national development priorities which the UN system agencies are supporting. Many of these commitments relate to the leadership and coordination role of Government. In this context 'Government' will usually mean the Government coordinating authority identified in Section 3 on Programme Management, but it may also be useful to refer to the roles of UN system agency-specific Government coordinating authorities (for example specific line Ministries) if these are not the same as the overarching coordinating authority.

8.2 It is also important to establish how the Government (supported by the UN and by others) is monitoring national development priorities in the country. This will assist UN system agencies to support that monitoring through their own monitoring and evaluation activities. The Government also needs to agree with UN system agencies the process for receiving and reporting on cash transfers to Implementing Partners. Some text is mandatory as indicated below.

8.3 The section should include the following:

- The processes through which the Government will review progress on key national development priorities;

- A commitment by the Government to organize periodic programme review and planning meetings related to national development priorities which UN system agencies are supporting and, where appropriate, to facilitate the participation of donors, NGOs, civil society and other development partners. These may include Government/development partner coordination mechanisms, and/or sector or Ministry level coordination mechanisms;
- A commitment by the Government to support or establish national/sub-national coordination structures (including through specific line ministries if appropriate);
- A commitment by the Government to support and lead the Government/UN joint governance structures;
- A statement of the Government's contribution (monetary or in-kind) to programme outcomes and whether these contributions are already budgeted or need to be budgeted/approved;
- A commitment by the Government to support the UN system agencies in their efforts to raise funds required to meet the financial needs of the Country Programme of each UN system agency. Suggested text is:

The Government will support the UN system agencies' efforts to raise funds required to meet the needs of this UNDAF Action Plan and will cooperate with the UN system agencies including: encouraging potential donor Governments to make available to the UN system agencies the funds needed to implement unfunded components of the programme; endorsing the UN system agencies' efforts to raise funds for the programme from the private sector both internationally and in [name of country]; and by permitting contributions from individuals, corporations and foundations in [name of country] to support this programme which will be tax exempt for the Donor, to the maximum extent permissible under applicable law.



- A statement that cash assistance from the UN system agencies for travel or other such costs will be commensurate with prevailing rates and within those of the UN system. Suggested text is:

Cash assistance for travel, stipends, honoraria and other costs shall be set at rates commensurate with those applied in the country, but not higher than those applicable to the United Nations System (as stated in the ICSC circulars).

- The following clauses in italics relating to Cash Transfers should be included **VERBATIM**:

A standard Fund Authorization and Certificate of Expenditures (FACE) report, reflecting the activity lines of the Annual Work Plan (AWP), will be used by Implementing Partners to request the release of funds, or to secure the agreement that [UN organization] will reimburse or directly pay for planned expenditure. The Implementing Partners will use the FACE to report on the utilization of cash received. The Implementing Partner shall identify the designated official(s) authorized to provide the account details, request and certify the use of cash. The FACE will be certified by the designated official(s) of the Implementing Partner.

Cash transferred to Implementing Partners should be spent for the purpose of activities and within the timeframe as agreed in the AWP's only.

Cash received by the Government and national NGO Implementing Partners shall be used in accordance with established national regulations, policies and procedures consistent with international standards, in particular ensuring that cash is expended for activities as agreed in the AWP's, and ensuring that reports on the utilization of all received cash are submitted to [UN organization] within six months after receipt of the funds. Where any of the national regulations, policies and procedures are not consistent with international standards, the UN system agency financial and other related rules and system agency regulations, policies and procedures will apply.

In the case of international NGO/CSO and IGO Implementing Partners cash received shall be used in accordance with international standards in particular ensuring that cash is expended for activities as agreed in the AWP's, and ensuring that reports on the full utilization of all received cash are submitted to [UN organization] within six months after receipt of the funds.

To facilitate scheduled and special audits, each Implementing Partner receiving cash from [UN organization] will provide UN system agency or its representative with timely access to:

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- *all financial records which establish the transactional record of the cash transfers provided by [UN system agency, together with relevant documentation;*
- *all relevant documentation and personnel associated with the functioning of the Implementing Partner's internal control structure through which the cash transfers have passed.*

*The findings of each audit will be reported to the Implementing Partner and [UN organization].
Each Implementing Partner will furthermore*

- *Receive and review the audit report issued by the auditors.*
- *Provide a timely statement of the acceptance or rejection of any audit recommendation to the [UN organization] that provided cash (and where the SAI has been identified to conduct the audits, add: and to the SAI) so that the auditors include these statements in their final audit report before submitting it to [UN organization].*
- *Undertake timely actions to address the accepted audit recommendations.*

Report on the actions taken to implement accepted recommendations to the UN system agencies (and where the SAI has been identified to conduct the audits, add: and to the SAI), on a quarterly basis (or as locally agreed).

9. Other Provisions (1-2 pages)

9.1 This section should include the following provisions:

- A statement that this UNDAF Action Plan supersedes any previously signed Country Programme Action Plans and any other operational documents that are specifically superseded⁸;
- A statement that the UNDAF Action Plan may be modified by mutual consent, in writing;
- A statement that the UNDAF Action Plan may be extended or terminated under certain conditions. Suggested text is:

In the event of any significant change in the situation requiring a change in objectives or a need to extend the duration and scope of the planned programme components, the Government will make a formal request to the UN system agencies through the Representatives of each of the UN system agencies and an appropriate amendment to this UNDAF Action Plan will be negotiated.

In the event of a failure by one party to fulfil any of its obligations under this UNDAF Action Plan:

- (a) *where the defaulting party is one of the UN system agencies, the Government may either (i) suspend the discharge of its own obligations vis-à-vis the defaulting party by giving written notice to that effect to the defaulting party or (ii) terminate the UNDAF Action Plan vis-à-vis the defaulting party by giving written notice of sixty (60) days to the defaulting party; and*
- (b) *where the defaulting party is the Government, the UN system agency as to which the Government has defaulted, either alone or together with all other UN system agencies, may either (i) suspend the discharge of its own obligations by giving written notice to that effect to the defaulting party or (ii) terminate the UNDAF Action Plan by giving written notice of sixty (60) days to the defaulting party.*

- Provisions for dispute settlement. Suggested text is:

Any dispute between the Government and an UN system agency shall be resolved in accordance with the provisions of that Organization's basic agreement with the Government as referred in Part 2 of this UNDAF Action Plan. Any dispute among the UN system agencies shall be resolved exclusively among the UN system agencies through approaches identified in the UNDG-endorsed [dispute resolution mechanism](#).

⁸ Project documents of Specialized and Non-Resident Agencies/ UN organizations will not, in general, be superseded by this UNDAF Action Plan, but if they are this should be noted.

- A statement that nothing in this UNDAF Action Plan shall in any way be construed to waive the protection of the UN system agencies accorded by the contents and substance of the United Nations

Convention on Privileges and Immunities to which the Government is a party (as applicable).
Suggested text is:

- *The Government will honour its commitments in accordance with the provisions of the cooperation and assistance agreements outlined in paragraph [x above in the section on Basis of the Relationship]. The Government shall apply the provisions of the Convention on the Privileges and Immunities of the United Nations agencies to the Agencies' property, funds, and assets and to its officials and consultants. In addition the Government will accord to the Agencies and their officials and to other persons performing services on behalf of the Agencies, the privileges, immunities and facilities as set out in the cooperation and assistance agreements between the Agencies and the Government. The Government will be responsible for dealing with any claims, which may be brought by third parties against any of the Agencies and its officials, advisors and agents. None of the Agencies nor any of their respective officials, advisors or persons performing services on their behalf will be held responsible for any claims and liabilities resulting from operations under the cooperation and assistance agreements, except where it is mutually agreed by Government and a particular Agency that such claims and liabilities arise from gross negligence or misconduct of that Agency, or its officials, advisors or persons performing services.*

[If required]: Without prejudice to the generality of the foregoing, the Government shall insure or indemnify the Agencies from civil liability under the law of the country in respect of vehicles provided by the Agencies but under the control of or use by the Government.

- (a) *"Nothing in this Agreement shall imply a waiver by the UN or any of its Agencies or Organizations of any privileges or immunities enjoyed by them or their acceptance of the jurisdiction of the courts of any country over disputes arising of this Agreement".*
- (b) *Nothing in or relating to this document will be deemed a waiver, expressed or implied, of the privileges and immunities of the United Nations and its subsidiary organs, including WFP, whether under the Convention on the Privileges and Immunities of the United Nations of 13th February 1946, the Convention on the Privileges and Immunities of the Specialized Agencies of 21st November 1947, as applicable, and no provisions of this Note Verbale or any Institutional Contract or any Undertaking will be interpreted or applied in a manner, or to an extent, inconsistent with such privileges and immunities.*

- A statement that this UNDAF Action Plan will come into force upon signature by the Government and the UN system agencies. Suggested text is:

IN WITNESS THEREOF the undersigned, being duly authorized, have signed this UNDAF Action Plan on this day [day, month, and year] in [name of city, name of country].

10. UNDAF Action Plan Results Matrix

As mentioned in paragraph 2.6 of this guidance note, the UNDAF Action Plan reflects the results already specified in the UNDAF results matrix. According to the UNDAF guidelines⁹, UNCTs have the flexibility to either keep the UNDAF results matrix at the outcome level (Option 1a), or develop a fuller results matrix, that includes outputs (Option 1 b). If the UNCT keeps the UNDAF results matrix at the outcome level (Option 1a) and decides to prepare an UNDAF Action Plan, then the outputs are specified in the UNDAF Action Plan.

The wording of national development priorities and outcomes and outputs (if mentioned in the UNDAF Results Matrix) should not be changed between the UNDAF Results Matrix and the UNDAF Action Plan Results Matrix.

The length of this matrix will depend on the complexity of the programmes.

A proposed format for the results matrix is given below.

National Development Priorities or Goals:								
	UN system agency ¹⁰	Implementing Partners	Indicative Resources ¹¹				Monitoring process	Monitoring mechanism
			Total	Core/regular/assessed	Non-core/other/extra budgetary	To be mobilized (funding gap)		
UNDAF outcome 1								
<i>¹²Output 1.1</i>								
UNDAF outcome 2								
<i>Output 2.1</i>								
<i>Output 2.2</i>								
etc								

⁹ "How to Prepare an UNDAF: Guidelines for UN Country Teams," November 2009, Page 12.

¹⁰ Joint programmes are identified here where more than one UN system agency is working on the same UN system agency outcome. Joint programmes may also be identified at the output level. Whatever the level, it is useful in the case of joint programmes to indicate which UN system agency is the lead UN system agency and which UN organization/s are the participating UN organizations.

¹¹ Resource commitments will depend on the ability of UN organizations to raise funds for the programme—this MUST be noted in the table in section 5 of the UNDAF Action Plan text on Resources and Resource Mobilization.

¹² An output could involve one or more UN system agencies.

Additional Annexes

Other annexes should be added as necessary to support the main text. Additionally, some annexes may be needed to deal with UN system agency-specific requirements such as for monitoring and reporting, logistics, etc. on the use of inputs provided by a UN system agency. The following clause should be included in this section VERBATIM:

Any additional annex that deals with a UN system agency's specific requirements is a bilateral agreement between that agency and the Government.