Frequently Asked Questions (FAQs) on the UNDG Cost-sharing Support of the RC System

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General questions

Why was there a review of the RC system funding modalities?

The review was mandated by the quadrennial comprehensive policy review of the UN operational activities for development (QCPR, General Assembly resolution 67/226) in order to ensure that RC Offices have the necessary stable and predictable resources to fulfill their mandate effectively. In addition to the QCPR, it responds to ECOSOC resolution 2008/2 on progress in the implementation of General Assembly resolution 62/208. The new funding modality provides increased predictability of funding, provides for adequate strategic planning capacity in all countries, is responsive to country contexts, and allows flexibility with respect to the use of funds in the particular country.

As of when is the new UNDG cost-sharing arrangement effective?

The UNDG cost-sharing arrangement is effective as of 01 January 2014. It replaces previous funding arrangements from DOCO and ad hoc arrangements and requests for funds, unless UNCTs agree that these are useful and necessary to conduct joint work.

Who funds the UNDG cost-sharing arrangement?

The global funding scenario amounts to some $121 million annually, adjusted for inflation each year, of which UNDP – as the manager of the RC system – provides $88 million in terms of “backbone costs”. The remaining $33 million are cost-shared among the UNDG members, including UNDP.

Under the UNDG cost-sharing arrangement, can donors and the UNCT be requested to contribute financially to the Country Coordination budget, at the country level?

The UNDG cost sharing arrangement is predicated on the fact that the UNDG will provide sustained and predictable funding for the ten core coordination functions. The various products and activities that stem from these functions are not fully covered by the global cost sharing. The scope of coverage depends on the funds available through the General Operating Expenses provided under the global cost sharing arrangement and the work plans designed by the UNCT under the leadership of the RC. Funding for the ten core coordination functions covered by the global cost-sharing arrangement is very limited in some country contexts, and this is reflected by the specific allocations provided per country typology (refers page 4).

Therefore, the global cost sharing arrangement allows RCs to mobilize resources locally, and to do so together with the UNCT, to get the job done. For example, to seek funding for specific joint programing activities and substantive analysis and policy briefs, and for JPOs, UNVs or other expertise as deemed necessary by the UNCT. The UNCT annual work plan is instrumental for identifying possible gaps in joint activities or initiatives that the RC and UNCT believe should be co-funded locally, if they add value and help achieve results.

The model depends on UN Country Teams working together as a team to achieve their common results through improved coherence and coordination. The UNCT is best placed to decide how to support this agenda and hence, it is a discussion to be had amongst the UNCT.

Is there an additional allocation for UNDAFs/One Programme and roll-out countries?

UNDAF/One Programme roll-out countries will no longer receive an additional allocation from DOCO to cover the cost of developing an UNDAF/One Programme, over and above what the UNDG cost-sharing arrangement provides. Beginning 1 January 2015, DOCO will no longer provide funds to the UNSSC to support the costs of facilitating strategic prioritization retreats for UNDAF/One Programme roll-out countries.

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1 A UNDG Task Team in 2013 estimated the funding requirements of the RC system’s coordination functions to amount to USD 132 million, whereby USD 44 million would need to be cost-shared by the UNDG, including UNDP, with the balance, USD 88 million, provided by UNDP as the backbone to the RC system. The current UNDG cost-sharing agreement, however, only amounts to USD 33 million – a 25 per cent lower figure than the original UNDG estimate, with no reduction in the number of functions covered. UNCTs therefore need to be given a level of discretion to continue to cost-share joint initiatives locally which they deem necessary to meet the needs of joined up efforts as agreed by each UNCT.
It is recommended that during the year of UNDAF/One Programme preparation, the associated costs for the preparation of a new UNDAF/One Programme should be prioritized within the UNCT work plan. It should be supported from the General Operating Expenses provided through the UNDG cost sharing, after the allocation of annual fixed costs related to coordination support. In the case where these funds are insufficient, then any unfunded activities for the UNDAF/One Programme preparation or other planned joint UNCT activities, as agreed to by the UNCT, would need to be cost shared locally.

The core coordination functions 1 and 2 (strategic analysis and planning; and oversight of the UN country programming cycle) do not cover the data gathering and assessments to be produced, substantive analysis to scope the political and macro development context, policy briefs that form the backbone of outcome areas, institutional capacity assessments and so on. The substantive leads for each of these product areas will need to work with the RC and UNCT to find local funding solutions, as required.

The UNCT, under the leadership of the RC, should maximize the utilization of the funds provided by the UNDG cost sharing when planning its annual work plan and associated budget. Please note that UNDAF/One Programme evaluations are mandatory, and are not covered by the UNDG cost sharing. Monitoring and Evaluation activities and expertise is to be cost shared locally by the UNCT, as needed.

**Are UNCT common services arrangements covered by the cost-sharing agreement?**

Common services arrangements that UNCTs decide to undertake, including in the areas of ICT, human resources, UN medical, procurement, security, travel, and other administrative services do not fall under the cost-sharing arrangement and would need to continue to be locally resourced through the UNCT and/or donor resources, as before.
Allocation of Funds

How is the allocation amount determined?

The size of the budget allocation originating from the global UNDG cost-sharing arrangement is based on country typology. The six categories used are as follows: (i) Crisis country, (ii) Low Income Country (LIC), (iii) Low Middle Income Country (LMIC), (iv) High Middle Income Country (HMIC), (vi) Net Contributing Country (NCC) and (vii) Limited Country Operations, where there is no Resident Coordinator. In addition to these categories, some additional support is provided to an RC Office if it manages multi-UNCT operations. Countries will receive the following allocations for 2014 based on these categorizations:

<table>
<thead>
<tr>
<th>Typology</th>
<th>Allocation at the beginning of 2014 (based on pro forma costs)</th>
<th>Allocation in second half of 2014 (TBC based on resource mob)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Crisis countries</td>
<td>PS</td>
<td>GOE: $60,000</td>
</tr>
<tr>
<td></td>
<td>P3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>NOC (UNCTs will be requested to undertake a team approach for M&amp;E and to cost-share the M&amp;E NOC function that will support the RC in coordinating the team approach to M&amp;E)</td>
<td></td>
</tr>
<tr>
<td>Low Income Counties</td>
<td>NOC</td>
<td>GOE: $50,000</td>
</tr>
<tr>
<td></td>
<td>NOB</td>
<td></td>
</tr>
<tr>
<td>Low Middle Income Countries</td>
<td>NOC</td>
<td>GOE: $25,000</td>
</tr>
<tr>
<td></td>
<td>NOB</td>
<td></td>
</tr>
<tr>
<td>High Middle Income Countries</td>
<td>NOC</td>
<td>GOE: $50,000</td>
</tr>
<tr>
<td></td>
<td>NOB</td>
<td></td>
</tr>
<tr>
<td>Net Contributing Countries</td>
<td>GOE: $120,000</td>
<td></td>
</tr>
<tr>
<td>Special cases: limited UNCT presence and</td>
<td>GOE: $30,000</td>
<td></td>
</tr>
<tr>
<td>without an RC</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Multi-UNCT operations</td>
<td>$50,000 additional (on top of the country allocation)</td>
<td></td>
</tr>
</tbody>
</table>

Table 1: Overview of country typologies and associated allocations

For example, a LIC would receive the pro-forma equivalent of a NOC post plus the pro-forma equivalent of a NOB post plus $100,000 for General Operating Expenses. If the country were multi-UNCT operation, this amount would be topped up by an additional $50,000 to cover increased coordination costs.

What criteria determine the country classification as LIC, Low MIC, High MIC or NCC?

Countries’ classification as a Low Income Country, Low Middle Income Country, High Middle Income Country, and Net Contributing Country is based on decision 2012/28 of the Executive Board of UNDP/UNFPA. Please note that the applicable thresholds differ from the comparable World Bank classification.²

What criteria determine the country classification as a “crisis country”?

Regarding “Crisis Country” status for the 2014/2015 biennium, the UNDG cost-sharing arrangement provides enhanced support for 23 countries. The Regional UNDG Chairs determine which countries, if any, in their respective regions would most benefit from enhanced coordination support.

In order to determine which countries are eligible to receive funding as a “crisis country”, the following criteria are used: scale of the crisis; urgency of the UNCT’s engagement; complexity of the situation; government’s capacity to coordinate the international community’s development response efforts; and reputational risk for the UN. Additional criteria that can be applied are: the start-up or phase out of a UN mission, which would

² As neither Palestine nor Kosovo (as per UN Security Council Resolution (UNSCR) 1244) are included UNDP’s classification, DOCO uses the World Bank’s classification for the West Bank and Gaza, as well as for Kosovo (as per UN Security Council Resolution (UNSCR) 1244).
require a strong coordination support for the UNCT; the phase down and phase out of humanitarian coordination support, whereby the development coordination support should be robust; and countries which have a UN Special Envoy but do not have a mission set-up.

**What criteria determine the country classification as a limited country operation?**

This status applies to countries that do not have a Resident Coordinator. These are countries phasing out a UN presence. As these countries do not have an RC, the R/UNDG Chair will receive these funds on behalf of the UNCT and thus would be accountable for the oversight and management of the funds.

**What criteria determine the country classification as a “Multi UNCT” operation?**

This status applies to RC Offices that support UNCTs in multiple countries (more than one). It currently applies to: Mauritius/Seychelles; Barbados; Fiji; Samoa; and Trinidad & Tobago

**When will the country classification be reviewed?**

The classification approach based on UNDP/UNFPA Executive Board decisions is subject to biennial updates. Therefore, the current classification for non-crisis countries is valid for the programming years 2014 and 2015. In 2015, the country classification for the programming years 2016 and 2017 will be updated based on the period average GNI per capita of the years 2010-2013.

The crisis country status will be reviewed annually. The Chairs of the R/UNDG will decide by September each year, at the latest, the subsequent year’s classification of crisis countries.

**When will the country allocation be communicated?**

DOCO will inform RCs by October of each year at the latest regarding their allocation of cost-sharing resources for the subsequent year. There might be only minor changes within the biennium (see above) for non-crisis countries, as their country classification would remain the same, and the annual allocation would only vary with a change in the pro-forma cost of the allocated posts.

**Is there a “transition period” when the country classification is changed?**

Yes. Countries that are moving to another classification (for example from HMIC to NCC, or “Crisis Country” to LIC) will have half a year transition period. They will receive 50% of the allocation of the previous year category and 50% of the allocation according to the new category under which it falls. Consider the following example of a country graduating from “Crisis Country” status to LIC in 2016:

![Figure 1: Example for transition period for countries changing typology](image)

**Will DOCO adjust allocations within the year according to fluctuations in the pro-forma cost?**

No. Given that the allocations are pro-forma equivalent values, there will be no adjustment within the year. The new pro-forma costs are updated on an annual basis.

**Is the allocation responsive to...**

...programme size?

No. The UNDG Cost Sharing arrangement was prepared by an inter-agency UNDG task team that considered various formulas for supporting RCs and UNCTs with core coordination capacity. Their final recommendations were then agreed by the full UNDG. This task team foresaw a lean coordination capacity based on broad
typologies (income and crisis status), and not customized support for different country contexts, such as differences in programme volumes.

...the number of UNCT members?
No. The same reasoning as in the above answer with respect to programme size applies.

...humanitarian coordination requirements?
No. Dedicated humanitarian coordination is supported by OCHA, if applicable.

Is there additional funding for non-resident agency (NRA) coordination officers?
No. The ten core coordination functions, funded by the UNDG cost-sharing arrangement include the functions that would have been assumed by that post through “representation of and support of UN Secretariat and UN agencies/NRAs.” This does not cover the costs associated with specific requests from NRAs such as supporting a mission’s preparation etc., for which the appropriate cost recovery should be applied.

Use of Funds

What are the ten core coordination functions?
The ten core coordination functions are the core roles and responsibilities of the staffing of the RC Office to support the RC and UNCT in bringing together the UN system and its partners to collaborate for shared results. It refers facilitation roles in the following areas:

1) Strategic analysis and planning
2) Oversight of the UN country programming cycle
3) Representation of and support of UN Secretariat and UN agencies/NRAs
4) Support to national coordination systems and processes
5) Development and management of shared operational support services
6) Crisis management preparedness and response
7) External communication and advocacy
8) Human Rights and Development
9) Joint Resource mobilization and fund management
10) General UNCT oversight and coordination

How can RC Offices allocate the pro-forma equivalent cost between posts?
The funds received under the new cost-sharing arrangement are provided as a lump sum with the recommendation that it be used as outlined in the RC system standard structure model agreed by the UNDG. The main objective of the UNDG cost-sharing is to provide a sustainable form of support to RC Offices. The Resident Coordinator, in consultation with the UNCT, prepares the annual UNCT work plan, which reflects how the global allocation to the UNCT will be used against the ten core coordination functions. Please consider the following example:

<table>
<thead>
<tr>
<th>Country X is a Low Income Country. According to the LIC typology, country X is eligible to receive the equivalent of the pro-forma costs of a NOC and a NOB, plus $100,000 GOE.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assume the following pro-forma costs:</td>
</tr>
<tr>
<td>- NOC: 80,000</td>
</tr>
<tr>
<td>- NOB: 60,000</td>
</tr>
<tr>
<td>- P2: 140,000</td>
</tr>
</tbody>
</table>

Instead of hiring a NOB and a NOC, the RC could opt to combine those resources to hire a P2 or alternatively two NOBs and one GSS staff.

Table 2: Example of distribution of allocation on different posts
Are there generic ToRs developed for the positions funded by the UNDG cost-sharing arrangement?

No. Generic ToRs for UN coordination posts at the country level can be found on the UNDP intranet. These templates are provided for all Coordination Staff irrespective of the funding source.

Can RC Offices use post allocations for consultants, or are these monies solely for full year contracts?

UN Coordination Offices are able to use the funds for activities that support their capacity to fulfill the ten core coordination functions. This can include consultancies. Note, however, that one of the main objectives of the UNDG cost sharing is to provide a sustainable form of support to RC Offices. Consultancies are normally for short-term support.

What are the rules for the recruitment of staff for the RC Offices?

Since the RC system and RC Offices are managed by UNDP in its role as Coordinator and Manager of the RC system, all operations including human resource matters are handled by UNDP as part of its core functions. As such, local post creation, classification, etc., are to be handled by UNDP, as would be the case for any other position in UNDP. Please consider the UNDP intranet for relevant background documents.

Should the RC Office coordinate recruitment with DOCO?

No. Recruitment is decentralized. Therefore, RC Offices do not need to consult with DOCO.

What type of expenses can be covered by the GOE?

The General Operating Expenses are to be used for activities in support of the ten core coordination functions. These funds are not designated for programmatic activities. Nor should funds received under the umbrella of the UNDG cost-sharing be used for the overhead cost of running the Resident Coordinator Office (i.e. electricity, rent, use of IT equipment or phone line), or for maintenance of common premises and facilities, including architectural design works. Furthermore, these funds should not be used for costs such as hospitality expenses; travel for the RC, other members of the UNCT, or national officials, except to CCA/ UNDAF/One Programme workshops or other events clearly related to UN coordination; travel and logistical expenses related to the visits of Senior UN Officials to the country; UN dispensary; overtime for staff unrelated to the RC/UNCT function; local salary or duty station classification survey expenses; preparation of Security Plans and purchase of security related equipment for MOSS compliance; or procurement of office vehicles.

Can funds from previous years be carried over to cover expenses in the following year?

No. Unspent resources at the end of the year cannot be carried forward to the following year, and will be automatically returned to the global cost-sharing fund. Countries that have spent more than their annual allocation will have that amount deducted from their subsequent allocation. Over- and under-expenditures will be reported to the Chair of the Regional UNDG. Any such adjustments shall be made in April when the prior year’s financial books are closed.

The UNCT is planning to produce an annual brochure on its work. Can the production of the brochure be funded from the GOE allocation?

The facilitation of preparing joint publications can be funded from the GOE allocation when applicable. However, the cost of producing the brochure or any other joint publication of the UNCT could be cost-shared locally, as a joint UNCT activity.

Are common services covered by the cost sharing agreement?

No. The actual costs of common services are not covered in the allocation provided to RC Offices. The RC Office would coordinate amongst UNCT members if they choose to pursue common services, however the actual cost of the service would be paid by each UN agency based on their share for that common service whether ICT, procurement, human resources, etc.
Financial Management

Who is accountable for the use of funds?

The RC is fully accountable and responsible for the management, oversight and proper utilization of the UNDG allocation, except for those countries with limited country presence and no RC, where the Chair of the Regional UNDG is then accountable.

Are UNDG cost-sharing funds subject to cost recovery by UNDP, including for rent?

No. UNDP at the corporate level is compensated for the support and the management it is mandated with for the RC system. This compensation is sought to cover all the administrative support costs related to the core functioning of the RC office, and includes among others, the rent, the maintenance, the car pool, the indirect equipment support (photocopiers, LAN, switchboard, etc.), staff support costs (including administrative, HR, financial, IT, etc.). What is charged to the RC Office budget is only: actual invoiced costs, which include RC Coordination Officer/Associate salary and entitlements, and operational activities related to the RC Office only (incl. limited purchase of equipment for the RC Office, actual telephone calls made as part of the RC function – but not the telephone line/equipment, etc.). This is for the core function of the RC Office. In brief, no cost-recovery for UNDP staff support, premises and infrastructure–sharing costs, nor security costs are to be charged to the RC Office budget by UNDP. These costs are already paid to UNDP at the corporate level and are part of the core budget, and no GMS is applicable either.

For RC programmatic activities, however, such as payments related to joint programmes, GMS or ISS may be applied, depending on the nature of the fund and agreement. For example, Implementing Agents (if UNDP in that case) would charge the 8% GMS to cover these support costs. In other cases, the ISS may apply, and compensation as per the Universal Price List would also be used.

How to set up the cost sharing resources budget in Atlas?

DOCO issues a specific Fund and Donor Code to a Budget Department (B0XXX) reflecting the respective UNDP Country Office Department Code in Atlas. With this accounting information the RC Office sets up its budgets locally. The funding RC Offices receive from DOCO comes from 3 principal sources: UNDG members (Fund 11980); UNDP SRC (Fund 04500) and Donors to the CCF (Funds 68xxx). With these funds RC Offices establish the projects that will help meet the targets and deliver on the functions a RC Office must fulfill. In case the RC Office receives funding from other sources to cost share activities within their existing projects, they must receive these additional funds under a separate Fund Code, which they have to request from UNDP. Under no circumstances should funds be added under the Fund Codes issued by DOCO (i.e. some RC Offices were using 5xxxx account codes series). RC Offices must be vigilant when using the Donor Codes issued by DOCO. Only Donor codes pertaining to the Fund Codes issued by DOCO can be used. There is a direct correlation between the Fund and Donor codes issued by DOCO.

In order for DOCO to report back to the UNDG and ECOSOC and to enable DOCO to track which resources support which UNDG Work Stream, UNDP has configured ATLAS so that projects can be linked to UNDG Work Stream attributes. Therefore, the budget in Atlas for coordination funds is developed based on the UNCT work plan. The work plan clearly identifies an outcome with relevant outputs and activities. Given this structure, the project in Atlas should be set-up as follows:

- The system will assign a specific number for your project: the project code. This project is at the outcome level of your work plan.
- Once a project code has been designated, outputs to your project can be added. These outputs are the same as those defined in the UNCT work plan.
- Against each of these outputs, attributes will be added and they correspond to any one of the 11 Work Streams or normative/cross-cutting areas which are already identified in the UNCT work plan for each output.
- An additional 12th Work Stream attribute has been created for “Core Staff Costs” which should be used for core office staffing. All other expenditures (including for consultants) should be assigned to their relevant projects under the coordination Work Streams.

A detailed step-by-step instruction on the technical process of creating a budget in Atlas can be found on the UNDP intranet.

**Must RC projects in Atlas be linked to the UNDP strategic plan?**

Yes. RC Office projects must also be linked to the relevant result areas, linking them to the UNDP Strategic Plan. Only then can UNDP for its agency purpose report back to its Executive Board what the organization has achieved in the area of UN Coordination and what joint results have been achieved through the UNDG cost-sharing agreement in support of a strengthened RC system. When setting up the budget, the value of the attribute in ATLAS that should be used is “Strategic Plan Tier III Result Area 9 (UN Development System Leadership and Coordination)”.

Note that the 11 work streams or normative/cross-cutting areas and the linkages to the UNDP Strategic Plan Areas are independent from one another – both serve different reporting needs for different audiences in the end. With regard to linking to the Work Stream attributes, each output can only be linked to one attribute in the system. The facility to link can be found under the Attributes tab of the Project page. Users must select the output attribute called UN_COORDINATION and then select the appropriate Work Stream.

**How can the RC Offices monitor their expenditures?**

Expenditures are monitored in IPSAS reports, which can be drawn from Error! Hyperlink reference not valid. All available reports are introduced in the course “IPSAS Reporting for Beginners” in the UNDP Learning Management System. The course is open to all UNDP staff globally, and all finance staff in RC Offices should have attended it.

### Reporting

**How will RC Offices report on the use of funds?**

The revised RC Annual Report (RCAR)³ will provide the possibility for the RC/UNCTs to report on all the resources spent on coordination, including resources received from agencies at the country level, resources received from donors, seconded staff, JPOs, SARCs, and of course resources received under the umbrella of the UNDG cost-sharing arrangement. Key performance indicators on UN Coordination have been integrated into the revised RCAR system, which includes the UNCT work plan. The annual UNCT work plan for each year simultaneously functions as the Results Report and Use of Funds table.

**What financial reports ought to be submitted by RC Offices?**

DOCO does not require financial reports from the RC Offices beyond from what is submitted through the RCAR. Full results and financial reporting is to be captured by the revised RCAR inputs, to ensure full accountability and annual reporting back to the UNDG contributing members for the global cost sharing.

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³ Revised RCAR includes updated and costed work plan and financial reporting format, March 2014