



Government of Liberia



Empowered lives.
Resilient nations.

2016 Annual Work Plan

Strengthening National Capacities for Development Effectiveness (C4DE)

UNDAF OUTCOMES:

4.1: By 2017 Liberia has governance institutions equipped with inclusive systems to perform effectively

EXPECTED CP OUTCOME:

4: Liberian governance systems strengthened to ensure consolidation of peace and stability supported by effective and well-functioning institutions that foster inclusive participation of stakeholders, especially women and youth, with enhanced service delivery at local levels.

UNDAF ACTION PLAN OUTPUT

4.1.4: By 2016, a robust M&E framework developed and adopted.

EXPECTED PROGRAMME OUTPUTS:

1. Strengthened National Mechanisms for Implementation of UN development projects and AfT projects
2. Strengthened GOL Capacity to Implement, Monitor and Report on Progress Towards the New Deal Commitment
3. Strengthened Capacity for Monitoring, Evaluation and External Resource Management to Account for Developments
4. Capacity for Evidence-Based Policy Analysis, Research Studies and Statistical Development Enhanced
5. Institutional Development of the new MFDP and LRA strengthened

**IMPLEMENTING PARTNER:
RESPONSIBLE PARTIES:**

Ministry of Finance and Development Planning (MFDP)
Liberia Institute of Public Administration (LIPA), Internal Audit Agency (IAA), Liberia Institute of Certified Public Accountants (LICPA), Liberia Institute for Statistics and Geo-Information Services (LISGIS), United Nations Development Programme (UNDP)

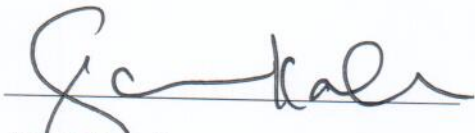
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Brief Description

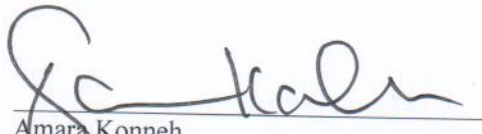
As part of national effort to ensure development effectiveness, the Government of Liberia has undertaken a number of initiatives aimed at ensuring that the coordination of development assistance is in line with national priorities. In addition, the requisite structures with Government have been set up to ensure effective coordination of donor funding by developing a platform for monitoring AID inflows. This AWP aimed at strengthening the current functional and technical capacities of MACs to effectively coordinate and harmonize delivery of GOL/UNDP programme; support a mechanism for GoL-Donor, civil society and private sector - coordination; strengthen coordination for implementation of the AfT to enable the government to account for development results being attained by the AfT; support strengthening of the overall aid management and coordination and M&E for evidence-based data and reporting; support to strengthen Liberia's capacities to meet commitments under the "New Deal; and support the newly established MFDP and LRA with systems and provision of experts.

Programme Period:	2013 - 2017
Key Result Area (Strategic Plan)	_____
Atlas Award ID: 00085801 Project ID 00093327	
Start date:	January 2015
End Date	December 2017
PAC Meeting Date	December 3, 2015
Management Arrangements	NIM


Total resources required	\$1,275,450
Total allocated resources:	
UNDP Regular	\$1,275,450
• Government	In Kind
In-kind Contributions	_____


 Amara Konneh
 Minister, MFDP
 Agreed by (Government):

1/13/2016
 Date


 Amara Konneh
 Minister, MFDP
 Agreed by Implementing Partner:

1/13/2016
 Date


 Kamfil Kamaluddeen
 County Director
 Agreed by (UNDP)

25/02/16
 Date

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 CT

Annual Work Plan - Strengthening National Capacities for Development Effectiveness (C4DE) Programme
Year: 2016

Related CP outcome: Inclusive Governance and Public Institutions CP Output: New civil service established with defined roles, mandates and functions to promote accountability, transparency and probity and with gender balance at all levels										
EXPECTED OUTPUTS And baseline, associated indicators and annual targets	PLANNED ACTIVITIES List activity results and associated actions	TIMEFRAME				RESPONSIBLE PARTY	PLANNED BUDGET			
		Q1	Q2	Q3	Q4		Funding Source	Cash Transfer Modality	Budget Description	Amount
Output 1: GoL capacity to design, manage, implement development program/project improved	Activity Result 1.1: MACs NIM Training transitioned to LIPA									
Indicator 1.1: # of MACs staff undertaken structured training in the respective four (4) NIM functional areas (Finance, Procurement, Project management and HR) using the NIM curriculum with 25% women representation	Action 1.1.1: Develop and print Course Manual & NIM Work Book for training from curriculum/Modules					LIPA	UNDP	DP	Contractual services	10,000
Baseline: (2014) Gaps identified in micro-assessment for program implementation, financial reporting and procurement capacities of 41 MACs. Target: 60 Male & 20 Female	Action 1.1.2: Pilot NIM Toolkit training in line with developed Curriculum/modules					LIPA	UNDP	DP	Contractual services	25,000
Subtotal-Activity Result: 1.1: LIPA								35,000		
Activity Result 1.2: Professional certification of Senior Internal Auditors both male and female trained in two IIA international qualification										
	Action 1.2.1: Facilitate professional certification of gender balanced MACs senior Internal Auditors					IAA	UNDP	DP	Contractual services	33,000

<p>Indicator 1.2: # of IAA senior Internal Finance staff enrolled for accounting certification with 25% women representation Baseline: (2015) Limited IIA international certifications Target: 38 Male & 12 Female Indicator 1.3: # of county staff trained and using new acquired skills with 25% women representation Baseline: (2015) No county staff training in RBM Target: 55 Male and 15 Female Indicator 1.4: # of zero draft National Planning, Budgeting and M&E Guide developed Baseline: (2015) No National Planning and M&E Guide in place Target: 1 Zero draft PBM&E Guide</p>	Action 1.2.2: Organize the NIM training										10,000	
<p>Subtotal-Activity Result: 1.2: IAA</p>											43,000	
<p>Activity Result 1.3: MACs and Counties capacity to develop, monitor and report on sector and national plans and projects enhanced</p>												
<p>Indicator 1.3: # of county staff trained and using new acquired skills with 25% women representation Baseline: (2015) No county staff training in RBM Target: 55 Male and 15 Female Indicator 1.4: # of zero draft National Planning, Budgeting and M&E Guide developed Baseline: (2015) No National Planning and M&E Guide in place Target: 1 Zero draft PBM&E Guide</p>	Action 1.3.1: Conduct 2 training for Counties Planning, Budgeting, Monitoring & Evaluation staff in RBM										60,000	
<p>Indicator 1.3: # of county staff trained and using new acquired skills with 25% women representation Baseline: (2015) No county staff training in RBM Target: 55 Male and 15 Female Indicator 1.4: # of zero draft National Planning, Budgeting and M&E Guide developed Baseline: (2015) No National Planning and M&E Guide in place Target: 1 Zero draft PBM&E Guide</p>	Action 1.3.2: Develop zero draft of the National Planning, Budgeting and M&E Guide										15,000	
<p>Subtotal-Activity Result: 1.3: MFDP</p>											75,000	
<p>Total Output 1</p>												153,000
<p>Activity Result 2.1: Mid-term and annual Aft reviews held</p>												
<p>Indicator 2.1: # of LDA Steering Committee meeting held with 25% women representation Baseline:</p>	Action 2.1.1: Conduct LDA Steering Committee meeting on Aft Mid-term report and implementation of reprioritized interventions.										20,000	
<p>Output 2: Institutional mechanisms for implementation of Aft strengthened</p>												
<p>Indicator 2.1: # of LDA Steering Committee meeting held with 25% women representation Baseline:</p>												

<p>(2015) Annual LDA Steering Committee meeting on Aft Mid-Term held</p> <p>Targets: 1 Aft Mid-Term meeting</p> <p>Indicator 2.2: # of Aid report published</p> <p>Baseline: (2015) 5 annual Aid reports published</p> <p>Targets: 1 Annual Aid Report</p>	Action 2.1.2: Print the Aft Annual Report and distribute to stakeholders												10,000	
							MFDP	UNDP	DCT	Printing				
<p>Activity Result 2.2 : Capacity of the External Resources and Debt management Division to monitor and report on ODA strengthened</p>														
<p>Action 2.2.1: Collection and analysis of data from real, fiscal, and monetary sectors to inform in-depth analysis of the economy; publication of reports</p>														
Total Output 2														
<p>Activity Result 3.1: Professionalized Procurement</p>														
<p>Output 3: GoL capacity to implement, monitor and report on progress towards the New Deal commitment strengthened</p> <p>Indicator 1: # of MACs procurement staff trained in CIPS certification with minimum 25% women representation and 10% county representation</p> <p>Indicator 2: # of copies of Liberia Public Procurement Handbook printed</p> <p>Baseline: (2014) Gaps identified in Micro-assessment for procurement certification capacities of 40 MACs.</p> <p>Target:</p>	Action 3.1.1: Organize training of MACs procurement staff on CIPS Level 2												150,000	
							PPCC	UNDP	DP	Contractual Service, Hall Rental & Catering				
	Action 3.1.2: Organize training of MACs procurement staff on CIPS Level 3													
Action 3.1.4: Development and printing of Liberia-specific training materials (<i>Liberia Public Procurement Handbook (LPPH)</i>)														85,000
						PPCC	UNDP	DP	Contractual Service, Hall Rental & Catering					
														65,000

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<p>- 180 Trained in CIPS Level 2</p> <p>- 45 Trained in CIPS Level 3</p> <p>- 50 CIPS Certified MACs procurement staff</p> <p>- 2,000 copies of LPPH printed Revised CIPS training materials with Liberia-specific contents</p>	for CIPS Certification courses										
	Total Output 3									300,000	
<p>Output 4: Institutional development of the new MFDP & LRA strengthened</p> <p>Indicator 4.1:</p> <p># of MFDP staff with technical skills in respective functional area with 50% women representation</p> <p>Baseline: (2015) Seven (7) MFDP/DoA staff trained in respective technical skills at University of Ghana Business School and 4 MFDP staff trained in RBM by IMA-UK in South Africa</p> <p>Targets: 3 Women and 2 Male</p> <p>Indicator 4.2:</p> <p># of African countries visited and best practise systems on DaO and NIM duplicated locally with team comprised of 50% women representation</p> <p>Baseline: (2015) No previous DaO and NIM study tour conducted</p> <p>Targets:</p>	Activity Result 4.1: MFDP staff capacity to carry-out technical tasks enhanced										
	<p>Action 4.1.1: Organize external specialized training for 4 MFDP Department of Administration Staff (Training in data management, & Strata, transport management system, store-room inventory, gender mainstreaming) with 60% women representation</p>									35,000	
				MFDP	UNDP	DCT			Training materials, venue		
	<p>Action 4.1.2: Conduct study tour to at least two African countries on Delivering-as-One (DaO) and National Implementation (NIM) modality</p>										20,000
				MFDP	UNDP	DP			Travel		
Subtotal-Activity Result: 4.2- MFDP										55,000	
	Activity Result 4.2: Residual capacity support to LRA provided and Data Centre fully established and operational										
	<p>Action 4.2.1: Purchase of residual equipment for LRA (Scanners)</p>									85,000	
					LRA	UNDP	Agency	Contractual Services			

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Activity Result 4.3: Enhanced Policy Support for Institutional Change Management of the LRA and Efficiency of the Tax Collection System									
2 country visits 4 Male and 1 Female									28,000
Indicator 4.3: Data center tier 3 & 4 level completion Baseline: (2015) LRA tier 1 and 2 Data Center complete Target: Data center tier 3 & 4 level provided	Action 4.3.1: Develop a Domestic Resource Mobilization Strategy (including fraud and risk management strategies) to expand fiscal space and roll out SDG, informed by Tax Gap Analysis and a National Revenue summit.	LRA	UNDP	Agency	Contractual Services				
Indicator 4.4: # of Domestic Resource Mobilization Strategy # of Fraud and risk management strategy # of LRA Tax strategy and analysis conducted # Real Estate Cadastre % comparative change in domestic revenue Baseline: (2015) No Domestic Resource Mobilization Strategy No Tax Strategy in place No Real Estate Cadastre developed Targets: Domestic Resource Mobilization Strategy Fraud and risk management strategy LRA Tax strategy and analysis conducted Real Estate Cadastre 10-15% change in domestic revenue.	Action 4.3.2 Hire and embed TA within the Medium, Small and Micro Tax Division to bolster capacity of the division Action: 4.3.3: Conduct feasibility Study for the establishment of the Real Estate Cadastre	LRA	UNDP	Agency	Contractual Services			65,000	
		LRA	UNDP	Agency	Contractual Services				30,000
Subtotal: Activity 4.2 and 4.3 LRA									
Total Output 4									
208,000									
263,000									

Activity Result 5.1: Strengthened national strategy for the development statistics for evidence based policy analysis and formulation and domestication of the SDGs									
<p>Output 5: Capacity for evidence –based policy analysis, research studies and statistical development enhanced</p> <p>Indicator 5.1:</p> <p># Liberia Action Plan for SDG implementation</p> <p># of sex disaggregated data for SDGs</p> <p>Baseline: (2015) No SDG Implementation National Action Plan</p> <p>Target:</p> <p>1 National Domestication Liberia Action Plan for SDG implementation</p> <p>1 revised NSDS with sex disaggregated data for SDGs</p> <p>Indicator 5.2:</p> <p># MDG Report</p> <p>Baseline:</p> <p>(2015) Draft 2014 MDG report available and 2010 MDG report published</p> <p>(2015) Draft chapters of NHDR available</p> <p>Targets:</p> <p>2014 MDG report</p> <p>2015 NHDR report</p> <p>1 AEC Outcome document</p> <p>Indicator 5.3:</p> <p># of County Information Packs (CIPs)</p> <p>Baseline: (2008) County Information Packs with limited sex disaggregation</p>	<p>Action 5.1.1: Conduct national launch of SDGs with at least 25% women representation and undertake data collection and studies for social-economic surveillance and evidence base policies, and data for SDGs</p> <p>Action 5.1.2: Conduct/finalize fiscal space studies and bolster policy support capacity</p> <p>Action 5.1.2: Launch, print and conduct dialogue on 2014 National MDGs and Global HD Reports</p> <p>Action 5.1.3: Prepare NHDR report under the theme "Enhancing the Management of Extractives as enablers of Liberia's Development Agenda"</p> <p>Action 5.1.4: Facilitate participation in African Economic</p>								
				LISGIS/MFDP	UNDP	DP	Contractual services/workshops/training	40,450	
				MFDP	UNDP-Policy Support	Agency	Contractual Services-Individual-71200	30,000	
				MFDP	UNDP	DP	Workshops/trainings/publication	8,000	
							International consultant – 71200	45,000	
				MFDP/LISGIS	UNDP	DP	Local Consultants 71300	10,000	
				LISGIS	UNDP	DP	Stakeholder engagement - 75700	10,000	
				LISGIS	UNDP	DP	Meetings/Workshops	10,000	

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2 Media platforms	Action 6.2.7: NIM Audit								Agency	Consultancy	3,500
4 media stories											
4 Quarterly reports	Action 6.2.8: Miscellaneous								Agency	Misc - 74500	2,500
1 2016 Annual report	Action 6.2.8: Miscellaneous								Agency	Misc - 74500	2,000
Total Output 6											321,000
PROJECT TOTAL – UNDP DSS											30,000
PROJECT TOTAL – UNDP TRAC											1,245,450
PROJECT TOTAL											1,275,450

IMPLEMENTATION ARRANGEMENTS

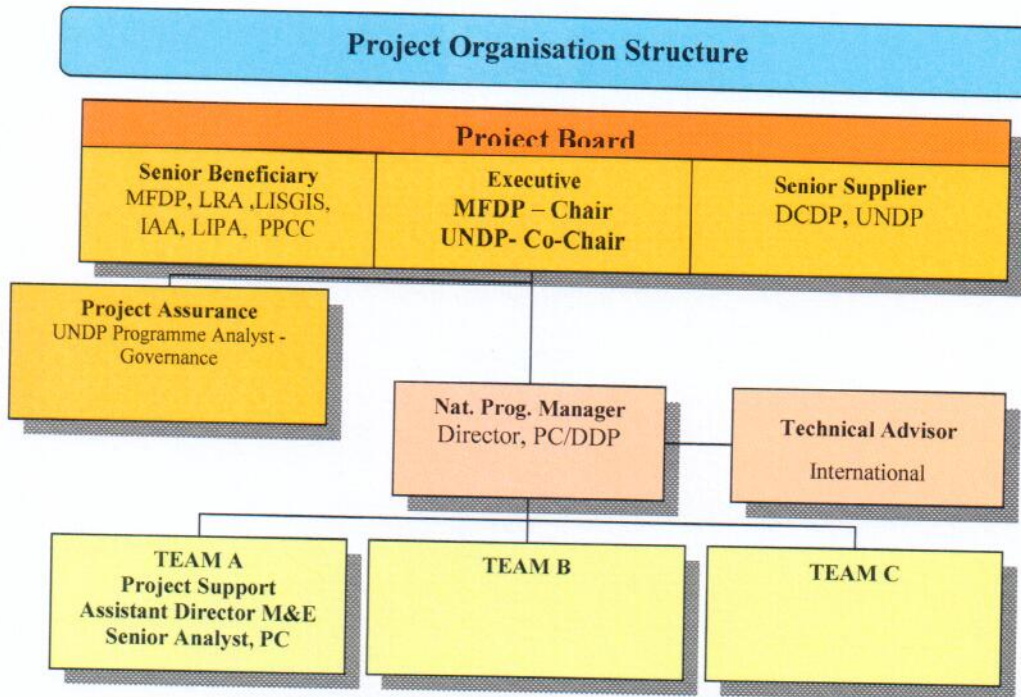
The program will be implemented under the national implementation modality. The Ministry of Finance and Development Planning (MFDP) will assume direct responsibility for the implementation, under the Division of Development Planning (DDP) will manage and coordinate the activities of this program. Supported by the Technical Advisor, the Director, Plan Coordination, as focal points will report to MFDP and UNDP on the production of outputs, achievement of objectives and the use of resources provided by UNDP. Accordingly, the MFDP will follow national systems and procedures and in reference to the national implementation guidelines on accounting, financial reporting and auditing shall be responsible for maintaining records on all implementation actions, including financial records to the extent possible that they do not contravene UNDP financial rules and regulations.

UNDP will support the implementation of this program, particularly in the areas for strengthening national implementation support capacity within the country office. It will provide support services in the recruitment of staff and in the training and monitoring. It will work closely with the MFDP to ensure policy direction, guidance and technical support to the project. In line with UNDP's Executive Board decision 98/2 "all costs associated with the delivery of other resources funded program at country level are to be fully covered through cost recovery mechanisms". In this regards, General Management Service fee of approximately 8% if applicable will be charged on non-core resources mobilized in the implementation of this program and Direct project Costs (DPCs) on UNDP Implementation Support Services¹.

A Project Board comprising the Ministry of Finance and Development Planning as chair; UNDP as co-chair and, Liberia Institute Public Administration (LIPA), Civil Service Agency (CSA), Internal Audit Agency (IAA), Liberia Institute of Certified Public Accounts (LICPA), Public Procurement and Public Procurement and Concession Commission (PPCC), Liberia Revenue Authority (LRA) and LISGIS as members will be established. Other stakeholders may be added as the project evolves.

¹ Refer to Standard Level of Agreement (SLA) between MPEA and UNDP on provision of Support Services

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Executive – the Minister, Ministry of Finance and Development Planning as Chair of the Program Board and UNDP Country Director as co-chair will be responsible for the ensuring that the program is delivering value for time and resources; the Executive chairs the Project Board meetings.

Program Manager – to be based at Division of Development Planning (DDP)/Ministry of Finance and Development Planning as Government National Program Manager (NPM) – the Assistant Minister/OIC for DDP together with the International Technical Advisor, will plan and oversee the program’s implementation, ensuring overall guidance, quality assurance and will ensure compliance with UNDP rules and procedures; the NPM will ensure that the program realizes the results described in the AWP under NIM modality; furthermore, the NPM will work closely with the Program support team, helping to define responsibilities of the assigned Government project personnel and other specialist program teams, ensuring progress reporting to the program board.

Program support – this will be the Project Team based at Division of Development Planning (DDP)/MFDP with the Director, Regional and Sectoral Unit and UN Focal Point as the technical person assisted by two MFDP Senior Analysts assigned to C4DE project and supported by UNDP project team to:- coordinate the development of the annual workplan, procurement and M&E plans; setting up and maintaining project documentation; updating plans and assessing impact of changes; defining and maintaining project management standards, taking minutes of meeting and compilation of project reports in consultation and inputs from the technical team comprising of implementing Responsible Parties and supported by the program team.

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Senior Supplier – this role, to be played by the Deputy Country Director for Programmes (DCD/P) at UNDP will ensure the design, development and procuring the project's products, ensuring compliance to applicable procurement rules and procedures;

Project Assurance - This will be the Head of the Sustainable Transformation Team (SET), working with Strategic Policy Unit Team and SET Team; will ensure adherence to quality systems; ensure UNDP reporting compliance, assesses all aspects of the project's performance and products, working on behalf of the project board and keeping it fully informed.

Implementing Agency Capacity Assessment

The implementing Partner (IP) of the project, Ministry of Finance and Development Planning (MFDP) is one of the newest cabinet level departments in the Liberian Government established by the Legislature Act and was signed into law by Her Excellency President Ellen Johnson Sirleaf in September of 2013 after being passed by the 53rd National Legislature sitting in its second session. The MFDP mandate is to formulate, institutionalize and administer economic development, fiscal and tax policies for the promotion of sound and efficient management of financial resources of the government. Although MFDP has not undergone a micro assessment in its current form, previously micro assessments in 2012 under former Ministry of Finance – **Low Risk** rating and Ministry of Planning and Economic Affairs - **Moderate risk** rating are being used to disburse funds to IP considering after the merger the management structure remained the same. Direct Cash Transfer (DCT) applies.

Responsible Parties (RPs), Public Procurement and Concessions Commission (PPCC) and LISGIS underwent micro assessment in 2012 with financial risk rating of **Significant Risk**, therefore, Direct Payment – Cash Transfer Modality applies. Although activities have been earmarked under Liberia Revenue Authority (LRA), Liberia Institute for Administration (LIPA), and Internal Audit Agency (IAA), these institutions have not been micro assessed therefore **High Risk** rating is assumed for both and full NIM Support services apply.

Financial Disbursement and Reporting

Financial Accountability: The Implementing Partner shall be responsible for ensuring that the allocated resources for the Annual Work Plan are utilized effectively in funding the envisaged activities. It shall have a tracking system that it will maintain records and controls for the purpose of ensuring the accuracy and reliability of the Annual Work Plan's financial information. The tracking system in place shall ensure that envisaged disbursements are within the approved budgets. The tracking system shall track the disbursements and the commitments besides capturing expenditure records through direct payments and support services made by UNDP on behalf of the Implementing Partner.

Cash Transfer (NEX Advance) modality: Direct Cash Transfer (NEX Advances) will be applied according to the AWP activities, from which funds MFDP will incur expenditures. At the end of each quarter (calendar), replenishment of NEX advances will be granted by the UNDP upon submission of the financial report of the prior quarter expenditures. The harmonized financial tool i.e. the Funding Authorization and Certificate of Expenditure (FACE) will be used as the financial reporting and request instrument. UNDP financial rules and regulations will apply on NEX Advance management, i.e. 80% of all previous outstanding NEX

Advance/s made to the MFDP under all UNDP programs/projects must be accounted for with auditable supporting documents before the next NEX Advance is made to the MFDP.

Direct payments: As agreed and reflected in the AWP, UNDP country office shall make direct payments to third parties/vendors for services procured by the Implementing Partner and Responsible Parties in accordance with the Annual Work Plan. Funds will be disbursed to vendors or third parties for obligations incurred by the MFDP, PPCC, LRA, LIPA and IAA on the basis of requests signed by the designated official of the MFDP. At the request of MFDP, Direct payments will also be made to vendors or third parties for obligations incurred by UNDP as support services of activities agreed with MFDP. The Minister of Finance and Development Planning or a designated official will sign the request for direct payment. For UNDP to procure the goods and services included in the AWP, MFDP will draft the technical specifications for goods and the terms of reference for the services to be procured. Documentation of payment by the Country Office must be made available to the MFDP. A register for such requests shall be maintained to facilitate follow-up.

Agency Implementation – UNDP as a Responsible Party conducts expenditure from requisition through to disbursement with no cash being transferred to the implementing partner. However, the implementing partner has full programmatic control and so full control over expenditures – refer to Letter of Agreement between UNDP and the Government of Liberia for the Provision of Support Services dated 26 April 2013.

Cost recovery: The cost of the support services provided by UNDP CO will be recovered from the program according to the Direct Project Cost (DPCs) guidelines based on the Blanket Letter of Agreement signed between the formal MPEA and UNDP on the provision of support services.

Financial Reporting: UNDP at the end of each calendar quarter will submit to the MFDP if requested a detailed expenditure report generated from UNDP Global Integrated System (Atlas) for all program transactions and supporting documents can be availed when necessary. The MFDP should verify the disbursements and revert to UNDP for any correction to be made for any erroneous transaction. On quarterly basis, UNDP will submit to the MFDP the Combined Delivery Report (CDR) for verification and signature as a true record of quarterly expenditure report.

Fiduciary Compliance: In managing the Annual Work Plan resources, the MFDP has fiduciary and compliance responsibilities to UNDP. It also has compliance responsibility for UNDP's reporting procedures. On the other hand, UNDP CO has the overall fiduciary responsibility for UNDP funded programs and projects.

Procurement of Goods and Services: Liberia's Government established rules and procedures governing procurement may be used when Government procures, as long as it does not contravene UNDP's rules and procedures. However, UNDP must be informed of procurement processes within the MFDP and when necessary UNDP must be represented in procurement committees that are held to evaluate quotations and bid offers for technically complex or big procurements.

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Ownership of equipment, supplies and other properties financed from the UNDP funding shall be considered as UNDP's, unless title is transferred on purchase. Matters relating to the transfer of ownership by UNDP shall be determined in accordance with the relevant policies and procedures of UNDP.

The Assurance Requirements: The UN Harmonized Approach to Cash Transfer to implementing partner's framework which provides guidance on assurance activities will be followed to plan and implement project assurance activities. The project shall be subject exclusively to the internal and external auditing procedures provided for in the financial regulations, rules and directives of UNDP. Should the biennial Audit Report of the Board of Auditors of UNDP to its governing body contain observations relevant to the project, such information shall be made available to the Donors.

The project must be audited once in its lifetime (OIL). The objective of the audit is to provide the United Nations Development Program Administrator with the assurance that United Nations Development Program resources are being managed in accordance with the financial regulations, rules, practices and procedures for the project the annual work plan activities, management and implementation arrangements, monitoring evaluation and reporting provisions and the requirements for implementation in the areas of management, administration and finance.

The United Nations Development Programme will audit the program by sub-contracting private auditors to carry out the audit exercise. The Implementing Partner and Responsible Parties will ensure that final accounts of the year under audit are submitted to United Nations Development Programme by the end of January of the following year.

Thus an audit of this project must confirm and certify that:

- i. Disbursements are made in accordance with the Annual Work Plan;
- ii. Disbursements are valid and supported by adequate documentation;
- iii. An appropriate system for internal control is maintained by the Implementing Partner and can be relied upon;
- iv. Annual Work Plan financial reports are fair and accurately presented;
- v. The Annual Work Plan monitoring and evaluations reports are prepared as required;
- vi. Annual Work Plan disbursements are duly verified by the implementing partner and
- vii. The procurement, use control and disposal of non-expendable equipment's are in accordance with Government or UNDP requirement.

The United Nations Development Programme takes the responsibility to audit the project. A reputable firm sub-contracted by UNDP will conduct the audit. Funds for audit expenses are budgeted within the Annual Work Plan. In the event of such an audit, the Implementing Partner will ensure that auditors are given all records and information that they will need to perform a meaning full performance audit.

It is the responsibility of the MFDP to ensure that all audit observations are attended adequately. The MFDP may include the activities of this program in the normal audit for their use. UNDP activities for procurement of goods and services shall be subjected

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exclusively to the internal and external auditing procedures provided for in the financial regulations, rules and directives of UNDP.

Monitoring Framework and Evaluation

Tracking of the achievement of benchmarks/indicators for each activity will monitor the performance of the Program. Monitoring of specific Program activities will be the responsibility of the MFDP. The aim will be to provide timely information about the progress, or lack thereof, in the production of the outputs and achievement of the Program objectives. Monitoring and evaluation will be undertaken in accordance with standard UNDP policy (http://stone.undp.org/undpweb/eo/evalnet/docstore3/yellowbook/documents/full_draft.pdf). MFDP will produce quarterly progress and financial reports according to standard UNDP procedures and format, and/or as required by the UNDP Country Office, formats refer to the National Implementation (NIM) Toolkit.

The mechanisms that will be used to monitor the Program will include:

- I. Quarterly progress reports, including also both technical and financial information, prepared by the Implementing Partner; the format of the report shall follow UNDP standards;
- II. Annual progress report, including also both technical and financial information, prepared by the Implementing Partner at the end of the year; the format of the report shall follow UNDP standards;
- III. Final report including also both technical and financial information, prepared by the Implementing Partner at the end of the year; the format of the report shall follow UNDP standards;
- IV. Field visits undertaken jointly by Implementing Partner and United Nations Development Programme.
- V. An evaluation of the activities implemented under the program may be carried out as part of the Outcome Evaluation during the program cycle.

RISKS

Risks identified under this project include:

- A non-functioning Program Board can affect the effective implementation of AWP;
- Lack of consolidated M&E plan of all UNDP programs and earmarked resources to conduct monitoring and field visits may affect effective oversight role of MFDP as Government Coordinating Agency;
- Non submission on a timely basis of AWP progress/status reports;

Mitigating Factor(s):

- Timely establishment of Project Board members
- Develop and implement a composite monitoring and evaluation plan;
- Tying additional release of funds to the receipt of reports

LEGAL CONTEXT

The country programme document 2013 – 2017 (CPD) and respective multi-year programs shall be the instrument referred to as such in Article 1 of the Standard Basic Assistance Agreement between the Government of Liberia and the United Nations Development Programme, signed by the parties on 27 April 1977. Revisions may be made to this project with the signature of the UNDP Resident Representative only, provided he or she is assured the other signatory of the project have no objection to the proposed changes, in the case of revisions which do not involve significant changes in the immediate objectives, output or activities of the project, but are caused by the rearrangement of inputs already agreed to or by cost increases due to inflation.

PUBLICITY AND PUBLICATIONS

Unless UNDP requests or agrees otherwise, the Implementing Partner and other collaborating parties shall take all appropriate measures to publicize the fact that the project has been funded by UNDP. Information given to the press, project beneficiaries, all related publicity materials, official notices, reports and publications, shall acknowledge that the activity was carried out with funding from the UNDP, and shall display in an acceptable way the UNDP logo. In addition, all publications must be reviewed by UNDP before publication, and shall bear the appropriate UNDP disclaimer.

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