

Amazon Institute of People and the Environment
IMAZON

Att: Paulo Barreto

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66.055-200 - Belém - Pará - Brazil

Arkivkode/ File no:
822.1

Deres/ Dykkar ref./ Your ref.:

Dato/ Date:
25.04.2016

Vår ref./ Our ref.:
1500263-21

Vår saksbeh./ Enquiries:
Frida Linnea Skjæraasen

Final decision to support Imazon 2016-2020

Norad is offering Amazon Institute of People and the Environment IMAZON a grant of up to NOK 45 million for the period 2016-2020 for the project "Scaling-up Governance and Forest Transparency for Zero-Deforestation Supply Chain of Forestry and Agribusiness Sectors in the Brazilian Amazon".

The costs may include costs already incurred, as long as these costs incurred within the project period (January 2016-December 2020).

Imazon has followed up on the issues raised in the notification letter of 24 November 2015 in a solid way. Below, the points are repeated with a comment on how these have been taken into account in the final version of the Project Document (called "Application" in the Agreement) of 1 June 2016.

Applicant

- Imazon does not explain the quality assurance of their partners, and this should be strengthened.
- More information on your internal monitoring system should be provided. Imazon produces data and shares this on their websites, and sends reports to national and regional authorities, private stakeholders, journalists and civil society. Monitoring the effect of this data dissemination is important to see if their data is in fact being used – particularly if the government is reluctant to share and/or has little capacity to take action on the deforestation data.
- Imazon is missing an internal and external whistleblowing mechanism. This should be established.
- It is important that Imazon reflects on the limitations of the data, and communicates that in their reports.
- The financial systems are acceptable, but as the organisational assessment revealed, the link and control between Imazon and its sub-grantees is not strong enough. Norad expects more physical and proactive follow-up and verification of the financial management and project management.
- There does not seem to be systematic approach to Imazon's partner follow-up on results, reporting and support. This should be elaborated on.

Norad's assessment: Imazon has not established an internal or external whistleblowing mechanism, but this is not a strict requirement from Norad's side. Instead, we encourage Imazon to look into establishing such mechanisms, as it may prevent and detect mismanagement of funds.

The other aspects have been addressed in the final Application of 1 June 2016.
The follow-up of partners will be a topic for discussion on the annual meetings.

Relevance

- The relevance to the Brazilian development objectives are not mentioned. This should be elaborated on.

Norad's assessment: Imazon addresses the objectives in the final Project Document of 1 June 2016

Results framework

- Imazon should revise their results framework based on the comments from the Results Management Section in Norad
- The outcome 1 on p. 18 does not correspond with outcome 1 on p. 1 and p. 16. This should be corrected.
- The outcomes are quite ambitious. They involve a range of different actors on different levels (regional, national government, private sector, the general public etc.), addressing various issues (law enforcement, forest tenure, tax collection private sector agreements, pressure from general public). Norad should ask Imazon about the realism of the outcomes.
- Imazon does not seem to have included any of Norad's standardized reporting information. They must be included.

Norad's assessment: Imazon has worked hard to improve the results framework, and the quality is now good. Some information is still missing, and as agreed, Imazon will submit the baselines and target for the following indicators by 1 May 2017:

- Outcome indicator 3.b
- Outcome indicator 4.b
- Output indicator 2.1. e, f, g,h
- Output indicator 4.1.c
- Output indicator 5.1.c
- Output indicator 5.2c
- Output indicator 5.3.c
- Output indicator 5.4.c
- Output indicator 6.1.c

Risk analysis

- Imazon does not mention any internal risks in the application, and did not reflect on this issue in the organizational assessment. This must be strengthened
- The application does not elaborate on the potential consequences of the risks, and this should be provided.
- During the organisational assessment, Norad found that Imazon is pragmatic and follows donors' requirement in each agreement. During the organisational assessment, Norad found that Imazon is pragmatic and follows donors' requirement in each agreement. Norad expects Imazon follows Norad's requirements, and this requires solid administrative routines, financial management, partner follow-up and reporting.
- As of April 2015, Imazon had no sub-grantees, and has not had sub-grantees in 4 years. Therefore, Imazon has to ensure that the follow up of partners, particularly on the financial side is rigorous.

Norad's assessment: Imazon addresses the risks in the final Application of 1 June 2016. The follow-up of partners will be a topic for discussion on the annual meetings.

Cross-cutting concerns

- Imazon should elaborate on the cause-effect of how the project will lead to reduced corruption, as well as present a do no harm analysis.
- Imazon is planning to balance gender participations in seminars and trainings. This is positive, and Imazon should make sure that they have a system in place to report on their participation.

Norad's assessment: Imazon has not included indicators disaggregated according to gender. Imazon should however ensure that they report on this aspect every year.

Budget

- The per diems are quite high (Reais 420 per unit/NOK 1230). Imazon should explain how they have reached this amount, and what it covers.
- Imazon should provide an overview of how much grant is allocated for the sub-grantees. Imazon should also explain why the division of grants between Imazon and its partners varies up to four percent throughout the grant period.
- Norad would like to see a more detailed explanation/justification for some of the budget lines (communication costs, contractual services, other costs)

Norad's assessment: Imazon addressed these points in the final Application and budget of 1 June 2016.

We hereby send you a signed agreement, and welcome your signed (please remember to countersign all pages). Kindly return one original copy to Norad.

We wish you good luck with the project and look forward to working with you.

Sincerely,

Inger Brodal
Assistant Director

Frida Linnea Skjæraasen
Advisor

This document has been electronically approved and requires no signature.

GRANT AGREEMENT

between

The Norwegian Agency for Development Cooperation

And

Instituto do Homem e Meio Ambiente da Amazônia
(IMA ZON)

regarding

BRA 2049 BRA-16/0003
Scaling up Governance and Forest Transparency

PART I: SPECIFIC CONDITIONS

PART II: GENERAL CONDITIONS

PART III: PROCUREMENT PROVISIONS

ANNEX A: BUDGET

ANNEX B: RESULTS FRAMEWORK

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PART I: SPECIFIC CONDITIONS

This grant agreement (the Agreement) has been entered into between:

- (1) The Norwegian Agency for Development Cooperation (Norad), represented by the Civil Society Department, and
- (2) Instituto do Homem e Meio Ambiente da Amazônia – Imazon, a non-profit research institution classified as a Civil Society Public Interest Organization (OSCIP) duly established in Belém, Pará, Brazil under registration number CNPJ 34.891.085/0001-67,

jointly referred to as the Parties.

1 SCOPE AND BACKGROUND

- 1.1 The Grant Recipient has submitted an application to Norad dated 01.06.2016 (the Application) regarding financial support to the project titled BRA 2049 BRA-16/0003 Scaling up Governance and Forest Transparency (the Project). The estimated costs of the Project are indicated in the budget attached as Annex A.
- 1.2 Norad has decided to award a grant to be used exclusively for the implementation of the Project (the Grant). The Parties expect the Project to be implemented during the period from June, 2016 to December 2020 (the Support Period).
- 1.3 The Parties have agreed to enter into an Agreement, consisting of this part I; Specific Conditions, part II; General Conditions, and part III; Procurement Provisions, all of which form an integral part of this Agreement. In the event of discrepancies between the Specific Conditions and the General Conditions or Procurement Provisions, the Specific Conditions shall prevail.

2 OBJECTIVES OF THE PROJECT

- 2.1 The expected results of the Project are as follows:

The Project's planned effect(s) on society are (Impact).

Grant scheme outcome 2: Governments in targeted developing countries have implemented REDD+ related policies, measures and safeguards, such as policies for green growth, sustainable livelihoods, land use planning, the rights of indigenous peoples and local communities and women's rights.

Grant scheme outcome 3: Private sector actors have implemented social and environmental policies and practices that reduce the pressure on forests and are engaged in global public private partnership to reduce deforestation

The planned effects for the target group of the Project are (Project-specific outcomes).

Project-specific outcome 1: Effectiveness of law enforcement increased

Project-specific outcome 2: Policy or practices to clarify forest tenure is improved

Project-specific outcome 3: Policy or practices to reduce land tenure dispute in conservation units improved

Project-specific outcome 4: Policy or practices to collect land tax improved

Project-specific outcome 5: Zero-deforestation agreements in the beef sector are expanded and effectively implemented in the Amazon

Project-specific outcome 6: Practices to eliminate clandestine cattle slaughter improved

- 2.2 The full results framework is included as Annex B to this Agreement. The Grant Recipient shall submit a revised results framework for approval within 1 May 2017.

3 IMPLEMENTATION OF THE PROJECT

- 3.1 The Project shall be implemented in accordance with:

- a) the Agreement, including all annexes,
- b) the approved Application
- c) the implementation plan and budget.

as well as any later any amendments to the above documents which are approved by Norad.

- 3.2 During the implementation of the Project, the Grant Recipient shall exercise the necessary diligence, efficiency and transparency in line with sound financial management and best practise principles.
- 3.3 The Grant Recipient shall identify, assess and mitigate any relevant risks associated with the implementation of the Project, including the risk of corruption and other financial irregularities, and any potential negative effects that the Project may have on the environment and climate, gender equality and human rights.

4 THE GRANT

- 4.1 The Grant shall amount to maximum NOK 45 000 000 (Norwegian Kroner Forty Five Million).
- 4.2 Disbursement after the current calendar year is subject to Norwegian Parliamentary appropriations. Significant reductions in the annual allocation to the relevant budget line may lead to a reduction in annual allocations and/or in the total Grant amount. If the Grant amount is reduced the Grant Recipient must revise the implementation plan, budget and results framework correspondingly.
- 4.3 The tentative, annual distribution of the Grant will be as follows:

2016: NOK 9 000 000

2017: NOK 9 000 000

2018: NOK 9 000 000

2019: NOK 9 000 000

2020: Up to remaining amount

The annual allocations must be confirmed by Norad following the Parliament's approval of the state budget for the relevant budget year. Disbursements will be based on the actual financial need of the Project in accordance with article 5 of the Agreement.



- 4.4 The Grant, including accrued interest, shall be used exclusively to finance the actual costs of the implementation of the Project during the Support Period.
- 4.5 The Grant may be used to cover overheads/indirect costs up to a maximum of 7% of Norad's pro rata share of the actual costs of the Project.
- 4.6 The Grant Recipient is responsible for obtaining any additional resources which may be required to duly implement the Project.
- 4.7 The Grant Recipient may apply for additional funding to the Project during the Support Period only upon written invitation from Norad.

5 DISBURSEMENT

- 5.1 The Grant shall be disbursed in advance instalments based on the financial need of the Project for the upcoming period, which shall not exceed six months. The disbursements shall be made upon Norad's receipt of written disbursement requests from the Grant Recipient, describing the financial need for the period in question. The second disbursement in 2017 shall be subject to Norad's receipt and approval of an updated results framework, as per article 2.2.
- 5.2 Financial need refers to the budgeted expenditure for the upcoming period, less any funds available to the Project from all other sources during the same period.
- 5.3 The financial need shall be documented through an updated financial statement for the Project and a reference to the latest approved implementation plan and budget.
- 5.4 The disbursement requests shall be signed by the chief financial officer of the Grant Recipient. A confirmation that the Project is being implemented in accordance with the Agreement shall be included in the disbursement request.
- 5.5 All disbursements are conditional upon the Grant Recipient's continued compliance with the requirements of the Agreement, including the timely fulfilment of reporting obligations. Norad may withhold disbursements in accordance with article 17 of the General Conditions if it finds that the requirements of the Agreement have not been met. Except for the Project's first year, the first disbursement each year is subject to the Norad's receipt and approval of the updated implementation plan and budget, while the second disbursement each year is subject to Norad's receipt and approval of the latest progress report and financial report.
- 5.6 The Grant Recipient shall have a separate bank account exclusively for grants from Norad. All disbursements will be made to the following bank account:

Name of the account: Instituto do Homem e Meio Ambiente da Amazônia

Account no.: 00975-12

IBAN no.: BR87 0170 1201 0161 2000 0097 512C 1

Name and address of the bank:

HSBC Bank Brasil S.A.

Adress: Tv. Dom Romualdo de Seixas, 1560. Postcode: 66.055-200.

Belém, Pará, Brazil.

Swift/BIC code: BCBDDRPR

Currency of the account: Brazilian Reais

- 5.7 The Grant Recipient shall immediately acknowledge receipt of the funds in writing. The amount received shall be stated, as well as the date of receipt and the exchange rate applied.

6 REPORTING AND OTHER DOCUMENTATION

- 6.1 The following shall be submitted by the Grant Recipient to Norad:

- a) A **progress report** covering the period from January to December the previous year shall be submitted to Norad by 1 May each year. The last year of the Support Period the progress report shall cover the period from the start of the Support Period to December 2019. The progress report shall include the content specified in article 2 of the General Conditions. The Civil Society Department's standard reporting format shall be used.
- b) A **financial report** covering the period from January to December the previous year shall be submitted to Norad by 1 May each year. The financial report shall include the content specified in article 3 of the General Conditions. The final financial report shall cover the entire Support Period and shall be submitted along with the final report referred to in article 6.1 f) of the Specific Conditions.
- c) An **audit report** covering the annual financial statements of the Project shall be submitted to Norad by 1 May each year. The audit report shall comply with the requirements set out in article 7 of the Specific Conditions and article 5 of the General Conditions. The management letter (matters for governance attention) shall be attached to the audit report.
- d) An updated **implementation plan and budget** covering the period from January to December shall be submitted to Norad by 15 January each year. The implementation plan and budget shall include the content listed in article 1 of the General Conditions.
- e) If the Grant Recipient produces an **annual report and audit report** of the whole organisation, it shall be submitted to Norad by 1 May each year. If the auditor in addition submits a management letter (matters for governance attention) this shall be attached to the audit report.
- f) A **final report** for the Support Period shall be submitted to Norad no later than six months after the end of the Support Period. The final report shall include the content listed in article 4 of the General Conditions. The Civil Society Department's standard reporting format shall be used.

- 6.2 If the Grant Recipient is unable to meet the deadlines set out above, Norad shall be informed in writing immediately.

- 6.3 All implementation plans, budgets and reports shall be approved in writing by Norad unless otherwise agreed by the Parties.

7 AUDIT

- 7.1 The annual financial statements of the Project shall be audited in accordance with International Standards of Auditing (ISA) 800 ("Special considerations audits of financial statements prepared in accordance with special purpose frameworks") or ISA 805 ("Special considerations audits of single financial statements and specific elements, accounts or items of a financial statement"). Additional requirements applicable to the auditor and the audit report are included in article 5 of the General Conditions.

- 7.2 The Grant Recipient is responsible for submitting the audit report to Norad within the deadline indicated in article 6 of the Specific Conditions.

8 FORMAL MEETINGS

- 8.1 Unless otherwise agreed, formal meetings shall be held once per year, tentatively in September/October, in order to discuss i.a. the results achieved by the Project during the Support Period. The meetings shall be called and chaired by the Grant Recipient.
- 8.2 Unless otherwise agreed, the Parties shall discuss the latest progress report and financial report, the ongoing implementation as well as the implementation plan and budget to be submitted for the upcoming period. In the event that such reports have not been received at least 3 weeks before the meeting, the Parties shall agree upon a new date to hold the meeting.
- 8.3 The Grant Recipient shall record main issues discussed, points of view expressed and decisions made, in minutes from the meeting. The Grant Recipient shall submit the minutes to Norad no later than two weeks after the meeting for comments. The agreed minutes shall be signed by both Parties.

9 REVIEWS AND OTHER FOLLOW-UP MEASURES

- 9.1 A mid-term review focusing on verification of key results, progress on standardised reporting and provision of recommendations regarding project implementation for the remainder of the Support Period conducted by an independent third party shall be carried out by 1 November 2018. The Grant Recipient shall draft the terms of reference for the review and submit them to Norad for approval. The costs of the review shall be included in the Project budget.
- 9.2 If the Grant Recipient or another interested party initiates a review or evaluation of activities that are wholly or partly funded by the Grant, Norad shall be informed. The Grant Recipient shall forward a copy of the report of any such review or evaluation to Norad without undue delay.

10 PROCUREMENT

- 10.1 All procurement under the Project shall be completed in accordance with the Procurement Provisions in Part III of this Agreement.
- 10.2 If the total value of a contract exceeds NOK 500 000, the procurement record and the signed contract shall be submitted to Norad for information.
- 10.3 Along with the documentation mentioned above, the Grant Recipient shall confirm in writing that the requirements agreed on in this article 10 have been fulfilled.

11 REPAYMENT OF INTEREST AND UNUSED FUNDS

- 11.1 Upon the end of the Support Period or upon termination of this Agreement, any unused funds that total more than NOK 500 shall be repaid to Norad as soon as possible and at the latest within 6 months. The repayment shall include any interest which have not been used for Project purposes, and other financial gain accrued on the Grant.

11.2 Repayments shall be made to the following bank account

Account no.: 7694.05.14815

IBAN no.: NO31 7694 0514 815

Name and address of the bank: DNB BANK ASA, N-0021 Oslo, Norway

Swift/BIC code: DNBANOKKXXX

11.3 All transactions shall be clearly marked: "Unused funds" or "Interest". The name of the Grant Recipient shall be stated, along with Norad's agreement number and agreement title.

12 SPECIAL PROVISIONS

- a) The following shall be added as a new item e) to article 2.2 of the General Conditions: "Gender disaggregated data shall be provided where relevant."
- b) The following shall be added to article 11 clause 1 of the General Conditions: The Grant Recipient shall provide Norad with a template for such an agreement for information purposes before entering into the agreement.
- c) General Conditions article 12 clause 2 d) shall be amended as follows: "changes to the Project's budget that imply reallocation of more than 10% of a budget line in the budget attached as an annex to this Agreement."

13 NOTICES

- 13.1 All communication to Norad concerning the Agreement shall be directed to the Civil Society Department at the following e-mail address: CivilSocietyCFI@norad.no with copy to Frida.skjaeraasen@norad.no
- 13.2 All communication to the Grant Recipient concerning the Agreement shall be directed to Andreia Pinto at the following e-mail address: andreia@imazon.org.br, copying Paulo Barreto (pbarreto@imazon.org.br) -and Brenda Brito (brendabrito@imazon.org.br).
- 13.3 Norad's agreement number and agreement title shall be stated in all correspondence regarding this Agreement, including disbursement requests and repayment of unused funds.

14 SIGNATURES

- 14.1 By signing part I of the Agreement, the Parties confirm receipt and approval of part II; General Conditions, and part III; Procurement Provisions, which form an integral part of the Agreement.
- 14.2 This Agreement has been signed in two -2- original copies in the English language. In the event of any discrepancies between this English language version and any later translations, the English language version shall prevail.

Place: Oslo, Norway


Date:

24 June 2016


for the Norwegian Agency for Development
Cooperation,

Svein Bæra

Director Civil Society Department


for Instituto do Homem e Meio Ambiente da
Amazônia (Imazon)

Andreia Cristina Brito Pinto

Executive Director

Attachments:

Annex A: Approved budget for the Project

Annex B: Results framework

Standard:	Norwegian and Non-Norwegian NGOs	Revision no.:	2
General Conditions	Grant Management Regime I and II	Date:	17.06.2016

PART II: GENERAL CONDITIONS APPLICABLE TO GRANTS FROM THE NORWEGIAN AGENCY FOR DEVELOPMENT COOPERATION

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1 IMPLEMENTATION PLAN AND BUDGET

- 1.1 Any updated implementation plan to be submitted in accordance with the Specific Conditions shall be directly related to the results framework and shall specify planned activities and outputs and time schedules for the upcoming reporting period.
- 1.2 Any updated budget to be submitted in accordance with the Specific Conditions shall be based on the approved budget in Annex A and include estimated income to the Project from all sources as well as planned expenditures for the upcoming reporting period. The estimated financial need of the Project in the upcoming reporting period shall be clearly stated.
- 1.3 Significant deviations from or changes to the implementation plan and budget is subject to Norad's prior, written approval as outlined in article 12 of the General Conditions.

2 PROGRESS REPORT

- 2.1 Any progress reports to be submitted in accordance with the Specific Conditions shall describe the results achieved by the Project during the reporting period. The report shall be set up in a way that allows direct comparison with the latest approved Application, implementation plan and budget, and shall be signed by an authorised representative of the Grant Recipient.
- 2.2 The progress reports shall, as a minimum, include:
 - a) an account of the results achieved so far by the Project, using the format, indicators and targets of the approved results framework. The overview must:
 - show delivered outputs compared to planned outputs;
 - show the Project's progress towards achieving the Outcome;
 - if possible, describe the likelihood of the Impact being achieved.
 - b) an account and assessment of deviations from the latest approved implementation plan and Application;
 - c) an assessment of how efficiently Project resources have been turned into Outputs;
 - d) a brief account of materialised risk factors to the Project, including how these have been handled in the reporting period and/or will be handled in the future. Identified risks related to the climate and environment, gender equality, corruption and other financial mismanagement and human rights shall always be accounted for.

3 FINANCIAL REPORT

- 3.1 Any financial report to be submitted in accordance with the Specific Conditions shall comprise financial statements with a comparison to the latest approved budget for the reporting period, as well as an identification of any deviations from the budget as per clause 3.3 below. The financial report shall be certified by the financial controller (or equivalent) as well as an authorised representative of the Grant Recipient.
- 3.2 The financial statements shall be set up in a way that allows for direct comparison with the latest approved budget, using the same currency and budget line items. They shall, as a minimum, include:
 - a) the accounting principles applied;
 - b) income from all sources, including bank interest. Norad's contribution shall be specified;
 - c) expenses charged/capitalised in the relevant reporting period;
 - d) expenses charged/capitalised from start-up of the Project to the end of the reporting period;
 - e) unused funds as per the reporting date;

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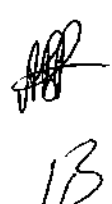
- f) overhead/indirect costs to be covered by the Grant in accordance with article 4 of the Specific Conditions;
 - g) balance sheet, when required in accordance with the accounting principles applied;
 - h) explanatory notes including a description of the accounting policies used and any other explanatory material necessary for transparent financial reporting of the Project.
- 3.3 Deviations between the approved budget and the expenses charged/capitalised shall be highlighted with information on both nominal amounts and percentage of each deviation. The Grant Recipient shall include a written explanation of any deviations amounting to more than 10% from a budget line.

4 FINAL REPORT

- 4.1 The final report to be submitted in accordance with the Specific Conditions shall describe the results achieved by the Project during the Support Period. The report shall be set up in a way that allows for a direct comparison with the Application, and shall be signed by an authorised representative of the Grant Recipient.
- 4.2 The final report shall, as a minimum, include:
- a) the items listed for the progress reports described in article 2 of the General Conditions, covering the entire Support Period;
 - b) an assessment of the Project's effect on society (Impact);
 - c) a description of the main lessons learned from the Project;
 - d) an assessment of the sustainability of the results achieved by the Project.

5 AUDIT

- 5.1 If an audit of the Project's financial statements is required pursuant to the Specific Conditions, the audit shall be carried out by an independent chartered/certified or state-authorised public accountant (auditor).
- 5.2 Norad reserves the right to approve the auditor, and may require that the auditor shall be replaced if Norad finds that the auditor has not performed satisfactorily or if there is any doubt as to the auditor's independence or professional standards.
- 5.3 The auditor shall form an opinion on whether the Project's financial statements fairly reflect the financial position of the Project and whether they are prepared, in all material respects, in accordance with the applicable financial reporting framework, namely:
- a) the accounting principles followed by the Grant Recipient and;
 - b) the requirements of article 3 clause 2 of the General Conditions.
- 5.4 The auditor shall report in accordance with the applicable audit standard, as agreed in the Specific Conditions.
- 5.5 The audit report shall include:
- a) the Project name and agreement number;
 - b) identification of the Project's total expenses and total income;
 - c) the subject of the audit;
 - d) the financial reporting framework applied;
 - e) the auditing standards applied;



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- f) a statement that the auditor has obtained reasonable assurance about whether the financial statements as a whole are free from material misstatement;
 - g) the auditor's opinion.
- 5.6 In addition to the Project's audit report, the auditor shall submit a management letter (matters for governance attention), which shall contain any findings made during the audit of the Project. It shall also list any measures that have been taken as a result of previous audits and whether such measures have been adequate to deal with reported shortcomings.
- 5.7 If any findings have been reported in the Project's management letter, the Grant Recipient shall prepare a response including an action plan to be submitted to Norad together with the management letter.
- 5.8 The costs of the audit of the Project's financial statements shall be included in the Project's budget.
- 5.9 The audit requirements stated in this Agreement are applicable for the total Grant, including any part of the Grant that has been transferred to a cooperating partner.
- 5.10 The auditor of the Project's consolidated financial statement is responsible for the direction, supervision and performance of the audit of any part of the Grant that has been transferred to a cooperating partner. The auditor shall assure itself that those performing the audit for cooperating partners have the appropriate qualifications, that the audit is in compliance with professional standards, and that the audit report is appropriate under the circumstances.
- 5.11 The auditor of the Project's consolidated financial statement shall express an opinion on whether the statement is prepared, in all material respects, in accordance with the requirements of this Agreement. To this end, the auditor shall obtain sufficient appropriate audit evidence regarding the financial statements of the cooperating partner and the consolidation process.

6 CONTROL MEASURES

- 6.1 Representatives of Norad and the Norwegian Auditor General may at all times carry out independent reviews, audits, field visits or evaluations or other control measures related to the Project. The objective of such control measures may be i.a to verify that the Grant has been used in accordance with the Agreement or to evaluate the achievement of results.
- 6.2 The Grant Recipient shall facilitate such control measures by providing all information and documentation necessary to carry out the relevant initiative, as well as ensuring unrestricted access to any premises, records, goods and documents requested.
- 6.3 The representatives of Norad and the Norwegian Auditor General shall also have access to the Grant Recipient's auditor and the auditor's assessments of all information pertaining to the Grant Recipient and the Project. The Grant Recipient shall release the auditor from any confidentiality obligations in order to facilitate such access.
- 6.4 The rights and obligations of this article 6 shall remain in force for 5 years following expiry or termination of the Agreement.

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7 FINANCIAL MANAGEMENT

- 7.1 The Grant Recipient shall keep accurate accounts of the Project's income and expenditure using an appropriate accounting- and double-entry book-keeping system¹ in accordance with the applicable accounting- and bookkeeping policies in the jurisdiction of the Grant Recipient.
- 7.2 The accounts shall be kept up to date at least on a monthly basis. Bank reconciliations² and cash reconciliations³ shall be completed at least every month, and shall be documented by the Grant Recipient.
- 7.3 Income and expenditures relating to the Project must be easily identifiable and verifiable, either by using separate accounts for the Project or by ensuring that Project expenditure can be easily identified and traced within the general accounting- and bookkeeping systems. The accounts must provide details of bank interest accrued on the Grant.
- 7.4 The Grant Recipient shall keep the Project's accounting records for at least 5 years from the time of Norad's approval of the final report for the Project. This shall include i.a. vouchers, receipts, contracts and bank statements.

8 EXCHANGE RATE FLUCTUATIONS

- 8.1 If the Grant is converted into another currency, the exchange shall be made through a national or commercial bank unless otherwise approved by Norad.
- 8.2 If exchange rate fluctuations decrease the value of the Grant to such an extent that this will have consequences for the implementation of the Project, the Grant Recipient shall inform Norad as soon as possible.
- 8.3 If exchange rate fluctuations increase the value of the Grant, the gain shall be treated as disbursed Grant funds and used for Project purposes. Net surplus from conversion into foreign currency shall be subtracted from future disbursements or repaid as unused funds at the end of the Support Period, unless otherwise agreed between the Parties.

9 EQUIPMENT, CONSUMABLES AND INTELLECTUAL PROPERTY RIGHTS

- 9.1 The right of ownership to equipment, consumables and intellectual property rights procured or developed by use of the Grant shall vest in the Grant Recipient or its cooperating partner, unless otherwise stated in the Application. All matters associated with such equipment, consumables and intellectual property rights are the exclusive responsibility of the Grant Recipient. However, significant use of such equipment, consumables and intellectual property rights for purposes outside the Project shall be subject to the Norad's prior approval, as outlined in Article 12 of the General Conditions.

¹ A double-entry bookkeeping a system is system of bookkeeping where every entry to an account requires a corresponding and opposite entry to a different account.

² Bank reconciliation is a process of verifying whether the sum found in the bank statements at the end of the period correspond with transactions recorded in the accounting system. This is usually done in conjunction with closure of the accounting records.

³ Cash reconciliation is a process of verifying whether the cash at hand at the end of the period corresponds with the amount of cash in the beginning of the period and the registrations of withdrawals and deposits in the period. This is usually done in conjunction with closure of the accounting records.



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- 9.2 Norad shall have a non-exclusive and royalty-free license to use all intellectual property rights procured or developed by the use of the Grant. Norad may assign this right to any individual or organisation at its own discretion.
- 9.3 Transfer of ownership of such equipment, consumables or intellectual property rights during the Support Period shall be made at market terms. Ownership may not be transferred to an employee of the Grant Recipient or its cooperating partner, or to anyone related or connected to an employee, if such relation could lead to a conflict of interest as described in article 16 of the General Conditions.
- 9.4 Before a transfer is decided, the Grant Recipient shall assess whether it may have an impact on the Project and, where appropriate, consult with Norad. Any income from a transfer shall accrue to the Project, and shall be reported in the financial statement of the Project.
- 9.5 The Grant Recipient shall prepare a record of transfer of ownership for any equipment, consumables and intellectual property rights. The record shall comprise information about the object of transfer, the original purchase price paid by the Grant Recipient, price offers received, the final sales price and the name of the purchaser. The record shall be submitted to Norad along with the first progress report due after the sale.
- 9.6 If the activities of the Project do not continue after the end of the Support Period or after termination of the Agreement, the Grant Recipient shall inform Norad about the remaining equipment and goods that have been purchased by use of the Grant. The Norad may require that such assets be sold. Such sale shall be completed in accordance with the procedures described above. Income from the sale shall be repaid to Norad unless otherwise agreed by the Parties.

10 REAL PROPERTY

- 10.1 The Grant may not be used to purchase or construct real property (land or buildings) unless explicitly approved by Norad.
- 10.2 If Norad has approved a purchase or construction of real property, the Grant Recipient and Norad shall agree on the details concerning the ownership and the status of the real property after the end of the Support Period and/or the end of the Project. The agreement may be formalised in the Specific Conditions or in a separate agreement document.
- 10.3 Norad may in such an agreement require i.a. that the real property shall be sold after the end of the Support Period and that the proceeds from the sale shall be repaid to Norad. Norad may also reserve the right to establish security interests in any real property purchased by use of the Grant.

11 TRANSFER OF THE GRANT TO A COOPERATING PARTNER

- 11.1 Transfer of all or part of the Grant including assets to a cooperating partner shall be documented through a written agreement. The agreement shall specify that the cooperating partner is required to comply with the provisions of this Agreement and to cooperate with the Grant Recipient to ensure that the Grant Recipient is able to fulfil its obligations hereunder.
- 11.2 The agreement between the Grant Recipient and the cooperating partner shall have provisions related to i.a. reporting, audit, procurement and measures to prevent financial irregularities. Furthermore, the agreement shall explicitly state that:

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- a) both the Grant Recipient, Norad and the Norwegian Auditor General shall have the same access to undertake the control measures related to the cooperating partner's use of the Grant as described in article 6 of the General Conditions,
- b) the Grant Recipient shall be entitled to claim repayment of the Grant from the cooperating partner in the same instances and to the same extent that Norad is entitled to claim repayment from the Grant Recipient, and the cooperating partner shall accept that Norad has the right to claim repayment directly from the cooperating partner to the same extent as the Grant Recipient,
- c) the cooperating partner shall accept the choice of law and settlement of disputes provisions in article 24 of the General Conditions in relation to any disputes arising between the cooperating partner and Norad.

- 11.3 The Grant Recipient shall assure itself that the cooperating partner has the necessary competence and internal procedures to meet the requirements of the Agreement and shall follow-up the cooperating partner's compliance with the Agreement throughout the Support Period.
- 11.4 The Grant may not be transferred to a cooperating partner who has previously been charged or sentenced for any criminal activity unless explicitly approved by Norad.
- 11.5 The Grant Recipient shall remain fully responsible towards Norad for any part of the Grant, including assets, that has been transferred to a cooperating partner.

12 CHANGES TO THE PROJECT OR THE GRANT RECIPIENT

- 12.1 Any significant deviations from or changes to the Application or approved implementation plans or budgets are subject to Norad's prior, written approval. The same applies to significant changes to, or circumstances materially affecting, the Grant Recipient's organisation.
- 12.2 The following deviations/changes shall always be subject to Norad's prior written approval:
 - a) any changes to the Project's sources of income,
 - b) any changes to the results framework or scope of the Project,
 - c) changes to the implementation plan which implies a delay of more than three months of any activity,
 - d) changes to the Project's budget that imply reallocation of more than 10% of a budget line.

- 12.3 Norad may suspend disbursements of the Grant until such changes have been approved.

13 EXTENSION OF THE SUPPORT PERIOD

- 13.1 The Support Period of the Project is set out in the Specific Conditions. The Grant Recipient must, without delay, inform Norad of any circumstances likely to hamper or delay the implementation of the Project.
- 13.2 The Grant Recipient may request an extension of the Support Period if this is necessary to complete all planned activities. The request must state the reasons for the delay and supporting documentation must be enclosed. Norad shall approve or decline the request in writing.

14 TRANSPARENCY

- 14.1 The Grant Recipient shall publish the following in a dedicated and easily accessible place of its internet site:

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- a) a copy of this Agreement;
- b) the title and value of any contracts, cooperation agreements and/or other sub-agreements of more than NOK 500 000 (or the equivalent in local currency) which are to be financed by the Grant;
- c) the names and nationalities of the respective agreement parties and, if relevant, any further sub-grantees or contractors in receipt of Project funds;

Any deviations from this article 14 shall be agreed by the Parties in writing, i.a. in the Specific Conditions.

- 14.2 Publication shall take place as soon as possible, and at the latest within six months after the contracts, cooperation agreements and/or other sub-agreements were entered into
- 14.3 The Grant Recipient shall make other project documentation, including the Application and all agreed reports, available to anyone upon request. Requests for disclosure may be denied if such disclosure is prohibited by confidentiality obligations and/or if it may be detrimental to the Grant Recipient's legitimate interests.

15 FINANCIAL IRREGULARITIES

- 15.1 The Grant Recipient is required to practise zero tolerance against corruption and other financial irregularities within and related to the Project. The zero tolerance policy applies to all staff members, consultants and other non-staff personnel and to cooperating partners and beneficiaries of the Grant.
- 15.2 Financial irregularities refers to all kinds of:
 - a) corruption, including bribery, nepotism and illegal gratuities;
 - b) misappropriation of cash, inventory and all other kinds of assets;
 - c) financial and non-financial fraudulent statements;
 - d) all other use of Project funds which is not in accordance with the implementation plan and budget.
- 15.3 In order to fulfil the zero tolerance requirement, the Grant Recipient shall:
 - a) organise its operations and internal control systems in a way that financial irregularities are prevented and detected;
 - b) do its utmost to prevent and stop financial irregularities within and related to the Project;
 - c) require that all staff involved in, and any consultants, suppliers and contractors financed under the Project refrain from financial irregularities.
- 15.4 The Grant Recipient shall inform Norad immediately of any indication of financial irregularities in or related to the Project. The Grant Recipient shall provide Norad with an account of all the known facts and an assessment of how the matter should be followed up, including whether criminal prosecution or other sanctions are considered appropriate.
- 15.5 The matter will be handled by Norad in accordance with Norad's guidelines for handling suspicion of financial irregularities. The Grant Recipient shall cooperate fully with Norad's investigation and follow-up. If requested by Norad, the Grant Recipient shall initiate prosecution and/or apply other sanctions against persons or entities suspected of financial irregularities.
- 15.6 Norad may claim repayment of all or parts of the Grant in accordance with article 17 of the General Conditions if it finds that any financial irregularities have taken place in or related to the



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Project. The repayment claim may also include any interest, investment income or any other financial gain obtained as a result of the financial irregularity.

16 CONFLICT OF INTEREST

- 16.1 The Grant Recipient shall take all necessary precautions to avoid any conflicts of interest in all matters related to the Project.
- 16.2 Conflict of interest refers to any situation where the impartial and objective exercise of the functions of anyone acting on behalf of the Grant Recipient is, or may be, compromised for reasons involving family, personal life, political or national affinity, economic interest or any other connection or shared interest with another person.
- 16.3 If a conflict of interest occur, the Grant Recipient shall, without delay, take all necessary measures to resolve the conflict, e.g. by replacing the person in question or by obtaining independent verification of the terms of the proposed decision or transaction.
- 16.4 If the conflict of interest cannot be resolved and/or if it relates to a decision or transaction of special significance to the Project, the decision or transaction may not be concluded without the prior, written approval of Norad.

17 BREACH OF THE AGREEMENT

- 17.1 If the Grant Recipient fails to fulfil its obligations under this Agreement and/or if there is suspicion of financial irregularities, Norad may suspend disbursement of all or part of the Grant.
- 17.2 In the event of material breach of the Agreement, Norad may terminate the Agreement with immediate effect, and/or claim repayment of all or parts of the Grant.
- 17.3 Material breach of the Agreement shall include, without limitation, the following situations:
 - a) all or part of the Grant has not been used in accordance with the Agreement and/or approved implementation plans and budget,
 - b) the Grant Recipient has made false or incomplete statements to obtain the Grant,
 - c) the use of the Grant has not been satisfactorily accounted for,
 - d) the Grant Recipient has, after having been granted an extended deadline, failed to provide the agreed reports, or has knowingly provided reports that do not reflect reality,
 - e) financial irregularities, grave professional misconduct or illegal activity of any form have taken place within the Grant Recipient or its cooperating partners,
 - f) the Grant Recipient has failed to inform Norad of indication of financial irregularities within the Project in accordance with article 15 of the General Conditions,
 - g) the Grant Recipient has changed legal personality without prior notification to Norad,
 - h) the Grant Recipient is bankrupt, being wound up or is having its affairs administered by the courts, or is subject to any analogous or corresponding procedure provided for under national legislation.
- 17.4 The Grant Recipient shall inform Norad immediately of any circumstances that may indicate or lead to a breach of Agreement, and shall provide Norad with any information or documentation it may reasonably require in order to determine if a breach of the Agreement has occurred.
- 17.5 Norad may also suspend disbursements or terminate the Agreement with immediate effect if a material breach of another agreement between Norad and the Grant Recipient has been established.



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18 TERMINATION OF THE AGREEMENT

- 18.1 Each of the Parties may terminate the Agreement upon a written notice.
- 18.2 The Support Period shall end three months after the date of the notice of termination. During these three months, the Grant Recipient may only use the Grant to cover commitments that have been established before the date of the notice of termination.
- 18.3 If the Project cannot continue without the Grant, the Grant Recipient shall use these three months to discontinue or scale down the Project promptly and in an orderly and financially sound manner. Any funds that remain unused at the end of the Support Period shall be repaid to Norad.
- 18.4 The Grant Recipient shall submit a final report to Norad within three months of the end of the Support Period. The final report shall meet the requirements set out in article 4 of the General Conditions and shall also include a financial report and audit report covering the period from the previous financial report until the end of the Support Period.
- 18.5 The Agreement will be considered terminated when the final report has been approved by Norad and any remaining funds have been repaid.

19 WAIVER AND IMMUNITIES

- 19.1 Nothing in the Agreement or any document related to the Agreement shall imply a waiver, express or implied, by Norad, the Government of Norway or any of its officials of any privileges or immunity enjoyed by them or their acceptance of the jurisdiction of the courts of any country over disputes arising thereof. This article 19 will not prevent arbitration or court proceedings in the legal venue of the Grant Recipient pursuant to article 24 of the General Conditions.

20 LIABILITY

- 20.1 Norad shall not under any circumstances or for any reason be held liable for damage, injury or loss of income sustained by the Grant Recipient or its staff or property as a direct or indirect consequence of the Project. Norad will not accept any claim for compensation or increases in payment in connection with such damage, injury or loss of income.
- 20.2 The Grant Recipient shall assume sole liability towards third parties, including liability for damage, injury or loss of income of any kind sustained by them as a direct or indirect consequence of the Project. The Grant Recipient shall indemnify Norad against any claim or action from the Grant Recipient's employees or third parties in relation to the Project.

21 ASSIGNMENT

- 21.1 The Agreement and/or the Grant may not be assigned to a third party without the prior written consent of Norad. This shall not, however, prevent transfer of parts of the Grant to a cooperating partner in accordance with article 11 of the General Conditions.

22 RECOGNITION AND PUBLICATION

- 22.1 The Grant Recipient shall acknowledge Norad's support to the Project in all publications and other materials issued in relation to the Project. Norad's logotype will be provided by Norad upon request. All use of Norad's logotype must be approved by Norad.



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PART III: PROCUREMENT IN THE CONTEXT OF PROJECTS FINANCED BY THE NORWEGIAN AGENCY FOR DEVELOPMENT COOPERATION

1 INTRODUCTION

- 1.1 This Part III sets out procurement rules and principles which shall be applied by the Grant Recipient when procuring goods, services or works to Projects financed by the Norwegian Agency for Development Cooperation (Norad). Stricter rules may supplement the compulsory minimum rules set forth in this Part III.
- 1.2 Norad may carry out ex post checks on the Grant Recipient's compliance with the rules set forth in this Part III.
- 1.3 Failure to comply with the rules set forth in this Part III shall render the Project expenditure ineligible for Norad funding and may lead to withholding funds or claim for repayment in accordance with article 17 of the General Conditions (Part II) of this Agreement.
- 1.4 Contracts shall not be split artificially to circumvent the procurement thresholds. All monetary amounts referred to in this Part III are amounts excluding value-added tax (VAT).
- 1.5 The procurement provisions shall also apply to any procurements to be carried out by the Grant Recipient's cooperation partners or others. The Grant Recipient shall be responsible for compliance as per article 11 of the General Conditions (Part II) of this Agreement regardless of whether the procurement is carried out by the Grant Recipient itself or its cooperation partners or others.
- 1.6 Sections 1 to 4 set out rules, which shall apply to all contracts. Sections 5 to 6 contain specific rules for service, supply and works contracts. Section 7 lists the situations where a negotiated procedure without prior publication is permitted.

2 BASIC PRINCIPLES

- 2.1 If a Project requires procurement by the Grant Recipient, the contract must be awarded following a tender procedure to the most economically advantageous tender (i.e. to the tenderer obtaining the best score based on price and quality), or, as appropriate, to the tenderer offering the lowest price. In doing so, the Grant Recipient shall avoid any conflict of interests and respect the following basic principles:

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- a) **Competition:** The procedures applied and the award of contracts shall be based on fair competition.
- b) **Equal treatment and non-discrimination:** Participation in tender procedures shall be open on equal terms to all natural and legal persons. During the entire procurement and the award of contracts, the Grant Recipient shall not discriminate against candidates/tenderers or groups of candidates/tenderers.
- c) **Transparency and ex-ante publicity:** As a general rule, tender procedures shall be based on prior publication. Where the Grant Recipient does not launch an open tender procedure, it shall justify the choice of tenderers that are invited to submit an offer.
- d) **Objective criteria:** The Grant Recipient shall evaluate the offers received against objective criteria, which enable the Grant Recipient to measure the quality of the offers and shall take into account the price (the offer with the lowest price shall be awarded the highest score for the price criterion). The criteria shall be set out beforehand and shall be relevant to the contract in question.
- e) **Notoriety:** The Grant Recipient shall keep sufficient and appropriate records and documentation with regard to the procedure, its evaluation and award.

3 ELIGIBLE TENDERERS

3.1 Tenderers must provide information on their legal form and ownership structure.

3.2 Tenderers shall be excluded from participation in a procurement procedure if:

- a) they are bankrupt or being wound up, are having their affairs administered by the courts, have entered into an arrangement with creditors, have suspended business activities, are subject of proceedings concerning those matters, or are in any analogous situation arising from a similar procedure provided for in national legislation or regulations. However, tenderers in this situation may be eligible to participate insofar as the Grant Recipient is able to purchase supplies on particularly advantageous terms from either a supplier which is definitively winding up its business activities, or the receivers or liquidators of a bankruptcy, through an arrangement with creditors, or through a similar procedure under national law;
- b) they or persons having powers of representation, decision-making or control over them have been convicted of an offence concerning their professional conduct by a final judgment;
- c) they have been guilty of grave professional misconduct; proven by any means which the Grant Recipient can justify;
- d) they have not fulfilled obligations relating to the payment of social security contributions or taxes in accordance with the legal provisions of the country in which they are established, or with those of the country of the Grant Recipient or those of the country where the contract is to be performed;

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- e) they or persons having powers of representation, decision-making or control over them have been convicted for fraud, corruption, involvement in a criminal organisation or money laundering by a final judgment;
 - f) they make use of child labour or forced labour and/or practise discrimination, and/or do not respect the right to freedom of association and the right to organise and engage in collective bargaining pursuant to the core conventions of the International Labour Organization (ILO).
- 3.3 Tenderers shall confirm in writing that they are not in any of the situations listed above. Even if such confirmation is given by a tenderer, the Grant Recipient shall investigate any of the situations listed above if it has reasonable grounds to doubt the contents of such confirmation.
- 3.4 Contracts shall not be awarded to tenderers which, during the procurement procedure:
- a) are subject to a conflict of interests;
 - b) are guilty of misrepresentation in supplying the information required by the Grant Recipient as a condition of participation in the tender procedure, or fail to supply this information.

4 GENERAL PROCUREMENT RULES

- 4.1 The tender documents shall be drafted in accordance with best international practice. The Grant Recipient may voluntarily use the models published in the Practical Guide on the EuropeAid (EU) website.
- 4.2 The Grant Recipient shall take into account universal design and the potential environmental impact of any planned procurements.
- 4.3 All invitations to submit tenders shall state that offers will be rejected if any illegal or corrupt practises have taken place in connection with the award. All contracts concluded under the Project shall state that the Grant Recipient may terminate the contract if it finds that illegal or corrupt practises have taken place in connection with the contract award or execution.
- 4.4 The time-limits for receipt of tenders and requests to participate must be sufficient to allow interested parties a reasonable and appropriate period to prepare and submit their tenders.
- 4.5 An evaluation committee must be set up to evaluate applications and/or tenders of a value of NOK 500 000 or more on the basis of the exclusion, selection and award criteria. This committee must have an odd number of members, at least three, with all the technical and administrative capacities necessary to give an informed opinion on the tenders.



- 4.6 For contracts with a value exceeding NOK 100 000, the Grant Recipient shall compile a written record with documentation of all assessments and decisions during all steps of the procurement process from the planning stage until the signing of the contract. Upon request by Norad, the Grant Recipient shall deliver its written record to Norad and grant Norad access to all relevant information and documentation related to the procurement procedure and practices applied.

5 AWARD OF CONTRACTS

- 5.1 Contracts with a value of less than NOK 500 000 may be awarded by using any procurement procedure established by the Grant Recipient, while respecting the rules and principles laid down in Sections 1 to 4 of this Part III.
- 5.2 Contracts with a value exceeding NOK 500 000 shall be awarded by means of one of the following procurement procedures:
- a) **Open tender procedure:** In open procedures, any interested tenderer may submit a tender in response to a call for competition. The tender shall be accompanied by the information for qualitative selection as requested by the Grant Recipient.
 - b) **Restricted procedure:** In restricted procedures, any tenderer may submit a request to participate in response to a call for competition by providing the information for qualitative selection as requested by the Grant Recipient. Only those tenderers invited to do so by the Grant Recipient following its assessment of the information provided may submit a tender. The Grant Recipient may limit the number of suitable candidates to be invited to participate in the procedure.
 - c) **Competitive procedure with negotiation:** In competitive procedures with negotiation, any tenderer may submit a request to participate or a tender in response to a call for competition by providing the information for qualitative selection as requested by the Grant Recipient. Tenderers may submit an initial tender, which shall be the basis for subsequent negotiations. The minimum requirements and the award criteria shall not be subject to negotiations.
- 5.3 Where the Grant Recipient does not launch an open tender procedure, it shall justify and document in writing the choice of tenderers that are invited to submit an offer.
- 5.4 Deviations from the procedures listed in Section 5.2 are limited to the situations listed in Section 7 of this Part III.

6 PUBLICATION OF PROCUREMENT NOTICE

- 6.1 The following shall apply with respect to publication of the procurement notice:¹

¹ Definitions of different types of contracts and procedures can be found in Directive 2014/24/EU.

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- a) **Service and supply contracts from NOK 500 000 to less than NOK 2 500 000 and works contracts from NOK 500 000 to less than NOK 40 000 000**

The prior procurement notice shall be published in all appropriate media, at least in the country in which the Project will be carried out as well as on the Grant Recipient's website.

- b) **Service and supply contracts with a value of NOK 2 500 000 and above and works contracts with a value of NOK 40 000 000 and above**

The prior procurement notice shall be published in all appropriate media, in particular on the Grant Recipient's website, in the international press and the national press of the country in which the Project will be carried out, and in any other relevant specialist periodicals.

7 USE OF NEGOTIATED PROCEDURE WITHOUT PRIOR PUBLICATION

7.1 The Grant Recipient may use a negotiated procedure without prior publication in the following cases:

- a) if any of the circumstances set out in Article 32 of Directive 2014/24/EU are present;
- b) for purposes of humanitarian aid and civil protection operations or for crisis management aid in a crisis that has been formally recognised by and for the time period declared by Norad;
- c) where the services are entrusted to public-sector or non-profit bodies and relate to activities of an institutional nature or are designed to provide assistance to people in the social field;
- d) for contracts declared to be secret, or whose performance must be accompanied by special security measures, or when the protection of the essential interests of Norad so requires.



		Budget IMAZON		Budget PARTNER - ICV		Budget PARTNER - O ECO		Budget PARTNER - ADT		Budget TOTAL (NORAD)	
		R\$	NOK	R\$	NOK	R\$	NOK	R\$	NOK	R\$	NOK
Year 1 - 2016		2 368 828	6 073 919	390 549	1 001 408	326 402	836 929	104 000	266 667	3 189 780	8 178 922
Year 2 - 2017		2 543 531	6 521 873	419 352	1 075 262	350 475	898 653	111 670	286 333	3 425 028	8 782 122
Year 3 - 2018	Outcomes	2 467 907	6 327 965	430 376	1 103 527	359 688	922 276	114 605	293 860	3 372 575	8 647 629
	Mid-term review Cost	142 485	365 346							142 485	365 346
Year 4 - 2019		2 705 476	6 937 117	446 052	1 143 724	372 789	955 870	118 780	304 564	3 643 097	9 341 275
Year 5 - 2020		2 803 303	7 187 958	462 181	1 185 080	386 269	990 433	123 075	315 577	3 774 829	9 679 048
Total		13 031 530	33 414 178	2 148 510	5 509 000	1 795 623	4 604 162	572 131	1 467 001	17 547 793	44 994 342

Year 1 - 2016	Budget IMAZON		Budget PARTNER - ICV		Budget PARTNER - O ECO		Budget PARTNER - ADT		Budget TOTAL (NORAD)	
	R\$	NOK	R\$	NOK	R\$	NOK	R\$	NOK	R\$	NOK
Salaries	497 290	1 275 103	219 999	564 100	-	-	35 200	90 256	752 489	1 929 460
Fringe Benefits	457 861	1 174 001	87 000	223 077	-	-	28 800	73 846	573 661	1 470 924
Supplies and Materials	12 238	31 380	2 000	5 128	-	-	-	-	14 238	36 508
Contractual Services	503 504	1 291 037	-	-	144 000	369 231	-	-	647 504	1 660 267
Communication Costs	30 600	78 462	8 000	20 513	5 050	12 949	3 000	7 692	46 650	119 616
Travel & Per Diem	266 365	682 987	8 000	20 513	80 000	205 128	21 083	54 059	375 448	962 687
Equipment	55 000	141 026	6 000	15 385	15 999	41 023	-	-	76 999	197 433
Other Costs	391 000	1 002 564	34 000	87 179	60 000	153 846	9 113	23 367	494 113	1 266 957
Gen & Admin. Expenses	154 970	397 359	25 550	65 513	21 353	54 752	6 804	17 445	208 677	535 070
Total	2 368 828	6 073 919	390 549	1 001 408	326 402	836 929	104 000	266 667	3 189 780	8 178 922

Year 2 - 2017	Budget IMAZON		Budget PARTNER - ICV		Budget PARTNER - O ECO		Budget PARTNER - ADT		Budget TOTAL (NORAD)	
	R\$	NOK	R\$	NOK	R\$	NOK	R\$	NOK	R\$	NOK
Salaries	533 966	1 369 143	236 224	605 703	-	-	37 796	96 913	807 986	2 071 759
Fringe Benefits	491 628	1 260 584	93 416	239 529	-	-	30 924	79 292	615 968	1 579 406
Supplies and Materials	13 141	33 694	2 148	5 506	-	-	-	-	15 288	39 200
Contractual Services	540 638	1 386 251	-	-	154 620	396 462	-	-	695 258	1 782 713
Communication Costs	32 857	84 249	8 590	22 026	5 422	13 904	3 221	8 260	50 091	128 438
Travel & Per Diem	286 009	733 357	8 590	22 026	85 900	220 257	22 638	58 046	403 137	1 033 685
Equipment	59 056	151 426	6 443	16 519	17 179	44 049	-	-	82 678	211 994
Other Costs	419 836	1 076 504	36 508	93 609	64 425	165 192	9 785	25 091	530 554	1 360 396
Gen & Admin. Expenses	166 399	426 665	27 434	70 344	22 928	58 790	7 306	18 732	224 067	574 531
Total	2 543 531	6 521 873	419 352	1 075 262	350 475	898 653	111 670	286 333	3 425 028	8 782 122

Year 3 - 2018	Budget IMAZON		Budget PARTNER - ICV		Budget PARTNER - O ECO		Budget PARTNER - ADT		Budget TOTAL (NORAD)	
	R\$	NOK	R\$	NOK	R\$	NOK	R\$	NOK	R\$	NOK
Salaries	518 090	1 328 436	242 434	621 625	-	-	38 790	99 460	799 313	2 049 521
Fringe Benefits	477 011	1 223 105	95 872	245 825	-	-	31 737	81 377	604 620	1 550 307




Supplies and Materials	12 750	32 692	2 204	5 651	-	-	-	-	14 954	38 343
Contractual Services	524 564	1 345 035	-	-	158 685	406 883	-	-	683 248	1 751 919
Communication Costs	31 880	81 744	8 816	22 605	5 565	14 269	3 306	8 477	49 567	127 094
Travel & Per Diem	277 506	711 553	8 816	22 605	88 158	226 046	23 233	59 572	397 713	1 019 776
Equipment	57 300	146 924	6 612	16 953	17 631	45 206	-	-	81 543	209 084
Other Costs	407 354	1 044 497	37 467	96 070	66 119	169 535	10 043	25 750	520 982	1 335 852
Gen & Admin. Expenses	161 452	413 979	28 155	72 193	23 531	60 336	7 498	19 225	220 636	565 733
Mid-term review Cost	142 485	365 346							142 485	365 346
Total	2 610 392	6 693 312	430 376	1 103 527	359 688	922 276	114 605	293 860	3 515 060	9 012 975

Year 4 - 2019	Budget IMAZON		Budget PARTNER - ICV		Budget PARTNER - O ECO		Budget PARTNER - ADT		Budget TOTAL (NORAD)	
	R\$	NOK	R\$	NOK	R\$	NOK	R\$	NOK	R\$	NOK
Salaries	567 963	1 456 315	251 264	644 268	-	-	40 202	103 083	859 430	2 203 666
Fringe Benefits	522 930	1 340 845	99 364	254 780	-	-	32 893	84 341	655 187	1 679 966
Supplies and Materials	13 977	35 839	2 284	5 857	-	-	-	-	16 261	41 696
Contractual Services	575 060	1 474 513	-	-	164 465	421 704	-	-	739 525	1 896 217
Communication Costs	34 949	89 613	9 137	23 428	5 768	14 789	3 426	8 786	53 280	136 615
Travel & Per Diem	304 219	780 050	9 137	23 428	91 369	234 280	24 079	61 742	428 805	1 099 500
Equipment	62 816	161 068	6 853	17 571	18 273	46 853	-	-	87 942	225 492
Other Costs	446 567	1 145 044	38 832	99 569	68 527	175 710	10 408	26 688	564 334	1 447 011
Gen & Admin. Expenses	176 994	453 830	29 181	74 823	24 388	62 534	7 771	19 925	238 333	611 111
Total	2 705 476	6 937 117	446 052	1 143 724	372 789	955 870	118 780	304 564	3 643 097	9 341 275

Year 5 - 2020	Budget IMAZON		Budget PARTNER - ICV		Budget PARTNER - O ECO		Budget PARTNER - ADT		Budget TOTAL (NORAD)	
	R\$	NOK	R\$	NOK	R\$	NOK	R\$	NOK	R\$	NOK
Salaries	588 500	1 508 975	260 350	667 564	-	-	41 656	106 811	890 506	2 283 349
Fringe Benefits	541 838	1 389 329	102 957	263 992	-	-	34 082	87 391	678 878	1 740 712
Supplies and Materials	14 483	37 135	2 367	6 069	-	-	-	-	16 849	43 204
Contractual Services	595 854	1 527 830	-	-	170 412	436 953	-	-	766 265	1 964 783
Communication Costs	36 213	92 853	9 467	24 275	5 976	15 324	3 550	9 103	55 207	141 555
Travel & Per Diem	315 220	808 256	9 467	24 275	94 673	242 751	24 950	63 974	444 310	1 139 257
Equipment	65 088	166 892	7 100	18 206	18 933	48 547	-	-	91 122	233 645
Other Costs	462 715	1 186 448	40 236	103 169	71 005	182 064	10 785	27 653	584 740	1 499 334
Gen & Admin. Expenses	183 394	470 240	30 236	77 529	25 270	64 795	8 052	20 645	246 951	633 209
Total	2 803 303	7 187 958	462 181	1 185 080	386 269	990 433	123 075	315 577	3 774 829	9 679 047

Results	Indicators	Baseline	Targets					Data Sources	Frequency of Reporting	Responsibility
			Y1	Y2	Y3	Y4	Y5			
Outcome 1 Effectiveness of law enforcement increased	Level of ground verification of deforestation by Pará municipalities resulting from satellite imagery alerts.	13% of deforestation alerts verified from March 2011-February 2015	25% of alerts verified	35% of alerts verified	50% of alerts verified	65% of alerts verified	65% of alerts verified	Imazon; Environmental State Agencies, Municipal Agencies	Monthly	Imazon
	Level of ground verification of illegal logging by state and municipal environmental agencies in Pará and Mato Grosso	0% in 2014	25% of alerts verified	35% of alerts verified	50% of alerts verified	75% of alerts verified	75% of alerts verified	Imazon; State Environmental State and Municipal Agencies	Twice a year	Imazon
	Level of ground verification of deforestation by State and municipal environmental agencies in Pará resulting from radar imagery alerts	0%	25% of alerts verified	35% of alerts verified	50% of alerts verified	65% of alerts verified	65% of alerts verified	Imazon; Environmental State Agencies, Municipal Agencies	Monthly	Imazon
	% of new illegally deforested areas embargoed by municipal, state and federal environmental agencies	Unknown	At least 50% embargoed.	At least 50% embargoed.	At least 50% embargoed.	At least 50% embargoed.	At least 50% embargoed.	Imazon Using data from State and Federal environmental agencies	Annual	Imazon
Outcome 2. Policy or practices to clarify forest tenure	Level of implementation adoption of policies or	Pará state: 2	2	2 to 3	3 to 4	4 to 5	5 to 6	Land tenure data from Funai, ICMBio,	Annual	

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is improved	practices for landholding regularization to clarify forest tenure improved per state*							MDA and State land agencies and Ministry of Agrarian Development		Imazon ICV
		Mato Grosso state: 1	1	2	3	4	4	State land agency and Ministry of Agrarian Development	Annual	CV Imazon
		Rondônia State: 1	1	1	2	2	3	State land agency and Ministry of Agrarian Development	Annual	Imazon
		Amazonas State: 1	1	1	2	2	3	State land agency and Ministry of Agrarian Development	Annual	Imazon
Outcome 3. Policy or practices to reduce land tenure dispute in conservation units improved	Level of implementation of policy or practices to reduce land tenure dispute in conservation units improved at federal and state level*	1	1 to 2	2 to 3	3 to 4	4 to 5	5 to 6	State and Federal environmental agencies, Imazon. MPF	Annual	Imazon
	Area of conservation							State and	Annual	Imazon



	units without clear land tenure							Federal environmental agencies, Imazon.		
Outcome 4. Policy or practices to collect land tax improved	Level of implementation of policy or practices to collect land tax improved.*	1 ¹	1-2	2 to 3	3 to 4	4 to 5	5 to 6	Finance Minister	Annual	Imazon
	Reais of land tax collected							Finance Minister	Annual	Imazon
Outcome 5. Zero-deforestation agreements are expanded and effectively implemented	Level of implementation of private actors' social and environmental policies and practices that reduce the pressure on forests**	1-4 ²	1-5	3-5	4-5	5-6	6	MPF-TAC document, independent audit, Imazon	Annual	Imazon University of Wisconsin
	Percentage of meatpacker committed to zero illegal deforestation.	50%	55%	60%	70%	80%	85%	MPF-TAC document, independent audit, Imazon	Annual	Imazon
Outcome 6. Practices to eliminate clandestine cattle	Number of clandestine meatpackers closed or that becomes legal	48 irregular meatpackers 20 in Pará, 8 in Rondônia and 18 in Mato Grosso	8 irregular meatpackers closed or regularized	+ 8 irregular meatpackers closed or regularized	+ 8 irregular meatpackers closed or regularized	+ 8 irregular meatpackers closed or regularized	+ 8 irregular meatpackers closed	Animal Health Agencies, Amigos da Terra.	Annual	Amigos da Terra

¹ Tax collection is less than 10% of potential.

² Nearly 40% of existing meatpackers committed, the remainder not committed.

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slaughter improved		(accounting for nearly 20% of cattle slaughter)						or regularized (40 cumulative)			

*** Scale: level of implementation of policies and practices.**

1. The policy/measure in place is insufficient or inefficient to address the area concerned.
2. The targeted government explores potential modifications in the policy/measure. This stage may include feasibility studies, needs analysis etc.
3. The targeted government adopts/agrees on modifications on the policy/measure. This stage describes a formal decision on implementing a new policy/measure.
4. The targeted government develops a new policy/measure. This stage may include policy-planning, time-lines, participation of stakeholder groups etc.
5. The targeted government initiates the implementation of a new policy/measure. This stage may include budget allocations, capacity building of relevant professionals etc.
6. The targeted government implements and enforces a new policy/measure. This stage may include the execution of policies/measures with observed changes on the ground.

**** Scale: Level of implementation of private actors' social and environmental policies and practices that reduce the pressure on forests**

1. There is no social and environmental policy and/or practice in place;
2. The targeted private actor explores a potential social and environmental policy and/or practice. This may include appraisals, feasibility studies, needs analysis, cost/benefit etc.
3. The targeted private actor adopts/agrees on a social and environmental policy and/or practice. This stage describes a formal decision on implementing a policy and/or measure.
4. The targeted private actor develops a social and environmental policy and/or practice. This may include policy planning, timelines, participation of stakeholder groups, etc.
5. The targeted private actor initiates the implementation of a social and environmental policy and/or practice. This may include budget allocations, capacity building of relevant professionals, transparency measures etc.
6. The targeted private actor implements and enforces a social and environmental policy and/or practice. This stage may include the execution of policies/practice with observed changes on the ground, reduced deforestation in a value chain or area etc.

Results	Indicators	Baseline	Targets						Data sources	Frequency of reporting	Respons
			Y1	Y2	Y3	Y4	Y5	Cumulative 5 years			
Output 1.1: Monthly reports of deforestation using SAD+ including areas up to 1 hectare	Bulletins published and distributed to Imazon's electronic mails list ³ .	12	12	+12	+12	+12	+12	60	Imazon	Monthly	Imaz
Output 1.2: Critical deforestation areas monitored using cloud penetration Radar imagery	Reports published and distributed to Imazon's electronic mails list.	0	4	+4	+4	+4	+4	20	Imazon	Quarterly	Imaz ICV
	Percent of critical deforestation areas covered by clouds monitored with radar imagery	1-2 observations per year only with optical imagery	50%	50%	75%	100%	100%	100%	Imazon; Telespazio radar company	Quarterly	Imaz
Output 1.3: Illegal logging in Pará and Mato Grosso states monitored	Reports published and distributed to Imazon's electronic mails list.	0	2	+2	+2	+2	+2	10	Imazon	Biannual	
	Percentage of forest management areas monitored	0% in 2014 in Pará State	100% in Pará and Mato Grosso	100% in Pará and Mato Grosso	100% in Pará and Mato Grosso	100% in Pará and Mato Grosso	100% in Pará and Mato Grosso	100%	Imazon; Environmental State Agencies	Twice a year	Imazon ICV
Output 1.4: Deforestation alerts	Reports published and distributed to Imazon's	0	1	+1	+1	+1	+1	5	Imazon	Annual	Imaz

³ About 2600 people subscribed Imazon's electronic mail list, including 274 journalists, 700 people in the public sector, 180 CSO, 264 private sector representatives and 1050 students, among others.



verification by environmental agencies monitored and disseminated	electronic mails list.										
Output 1.5: Report on the effectiveness of enforcement against deforestation (areas embargoed)	Reports published (including the % of newly deforested areas embargoed) and distributed to Imazon's electronic mails list.	0	3	3	3	3	3	15	Municipal, State and Federal environmental agencies	Annual	Imaz
Output 1.6 Press releases about the results of monitoring disseminated to news media	Press release sent to reporters (274 in the electronic mail list).	Release sent every month to reporters	12	12	12	12	12	60	Imazon	Annual	Imazon
Output 2.1. Land regularization laws and policies for private landholders assessed and monitored in four states	Meetings with federal and state land agencies to discuss project status (include data collection; meetings to present partial results and follow-up meetings after reports are launched if there are opportunities to work in partnership with agencies to help in improvements)	0	5 (1 per state + federal government)	5 (1 per state + federal government)	5 (1 per state + federal government)	Up to 5 (1 per state with concrete opportunities to interact in agency's improvement + federal government)	Up to 5 (1 per states with concrete opportunities to interact in agency's improvement + federal government)	Up to 20	List of attendance of meetings	Annual	Imazon ICV
	Meetings with prosecutors and targeted NGOs to discuss project status (include data collection; meetings to present partial results and follow-up meetings)	0	4 (1 per state)	4 (1 per state)	4 (1 per state)	Up to 4 (1 per state with concrete opportunities to interact	4 (1 per state)		List of attendance of meetings	Annual	Imazon

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	New data of analysis published at the website to be created in this project	0	Website created	Website updated	Website updated	Website updated	Website updated	Website updated	Website	Annual	Imaz
	Reports published and distributed to Imazon's electronic mails list.	0	0	0	1 with results from all four states	0	0	1	Imazon website	Annual	Imaz
	Presentations delivered to present published report to federal and state land agencies		0	0	+5	0	0	5	List of attendance and photos of attendants in presentations	Annual	Imaz
	Number of representatives reached by presentations								List of attendance	Annual	Imaz
	Presentations delivered to present published report to prosecutors and NGOs		0	0	+5	0	0	5	List of attendance and photos of attendants in presentations	Annual	Imaz
	Number of representatives reached by presentations								List of attendance	Annual	Imaz
Output 2.2. Status of land rights clarity identified and monitored in four states	Map per state indicating status of land tenure recognition (including the % of land rights uncertainty).	1 for Pará State from 2013	1 st version for all states with data from federal government	2 nd version for all states adding data obtained at state level	3 rd version for all states adding data obtained at state level	4 th version for all states adding data obtained at state level	5 th version for all states adding data obtained at state level	5	Imazon and website to be created	Annual	Imaz



	Maps published at the website to be created, sent to agencies, prosecutors and NGOs and also presented at annual meetings planned with these stakeholders (see first and second indicator of this output)	0	0	Dissemination of maps	Dissemination of maps	Dissemination of maps	Dissemination of maps	Dissemination of maps	Imazon and website to be created	Annual	Imaz
Output 2.3. Website created and updated with information on the status of land rights clarity and analysis of land regularization laws and policies in four states	Website to be created to disseminate output's results updated regularly	0	Website created	Website updated	Website updated	Website updated	Website updated	Website updated	Website link	Annual	Imaz
Output 3.1 Policies for solving tenure disputes in conservation units assessed and monitored	Reports published (including the area of number of hectares of conservation units without clear land tenure) and distributed to manager of conservation units, federal and state audit courts, prosecutors and CSO.	Report with current situation.	1	+1	+1	+1	+1	5	Official documents and interview with representatives of state and federal environmental agencies.	Annual	Imaz Univers Wisco
	Presentations delivered to managers of conservation units, federal and state audit	0	1	+3	+3	+3	+3	13	List of attendance of	Annual	Imaz



	courts, prosecutors and CSO.								meetings		
	Number of representatives reached by presentations								List of attendance	Annual	Imazon
Output 4.1. Rural land tax collection monitored and disseminated	Reports (including R\$ of land tax collected) distributed to Federal and Municipal tax collection agencies, Ministry of Finance, Public Prosecutors and CSO.	0	1	+1	+1	+1	+1	5	Ministry of Finance.	Annual	
	Presentations delivered to Ministry of Finance, Prosecutors and CSO.	0	1	3	3	3	3	13	List of attendance of meetings	Annual	Imaz
	Number of representatives reached by presentations								List of attendance	Annual	Imaz
Output 5.1 The performance of MPF-TAC zero-deforestation beef industry agreements documented and disseminated.	Website, including the % of indirect and direct beef suppliers monitored for illegal deforestation	0	Website created	Website updated	Website updated	Website updated	Website updated	Website updated	Official documents, independent auditsField interviews.	Annual	Imaz
	Presentations delivered to prosecutors, CSO and buyers of cattle products.	0	4	+4	+4	+4	+4	16	List of attendance of meetings	Annual	Imaz Univers Wisco
	Number of representatives reached by presentations								List of attendance	Annual	Imaz



	Policy brief (including the % of indirect and direct beef suppliers monitored for illegal deforestation) published and distribute to Federal Prosecutors, state and federal agencies managing CAR and data on cattle transportation, and embargoed list, slaughterhouse companies and managers, ranchers, financial institutions funding the beef sector and CSO working to reduce deforestation associated with beef supply chain; buyers of cattle products.	0	1	+1	+1	+1	+1	5	Imazon	Annual	Imaz Univers Wisco
Output 5.2. Lessons of the independent audits of the zero-deforestation agreements documented and disseminated.	Report distributed to same stakeholder as of output 5.1	One report in preparation based on current conditions.	1	+1	+1	+1	+1	5	Imazon, Environmental Agency. Prosecutor office.	Annual	Imaz
	Presentations delivered to prosecutors, CSO and buyers of cattle products.	0	1	+2	+2	+2	+2	9	List of attendance of meetings	Annual	Imaz

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	Number of representatives reached by presentations								List of attendance	Annual	Imaz
Output 5.3. Highly contextualized news articles on REDD+ disseminated.	In-depth news report published.	Sporadic in-depth reports published.	10	+10	+10	+10	+10	50	Interviews. Imazon. Others.	Annual	O Ec
	Report about the reach of the articles including estimated number of readers and social media (Twitter and Facebook)	0	1	1	1	1	1	1	News tracking from search engines (Google, Twitter Analytics, etc)	Annual	O Ec
	Estimated potential readers ⁴								Agencies compiling circulation/reach of news media	Annual	O Ec
	Book compiling all news reports distributed to stakeholders listed on output 5.1	0	1	+1	+1	+1	+1	5	O Eco	Annual	O Ec
Output 5.4 Journalists trained on investigative reporting	Journalist trained	A few journalists specialized in investigative reporting.	10	+10	+10	+10	+10	50	List of attendance of meetings	Annual	O Ec Imaz

⁴ The estimation will be based on news media circulation.

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	Report with the number of news articles about the zero deforestation agreements produced by the journalists trained	0	1	1	1	1	1	5	Journalist trained	Annual	O Eco
	Estimated potential readers								Agencies compiling circulation/reach of news media	Annual	O Eco
Output 6.1. Practices to curb clandestine cattle slaughter evaluated and promoted	Report distributed to Federal Prosecutors, state and federal agencies managing data on cattle inspection and transportation, slaughterhouse companies and managers, meatpackers associations, rancher's associations, Non-governmental organizations working to reduce deforestation associated with beef supply chain	Reports showing current conditions – about 20% of slaughter are clandestine.	1	+1	+1	+1	+1	5	Amigos da Terra	Annual	Amigo Terri
	Presentations delivered to prosecutors, CSO and buyers of cattle products.	0	2	+2	+2	+2	+2	10	List of attendance of meetings	Annual	Amigo Terri
	Number of representatives reached								List of attendance	Annual	Amigo Terri

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[illegible]