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Specific Conditions (part I)	Grant Management Regime I	Date:	21.10.2019

GRANT AGREEMENT

BETWEEN

THE NORWEGIAN AGENCY FOR DEVELOPMENT
COOPERATION

AND

TEARFUND

REGARDING

QZA-20/0114, FROM TRASH TO CASH: TURNING PLASTIC
POLLUTION INTO ECONOMIC OPPORTUNITY

PART I: SPECIFIC CONDITIONS

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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 Section for climate, forests and green economy, and
 - (2) Tearfund, a non-governmental organisation (NGO), duly established in as a charity in England and Wales under registration number 265464 and in Scotland SC037624 (the Grant Recipient),
- jointly referred to as the Parties.

1 SCOPE AND BACKGROUND

- 1.1 The Grant Recipient has submitted an application to Norad dated 30.07.2020 (the Application) regarding financial support under Norway's Development program on marine litter and microplastics, to the project titled **QZA-20/0114, From trash to cash: turning plastic pollution into economic opportunity** (the Project). The estimated costs of the Project are indicated in the budget attached as **Annex A** to this Agreement.
- 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 **October 2020 to December 2023** (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 expected effect(s) on society is that Plastic waste from land-based activities entering the ocean is prevented and reduced, and livelihoods improved. (Contributing to achievement of SDG 14.1) (Impact).

The expected effects for the target group of the Project (Outcomes) are:

- Outcome 1 Increased management of plastic waste/plastic collection and recycling, and improved livelihoods in Yola, Nigeria.
- Outcome 2 Communities in five vulnerable riverbank communities in Yola, Nigeria (Doubelli, Buronji, Anguwan Tana, Jambutu, Rumde) have awareness of the negative consequences of dumping plastic waste and are recycling their plastic waste.
- Outcome 3 Principles for partnerships formally adopted and implemented globally between the informal waste sector and the private sector.
- Outcome 4 Guiding principles incorporated for partnership between the informal waste sector and the private sector globally and as part of mandatory EPR in Adamawa State, Nigeria.

The planned main products and/or services of the Project (Outputs) are listed in the results framework (Annex B to this agreement).

The intended target groups for the Nigerian aspect of the project are (1) local, disadvantaged youths (male and female, from both the Muslim and Christian communities), aged between 18-35 years, who will be managing the waste collection and recycling, (2) the local communities where the waste is being collected (vulnerable riverside communities of Doubelli, Buronji, Aunguwan Tana, Jambutu and Rumde) and (3) households in Yola city. The end target group for the global advocacy component is waste picker groups (and their members) in OECD Development Assistance Committee (DAC) approved recipient countries of Official Development Assistance (ODA). A direct target group for this component is Fast Moving Consumer Goods companies.

2.2 The full results framework is included as **Annex B** to this Agreement.

3 IMPLEMENTATION OF THE PROJECT

3.1 The Project shall be implemented in accordance with the Agreement, including all annexes, and the latest approved Application, including implementation plan and budget.

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 continuously identify, assess and mitigate any relevant risks associated with the implementation of the Project. The risk of potential negative effects of the Project in the following cases (Cross-Cutting Issues) shall always be included in the risk management of the Project:

- anti-corruption
- climate and environment,
- women's rights and gender equality, and
- human rights (with a particular focus on participation, accountability and non-discrimination)

3.4 The Grant Recipient shall immediately inform Norad of any circumstances likely to hamper or delay the successful implementation of the Project.

4 THE GRANT

4.1 The Grant shall amount to maximum **NOK 24 000 000** (Norwegian Kroner twenty-four million).

4.2 Disbursement after the current calendar year is subject to Norwegian Parliamentary appropriations. Significant reductions in the Parliament's annual allocation to the relevant budget line may lead to a reduction in annual Grant allocations and/or in the total Grant amount. The annual Grant allocations must be confirmed by Norad following the Parliament's approval of the state budget for the relevant budget year. If the Grant amount is reduced the Grant Recipient must revise the implementation plan, budget and results framework correspondingly.

4.3 The Grant, including accrued interest, shall be used exclusively to finance the actual costs of the implementation of the Project during the Support Period.

- 4.4 The Grant may be used to cover overheads/indirect costs up to a maximum of 5% of the incurred direct project costs of the Project.
- 4.5 The Grant Recipient is responsible for obtaining any additional resources which may be required to duly implement the Project.

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 first disbursement shall include approved Project expenses incurred prior to the signing of this Agreement, from October 2020.
- 5.2 Financial need refers to the budgeted expenditure for the upcoming period, minus 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 an authorised representative 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 second disbursement each year is subject to Norad's receipt and approval of the progress report and financial report.
- 5.6 All disbursements will be made to the following bank account:
- Name of the account: Tearfund
Account no.: 53803058
IBAN no.: GB65BARC20000053803058
Name and address of the bank: Barclays Bank, Level 12, 1 Churchill Place London, E14 5HP
Swift/BIC code: BARCGB22
Currency of the account: GBP
- 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 shall be submitted to Norad by **15 May** each year, starting from 2022. The first report shall cover the period from 1 October

2020 to 31 December 2021, and subsequent reports shall cover the period as specified in the first sentence of this clause. The progress report shall include the content specified in article 2 of the General Conditions.

- b) A **financial report** covering the period from January to December shall be submitted to Norad by **15 May** each year, starting from 2022. The first report shall cover the period from 1 October 2020 to 31 December 2021, and subsequent reports shall cover the period as specified in the first sentence of this clause. 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 **15 May** each year, starting from 2022 and covering the same period as the financial report as specified in article 6.1 b). 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 **1 November** each year. The implementation plan and budget shall include the content listed in article 1 of the General Conditions.
- e) A **final report** for the Support Period shall be submitted to Norad no later than **five** months after the end of the Support Period. The final report shall include the content listed in article 4 of the General Conditions.

6.2 If the Grant Recipient is unable to meet the deadlines set out above, Norad shall be informed 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). The auditor shall comply with all ISAs relevant to the audit, ref. ISA 200 (Overall objectives of the independent auditor and the conduct of an audit in accordance with international standards on auditing), paragraphs 18 and 20. Of Particular relevance is ISA 240 (The Auditor's responsibility to Consider Fraud and Error in an Audit of Financial Statements), and ISA 800 ("Special Considerations audits of single financial statements and specific elements, accounts or items of a financial statement").

7.2 Additional requirements applicable to the auditor and the audit report are included in article 5 of the General Conditions.

7.3 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 The Parties shall hold formal meetings once per year, tentatively in **September** in order to discuss i.a. the results achieved by the Project during the Support Period. The meetings shall be called and chaired by Norad.
- 8.2 Unless otherwise agreed, the Parties shall discuss the latest progress report and financial report, as well as the implementation plan and budget for the upcoming period.
- 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 progress to date and recommendations for adjustments in the project shall be carried out by **September 2022**. The Grant Recipient shall draft the terms of reference for the review and submit them to Norad for approval. The costs of the review are included in the Project budget.
- 9.2 An **end-term review** focusing on results achieved by the Project and prospects of sustainability shall be carried out by **March 2024**. The Grant Recipient shall draft the terms of reference for the review and submit them to Norad for approval. The costs of the review are included in the Project budget.
- 9.3 A baseline survey will be done at the outset of the project, by **June 2021**. The costs of the survey are included in the Project budget.
- 9.4 If the Grant Recipient or another interested party initiates a review or evaluation of activities 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 (this includes reports from the activities specified in clause 9.1, 9.2 and 9.3).

10 PROCUREMENT

- 10.1 All procurement under the Project shall be completed in accordance with the Procurement Provisions in Part III of this Agreement.

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 NOK 500 or more shall in its entirety 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:

Name of the account:	Norad – Direktoratet for utviklingssamarbeid
Account no.:	7694.05.14815
IBAN no.:	NO31 7694 0514 815
Name and address of the bank:	DNB BANK ASA N-0021 Oslo
Swift/BIC code:	DNBANOKKXXX

11.3 The transaction shall be clearly marked: “Unused funds”. The name of the Grant Recipient shall be stated, along with Norad’s agreement number and agreement title.

12 SPECIAL PROVISIONS

- a) Tearfund shall share the updated **Partner Organization Capacity Assessment report** of the cooperating partner, Yola Renewal Foundation (YRF), planned for December 2020, once finalised. Should there be any major issues potentially impacting the proposed project, Tearfund shall flag those to Norad.
- b) The following shall be added to article 2 clause 2 of the General Conditions: “**Gender disaggregated data** shall be provided where relevant.”

13 NOTICES

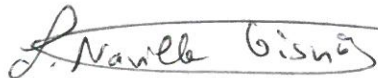
- 13.1 All communication to Norad concerning the Agreement shall be directed to the Section for climate, forests and green economy at the following e-mail address: post-gronn@norad.no, with a copy to the designated desk officer.
- 13.2 All communication to the Grant Recipient concerning the Agreement shall be directed to Lorna McDonald at the following e-mail address: lorna.mcdonald@tearfund.org.
- 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 also confirm receipt and approval of part II; General Conditions, and part III; Procurement Provisions, which all 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: USB

Date: 08/12/2020



for the Norwegian Agency for Development
Cooperation,

Lauren Naville Gisnås

Acting Assistant Director

Section for climate, forests and green economy

For Tearfund,

Nigel Gavin

Director of Finance and IT

Finance and IT

For Tearfund,

Myles Harrison

International Director

International Group

Attachments:

Annex A: Approved budget for the Project

Annex B: Results framework

Standard:	Norwegian and Non-Norwegian NGOs	Revision no.:	3
General Conditions	Grant Management Regime I and II	Date:	21.10.2019

**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 main 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 update on the risk management of the Project, including:
 - any new risk factors;
 - how materialized risks have been handled in the reporting period;
 - the effectiveness of mitigating measures;
 - how risks will be handled going forward.

The update shall include both risks affecting Project achievements and the risks for negative consequences from the Project on its surroundings. Potential negative effects on the cross-cutting issues as referred to in the Specific Conditions article 3 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;
 - 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 from the approved budget shall be highlighted with information about 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 achieved results 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 standards, 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;

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- d) the financial reporting framework applied;
 - e) the auditing standards applied;
 - 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, whichever occurs later.

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 Accounts 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. Exchange rates must be stated to four decimal places.
- 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

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.

outside the Project shall be subject to the Norad's prior approval, as outlined in Article 12 of the General Conditions.

- 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.

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:
- 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 annual 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:

- a) a copy of this Agreement and any addendum;
- 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 financed by the Grant;
- c) the names and nationalities of the respective agreement parties and, if relevant, any sub-grantees or contractors in receipt of Project funds;

Any deviations from 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 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 occurs, 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.

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 agencies, staff or property as a direct or indirect consequence of the Project or services provided thereunder. 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 staff 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.

23 ENTRY INTO FORCE, DURATION AND AMENDMENT

23.1 The Agreement shall enter into force at the date of the last signature and shall remain in force until all obligations arising from it have been fulfilled, or until it is terminated in accordance with the provisions of the General Conditions. Whether the obligations of the Agreement shall be considered fulfilled, will be determined through consultations between the Parties and confirmed by Norad in a completion letter.

23.2 The Agreement may be amended. Any such amendment must be agreed upon in writing between the Parties and shall become an integral part of the Agreement.

23.3 Termination or expiry of the Agreement shall not release the Parties from any liability arising from any act or omission that has taken place prior to such termination or expiry.

24 CHOICE OF LAW AND SETTLEMENT OF DISPUTES

24.1 The Agreement shall be governed and construed in accordance with Norwegian law.

24.2 If any dispute arises relating to the implementation or interpretation of the Agreement, the Parties shall seek to reach an amicable solution.

24.3 Any dispute arising out of or in connection with the Agreement that cannot be solved amicably, shall exclusively be settled before the Norwegian courts of law with Oslo District Court as legal venue.

24.4 The Grant Recipient accepts that Norad can, at its own sole discretion and as an alternative to the legal venue mentioned above, choose to settle the dispute by

- a) the courts in the legal venue of the Grant Recipient, or
- b) arbitration in accordance with the Arbitration Rules of the Arbitration Institute of the Stockholm Chamber of Commerce. The arbitral tribunal shall be composed of three arbitrators. If the disputed amount is below an amount corresponding to NOK 10 000 000 the arbitral tribunal shall, however, be composed of a sole arbitrator. The seat of arbitration shall be Stockholm, Sweden, and the language to be used in the arbitral proceedings shall be English. The Parties agree that neither the arbitral proceedings nor the award shall be subject to any confidentiality.

24.5 The Parties agree that no other courts of law, than as set out in this article 24, shall have jurisdiction over disputes arising out of or in connection with this Agreement.

Standard: Procurement Provisions	Norwegian and Non-Norwegian NGOs Grant Management Regime I and II	Revision no.: Date:	3 21.10.2019
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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:

- 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.

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- 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.

Annex A: Budget

Name of the project: Tearfund Nigeria - From trash to cash: turning plastic pollution into economic opportunity

Project period: 01/10/2020 to 31/12/2023

Cost Budget Summary

27.11.2020

GBP Summary Cost Category	Year 1			Year 2			Year 3			Project Total			
	YRF	Tearfund	Total	YRF	Tearfund	Total	YRF	Tearfund	Total	YRF	Tearfund	Total	
	A	£49 129	£231 474	£280 603	£63 902	£228 743	£292 645	£65 180	£209 432	£274 612	£178 212	£669 648	£847 860
B	£22 644	£46 444	£69 089	£23 097	£76 049	£99 147	£23 559	£50 585	£74 144	£69 301	£173 079	£242 380	12 %
C	£66 252	£41 655	£107 907	£79 783	£46 416	£126 199	£99 348	£18 001	£117 349	£245 383	£106 073	£351 456	18 %
D	£17 094	£46 392	£63 487	£14 936	£19 187	£34 123	£15 235	£19 571	£34 806	£47 265	£85 150	£132 415	7 %
E	£0	£178 457	£178 457	£0	£0	£0	£0	£0	£0	£0	£178 457	£178 457	9 %
F	£1 776	£22 220	£23 996	£1 812	£22 664	£24 476	£1 848	£43 926	£45 773	£5 435	£88 810	£94 246	5 %
G	£0	£7 770	£7 770	£0	£7 926	£7 926	£0	£7 835	£7 835	£0	£23 530	£23 530	1 %
H	£0	£36 565	£36 565	£0	£29 226	£29 226	£0	£27 726	£27 726	£0	£93 517	£93 517	5 %
Total	£156 896	£610 979	£767 875	£183 530	£430 211	£613 741	£205 170	£377 075	£582 245	£545 596	£1 418 265	£1 963 861	100 %
Percentage	20 %	80 %		30 %	70 %		35 %	65 %		28 %	72 %		

NOK to GBP
12,2208

NOK to GBP
12,2208

NOK to GBP
12,2208

NOK Summary Cost Category	Year 1			Year 2			Year 3			Project Total			
	YRF	Tearfund	Total	YRF	Tearfund	Total	YRF	Tearfund	Total	YRF	Tearfund	Total	
	A	600 400 kr	2 828 798 kr	3 429 198 kr	780 938 kr	2 795 425 kr	3 576 363 kr	796 556 kr	2 559 432 kr	3 355 989 kr	2 177 894 kr	8 183 656 kr	10 361 550 kr
B	276 732 kr	567 590 kr	844 322 kr	282 267 kr	929 387 kr	1 211 654 kr	287 912 kr	618 192 kr	906 104 kr	846 911 kr	2 115 169 kr	2 962 080 kr	12 %
C	809 658 kr	509 060 kr	1 318 718 kr	975 010 kr	567 245 kr	1 542 255 kr	1 214 114 kr	219 989 kr	1 434 102 kr	2 998 782 kr	1 296 294 kr	4 295 076 kr	18 %
D	208 906 kr	566 953 kr	775 859 kr	182 532 kr	234 481 kr	417 013 kr	186 183 kr	239 170 kr	425 353 kr	577 621 kr	1 040 604 kr	1 618 225 kr	7 %
E	0 kr	2 180 895 kr	2 180 895 kr	0 kr	0 kr	0 kr	0 kr	0 kr	0 kr	0 kr	2 180 895 kr	2 180 895 kr	9 %
F	21 704 kr	271 547 kr	293 252 kr	22 139 kr	276 978 kr	299 117 kr	22 581 kr	536 808 kr	559 390 kr	66 424 kr	1 085 334 kr	1 151 758 kr	5 %
G	0 kr	94 957 kr	94 957 kr	0 kr	96 856 kr	96 856 kr	0 kr	95 746 kr	95 746 kr	0 kr	287 559 kr	287 559 kr	1 %
H	1 917 400 kr	7 466 661 kr	9 384 061 kr	2 242 885 kr	357 163 kr	357 163 kr	2 507 346 kr	4 608 172 kr	7 115 518 kr	6 667 632 kr	17 332 368 kr	24 000 000 kr	100 %
Total	1 917 400 kr	7 466 661 kr	9 384 061 kr	2 242 885 kr	357 163 kr	357 163 kr	2 507 346 kr	4 608 172 kr	7 115 518 kr	6 667 632 kr	17 332 368 kr	24 000 000 kr	100 %
Percentage	20 %	80 %		30 %	70 %		35 %	65 %		28 %	72 %		

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Name of the project: Tearfund Nigeria - From trash to cash: turning plastic pollution into economic opportunity
 Project period: 01/10/2020 to 31/12/2023
 Outcome Budget Summary
 27.11.2020

GBP Summary	Year 1				Year 2				Year 3				Project Total													
	Cost Budget		Outcomes		Cost Budget		Outcomes		Cost Based Budget		Outcomes Based Budget		Cost Based Budget		Outcomes Based Budget											
	YRF	Tearfund	Total	1	2	3	4	YRF	Tearfund	Total	1	2	3	4	YRF	Tearfund	Total	1	2	3	4					
A. Personnel costs	£39,120	£731,474	£870,603	£139,897	£72,689	£212,586	£36,026	£65,902	£728,743	£292,645	£146,865	£74,047	£133,632	£274,612	£133,632	£21,845	£31,918	£87,217	£178,212	£669,648	£847,860	£43%	£68,581	£170,947	£187,938	
B. Specific project related costs	£46,354	£1,699,995	£1,746,349	£46,354	£6,670	£53,024	£10,697	£23,097	£76,089	£59,445	£54,202	£6,288	£19,415	£74,237	£41,974	£6,477	£6,217	£19,527	£69,301	£173,079	£242,380	12%	£19,430	£31,199	£49,471	
C. Operating costs	£17,094	£44,365	£61,459	£38,874	£5,763	£44,637	£11,529	£17,438	£46,416	£18,199	£14,237	£7,438	£8,200	£23,676	£11,971	£4,806	£7,167	£23,137	£245,383	£106,073	£351,456	18%	£30,466	£65,871	£96,337	
D. Purchase of equipment	£0	£178,457	£178,457	£163,455	£13,299	£6,477	£78,287	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£47,265	£85,150	£132,415	7%	£84,473	£13,624	£98,097	
E. Evaluation	£1,776	£22,270	£24,046	£14,131	£1,901	£16,332	£4,496	£1,812	£22,664	£24,276	£14,413	£2,031	£16,332	£44,066	£0	£0	£0	£0	£17,457	£78,457	£95,914	5%	£35,239	£6,477	£41,716	
F. Audit	£0	£7,770	£7,770	£4,507	£622	£1,243	£1,399	£0	£7,926	£29,226	£15,795	£2,188	£16,607	£42,727	£0	£0	£0	£0	£5,435	£88,910	£94,346	5%	£35,315	£7,757	£43,072	
G. Indirect Operating costs	£156,896	£610,979	£767,875	£468,414	£59,322	£132,849	£107,290	£183,530	£430,211	£613,741	£331,692	£45,948	£125,599	£582,245	£316,003	£45,761	£62,950	£137,433	£705,170	£377,075	£582,245	100%	£118,265	£1,136,209	£1,254,474	
H. Total	£191,400	£7,466,661	£7,658,061	£934,061	£148,048	£1,032,291	£161,348	£292,567	£1,335,518	£2,040,421	£1,032,291	£148,048	£1,180,339	£2,517,863	£1,335,518	£148,048	£161,348	£402,670	£2,517,863	£1,335,518	£2,040,421	100%	£402,670	£1,335,518	£1,738,188	
I. Percentage	20%	80%	100%	61%	8%	17%	14%	30%	70%	100%	54%	7%	20%	18%	89%	13%	17%	35%	65%	100%	72%	58%	8%	16%	16%	38%

NOK to GBP	Year 1				Year 2				Year 3				Project Total													
	Cost Budget		Outcomes		Cost Budget		Outcomes		Cost Based Budget		Outcomes Based Budget		Cost Based Budget		Outcomes Based Budget											
	YRF	Tearfund	Total	1	2	3	4	YRF	Tearfund	Total	1	2	3	4	YRF	Tearfund	Total	1	2	3	4					
A. Personnel costs	600,400	2,827,288	3,427,688	1,704,655	777,282	1,031,944	440,573	780,588	2,753,457	3,376,362	1,794,816	293,873	697,956	780,618	2,177,894	818,656	10,961,550	43%	5,137,567	8,811,114	2,089,117	2,296,792				
B. Specific project related costs	809,658	500,000	1,309,658	502,172	69,724	571,896	106,710	287,912	1,296,294	2,962,080	1,296,294	21,185	1,317,479	1,317,479	2,962,080	1,296,294	2,962,080	12%	1,738,775	237,456	381,271	604,578				
C. Operating costs	208,906	566,953	775,859	475,067	70,425	545,492	130,655	182,532	234,481	417,013	265,771	40,662	312,433	312,433	417,013	265,771	417,013	7%	1,007,885	152,563	166,497	291,281				
D. Purchase of equipment	0	2,180,895	2,180,895	1,973,110	39,578	79,156	89,055	0	0	0	0	0	0	0	0	0	0	0	66,424	1,085,334	1,151,758	5%	275,101	46,099	321,200	
E. Evaluation	21,704	271,547	293,251	172,690	24,328	43,468	52,785	22,139	276,978	299,117	176,144	24,815	44,316	100,690	0	0	0	0	287,559	287,559	287,559	5%	166,284	27,005	193,289	
F. Audit	0	94,957	94,957	55,075	7,597	15,193	17,092	0	96,856	96,856	56,177	7,748	15,497	17,434	0	0	0	0	0	142,457	1,142,457	1,142,457	5%	661,210	87,892	749,102
G. Indirect Operating costs	1,917,400	7,466,661	9,384,061	5,774,406	724,867	1,623,520	1,311,168	2,242,895	4,257,536	7,500,421	4,053,554	561,524	1,534,917	1,350,426	2,507,346	1,350,426	2,507,346	100%	1,142,457	1,142,457	2,000,000	100%	1,142,457	1,142,457	2,284,914	
H. Total	1,917,400	7,466,661	9,384,061	5,774,406	724,867	1,623,520	1,311,168	2,242,895	4,257,536	7,500,421	4,053,554	561,524	1,534,917	1,350,426	2,507,346	1,350,426	2,507,346	100%	1,142,457	1,142,457	2,000,000	100%	1,142,457	1,142,457	2,284,914	
I. Percentage	20%	80%	100%	61%	8%	17%	14%	30%	70%	100%	54%	7%	20%	18%	89%	13%	17%	35%	65%	100%	72%	58%	8%	16%	16%	38%

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Outcome 1:	Increased management of plastic waste/plastic collection and recycling, and improved livelihoods in Yola, Nigeria
Outcome 2:	Communities in five vulnerable riverbank communities in Yola, Nigeria (Doubelli, Buronji, Anguwan Tana, Jambutu, Rumde) have awareness of the negative consequences of dumping plastic waste and are recycling their plastic waste
Outcome 3:	Principles for partnerships formally adopted and implemented globally between the informal waste sector and the private sector
Outcome 4:	Guiding principles incorporated for partnership between the informal waste sector and the private sector globally and as part of mandatory EPR in Adamawa State, Nigeria.
5. Monitoring, evaluation and learning	

Name of the project:		
Donor/source of income	Amount (NOK)	Comments
Support from the Ministry of Foreign Affairs	24 000 000 kr	Tearfund expects the project to be fully funded from Ministry of Foreign Affairs funding.
Support from other donors (specify and add rows if needed)	0 kr	
Funding provided by grant recipient	0 kr	Tearfund's indirect costs for the proposed project are not fully covered by Ministry of Foreign Affairs funding, and will therefore need to be covered from Tearfund's own funds. However, these additional indirect costs have not been included in the project budget.
Other income	0 kr	The project will set up a social enterprise that is expected to start generating income during the project period. As these income amounts are uncertain, they have not been included in the project budget. Tearfund proposes to set aside this income as operating capital to support the business, both during and after the end of the project, assisting with cash flow, future scale up, and allowing further time to achieve "break even" if needed. Any investment of earned income will require Tearfund's consent.
TOTAL	24 000 000 kr	

RMG

TEARFUND RESULTS FRAMEWORK: From trash to cash : turning plastic pollution into economic opportunity
(Annex B to the Agreement)

LEVEL	EXPECTED RESULT	INDICATORS	Indicator data ¹				Data source of verification	Comments/ Assumptions
			BASELINE Y0	TARGET Y1 (31/12/2021)	TARGET Y2 (31/12/2022)	FINAL TARGET Y3 (31/12/2023)		
IMPACT	Plastic waste from land-based activities entering the ocean is prevented and reduced, and livelihoods improved. (Contributing to achievement of SDG 14.1)							A combination of local grassroots approaches and global policy initiatives will be more effective in tackling the problem of marine litter than either approach in isolation. Local grassroots approaches need to combine awareness raising and community behaviour change with government advocacy and economically sustainable (i.e. enterprise based) solid waste management solutions. Each of these elements is needed to achieve sustainable change. FMCG led plastic collection initiatives will become more equitable and more effective by incorporating waste pickers as key stakeholders and reflecting their perspectives in the way the initiatives operate

¹ Please note that throughout the framework, numerical indicator targets are cumulative from year to year, unless otherwise stated.

RNG-

OUTCOME 1	Increased management of plastic waste/plastic collection and recycling, and improved livelihoods in Yola, Nigeria, through social enterprise.	<ul style="list-style-type: none"> Quantity of plastic waste collected and recycled per annum 	0	7.5 tonnes in year 1	132.5 tonnes (125 tonnes in year 2, reaching a level of 15 tonnes a month by the end of the year.)	377.5 tonnes (245 tonnes in year 3, reaching a level of 25 tonnes a month by the end of the year)	<ul style="list-style-type: none"> - Baseline survey - Mid-term and final evaluation reports - Social enterprise records 	By the end of the project, 3,000 households will each collect 100 kg of plastic waste a year, and the social enterprise will continue to recycle at least 300 tonnes of plastic per year after the end of the project.
OUTPUT 1.1	Increased capacity of local youth-led organisation Yola Renewal Foundation to address the plastic waste crisis in Yola, Nigeria.	<ul style="list-style-type: none"> Number of Yola Renewal Foundation (YRF) staff and volunteers trained and mentored on project management, entrepreneurship and management. Improvement in YRF's Partner 	0	20 individuals trained (8 females, 12 males)	20 individuals receiving ongoing training and mentoring (8 females, 12 males)	20 individuals receiving ongoing training and mentoring (8 females, 12 males)	<ul style="list-style-type: none"> - Project records and reports - Training attendance records - Tearfund POCA assessments 	Tearfund will capacity build YRF throughout the project through an accompaniment model.

AMS

		Organisational Capacity Assessment (POCA) scores	POCA A ² risk rating of "medium"	POCA A risk rating of "low"				
OUTPUT 1.2	Increased capacity of youth (18-35 year olds) in vulnerable riverbank communities in Yola, Nigeria to sustainably manage plastic waste.	<ul style="list-style-type: none"> Number of recycling "Eco-champions" trained and mentored on waste management (plastic waste collection and recycling). 	0	10 youths trained (4 females, 6 males)	20 youths (8 females, 12 males)	20 youths (8 females, 12 males)	<ul style="list-style-type: none"> - Project records and reports - Training attendance records - Photos, feedback videos, success stories 	The 20 recycling "Eco-champions" will work in the recycling hub to recycle plastic into saleable products such as paving tiles and furniture, and the 80 community "Eco-champions" will mobilise the community to bring in plastic waste and will operate the waste collection points.
OUTPUT 1.3	Assessed feasibility of profitably collecting and recycling plastic waste into different products (such as plastic pellets, paving tiles,	<ul style="list-style-type: none"> Market assessments conducted 	0	5 potential products assessed	5 (+0)	5 (+0)	<ul style="list-style-type: none"> - Project records - Social enterprise records -Market assessment report 	

² The Partner Organisational Capacity Assessment (POCA) is Tearfund's tool to assess the capacity of its partners. The lower the rating, the lower the risk and the stronger the capacity of the partner is with respect to internal controls and systems to prevent fraud and financial mismanagement. The POCA Tool B is a higher-level capacity assessment tool and the scoring grid ranges from A to D with A being the highest capacity level. Generally, Tearfund expects partners accessing institutional funds to build their capacity to level A or B.

	furniture) in Yola, Nigeria								
OUTPUT 1.4	Plastic waste collection and recycling social enterprise established in Doubelli (vulnerable riverbank community in Yola, Nigeria)	<ul style="list-style-type: none"> Status of waste collection and recycling social enterprise Number of plastic waste collection points set up 	0	1 social enterprise registered and facility set up	1 social enterprise operating	1 social enterprise operating at scale	<ul style="list-style-type: none"> - Social enterprise records and accounts - Project records - Business registration documents 		
OUTPUT 1.5	Scaled up feasible product lines	<ul style="list-style-type: none"> Number of different types of products from recycled plastic developed and marketed with a view to becoming economically sustainable. 	0	0	2	3 (+1)	<ul style="list-style-type: none"> - Project records 	Shredding in year 2 Further recycled product in year 3 (options include paving tiles, furniture)	
OUTPUT 1.6	Women engaged in the social enterprise	Number of women who are involved in the social enterprise	0	24	34 (+10)	40 (+12)	<ul style="list-style-type: none"> - Project records and reports - Social enterprise records 	This target includes female project staff and Eco-champions, but not women in households engaged in recycling	

PRC

OUTPUT 1.7	Increased households (HHS) and youth income from project.	<ul style="list-style-type: none"> Number of households (HHS) and youth in Yola reporting increased income from waste collection/ recycling 	0	500 HHS 60 youths (24 female, 36 male)	1800 HHS (+1300) 85 youths (34 female, 51 male) (+25)	3000HHS (+1200) 100 youths (40 female, 60 male) (+15)		Note - all payments will come from project funds for the duration of the project. The outcome will measure the potential for HHS and youth to be paid from earnings from social enterprise.
OUTCOME 2	Communities in five vulnerable riverbank communities in Yola, Nigeria (Doubelli, Buronji, Anguwan Tana, Jambutu, Rumde) have awareness of the negative consequences of dumping plastic waste and are recycling their plastic waste	<ul style="list-style-type: none"> Number and percentage of community members who report changed behaviours around how they manage household waste 	0	300 people (0.3%)	1,800 people (1.8%)	3,500 people (3.5%)	- Household surveys (baseline survey, mid-term and final evaluation)	Total population of the five target communities is 100,000 people ³ . Community sensitisation will reach 50% in the target communities. (50,000 people) 7% of those sensitised would change behaviour by end of the project.
OUTPUT 2.1	Increased capacity of youth-led organisation Yola Renewal Foundation to conduct community outreach and advocacy in Yola, Nigeria.	<ul style="list-style-type: none"> Number of YRF staff and community Eco-champions trained on community outreach and advocacy 	0	2 staff and 50 community Eco-champions trained	2 staff receiving ongoing mentoring; 65 community Eco-champions	2 staff receiving ongoing mentoring; 80 community Eco-champions		Teartund will train and then accompany the YRF project team on the advocacy cycle, including context and power analysis, identifying allies, successful messaging, media and campaign delivery.

³ The average household size in Yola is six.

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OUTPUT 2.2	Members of vulnerable riverbank communities in Yola, Nigeria engaged on the importance of proper waste management	<ul style="list-style-type: none"> Number of individuals reached through community outreach activities and "Zero Waste Campaign" 	0	15,000 in target communities (30,000 in Yola overall)	30,000 in target communities (60,000 in Yola overall)	50,000 in target communities (100,000 individuals in Yola overall)	<ul style="list-style-type: none"> +15 trained; 50 receiving ongoing support) +15 trained; 65 receiving ongoing support) 	<ul style="list-style-type: none"> - Project and meeting records - Social media and radio reach data 	Community outreach and campaign activities will take place via schools, churches and mosques, radio, posters, social and other media										
OUTCOME 3	Principles for partnerships formally adopted and implemented globally between the informal waste sector and the private sector	<ul style="list-style-type: none"> Number of Fast Moving Consumer Goods Companies (FMCGs) and global waste picker networks taking steps to embed the guiding principles or agreeing a roadmap towards this. Percentage/ (number⁴) of informal waste collectors in pilot countries for 	0	0	2	2	66% (number tbc)	<ul style="list-style-type: none"> - Tearfund records - FMCGs and waste picker network records - Global initiative records - Final evaluation 	This outcome relates primarily to the global advocacy component of the project, but with a case study and pilot in Nigeria as well.										

⁴ We will set numerical targets for this indicator once we have selected the pilots and are able to determine the sample size for each pilot.

JNA

		Private Sector/ IWS partnerships reporting increased income, safe conditions and increased participation																				
OUTPUT 3.1	Robust evidence base for partnership between the informal waste sector and the private sector developed and produced, including specific consideration of challenges to female participation	<ul style="list-style-type: none"> Number of completed research projects and papers 	6	13	14	14															Research will include case studies in 3 countries (including Nigeria)	
OUTPUT 3.2	Collaboration facilitated between waste pickers, FMCG representatives and other stakeholders around a common set of guiding principles for partnership, and roadmap for adoption	<ul style="list-style-type: none"> Number of meetings held with FMCG representatives, waste pickers and other stakeholders to discuss the principles Number of workshops convened and reports written 	0	37	74	111																- Tearfund records - FMCGs and waste picker network records

ENG

		<ul style="list-style-type: none"> % of women presenting at the workshops 							
OUTPUT 3.3	Female perspectives reflected in the guiding principles for partnership	<ul style="list-style-type: none"> Principles contain gender equality provisions 	0	Included in the draft	Included in the draft	Included in the final version	- Tearfund records of successive versions of principles		
OUTPUT 3.4	Tools developed to support fair partnerships between FMCGs and the IWS	<ul style="list-style-type: none"> Number of tools developed to support initiatives 	0	0	3	3	- Tearfund records - FMCGs and waste picker network records		
OUTPUT 3.5	Testing of the guiding principles and the tools through pilot studies completed	<ul style="list-style-type: none"> Number of pilot studies successfully completed 	0	0	2	3	- Tearfund records - FMCGs and waste picker network records	Pilot studies will take place in 3 countries	
OUTCOME 4	Guiding principles incorporated for partnership between the informal waste sector and the private sector globally and as part of mandatory EPR in Adamawa State, Nigeria.	<ul style="list-style-type: none"> Global initiatives or agreements with targets to improve informal waste sector livelihoods and protect human rights Status of policies on sustainable waste management and 	0	0	1	2	- Project records - Relevant national / regional / global initiative records - State government and media records	Outputs 4.1 and 4.2 focus on local / regional commitments for Nigeria (Yola / Adamawa State), while output 4.3 focuses primarily at the global level.	

DNR

		reduction of marine litter in Adamawa State, Nigeria							
OUTPUT 4.1	Good practice guidance on inclusive Extended Producer Responsibility (EPR) for wider industry completed and disseminated	<ul style="list-style-type: none"> Guidance completed and published Number of organisations communicated with about the good practice guidance Wider industry processes influenced on inclusive EPR 	0	0	1 (draft)	1 (final)	<ul style="list-style-type: none"> - Project records - Track relevant announcements from organisations that we are seeking to influence. 		
OUTPUT 4.2	Research and policy recommendations for local Yola and Adamawa State government on solid waste management and recycling principles produced and disseminated	<ul style="list-style-type: none"> Reports produced and disseminated 	0	1	1	2	<ul style="list-style-type: none"> - Project records - Online record of published reports 	Locally focused reports to be developed out of the Nigeria case study and pilot findings (see Outputs 3.1 and 3.4)	
OUTPUT 4.3	Collaboration with local and state government institutions in Yola and Adamawa State, Nigeria on	<ul style="list-style-type: none"> Number of policy dialogues held 	0	1	2 (+1)	3 (+1)	- Dialogue reports	By the end of the 1st dialogue, stakeholders in Adamawa State will sign up to be part of the policy round table. By the end of the 2nd policy dialogue, the	

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	sustainable and inclusive waste management policies and practices							draft principles and guidelines will be produced. By the end of the 3rd policy, the draft principles will have been opened up for feedback from a wider cross section of the public and there will be a commitment to formally adopt the principles and guidelines.
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DN6