

17. Amendments

These Standard Provisions may only be amended by approval of the System Council subject to concurrence of the Integrated Partnership Board. The System Organization will promptly notify the Funders and Centers in writing of any such amendments to these Standard Provisions.

STANDARD PROVISIONS

(Effective from 1 January 2025 with respect to CGIAR Programs starting on or after such date)

Table of contents

1. Introductory Provisions.....	2
2. Use and administration of the Contributions.....	2
3. Cost Sharing Percentage.....	5
4. Requirements on the Use of Window 1, 2 and 3 Funds.....	6
5. Risk Management and Internal Controls.....	9
6. Use of Materials	11
7. Monitoring and Evaluations.....	12
8. Reporting	13
9. Accounts and Records	15
10. Limitation of Liabilities.....	18
12. Acknowledgement of Funders	19
13. Suspending Transfers of Funding from Window 1 and 2.....	19
14. Return of Funds. Unexpended or Uncommitted Funding.....	19
15. Misused Fund	20
16. Inconsistency	20
17. Amendments	20

Deleted: 20

Deleted: 21

1. Introductory Provisions

1.1. **Application of the Standard Provisions.** These Standard Provisions set out the terms governing the use and administration of the portions of the Contributions transferred from the Trust Fund to support the activities of the System Organization and for CGIAR Research. The Standard Provisions are an integral part of:

- (a) the Funding Agreement or Arrangement between each Funder and the System Organization;
- (b) the Financial Framework Agreement between the System Organization and each Center with respect to Window 1, 2 and 3 Funds; and
- (c) any Window 3 Side Agreement or Arrangement between a Funder and a Center with respect to Window 3 Funds.

1.2. **Interpretation of the Standard Provisions.** Unless the context requires otherwise, the terms of these Standard Provisions governing the roles and responsibilities:

- (a) between Funders and the System Organization apply to each Funding Agreement or Arrangement between a Funder and the System Organization;
- (b) between the System Organization and each Center apply to the Financial Framework Agreement between the System Organization and each Center; and
- (c) between a Funder and a Center apply to each Window 3 Side Agreement or Arrangement between a Funder and a Center.

2. Use and administration of the Contributions

2.1. General Provisions in Respect of the Contributions

2.1.1. The Contributions, including the funds, assets and receipts thereof, held in the Trust Fund are administered in accordance with the terms of the CGIAR Trustee Agreement and each Contribution Agreement or Arrangement.

2.1.2. In addition to the designation of contributions to the Trust Fund in accordance with the CGIAR Trustee Agreement and the Contribution Agreements or Arrangements, Funders may further designate Window 1 Funds and/or Window 2 Funds for specific purposes at the operational level subject to a decision of the System Council enabling such designations, and in accordance with a procedure for designation of funds at operational

level, as may be adopted from time to time.

2.2. Responsibilities over Window 1 and Window 2 Funds

2.2.1. **Disbursement to the System Organization.** Window 1 and Window 2 Funds will be disbursed from time to time for the activities of the System Organization (including System Costs) and for CGIAR Research.

2.2.2. **Disbursement to Centers.** The System Organization may, from time to time, initiate disbursements of Window 1 and Window 2 Funds to a Center for approved CGIAR Programs.

2.2.3. **Disbursement to a Program Participant.** Subject to paragraph 2.4 of the Standard Provisions, Centers receiving Window 1 and Window 2 Funds may make further disbursements of such funds to Program Participants for the relevant CGIAR Program under Subagreements.

2.2.4. **Fiduciary Responsibility for the Use of Window 1 and Window 2 Funds.** The System Organization has fiduciary responsibility toward Funders for the use of Window 1 and Window 2 Funds. Each Center has fiduciary responsibility toward the System Organization for the use of the Window 1 and Window 2 Funds it receives. With respect to the funds for which they have fiduciary responsibility, the System Organization and each Center will, respectively:

- (a) ensure that such Window 1 and Window 2 Funds are used exclusively for their intended purposes;
- (b) ensure that such Window 1 and Window 2 Funds are administered, used and expended in accordance with the CGIAR System Charter, the CGIAR System Framework and the applicable Fund Use Agreements entered into by it, including by taking corrective action with respect to Window 1 and Window 2 Funds not used in accordance with the relevant Fund Use Agreement; and
- (c) monitor, evaluate, and provide quality assurance and financial and technical reporting for activities funded by Window 1 and Window 2 Funds in accordance with the relevant terms and requirements of these Standard Provisions.

2.3. Window 3 Funds.

2.3.1. Window 3 Funds are directed by Funders to individual Centers. Funders may designate specific amounts to specific Centers for use by the Center; provided such funds are used to implement aspects of the Strategy and

Template Financial Framework Agreement
Annex 2 - Standard Provisions

Research Framework and provided further that such funds are used in accordance with applicable CGIAR Policies and Procedures. Designations of Window 3 Funds by Funders to Centers are not subject to review, allocation or approval by the System Organization.

2.3.2. Centers receiving Window 3 Funds are responsible for the use of such funds and will:

- (a) ensure that Window 3 Funds are used exclusively for their intended purposes;
- (b) ensure that Window 3 Funds are administered, used and expended in accordance with the applicable Fund Use Agreements entered into by them, including by taking corrective action with respect to those funds not used in accordance with such Fund Use Agreements;
- (c) monitor, evaluate as applicable, and provide quality assurance and financial and technical reporting for activities funded by Window 3 Funds in accordance with the relevant terms of these Standard Provisions; and
- (d) if the Window 3 Funds are mapped to a CGIAR Program (i.e. provided for CGIAR Research activities that are aligned to the CGIAR Program's high-level outcomes and theory of change), continuously inform the System Organization and the project management unit of such CGIAR Program of the receipt of any Window 3 Funds and their use.

2.3.3. The System Organization will not have fiduciary or programmatic responsibility over, or responsibility to supervise or monitor, Window 3 Funds.

2.3.4. The System Organization may, however:

- (a) upon request of a Funder providing Window 3 Funds and acting through the System Council, take corrective action *vis-à-vis* a Center in the event such Window 3 Funds are not used in accordance with any applicable Fund Use Agreement entered into by such Center; or
- (b) in consultation with the relevant Funder providing Window 3 Funds and the System Council, take corrective action *vis-à-vis* a Center in the event such Window 3 Funds are not used in accordance with any applicable Fund Use Agreement entered into by such Center.

2.3.5. **Window 3 Side Agreements or Arrangements.** Nothing in the Funding Agreements or Arrangements is intended to preclude Funders and Centers from entering into Window 3 Side Agreements or Arrangements in regard

to the terms governing the administration and use of Window 3 Funds. Funders may choose to make a Contribution to a Center through Window 3 without entering into a Window 3 Side Agreement or Arrangement, provided that such Contribution is made without any additional conditions attached to it. Any Window 3 Side Agreement or Arrangement will be consistent with these Standard Provisions and substantially in the form of Schedule 1 (Form of Window 3 Side Agreement or Arrangement) attached to these Standard Provisions, as may be amended from time to time.

- 2.4. **Program Participants.** In engaging a Program Participant with respect to Window 1, 2 and 3 Funds, Centers will incorporate in the relevant Subagreements, and cause, and monitor, compliance with the obligations set out in the Standard Provisions, including but not limited to those set out in paragraphs 2.5-2.6, 4-6, 7.2.2, 7.1.3, 7.3.2, 8.3, 8.4.4, 9.1.1, 9.1.2, 9.2-9.4 and 13-15.
- 2.5. **Due Diligence.** Each Center will conduct due diligence and review of the CGIAR System Partners to which it is disbursing funding from the Window 1, 2 and 3 Funds to the extent deemed necessary or appropriate by such Center.
- 2.6. **Cooperation.** Centers will cooperate with the System Organization in order for the System Organization to fulfill its obligations under the relevant Fund Use Agreements.

3. Cost Sharing Percentage

3.1. Bilateral Funding

- 3.1.1. The Cost Sharing Percentage or CSP will be collected by the System Organization in accordance with applicable CGIAR Policies and Procedures on System Costs financing.
 - 3.1.2. Until and unless amended by CGIAR Policies and Procedures on System Costs financing, Centers will pay the CSP to the System Organization on any Bilateral Funding received for the implementation of CGIAR Research unless this requirement is exceptionally waived by the System Council. The System Organization will transfer the corresponding funds to the Trust Fund. Unless otherwise agreed by the System Council, if a Center does not pay any CSP which is due, the amount of such CSP which is due may be offset, after the Center has been adequately consulted, against Window 1 Funds that are otherwise to be disbursed to such Center.
- 3.2. **Window 1, 2 and 3 Funds.** Centers will not have any obligation to collect or otherwise pay the CSP on funds disbursed through Windows 1, 2 or 3. The Funders, the System

Organization and the Centers recognize that the Trustee of the CGIAR Trust Fund will collect the CSP before such funds are disbursed from the Trust Fund.

4. Requirements on the Use of Window 1, 2 and 3 Funds

4.1. **CGIAR Policies and Procedures.** The System Organization and each Center will, respectively ensure that Window 1, 2 and 3 Funds are used in accordance with applicable CGIAR Policies and Procedures and the relevant entity's own policies and procedures. All CGIAR Policies and Procedures will be available on the System Organization's web site.

4.2. Standard of care.

4.2.1. The System Organization and each Center will, respectively:

- (a) carry out operations in accordance with sound administrative, technical, financial, economic, environmental, social, ethical and safety standards and practices under the supervision of qualified and experienced management assisted by competent staff in adequate numbers; and
- (b) carry out all regulated research activities under high standards (set with reference to internationally accepted practices) and in accordance with applicable CGIAR Policies and Procedures, and applicable laws and regulations.

4.2.2. **Responsibility to Inform.** Centers will promptly inform the System Organization, and the System Organization will promptly inform Funders through the System Council, should substantial deviation from the CGIAR Research supported with Window 1, 2 and 3 Funds develop.

4.3. Financial, Economic and Administrative Standards

4.3.1. **Efficiency.** The System Organization and each Center will, respectively:

- (a) ensure that Window 1, 2 and 3 Funds are used with due regard to economy and efficiency, and that the highest standards of integrity in the administration of the funds are upheld; and
- (b) ensure that Window 1, 2 and 3 Funds are used in accordance with applicable CGIAR Policies and Procedures on cost allocation, which set forth the principles of allowability, allocability, and reasonableness.

4.3.2. **Investment Income.** The System Organization and each Center will, respectively, ensure that any investment income generated by the portions of the Window 1, 2 and 3 Funds they receive, including currency conversion gains,

will be used for CGIAR Research or, if not needed for such purposes, returned to the Trustee for deposit into Window 1 to be made available for allocation by the System Council.

4.3.3. **Procurement.** In the event that consultants are employed or services or goods are procured with Window 1, 2 and 3 Funds, the System Organization and each Center will, respectively, ensure that the employment and supervision of such consultants and the procurement of such services or goods will be the responsibility of each entity employing or contracting such consultants or carrying out such procurement and will be conducted in conformity with applicable CGIAR Policies and Procedures on procurement, in line with the following basic principles of equal treatment and non-discrimination on grounds of nationality, competition, predictability, transparency, verifiability, and proportionality.

4.3.4. **No taxation.** The System Organization and each Center will, respectively, use best efforts, to the extent allowed by applicable agreements, such as those signed with host governments, and applicable laws, to ensure that the use of Window 1, 2 and 3 Funds will be free from any taxation or fees imposed under local laws.

4.3.5. **Insurance.** The System Organization and each Center will, respectively, maintain insurance coverage sufficient to cover the activities, risks, and potential omissions of the activities funded by Window 1, 2 and 3 Funds in accordance with generally accepted industry standards and as required by law.

4.4. Ethical Standards

4.4.1. **Anti-Terrorism.** Recognizing the obligations of countries that are members of the United Nations under various United Nations Security Council resolutions to take measures to prevent financing of terrorists, the System Organization and each Center will, respectively:

- (a) ensure, consistent with its governing arrangements, CGIAR Policies and Procedures and the respective entities' policies and procedures, including those pertaining to combating financing for terrorists, that Window 1, 2 and 3 Funds are used for their intended purposes and are not diverted to individuals or entities associated with terrorism, as identified in accordance with relevant United Nations Security Council Sanctions resolution; and
- (b) not use such Window 1, 2 and 3 Funds for the purpose of any payment to persons or entities, or for the import of goods, if such payment or import,

to its knowledge or belief is prohibited by a decision of the United Nations Security Council taken under Chapter VII of the Charter of the United Nations or directed to a person or entity, appearing on the Consolidated United Nations Security Council Sanctions List.

- 4.4.2. **Lobbying.** The System Organization and each Center will, respectively, ensure that none of Window 1, 2 and 3 Funds is earmarked for lobbying activity, defined as attempting to influence legislation (i) through affecting the opinion of the general public or any segment thereof (i.e. grassroots lobbying), or (ii) through communications with any member or employee of a legislative body, except in the case of both (i) and (ii) to the extent such activities arise inherently in relation to CGIAR Research comprising policy development.
- 4.4.3. **Electioneering.** The System Organization and each Center will, respectively, ensure that Window 1, 2 and 3 Funds will not be used to influence the outcome of any specific public election or to directly or indirectly carry on any voter registration drive.
- 4.4.4. **Drug trafficking.** The System Organization and each Center, respectively, confirms that they have no reasonable basis to suspect that Window 1, 2 and 3 Funds would be diverted in support of drug trafficking.
- 4.4.5. **Discrimination against people with disabilities.** The System Organization and each Center will, respectively, agree not to discriminate against persons with disabilities in the implementation of activities financed by Window 1, 2 and 3 Funds, and to make every effort to respect the principles of the UN Convention on the Rights of Persons with Disabilities in performing such activities. To that end, and to the extent this goal can be accomplished within the scope of the objectives of CGIAR Research, the System Organization and Centers involved in an activity financed by Window 1, 2 and 3 Funds should demonstrate a comprehensive and consistent approach for including men, women and children with disabilities consistent with such principles: (i) respect for inherent dignity, individual autonomy including the freedom to make one's own choices, and independence of persons; (ii) non-discrimination; (iii) full and effective participation and inclusion in society; (iv) respect for difference and acceptance of persons with disabilities as part of human diversity and humanity; (v) equality of opportunity; (vi) accessibility; (vii) equality between men and women; and (viii) respect for the evolving capacities of children with disabilities.

4.4.6. Conflicts of Interest.

- (a) The System Organization and each Center will, respectively, take all necessary precautions to avoid or manage any Conflicts of Interest in all matters related to Window 1, 2 and 3 Funds.
- (b) If a Conflict of Interest occurs, the System Organization and each Center will, respectively take, without delay, 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.

4.5. Environmental and Social Standards. The System Organization and each Center will, respectively ensure:

- (a) that Window 1, 2 and 3 Funds are used with due regard to environmental sustainability; and
- (b) that the activities are carried out in accordance with local legislation, good international industry practices, applicable CGIAR Policies and Procedures and the relevant entity's policies and procedures related to environmental and social safeguards, and in line with the CGIAR Strategy and Results Framework with respect to improving natural resources systems, ecosystems services and social objectives.

5. Risk Management and Internal Controls

5.1. General. Centers will (i) adopt, and integrate risk management and oversight mechanism in accordance with, the risk and oversight plan approved by the System Council, as amended from time to time, and (ii) comply with applicable CGIAR Policies and Procedures on risk management and internal controls.

5.2. Financial Irregularities

5.2.1. Prevention of Financial Irregularities. The System Organization and each Center will, respectively, take all reasonably necessary measures to avoid, prevent, detect and manage Financial Irregularities in accordance with CGIAR Policies and Procedures, and the relevant entity's policies and procedures on matters of Financial Irregularities, and will therefore:

- (a) organize operations and internal control systems in a way that Financial Irregularities are prevented and detected;

- (b) cooperate fully to prevent, stop and handle Financial Irregularities with respect to the administration and use of Window 1, 2 and 3 Funds and implementation of CGIAR Research; and
- (c) require that all staff involved in, and any consultants, suppliers and contractors financed with Window 1, 2 and 3 Funds refrain from Financial Irregularities.

5.2.2. **Requirement to Inform in Respect of Financial Irregularities.** Centers will promptly inform the System Organization, and the System Organization will promptly inform Funders, through the System Council, if there is a credible concern of Financial Irregularities and of the corrective measures initiated. The System Organization will also provide annual reporting to Funders, through the System Council, with aggregated summaries of cases of Financial Irregularities.

5.2.3. **Cooperate with Investigations.**

- (a) The System Organization will cooperate fully in the investigations of Financial Irregularities with respect to the administration and use of the Window 1, 2 and 3 Funds and implementation of CGIAR Research, whether the investigation is led by the System Organization or an individual Funder to the Trust Fund.
- (b) Each Center will cooperate fully in the investigations of Financial Irregularities with respect to the administration and use of Window 1, 2 and 3 Funds and implementation of CGIAR Research, whether the investigation is led by the System Organization, a Center or an individual Funder.

5.2.4. **Corrective Actions in Respect of Financial Irregularities.**

- (a) Subject to paragraph 2.3.4 of these Standard Provisions, the System Organization will consider corrective actions towards any person and/or legal entity as appropriate where there is a credible concern of Financial Irregularities related to activities of the System Organization or CGIAR Research.
- (b) Centers will consider corrective actions towards any person and/or legal entity as appropriate where there is a credible concern of Financial Irregularities related to CGIAR Research.

5.3. **Interpersonal misconduct.**

Deleted: The provisions set out in this paragraph 5.2.2 will apply unless and until replaced by CGIAR Policies and Procedures on escalation.

5.3.1. **Prevention and corrective action on interpersonal misconduct.** The System Organization and each Center will, respectively:

- (a) take all reasonably necessary measures to avoid, prevent, detect and manage interpersonal misconduct such as harassment, sexual harassment, sexual exploitation and abuse in connection with the implementation of activities financed by Window 1, 2 and 3 Funds in accordance with applicable CGIAR Policies and Procedures and the relevant entity's own policies and procedures; and
- (b) in the event that there is a credible concern of interpersonal misconduct in connection with the implementation of activities financed by Window 1, 2 and 3 Funds, take swift and appropriate action to stop the misconduct, investigate any suspected misconduct and initiate other corrective measures as relevant in accordance with applicable CGIAR Policies and Procedures, and the relevant entity's own policies and procedures.

5.3.2. **Requirement to Inform in Respect of interpersonal misconduct.** Centers will promptly inform the System Organization, and the System Organization will promptly inform Funders through the System Council, if there is a credible concern of serious interpersonal misconduct in connection with the implementation of activities financed by Window 1, 2 and 3 Funds. The System Organization and Centers, as relevant, will specify the nature and impact or scope of the concern, as well as the corrective measures initiated without compromising the safety, dignity, wellbeing and due process rights of any concerned person. The System Organization will also provide annual reporting to Funders, through the System Council, with aggregated summaries of cases of interpersonal misconduct.

Deleted: The provisions set out in this paragraph 5.3.2 will apply unless and until replaced by applicable CGIAR Policies and Procedures on escalation.

6. Use of Materials

- 6.1. **Accessibility of Materials.** Recognizing the CGIAR's commitment to global transparency and to openly sharing the outputs of its research, the System Organization and each Center will, respectively ensure that Window 1, 2 and 3 Funds are used to optimize stakeholder visibility in the materials produced and to encourage broad sharing of data pursuant to applicable CGIAR Policies and Procedures.
- 6.2. **Materials provided by the System Organization.** Funders: (a) may reproduce, adapt, translate, publish, disseminate and distribute for non-commercial purposes and free of charge all reports, evaluations, impact assessments and other such similar

documents, provided or made available by the System Organization to Funders, and (b) where appropriate and applicable, will recognize the source.

- 6.3. **Materials provided by the Centers.** The System Organization may, and may allow Funders to, reproduce, adapt, translate, publish, disseminate and distribute for non-commercial purposes and free of charge all reports, evaluations, impact assessments and other such similar documents, provided or made available by Centers to the System Organization, and where appropriate and applicable, the System Organization will, and will require Funders to, recognize the source.
- 6.4. **Intellectual Property rights.** The System Organization and each Center will, respectively, ensure that necessary intellectual property rights are obtained to allow the rights referred to under this paragraph 6 to be granted. If third party copyright restrictions or attribution requirements apply to such documents, this will be indicated on the documents.

7. Monitoring and Evaluations

7.1. General

- 7.1.1. Funders will manage their monitoring and evaluation requirements with respect to the CGIAR Portfolio, collectively through the System Council, including relying on applicable CGIAR Policies and Procedures, thereby endeavoring not to conduct duplicative evaluations, provided that Funders providing Window 3 Funds may require supplemental monitoring and evaluations with respect to Window 3 Funds, the costs of which, including the internal costs to the System Organization or Center, would be paid by the requesting Funder.
- 7.1.2. If an individual Funder wishes to request, on an exceptional basis, a review or evaluation of any activities financed with Window 1 and Window 2 Funds, such Funder will consult with a designated representative from the System Organization on the most appropriate scope and terms of reference of such review or evaluation. The designated representative will assist in arranging for such review or evaluation in accordance with the applicable CGIAR Policies and Procedures. The costs of any such review or evaluation, including the internal costs of the System Organization or Center with respect to such review or evaluation, will be paid by the requesting Funder.
- 7.1.3. The System Organization and each Center will, respectively collaborate on any monitoring or evaluations conducted in connection with CGIAR Research activities funded with Window 1, 2 and 3 Funds.

7.2. Monitoring

- 7.2.1. The System Organization will oversee the implementation of the CGIAR Portfolio and the CGIAR Programs in accordance with the CGIAR System Charter and the CGIAR System Framework.
- 7.2.2. Each Center will implement and monitor its own implementation of activities being carried out with funding from Window 1, 2 and 3 Funds, in accordance with its rules and procedures and the applicable CGIAR Policies and Procedures.

7.3. Evaluations

- 7.3.1. Centers will periodically commission their own governance and management reviews engaging with the relevant System Council's advisory bodies for identification of evaluation expertise, methods and quality assurance.
- 7.3.2. The System Organization and each Center will, respectively carry out their responsibilities with respect to evaluations of activities funded with Window 1, 2 and 3 Funds in accordance with the CGIAR System Framework, CGIAR System Charter, applicable CGIAR Policies and Procedures as well as with their own rules and procedures.
- 7.3.3. The System Organization will inform the Funders, through the System Council, when evaluation reports are made publicly available.

8. Reporting

8.1. Annual Audited Financial Statements

- 8.1.1. The System Organization will provide to Funders, through the System Council, audited financial statements of (i) the System Organization, and (ii) each Center, as provided by the respective independent auditor of each such entity.
- 8.1.2. Centers will provide to the System Organization their audited financial statements, as provided by their respective independent auditors.
- 8.1.3. Such audited financial statements will:
 - (a) be prepared in accordance with International Financial Reporting Standards (IFRS) or U.S. Generally Accepted Accounting Principles and in each case audited by an independent certified auditor of international standard in accordance with international audit standards;

- (b) be prepared as of 31 December of each year to be submitted within six (6) months after the end of each calendar year; and
- (c) disclose the use of Window 1 and Window 2 Funds in accordance with applicable CGIAR Policies and Procedures on reporting.

8.2. Financial Reports

- 8.2.1. The System Organization will prepare and make available to Funders, through the System Council, no later than six (6) months after the end of the calendar year: (i) an aggregated annual financial report for the System Organization and Centers which will include a financial summary based on the audited financial statements of the System Organization and Centers, and (ii) a financial summary of each CGIAR Program.
- 8.2.2. The System Organization will make available to Funders, through the System Council, such other financial progress reports prepared in a form, substance and frequency as may be determined by the System Council from time to time.
- 8.2.3. Centers will provide to the System Organization financial progress reports with respect to the activities of the CGIAR Programs they implement, prepared in a form, substance and frequency as may be determined by the System Organization from time to time.

8.3. Technical Reports

- 8.3.1. The System Organization will prepare, and make available to Funders, through the System Council:
 - (a) an annual consolidated technical report on each CGIAR Program; the final annual report will be made available to Funders, through the System Council, within six months of the completion of the relevant CGIAR Program; and
 - (b) such other technical reporting products, such as multi-year outcome and impact reports, as set out in the applicable CGIAR Policies and Procedures on technical reporting.
- 8.3.2. Each Center will provide to the System Organization within the relevant timeframe as determined by the SO:
 - (a) on an annual basis, information and reports on the activities of each CGIAR Program that the Center is involved in, including information and data on the use of Bilateral Funds and Window 3 Funds mapped to such CGIAR Program; and

- (b) such other technical information or reports as may be necessary for the System Organization to fulfill its own reporting obligations under paragraph 8.4.1 above.

8.3.3. The annual technical reports to be provided respectively by the System Organization and Centers under paragraphs 8.4.1 (i) and 8.4.2 (i) above will include:

- (a) an evidence-based assessment of progress on, or toward, the achievement of expected outputs and outcomes in line with CGIAR's performance and results management framework;
- (b) an assessment of challenges in implementing activities under the relevant CGIAR Program taking into account the risks identified in line with CGIAR's risk management framework; and
- (c) an assessment of progress and challenges in advancing gender and social inclusion and in addressing environmental issues, including implementation of applicable environmental and social standards, under the relevant CGIAR Program.

8.3.4. The System Organization and Centers will prepare and provide all technical information and reports referred to above in accordance with applicable CGIAR Policies and Procedures on technical reporting.

8.4. Annual Report on CGIAR Research

The System Organization will issue an annual summary on the activities of the System Organization and all CGIAR Research. Each Center will provide to the System Organization an annual report on the CGIAR Research activities that the Center has conducted outside of any CGIAR Program.

9. Accounts and Records

9.1. Maintain Books and Records

9.1.1. The System Organization and each Center will, respectively maintain books, records, documents and other evidence in accordance with International Financial Reporting Standards or United States Generally Accepted Accounting Principles as applicable.

9.1.2. The System Organization and each Center will, respectively (i) retain all relevant records (contracts, orders, invoices, bills, receipts and other

documents) evidencing expenditures related to the System Costs and the CGIAR Research activities financed by Window 1, 2 and 3 Funds for at least seven (7) years after the date on which the concerned entity provided a final report on such funds for the relevant activities; and (ii) permit designated representatives of the System Council reasonable access during business hours to examine such records.

9.2. Information

9.2.1. Subject to paragraphs 9.2.2 and 9.2.3 below, the System Organization will provide to a Funder, and a Center will provide to the System Organization or to a Funder as the case may be, upon reasonable request, all information reasonably available to it relevant to the implementation and progress of the CGIAR Research funded by Window 1, 2 and 3 Funds.

9.2.2. Any information provided by the Center to the System Organization relating to the CGIAR Research, activities of the Center and other activities funded by the Contribution may be disclosed by the System Organization or the Center in accordance with their respective policies, procedures and any requirements under the relevant Fund Use Agreement.

9.2.3. Any information provided by the System Organization to the Funder under the Funding Agreement or Arrangement relating to CGIAR Research, activities of the System Organization and other activities funded by the Contribution may be disclosed by the Funder or the System Organization in accordance with their respective policies, procedures and applicable legislation on public disclosure of information.

9.3. Inspection. The System Organization will permit any Funder or its designee, and will require Centers to, and the Centers will, permit the System Organization and/or Funders or their designee, as the case may be, to carry out inspection at any time during the period in which CGIAR Research funded by the Window 1, 2 and 3 Funds is being implemented. Any such inspection will be performed during the relevant organization's normal business hours and will not unreasonably interfere with business operations. Any costs incurred by the System Organization or any Center with respect to an inspection requested by a Funder (i.e., unilaterally and not through the System Council), will be paid by the requesting Funder.

9.4. Statement of Assurance

9.4.1. Upon request by a Funder, the System Organization will provide such Funder, a copy of a letter of representation from any Center or the System

Organization (to be substantially in a form acceptable to the System Council), providing assurance on adequate internal control systems and compliance with CGIAR Policies and Procedures and other requirements set forth in the applicable Fund Use Agreement.

- 9.4.2. Upon request by the System Organization, Centers will provide to the System Organization a copy of a letter of representation (to be substantially in a form acceptable to the System Organization), providing assurance on adequate internal control systems and compliance with CGIAR Policies and Procedures and other requirements set forth in the applicable Fund Use Agreement.
- 9.5. **Change in Reporting Requirements.** Unless decided otherwise by the System Council and/or the Integrated Partnership Board as the case may be, any change in the form or substance or periodicity of a technical or financial report will become effective only in the following calendar year.
- 9.6. **Additional Audits / Financial Reviews / Technical Reporting**
- 9.6.1. Funders will manage their audits, financial reviews and technical reporting with respect to the Window 1, 2 and 3 Funds collectively through the System Council, including relying on applicable CGIAR Policies and Procedures, thereby endeavoring not to require duplicative reporting, provided that a Funder may require supplemental audits, financial reviews and technical reporting with respect to Window 3 Funds pursuant to its Window 3 Side Agreement or Arrangement, the costs of which would be paid by the requesting Funder.
- 9.6.2. If a Funder wishes to request, on an exceptional basis, that the System Organization or a Center has an external audit or provides additional financial reviews or technical reports with respect to Window 1 and Window 2 Funds, and the requesting Funder has a statutory, regulatory or policy environment requiring such Funder's ability to make such a request unilaterally, such Funder will decide with the System Organization or the relevant Center on the most appropriate scope and terms of such audit, review or reporting. The costs of which, including the internal costs of the System Organization or any Center with respect to such additional audits, reviews or reporting, will be paid by the requesting Funder.
- 9.6.3. The System Organization and each Center will, respectively, collaborate on any audits, financial reviews or technical reporting conducted in connection with CGIAR Research activities.

10. Limitation of Liabilities

In providing funds under:

- (a) Funding Agreements or Arrangements, or Window 3 Side Agreements or Arrangements, Funders do not accept any responsibility or liability towards any third parties including any claims, debts, demands, damage or loss as a result of the implementation of activities with funds from the Trust Fund; and
- (b) Financial Framework Agreements, the System Organization does not accept, any responsibility or liability towards any third parties, including any claims, debts, demands, damage or loss as a result of the implementation of activities with funds from the Trust Fund.

11. No Additional Obligations

- 11.1 No individual Funder will be obligated to reimburse the System Organization or any other recipient of Window 1, 2 and 3 Funds for costs incurred in excess of the total amount committed in the relevant Contribution Agreement or Arrangement or Funding Agreement or Arrangement.
- 11.2 Neither will an individual Funder nor the System Organization be obligated to reimburse a Center or any other recipient of Window 1, 2 and 3 Funds for costs incurred in excess of the total amount provided to Centers under the relevant Decision Letters.
- 11.3 The System Organization will only require Centers to incur costs and carry out research activities for the amount of funds actually received by them under the applicable Fund Use Agreements entered into by them. For the avoidance of doubt, in the event funding is suspended under an applicable Fund Use Agreement or an applicable Fund Use Agreement is terminated, Centers are required to carry out all of the activities for which funding has been provided under the applicable Fund Use Agreement or to refund funds to the Trust Fund in accordance with paragraph 14 of these Standard Provisions.
- 11.4 Centers are only required to incur costs for and carry out research activities for the amount of funds actually received by them under the applicable Fund Use Agreements entered into by them. For the avoidance of doubt, in the event funding is suspended under an applicable Fund Use Agreement or an applicable Fund Use Agreement is terminated, Centers are required to carry out all of the activities for which funding has been provided under the applicable Fund Use Agreement or to refund funds to the Trust Fund in accordance with paragraph 14 of these Standard Provisions.

12. Acknowledgement of Funders

All communications products on CGIAR Research funded by Window 1, 2 and 3 Funds, whether online or in hard copy form (e.g., publications, press releases, newsletters, website stories, blogs, posters, etc.), must acknowledge support received from Funders in accordance with applicable CGIAR Policies and Procedures on branding and communication.

13. Suspending Transfers of Funding from Window 1 and 2

- 13.1. **Suspension by the System Organization.** The System Organization may, at any time, suspend transfers of Window 1 and Window 2 Funds allocated to a specific Center by providing a written notice to the relevant Center: (a) if the System Organization has a credible concern that the Window 1, 2 and 3 Funds are not used in accordance with the applicable Fund Use Agreements, or of an interpersonal misconduct in connection with the implementation of activities financed by Window 1, 2 and 3 Funds; and/or (b) in the event of non-compliance by the Center with any of its obligations under an applicable Fund Use Agreement.
- 13.2. Before taking such action under paragraph 13.1, the System Organization will notify the relevant Center in writing, and consult with the System Council as well as the relevant Center with a view to identify ways and means to manage the suspension and mitigate the impact on the implementation of CGIAR Research until such time that the suspension may be lifted. If such suspension is lifted by the System Organization, it will notify the relevant Center in writing.
- 13.3. **Request by a Funder.** If a Funder has a credible concern: (a) that Window 1, 2 and 3 Funds are not used by a Center in accordance with the applicable Fund Use Agreement or of an interpersonal misconduct in connection with the implementation of activities financed by Window 1, 2 and 3 Funds; and/or (b) of a non-compliance by a Center with any of its obligations under an applicable Fund Use Agreement, the Funder may request, through the System Council, the System Organization to review the specific concern and, as relevant, to take appropriate corrective action. The System Organization will report to the System Council on the outcome of the review and, as appropriate, the corrective action undertaken to address the concern, which may include suspension of transfer of Window 1 and Window 2 Funds to the Center.

14. Return of Funds. Unexpended or Uncommitted Funding.

- 14.1. **Window 1 and Window 2 Funds.** The System Organization and each Center will, respectively, promptly return any portion of Window 1 and Window 2 Funds that is unexpended or uncommitted at the completion of a CGIAR Program or activities under

the CGIAR Program for which it was provided (including approved extensions) or at the termination of a Financial Framework Agreement between the System Organization and a Center, unless decided otherwise by the System Council. Such returned funds will be deposited to Window 1 of the Trust Fund.

- 14.2. **Window 3 Funds.** At the written direction of an individual Funder, the System Organization will require Centers to promptly return any portion of Window 3 Funds that are unexpended or uncommitted at the completion of the CGIAR Research for which it was provided (including approved extensions). Such returned funds will be deposited to Window 1, Window 2 or Window 3 of the Trust Fund as directed by the Funder that contributed such funding.

15. Misused Fund

- 15.1. **Window 1 and Window 2 Funds.** The System Organization and each Center will, respectively, refund any portion of Window 1 and Window 2 Funds not used in accordance with the applicable Fund Use Agreements, and such funds will be deposited to Window 1 of the Trust Fund.
- 15.2. **Window 3 Funds.** Subject to paragraph 2.3.4 of these Standard Provisions, the System Organization will require Centers to refund any portion of Window 3 Funds not used in accordance with the applicable Fund Use Agreement, and such Funds will be deposited to Window 1, Window 2 or Window 3 of the Trust Fund as directed by the Funder that contributed such funding.

16. Inconsistency

In the event of any inconsistency between the Cover Pages and these Standard Provisions, these Standard Provisions will prevail.

17. Amendments

These Standard Provisions may only be amended by approval of the System Council subject to concurrence of the Integrated Partnership Board. The System Organization will promptly notify the Funders and Centers in writing of any such amendments to these Standard Provisions.