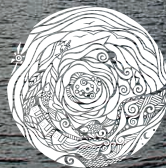


HANDBOOK

Quilombola

FUND



TERRITÓRIOS
SUSTENTÁVEIS
GESTÃO INTEGRADA NA AMAZÔNIA





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Program



SUSTAINABLE
TERRITORIES

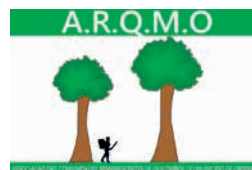
The SUSTAINABLE TERRITORIES PROGRAM believes that it is possible to ensure that the people of the Amazon region have fair conditions of development and opportunities for a better life, respecting the characteristics of each community. Nowadays, the Program operates in the Amazon region of western Pará, known as Calha Norte. The municipalities of Oriximiná, Terra Santa and Faro face situations of increasing economic inequality and a scenario of complex interactions.

In this context, three social organizations - Imazon, Ecam and Agenda Pública - came together to think of integrated strategies that could collaborate with local development in a sustainable way, including the resident populations and public authorities. Operating in a systemic way, it is hoped to contribute to the reduction of economic dependence on mining in the region in the medium term.

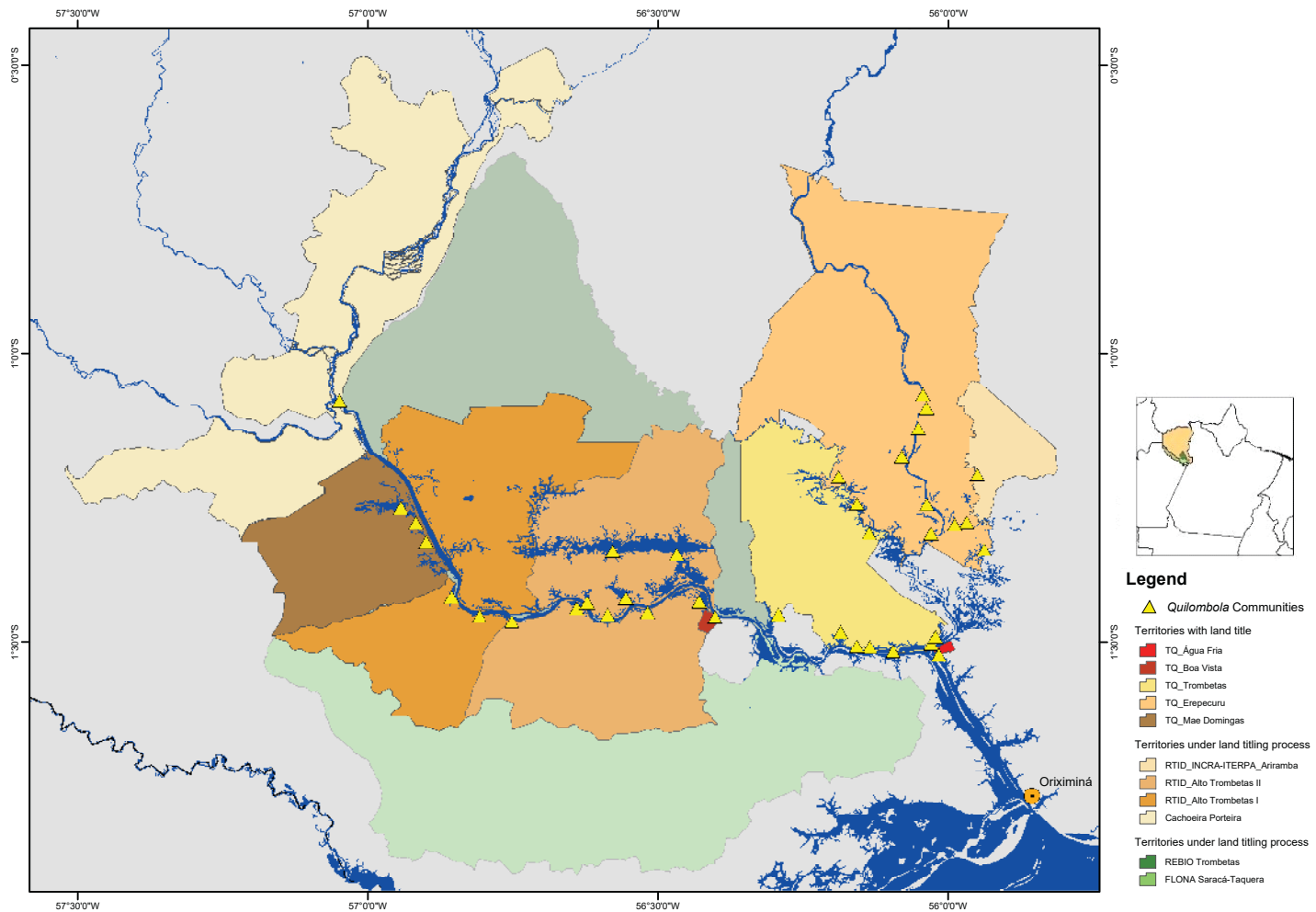
The Sustainable Territories Program operates in an integrated way on five axes: Public Management, Social Capital, Quilombola, Economic Development and the Environment. These axes have been identified as priorities based on territory diagnoses and they will guide the work of the three organizations for the next 15 years. The Program was built as a model that can be implemented in several Amazonian territories that face similar challenges.



Partners



Where we operate



The map above shows us the current situation of quilombola territories in Oriximiná and region.





Introduction

In charge of the financial management of the project, FUNTEC-DF will take care of the funds raised to implement the Life Plan. The institution will perform the management of administrative issues arising from the receipt of royalties from Mining and ensure their investment in the Sustainable Territories Project.

The management institution plays a very important role in the development of life plans since it can be considered an important tool for the smooth progress of the proposed activities, ensuring their proper execution. FUNTEC will be responsible for managing the Quilombola Fund and using any resources - under the approval of the decision-making board.

FUNTEC-DF will be responsible for (i) financially executing the project, (ii) reporting to the decision-making board and community on the use of any resources, (iii) hiring the required personnel and labor – upon approval of the decision-making board of the project, (iv) carrying out the technical and financial management of the project together with the executive secretary, in addition to all the obligations established in contract/agreement.

In order to implement such actions, FUNTEC has developed a strict financial control of the projects. Through an online platform exclusively for the management of technical and conservation projects of the institution, the Foundation is able to strictly control all resources managed through a transparent process involving stakeholders, oversight bodies and other interested parties. It should be noted that the financial management system of projects was developed exclusively to ensure disclosure of all the expenses that involve a project.

Timeline

2016

- **YEAR 2016:**

Survey on management plans and financial mechanisms, comparative analysis of existing funds. Preparation of material on the Quilombola Fund, Collective construction .

2017

- **JANUARY 2017:**

Presentation of the theme for main leaderships (in STM), testimonial on the Suruí fund, specific meeting schedule.

- **APRIL 2017:**

Meetings in Oriximiná and Porto Trombetas with representatives of the communities of the 8 territories. Participatory definition of some elements: financing schedule, financial structure, and governance structure mainly.

- **MAY TO JULY 2017:**

Round for prior consultation in 7 of the 8 territories. Authorization to start the process of preparation of life plans and approach of possible management institutions for building of the Quilombola Fund. Agreements on fund governance. Six territories sign the consent: Água Fria, Trombetas, Erepecuru, Boa Vista and Cachoeira Porteira.

- **JULY AND NOVEMBER 2017:**

Meetings with ACRQAT (Alto Trombetas 2) and Mãe Domingas.

- **OCTOBER 2017:**

Building of a Life Plan for Água Fria Territory (ACRQAF).

- **DECEMBER 2017:**

Presentation/Introduction of management institutions for representatives of 5 associations.

2018

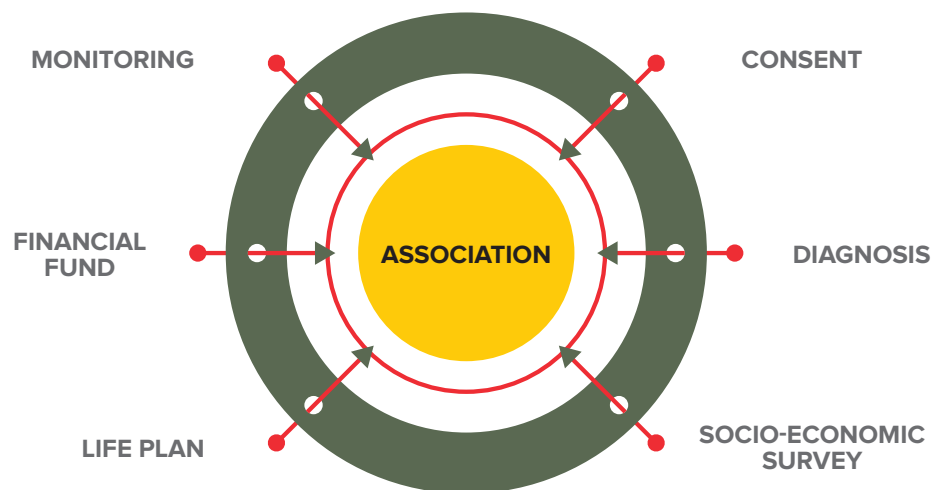
- **JANUARY 2018:**
Consent signed by Mãe Domingas association. Presentation/Introduction of the managing institution for Ariramba and Mãe Domingas associations.
- **FEBRUARY 2018:**
Building of a Life Plan for Ariramba Territory (Acorqa).
- **APRIL 2018:**
Choice of management institution FUNTEC.
- **APRIL 2018:**
Building of a Life Plan for Boa Vista Trombetas Territory (1 stage);
- **MAY 2018:**
Management institution goes to the territory to start building of the quilombola fund handbook. Collective construction with 7 associations.
- **MAY 2018:**
Building of a Life Plan for Alto Trombetas I (Mãe Domingas);
- **JUNE 2018:**
Quilombola Fund Handbook prepared
- **JUNE 2018:**
Finalization of the Building of a Life Plan for Boa Vista Trombetas Territory (2 stage).
- **JULY 2018:**
Building of a Life Plan for Alto Trombetas (Acorqat);

The Life Plans for the other territories will be finalized by 2019.

Territorial Management

In seeking the building of governance models aimed at the territorial management, linked to financial mechanisms, we need to have the existence of a broad, democratic and participatory planning process as a fundamental principle.

COMPONENTS OF QUILOMBOLA TERRITORIAL MANAGEMENT STRENGTHENING

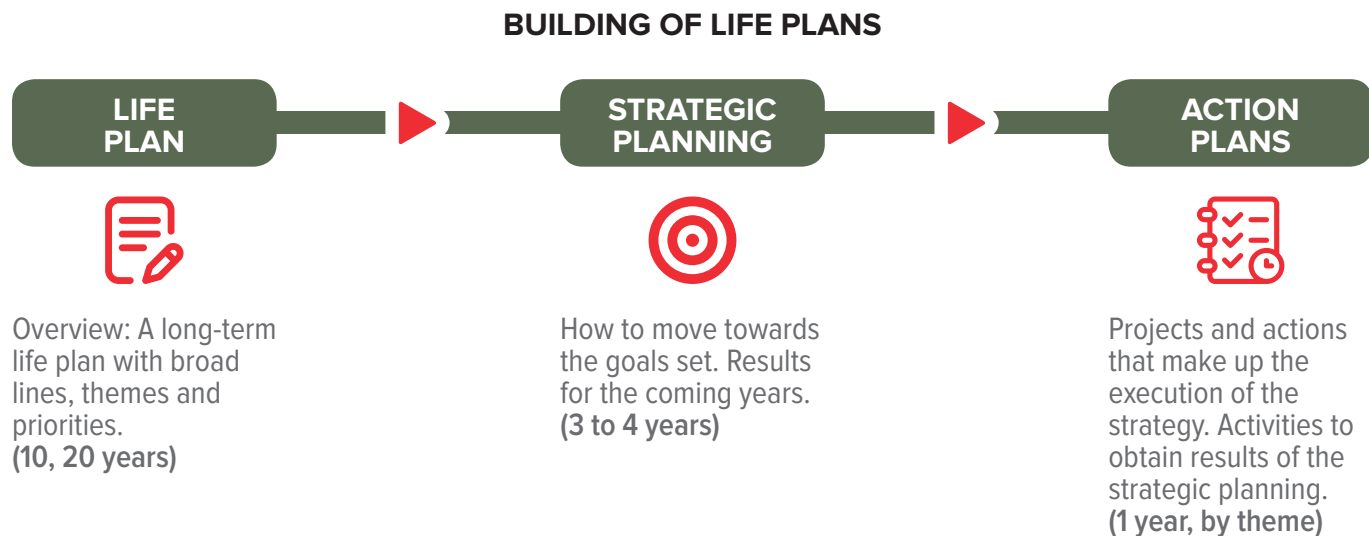


Within this context, in order to face new challenges and the current scenario of *Quilombola* Territories in the State of Pará, we have drawn up a proposal for a territorial governance model, linked to financial instruments to seek a medium- and long-term development in the region, without disregarding the most urgent demands of the population.

Life Plans

What are Life Plans for?

- Help the community organize to plan its future and how it wants to get there.
- Contribute as a political instrument to land regularization and protection of the territory;
- Contribute to the preservation of the territory;
- Strengthen the community in its political and social organization;
- Present the interests of the community for its economic development;
- Recognize and value traditional practices;
- Strengthen the articulation for the implementation of public policies in the territory.



Life Plans

A socio-economic survey is an important analysis tool that was thought in a participatory way, seeking to meet the needs of the Associations to obtain information on the social, cultural and economic situation, aiming to contribute to the Management of their Territories.

ACTION PLANS



● **PRIOR CONSENT OF THE COMMUNITY**

● **SOCIO-ECONOMIC SURVEY**

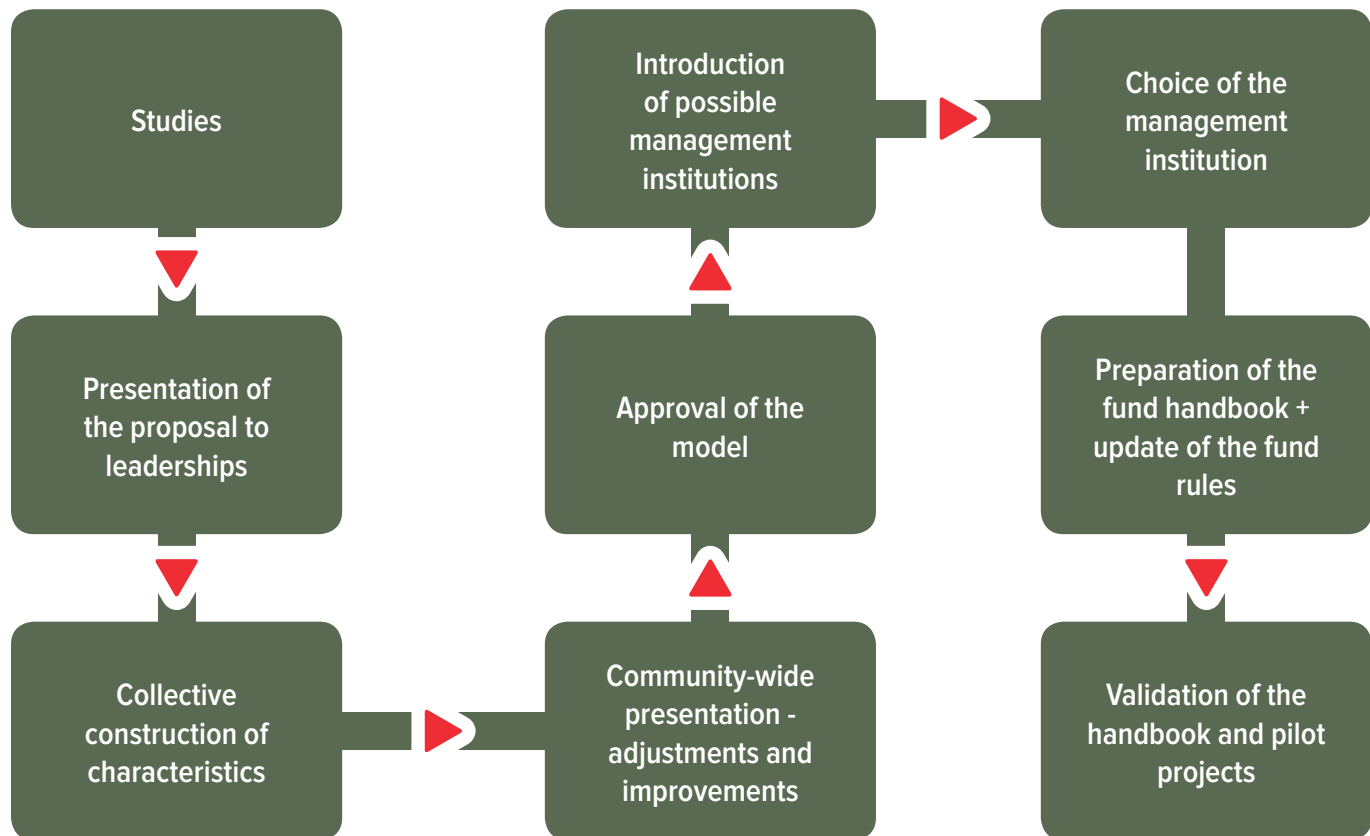
● **PREPARATION OF THE MANAGEMENT/LIFE PLAN**

● **STRATEGIC PLANNING**

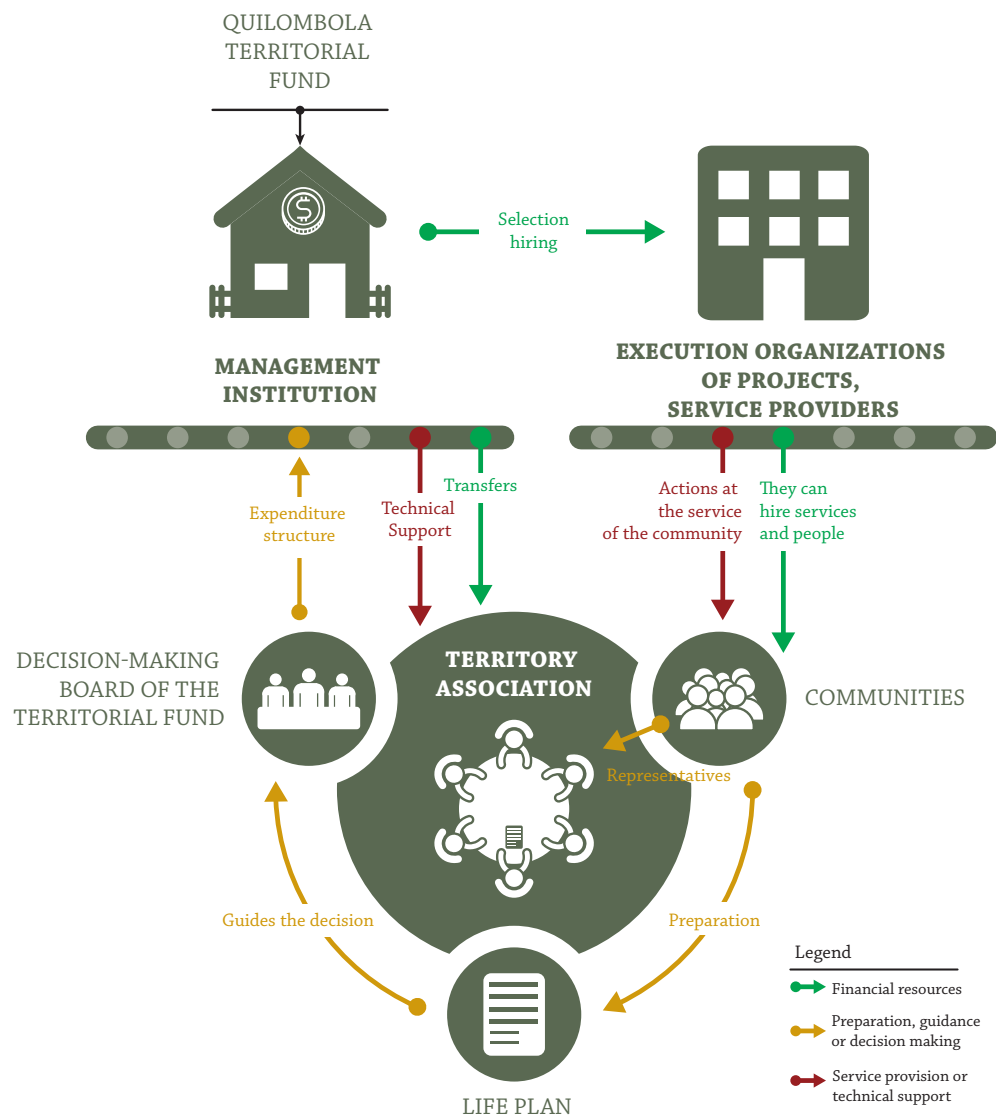
● **ACTION PLAN**

Quilombola Fund

STEP BY STEP FOR BUILDING THE FUND



FUND STRUCTURE



EXECUTIVE OFFICE

The General Coordination of the Project - Executive Office - will be carried out by a representative appointed by the communities, who should be responsible for executing and coordinating the project. He/she requests products and services based on the community demand as set out in the life plan.

The Executive Secretary will be responsible for: (i) coordinating the establishment and execution of technical cooperation agreements between partner institutions for the execution of this project, (ii) monitoring the implementation and fulfillment of the Work Plans of technical cooperation agreements, including the preparation of quarterly reports, (iii) coordinating the preparation of Annual Work Plans (*POA*), (iv) sending documents related to the execution of activities and accountability, and (v) Assisting FUNTEC in the technical and administrative management of the project.

DECISION-MAKING BOARD

The decision-making Board will be defined by territories as well as the number of board members. Board members will be responsible for (i) authorizing the expenses related to the financial execution of the activities carried out directly by FUNTEC such as requests for hirings, issuance of tickets, per diem payments, purchase of goods and consumables, among others, as well as approval of accountability submitted by FUNTEC.

PAYMENTS

Expenses may only be incurred during the term of the projects and mandates of the decision-making board members and executive secretary. Purchases of materials and the hiring of services for their execution cannot be carried out without proper authorization. Orders will be processed and sent for payment on Tuesdays and Thursdays preferably. The maximum limit for sending payments is the day before the payday.

Payments made to legal entities should be proven with invoice or tax coupon, only for small expenses containing the *CNPJ* of the foundation.

Payments made to natural persons who provide services to projects should be evidenced by a Receipt of Payment to Freelancers (*RPA*) in accordance with the following procedures:

- a) full name of the service provider, *CPF* and *RG* numbers (identity card) specifying the issuing body and the State of the Federation, a work card with the *NIS/PIS*.
- b) a description of the services provided and the period during which they were carried out (for example, "service of forester from 03/20/08 to 03/25/08, totaling 40 hours worked")

Payments should be made on a priority basis twice a week on Tuesdays and Thursdays, except in cases of urgency. The system should be updated twice a week on Wednesdays and

Fridays according to the bank statement, showing the vouchers of payment and invoices, as well as the updated management reports and statements.

The request for payment should be made through the sending of Purchase and Service orders together with an Invoice, an estimate, if applicable, and justification via the online system. Requests should be made by the Executive Secretary and approved by the Decision-Making Board. Original documents regarding payments related to the previous month should be sent until the 5th of each month via Sedex. Invoices should always be issued on behalf of FUNTEC and with its CNPJ.

In order for FUNTEC-DF to pay for the orders, it is necessary that all expenses are supported by suitable and appropriate documents. The following are requirements for making payments:

- Existence of purchase order approved by the executive secretary and decision-making board - if applicable;
- Existence of balance in the project;
- Purchase orders with justification and according to the life plan;
- Evidential tax documents.

Note: To make the payment requested, an invoice should - preferably - be sent. If it is not possible to send it in advance, a prior justification is necessary.

REQUESTS FOR TICKETS AND PER DIEM

Requests for tickets and per diems should be made similarly to the requests for payment. At the end of the trip, the interested party should submit a travel report justifying the trip and reporting the events related to the project within 10 days after the return.

Requests for **tickets** should be made **at least 5 days in advance**. Funtec should e-mail the request to the ticket issuer and then to the project coordinator to approve the reservation and purchase authorization. Funtec should attach the accounting vouchers generated with the purchase to the system. The beneficiary of the tickets should deliver the boarding passes to the coordinator, which will be attached to the request, thus proving the boarding. Requests for **Per diems** should be made **at least 5 days in advance** for procedure of registration of the account of the beneficiary in the bank branch. Actions that characterize service provision should be paid as RPA.

At the end of the trip/*per diem* the interested party should submit a report justifying the trip and reporting the events related to the project within 10 days after the return. The coordinator will be responsible for attaching the report to the system and later send the original document to Funtec.

The amount to be paid for *per diem* should be defined by the decision-making board and approved by the community. Failure to submit any travel report makes it impossible to pay new *per diems* to the interested party.

ADVANCE PAYMENTS

Due to the impossibility of direct payment to suppliers, the Executive Secretary may request an advance payment in the maximum amount of R\$ 500.00 (five hundred reais) for this type of expenses (via *SGP* system). At the end of the action regarding the use of any advance payment, the project coordination should submit accountability related to the execution of resources composed by invoices and justification. The documents should be attached digitally to the system, and the original documents sent via post office until the 10th of each month.

The following are cases that can be paid with advance resources: (i) acquisition of fuel on roads or floating stations, (ii) payment for ferry services, (iii) rental or chartering of vehicles and motorcycles belonging to natural persons in places where there are rental companies, (iv) purchase of ice for food preservation during field trips, (v) hiring of services of natural persons in the field such as forester, cook, security guard; (vi) hiring of transportation services in the field, and (vii) acquisition of consumables for field events.

PROCEDURES FOR ACQUISITION OF GOODS AND SERVICES

ITEM	REGRAS DO MANUAL	ASSEMBLEIA			
1	What is the number of members of the community decision-making board?	Defined by territory			
2	How many members should approve each value range?	Up to	R\$ 1,500.00	1	Board Member
		Between	1,500.00 and 5,000.00	3	Board Member
		Above	R\$ 5,000.00	All	Board Member
3	From what amount do I need one or more estimates?	Up to	7,500.00 (service) or R\$ 15,000.00 (construction work)	1	Invoice/ Estimate
		Up to	R\$ 50,000.00	3	Estimate
		Above	R\$ 50,000.00	Call for Proposals	
4	Is there any special purchase process for some value, product or service?	Specialized services and infrastructure or above R\$ 50,000.00			
5	What is the process for approving emergency demands?	Coordinator and Board Member (Anticipation in the Strategic Planning)			
6	Accountability	Every year with semi-annual verification			

Goods acquired should be inventoried and be included in the list of assets of Funtec-DF or association. At the end of the project any goods can be donated to the partners or institutions through a donation instrument signed by representatives of the institutions.

BUDGET MONITORING AND PROJECT COORDINATION

Budget monitoring is intended to support financial execution decisions and justifies requests for advance payments of resources. FUNTEC will permanently make available an updated financial spreadsheet, evidencing the balance of the project and any resources used as well as a copy of proof of expenses and other evidential documents.

ACCOUNTABILITY

Accountability of the sustainable territories project should be sent semiannually to the Decision-Making Board by e-mail or physical copy. Such accountability should be checked every six months by the parties of FUNTEC, Executive Office and Communities.

This accountability should contain the following documents:

- a) Financial reports;
- b) List of entries and expenditures;
- c) Detailed and summary financial report;
- d) Copy of proof of expenses and bids/contracts/hirings made, certified by the entity that executed any resources;
- e) Bank statements (accounts of the project) and banking reconciliation.

ASSETS

Goods acquired should be inventoried and be included in the list of assets of the associations and the community, and the decision-making board will decide whether there will be a donation or a free-lease agreement related to the property acquired.

SERVICE RESPONSIBILITY

The tasks to be performed should be developed in accordance with the instructions given by the respective superiors, who will guide any work promoting the appropriate environment for the corresponding functions.

CONTROL OF PROJECTS

The project will be supervised by FUNTEC, which should guide the executive secretary in the execution and conduct of every work. To do so, FUNTEC will use some management tools such as financial reports (internal document).

The Project Manager, together with the executive secretary, should also pay attention to labor issues of employees and take care of the financial management of the project, subsidizing the creation of severance funds, among others.

COMMUNICATION TOOLS

Electronic correspondence can be received via e-mail funtecdf@gmail.com and WhatsApp. The request for payment should be made in the project management system - SGP, address <http://aplicacao.i9tecnologia.com/funtec/login.php?>.

FINANCIAL MANAGEMENT

The financial and administrative management shall be carried out by the executive Board of Funtec-DF, which should be responsible for (i) executing the project financially, (ii) reporting on the use of any resources to the funding body, (iii) hiring the required personnel and labor - upon approval of the project coordinator, in addition to all the obligations established in contract/agreement.

PURCHASE ORDERS

The project must suggest the name of a coordinator and an administrative assistant optionally, who will carry out the requests for orders and monitoring of financial and administrative reports in the Project Management System - SGP.

(<http://aplicacao.i9tecnologia.com/funtec/login.php?>)

The orders may be purchase/service (legal entity), natural person (RPA), per diem, ticket or advance payment.

Ordering process in the SGP system:

1. Register the beneficiary (natural person or legal entity);
2. Complete the order form and attach the accounting items related to the order - Administrative Assistant;
3. Send the order for evaluation of the coordinator - Administrative Assistant;
4. Evaluate the order and complement the necessary information - Project Coordinator;
5. Submit the order for evaluation by Funtec - Project Coordinator;
6. Assess the possibility of payment being made or not - Administrative Assistant, Administrative Manager or Project Manager.
7. Make payment of the order - FUNTEC-DF Board of Directors
8. Attach bank payment slip to the system - Administrative Assistant, Administrative Manager or Project Manager.

TAX DOCUMENTS

Invoices (Electronic). Invoices can be classified as invoices for products and services.

Products – the seller is responsible for paying all taxes.

Services – (i) If a company opts for *Simples Nacional*, it will not be necessary to withhold any taxes due, and it should pay the full amount of any invoice. (ii) If the company does not opt for *Simples Nacional*, FUNTEC-DF should withhold and pay Federal Taxes and Contributions, (*IRRF* 1.5%, *CSLL* 1%, *COFINS* 3% and *PIS/Pasep* 0.65%). Funtec accounting department will issue an *IRRF* payment form and another one with *CSLL*, *COFINS* and *PIS/Pasep* (sum of 4.65%) paid in a single *DARF* form, which should include payment code 5952.

Invoices should meet the following specifications:

- Period of validity for issuance
- Security key
- Readability and absence of erasures
- Specification of the project name or number, when required by the funder in the notes of any invoice. E.g.: Conservation project.
- Invoices should be issued on behalf of:

Fundação de Tecnologia Florestal e Geoprocessamento
SHCN/CL 316 Bloco B Loja 51. CEP [Zip Code] 70.775-520, Brasília-DF
Phone/Fax: (61) 3447 6326
CNPJ: 02.667.622/0001-01
CF/DF 07.390.422/001-56

Note: Before making a payment for a service invoice, the **CNPJ** should be consulted to confirm the type of company.

Invoices (Electronic) - NATURAL PERSONS

Issued exclusively for the provision of services, when such natural person is not a business owner and provides service as a freelancer. The service provider should request local government authorities to issue his/her Freelancer Invoice on behalf of FUNTEC-DF.

Receipts of Self-Employed Professional - RPA

Natural persons who provide services for the project and cannot issue invoices should pay any taxes through a Receipt of Payment to Freelancers (*RPA*). To do this, the coordinator should perform the following procedures:

- a) Request payment of the net value in Funtec-DF system and in the order of natural persons, entering the full name of the service provider, CPF and PIS or NIT. The service provider must have PIS or NIT to issue any RPA.
- b) Enter the description of the services provided and the period during which they were carried out (for example, "service of forester from 03/20/08 to 03/25/08, totaling 40 hours worked")

- c) In the case of remote services (field exit), the project coordinator will take the separate *RPA* emission form to the field, duly filled in to collect the signature of the service provider. It will be replaced by digital *RPA* for registration with the competent bodies.
- d) Taxes will be charged on the value of *RPA*, being:
- 31% of INSS (20% employers' INSS + 11% service providers' INSS)
 - 5% ISS
 - IRRF - Income Tax, when the *RPA* amount exceeds R\$ 1,903.98, according to the *IRPF* table on the Federal Revenue website.

REQUEST FOR RESOURCES AND BUDGET FORECAST

The request for resources should follow the disbursement schedule, as well as its budget forecast for the next period. The rearrangement of the appropriation may be carried out on an exceptional basis with the approval of all members of the decision-making board.



TERRITÓRIOS
SUSTENTÁVEIS



EQUIPE DE CONSERVAÇÃO DA AMAZÔNIA



Mineração
Rio do Norte