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**People's Republic of Bangladesh**

**Program on Agricultural and Rural Transformation  
for Nutrition, Entrepreneurship, and Resilience  
(PARTNER)**

**Negotiated financing agreement**

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## **Negotiated financing agreement**

### **Program on Agricultural and Rural Transformation for Nutrition, Entrepreneurship, and Resilience (PARTNER)**

(Negotiations concluded on 26 April 2023)

Loan No: \_\_\_\_\_

Program on Agricultural and Rural Transformation for Nutrition, Entrepreneurship, and Resilience ("PARTNER" or "the Programme")

The People's Republic of Bangladesh (the "Borrower")

and

The International Fund for Agricultural Development (the "Fund" or "IFAD")

(each a "Party" and both of them collectively the "Parties")

**Whereas** the Borrower has requested a loan from the Fund for the purpose of financing the Programme described in Schedule 1 to this Agreement;

**WHEREAS**, the Programme shall be co-financed by the International Development Association ("the Association" or "IDA") with the amount of five hundred million United States dollars (USD 500 000 000 – "IDA Financing"). The Borrower and the International Development Association have entered into a Financing Agreement dated \_\_\_\_\_ to provide financing for the Programme ("IDA Agreement");

**Whereas**, the Fund has agreed to provide financing for the Programme;

**Now Therefore**, the Parties hereby agree as follows:

#### **Section A**

1. The following documents collectively form this Agreement: this document, the Programme Description and Implementation Arrangements (Schedule 1), the Allocation Table (Schedule 2) and the Special Covenants (Schedule 3).
2. The Fund's General Conditions for Agricultural Development Financing dated 29 April 2009, amended as of December 2022, and as may be amended hereafter from time to time (the "General Conditions") are annexed to this Agreement, and all provisions thereof shall apply to this Agreement, and all provisions thereof shall apply to this Agreement, except for the provisions identified in Section E paragraph 4 below. For the purposes of this Agreement the terms defined in the General Conditions shall have the meanings set forth therein, unless the Parties shall otherwise agree in this Agreement.
3. The Fund shall provide a Loan (the "Financing") to the Borrower, which the Borrower shall use to implement the Programme in accordance with the terms and conditions of this Agreement.

#### **Section B**

1. The amount of the loan is thirty-one million nine hundred fifty thousand Special Drawing Rights (SDR 31 950 000).

2. The Loan is granted on blend terms, and shall be subject to interest on the principal amount outstanding and a service charge as determined by the Fund at the date of approval of the Loan by the Fund's Executive Board. The interest rate and service charge determined will be fixed for the life cycle of the loan and payable semi-annually in the Loan Service Payment Currency, and shall have a maturity period of twenty-five (25) years, including a grace period of five (5) years starting from the date of approval of the Loan by the Fund's Executive Board.

The principal of the Loan granted on blend terms will be repaid in equal instalments.

3. The Loan Service Payment Currency shall be in United States dollars.

4. The first day of the applicable Fiscal Year shall be 1 July.

5. Payments of principal and interest and service charge shall be payable on each 01 April and 01 October.

6. All withdrawals from the Loan Account will be made into a consolidated fund account (Treasury Account) in Bangladesh Taka maintained at the Bangladesh Bank. The Borrower shall inform the Fund of the detail bank information.

7. The Borrower shall provide counterpart financing for the Programme in the amount of eight hundred million United States dollars (USD 800 000 000) comprising the available budget of the Ministry of Agriculture's (MoAs) ongoing and approved programmes that are aligned with PARTNER's Result Area.

### **Section C**

1. The Lead Programme Agency shall be the Ministry of Agriculture (MoA).

2. The following are designated as additional Programme Parties: Department of Agricultural Extension (DAE) as the lead implementing agency; Bangladesh Rice Research Institute (BRRI), Bangladesh Agricultural Research Institute (BARI); Bangladesh Agricultural Research Council (BARC); Bangladesh Agricultural Development Corporation (BADC); Barind Multi-Purpose Development Authority (BMDA); Department of Agricultural Marketing (DAM).

3. The Programme Completion Date shall be 31<sup>st</sup> December 2028, or a later date agreed upon by the Parties.

### **Section D**

1. The Financing shall be administered and the Programme supervised by the International Development Association as the Cooperating Institution.

### **Section E**

1. The following are designated as additional grounds for suspension of this Agreement:

- (a) The Programme Operations Manual (PIM or POM) and/or any provision thereof, has been waived, suspended, terminated, amended or modified without the prior agreement of the Fund/IDA and the Fund, after consultation with the Borrower, has determined that it has had, or is likely to have, a material adverse effect on the Programme.

- (b) In the event that the Borrower did not request a disbursement of the Financing, following the first 18 months, for a period of at least 12 consecutive months without justification.
  - (c) the Letter of Appointment with IDA, as further defined in Article III of the General Conditions, has failed to enter into full force and effect within 180 days of the date of this Agreement, and substitute funds are not available to the Borrower.
  - (d) the right of the Borrower to withdraw the proceeds of the IDA Financing has been suspended, cancelled or terminated, in whole or in part, or the IDA Financing has become due and payable prior to the agreed maturity thereof; or any event has occurred which, with notice or the passage of time, could result in any of the foregoing.
2. The following are designated as additional grounds for cancellation of this Agreement:
- (a) In the event that the Borrower did not request a disbursement of the Financing for a period of at least 12 months without justification; and
  - (b) The IDA Agreement shall have been cancelled.
3. The following are designated as additional conditions precedent to withdrawal:
- (a) The Letter of Appointment, as further defined in Article III of the GCs / or the Co-financing Agreement has entered into full force and effect;
  - (b) Withdrawal conditions for IDA Financing have been fully complied with; and
  - (c) The Government has furnished satisfactory evidence to IDA and IFAD that it has achieved the Intermediate Results Indicators of the respective Disbursement-Linked Results (DLRs), set out in Annex to Schedule 2 verified through an Independent Verification Agency (IVA).
4. The following provisions of the General Conditions of IFAD shall not apply to this Agreement:
- (a) Section 2.01 (Financing Closing Date): Financing Closing Date means the date on which the right of the Borrower to request withdrawals from the Loan Account ends, which is six months after the Programme Completion Date of 31 December 2028 or such later date as the Fund may designate by notice to the Borrower;
  - (b) Section 7.05 (Procurement): for purposes of this Agreement, all goods, works and consulting services to be financed out of the proceeds of the Loan shall be subject to the IDA Agreement, as may be amended from time to time. (d) Article 9 (Financial Reporting and Information): the financial reporting system of the Borrower shall be in accordance with Section \_\_\_\_, Schedule \_\_\_\_ of the IDA Agreement; and
  - (c) Article 8.03 (Progress Reports and Mid-Term Reviews): The MTR will be conducted according to IDA Agreement and the WB's applicable procedure, and IFAD will participate in the review to ensure alignment with IFAD's relevant policy and procedures; and.

- (d) Article 9.03 (Audit of Accounts): The audited financial statements shall be submitted by the Borrower nine months after each fiscal year-end, to align with the IDA timeframe for audit report submission.

5. The following are the designated representatives and addresses to be used for any communication related to this Agreement:

For the Borrower:

[click and type title of the representative]  
[click and type the name and address of the ministry]

For the Fund:

[click and type Title]  
International Fund for Agricultural Development  
Via Paolo di Dono 44  
00142 Rome, Italy

If applicable, the Parties accept the validity of any qualified electronic signature used for the signature of this Agreement and recognise the latter as equivalent to a hand-written signature.

This Agreement, dated \_\_\_\_\_, has been prepared in the English language in two (2) original copies, one (1) for the Fund and one (1) for the Borrower.

PEOPLE'S REPUBLIC OF BANGLADESH

\_\_\_\_\_  
"[Authorised Representative Name]"  
"[Authorised Representative title]"

Date: \_\_\_\_\_

INTERNATIONAL FUND FOR  
AGRICULTURAL DEVELOPMENT

\_\_\_\_\_  
Alvario Lario Hervas  
President

Date: \_\_\_\_\_

## **Schedule 1**

### *Programme Description and Implementation Arrangements*

#### **I. Programme Description**

The Programme shall be the same as described in Schedule 1 of the IDA Agreement, as such may be amended by the Parties thereto from time to time.

The Programme shall be implemented in accordance with the provision of Schedule 2 of the IDA Agreement, as such may be amended by the Parties thereto from time to time.

**Schedule 2**  
*Allocation Table*

1. *Allocation of Loan Proceeds.* (a) The Table below sets forth the Categories of Eligible Expenditures to be financed by the Loan (including the Disbursement Link Indicators as applicable) ("Category") and the allocation of the amounts to each category of the Financing. The amount allocated will be disbursed with the IDA financing for this programme on a *pari passu* basis applied at each disbursement.

<b>(Including Disbursement Linked Indicator as applicable)</b>	<b>Allocated- Inclusive of Taxes (Expressed in SDR)</b>
(1) DLI#1 - Development, rollout, and adoption of GAP standards in fruit and vegetable production	3 500 000
(2) DLI#2 - Development and adoption of high yielding rice varieties	3 250 000
(3) DLI#3 - Crop diversification towards non-rice cereals, pulses, oilseeds, and horticulture crops	3 850 000
(4) DLI#4 - Adoption of improved and efficient irrigation technologies by farmers	3 550 000
(5) DLI#5 - Expansion of digital agricultural service provision through 'Krishak Smart Card'	4 150 000
(6) DLI#6 - Promotion of the accreditation of seed certification and food safety testing processes	2 050 000
(7) DLI#7 - Promotion of agri-food entrepreneurship for youth and women	2 500 000
(8) DLI#8 - Increase of R&D activities for new technologies and innovations along with development of an operational evaluation system for NARS institutes and extension services	5 900 000
(9) DLI#9 - Establishment and operationalization of the value chain promotional bodies for select commodities	1 800 000
(10) DLI#10 - Improvement of quality information system (agricultural statistics and market research services incl. foreign markets)	1 400 000
<b>TOTAL AMOUNT</b>	<b>31 950 000</b>

*Achievement of DLI/DLRs*

The formula to calculate the achievement of DLIs/DLRs is set out in Annex A to Schedule 2.

*Financing of taxes*

To adopt a harmonized policy on taxes to the Bank, IFAD financing will be used to finance taxes in line with Borrower's regulation.



**ANNEX A TO SCHEDULE 2 – Disbursement-Linked Indicators, Disbursement-Linked Results**

D L I	DLR	DLR value in SDR (IFAD)	Disbursement rules (IFAD)	Unit of measu re	Scal able ?	Target <sup>1</sup> (not cumulative)					Total target (cumulative )
						Year 1	Year 2	Year 3	Year 4	Year 5	
<b>DLI1. Development, roll-out and adoption of GAP standards in fruits and vegetables production</b>											
	1.1 GAP standards and protocols for fruits and vegetables developed and approved by MoA	318 000	63,600 for each 3 new protocols	Number of protocols	Yes	6	9				15
	<i>Disbursement (SDR)</i>					127 200	190 800	-	-	-	318 000
	1.2 Farmers and certification staff trained in GAP certification	637 000	63,700 for every new 200,000 farmers trained (in total 318,500) and 63,700 for every new 300 staff trained (in total 318,500)	Number of farmers/staff	Yes	Farmers: 100,000 Staff: 500	Farmers: 200,000 Staff: 500	Farmers: 300,000 Staff: 500	Farmers: 400,000		Farmer trained = 1,000,000 / Staff trained = 1,500
	<i>Disbursement (SDR)</i>					63 700	191 100	254 800	127 400	-	637 000
	1.3 Area under fruits and vegetables with GAP certification	2 545 000	127,250 for each additional 15,000 Ha	Ha	Yes			75 000	75 000	150 000	300 000
	<i>Disbursement (SDR)</i>					-	-	636 250	636 250	1 272 500	2 545 000
<b>DLI total allocation (in SDR)</b>		<b>3 500 000</b>				<b>190 900</b>	<b>381 900</b>	<b>891 050</b>	<b>763 650</b>	<b>1 272 500</b>	<b>3 500 000</b>
<b>DLI2. Development and adoption of high-yielding rice varieties</b>											

<sup>1</sup> DLRs which are time-bound, i.e., are required to be performed by the time set out in the matrix, are indicated with \*. Any other DLRs with no \* are not time-bound and may be achieved by the Closing Date.

	2.1 Stress-tolerant and nutrient-dense rice varieties generated	1 785 000	357,000 for each new variety	Number of varieties	Yes		1	1	1	2	5
	<i>Disbursement (SDR )</i>					-	357 000	357 000	357 000	714 000	1 785 000
	2.2 Network established and operational for seed multiplication and marketing	575 000	115,000 for additional 10t Breeder Seeds (BS), 800t Foundation Seeds (FS), 1,000t Certified Seeds (CS)	Number of tons of seeds	Yes		BS-10t /FS-800t / CS-1,000t	BS-10t /FS-800t / CS-1,000t	BS-15t /FS-1,200t / CS-1,500t	BS-15t /FS-1,200t / CS-1,500t	BS-50t /FS-4,000t / CS-5,000t
	<i>Disbursement (SDR )</i>					-	115 000	115 000	115 000	230 000	575 000
	2.3 New area under high-yielding rice varieties	890 000	178,000 IFAD for each additional 40,000 Ha	Ha	Yes	40 000	40 000	40 000	40 000	40 000	200 000
	<i>Disbursement (SDR )</i>					178 000	178 000	178 000	178 000	178 000	890 000
<b>DLI total allocation (in SDR )</b>		<b>3 250 000</b>				<b>178 000</b>	<b>650 000</b>	<b>650 000</b>	<b>650 000</b>	<b>1 122 000</b>	<b>3 250 000</b>
<b>DLI3. Crop diversification towards non-rice cereals, pulses, oilseeds and horticulture crops</b>											
	3.1 Stress-tolerant and nutrient-dense varieties developed and on-farm trial for non-rice crops conducted	1 155 000	77,000 IFAD for each new variety	Number of varieties	Yes		3	4	4	4	15
	<i>Disbursement (SDR )</i>					-	231 000	308 000	308 000	308 000	1 155 000
	3.2 Seed/saplings/propagative material multiplication and marketing network (including private sector participation) established and operational	577 500	115,500 for additional 10t BS, 800t FS, 1,000t CS	Number of tons of seeds	Yes		BS-10t /FS-800t / CS-1,000t	BS-10t /FS-800t / CS-1,000t	BS-15t /FS-1,200t / CS-1,500t	BS-15t /FS-1,200t / CS-1,500t	BS-50t /FS-4,000t / CS-5,000t
	<i>Disbursement (SDR )</i>					-	115 500	115 500	115 500	231 000	577 500

	3.3 New area under non-rice cereal, pulses, oil crops, fruits, and vegetables	2 117 500	423,500 for each additional 40,000 Ha	Ha	Yes	20 000	30 000	40 000	50 000	60 000	200 000
	<i>Disbursement (SDR )</i>					-	423 500	423 500	423 500	847 000	2 117 500
<b>DLI total allocation (in SDR )</b>		<b>3 850 000</b>				-	<b>770 000</b>	<b>847 000</b>	<b>847 000</b>	<b>1 386 000</b>	<b>3 850 000</b>
<b>DLI4. Adoption of efficient irrigation technologies by farmers</b>											
	4.1 Policy/Regulatory framework & strategic plan developed	258 000	258,000 for Yes	Yes/No	No	Yes					Yes
	<i>Disbursement (SDR )</i>					258 000	-	-	-	-	258 000
	4.2 New area under efficient irrigation technologies	3 292 000	658,400 for each additional 20,000 Ha	Hectare (Ha)	Yes			20 000	30 000	50 000	100 000
	<i>Disbursement (SDR )</i>					-	-	658 400	658 400	1 975 200	3 292 000
<b>DLI total allocation (in SDR )</b>		<b>3 550 000</b>				<b>258 000</b>	-	<b>658 400</b>	<b>658 400</b>	<b>1 975 200</b>	<b>3 550 000</b>
<b>DLI5. Expansion of digital agricultural service provision through KSC</b>											
	5.1 Policy/Regulatory framework developed	319 000	319,000 for Yes	Yes/No	No	Yes					Yes
	<i>Disbursement (SDR )</i>					319 000	-	-	-	-	319 000
	5.2 Digital extension services delivered and e-voucher pilot for new input subsidy mechanism implemented	958 000	1) Upazilas covered by digital extension = 63,800 for every new 100 upazilas; same payment for the remaining 95 Upazilas from 401 to 495 2) Upazilas where e-subsidy pilot conducted = 127,800 for every 3 new Upazilas	Number of upazilas	Yes	Digital extension: 10 / e-subsidy:0	Digital extension: 50 / e-subsidy:0	Digital extension: 200 / e-subsidy:7	Digital extension: 235 / e-subsidy:8		Digital extension: 495 / e-subsidy:15
	<i>Disbursement (SDR )</i>					-	-	383 200	574 800	-	958 000

	5.3 Farmers receiving services (extension support, input subsidy support, and credit support) through KSC	2 873 000	287,300 for every new 500,000 farmers	Number of farmers	Yes		500 000	1 000 000	1 500 000	2 000 000	5 000 000
	<i>Disbursement (SDR )</i>					-	287 300	574 600	861 900	1 149 200	2 873 000
<b>DLI total allocation (in SDR )</b>		<b>4 150 000</b>				<b>319 000</b>	<b>287 300</b>	<b>957 800</b>	<b>1 436 700</b>	<b>1 149 200</b>	<b>4 150 000</b>
<b>DLI6. Promotion of the accreditation of seed certification and food safety testing processes</b>											
	6.1 Laboratories established (including refurbished/updated) with adequate HR and equipment	1 474 000	294,800 for every 2 labs established	Number of labs	Yes		2	3	5		10
	<i>Disbursement (SDR )</i>					-	294 800	294 800	884 400	-	1 474 000
	6.2 Accredited testing processes for agricultural commodities in testing labs	576 000	57,600 for every 2 new processes accredited	Number of processes	Yes			4	6	10	20
	<i>Disbursement (SDR )</i>					-	-	115 200	172 800	288 000	576 000
<b>DLI total allocation (in SDR )</b>		<b>2 050 000</b>				-	<b>294 800</b>	<b>410 000</b>	<b>1 057 200</b>	<b>288 000</b>	<b>2 050 000</b>
<b>DLI7. Promotion of agri-food entrepreneurship for youth and women</b>											
	7.1 Partnerships with businesses for OTJ training and PARTNER award mechanism established	577 000	57,700 for every 3 new MoUs	Number of MoUs	Yes		10	10	10		30
	<i>Disbursement (SDR )</i>					-	173 100	173 100	230 800	-	577 000

	7.2 Youth and women entrepreneurs trained (including OTJ training) in commercial agriculture, agribusinesses, new agricultural innovations, and agricultural services	1 923 000	192,300 for every new 2,000	Number of youth and women	Yes		3 000	5 000	6 000	6 000	20 000
	<i>Disbursement (SDR)</i>					-	192 300	576 900	576 900	576 900	1 923 000
	<b>DLI total allocation (in SDR)</b>	<b>2 500 000</b>				-	<b>365 400</b>	<b>750 000</b>	<b>807 700</b>	<b>576 900</b>	<b>2 500 000</b>
<b>DLI8. Increase of R&amp;D activities for new technologies and innovations along with development of an operational evaluation system for NARS institutes and extension services</b>											
	8.1 Increase in R&D budget for NARS institutes	2 950 000	590,000 for achieving following levels of R&D budget: Target 1: 110 percent of baseline budget; Target 2: 121 percent of baseline budget; Target 3: 133 percent of baseline budget; Target 4: 146 percent of baseline budget; Target 5: 161 percent of baseline budget	Percentage	Yes	110	121	133	146	161	161
	<i>Disbursement (SDR)</i>					590 000	590 000	590 000	590 000	590 000	2 950 000
	8.2 MoUs/agreements on research collaboration with research labs and on scaling up NARS's research outcomes with MoA agencies and the private sector	2 950 000	590,000 for every 5 new MoUs/agreements	Number of MoUs/agreements	Yes		5	5	5	10	25
	<i>Disbursement (SDR)</i>					-	590 000	590 000	590 000	1 180 000	2 950 000
	<b>DLI total allocation (in SDR)</b>	<b>5 900 000</b>				<b>590 000</b>	<b>1 180 000</b>	<b>1 180 000</b>	<b>1 180 000</b>	<b>1 770 000</b>	<b>5 900 000</b>

<b>DLI 9. Establishment and operationalization of VC promotional bodies for select commodities</b>											
	9.1 Policy and regulatory framework developed and adopted by MoA	322 000	322,000 for Yes	Yes/No	No	Yes					Yes
	<i>Disbursement (SDR )</i>					322 000	-	-	-	-	322 000
	9.2 VC-specific promotional bodies for at least five commodities established and operational	1 478 000	295,600 for every new body	Number of bodies	Yes			2	3		5
	<i>Disbursement (SDR )</i>					-	-	591 200	886 800	-	1 478 000
<b>DLI total allocation (in SDR )</b>		<b>1 800 000</b>				<b>322 000</b>	<b>-</b>	<b>591 200</b>	<b>886 800</b>	<b>-</b>	<b>1 800 000</b>
<b>DLI10. Improvement of quality information system (agricultural statistics and market research services incl. foreign markets)</b>											
	10.1 Upazilas with staff equipped in high-quality data collection capacity	792 000	158,400 for every 100 new Upazilas; same payment for the remaining 95 Upazilas from 401 to 495	Number of upazilas	Yes		100	200	195		495
	<i>Disbursement (SDR )</i>					-	158 400	316 800	316 800	-	792 000
	10.2* Biannual Agricultural Policy Notes (including market forecasts) prepared and published	608 000	152,000 for every Yes (=publish 2 bi-annual notes in a given year)	Yes/No	No	No	Yes	Yes	Yes	Yes	Yes
	<i>Disbursement (SDR )</i>					-	152 000	152 000	152 000	152 000	608 000
<b>DLI total allocation (in SDR )</b>		<b>1 400 000</b>				<b>-</b>	<b>310 400</b>	<b>468 800</b>	<b>468 800</b>	<b>152 000</b>	<b>1 400 000</b>
		<b>31 950 000</b>				<b>1 857 900</b>	<b>4 239 800</b>	<b>7 404 250</b>	<b>8 756 250</b>	<b>9 691 800</b>	<b>31 950 000</b>

### Schedule 3

#### *Special Covenants*

In accordance with Section 12.01(a)(xxiii) of the General Conditions, the Fund may suspend, in whole or in part, the right of the Borrower to request withdrawals from the Loan Account if the Borrower has defaulted in the performance of any covenant set forth below, and the Fund has determined that such default has had, or is likely to have, a material adverse effect on the Programme:

1. The Program expenditure financed by IDA, IFAD, and GoB will be channelled through Treasury Single Account using iBAS for initial recording of expenditure. iBAS++ will be used to prepare the Annual Program Financial Statements.

2. To facilitate the implementation of each of the Programme Implementing Entity's respective part of the Programme, the Borrower shall make part of the proceeds of the Financing available to each Programme Implementing Entity under a subsidiary agreement between the Borrower and each Programme Implementing Entity, under the terms and conditions set out in the IDA Agreement.

3. *Planning, Monitoring and Evaluation.* The Borrower shall ensure that (i) a Planning, Monitoring and Evaluation (PM&E) system shall be established within twelve (12) months from the date of entry into force of this Agreement.

4. *Gender and youth.* The Borrower shall ensure that the concerns of women and youth are given due consideration in implementing the Programme and that the quotas for women and youth participation established in the Programme Operations Manual are met.

5. *Ethnic Sects and Communities Concerns.* The Borrower shall ensure that the concerns of Ethnic Sects and Communities (ESC) are given due consideration in implementing the Programme and, to this end, shall ensure that:

- (a) the Programme is carried out in accordance with the applicable provisions of the relevant ESC national legislation;
- (b) ESC are adequately and fairly represented in all local planning for Programme activities;
- (c) ESC rights are duly respected;
- (d) ESC, participate in policy dialogue and local governance;
- (e) The terms of Declarations, Covenants and/or Conventions ratified by the Borrower on the subject are respected;
- (f) The Programme will not involve encroachment on traditional territories used or occupied by indigenous communities.

6. *Environmental, Social and Climate Safeguards.* The Borrower shall ensure that the Programme will be implemented in compliance with the safeguards provisions specified in the IDA Agreement and shall ensure that: (a) all Programme activities are implemented in strict conformity with the Borrower's relevant laws/regulations (b) all Programme activities give special consideration to the participation and practices of ESC population in compliance with IFAD Policy, (c) Free Prior Informed Consent is obtained from all persons whose access to land and resources may be affected or hindered by Programme activities.

In the event of unforeseen land acquisition or involuntary resettlement under the Programme, the Borrower shall immediately inform IDA and the Fund and prepare the necessary planning documents, to be disclosed on IFAD website and at local level; (d)

women and men shall be paid equal remuneration for work of equal value under the Programme; (e) recourse to child labour is not made under the Programme; (f) fair treatment, non-discrimination, and equal opportunity of Programme workers (g) the measures included in the Gender Action Plan prepared for the Programme are undertaken, and the resources needed for their implementation are made available, in a timely manner; (h) all necessary and appropriate measures to implement the Gender Action Plan to ensure that women can participate and benefit equitably under the Programme are duly taken; and (i) easily accessible and responsive Programme-level grievance redress mechanism is established and operates effectively.

7. *Fraud and Corruption.* The Borrower shall ensure that the Programme is carried out in accordance with the provisions of the "World Bank's Guidelines on Preventing and Combating Fraud and Corruption in Program-for-Results Financing", dated February 1, 2012, and revised on July 10, 2015. For the purposes of this Agreement, a finding of corruption pursuant to the provisions of the "World Bank's Guidelines on Preventing and Combating Fraud and Corruption in Program-for-Results Financing" shall be deemed a finding of corruption under the "IFAD Policy on Preventing Fraud and Corruption in its activities and operations" as may be amended from time to time.

8. *Sexual Harassment, Sexual Exploitation and Abuse.* The Borrower and the Programme Parties shall ensure that the Programme is carried out in accordance with the provisions of the IFAD Policy on Preventing and Responding to Sexual Harassment, Sexual Exploitation and Abuse, as may be amended from time to time.