Support to protect and promote the rights of Indigenous Peoples 2024-2027

- 24 Indigenous Peoples (IPs) have asserted their rights to land, territories and resources
- 35/45 yearly actions in which IPs have asserted their rights in climate and biodiversity governance and action
- 80 land rights violations protested by IWGIA partners
- 40 actions taken by partners to achieve land tenure security
- 20 IPs/territories have developed/implemented a strategy for the recognition and management of their territories
- 28 Indigenous women organisations supported by IWGIA have taken a leadership role at local and national level on IP rights
- 20 actions taken by IWGIA partners to protest and act on gender-based violence at local and national levels
- 2400 Indigenous representatives and other stakeholders have engaged in international and regional mechanisms on IPs' rights
- 20 actions taken at national level by IWGIA partners to provide input to international and regional mechanisms.

Justification for support:

- According to its strategy for development cooperation, Denmark strives to secure the rights of Indigenous Peoples. Denmark has also set out an ambitious green agenda with a view to ensuring that no-one is left behind.
- Supporting Indigenous Peoples' rights is crucial because it is about asserting human rights, preserving cultural diversity, promoting sustainable practices to counter climate change and conserve biodiversity, and contributing to a more equitable and just world for all.

Major risks and challenges:

- Contextual: unfavorable government policies, shrinking civic space, regression in protection of rights, political instability, climate change impacts, economic downturn.
- Programmatic: local partner limited organisational, administrative and financial ability and dependency on technical expertise.
- Institutional: loss of funding, cases of financial irregularities, fraud, corruption and SHEA, contribution to climate change.
- Mitigation measures are in place to manage risks, however residual risks remain. Risks will be monitored and adaptions will be made as required.

File No.	2023	25044			
The 140.					
Country		_			ndia, Myanmar,
					Tanzania,
	Bolivi	a, Colo	mbia, P	eru and	l Ecuador)
Responsible Unit	HCE				
Sector	Huma	ın Righ	ts (1516	60)	
Partner	IWGI	A - Int	ernation	nal Wo1	k Group for
	Indige	enous A	ffairs		
DKK million	2024 2025 2026 2027 Total				
Commitment	18	18	18	18	72
Projected disbursement	18	18	18	18	72
Duration	2024-2027 (4 years)				
Previous grants	DED	2021-2	023		
Finance Act code	06.32.08.70				
Head of unit	Birgitte Markussen				
Desk officer	Søren Vøhtz				
Reviewed by CFO	Kasper Tvede Anderskov				
Relevant SDGs [Maximum 1 – highlight with grey]					

1 mm mi,th No Poverty	2 West (((No Hunger	Good Health, Wellbeing	4 touting Quality Education	5 final fina	6 distribution Fraction of the state of the
Affordable Clean Energy	B total att 100 Decent Jobs, Econ. Growth	Industry, Innovation, Infrastructure	10 Minutes Reduced Inequalities	Sustainable Cities, Communities	Responsible Consumption & Production
13 PARTET DE Climate Action	14 treese Water	Life on Land	16 PARE MR Peace & Justice, strong	17 NATHER SHIP Partnerships for Goals	

Objectives

Objective: Indigenous Peoples' rights to land, territories and resources are promoted, respected and protected and contribute to climate and biodiversity governance and actions Outcome: Indigenous Peoples assert their rights to land, territories, and resources, including in climate, conservation and biodiversity governance and actions Output 1: Indigenous Peoples assert their rights in climate and biodiversity governance and action Output 2: Indigenous Peoples assert their rights to land, territories and resources and take steps to secure their land and exercise self-governance Output 3: Indigenous women protest and act on gender-based violence and take a leadership role in the protection, respect, and implementation of Indigenous Peoples' rights Output 4: Indigenous Peoples and IWGIA engage with international and regional mechanisms relevant to Indigenous Peoples' rights and use their recommendations at national level.

Environment and climate targeting - Principal objective (100%); Significant objective (50%)

	Climate adaptation	Climate mitigation	Biodiversity	Other green/environment
Indicate 0, 50% or 100%	50%	50%	50%	50%
Total green budget (DKK)	2.000.000	6.160.000	6.200.000	2.000.000

Justification for choice of partner:

IWGIA has the ability and will to advance protection and promotion of the rights of Indigenous Peoples through documentation of IPs' situations and violations of their rights; empowerment of IPs and their organisations and advocacy with and in support of IPs and their rights. IWGIA is an effective and consistent partner in rendering strategic, technical and financial support to IP organisations. It has adequate strategic, organisational, programmatic and financial management capacities to deliver quality outcomes.

Summary:

The purpose of this development engagement with IWGIA 2024-2027 is to support protection and promotion of the rights of Indigenous Peoples. It is aligned with IWGIA's Institutional Strategy, with focus on the above-described objective, outcome, outputs and results. The development engagement builds on previous cooperation, presently a DED MFA/IWGIA for 2021-2023.

Budget (engagement as defined in FMI):

Output 1 Climate and Biodiversity	16.360.000 DKK
Output 2 Land defence and Territorial Governance	22.032.000 DKK
Output 3 Indigenous Women and Girls	7.060.000 DKK
Output 4 Global Governance	20.700.000 DKK
Other	5.848.000 DKK
Total	72.000.000 DKK

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International Work Group on Indigenous Affairs programme 2024-2	2027

List of abbreviations

ACHPR African Commission on Human and Peoples Rights

APAC Africa Protected Areas Congress
CBD Convention on Biological Diversity

CEDAW Convention on the Elimination of All Forms of Discrimination Against Women

CESCR International Covenant on Economic, Social and Cultural Rights

CSO Civil Society Organisation

CSW Commission on the Status of Women ECOSOC UN Economic and Social Council

EMRIP Expert Mechanism on the Rights of Indigenous Peoples

EU European Union

FAO Food and Agricultural Organisation FPIC Free, Prior and Informed Consent

GBV Gender-Based violence GCF Green Climate Fund HLPF High Level Political Forum

IACHR Inter-American Commission on Human Rights
IFAD International Fund for Agricultural Development

IIPFCC International Indigenous Peoples Forum on Climate Change

IPAG Indigenous Peoples' Policy and an Indigenous Peoples Advisory Group

IPBES Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services

IPCC Intergovernmental Panel on Climate ChangeIUCN International Union for Conservation of NatureIWGIA International Work Group for Indigenous Affairs

KIP Key Implementation Plan

KMGBF Kunming-Montreal Global Biodiversity Framework
MEAL Monitoring, Evaluation, Accountability and Learning

MFA Ministry of Foreign Affairs
SDGs Sustainable Development Goals

SHEA Sexual Harassment, Exploitation and Abuse

T4D Tech For Democracy UN United Nations

UNDRIP UN Declaration on the Rights of Indigenous Peoples UNESCO UN Educational, Scientific and Cultural Organization

UNFBHR UN Forum on Business and Human Rights
UNFCCC UN Framework Convention on Climate Change

UNHRC UN Human Rights Council

UNPFII UN Permanent Forum on Indigenous Issues

UNSRRIP UN Special Rapporteur on the rights of Indigenous Peoples

UNSRVAW UN Special Rapporteur on Violence Against Women

UPR Universal Periodic Review

VfM Value for Money

WHC World Heritage Committee

1. Introduction

The present project document outlines the background, rationale and justification, objectives and management arrangements for development cooperation concerning "International Work Group for Indigenous Affairs (IWGIA) Engagement 2024-2027 - Support to protect and promote the rights of Indigenous Peoples 2024-2027" as agreed between the parties: the International Work Group for Indigenous Affairs (IWGIA) and the Danish Ministry for Foreign Affairs. The project document is an annex to the legal bilateral agreement with the implementing partner and constitutes an integral part hereof together with the documentation specified below.

2. Context, strategic considerations, rationale and justification

Context analysis

Supporting Indigenous Peoples' rights is crucial because it is about asserting human rights, preserving cultural diversity, promoting sustainable practices to counter climate change and conserve biodiversity, and contributing to a more equitable and just world for all. Indigenous Peoples account for approximately 476 million people worldwide, spread across more than 90 countries. While considerable progress has been made towards addressing the concerns of Indigenous Peoples, progress is too slow. They continue to face persistent marginalisation and inequalities relative to the broader society. Indigenous Peoples constitute 6 percent of the world's population but they are three times more likely to be in extreme poverty than non-Indigenous Peoples.¹ Indigenous Peoples' life expectancy is up to 20 years lower than the life expectancy of non-Indigenous Peoples worldwide. Existing inequalities, in particular lack of access to health services and information, put Indigenous Peoples, especially elders, women and children, in a particularly vulnerable situation.

Indigenous Peoples are increasingly losing their land to governments and corporations driven by economic and extractive interests, and this poses threats to their livelihoods, food security, identity and very survival. In many countries, especially in Africa and Asia, Indigenous Peoples are not recognized as such by their governments, they do not have secure land tenure rights, and they are rarely consulted when external actions and activities are implemented in their territories or when laws and policies that may affect them are being considered. On the contrary, when asserting their rights to their ancestral lands, they are often labeled terrorists and accused of sedition agendas. The ability of Indigenous Peoples and Indigenous human rights defenders to protect and promote their rights, including in relation to land, territories and resources, is also increasingly challenged due to raise of authoritarianism, and resulting restrictions on freedoms, including freedom of movements and assembly. Indigenous human rights defenders face increased harassment and persecution.

Having overcome the COVID-19 pandemic, 2022 has seen new global challenges that affect Indigenous Peoples and will do so in the future, including Russia's war on Ukraine and a food crisis of unprecedented proportions. Alongside this, droughts, forest fires, floods and other indicators of a climate breakdown, have been harming Indigenous Peoples. Indigenous Peoples worldwide are among the first to face the effects of climate crisis and biodiversity collapse. They face irreplaceable economic, cultural and spiritual loss and damage as result. Indigenous Peoples are therefore at the frontline of pushing for actions to counter climate change. The important role of Indigenous Peoples in the protection and conservation of biodiversity and vital carbon sinks is well established. Indigenous Peoples manage and protect at least 28% of the global

¹ https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---publ/documents/publication/wcms_735607.pdf

land surface,² and studies from Amazonas show that deforestation rates are two to three times lower in lands and territories they manage.³ Their role in climate action and biodiversity conservation has been recognised by the Intergovernmental Panel on Climate Change (IPCC), the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) and the International Union for Conservation of Nature (IUCN), including in the implementation of nature-based solutions.

Indigenous Peoples are increasingly recognised for their environmental stewardship and invaluable insights on how the global climate and biodiversity crises should be addressed. In all regions of the world, their ways of living in reciprocity with the non-human world offer alternatives to dominant paradigms of quick fix "solutions" that fail to address root causes. While their knowledge systems offer many answers, Indigenous Peoples also deserve a centre space in climate and biodiversity governance due to their vulnerability to the effects of climate change and biodiversity degradation. Indeed, Indigenous Peoples are disproportionally affected by climate change, not only due to their reliance on ecosystems in rapid decline, but also due to barriers forged by colonisation that marginalise them, a point recognised by the Intergovernmental Panel on Climate Change. Despite having contributed least to these anthropogenic crises, and despite their environmental stewardship, Indigenous Peoples are increasingly negatively impacted by top-down response measures. The current model for the global energy transition requires an increasing quantity of transition minerals, infrastructure, and land. There is immense spending pressure and incentives to rapid action often at cost of just transition and human rights.

Government-led biodiversity conservation is another response measure. Often conservation policies exclude Indigenous Peoples from decisions, criminalise their ways of life, and even result in violent eviction them from ancestral lands and territories. This stems from the colonial tactic of "fortress conservation" that separates areas under protection from Indigenous Peoples who have inhabiting this environment for many generations. The expansion of protected areas is thus often at the expense of Indigenous Peoples who lose rights and access to the lands, territories and resources. But when these schemes result in Indigenous communities being evicted, the territory is left exposed to the entry of illegal extractive industries. Supporting Indigenous Peoples' efforts to exercise their rights to autonomy and self-governance, would result in real and scientifically quantifiable conservation outcomes.

In response, Indigenous Peoples have asserted their rights through international advocacy leading to tangible outcomes in global climate and biodiversity agreements.

- In the Paris Agreement, States agreed to respect and promote the rights of Indigenous Peoples when taking action to address climate change.
- A Local Communities and Indigenous Peoples Platform has been established under the UNFCCC.
- The Green Climate Fund (GCF) has an Indigenous Peoples' Policy and an Indigenous Peoples Advisory Group (IPAG).
- In 2022, States Parties to the Convention on Biological Diversity (CBD) adopted the Kunming-Montreal Global Biodiversity Framework (KMGBF) to guide global actions to protect and restore biodiversity by 2050. Indigenous Peoples' rights, their knowledge and contributions are mentioned in one of the four goals to be achieved by 2050 and in seven of the 23 targets for 2030. The strong emphasis on Indigenous Peoples' rights in the KMGBF is remarkable and will hopefully mark a paradigm shift in international conservation efforts.
- At regional level, Indigenous Peoples have achieved recognition. For instance, their rights and role in conservation was duly recognised by the IUCN at its Africa Protected Areas Congress (APAC) in 2022.

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² https://www.nature.com/articles/s41893-018-0100-6

³ https://files.wri.org/d8/s3fs-public/2021-10/9-facts-about-community-land-and-climate-mitigation.pdf and https://www.nature.com/articles/s41558-021-01043-4

- The APAC recognised that there was an outdated and damaging preconception of conservation areas being limited to those that are State-owned and controlled, without taking into consideration various other models that are often more successful, such as Indigenous and community conservation areas.
- European Union legislation has also potential to positively impact Indigenous Peoples. Its recent
 Deforestation-free Products Regulation bans certain key commodities if linked to deforestation and
 forest degradation. These commodities have been linked to evictions and other human rights violations
 related to land grabbing of Indigenous lands. Other current legislation processes of relevance include
 the Corporate Sustainability Due Diligence Directive and the Critical Raw Materials Act.

Despite the international recognition of Indigenous Peoples in climate and biodiversity governance, the growing demand for land and natural resources continues to make Indigenous Peoples' lands targets for increased exploitation, illicit acquisitions and land-grabbing. Drivers include mineral extraction, logging, agrobusinesses, and large-scale infrastructure projects including green energy projects. Indigenous Peoples risk losing their remaining lands and territories and face forced evictions and other human rights abuses.

On the positive side, in some countries, especially in Latin America, Indigenous Peoples have asserted their rights to territorial autonomy, and these have been included in national legislation. Unfortunately, in practice this is often undermined and dispossession of the ancestral land in relation to extractive industries is allowed to continue.

Despite some progress achieved such as the adoption of the UN Declaration on the Rights of Indigenous Peoples in 2007, the situation of Indigenous Peoples remains challenging, including in Latin America, Africa and Asia hereunder in Bangladesh, India, Myanmar, Nepal, Philippines Kenya, Tanzania, Bolivia, Colombia, Peru and Ecuador. There is a wide gap between what the declaration guarantees and how States implement the rights enshrined in the declaration. Several trends continue and deteriorate, Indigenous Peoples' rights and freedoms, such as the freedom of speech, of assembly and of organising themselves, access to justice, as well as their rights to land, territories and resources are violated. Indigenous human rights defenders are increasingly harassed, threatened and even killed. In addition, Indigenous women human rights defenders are sexually harassed and violated due to their activism to defend their rights.

In general, Indigenous women and girls are significantly more likely to be victims of different forms of sexual violence and more likely to experience rape than non-Indigenous women and girls. This includes a higher exposure to various forms of sexual violence, trafficking and domestic violence. Violence against Indigenous women and girls also occurs in contexts such as during armed conflicts and militarization of their territories, during the implementation of development, investment and extractive projects, and while exercising the defense of their human rights. There are also numerous challenges for Indigenous women in relation to climate change. In accordance with culturally defined gender roles, Indigenous women are often the ones responsible for collecting firewood, fetching water, tending fields and feeding the family and traditional occupations of Indigenous women are under threat because of climate change. Response measures by governments or the private sector (such as green energy projects or the establishment of national parks or protected areas) can severely and negatively affect Indigenous women if they are not involved in the design and implementation. Indigenous women are at the same time active change agents and important leaders in the movement and struggle for the rights of Indigenous Peoples. Indigenous women worldwide have built a movement and insist on being given space to raise their issues within the broader Indigenous Peoples' movement, as well as within the broader women's rights movement. After nearly 20 years of collective actions and advocacy, the Indigenous women's movement succeeded in getting the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) to develop a specific recommendation on Indigenous women and girls, and this was adopted on 26 October

2022. General Recommendation 39 (GR39) promotes the voices of Indigenous women and girls as agents of change and leaders both inside and outside their communities and addresses the different forms of intersectional discrimination frequently committed by State and non-State actors. It also recognises Indigenous women's key role as leaders, knowledge holders and transformers of culture within their families, villages and communities.

It is estimated that approximately 45% of all Indigenous Peoples in the world are between 15 and 30 years of age. This group of Indigenous Peoples face numerous challenges, including marginalisation, limited opportunities for education and employment, limited participation in decision-making at community level, as well as impact of climate change. Despite these problems, Indigenous youth continue organising to attain their rights and bring their situation to the light of day, particularly in response to an increase in human rights violations, the persecution of Indigenous leaders, illegal exploitation in Indigenous territories and the direct consequences of all of this on Indigenous identity. Participation of Indigenous youth at local, national and international level is fundamental to ensure sustainability and youth can play an important role through communication and new technologies. For example, youth can become part of local self-governance process if they master communication tools and therefore can find ways to reconnect with their community and territory.

Promotion, protection, and respect for Indigenous Peoples' rights have increasingly become a prominent issue on the agenda of numerous intergovernmental processes, especially within the UN human rights system, environmental negotiations and regional human rights institutions.

- In December 2022, the Committee under the UN International Covenant on Economic, Social and Cultural Rights (CESCR) adopted General comment No. 26 on Land and Economic, Social and Cultural Rights, which clarifies the specific obligations States have regarding land and land tenure governance under the covenant, including important references to Indigenous Peoples' rights to land territories and resources. Most significantly, the Committee recognises that land is closely linked to Indigenous Peoples' right to self-determination.
- In the context of the World Heritage Convention, Indigenous Peoples have successfully advocated for
 the adoption of operational guidelines that promote a human rights-based approach and the
 participation of Indigenous Peoples in World Heritage nomination, management, and protection
 processes affecting them. However, these guidelines are not mandatory, and they are not consistently
 implemented in practice, while human rights violations against Indigenous Peoples continue to occur in
 some World Heritage sites.

Engagement of Indigenous Peoples should be based on their self-determination through territorial governance and autonomy and work towards a self-determined development that not only respects their rights but also contributes to climate action and achievement of the Sustainable Development Goals. The achievements of the 2030 Agenda for Sustainable Development are currently in peril, with major challenges stemming from the COVID-19 pandemic, the climate and biodiversity crises, ever growing economic inequality and armed conflict, which was apparent in the UN Secretary General's comments at the 2022 High Level Political Forum (HLPF) where he called on States to rescue the SDGs.

IWGIA will address these challenges by focusing on the promotion, respect and protection of Indigenous Peoples' rights to land, territories and resources. We believe that by asserting these rights, Indigenous Peoples can achieve self-determined development and ultimately fully enjoy their recognized international human rights.

The implementing partner

Founded in Denmark in 1968 IWGIA's core mission is to promote and protect the rights of Indigenous Peoples. The organisation is made up by a secretariat overseen by a board that provides accountability and strategic direction. IWGIA reaches out to and works with a global network of Indigenous Peoples' organisations. It works on the ground with local Indigenous Peoples and their organisations, with governments and other stakeholders at the national level, with relevant regional human rights mechanisms and via the UN system and related bodies internationally, as well as with various networks of NGOs and other allies.

IWGIA has always prioritised Indigenous-led local leadership. IWGIA takes point of departure in local needs, supports the empowerment of local organisations, supports locally led actions and ownership, and facilitates access and outreach to regional and international platforms. IWGIA firmly believes that local leadership and ownership, and a genuine bottom-up approach, is the foundation for the long-term sustainability of its support. IWGIA then provides an avenue to bring gains achieved at the regional and international levels back to Indigenous communities. This approach enables the organisation to address the root causes of human rights violations and foster structural change based on Indigenous Peoples' own visions and aspirations. Through this approach, IWGIA promotes Indigenous Peoples' capacity to act by supporting their organisations and movements, and facilitates platforms for meeting, in order to strengthen global solidarity and action. IWGIA's role is often seen as a facilitator of strategic dialogues, cross-learning activities and documentation that span over several countries in one region or even across regions.

Over a more than 50-years history, IWGIA has been able to build and develop long-standing partnerships with Indigenous Peoples' organisations and networks from all seven Indigenous socio-cultural regions of the world. Indeed, throughout its history, IWGIA has supported the establishment of what have become leading Indigenous Peoples' national and regional organisations today. Likewise, it has supported the international Indigenous Peoples' movement from the beginning including throughout the negotiation of the UN Declaration of the Rights of Indigenous Peoples (UNDRIP) which was adopted in 2007. IWGIA combines long-term, consistent efforts with adaptability and agility. This is key as the reality is such that situations change, and challenges arise often at a moment's notice, which requires swift response and flexibility within strategic directions and priorities.

The DANIDA contribution for 2024-2027 is a continuation of Denmark's long-lasting partnership with IWGIA. MFA support to IWGIA has previously, between 2016 and 2021, been provided on the basis of guidelines for framework organisations (phased out in 2018), and since 2021 through a Development Engagement Document following the guidelines for programmes and projects.

The focus of the DANIDA contribution for 2024-27 outlined in this project document is aligned with IWGIA's Institutional Strategy 2021-2025. The MFA and IWGIA continue their broader on-going dialogue and collaboration on policy objectives and alliance building with regards to the promotion of the rights of Indigenous Peoples as well as on thematic policy objectives on e.g. climate action, civic space, gender and digital security, also beyond the present development engagement. MFA and IWGIA can also facilitate opportunities for dialogue and collaboration with broader stakeholders, including relevant existing and potential partners and donors. Likewise, MFA and IWGIA engage in dialogue at country level were relevant, including with a view to enhance mutual strategic learning and synergies between broader Danish engagement in the country and IWGIA's engagement.

In 2022, DANIDA's contribution represented 40% of IWGIA's total yearly operational and projects budget. Other key donors include the European Union, NORAD, GIZ, as well as private foundations and multilateral agencies. The European Union supports the Indigenous Navigator Initiative through the development of the Indigenous Navigator web portal and associated tools to collect, present and analyse data on the situation of Indigenous Peoples in targeted countries; training of partners to use the Navigator; international advocacy based on data and a small grant facility to support Indigenous Peoples. Other key donors fund important projects with focus on Indigenous women (Comic Relief), Free, Prior and Informed Consent (Ford Foundation), territorial governance (Gordon and Betty Moore Foundation), reduction of deforestation on Indigenous territories (Norad), land management (MACP), and food security (FAO). The Christensen Fund provides unrestricted funding to IWGIA, while Ford Foundation contributes funding to support IWGIA's work on strengthening various expressions of Indigenous territorial governance.

IWGIA has been subject to several reviews and evaluations during the past two decades. In 2018, an evaluation of Danish support to promotion and protection of human rights 2006-2016 found that IWIGA had been an effective and consistent partner for Denmark in terms of "rendering technical, strategic and financial support to Indigenous Peoples' organisations". A 2020 Organisational Capacity Assessment of IWGIA found that the organisation plays a relevant backseat, facilitative and broker role as a non-Indigenous Peoples' organisation working with and in support of Indigenous Peoples and their organisations and movement. It further found that IWGIA has adequate strategic, organisational, programmatic and financial management capacities to deliver quality outcomes. IWGIA has strengthened the coherence between its core mission, strategy and results framework to ensure that activities on the ground were consistent with its aims. To support that, IWGIA has developed an output-based budget in order to increase transparency as to the use of the funds provided by the MFA.

IWGIA's outreach, networks and engagement in Denmark

Engagement is a key component of all IWGIA's work. The promotion, protection and defence of the rights of Indigenous Peoples requires various forms of engagement interventions that target a variety of audiences in multiple ways.

IWGIA is situated in Denmark which offers great potential to increase knowledge about and support for Indigenous Peoples issues in Denmark. IWGIA has considerably strengthened its engagement in Denmark over the past years. IWGIA, often in collaboration with the 92-group and Globalt Fokus, engages frequently with the Ministry of Foreign Affairs including departments at home and representations abroad, the Ministry of Climate, Energy and Utilities including the Danish Energy Agency and the Ministry of the Environment. IWGIA engages with Danish NGO networks (IWGIA is currently represented in the Steering Group of Globalt Fokus, and the Green Partnership through Globalt Fokus), the Danish Institute for Human Rights and with businesses directly but also through the multistakeholder initiative Ethical Trade Denmark, universities, as well as through an Operation Dagsværk project.

IWGIA has a niche cause and great stories to tell about our work and our partners. Some of these stories are also very much linked to other urgent and current agendas, such as climate and biodiversity. They are also linked to identity, ethnicity and colonial structural barriers, all topics which are current in Danish discourse. Agendas on rights, land-rights and business and human rights can also have traction in a Danish public and press and with Danish companies. As mentioned above IWGIA has started a dialogue with Danish companies. We focus on the issues of Free, Prior and Informed Consent and the green energy transition. Many NGOs and other actors are engaged in similar thematic areas. In some cases, due to their larger organization, stronger member base and greater visibility, they will be good allies to amplify our limited visibility on Indigenous issues.

IWGIA makes use of a variety of platforms to engage the Danish public, such as Peoples' meetings, Talk Town festival. One avenue is through the newly established IWGIA-volunteer group of Danish youth who are undertaking a variety of events. For further on planning of engagement activities in Denmark with general public please see more in Annex 7

Denmark's Strategic Framework

Working for the promotion of the rights of Indigenous Peoples has been a key Danish priority area for decades.

The vision for Denmark's development cooperation is: "A more secure and sustainable world free from poverty, based on international binding cooperation as well as just and resilient societies that fight inequality and create hope and future opportunities for the individual, with the UN Sustainable Development Goals and the Paris Agreement as beacons". Denmark takes a human-centred approach to development cooperation, protecting the most vulnerable and making a particular effort to promote and protect the rights of girls and women. Indigenous Peoples are among the most vulnerable persons on the planet, and it is crucial to promote, protect and defend their rights to ensure they are not left behind and reach Denmark's vision for development cooperation. This can only be achieved through partnerships. Denmark's strategy for development cooperation, 'The World We Share', presents partnerships as a dynamic concept, constantly evolving and adapting to ever changing circumstances, requiring flexibility combined with a long-term perspective. Through partnerships Denmark can achieve a much larger impact where it is most needed than by acting alone. Denmark and IWGIA have many partners in common - civil society, UN, EU, Nordic countries, private sector, universities and research community — allowing for an intersectional approach, complementary action and multiplying impact.

According to Denmark's strategy for development cooperation "The World We Share", Denmark strives to secure the rights of Indigenous Peoples, referenced in both the section on Democracy and Human Rights and the section on Climate, Nature and Environment. IWGIA substantially supplements and reinforces these efforts, providing important contributions to shared policy objectives also beyond DANIDA's specific support. The UN is a central platform to voice support for this cause and unites governments from all over the world. Furthermore, Denmark has set out an ambitious green agenda with a view to ensuring that noone is left behind. Working with civil society organisations remains an important priority in Danish development cooperation.

Denmark actively engages in the promotion and protection of the rights of Indigenous Peoples, and plays a leading role in this effort, especially in the UN. It has been instrumental in setting up an international architecture aiming at upholding the rights of Indigenous Peoples. Denmark further actively engages in monitoring the upholding of their rights through a range of mechanisms including special rapporteurs, the UN Permanent Forum on Indigenous Issues and the UPR amongst others, and Denmark actively promotes the right of representation of Indigenous Peoples through their own representatives and institutions in the UN and other international fora. Furthermore, support to and strategic engagement with organisations working to promote and defend the rights of Indigenous Peoples cement Denmark's leading position globally and offer avenues for shaping alliances, also with e.g. Latin American countries and Pacific States. Key allies engaged in the agenda include Finland, Norway and Sweden as well as Canada and Mexico. In addition, the present engagement can complement other Danish development corporation at country level, in particular with regards to strategic frameworks and bilateral programmes in Danish priority countries. IWGIA is implementing a number of projects with a specific focus on utilising technology to enhance and empower Indigenous Peoples' to claim their rights and, when needed, to document violations. Within each of our focus areas, technology plays a crucial role, from enabling documentation and advocacy, to empowering the amplification of Indigenous Peoples' own self-determined campaigns. In this regard,

IWGIA has contributed to Denmark's T4D initiative considerably, including with the organization of joint side-event and other engagement at important events internationally (for example RightsCon).

IWGIA's mission is to promote, protect and defend Indigenous Peoples' rights. This includes the rights to national, regional and international representation and the involvement of Indigenous Peoples, including women and youth, in decisions affecting their lives. IWGIA is a strong expert organisation on Indigenous Peoples' rights and draws from a global network of Indigenous Peoples' organizations, human rights advocates, academic experts and institutions. As such, the work undertaken by IWGIA is substantially supplementing and reinforcing the efforts of Denmark to promote the rights of Indigenous Peoples. Further, IWGIA has ECOSOC status and can provide oral and written submissions and recommendations to the UN. The organization maintains active engagement with various UN human rights bodies, including UNPFII, EMRIP, the UN Human Rights Council, UN Treaty bodies, UPR, and regional human rights institutions such as the ACHPR and IACHR and promotes and supports Indigenous Peoples organizations' direct engagement with these mechanisms. Over the years, IWGIA has also developed a close working relationship with UN agencies such as IFAD and FAO.

Further to this, IWGIA is accredited and engages in the UNFCCC, GCF and CBD. Since 2015, the GCF has channeled a large part of the global community's climate finance into climate actions in the global south. Many projects approved by the GCF are implemented in Indigenous territories and affect Indigenous communities. In 2018 the GCF adopted a ground-breaking Indigenous Peoples' Policy and laid the ground for the establishment of an Indigenous Peoples Advisory Group. The Policy represents a high-level rights-based benchmark for the Fund's operation and for climate finance at large. Denmark has an active board member in the GCF Board, and IWGIA became an observer to the GCF in September 2016.

IWGIA has for many years actively engaged with the World Heritage Committee, its Advisory Bodies (IUCN and ICOMOS), and its UNESCO secretariat with a view to enhancing respect for Indigenous Peoples' rights in the implementation of the World Heritage Convention and in individual World Heritage sites. IWGIA has consultative status with UNESCO. IWGIA is thus a crucial ally and a key strategic partner for Denmark in its work related to Indigenous Peoples that provide important contributions to shared policy objectives also beyond this specific Danish contribution.

IWGIA developed and adopted its gender strategy to be implemented in 2021-2025. The focus of the gender strategy is on addressing violence against Indigenous women. This focus was chosen because it had been identified as one of the most pressing issues Indigenous women struggle with every day. IWGIA's work with Indigenous women, who are among the most marginalised women in most countries where Indigenous Peoples live, is in line with Denmark's development strategy that identifies equality and women and girls' rights as a cross-cutting priority.

Lessons Learned

This Project Document builds upon IWGIA's Institutional Strategy 2021-2025 while adjusting to lessons learned over the first half of the implementation period. Some of these lessons are analysed in the following.

Climate and Biodiversity

Many Indigenous Peoples live in particularly sensitive biomes, such as Arctic tundra, arid and semi-arid regions, and tropical forests, and are heavily reliant on their ecosystems for their physical and spiritual health and survival. Indigenous Peoples rights to land, territories and resources are key for their resilience and for their stewardship in nature conservation. Indigenous Peoples have therefore increased their engagement in climate change and biodiversity discussions with a clear focus on their rights to land,

territories and resources. IWGIA has also centred its focus on the nexus between climate, biodiversity and human rights, in the context of rights to land, territories and resources. IWGIA has engaged in the UNFCCC negotiations for many years, and in 2022, decided to also strategically scale up engagement with the CBD The KMGBF provides an opportunity to push for positive change at the national and sub-national level, due to its recognition of Indigenous Peoples' rights. IWGIA has therefore decided to allocate more human resources to the issues of biodiversity, conservation, climate change and human rights and its nexus and to the need to identify where it can have the biggest added value as a human rights organization with a specific focus on land and territorial rights, and working on climate and conservation issues.

Under the thematic programme on Climate and Biodiversity, lessons learned also includes the importance of scaling up in IWGIA's engagement at the GCF and CBD and related processes with IUCN. There are few human rights organisations, and even fewer Indigenous organisations following the GCF. IWGIA's engagement adds value to the work of the GCF but requires more resources to respond to the growing portfolio of the GCF. IWGIA engages with the Danish Foreign Ministry at GCF board meetings and sees potential in developing an even stronger partnership on this issue.

While lessons learned show us the importance of scaling up in our engagement related to the GCF and CBD at national and international levels, IWGIA will continue the same level of engagement in other areas under this thematic programme including in the UNFCCC and its LCIPP, EU processes and not the least at national and sub-national levels and with direct support to Indigenous Peoples' own organizations at that level.

Land defense and territorial governance

IWGIA has two thematic areas of land defense and territorial governance respectively in its institutional strategy. We have decided to merge those two thematic areas into one output in this Project Document. Land defense and territorial governance are strongly interrelated. Indigenous Peoples claim their right to land, territories and natural resources by protesting land rights violations and by pushing for land tenure security. In some countries, Indigenous Peoples declare their territories as autonomous and establish self-governance in order to better defend their rights to their land. And ultimately, if territorial rights have been officially recognised, implementation measures, such as land management plans and self-governance setups, are means to ascertain and further defend those rights. We will use the support from DANIDA as a trial period to take the lessons learned with us into the development of our next institutional strategy.

Support to Indigenous human rights defenders has been a priority for IWGIA for many years and due to the shrinking civic space, IWGIA is increasingly being approached by partners for support to capacity building on safe activism and territorial defense, flexible funding to organisations that are under pressure, as well as for rapid response and support to communication among communities, organisations and activists. For many partners, emergency funds are difficult to access. IWGIA engages with other organizations in providing emergency support (such as Globalt Fokus Claim your Space facility), facilitates access to funds for its partners, as well as integrates emergency funds in some projects where partners identify it as a key priority.

Operating in an environment of increased digitalisation and on-line threats and opportunities requires new skills and capacities, and IWGIA has been actively supporting its partners in building these capacities, including via trainings, exchange of experiences, research and publications etc. We believe that to ensure that defenders continue their crucial work there will be a strong need to step up this work. IWGIA has therefore been very interested in the T4D initiative introduced by the Danish government and has been involved in its work.

For communication activities and in the use of new technologies, Indigenous youth are an important target group. Their involvement in territorial defense through communication activities and technologically

innovative activities, provides for the opportunity to grow new generations of Indigenous leaders and hence for sustainability of the Indigenous movement.

Indigenous women and girls

IWGIA has adopted a gender strategy in 2021 and has carried out a gender audit in 2023 to ensure implementation of the strategy. IWGIA envisages to start the implementation of the recommendations of the gender audit through the DANIDA funding including increasing the expertise of key staff members and supporting more Indigenous women's organisations directly. At the same time, the gender audit recommends that IWGIA is doing gender-responsive monitoring and budgeting. IWGIA has therefore included an additional Output on Indigenous women and girls in this concept note.

We will continue integrating Indigenous women as a cross cutting issue in our thematic programmes, and each thematic programme has formulated specific ways they will work towards ensuring the respect of the rights of Indigenous women. IWGIA will not only stress the importance of ensuring Indigenous Women's rights are respected and realised but will also stand up and speak out when these rights are rolled back, ignores, or simply put on paper without any real action behind them.

In addition to continuing having Indigenous women as a cross cutting issue, we have developed a specific output on Indigenous women, to ensure that Indigenous women own organisations are supported and able to play a leadership role in their communities and at the national level. This is particularly important to address gender discrimination and Gender Based violence (GBV). Violence against Indigenous women was identified by Indigenous women organisations consulted during the development of our gender strategy as the most pressing issue Indigenous women struggle with daily. Violence against Indigenous women triggers other negative affects (such as mental and physical health issues, low self-esteem and self-worth) which lowers the level of participation and decision-making powers of women, who dare not speak up for their rights.

Global Governance

There are important result at international level with regards to the recognition of Indigenous Peoples rights and this is primarily due to the consistent advocacy efforts by Indigenous Peoples themselves. However, the increase and diversification of relevant multilateral processes has also created new demands that require greater technical capacity of Indigenous Peoples to secure that they are fully and effectively involved. Furthermore, it is also necessary for institutions at regional and international level to increase knowledge about human rights challenges Indigenous Peoples face, as well as the legal frameworks and international instruments that protect their rights. Reprisals by governments against Indigenous Peoples representatives participating at international meetings are an increasing threat to the full and effective engagement in international spaces. IWGIA has learned that its toolbox approach is addressing in the best way the very different contexts and realities at the local and national levels and to choose the relevant international instruments for these specific needs and contexts. IWGIA therefore will advise and support indigenous partners to use a pool of strategic international human rights mechanisms and global processes to advocate for their rights and seek redress, according to their needs.

At the global level, establishing consistent and effective participation in decision-making processes presents a significant challenge for Indigenous Peoples due to a lack of funding mechanisms for their involvement and the limited number of Indigenous experts knowledgeable about the Convention. IWGIA has an added value to lend its expertise and experience with these processes.

The African Commission on Human and Peoples' Rights (ACHPR) has for the past 20 years developed important analysis and jurisprudence on the promotion and protection of Indigenous Peoples' rights on the

African continent, and it has developed into an important platform for Indigenous Peoples in Africa. Recently, the ACHPR has however become less vocal and active. It is therefore important to put pressure on the ACHPR to uphold its work and standards, and IWGIA will support our partners to engage with the ACHPR and participate in its sessions.

3. Programme or Project Objective (*)

The development objective of the development cooperation among the parties is that Indigenous Peoples' rights to land, territories and resources are promoted, respected and protected and contribute to climate and biodiversity governance and actions.

4. Theory of change and key assumptions (*)

This Project will contribute to IWGIA's vision of a world where Indigenous Peoples everywhere fully enjoy their internationally recognised rights.

The objective of this engagement for the next four years is that Indigenous Peoples' rights to land, territories and resources are promoted, respected and protected, and contribute to climate and biodiversity governance and actions.

The outcome of the engagement is that Indigenous Peoples exercise their rights to land, territories and resources, including in climate, biodiversity and conservation action, through effective documentation, advocacy and direct support to Indigenous Peoples' organisations in 11 countries - in Africa (Kenya and Tanzania), Asia (Bangladesh, India, Myanmar, Nepal and Philippines) and Latin America (Bolivia, Colombia, Ecuador and Peru) - and through engagement in international bodies.

The theory of change seeks to contribute to this outcome through four outputs, where Indigenous Peoples face challenges, where IWGIA can bring added value, and where positive change can contribute to achieving the objective of the engagement:

- **Output 1: Climate change and biodiversity**: where IWGIA will support Indigenous Peoples' efforts to contribute to and assert their rights in climate and biodiversity governance and action.
- Output 2: Land defence and territorial governance: where IWGIA will support Indigenous Peoples to safely assert and exercise their rights to land, territories and resources.
- Output 3: Indigenous women and girls: where IWGIA will support Indigenous women's own organisations to counter gender discrimination, including gender-based violence and will strengthen the Indigenous women's movement.
- Output 4: Global governance: where IWGIA will support global to local linkages and Indigenous Peoples' engagement with international human rights mechanisms and other global processes and to seek redress of human rights violations at the national level.

All four outputs are also interlinked and have strong cross cutting elements. IWGIA is acutely aware that the climate and biodiversity crisis, as well as response measures, impact Indigenous Peoples in all aspects of their lives. Land and territorial rights are at the core of IWGIA's overall objective and are also drivers for climate and biodiversity action. IWGIA works with Indigenous women and girls as a cross cutting area. However, a stand-alone output ensures that their own movements and organisations get direct support for their own activities and space. The global governance initiatives finally link all thematic areas to regional and international processes where important decisions are made.

Two more cross cutting areas, **data collection and analysis** and **Indigenous youth**, are addressed within the four thematic outputs. IWGIA generates and shares critical data and engages in discourse on data standards

in relation to Indigenous Data Sovereignty. This allows us to produce critical documentation to drive our advocacy and to develop monitoring frameworks to address the implementation gap of Indigenous Peoples' rights. IWGIA recognises that Indigenous youth are the future of the Indigenous movement and the sustainability of Indigenous communities. IWGIA thus promotes the inclusion of Indigenous youth in local, national and international processes.

The theory of change suggests that the situation of Indigenous Peoples can be improved through support via a triangle of mutually reinforcing efforts:

- **If** solid documentation of the situation and rights violations of Indigenous Peoples is provided, and contributes to the knowledge and awareness by a broad variety of stakeholders, and promotes the respect for individual and collective rights, and
- **If** Indigenous Peoples, together with allies, can advocate for change from decision-makers at local, national and international levels, and
- **If** Indigenous Peoples receive direct support for their own movements and organisations with a view to voice their concerns and assert and exercise their rights,
- **Then** Indigenous Peoples can advance in the ultimate aim to exercise their rights to land, territories and resources, including in climate, biodiversity and conservation action.

The theory of change is founded upon a **human rights-based approach** that combines **long-term consistent efforts** with **flexibility and swift-responsiveness** when needed, and works across and connects **multiple levels** (local, national, regional and international).

Human rights are both a means and an end in the support to Indigenous Peoples as rights holders. Indigenous Peoples are supported to claim their rights and hold duty bearers accountable. Duty bearers include government institutions at all levels as well as regional and international institutions. All IWGIA's strategies and programmes are framed by and informed at all stages by the HRBA principles, nondiscrimination, participation, transparency and accountability. Local leadership: Partnership with Indigenous Peoples and their organisations, institutions and movements is at the centre of this theory of change. IWGIA's partnerships are based on respect for Indigenous Peoples' right to self-determination and a conviction that Indigenous Peoples are the most powerful agents of change. As a non-Indigenous organisation, its legitimacy depends on what value it adds to the realisation of Indigenous Peoples' own aspirations. Promoting space for Indigenous Peoples to represent their movement, facilitating and supporting their participation and advocacy in decision making processes from local to international levels is key for the theory of change. IWGIA's documentation, communication and networking efforts elevate and amplify the voices, actions and struggle of Indigenous Peoples; inform and influence policy processes and decisions. In close cooperation with its partners, IWGIA coordinates, enhances and, when necessary, leads advocacy efforts at national, regional and international levels in pursuit of common objectives within a framework of dialogue, mutual trust, respect and cooperation. In this way, IWGIA can play a global, facilitative support role for Indigenous Peoples.

Taking point of departure in their strategic objectives and ownership, IWGIA will work with approximately 13-15 project partners who receive funding under the engagement, and approximately 25 strategic partners.

Alliances with other actors, such as UN mechanisms and agencies, academic institutions, CSOs and CSO networks are crucial for driving change. IWGIA has a strong institutional partnership with UN mechanisms and agencies, which results in mutual support for the promotion of Indigenous Peoples' rights from the local to international level. IWGIA also partners with 8 universities to educate students, both Indigenous and non-Indigenous, on Indigenous Peoples' rights and related norms and processes, thus also enhancing the engagement of young people and academics in the movement. IWGIA is a member of several

international and Danish CSO networks to foster support for Indigenous Peoples' rights and to join forces to influence policies and decision makers.

Key assumptions include that Indigenous Peoples find the human rights agenda relevant and are interested in using the international human rights framework and will engage at national and international levels. They are interested in and dare to engage in political processes and to use the judicial and non-judicial systems to promote and defend their rights. They trust their representative organisations and give them the mandate and support to make alliances that can promote Indigenous Peoples' rights as well as trust IWGIA as an international partner to further their concerns and to promote their rights. Other assumptions include the political, health and security situation in the regions/countries allows IWGIA and its partners to operate; that the international community is committed to advance in the implementation of Indigenous Peoples' rights; that civil society is interested in collaborating with Indigenous Peoples; and that duty bearers, including governments and corporate businesses, provide some space that, with time, allows Indigenous Peoples' organisations to be recognised as legitimate counterparts.

5. Summary of the results framework (*)

On the basis of the above context analysis of the situation of Indigenous Peoples, IWGIA, in its Institutional Strategy 2021 – 2025, decided to pay particular attention to Indigenous Peoples' rights to lands, territories and resources and their self-determined development. These areas are where IWGIA's expertise lies and where the organization has worked for many years. And they are ever more critical, as the context analysis describes, particularly in relation to the climate and biodiversity crises that the world faces. IWGIA's thematic areas of intervention and priorities are described in the Institutional Strategy 2021 – 2025. In implementation of this, for this intervention, IWGIA has identified 4 areas where it strategically needs DANIDA's support to continue implementing the strategy successfully and develop areas that can be further expanded in the coming institutional strategy.

OUTPUT 1: Indigenous Peoples assert their rights in climate and biodiversity governance and action IWGIA's work on climate and biodiversity addresses the adverse impacts of climate change and biodiversity degradation on Indigenous Peoples, and of corresponding response measures on Indigenous Peoples' rights. It supports actions that strive to ensure that Indigenous Peoples themselves are recognised as key actors in environmental governance. Accordingly, IWGIA will support Indigenous Peoples' organisations to assert their rights in national and international environmental policy formulation and implementation, and to monitor rights safeguarding compliance at community level.

The principal focus of IWGIA's support is at national and sub-national level (such as in Tanzania, Nepal and Peru), where IWGIA supports Indigenous Peoples' organisations with expertise on engaging in climate change and biodiversity issues. IWGIA also supports the efforts of the international Indigenous Peoples' movement to assert their rights in UNFCCC processes and bodies including at the Green Climate Fund and Local Communities and Indigenous Peoples' Platform. Funding will be provided to the International Indigenous Peoples Forum on Climate Change (IIPFCC) to organize themselves and develop joint positions and advocacy efforts in relation to UNFCCC negotiations, as well as to the participation of Indigenous experts in GCF board meetings. Furthermore, documentation and reports in relation to these processes will be elaborated, together with Indigenous experts from three regions. IWGIA also wishes to build upon the opportunities presented by the KMGBF under the CBD and expand linkages between its work on climate change, biodiversity and conservation and human rights. Likewise, IWGIA wishes to embrace opportunities for engagement on these matters in other fora such as at the IUCN and within the EU system.

Output 2: Indigenous Peoples assert their rights to land, territories and resources and take steps to secure their land and exercise self-governance.

IWGIA's work on land defence and territorial governance leverages Indigenous Peoples' efforts to safely and securely claim and exercise their rights to land, territories and resources at national, regional and international levels. IWGIA's work includes three levels of action: it supports Indigenous Peoples to protest land rights violations and to do this in a safer way, it contributes to increase their land tenure security and it assists them in establishing their own self-governance systems and land management plans, among others by increasing the capacity of the youth in taking an active part in the process.

IWGIA will support Indigenous organisations and communities to monitor, document and protest land grabbing — and to do this in a safer way, to carry out advocacy towards duty bearers at local, national and international levels, to take cases to court, to build alliances, as well as to undertake land mapping and titling for Indigenous communities as a way to safeguard their land tenure security. IWGIA will also supports Indigenous territorial self-governance as a further step in the defense of their lands and territories. In relation with this, IWGIA will support Indigenous Peoples, including youth to develop territorial management plans and consultation protocols that are key instruments for the implementation of the Free, Prior and Informed Consent of Indigenous Peoples when they engage with external actors, such as business and investors. Over the past few years IWGIA's work on supporting territorial governance has drawn significant attention and is supported by other donors. We have therefore decided to focus part of DANIDA's support to our Territorial Governance work to build the capacity of the Indigenous youth on autonomous processes and on communication skills. Communication activities, such as community radio stations, short videos and podcasts shared via social media etc. play an important role in the consolidation of Indigenous autonomies and building awareness of Indigenous Peoples' rights.

As the world becomes more digitalized and even very remote communities go online, activities around Indigenous rights defense, including land and territorial rights defense are increasingly taking place in the digital space. As a result, Indigenous activists are more often exposed to online surveillance by repressive governments, cases of data theft, threats of physical violence delivered with the use of digital means, as well as trolling, doxing and other forms of digital harassment. In some countries social media are used to spread rumors about activists, including accusations of involvement in criminal activities. Online harassment is sometimes a prelude to physical violence and harassment of activists. IWGIA will give increased attention to these threats and with considerable in-house expertise, and in cooperation with specialized organizations and institutions, will provide training on safe communication and engagement.

Output 3: Indigenous women protest and act on gender-based violence and take a leadership role in the protection, respect, and implementation of Indigenous Peoples' rights

IWGIA will provide assistance and support to Indigenous women's organisations with a focus on selforganising and mobilisation of Indigenous women, as well as strengthening their movements and leadership. IWGIA will support Indigenous women's own organisations so that they can take a leadership role in Indigenous Peoples' rights issue in their communities and at national level. IWGIA pays particular attention to and will support partners to protest and act on violence against women and girls, as well as their access to justice and remedies - including assisting them in drafting reports and other documentation products that they find particularly challenging.

When supporting Indigenous women and their organisations, IWGIA will collaborate to document the human rights violations the Indigenous women face as well as the contributions and inspiration they bring to global challenges. IWGIA will also support Indigenous women in their advocacy efforts through capacity development, awareness raising, campaigning and strategic participation in spaces for their voices to be heard by important decisionmakers. Finally, IWGIA will support Indigenous women, their organisations and

constituencies by providing the tools they need, including documentation and advocacy, building their movements and strategies and connecting to other likeminded supporters and networks for joint efforts.

Output 4: Indigenous Peoples and IWGIA engage with international and regional mechanisms relevant to Indigenous Peoples' rights and use their recommendations at national level.

IWGIA's Global Governance programme supports global-to-local linkages between national and international processes across all its thematic programmes. IWGIA will support Indigenous representatives and other relevant stakeholders to engage in and contribute to international and regional mechanisms. We will support them to make statements on Indigenous Peoples' specific situations, develop substantive stakeholder reports, conduct and participate in side events, hold dialogues and submit valuable inputs to policies and publications. Taking into consideration the toolbox approach, IWGIA and partners will engage with, among others, the UN Permanent Forum on Indigenous Issues (UNPFII), the Expert Mechanism on the Rights of Indigenous Peoples (EMRIP), the Human Rights Council (HRC), including the Universal Periodic Review, the Commission on the Status of Women (CSW), and the High Level Political Forum (HLPF) as well as with the African Commission on Human and Peoples Rights (ACHPR) and the Inter-American Commission on Human Rights. IWGIA will further increase and institutionalise its work with the World Heritage Convention, UNESCO, IUCN and ICOMOS. IWGIA is closely engaged in the discussion in the context of the Human Rights Council on how to enhance Indigenous Peoples' participation in the UN according to the principle of self-determination as recognized in the UNDRIP. In this process, IWGIA will support Indigenous Peoples' efforts to address the institutional recognition by the UN of their particular status as Indigenous Peoples.

In order to support Indigenous representatives and other stakeholders in engaging with and contributing to international and regional human rights mechanisms, IWGIA will strengthen its cooperation with academic institutions to develop specialized courses and degrees on Indigenous Peoples' rights and trainings for Indigenous Peoples in partnership with universities such as the University of Pretoria (South Africa), the University of Santa Cruz (Bolivia), the University of Deusto (Spain).

IWGIA will also support its partners to take actions at national level, to provide input to international and regional mechanisms and to follow up on the recommendations issued by international and regional mechanisms. This will be done, for example, by supporting our partners to develop stakeholder reports on the situation of Indigenous peoples in their country contributing to processes such as the UPR and treaty bodies, and when the mechanisms issue their recommendations to support our partners to push for implementation. This can be done through dialogues with relevant governmental institutions and UN country teams. We will also support our partners to share and develop their own strategies for advocacy and engagement in relevant global processes according to their key issues and priorities and to build alliances with relevant stakeholders at national level.

IWGIA will enhance our support to targeted Indigenous Peoples' Human Rights Defenders, either by providing them with emergency funding to cover their stay in another country or through communication with the reprisal mechanism established by the Secretary General, UN country offices and other redress mechanisms, as well as embassies. In addition, IWGIA will actively engage with and contribute to the work carried out by international networks or alliances created with the goal of putting an end to this trend. The objective is to ensure that the international community adopts a zero-tolerance stance to intimidations and reprisal and can respond effectively to such behavior by states.

One of the key documenting and engagement activities included in the Global Governance programme will continue to be the production and promotion of the Indigenous World. The Indigenous World is internationally recognised as a unique monitoring tool of Indigenous Peoples' human rights situation and a quick and easy reference point for policy input to State officials, diplomatic missions, and officials of

international institutions, as well as Indigenous Peoples, development practitioners, academics and donors concerned with Indigenous Peoples' rights and challenges. IWGIA will disseminate and promote the upcoming editions of the Indigenous World with the aim to increase its reach in audience and use by practitioners.

Development		Support to	Protection and Promotion of the Rights of Indigenous Peoples		
Engagement T	itla	Support to Protection and Promotion of the Rights of Indigenous Peoples			
Project Object		Indigenous Peoples' rights to land, territories and resources are promoted			
Project Object	ive	_	•		
	respected and protected and contribute to climate and biodiversity governa				
lance at tendinat	and actions.				
Impact Indicat	or		igenous Peoples that have asserted their rights to land, territories and		
- U		resources.			
Baseline	2022	10	Wampis, Puinamudt & Awajún (Peru), TIM (Bolivia), Kichwa (Ecuador),		
			Santhal, Newa & Tharu (Nepal), Samburu communities (Kenya), Maasai		
			villages (Tanzania)		
Target	2027	20	Cumulative (including baseline)		
Outcome		_	s Peoples assert their rights to land, territories, and resources,		
		including i	n climate, conservation and biodiversity governance and actions.		
		• At	local and national level: such as in Bangladesh, India, Myanmar, Nepal,		
		Ph	nilippines, Kenya, Tanzania, Bolivia, Colombia, Peru, Ecuador		
		• At	regional level: such as ACHPR, IACHR		
		• At	international level: such as UNFCCC (e.g. GCF & LCIPP), CBD,		
		UI	NESCO/WHC, IUCN, UNFPII, UNSRRIP, EMRIP, HRC, UNFBHR, CSW,		
			DG/HLPF, IFAD, FAO		
Outcome indic	Outcome indicator No. of concrete changes that protect Indigenous Peoples' rights to land, territory				
and resources at:					
		• local level (land titles, land use management plan, self-governance recognition,			
		indigenous led climate and conservation actions, land rights actions led by			
women, men and youth)					
			 national level (policies, legislations, commitments, court decisions, 		
			entation of international rulings/recommendations)		
		-	ional level (policies, platforms, commitments, rulings)		
		Internat	ionariever (poneies, piatrorms, communents, ranngs)		
Baseline	2022	18	Local level: 7		
			National level: 6		
			International level: 5		
Target	2027	24 (6 per	Local level: 8		
		year) National level: 8			
		, ,	International level: 8		
Output 1		Indigenou	s Peoples assert their rights in climate and biodiversity governance and		
		action			
		digenous led advocacy actions (such as statements, submissions, side			
		events, dialogues) at national level (such as Tanzania, Nepal and Peru) and			
		international level (such as the EU, the UNFCCC, LCIPP and the CBD) by IWGIA and			
		partners			
Baseline	2022	32			
Target	2024	35	per year		
Target	2025	40			
		45			
Target	2026	45	per year		

Target	2027	45	per year		
Output indicat		No. of influential interactions (such as statements, submissions, dialogues,			
meetings) by IWGIA and partners with the GCF Board, Secretariat and Independent					
Redress Mechanism as well as with the national designated authorities a					
accredited entities.					
Baseline	2022	8	3 national and 5 international		
Target	2022	8			
	2024	10	per year		
Target	2025	10	per year		
Target		12	per year		
Target	2027		per year		
Output 2		_	us Peoples assert their rights to land, territories and resources and take ecure their land and exercise self-governance.		
Output indicat	tor 2 1		d rights violations protested by IWGIA partners (such as Kenya, Tanzania,		
Output maica	.01 2.1.		dia, Bangladesh, Myanmar, Philippines)		
Baseline	2022	24	Kenya, Tanzania, Nepal, India, Bangladesh, Myanmar, Cambodia		
Target	2024	20	per year		
Target	2025	20	per year		
Target	2026	20	per year		
Target	2027	20	per year		
	out indicator 2.2 No. of actions IWGIA's partners take to achieve land tenure security (such as Ken				
o depar marca	.0. 2.2	Tanzania, Nepal, India, Bangladesh)			
Baseline	2022	20	Kenya, Tanzania, Nepal, India, Bangladesh		
Target	2024	10	per year		
Target	2025	10	per year		
Target	2026	10	per year		
Target	2027	10	per year		
		No. of Inc	digenous Peoples or Indigenous territories, including youth, developing		
		and/or in	nplementing a strategy for the recognition & management of their		
		territories	s (such as Bolivia, Peru, Colombia, Ecuador, Kenya, Tanzania, India, Nepal)		
Baseline	2022	4	Wampis & Awajun in Peru, TIM in Bolivia, Samburu in Kenya		
Target	2024	5	per year		
Target	2025	5	per year		
Target	2026	5	per year		
Target	2027	5	per year		
Output 3		Indigenou	us women protest and act on gender-based violence and take a		
			p role in the protection, respect, and implementation of Indigenous		
		Peoples' i	rights		
Output indicator 3.1			ligenous women organisations supported by IWGIA taking a leadership		
			cal and national level on indigenous peoples' rights issues (such as		
			nzania, India, Nepal, Bangladesh, Philippines, Peru,)		
Baseline	2022	4	Kenya, Tanzania, Nepal		
Target	2024	6	per year		
Target	2025	7	per year		
Target	2026	7	per year		
Target	2027	8	per year		
. 41 500			Fee. 100.		

Output indica	tor 3.2	No. of actions taken by IWGIA's partners to protest and act on gender-based violence at local and national levels (such as Kenya, Tanzania, India, Nepal, Bangladesh)			
Baseline	2022	1	Kenya		
Target	2024	5	per year		
Target	2025	5	per year		
Target	2026	5	per year		
Target	2027	5	per year		
Output 4		mechanis	ous Peoples and IWGIA engage with international and regional		
Output indica	tor 4.1	contributi CSW, SDG	digenous representatives and other relevant stakeholders engaging in and ting to international (such as UNFPII, UNSRRIP, EMRIP, HRC, UNFBHR, eG/HLPF, UNESCO/WHC, IUCN, FAO, IFAD) and regional (such as ACHPR, mechanisms with documentation and advocacy on indigenous peoples'		
Baseline	2022	638	UNFPII, EMRIP, UPR, Forum on Business and HR, UNSRIP, UNSRVAW, CEDAW, CESCR, IUCN/APAC, IACHR, ACHPR		
Target	2024	600	At least 300 women & at least 150 youth - per year		
Target	2025	600	At least 300 women & at least 150 youth - per year		
Target	2026	600	At least 300 women & at least 150 youth - per year		
Target	2027	600	At least 300 women & at least 150 youth - per year		
Output indica	Output indicator 4.2 No. of actions at national level, IWGIA partners take to provide in international and regional mechanisms and follow up on the recommen		·		
Baseline	2022	6	Nepal, India, Philippines, Bangladesh, Tanzania, Ecuador		
Target	2024	5	per year		
Target	2025	5	per year		
Target	2026	5	per year		
Target	2027	5	per year		
Output indica	tor 4.3		es/page hits on IWGIA's website of the yearbook The Indigenous World and in English		
Baseline	2022	117.053	2022 edition		
Target	2024	125.000	2024 edition		
Target	2025	130.000	2025 edition		
Target	2026	135.000	2026 edition		
Target	2027	140.000	2027 edition		

6. Inputs/budget (*)

The following budget summary covers the full project period 2024-2027.

01-01-2024-31-12-2027	Total	2024	2025	2026	2027
EXPENDITURE		BUDGET	BUDGET	BUDGET	BUDGET
		DKK	DKK	DKK	DKK
OUTPUT 1 - Climate & Biodiversity (Total direct cost)	16.360.000	4.090.000	4.090.000	4.090.000	4.090.000
OUTPUT 2 - Land Defence and Territorial Governance (total direct cost)	22.032.000	5.508.000	5.508.000	5.508.000	5.508.000
OUTPUT 3 - Indigenous Women and Girls (total direct cost)	7.060.000	1.765.000	1.765.000	1.765.000	1.765.000
OUTPUT 4 - Global Governance (total direct cost)	20.700.000	5.175.000	5.175.000	5.175.000	5.175.000
Total Programme and Project Activities, PPA (sum of outputs) - Programme specific activities supporting main outcome of Indigenous Peoples (Including Indigenous Women) exercise their right to land, territories and natural resources.	66.152.000	16.538.000	16.538.000	16.538.000	16.538.000
A.4 Information and Public Engagement	660.000	165.000	165.000	165.000	165.000
A.5 - Audit	480.000	120.000	120.000	120.000	120.000
A Total Direct cost (A.1A.5.)	67.292.000	16.823.000	16.823.000	16.823.000	16.823.000
B - Total indirect cost	4.708.000	1.177.000	1.177.000	1.177.000	1.177.000
C - Contingency	•		-	-	-
Total budget (A+B+C)	72.000.000	18.000.000	18.000.000	18.000.000	18.000.000

Unspent funds in one year can be carried forward to the next year within the project period only. Unspent funds must be returned to the MFA at the end of the project. For further budget details refer to Annex 5 Budget and Annex 10 Cost Categories.

The budget only reflects inputs from this specific grant. If other funds are added to achieve the same outputs, then the budget and results matrix should be updated to include all co-funding.

The Danish grant must be spent solely on activities leading to the expected outputs and outcomes as agreed between the parties. The implementing partner is responsible for ensuring that the funds are spent in compliance with the agreement and with due consideration to economy, efficiency and effectiveness in achieving the results intended.

7. Institutional and Management arrangement (*)

The parties have agreed to the following management arrangement with the aim to ensure adequate dialogue and timely decisions in regard to this engagement. Changes can be introduced throughout this grant period if agreed between the parties.

a. Applicable Guidelines

The grant is administered according to the MFA Aid Management Guidelines and with particular emphasis on the *Guidelines for Country Strategic Frameworks, Programmes & Projects* and the *General Guidelines for Financial Management* – unless exceptions or other more specific details are made in this document.

Reference is made www.amg.um.dk and more specifically:

https://amg.um.dk/bilateral-cooperation/guidelines-for-country-strategic-frameworks-programmes-and-projects and https://amg.um.dk/bilateral-cooperation/financial-management

b. Organisational set-up

IWGIA is a membership organisation registered in Denmark.

IWGIA's international Board is the highest governing body of the organisation and works in close cooperation with the Executive Director. The Board consists of seven members and one staff observer. Two members of the Board are elected by and among our members. Three members are appointed by the Board, with the aim of strengthening the Board's overall competences on issues of importance for IWGIA. The appointment takes place at the last ordinary Board meeting of the year. Two members are recruited by

the Board from organisations with a particular expertise in indigenous/human rights. The recruitment takes place at the last ordinary Board meeting of the year. One staff observer is elected by the secretariat staff, according to their own identified procedures. Members of the management group are not eligible for election to this post.

The executive body of the organisation is the International Secretariat, which is headed by the Executive Director. The Secretariat is based in Copenhagen, Denmark. IWGIA's Secretariat is staffed by experts and advisors on the rights of Indigenous Peoples, a financial team, and engagement team and support staff. There are around 20 full-time employees who work to defend the rights of Indigenous Peoples. Management consists of the Executive Director and the Head of Finance and Operations.

Procedures for programming

A number of projects with partners are an integrated part of IWGIA's cooperation with DANIDA. For projects with partners, the IWGIA Manual's projects procedures and forms are applied.

Within the DANIDA cooperation agreement, funding is pre-allocated for some long-term partners, as enumerated in annex 2. However, to apply for funding from the DANIDA cooperation agreement, all applicants, long-term partners and new potential partners, need to develop project proposals that will be elaborated together with the Programme lead in IWGIA. The Programme lead is conducting monitoring visit at least once a year in our priority countries where it is possible to meet with our long-term partners as well as new potential partners to discuss proposals and ongoing projects. Quality assurance of the project proposals and adherence to IWGIA standards will be done in a group of at least 3 staff, including the Programme Lead, and the Programme Assistant (Project Assessment Team). They will decide if the project document, log frame and budget are of sufficient quality and in line with the programme objectives and targets. Allocation of the funding under DANIDA cooperation agreement will be given in priority to our long-term partners. However, it will also offer flexibility and adaptability to ensure that we can accommodate new partners and that we address upcoming challenges and urgent issues. The Programme Assistant will keep minutes to be included in the Project Approval Form. The Advisor coordinating the specific project will be responsible for this process and will ensure that the Project Approval Form will include potential concerns, comments and conditions discussed in this group (short minutes). The Director will sign the Project Approval Form. For each project, an IWGIA Advisor has the main responsibility for implementation and monitoring. Any challenges will be discussed with the Programme Lead. In case of bigger challenges or major concerns, the Management will get involved. Projects over the amount of 500.000 DKK will require involvement by Management in the Project Assessment Team.

Individual activities implemented by partners, such as one-time conferences, missions to the field by partners, etc. will require TOR and will be considered as service delivery activities. Contracts will be drafted accordingly. The activities are the responsibility of the Programme Lead, but can be initiated and brought forward by other Advisors. The Programme Lead can delegate the tasks of coordination and monitoring of such an activity to another advisor. TOR will be approved by the Programme Lead. Activities over the amount of 200.000 DKK will require approval by Management.

Activities that are directly implemented by IWGIA, such as conferences organized by IWGIA, support to partners to international meetings, publications, etc., generally require a concept note, detailed budgets and Project Approval Forms if they are onetime events. A Programme Lead or an Advisor, in agreement with the Programme Lead, can develop a project document that includes a series of activities led by IWGIA that are carried out over the course of the year. These project documents follow those used by partners and follow the same procedures as for partner projects (see above). Projects over the amount of 500.000 DKK will require involvement by Management in the Project Assessment Team.

Activities under 50.000 DKK need to be approved through a Project Approval Form by the Programme Lead or by the Management if the activity will be covered by other cross-cutting or organizational budget items. All projects, consultancies / service deliveries and all other activities must have a project number assigned by the Head of Finance and Operations after approval.

Anti-corruption

No offer, payment, consideration or benefit of any kind, which could be regarded as an illegal or corrupt practice, shall be made, promised, sought, or accepted – neither directly nor indirectly – as an inducement or reward in relation to activities funded under this agreement, including tendering, award or execution of contracts. Any such practice shall be ground for the immediate cancellation of this grant and for such additional action, civil and/or criminal, as may be appropriate. At the discretion of the MFA, a further consequence of any such action can be the definitive exclusion from any projects funded by the MFA.

IWGIA maintains a policy of zero tolerance towards corruption and misappropriation of funds in all its forms. IWGIA's anti-corruption policy places high demands on professional ethics as well as on the integrity of each individual and organisation - both internally towards ourselves and externally towards our partners and subcontractors.

Child labour

IWGIA shall abide by the local laws and by applicable international instruments, including the UN Convention of the Rights of the Child and International Labour Organisation conventions.

Prevention of sexual exploitation, abuse and harassment

IWGIA maintains a policy of zero tolerance towards Sexual Harassment, Exploitation and Abuse (SHEA) in all its forms, as formulated in IWGIA's anti-SHEA policy. IWGIA is committed to providing a safe environment for all its employees, cooperation partners and consultants, free from discrimination on any ground and from harassment, exploitation or abuse at work including sexual harassment. IWGIA will operate a zero-tolerance policy for any form of sexual harassment, exploitation or abuse, treat all incidents seriously and promptly investigate all allegations of sexual harassment exploitation or abuse. Any person found to have exploited, abused or sexually harassed another will face disciplinary action. All complaints of misconduct will be taken seriously and treated with respect and in confidence. No one will be victimised for making such a complaint.

Counter-terrorism

If, during the course of implementation of this Project, IWGIA discovers any link whatsoever with any organisation or individual associated with terrorism, it must inform the MFA immediately. IWGIA agrees that it and/or its implementing partners (including contractors, sub-contractors and sub-grantees) will take all reasonable steps to secure that no transaction made in relation to the Project will – directly or indirectly – benefit a person, group or entity subject to restrictive measures (sanctions) by the UN or the EU. Any violation of this clause is ground for immediate termination of the Agreement returning to the MFA of all funds advanced to IWGIA under it.

Value for Money (VfM)

IWGIA is committed to VfM ensuring optimal use of resources to achieve the best possible value for our projects and activities to support, protect and promote the rights of Indigenous Peoples. IWGIA adhere to the principles of economy, efficiency and effectiveness in the management of the available resources from MFA. IWGIA is committed to assessing value for money in relation to both our organization and our projects. IWGIA has already in place sound procurement procedures and our projects, results frameworks and budgets are all linked to IWGIA's institutional strategy 2021-2025 and the four outcomes outlined in the ToC. This enables IWGIA to estimate value for money in the individual projects and their progress as

well as the overall value for money in delivering on the institutional strategy. IWGIA is committed within the Project Engagement period to further develop the framework and methods towards VfM.

Annual consultations

When relevant and tentatively in the third quarter of each year during the engagement period, the MFA and IWGIA shall meet to approve budget monitoring report and annual reporting from the previous year submitted by IWGIA as well as to discuss general developments, evolution of the partnership and future perspectives. Updated plans and budgets for the coming year will be subject for discussion. Annual consultations can also facilitate sharing of strategic learning of mutual interest, including to inform adaptive management and implementation as well as approaches to broader policy objectives. The annual consultation shall be coordinated by the designated MFA department in consultation with other relevant MFA departments and representations.

Stock-taking exercises, reviews and evaluation

Depending on developments and best timing a review or evaluation process is foreseen to be organised by the MFA during the course of the grant.

Strategy for learning and adaptation during implementation

IWGIA shall monitor and report on progress and achievements against the agreed results framework using its own system for monitoring and evaluation as well as document and analyse learning to inform adaptive management and implementation. In addition to monitoring and reporting on the indicators described in the results framework, monitoring and reporting will also include qualitative progress and results descriptions submitted according to the schedule presented above.

Monitoring, Evaluation, Accountability and Learning (MEAL) is an integral component of IWGIA's operation and partnership approach. For IWGIA MEAL involves tracking the progress of programmes, making adjustments and assessing the outcomes and the use of this information to foster change within the organisation or even the system as a whole. Based on the institutional strategy and thematic programme documents, IWGIA has developed a key implementation plan (KIP) for 2021-2025. IWGIA measures achievement of its results through the KIP with quantitative and qualitative indicators and targets annually, which are reported to the board in the spring. IWGIA also captures learning through its documentation work and as well as qualitative monitoring such as outcome harvesting. IWGIA support partners with capacity building on monitoring and evaluation as well as verifies reported results though monitoring visits.

IWGIA shall report to the MFA on progress, achievements and learning in implementing the project through reporting, regular dialogue as well as the annual consultations. Reviews on performance and capacity as well as financial inspection will be carried out according to the regular rules and assessment by MFA. The MFA shall have the right to carry out any technical or financial mission that is considered necessary to monitor the implementation of the programme. To facilitate the work of the person(s) instructed to carry out such mission, IWGIA shall provide these with all relevant assistance, information, and documentation. The MFA reserves the right to carry out an evaluation after the termination of the grant period. Representatives of the Auditor General of Denmark shall have the right to: i) Carry out any audit or inspection considering necessary as regards the use of the Danish funds in question, on the basis of all relevant documentation, ii) Inspect accounts and records of suppliers and contractors relating to the performance of the contract, and to perform a complete audit.

Plan for communicating results

IWGIA will communicate results according to the communication plan presented in Annex 7, including a specific plan for engagement in Denmark. In addition, IWGIA will ensure to share with the MFA landmark results as relevant.

The HCE Unit in the Ministry of Foreign Affairs of Denmark shall have the right to carry out any technical or financial supervision mission that is considered necessary to monitor the implementation of the project. After the termination of the project support, the Ministry of Foreign Affairs of Denmark reserves the right to carry out evaluations in accordance with this article.

c. Reporting procedures

The following reporting schedule covering the grant period and one extra reporting year must be respected with regards to this development engagement. Reporting required for previous agreement remain.

15 January, annually	Disbursement request covering January-August
(during grant period)	
15 May, annually (except year 1)	 Narrative results reporting focusing on project results during previous year and changes to work plan (adaptive learning approach) Reporting on results framework (results indicators) Updated project budget including reallocations of any funds transferred from previous year
30 June, annually (except year 1)	 Project financial reporting including audited financial statement of accounts, performance and compliance audit and management letter. Stand-alone statement or as appendix to organisation audit
15 August, annually	Disbursement request covering remaining calendar year.
(except year 1)	
15 September, annually (during grant period)	 Budget monitoring report covering progress until 30 June of existing year.
15 September, annually (during grant period)	 Updated work plan, strategies for next year. Updated budget for the grant period. Financial reporting for organisation, including audited financial statement of accounts and management letter. Status and follow up on recommendations from last review, financial monitoring visits, and latest annual consultation meeting
15 November in last year	Draft final report, (draft completion report)
15 May 2028	 Final completion report on the results of the engagement and final status of the indicators listed in the results framework and lessons learned.

8. Financial Management, planning and reporting

The parties have agreed to the following financial management arrangement with the aim to ensure accountability and VfM in regard to this development engagement. Changes can be introduced throughout this grant period if agreed between the parties.

Both parties will strive for full alignment of the Danish support to the implementing partner rules and procedures, while respecting sound international principles for financial management and reporting. The following financial management arrangement applies to this engagement:

a. Applicable Guidelines

For eligibility of expenses, the grant is administered according to the General Guidelines for Financial Management – unless exemptions or other more specific details/condition are outlined in this document or attached annexes (or separate agreement through email exchange).

Reference is made to Danida's 'General Guidelines for Financial Management – for development cooperation', which can be accessed on www.amg.um.dk and more specifically: https://amg.um.dk/bilateral-cooperation/financial-management.

b. Administrative management

The contribution is intended for funding for the implementation of this engagement targeting developing countries only, which is aligned with IWGIA's Institutional Strategy. Spending of the grant has to comply with OECD's requirements for overseas development assistance (ODA). Hence the purpose of all underlying activities must be economic development and welfare improvement in developing countries.

In case of co-funding this should be clarified in an updated budget and results framework. It shall also be explained in results reporting and in financial reporting.

IWGIA will maintain and further develop a satisfactory internal level of administrative, financial management and technical capacity for the implementation and quality assurance of interventions, including ensuring a professional preparation, implementation, monitoring and evaluation of activities. The organisation will be able at all times to document fulfilment of minimum standards for administrative, financial and programmatic procedures and exercise a systematic approach to quality assurance and monitoring.

IWGIA will utilize funds in accordance with its own policies and procedures within the frames of the MFA guidelines. Further, the organisation undertakes, and is accountable for, all procurement activities according to own regulations and procedures and in line with international good practice.

IWGIA will furthermore ensure that:

- When recruiting permanent staff, IWGIA shall announce positions openly and publicly and use
 transparent selection procedures with a view to ensure that candidates are not subject to
 discrimination in terms of race, colour, political views, sexual orientation or gender identity,
 disability, sex, age or nationality. Exempt from this are job appointments as part of rotation or hiring
 under short-term contracts (up to a maximum of 12 months) and in situations that require swift
 deployment of personnel.
- Discrimination based on race, nationality, possible handicaps, gender, sexual orientation, age or
 political or religious persuasion may under no circumstances be applied.

- Air travel related to activities is on economy class and taking the most cost-efficient and feasible route possible, taking into account airline safety and to minimize the climate and CO2 footprint.
- Airline mileage points earned on trips in relation to the activities funded by the MFA are not to be used for private purposes by the organisation's staff members, but to ensure cheaper business trips.
- The current government circular from Medarbejder og Kompetencestyrelsen, (www.medst.dk) regarding allowances for duty travels, including reimbursement of mileage, daily allowances and reimbursements as per country should be seen as a maximum in connection with expenditures for hotels, payments of daily allowances etc. (most recent "Satsregulering for tjenesterejser 2021).
- IWGIA maintains necessary insurance for all staff and insure project related equipment to a reasonable degree. The organisation's duty of care for all staff is underlined, not least with respect to staff serving in duty stations characterised by significant security risks.
- When entering into written agreements and contracts with local partners, suppliers, etc., the organisation should reflect the MFA's anti-corruption clause:

"No offer, payment, consideration or benefit of any kind, which could be regarded as an illegal or corrupt practise, shall be made - neither directly nor indirectly - as an inducement or reward in relation to tendering, award of the contract, or execution of the contract. Any such practise will be grounds for the immediate cancellation of this contract and for such additional action, civil and/or criminal, as may be appropriate. At the discretion of the Danish Ministry of Foreign Affairs, a further consequence of any such practise can be the definite exclusion from any tendering for projects, funded by the Danish Ministry of Foreign Affairs".

In case the organisation has a similar and fully adequate clause, this could alternatively be used.

• When transferring assets to local partners in a recipient country the transfer process must ensure that the local partner provides a receipt/handover note for the transferred assets and their value. The transferring process must at the latest take place at the end of activities and include all items with a value above tax-related level for immediate depreciation of minor purchases (ref. the Danish act on depreciations ("afskrivningsloven")). Unspent funds, including unspent interests, must be repaid by the local partner to the organisation.

c. The grant disbursement

The grant to IWGIA is approved annually in DKK. Any loss due to variations of exchange rates between the grant in DKK and the currency/currencies of the organisation's cooperating partners in developing countries must be covered within the grant.

Funds will be transferred in two tranches annually (tentatively January and August). Funds will be transferred in Danish kroner from MFA to:

Account holder: IWGIASwift Code: SYBKDK22

• Sort Code:

Account number: IBAN-number: DK3670310001101524

Bank Name and Address: Sydbank, Kongens Nytorv 30, 1050 København K

IWGIA must within 14 days after receiving the funds return a letter or e-mail with acknowledgement of receipt of funds.

d. Accounting requirements

Accounts shall be kept in accordance with internationally accepted accounting principles. IWGIA must follow the basic four-eye principles for all payments and secure proper and solid segregation of duties. The

accounts shall be drawn up to the same level of detail as is done in the budget. The total grant cannot be exceeded and shall be used for the agreed purposes only.

The grant shall be kept and accounted for separately from other earmarked funds from the MFA as well as from other sources.

In case multiple funding sources contribute to the exact same project objective as this engagement, all such funds shall be accounted for jointly and included in updated budgets (and results framework).

e. Budget and expense ceilings

For eligibility, the following budget and expense ceilings must be respected:

Administrative fee (non-activity specific cost)	Maximum 7% of the direct costs of the activities
Contingency (unforeseen expenses, exchange rate loss etc.)	Maximum 10 % of total annual budget amount
Information and Public Engagement	Maximum 2% annually of total annual budget amount

f. Budget reallocations

IWGIA has the discretion to re-allocate between outputs within the budget (excluding re-allocations towards personnel cost and salaries). Changes exceeding 20% (or related to cost/salaries) must be presented to and approved by the MFA.

IWGIA has the discretion to re-allocate between years covered by the project period, with attention to the budget constraint provided by the funds committed at a given time.

g. Procurement of goods and services

IWGIA will manage the grant with care, consideration and due diligence. Pursuant to Danida's and IWGIA's existing guidelines, only economy class tickets are purchased for travel. Expenditures for assets exceeding a value of 500 EUR, such as vehicles, computers, mobile phones, satellites/GPS devices must be included in the asset list and included in reporting.

h. Audit requirements

The financial statement may be prepared as a Stand-alone financial statement or as an 'Appendix statement' i.e. the Financial statements cover the financial situation of the entire organisation, but a detailed income and expenditure information pertaining to particular grants/engagements is specified in a separate section or notes or appendices to the general financial statement.

i. Interest and unspent funds

Interests accrued from bank holdings should be recorded as income and may be used for activities supporting the objective of this development engagement or returned to the MFA at the end of the engagement. Negative interests are to be accounted for as expenditures and may be covered by the grant.

Unused funds shall be returned to the MFA after approval of final accounts for the engagement.

j. MFA monitoring and evaluations

The MFA shall have the right to carry out any technical or financial supervision mission that is considered necessary to monitor or review the implementation of the project.

After the termination of the project support, the MFA reserves the right to carry out evaluations in accordance with this article.

k. Special conditions and exemptions

The following special conditions and exemptions also apply to this engagement.

- Budgeting and cost-allocation shall follow the Annex 10 Cost Categories.
- The output-based budget, specified according to the outputs appearing in the results framework, shall for each output be allowed to include allocated programme-supporting costs (e.g. common programme support functions, c.f. Annex 10). IWGIA shall be able to explain and document the cost allocation mechanism. Furthermore, IWGIA shall be able to present and justify budget breakdown and allocation of all the programme-supporting costs.
- Personnel costs shall include actual salary cost as well as related expenditures e.g. pension, compensation for lawful leave days and social security. Salary levels shall be kept in accordance with (not exceeding) the publicly recognized salary level(s) for salaries paid with public funds for comparable work and responsibilities as presented by Ministry of Finance (including 'Den fællesakademisk lønskala' via Medarbejder og Kompetencestyrelsen, www.medst.dk).

The organisation is expected to have a descriptive note explaining the internal salary structure which ensures reasonable salary levels for different staff levels, functions or responsibilities compared to the publicly recognized salary level(s) and apply time registration through a detailed time registration system. Local partners may be exempt from this requirement and have a note explaining the underlying calculations and assumptions for establishing the hourly rate of the employees (hours) included in the accounting for the Project Engagement based on the time registration system. The starting point shall be an effective number of working hours for full-time employees equal to 1.924 annually.

9. Risk Management

Working with Indigenous Peoples' rights is politically sensitive in many of the countries where IWGIA is working. IWGIA has an organisational risk management framework (see annex 4) including risks at high level and of high importance to the Board and for the Board to monitor on a bi-annual basis. Risks assessment, analysis and management as a part of the recurrent monitoring of the development engagement is also critical for learning and adaptive management and implementation. Key contextual, programmatic and institutional risks include:

Contextual risks cover a wide spectrum from waning political interest and commitment at international level to outright hostility to promoting the rights of Indigenous Peoples at national or local level and persecution of individual Indigenous Peoples and their families as well as their organisations and partners, such as IWGIA partners and staff. Other contextual risks include political instability, climate change, COVID-19, economic downturn and potential effects on non-Indigenous groups. Mitigation measures include building up alliances at international level, working with civil society networks, human rights defenders and professionals at national level as well as extensive engagement with partners on dialogue with and find solutions considered satisfactory for all parts of the population involved. It also includes capacity development of Indigenous Peoples and partner organisations and IWGIA staff safety and security

measures. IWGIA carefully assesses the means of communication with partners. While it has increased online communication, it considers the risk this pose to rights defenders and choses its platforms accordingly.

Programmatic risks include partner's limited organisational, administrative and financial ability and dependency on technical expertise in some areas of work. Mitigation measures include training, monitoring visits and close follow-up. Other programmatic risks include lack of will and/or capacity among local and national authorities and/or corporate actors. Mitigations measures include support to Indigenous Peoples' dialogue with these and to local strategies for strengthening prior informed consultation mechanisms, and using international level achievements for local and national advocacy.

Institutional risks will include a relatively narrow funding base, despite progress in donor diversification, which can be mitigated by further diversifying IWGIA's funding base on the basis of the fundraising strategy. Other institutional risks include cases of financial irregularities, fraud and corruption and of sexual exploitation, abuse and harassment as well as IWGIA contribution to climate change due to travel. Mitigation include finalisation and implementation on relevant policies on these issues.

Annexes:

Annex 1: Context Analysis
Annex 2: Partner Assessment

Annex 3: Theory of Change and Result Framework

Annex 4: Risk Management Annex 5: Budget Details

Annex 6: List of Supplementary Materials Annex 7: Plan for Communication of Results

Annex 8: Process Action Plan for Implementation

[Annex 9: Quality Assurance Checklist or signed table of appraisal recommendations and follow-up actions

taken, depending on whether the appraisal has been conducted by a development specialist]

Annex 10: Cost Categories