Guidelines 2021 Reporting
Beyond Chocolate & GISCO

This guidance document supports partners of the Beyond Chocolate initiative and the German Initiative on Sustainable Cocoa (GISCO) with the completion of the 2021 reporting exercise.

Beyond Chocolate

IDH the sustainable trade initiative

Belgium partner in development

Forum Nachhaltiger Kakao German Initiative on Sustainable Cocoa

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Dear Reporting Signatories,

We would like to thank you for committing to the annual monitoring of Beyond Chocolate and GISCO. Your reporting efforts are essential to our partnerships, helping to track progress towards our joint objectives, as well as raising transparency and accountability in the sector. As monitoring is an ongoing process which requires continuous improvement, we welcome your continuous feedback and contributions. Only jointly can we make our monitoring a success.

This document is intended to guide you through the first joint monitoring round of Beyond Chocolate and GISCO which will start on April 28th, 2021.

Context

Over the past few years, national initiatives for sustainable cocoa (ISCO's) have taken shape in Belgium (Beyond Chocolate), the Netherlands (DISCO), Germany (GISCO) and Switzerland (SWISSCO). To reduce the burden of reporting, these initiatives have agreed to align their work as much as possible. This collaboration was documented in a Memorandum of Understanding (MoU) signed in June 2020. By cooperating, the ISCO's want to accelerate efforts to address the key issues in the cocoa industry.

A Process of Harmonization

One of the MoU's cornerstones is the harmonization of monitoring frameworks. Previously, Beyond Chocolate, GISCO and SWISSCO each had their own monitoring framework in place that members used to report on an annual basis. Since the signing of the MoU, the three initiatives have harmonized indicators as much as possible and are working on a joint monitoring system. The Dutch Initiative on Sustainable Cocoa (DISCO) joined the harmonization effort after its signing in January 2021.

Download the Memorandum of Understanding between Beyond Chocolate, GISCO, DISCO and SWISSCO here.

The 2021 Joint Online Reporting

Beyond Chocolate and GISCO are now bringing this newly developed common monitoring framework into practice. The two platforms have synchronized monitoring cycles and have together commissioned the development of a joint online reporting tool. Reporting signatories of Beyond Chocolate and GISCO are invited to log-in to this tool in May 2021 and report for both initiatives at the same time (in case they are signatory of both initiatives).

SWISSCO and DISCO will not yet participate in this first joint reporting exercise in 2021, but are actively involved in the development of both the monitoring framework as well as the online reporting tool and have expressed the intention to join in a next phase.


Piloting the Joint Reporting Tool

To prepare for the first joint reporting both Beyond Chocolate and GISCO have executed pilot exercises. In December 2020, GISCO asked its members to report for a first time on their 2019 data via a pilot version of the online reporting tool. Partners were then asked to provide feedback on how to improve the KPI's and tool.

Beyond Chocolate partners, on the other hand, had already reported on their 2019 data via an Excel version of the platform's Accountability, Monitoring and Evaluation (AME) Framework in April 2020. Once the pilot reporting tool was in place, the Beyond Chocolate secretariat pushed these 2019 data into the tool to check if the tool was user-friendly enough and if there were any points for improvement.

The results of these two pilot exercises were discussed in a joint Monitoring Working Group held in March 2021. Based on the feedback of members, Beyond Chocolate and GISCO are now finalizing the reporting tool. The Monitoring Working Group will continue to be involved in the further development and improvement of the framework and tool.

Synchronizing Reporting Cycles
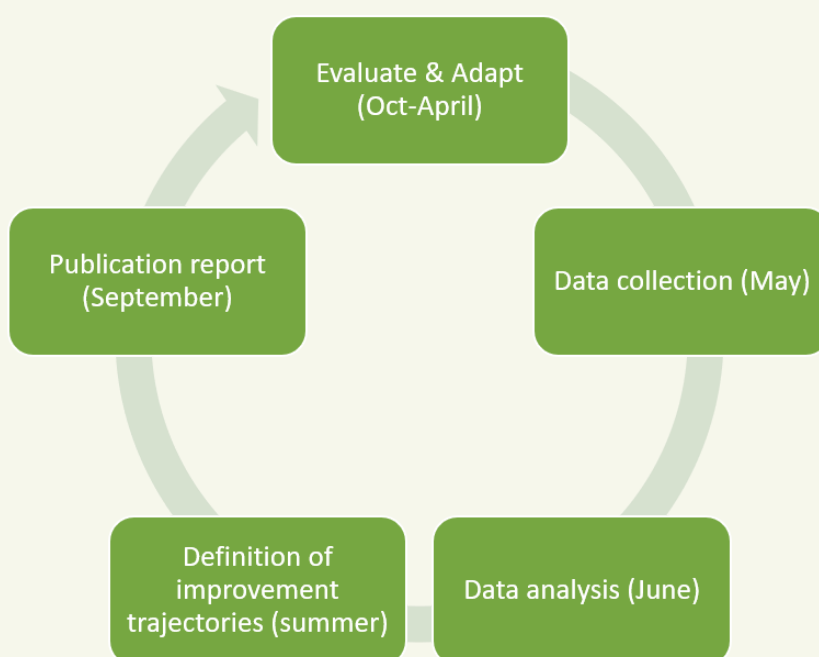
Beyond Chocolate and GISCO have harmonized reporting cycles. Members of both platforms are asked to report every year on their progress in the month of May. In the month of June, data will be cleaned and analyzed. Partners might be asked additional questions on their reporting. In the following summer months, there will be a common sense making and interpretation of data together with partners. The results of the reporting exercise will be published in an aggregated way in the annual reports of the two platforms in September. The period from October-April will be dedicated to improving the reporting framework in order to optimize data capturing.

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Who needs to report for Beyond Chocolate?

Obligatory Full Reporters

In 2021, traders, retailers, standard setting organizations and large chocolate producers are obligated to do a full reporting via the tool. For Beyond Chocolate, this concerns the following partners;

Couverture makers	Biggest Chocolate producers	Retailers	Standard Setting Organizations
Barry Callebaut	Mondelez	Aldi	Fairtrade Belgium
Cargill	Nestlé	Carrefour	Rainforest Alliance
Puratos	Mars	Colruyt	Bioforum Vlaanderen
Olam		Delhaize	
ECOM		Lidl	

Other Brands & Producers

Next to the obligatory full reporters, Beyond Chocolate is adopting an open door policy for other interested industry members. We welcome each partner listed below to report on the sustainability of its cocoa, These partners can choose whether they would already like to take up their reporting results in the aggregated annual report, or if they would like to report for the sake of learning without being published. The Beyond Chocolate Management is available for further questions.

Baronie	Guylian	Neuhaus	Tony's Chocolonely
Belvas	Kim's Chocolates	Oxfam	Van Hoorebeke
Galler	Libeert	SIAT Group	ZOTO

Individual Commitments (All Partners)

When signing Beyond Chocolate some partners wanted to take their commitment one step further. These partners formulated an individual commitment concerning the way in which they intend to go further and/or faster towards a sustainable Belgian chocolate sector. Currently, several companies, NGO's, universities, investors and trade unions have taken up such a commitment and have reported on it in 2020. Partners who have not yet taken up such a commitment are encouraged to do so.

Beyond Chocolate asks these partners to report on their individual commitment again in 2021. This reporting will not be done through the online reporting tool, but via mail in a simple template provided to the partners. Since some partners have indicated their individual commitment is no longer up to date or too vague, Beyond Chocolate will offer the opportunity of reformulating their individual commitment. The template will enquire after the following;

- The commitment
- The score the partner would attribute to this commitment
- Whether or not the partner would like to reformulate the commitment
- The new commitment
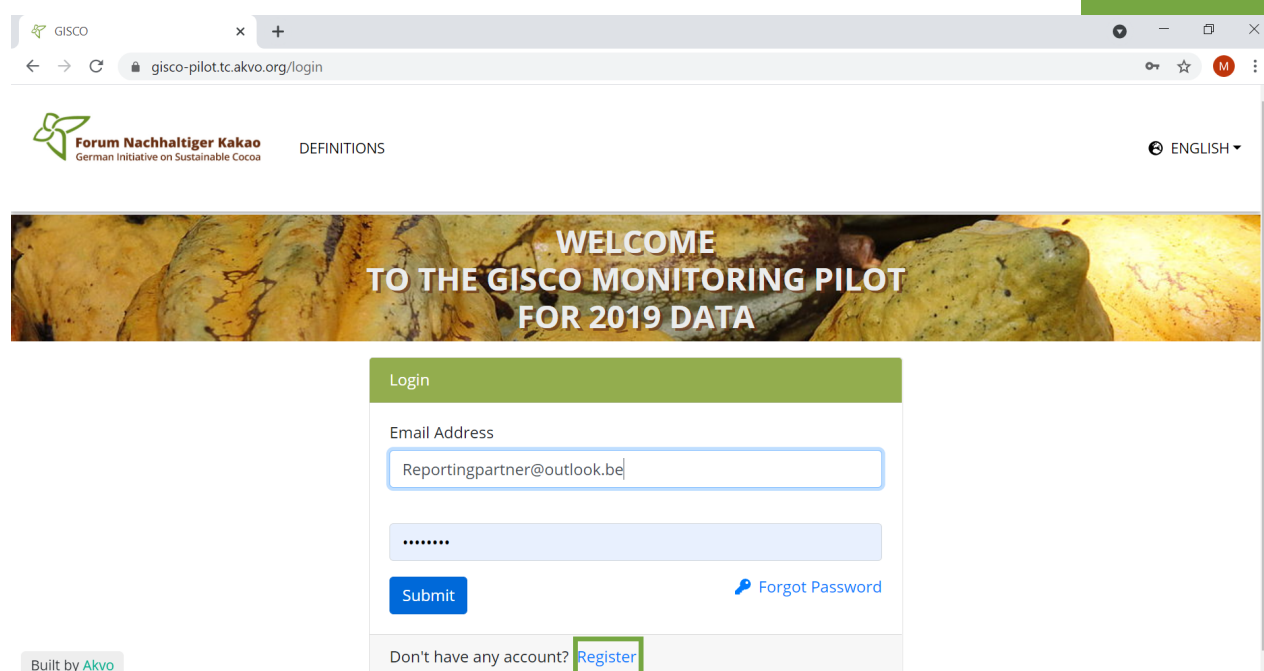
Who needs to report for GISCO?

As was the case for the pilot exercise, GISCO is asking all of its members to report via the online reporting tool. In case you haven't participated to the GISCO pilot, please contact Julia Jawtusch for more information and guidance.

Demo of the Online Tool

The Beyond Chocolate and GISCO secretariats will closely assist partners with the technical aspect of the reporting. In the chapter below, we will guide you step by through the tool. A live demo will also be provided during the launch of the online reporting tool on April 28th and individual sessions are planned in May to assist in one-to-one setting. Please note that the screenshots below are from the GISCO pilot and that the lay-out of the tool will be adjusted to include the Beyond Chocolate style.

How to Register and Log-in

On April 28th, Beyond Chocolate and GISCO will organize a joint launch event. We intend to make this event as practical as we can. Partners will thus be invited to complete the registration process during the event, and will immediately be able to access the tool. Partners who cannot attend the launch event, can register by clicking the 'Register' button on the page http://www.cocoamonitoring.net.

Each partner account is linked to a stakeholder type. This implies that you'll only have access to information and survey questions that are relevant to you.

How to Select Questionnaires

When partners log-in, they will see different tabs in the top menu. The survey tab is where the reporting will happen. Partners can start a new reporting by clicking on the 'start filling a new form' section in the top right corner.

Partners will then be able to choose from two questionnaires: a partner questionnaire, linked to their stakeholder type (members will only see the partner questionnaires applicable to them) and a project questionnaire.

- The Partner Questionnaire: is mandatory for all reporting partners and aims to get a better view of the overall progress the partner is making. If you are a member of both initiatives, please note that as some questions are market specific, there are slight differences in the questions for Beyond Chocolate and/or GISCO partners.
- The Project Questionnaire: enquires after the progress members are making within a certain sustainability project/program. Partners can choose whether to provide aggregated data for their program/standard or fill out multiple project questionnaires per country of implementation. Each partner can fill out as many project questionnaires as they like. The questionnaire is identical for both Beyond Chocolate and GISCO partners.

Please note that for Beyond Chocolate the project questionnaire is only mandatory for sustainability standards and programs. Reporting on other sustainability projects is encouraged, but optional.

Filling out the Questionnaires

Once partners have opened a questionnaire, a first question will appear. Once a question has been completed, partners can click on the button 'next' to move to a next question. Partners can also select question groups on the left side of the screen if they would like to switch between questions non chronologically.

Each question group on the left of the screen indicates a theme under which several questions are convened. The tool always allows members to indicate first if they have information available or not. If not, the member is given an open tab to explain why information is not available.

If members indicate that information is available, more question (groups) will pop up.

Partners will be asked multiple choice questions, open questions and numeric questions. Some sections of the questionnaires are designed to allow members to report separately on more than one occurrence. Such sections have a Repeat Group + button displayed on the top right.
Each Repeat Group allows partners to report on only one initiative/ one country/ one lesson learned/ one project partner, etc. To report on additional occurrences partners can add repeat groups by clicking the blue Repeat Group + button in the top right of their screen.

How to Save and Submit Reports

Members are able to save their reporting by clicking the blue 'save' button on the left side of the screen. Please note that questionnaires are not automatically saved and progress will be lost if not saved. Once partners have saved a questionnaire, they will be able to log-in at any time during the reporting period and continue working on that questionnaire. Saved questionnaires can be found under the 'pick a previously saved form' tab.

When partners complete a question group, this group will turn green in the left side menu. Once all questions are completed and have turned green, partners will be able to submit their reporting by clicking the 'submit' button.

Partners will receive a confirmation via mail once they have submitted their reporting. They can also verify if they have submitted by clicking the submission tab at the top of the page. Once submitted, partners can no longer access the questionnaire through the tool, but can reach out the program management in case needed.

Prefer to Work Offline?

Partners who prefer to work offline can download their questionnaires in an Excel file by clicking the 'Overviews' button at the left side of their screen (above the question group navigation menu in the left column of the screen).

How to Give Feedback

As mentioned above, partners will be given a more extensive demo of the online reporting tool during its launch on April 28th. During the reporting itself, partners will be able to directly give feedback via the feedback form in the tool itself. Questions and feedback can concern technical aspects, questions on indicators, questions on the reporting process,...

Most frequently asked questions will be shared with all reporting partners in the 'FAQ' tab. Make sure to check this tab first when you have a question.

Reporting Questions

GISCO and Beyond Chocolate have developed a questionnaire style reporting tool. This tool brings together the KPI's from the Beyond Chocolate AME Framework and the GISCO monitoring framework. The KPI's are transformed into questions to decrease the complexity for partners. To adequately prepare partners for the 2021 reporting exercise, an overview of the required question groups is provided below. Please note that partners will always be able to indicate whether they have information available or not. If not, an open field will appear in which partners can give additional information on the reason there is a data gap.

Partner Questionnaire

The partner questionnaire is obligatory for all reporting partners of GISCO and Beyond Chocolate. Partner questionnaires differ slightly per type of stakeholder. Industry members and retailers will need to complete the full list of below questions. Civil Society actors and standard setters will only need to fill out the first four questions.

Multi-stakeholder & Policy Initiatives

Partners will need to select which sustainability initiatives they have participated in in 2020 (e.g. National cocoa platform, WCF, CFI,...) and elaborate on how they have contributed to these initiatives.

Lessons Learned

Partners are asked whether they have documented any lessons learned and if they have made this information publicly available.

Consumer awareness (GISCO only)

GISCO members will be asked if they have a strategy and/or undertake initiatives to inform, sensitize and/or mobilize consumers regarding sustainable cocoa in the reporting year.

Member commitment (GISCO only)

GISCO members will be asked to report the commitments or initiatives they have taken up as member of the GISCO platform in the reporting year that are not yet covered under the other reporting questions.

- **Consumer brands and retailers** (only on private label) are asked to provide data on the volume of cocoa contained in the chocolate and other end consumer products that they supplied to the Belgian and/or German market, as expressed in MT-BE.
  - For Beyond Chocolate this group can choose whether they would like to report only on chocolate or also on other cocoa-containing products. If so, each partner can choose and indicate themselves which cut-off percentage cocoa they apply.

Consumer Brands & Retailers

Do you have data available to report on the volume of cocoa contained in the chocolate and other end consumer products that you supplied to the Belgian/ German market, as expressed in MT-BE?

NO → Why not?

YES → MT-BE

Report on Chocolate alone

→ % Chocolate

Also report on other cocoa containing products

→ % Other Cocoa Containing Products

→ cut-off % cocoa contained

Direct vs.Indirect Sourcing

Details on share certified and independently verified

Origin Transparency

Origin Traceability
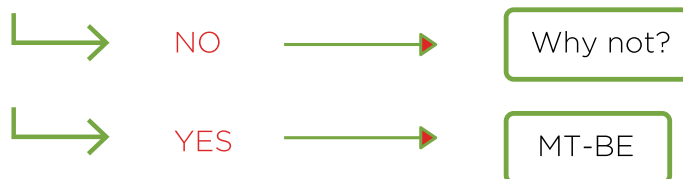
Volumes Sourced

- **Cocoa producers** are asked to provide data on the volume of cocoa, expressed in MT-BE, that they sourced for production processes in Belgium and/or Germany.
  - Partners will be asked if they sourced this cocoa from another platforms member or if they are the first in the value chain to report on this volume.
  - Partners will then be asked to provide the % of:
    - Consumer chocolate
    - Other cocoa-containing consumer products
    - Couverture chocolate
    - Semi-finished cocoa products

Cocoa Producers

Do you have data available to report on the volume of cocoa, expressed in MT-BE, that you sourced for production processes in Belgium/ Germany?

NO → Why not? → First Reporting

YES → MT-BE → Sourced from Platform member

Consumer products

Other Cocoa Containing consumer products

Couverture Chocolate

Semi-finished Cocoa Products

Direct vs. Indirect Sourcing

Details on share certified and independently verified

Origin Transparency

Origin Traceability
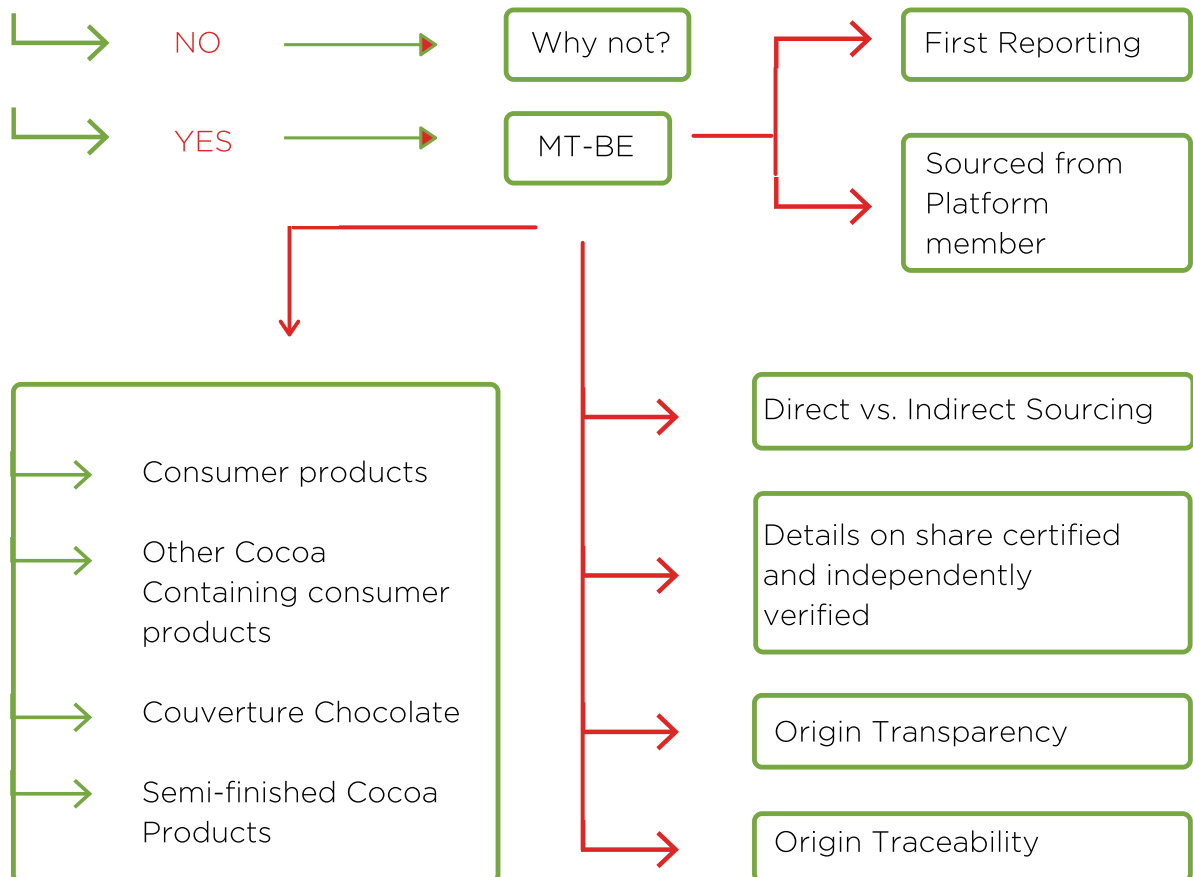
Origin Transparency level

The supply origin transparency level is about the extent to which detailed information on the origin of cocoa is being documented at the initial stages of the sourcing process, with such information remaining available at later stages of the supply chain. Partners will need to indicate the origin transparency level via the following scoring system:

- Score 1: origin unknown or only country of origin known
- Score 2: country and region of origin known
- Score 3: country, region and municipality/cooperative of origin known
- Score 4: farm known, in addition to the country, region and municipality/cooperative of origin
- Score 5: farm known and having point coordinates of the farm household (farm mapping)
- Score 5+: farm known and having polygon boundaries of the farm.
- Score 6: farm known, having polygon boundaries of the farm and farm fields verified as not in a protected forest and as not comprising land that was deforested since 2018.

Conversion to MT-BE, of cocoa sourced in different forms, is to be done using the ICCO conversion factors; being: 1,33 for cocoa butter (1804), 1,25 for cocoa paste/liquor (18031), and 1,18 for cocoa powder and cake (1805, 18032).

Origin Traceability level

Partners will be asked to indicate which percentage of the total sourced volume of cocoa complies with which of the below scores.

- Conventional (traceability level 0)
- Mass balance (traceability level 1)
- Segregated (traceability level 2)
- Identity preserved (traceability level 3)

Certified or Independently Verified

Partners will be asked to provide the share of certified/independently verified cocoa supplied to the Belgian/German market. Partners will then be asked to indicate applicable certification standards/schemes and the share per standard/scheme as part of the total volume that they supplied to the Belgian/German market. Partners will also be able to indicate a combination of standards/schemes.

Value Chain Due Diligence

Partners will be asked if they have implemented Human Rights Due Diligence approaches and/or environmental due diligence approaches in their supply chains in the reporting year, and if so, which of the 6 components of the Human Rights Due Diligence (HRDD) concept have been implemented:

- Human Rights policy statement and embedding respect for Human Rights in the own organization.
- Risk assessment (identifying and assessing human rights impacts of the supply chain).
- Measures - identifying and implementing measures to prevent or mitigate adverse HR effects
- Tracking implementation and Human Rights results
- Reporting (communicating on how Human Rights impacts are is addressed)
- Human Rights Grievance Mechanisms

Child labor

Partners will be asked to indicate if they have a strategy and/or system regarding child protection/ HRDD that prevents and addresses child labor and to elaborate on this strategy/system.

Premiums

Partners will be asked to provide input on the type of premium granted to the farmer and the same for the premiums granted to the cooperative/farmer organization. For each premium, partners will need to indicate the USD premium granted per kg of cocoa beans and the volume of cocoa beans (in kg) sourced under this premium.

- Certification premium for UTZ/RA
- Certification premium for Fairtrade
- Certification premium for Organic or Bio
- Quality premium
- Environmental services / performance related premium
- Voluntary living income/ fairness related premium
- Other premiums directly paid per kg to the farmer
- Other premiums shared by the cooperative with the farmer
- Subsidy per kg for productivity enhancement investments managed by the cooperative or other farmer organization
- Subsidy for operational costs or other funding to the cooperative or other farmer organization

Project questionnaire

The project questionnaire enquires after information on sustainability projects and/or programs. As mentioned above, for Beyond Chocolate this project questionnaire is only obligatory for sustainability standards and programs. Reporting on sustainability projects is optional, but welcomed. For GISCO, the project questionnaire is required for all sustainability projects.

Partners can choose whether to provide aggregated data for their program/standard or fill out multiple project questionnaires per country of implementation.

General information project/program
Partners will be asked to give the project/program name, contact person, location and project partners.

Farming households
- How many farming households were reached by the project/program?

Farming land
- What is the average size of farming land per farming household?
- What is the average size (per farming household) of the farming land under cocoa cultivation (with cocoa being the main crop produced on that land)?

Training/capacity enhancement
- How many people participated in trainings?
    - Split Male/female
    - Split age groups
- Which topics were addressed in the training?

Household incomes
- Did the project/program use indicators to monitor its efforts to enhance the income of cocoa farming households in the reporting year?
- Did the project/program analyze the gap between actual farming household income and living income in the reporting period and did you report publicly on this gap?
- Do you have information on the (average) yearly net household income of farmers "reached" by the project / program?

- Per country:
  - What was the average total yearly net household income of the cocoa farming households reached by the project / program?
  - What was the average total yearly net household income, from cocoa production, of the cocoa farming households reached by the project /program?
  - Please specify how the income data were collected and the average income was calculated or estimated
  - Is it possible to disaggregate the number of farming households per-following categories
    - +100% of a living income
    - 81% to 100% of a living income
    - 61% to 80% of a living income
    - 41% to 60% of a living income
    - 40% of a living income or below

Cocoa productivity
- What is the average cocoa yield per ha (in kg)?
- What is the average number of ha per farmer?
- What is the total cost of cocoa production (inputs + paid labour, including costs for fermentation if externalised, excluding cost of own labour of the farming household) per MT of cocoa beans produced?
- Please specify how the data on cocoa yield was collected and analyzed

Access to finance
- (How) is the project/program enhancing access to finance for farmers?

Child labor
- Does the program/project have a strategy and/or system regarding child protection/ HRDD that prevents and addresses child labor and to elaborate on this strategy/system.
- How many farming households, among those "reached" by the project/ program in the reporting year, were covered by child protection/ HRDD systems that prevent and address child labor?
- Please specify the type of child protection/ HRDD systems.

Environmental-friendly cocoa production
- Does the project have a strategy to promote diversified and sustainable farming systems, as a contribution to environmental sustainability?

Farm mapping
- Is the project involved in mapping cocoa farms and if so, how many farms are mapped:
    - Single GPS point
    - Polygon mapping

Cocoa agroforestry systems
- How many hectares of the following types of agroforestry systems have been established
    - Entry Level for Agroforestry
    - Basic Category for Agroforestry
    - Advanced Category for Agroforestry
    - Dynamic Agroforestry System

On farm trees
- How many multi-purpose trees been distributed to farmers for on-farm planting in the context of agroforestry promotion?
- How many different species of trees have been distributed ?

Forest Restoration

- How many hectares of off-farm forest have been restored with the support of the project/program in total and per type of forest:
    - National Parks and Reserves
    - Forest Reserves/Classified forests
    - High Conservation Value (HCV) and High Carbon Stock (HCS) forests
    - Other forests (as per national definition)
    - Other areas identified for (re) forestation

Forest protection

- How many hectares of off-farm forest have been protected with the support of the project/program in total and per type of forest:
    - National Parks and Reserves
    - Forest Reserves/Classified forests
    - High Conservation Value (HCV) and High Carbon Stock (HCS) forests
    - Other forests (as per national definition)
    - Other areas identified for (re) forestation

Pest Management

- Do you contribute to integrated pest management applied by cocoa farming households?
- How many farming households apply integrated pest management?
- How do you estimate the occurrence of hazardous pesticides among the cocoa farming households reached by your project/program?

What About the Beyond Chocolate co-financed projects?

The sustainability projects that are co-financed under the Beyond Chocolate partnership are reporting on a bi-annual basis to IDH The Sustainable Trade Initiative and will therefore not need to report via the online reporting tool in May. The reporting results will be shared with the wider partnership in the Beyond Chocolate Annual Report in September.

What will happen to my Data?

Data Confidentiality

Your data are safe! We ensure our partners that partner-specific data will never be made publicly available. Any publication of results will happen in an aggregated way and will be shared for feedback before publication.

Once all partners have reported, the Beyond Chocolate and GISCO secretariats, together with the team of C-Lever.org, will start analyzing the data. The following people will have access to the data:

- A limited number of Beyond Chocolate and/or GISCO staff, listed in the Data Security Provisions and having signed corresponding nondisclosure declarations, will have access to individual questionnaire data, as needed to check the validity and consistency of data and/or check whether the conclusions from analysis on anonymized and/or aggregated data makes sense. Please note that only the platform secretariat a partner is reporting to will have access to the data. This means that in case you are only reporting for Beyond Chocolate, GISCO staff will not see your data.
- Authorized staff of C-Lever.org who will be responsible for the data analysis and aggregation.
- Authorized staff of AKVO, being the contracted IT service provider / data processors for the system. Their role is limited to intervening when IT issues occur and providing data processing support. AKVO is contractually withheld to share data. Find the Akvo Privacy Policy here.

Publication Annual Reports

Once data are cleaned and completed, a first analysis will be discussed with reporting partners .The objective is to reach a shared understanding and interpretation of results. Reporting partners will also get the chance to provide feedback on the annual reports that GISCO and Beyond Chocolate will publish in September 2021.

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GISCO and Beyond Chocolate will publish two separate annual reports linked to respectively the German and Belgian market. Reporting data will be aggregated and partner-specific data will not be made publicly available. Beyond Chocolate and GISCO will also include one page of joint analysis in their annual reports to provide an overview of the progress booked in both markets combined.

Next Steps and Information

The Beyond Chocolate and GISCO secretariats want to support all reporting partners in completing the 2021 exercise. Several sessions will be organized to assist partners with the reporting. We understand that some partners might not have had the chance to join the launch, and that the reporting exercise is challenging. The secretariats of the platforms are here to support so do not hesitate to take up contact.

April 28th
Launch of the Online Reporting Tool

On April 28th, the online reporting tool will be officially launched during a joint event for Beyond Chocolate and GISCO partners. In the first half of the event, the Beyond Chocolate and GISCO Secretariats will give more information on the reporting process and use of data. Partners will also be able to register in the tool during the event.

13h-13h10	Greeting words and joint introductions chairmen
13h10-13h20	Presentation of overall reporting process
13h20-13h30	Data confidentiality and how the data will be used
13h30-13h35	Registration in the online reporting tool
13h35-14h	Q&A
14h-14h10	Wrap-up

The second part of the event will be split-up in break-out groups per stakeholder type. In these break-out groups, partners will get a detailed demo of their questionnaires in the online reporting tool. Please note that partners are only required to participate in their own stakeholder group demo. Partners who will report on Programs and standards, should also participate to the 'project questionnaire' session.

14h25-15h05	Break-out Group 1: Industry Members Break-out Group 2: Retail Members
15h10-15h30	Breakout group 3: Standard setters Breakout group 4: NGOs and others
15h35-16h	Project questionnaire session
16h05-16h45	Optional: German explanation of the tool

[Participation Link](#)

May 11th and 26th
Beyond Chocolate Individual coaching sessions

The Beyond chocolate management has blocked May 11th for individual coaching sessions with partners who would like to receive one on one assistance with the reporting exercise. During these sessions, partners can ask specific questions or even go over the entire reporting together with the program management.

Partners can block an individual coaching session via the below link. The Program Management asks partners to prepare for this session by already trying to complete the reporting beforehand. In this way, discussions can be more to the point.

Please let us know if you are not available on May 11th and would like to book a different date.

[Register for a session](#)

May 10th and 26th
GISCO Individual coaching session days

the Secretariat of the German Initiative for Sustainable Cocoa has blocked May 10th and 26th for individual coaching sessions with members. For more information, please contact Julia Jawtusch.

For more Information and questions, please contact

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Beyond Chocolate

idh the sustainable trade initiative

Belgium partner in development

Forum Nachhaltiger Kakao
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